



## CITY COUNCIL AGENDA

**Monday, June 10, 2024**

Broadcast on Cable TV Channel 16  
and [northmetro.tv.com/lino-lakes-stream](http://northmetro.tv.com/lino-lakes-stream)

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

### CITY COUNCIL WORK SESSION, 6:00 P.M.

**Community Room (not televised)**

***No Public Comment Allowed at Work Sessions per the Rules of Decorum***

1. Call to Order and Roll Call
2. Setting the Agenda: Addition or Deletion of Agenda Items
3. Review Regular Agenda
4. Adjournment

### CITY COUNCIL MEETING, 6:30 P.M.

**Council Chambers (televised)**

- Call to Order and Roll Call
- Pledge of Allegiance
- Public Comment (*sign-in prior to start of meeting per Rules of Decorum*)
- Setting the Agenda: Addition or Deletion of Agenda Items

#### **1. CONSENT AGENDA**

- A. Consider Approval of Expenditures for June 10, 2024 (Check No. 120824 through 120895) in the Amount of \$1,692,872.71
- B. Consider Approval of April 29, 2024 City Council Special Work Session Minutes
- C. Consider Approval of Application for Exempt Gambling Permit for Declan Raverty Memorial Scholarship
- D. Consider Approval of Hiring Part-Time Rookery Activity Center Staff
- E. Consider Resolution No. 24-71, Authorizing the Issuance of a Special Event Permit for Eagle Brook Church Student Rally Nights
- F. Consider Resolution No. 24-72, Authorizing the Issuance of a Special Event Permit for Believet™ Canine Service Partners Annual Fundraising Ride

- G. Consider Resolution No. 24-73, Approving Liquor License Renewal Applications
- H. Consider Resolution No. 24-74, Approving Tobacco License Renewal Applications
- I. Consider Resolution No. 24-75, Approving Cannabinoid License Renewal Applications
- J. Consider Resolution No. 24-76, Approving Massage License Renewal Applications
- K. Consider Approval of May 6, 2024 Local Board of Appeal and Equalization Meeting Minutes

## **2. FINANCE DEPARTMENT REPORT**

- A. Consider Acceptance of the 2023 Audit Report, Hannah Lynch

## **3. ADMINISTRATION DEPARTMENT REPORT**

- A. Consider Appointment of City Clerk, Meg Sawyer
- B. Consider Appointment of Community Service Officer, Meg Sawyer
- C. Consider Appointment of Part-Time Firefighter, Meg Sawyer

## **4. PUBLIC SAFETY DEPARTMENT REPORT**

- A. Consider Approval of Donation of Bicycles, Kyle Leibel
- B. Consider Approval of Cooperative Agreement with City of Blaine for Additional Law Enforcement Personnel for 2024 3M PGA Open, Kyle Leibel

## **5. PUBLIC SERVICES DEPARTMENT REPORT**

- A. Ordinance No. 09-24, Vacating Trail Easement on Shores of Marshan Lake Plat, Rick DeGardner
  - i. Consider 2<sup>nd</sup> Reading of Ordinance No. 09-24
    - \*Council may vote to dispense with the full reading of the ordinance***
    - \*Roll call vote is required for adoption of the ordinance***
  - ii. Consider Resolution No. 24-81, Approving Summary Publication of Ordinance No. 09-24

## **6. COMMUNITY DEVELOPMENT REPORT**

- A. Consider Resolution No. 24-82, Concurring with County State Aid Highway Designation of Apollo Drive, Michael Grochala
- B. Drilling Estates, Katie Larsen
  - i. Consider Resolution No. 24-59, Approving Preliminary Plat
  - ii. Consider Resolution No. 24-60, Approving Final Plat
- C. Consider Resolution No. 24-69, Approving Linda Avenue Addition Preliminary Plat, Katie Larsen

- D. Consider Resolution No. 24-77, Accepting Feasibility Report and Calling Hearing on Improvement, Colonial Woods, Diane Hankee
- E. Consider Resolution No. 24-78, Accepting Feasibility Report and Calling Hearing on Improvement, Pine Haven, Diane Hankee
- F. Consider Resolution No. 24-70, Accepting Quotes and Awarding a Construction Contract for the 2024 Surface Water Management Project, Diane Hankee
- G. Consider Resolution No. 24-79, Approving the Joint Powers Agreement with Ramsey County for Street Lighting Electric Service at CSAH 49/CASH 32 Roundabout, Diane Hankee
- H. Consider Resolution No. 24-80, Approving the Joint Powers Agreement with the City of Blaine for the Street Lighting Power and Maintenance for the Main Street (CSAH 14) and Sunset Avenue (CR 53) Reconstruction Project, Diane Hankee

**7. UNFINISHED BUSINESS**

None

**8. NEW BUSINESS**

None

**9. NOTICES AND COMMUNICATIONS**

- A. Community Calendar: A Look Ahead June 11, 2024 – June 24, 2024
  - i. June 12, 2024, 6:30 PM: Planning & Zoning Board Meeting
  - ii. June 17, 2024, 6:30 PM: Planning & Zoning Board Meeting
  - iii. June 24, 2024, 6:00 PM: City Council Work Session and Regular Meeting

**ADJOURNMENT**



# **Expenditures**

June 10, 2024

Check #120824 to #120895

\$1,692,872.71



# Accounts Payable

## Check Detail

User: jessica.eller  
 Printed: 06/05/2024 - 9:27AM



Check Number	Check Date	Amount
<b>967 - AARP Line Item Account</b>		
120826	06/10/2024	
Inv 5/23/2024		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/23/2024	AARP Driver Safety Course	202-451-4412-000
		210.00
Inv 5/23/2024 Total		210.00
120826 Total:		210.00
<b>967 - AARP Total:</b>		210.00
<b>2131 - Anoka County Line Item Account</b>		
120827	06/10/2024	
Inv SAP 002-614-049		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/30/2024	Project #SAP 002-614-049 Reimbursement	406-499-4400-000
		47,664.63
Inv SAP 002-614-049 Total		47,664.63
Inv SP 002-649-003		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/30/2024	Project #SP 002-649-003 Reimbursement	420-499-4400-151
		352,518.50
Inv SP 002-649-003 Total		352,518.50
Inv SP002-649-003-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/30/2024	Project #SP 002-649-003 Amendment 1 Reimbursement	420-499-4400-151
		176,666.67
Inv SP002-649-003-1 Total		176,666.67
120827 Total:		576,849.80
<b>2131 - Anoka County Total:</b>		576,849.80
<b>43 - Anoka County Sheriff's Office Line Item Account</b>		
120828	06/10/2024	
Inv Q1 2024		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>

Check Number      Check Date		6 Amount	
03/31/2024	Q1 2024 TZD Grant	101-000-2080-000	1,176.09
Inv Q1 2024 Total			1,176.09
120828 Total:			1,176.09
<b>43 - Anoka County Sheriff's Office Total:</b>			1,176.09
<b>44 - Anoka County Treasury Office Line Item Account</b>			
120829	06/10/2024		
Inv	ELEC05152415		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2024	JPA - Elections Equipment	101-403-4410-000	2,348.30
Inv ELEC05152415 Total			2,348.30
120829 Total:			2,348.30
<b>44 - Anoka County Treasury Office Total:</b>			2,348.30
<b>54 - Aspen Mills, Inc. Line Item Account</b>			
120830	06/10/2024		
Inv	332849		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/08/2024	Badge Patches	101-421-4370-000	286.00
Inv 332849 Total			286.00
Inv	333481		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2024	Dept Exp - K. McKinney	101-420-4370-000	203.34
Inv 333481 Total			203.34
120830 Total:			489.34
<b>54 - Aspen Mills, Inc. Total:</b>			489.34
<b>2103 - Axtell Group, LLC Line Item Account</b>			
120831	06/10/2024		
Inv	2024-0070		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2024	Professional Communication Services	204-499-4300-000	1,750.00
Inv 2024-0070 Total			1,750.00
120831 Total:			1,750.00

Check Number	Check Date		7 Amount
2103 - Axtell Group, LLC Total:			1,750.00
1932 - Bartz, Paul Line Item Account			
120832	06/10/2024		
Inv	5/8/2024		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/08/2024	Mileage Reimbursement - Background Checks	101-420-4330-000	172.66
Inv 5/8/2024 Total			172.66
120832 Total:			172.66
1932 - Bartz, Paul Total:			172.66
1894 - Best Outdoor Services Line Item Account			
120833	06/10/2024		
Inv	28933		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2024	Irrigation Head Repair	101-430-4410-000	80.00
Inv 28933 Total			80.00
120833 Total:			80.00
1894 - Best Outdoor Services Total:			80.00
85 - Bluetarp Financial, Inc. Line Item Account			
120834	06/10/2024		
Inv	541201095243837		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/04/2024	Replace Ck# 120563 Chains, Binders & Tool Box #712	402-431-5000-000	940.37
Inv 541201095243837 Total			940.37
120834 Total:			940.37
85 - Bluetarp Financial, Inc. Total:			940.37
731 - Business Essentials Line Item Account			
120835	06/10/2024		
Inv	OE-639576-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2024	Can Liners	101-450-4211-000	299.26
Inv OE-639576-1 Total			299.26

Check Number      Check Date		8 Amount
Inv      OE-639576-2		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/24/2024	Can Liners	101-450-4211-000
		73.19
Inv OE-639576-2 Total		73.19
120835 Total:		372.45
<b>731 - Business Essentials Total:</b>		372.45
<b>211 - Camfil USA, Inc Line Item Account</b>		
120836	06/10/2024	
Inv      30466072		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/08/2024	HVAC Filters	101-432-4211-503
		1,477.07
Inv 30466072 Total		1,477.07
120836 Total:		1,477.07
<b>211 - Camfil USA, Inc Total:</b>		1,477.07
<b>110 - Carroll Construction Supply Line Item Account</b>		
120837	06/10/2024	
Inv      LL073357		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/10/2024	Hand Groover, Step Tool & Screed	101-450-4211-000
		240.78
Inv LL073357 Total		240.78
120837 Total:		240.78
<b>110 - Carroll Construction Supply Total:</b>		240.78
<b>1272 - Cemstone Products Company Line Item Account</b>		
120838	06/10/2024	
Inv      7431685		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/10/2024	Concrete for Sunrise Park Player Bench and 1st Base	101-450-4211-000
		930.50
Inv 7431685 Total		930.50
120838 Total:		930.50
<b>1272 - Cemstone Products Company Total:</b>		930.50

Check Number		Check Date	9 Amount	
117 - Central Pension Fund Line Item Account 101-000-2040-000				
120824		05/24/2024		
Inv	May 2024			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
05/24/2024	May 2024 Central Pension Fund		101-000-2040-000	6,528.00
Inv May 2024 Total				6,528.00
				<hr/>
120824 Total:				6,528.00
				<hr/>
117 - Central Pension Fund Total:				6,528.00
1842 - City of Anoka Line Item Account				
120839		06/10/2024		
Inv	Q1 2024			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
03/31/2024	Q1 2024 TZD Grant		101-000-2080-000	771.38
Inv Q1 2024 Total				771.38
				<hr/>
120839 Total:				771.38
				<hr/>
1842 - City of Anoka Total:				771.38
129 - City of Blaine Line Item Account				
120840		06/10/2024		
Inv	Q1 2024			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
03/31/2024	Q1 2024 TZD Grant		101-000-2080-000	14,198.04
Inv Q1 2024 Total				14,198.04
				<hr/>
120840 Total:				14,198.04
				<hr/>
129 - City of Blaine Total:				14,198.04
1848 - City of Columbia Heights Line Item Account				
120841		06/10/2024		
Inv	Q1 2024			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
03/31/2024	Q1 2024 TZD Grant		101-000-2080-000	2,553.57
Inv Q1 2024 Total				2,553.57
				<hr/>
120841 Total:				2,553.57

Check Number      Check Date		10 Amount
<b>1848 - City of Columbia Heights Total:</b>		2,553.57
<b>1845 - City of Coon Rapids Line Item Account</b>		
120842	06/10/2024	
Inv	Q1 2024	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
03/31/2024	Q1 2024 TZD Grant	101-000-2080-000
		2,811.61
Inv Q1 2024 Total		2,811.61
120842 Total:		2,811.61
<b>1845 - City of Coon Rapids Total:</b>		2,811.61
<b>132 - City of Fridley Line Item Account</b>		
120843	06/10/2024	
Inv	Q1 2024	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
03/31/2024	Q1 2024 TZD Grant	101-000-2080-000
		3,615.48
Inv Q1 2024 Total		3,615.48
120843 Total:		3,615.48
<b>132 - City of Fridley Total:</b>		3,615.48
<b>1844 - City of Ramsey Line Item Account</b>		
120844	06/10/2024	
Inv	Q1 2024	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
03/31/2024	Q1 2024 TZD Grant	101-000-2080-000
		6,637.82
Inv Q1 2024 Total		6,637.82
120844 Total:		6,637.82
<b>1844 - City of Ramsey Total:</b>		6,637.82
<b>1847 - City of St. Francis Line Item Account</b>		
120845	06/10/2024	
Inv	Q1 2024	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
03/31/2024	Q1 2024 TZD Grant	101-000-2080-000
		3,139.63
Inv Q1 2024 Total		3,139.63

Check Number      Check Date		11 Amount
120845 Total:		3,139.63
1847 - City of St. Francis Total:		3,139.63
138 - City of St. Paul Line Item Account		
120846	06/10/2024	
Inv	IN58420	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/21/2024	Asphalt	101-430-4224-000
		2,278.40
Inv IN58420 Total		2,278.40
120846 Total:		2,278.40
138 - City of St. Paul Total:		2,278.40
761 - Comcast Line Item Account 101-432-4321-502		
120847	06/10/2024	
Inv	0131882	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/24/2024	Phone & Internet Services	101-432-4321-502
		378.73
Inv 0131882 Total		378.73
120847 Total:		378.73
761 - Comcast Total:		378.73
156 - Cross Nurseries, Inc. Line Item Account		
120848	06/10/2024	
Inv	051848	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/29/2024	2024 Tree Sale Shipping	101-463-4410-000
		335.14
Inv 051848 Total		335.14
120848 Total:		335.14
156 - Cross Nurseries, Inc. Total:		335.14
1537 - Electro Watchman, Inc. Line Item Account		
120849	06/10/2024	
Inv	423886	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
06/01/2024	Annual Fire Alarm Inspection	101-432-4410-501
		780.00

Check Number    Check Date		12 Amount	
Inv 423886 Total			780.00
Inv    423887			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2024	Annual Fire Alarm Inspection	101-432-4410-502	1.99
Inv 423887 Total			1.99
Inv    423888			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2024	Annual Fire Alarm Inspection	101-432-4410-503	1,080.00
Inv 423888 Total			1,080.00
Inv    423889			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2024	Annual Fire Alarm Inspection	202-451-4410-000	840.00
Inv 423889 Total			840.00
Inv    424459			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2024	Troubleshoot Door Repair	101-432-4300-503	308.75
Inv 424459 Total			308.75
120849 Total:			3,010.74
<b>1537 - Electro Watchman, Inc. Total:</b>			3,010.74
<b>1033 - Embedded Systems, Inc. Line Item Account</b>			
120850	06/10/2024		
Inv    344664			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2024	Tornado Siren Troubleshooting & Repair	101-420-4410-000	660.00
Inv 344664 Total			660.00
Inv    344713			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/28/2024	Radio - Tornado Siren	101-420-4240-000	395.00
Inv 344713 Total			395.00
120850 Total:			1,055.00
<b>1033 - Embedded Systems, Inc. Total:</b>			1,055.00
<b>192 - Emergency Apparatus Maintenance Line Item Account</b>			



Check Number      Check Date		13 Amount	
120851	06/10/2024		
Inv	131545-2		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2024	Rebuild Cab Tilt Cylinders & Installed New Battery Charger #625	101-431-4410-000	8,814.07
Inv 131545-2 Total			8,814.07
120851 Total:			8,814.07
<b>192 - Emergency Apparatus Maintenance Total:</b>			8,814.07
<b>1826 - Endurance Fitness of MN, LLC Line Item Account</b>			
120852	06/10/2024		
Inv	June 2024		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2024	June 2024 EF Monthly Fee	202-451-4411-000	11,665.00
Inv June 2024 Total			11,665.00
120852 Total:			11,665.00
<b>1826 - Endurance Fitness of MN, LLC Total:</b>			11,665.00
<b>204 - Factory Motor Parts Company Line Item Account</b>			
120853	06/10/2024		
Inv	159-110877		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/21/2024	Disposable Nitrile Gloves	101-431-4211-000	62.88
Inv 159-110877 Total			62.88
120853 Total:			62.88
<b>204 - Factory Motor Parts Company Total:</b>			62.88
<b>1458 - Fidelity Security Life Insurance Co. Line Item Account 101-000-2048-000</b>			
120854	06/10/2024		
Inv	166324007		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2024	June Vision Insurance	101-000-2048-000	168.57
Inv 166324007 Total			168.57
120854 Total:			168.57
<b>1458 - Fidelity Security Life Insurance Co. Total:</b>			168.57

Check Number		Check Date	14 Amount	
212 - Finance & Commerce, Inc. Line Item Account				
120855		06/10/2024		
Inv	745696840			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
05/10/2024	AFB Hodgson Road & County Road J Decorative Lighting		420-499-4340-157	244.02
Inv 745696840	Total			244.02
Inv	745700684			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
05/28/2024	AFB Water Treatment Plant		406-499-4340-147	214.62
Inv 745700684	Total			214.62
120855 Total:				458.64
212 - Finance & Commerce, Inc. Total:				458.64
2134 - Frick, Dennis & Sharon Line Item Account				
120856		06/10/2024		
Inv	5/6/2024			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
05/06/2024	Plow Damage Irrigation Repair		101-430-4410-000	62.50
Inv 5/6/2024	Total			62.50
120856 Total:				62.50
2134 - Frick, Dennis & Sharon Total:				62.50
233 - GDO Law Line Item Account 101-414-4303-000				
120857		06/10/2024		
Inv	19184			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
06/01/2024	June Prosecutor Contract		101-414-4303-000	8,750.00
Inv 19184	Total			8,750.00
Inv	19185			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>	
06/01/2024	May Forfeitures		101-414-4303-000	31.50
Inv 19185	Total			31.50
120857 Total:				8,781.50

Check Number    Check Date		15 Amount	
<b>233 - GDO Law Total:</b>			8,781.50
<b>271 - Hawkins, Inc. Line Item Account</b>			
120858	06/10/2024		
Inv	6770397		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/29/2024	Pool Chemical Supplies	202-451-4222-000	800.18
Inv 6770397 Total			800.18
120858 Total:			800.18
<b>271 - Hawkins, Inc. Total:</b>			800.18
<b>1850 - Henry Schein, Inc. Line Item Account</b>			
120859	06/10/2024		
Inv	86594250		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2024	Spur Resuscitator & Nasal Cannula (5)	101-420-4211-000	12.44
Inv 86594250 Total			12.44
120859 Total:			12.44
<b>1850 - Henry Schein, Inc. Total:</b>			12.44
<b>2104 - Hosch Appraisal &amp; Consulting, Inc. Line Item Account</b>			
120860	06/10/2024		
Inv	HAC24002-00-03		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/19/2024	Special Assessment Consulting & Appraisal Services	488-499-4300-000	5,000.00
Inv HAC24002-00-03 Total			5,000.00
120860 Total:			5,000.00
<b>2104 - Hosch Appraisal &amp; Consulting, Inc. Total:</b>			5,000.00
<b>1749 - Huebsch Services Line Item Account</b>			
120861	06/10/2024		
Inv	20105547		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2024	Mats	101-432-4410-503	234.36
05/31/2024	Mats	101-432-4410-502	65.07
05/31/2024	Mats	101-432-4410-501	118.60
05/31/2024	Shop Towels	101-431-4211-000	89.56

Check Number      Check Date		16 Amount
Inv 20105547 Total		507.59
120861 Total:		507.59
1749 - Huebsch Services Total:		507.59
1177 - Innovative Office Solutions LLC Line Item Account		
120862	06/10/2024	
Inv	SUM-078775	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/31/2024	Highlighters, Note Pads, Note Pad Dispenser & Mousepad	101-432-4200-000
05/31/2024	Paper & Laminating Pouches	202-451-4200-000
Inv SUM-078775 Total		259.44
120862 Total:		259.44
1177 - Innovative Office Solutions LLC Total:		259.44
1224 - Lano Equipment Line Item Account		
120863	06/10/2024	
Inv	03-1073471	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/10/2024	Knives for Ditch Mower (18)	101-431-4221-000
Inv 03-1073471 Total		585.00
120863 Total:		585.00
1224 - Lano Equipment Total:		585.00
757 - LRS Line Item Account 101-450-4410-000		
120864	06/10/2024	
Inv	MP250092	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/30/2024	Toilet Rental - City Hall Park	101-450-4410-000
Inv MP250092 Total		65.00
Inv	MP250093	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/30/2024	Toilet Rental - Marshan Park	101-450-4410-000
Inv MP250093 Total		65.00
Inv	MP250094	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>

Check Number      Check Date		17 Amount	
05/30/2024	Toilet Rental - Sunrise Park	101-450-4410-000	195.00
Inv MP250094 Total			195.00
Inv    MP250095			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	Toilet Rental - Birch Park	101-450-4410-000	65.00
Inv MP250095 Total			65.00
Inv    MP250096			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	Toilet Rental - Clearwater Creek Park	101-450-4410-000	65.00
Inv MP250096 Total			65.00
Inv    MP250097			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	Toilet Rental - Lino Park	101-450-4410-000	65.00
Inv MP250097 Total			65.00
Inv    MP250098			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	Toilet Rental - Highland Meadows Park	101-450-4410-000	65.00
Inv MP250098 Total			65.00
Inv    MP250099			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	Toilet Rental - Tower Park	101-450-4410-000	65.00
Inv MP250099 Total			65.00
120864 Total:			650.00
757 - LRS Total:			650.00
2132 - M.J. Electric, LLC Line Item Account			
120865	06/10/2024		
Inv    5/17/2024			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2024	Hydrant Meter Rental Refund	601-000-2301-000	600.00
05/17/2024	Hydrant Meter Rental Refund	601-000-3714-000	-25.00
Inv 5/17/2024 Total			575.00
120865 Total:			575.00

Check Number      Check Date		18 Amount	
<b>2132 - M.J. Electric, LLC Total:</b>			575.00
<b>394 - Macqueen Equipment, Inc. Line Item Account</b>			
120866	06/10/2024		
Inv	P30213		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2024	Adapters #629 & #630	214-421-4240-000	795.78
Inv P30213 Total			795.78
120866 Total:			795.78
<b>394 - Macqueen Equipment, Inc. Total:</b>			795.78
<b>399 - Mansfield Oil Company Line Item Account 101-431-4212-000</b>			
120867	06/10/2024		
Inv	25382051		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2024	Gasoline - 1,500 Gallons	101-431-4212-000	4,237.16
Inv 25382051 Total			4,237.16
Inv	25405258		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2024	Diesel - 1,000 Gallons	101-431-4212-000	2,681.75
Inv 25405258 Total			2,681.75
Inv	25405310		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2024	Gasoline - 2,200 Gallons	101-431-4212-000	6,225.50
Inv 25405310 Total			6,225.50
120867 Total:			13,144.41
<b>399 - Mansfield Oil Company Total:</b>			13,144.41
<b>418 - Menards - Forest Lake Line Item Account</b>			
120868	06/10/2024		
Inv	30620		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/02/2024	LED Light Bulbs (32)	101-432-4211-000	139.98
Inv 30620 Total			139.98
Inv	33688		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number      Check Date		19 Amount	
05/15/2024	Caulk	101-450-4211-000	5.78
Inv 33688 Total			5.78
120868 Total:			145.76
<b>418 - Menards - Forest Lake Total:</b>			145.76
<b>423 - Met Council Environmental Services Line Item Account 602-495-4405-000</b>			
120869	06/10/2024		
Inv	0001173668		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2024	July Waste Water Services	602-495-4405-000	107,598.21
Inv 0001173668 Total			107,598.21
120869 Total:			107,598.21
<b>423 - Met Council Environmental Services Total:</b>			107,598.21
<b>421 - Metro Sales Incorporated Line Item Account</b>			
120870	06/10/2024		
Inv	INV2537838		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2024	Copier Maintenance Contract Ricoh/IM C2500 Color Copier	101-432-4410-503	215.92
Inv INV2537838 Total			215.92
Inv	INV2537839		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2024	Copier Maintenance Contract Ricoh/IM C6000 Color Copier	101-432-4410-503	468.68
Inv INV2537839 Total			468.68
120870 Total:			684.60
<b>421 - Metro Sales Incorporated Total:</b>			684.60
<b>1969 - Metro-INET Line Item Account</b>			
120871	06/10/2024		
Inv	1978		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2024	June IT Services	202-451-4310-000	2,663.60
06/01/2024	June IT Services	601-494-4310-000	1,331.80
06/01/2024	June IT Services	101-407-4310-000	21,308.80
06/01/2024	June IT Services	602-495-4310-000	1,331.80
Inv 1978 Total			26,636.00

Check Number		Check Date	20 Amount	
Inv	2002			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
05/30/2024	Wireless Access Points (14)	403-432-4240-000		10,697.26
Inv 2002 Total				10,697.26
				<hr/>
120871 Total:				37,333.26
				<hr/>
1969 - Metro-INET Total:				37,333.26
1918 - Midwest Machinery Co Line Item Account				
120872	06/10/2024			
Inv	10052407			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
05/22/2024	Batteries (2)	101-450-4211-000		599.98
Inv 10052407 Total				599.98
				<hr/>
120872 Total:				599.98
				<hr/>
1918 - Midwest Machinery Co Total:				599.98
450 - MN Department of Health Line Item Account				
120873	06/10/2024			
Inv	5/31/2024			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
05/31/2024	Water Supply System Operator Renewal - J. Williams	601-494-4452-000		23.00
Inv 5/31/2024 Total				23.00
				<hr/>
120873 Total:				23.00
120874	06/10/2024			
Inv	5/31/2024			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
05/31/2024	Water Supply System Operator Certification Fee - A. Mooney	601-494-4452-000		23.00
Inv 5/31/2024 Total				23.00
				<hr/>
120874 Total:				23.00
				<hr/>
450 - MN Department of Health Total:				46.00
480 - NCPERS Group Life Insurance Line Item Account 101-000-2040-000				
120825	05/24/2024			



Check Number      Check Date

Inv      May 2024

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2024	May 2024 NCPERS Life Insurance Premium	101-000-2040-000	336.00
Inv May 2024 Total			336.00

120825 Total: 336.00

**480 - NCPERS Group Life Insurance Total:** 336.00

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

120875                      06/10/2024

Inv      103988420

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2024	OSHA Bloodborne Pathogens Standard	602-495-4330-000	104.00
Inv 103988420 Total			104.00

Inv      103991571

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2024	New Hire Testing	101-402-4300-000	36.00
Inv 103991571 Total			36.00

120875 Total: 140.00

**1450 - Occupational Health Centers of MN, P.C. Total:** 140.00

**509 - O'Reilly Automotive Stores Line Item Account**

120876                      06/10/2024

Inv      3472-334021

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/21/2024	Purge Solenoid #805	101-431-4221-000	124.20
Inv 3472-334021 Total			124.20

Inv      3472-334251

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2024	Gas Cap #268	101-431-4221-000	16.91
Inv 3472-334251 Total			16.91

Inv      3472-334277

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2024	Exhaust Manifold Gasket & Bolts #308	101-431-4221-000	31.56
Inv 3472-334277 Total			31.56

Check Number      Check Date		22 Amount	
Inv      3472-334507			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2024	Battery #303	101-431-4221-000	144.38
Inv 3472-334507 Total			144.38
120876 Total:			317.05
509 - O'Reilly Automotive Stores Total:			317.05
1099 - Park Construction Company Line Item Account			
120877                      06/10/2024			
Inv      023839-000-2			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	2024 Street Rehabilitation & Trunk Water Main Project	421-499-4400-154	826,261.36
Inv 023839-000-2 Total			826,261.36
120877 Total:			826,261.36
1099 - Park Construction Company Total:			826,261.36
532 - Philip's Tree Care, LLC. Line Item Account			
120878                      06/10/2024			
Inv      13178			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/21/2024	Fertilizer	601-494-4300-000	69.95
05/21/2024	Fertilizer	101-432-4300-503	139.90
05/21/2024	Fertilizer	101-432-4300-501	84.58
05/21/2024	Fertilizer	101-432-4300-502	84.58
05/21/2024	Fertilizer	101-450-4410-000	530.00
Inv 13178 Total			909.01
120878 Total:			909.01
532 - Philip's Tree Care, LLC. Total:			909.01
758 - Pioneer Manufacturing Company Inc. Line Item Account			
120879                      06/10/2024			
Inv      INV-201243			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2024	Field Marking Paint	101-450-4211-000	1,093.60
Inv INV-201243 Total			1,093.60
120879 Total:			1,093.60

Check Number	Check Date		23 Amount
758 - Pioneer Manufacturing Company Inc. Total:			1,093.60
541 - Plunkett's Pest Control Inc. Line Item Account			
120880	06/10/2024		
Inv	8565761		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2024	Inspection for Snakes	101-432-4410-503	480.00
Inv 8565761 Total			480.00
120880 Total:			480.00
541 - Plunkett's Pest Control Inc. Total:			480.00
2087 - PreCise MRM LLC Line Item Account			
120881	06/10/2024		
Inv	IN200-1048952		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2024	Precise GPS Analytic Hardware	101-431-4321-000	160.00
Inv IN200-1048952 Total			160.00
120881 Total:			160.00
2087 - PreCise MRM LLC Total:			160.00
552 - Press Publications, Inc. Line Item Account			
120882	06/10/2024		
Inv	806534		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2024	Notice of Environmental Review Water Treatment Plant	406-499-4340-147	47.36
Inv 806534 Total			47.36
Inv	807262		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2024	PHN Shores of Marshan Lake Trail Easement Vacation	101-450-4340-000	82.88
Inv 807262 Total			82.88
Inv	807661		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	AFB Water Treatment Plant	406-499-4340-147	236.80
Inv 807661 Total			236.80

Check Number      Check Date		24 Amount	
120882 Total:			367.04
<b>552 - Press Publications, Inc. Total:</b>			367.04
<b>587 - Safe-Fast, Inc. Line Item Account</b>			
120883	06/10/2024		
Inv	INV291049		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2024	Gloves & Safety Glasses	601-494-4211-000	103.62
05/24/2024	Gloves & Safety Glasses	602-495-4211-000	103.62
Inv INV291049 Total			207.24
Inv	INV291050		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2024	Marking Paint, Barrier Tape & Safety Glasses	101-430-4211-000	127.00
Inv INV291050 Total			127.00
120883 Total:			334.24
<b>587 - Safe-Fast, Inc. Total:</b>			334.24
<b>588 - Safety-Kleen Systems, Inc. Line Item Account</b>			
120884	06/10/2024		
Inv	R003172093		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2024	Solvent	101-431-4211-000	50.42
Inv R003172093 Total			50.42
120884 Total:			50.42
<b>588 - Safety-Kleen Systems, Inc. Total:</b>			50.42
<b>1746 - SCR Line Item Account</b>			
120885	06/10/2024		
Inv	W99163		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2024	Troubleshoot Inet Board	202-451-4300-000	260.00
Inv W99163 Total			260.00
120885 Total:			260.00
<b>1746 - SCR Total:</b>			260.00

Check Number      Check Date

**1410 - Squires, Waldspurger & Mace P.A. Line Item Account**

120886              06/10/2024

Inv      00094

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2024	April Legal Markert Place Drive Realignment	420-499-4301-141	17.50
05/22/2024	April Legal DNR Water Appropriation Permit Contested	601-494-4301-000	150.50
05/22/2024	April Legal Watermark Subdivision 7th	801-000-2378-103	48.00
05/22/2024	April Legal Otter Lake Road Extension	420-499-4301-156	192.50
05/22/2024	April Legal Madinah Lakes	801-000-2300-000	105.00
05/22/2024	April Legal Water Treatment Plant	406-499-4301-147	350.00
05/22/2024	April Legal Miscellaneous	101-414-4301-000	9,070.57
05/22/2024	April Legal Shoreland Ordinance Revision	101-416-4410-000	595.00
05/22/2024	April Legal Drilling Estates	801-000-2300-000	216.00

Inv 00094 Total 10,745.07

120886 Total: 10,745.07

**1410 - Squires, Waldspurger & Mace P.A. Total:** 10,745.07

**1840 - Standard Insurance Company Line Item Account**

120887              06/10/2024

Inv      June 2024

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2024	Life Insurance Premiums	602-495-4133-000	4.41
05/17/2024	Disability Insurance Premiums	601-494-4133-000	51.90
05/17/2024	Disability Insurance Premiums	101-463-4133-000	4.77
05/17/2024	Disability Insurance Premiums	101-418-4133-000	27.06
05/17/2024	Life Insurance Premiums	101-000-3730-000	0.06
05/17/2024	Disability Insurance Premiums	602-495-4133-000	51.87
05/17/2024	Life Insurance Premiums	101-420-4133-000	34.62
05/17/2024	Life Insurance Premiums	101-432-4133-000	0.19
05/17/2024	Disability Insurance Premiums	101-430-4133-000	82.56
05/17/2024	Disability Insurance Premiums	202-451-4133-000	75.77
05/17/2024	Life Insurance Premiums	101-462-4133-000	0.25
05/17/2024	Life Insurance Premiums	101-402-4133-000	3.75
05/17/2024	Disability Insurance Premiums	101-420-4133-000	530.56
05/17/2024	Disability Insurance Premiums	101-421-4133-000	47.90
05/17/2024	Disability Insurance Premiums	101-416-4133-000	20.83
05/17/2024	Disability Insurance Premiums	101-462-4133-000	3.81
05/17/2024	Life Insurance Premiums	101-000-2040-000	1,230.70
05/17/2024	Life Insurance Premiums	101-450-4133-000	7.00
05/17/2024	Disability Insurance Premiums	603-496-4133-000	28.96
05/17/2024	Life Insurance Premiums	101-407-4133-000	3.25
05/17/2024	Life Insurance Premiums	101-418-4133-000	2.11
05/17/2024	Disability Insurance Premiums	101-461-4133-000	5.71
05/17/2024	Life Insurance Premiums	101-461-4133-000	0.38
05/17/2024	Life Insurance Premiums	101-421-4133-000	2.88
05/17/2024	Life Insurance Premiums	101-463-4133-000	0.31
05/17/2024	Disability Insurance Premiums	101-422-4133-000	44.38
05/17/2024	Disability Insurance Premiums	101-431-4133-000	42.92
05/17/2024	Disability Insurance Premiums	101-432-4133-000	3.12
05/17/2024	Life Insurance Premiums	101-422-4133-000	3.13

Check Number      Check Date		26 Amount	
05/17/2024	Disability Insurance Premiums	101-450-4133-000	91.10
05/17/2024	Life Insurance Premiums	603-496-4133-000	2.26
05/17/2024	Life Insurance Premiums	601-494-4133-000	4.46
05/17/2024	Life Insurance Premiums	101-430-4133-000	6.56
05/17/2024	Life Insurance Premiums	202-451-4133-000	5.44
05/17/2024	Life Insurance Premiums	101-431-4133-000	3.19
05/17/2024	Life Insurance Premiums	101-416-4133-000	1.25
05/17/2024	Disability Insurance Premiums	101-402-4133-000	58.49
05/17/2024	Disability Insurance Premiums	101-407-4133-000	47.82
Inv June 2024 Total			2,535.73
120887 Total:			2,535.73
<b>1840 - Standard Insurance Company Total:</b>			2,535.73
<b>659 - Tessman Company Line Item Account</b>			
120888	06/10/2024		
Inv	S395579-IN		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2024	Herbicide & Field Marker	101-450-4211-000	587.74
Inv S395579-IN Total			587.74
120888 Total:			587.74
<b>659 - Tessman Company Total:</b>			587.74
<b>1553 - Thomas Motors, Inc. Line Item Account</b>			
120889	06/10/2024		
Inv	35705		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2024	Replace Front Right Leaf Spring & Hanger #200	101-431-4300-000	2,217.04
Inv 35705 Total			2,217.04
120889 Total:			2,217.04
<b>1553 - Thomas Motors, Inc. Total:</b>			2,217.04
<b>1761 - T-Mobile USA Inc Line Item Account</b>			
120890	06/10/2024		
Inv	May 2024		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/21/2024	Cell Phone/Wi-Fi Service	101-450-4321-000	46.47
05/21/2024	Cell Phone/Wi-Fi Service	101-422-4321-000	166.02
05/21/2024	Cell Phone/Wi-Fi Service	101-461-4321-000	55.34
05/21/2024	Cell Phone/Wi-Fi Service	602-495-4200-000	1,081.22
05/21/2024	Cell Phone/Wi-Fi Service	602-495-4321-000	119.56

Check Number      Check Date				27 Amount
05/21/2024	Cell Phone/Wi-Fi Service	601-494-4321-000		119.55
05/21/2024	Cell Phone/Wi-Fi Service	101-430-4321-000		115.25
05/21/2024	Cell Phone/Wi-Fi Service	202-451-4321-000		25.59
05/21/2024	Cell Phone/Wi-Fi Service	601-494-4200-000		1,081.23
Inv May 2024 Total				2,810.23
120890 Total:				2,810.23
1761 - T-Mobile USA Inc Total:				2,810.23
671 - Trans Union LLC Line Item Account				
120891	06/10/2024			
Inv	05404527			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
05/25/2024	Background Checks (3)	101-421-4410-000		49.35
Inv 05404527 Total				49.35
120891 Total:				49.35
671 - Trans Union LLC Total:				49.35
688 - ULine Line Item Account				
120892	06/10/2024			
Inv	178193446			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
05/15/2024	Stanchions (2)	101-432-4211-503		508.12
Inv 178193446 Total				508.12
120892 Total:				508.12
688 - ULine Total:				508.12
693 - Upper Cut Tree Service Line Item Account				
120893	06/10/2024			
Inv	5904			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
05/31/2024	Ash Tree Removals	101-463-4410-000		8,700.00
Inv 5904 Total				8,700.00
120893 Total:				8,700.00
693 - Upper Cut Tree Service Total:				8,700.00

Check Number	Check Date		28 Amount
<hr/>			
2133 - Vetter, Babs Line Item Account			
120894	06/10/2024		
Inv	5/23/2024		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2024	2024 Spring Photo Contest Winner	101-401-4900-000	25.00
Inv 5/23/2024 Total			25.00
			<hr/>
120894 Total:			25.00
			<hr/>
2133 - Vetter, Babs Total:			25.00
1447 - Wheeler Hardware Company Line Item Account			
120895	06/10/2024		
Inv	SPI150461		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/28/2024	Various Door Repairs & Modifications	101-432-4300-503	884.00
Inv SPI150461 Total			884.00
			<hr/>
120895 Total:			884.00
			<hr/>
1447 - Wheeler Hardware Company Total:			884.00
			<hr/>
			<hr/>
Total:			1,692,872.71
			<hr/>





Electronic Funds Transfer  
MN Statute 471.38 Subd. 3

### Council Meeting June 10, 2024

Transfer In/(Out)

5/20/2024 Sales & Use Tax	(8,048.00)
5/24/2024 Payroll #11	(203,683.66)
5/24/2024 Payroll #11 Federal Deposit	(57,393.04)
5/24/2024 Payroll #11 PERA	(55,905.99)
5/24/2024 Payroll #11 State	(12,945.17)
5/24/2024 Payroll #11 Child Support	(321.48)
5/24/2024 Payroll #11 H.S.A. Bank Pretax	(3,517.35)
5/24/2024 Payroll #11 TASC Pretax	(867.27)
5/24/2024 Payroll #11 Mission Sq 457 Def. Comp #301596	(2,645.00)
5/24/2024 Payroll #11 Mission Sq Roth IRA #706155	(939.23)
5/24/2024 Payroll #11 MSRS HCSP #98946-01	(4,878.37)
5/24/2024 Payroll #11 MSRS Def. Comp #98945-01	(3,035.00)
5/24/2024 Payroll #11 MSRS Roth IRA #98945-01	(699.00)
5/28/2024 Transfer from FRB Money Market	500,000.00
6/5/2024 H.S.A. Employer Contribution	(5,916.52)

**LINO LAKES CITY COUNCIL  
SPECIAL WORK SESSION  
MEETING MINUTES**

**DATE:** April 29, 2024  
**TIME STARTED:** 6:00 PM  
**TIME ENDED:** 7:10 PM  
**MEMBERS PRESENT:** Councilmembers, Lyden, Stoesz, Cavegn, Ruhland, Mayor Rafferty

Staff Members Present: City Administrator Sarah Cotton; Public Safety Director John Swenson; Community Development Director Michael Grochala; City Planner Katie Larsen, Human Resources Communication Manager Meg Sawyer, City Attorney, Jay Squires.

**1. Setting the Agenda**

The agenda was accepted as presented.

**2. Discussion Regarding Potential Residential Development Moratorium.**

Community Development Director Michael Grochala, reviewed a PowerPoint presentation providing information on the following topics related to a potential residential development moratorium:

- Sod Farm Area Development Proposals
- Project Location Map
- Water Supply Update
- Land Use
- Growth Projections
- Utility Staging

Grochala noted that at the April 1 work session, the City Council discussed the possible consideration of a development moratorium in light of two potential projects proposed in the northwest quadrant of the city noting concerns over water capacity and planning considerations for the Main Street corridor.

Director Grochala spoke about the requirements of the Minnesota Department of Natural Resources (DNR) related to Water Appropriation Permits, as well as the ruling made by the Ramsey County District Court concerning the groundwater management of White Bear Lake and the Prairie Du Chien-Jordan Aquifer. The city is subject to a court order prohibiting the issuance of new well permits or increases within a 5 mile radius of White Bear Lake unless

certain conditions are met. He stated that the city is not close to running out of water. Director Grochala discussed the replacement of Well 2 and the addition of Well 7 in the future.

Director Grochala explained that 2040 Comprehensive Plan includes specific guidance for Planning District 2; recommending a Master Plan for the Main Street corridor between Sunset Avenue and Main Street.

City Attorney Jay Squires provided a brief update on the contested case hearings and reviewed the statutory requirements regarding the imposition of a moratorium. Minnesota Statute 462.355 authorizes cities to adopt a moratorium. A study must be conducted to adopt a moratorium. The moratorium can be city-wide or in a specific area and can be adopted for up to one year. Attorney Squires reviewed some of the procedural requirements, including notice and public hearings.

Councilmember Cavegn asked if the existing White Bear Lake water study would be an acceptable study for the moratorium. Attorney Squires stated typically the Council will provide general guidance on the parameters of study, including the issues involving water supply and planning.

Councilmember Ruhland made a statement regarding his proposal for a moratorium. His concerns are centered around two major developments that will add thousands of new homes to a gateway leading into Lino Lakes. Noting significant development interest, Councilmember Ruhland is interested in public input and the creation of a master plan for the northwest quadrant. He stated, "This moratorium isn't meant to stifle development, but to ensure clarity, transparency, and thoughtful planning."

City Attorney Jay Squires stated that during the moratorium process, there will be meetings with the public, so they can provide feedback.

The Council agreed to move forward to prepare a draft interim ordinance (moratorium) for the northwest quadrant of the City specific to residential development.

Councilmember Lyden would also like to include more protection for the Rice Creek Chain of Lakes.

Councilmember Cavegn was open to further discussion on the topic.

### **3. Notices and Communications**

Councilmember Ruhland stated Anoka County Fire Protection Council adopted a budget.

### **4. Adjourn**

The Special Work Session concluded at 7:10 PM.

These minutes were considered and approved at the regular Council Meeting on June 10, 2024.

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Hannah Lynch, City Clerk

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Rob Rafferty, Mayor

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1C**

**STAFF ORIGINATOR:** Sarah Cotton, City Administrator

**MEETING DATE:** June 10, 2024

**TOPIC:** Exempt Gambling Permit for Declan Raverty Memorial Scholarship

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

Declan Raverty Memorial Scholarship has applied for an Exempt Gambling Permit to conduct a raffle on June 15, 2024, at Trappers Bar and Grill.

**BACKGROUND**

Pursuant to Minn. Stat. 349.166, organizations are eligible to obtain an exempt permit to conduct a raffle without obtaining a full gambling license and without abiding by all provisions required by licensed organizations if:

- the organization conducts lawful gambling on five or less days per year;
- the organization does not award more than \$50,000 in prizes for lawful gambling in a calendar year;
- the organization submits a board-prescribed application and pays a fee of \$100 to the board for each gambling occasion, and receives an exempt permit number from the board. The application must include the date and location of the occasion, the types of lawful gambling to be conducted, and the prizes to be awarded;
- the organization notifies the local government unit 30 days before the lawful gambling occasion, or 60 days for an occasion held in a city of the first class;
- the organization purchases all gambling equipment and supplies from a licensed distributor; and
- the organization reports to the board, on a single-page form prescribed by the board, within 30 days of each gambling occasion, the gross receipts, prizes, expenses, expenditures of net profits from the occasion, and the identification of the licensed distributor from whom all gambling equipment was purchased.

Additionally, City Ordinance, Section 611.07, requires that any organization applying for any lawful gambling permit under Minn. Stat. 349.11 through 349.23, receive approval from City Council. Although this application is for an exempt permit, for a one-time event, Council approval is still required.

Declan Raverty Memorial Scholarship meets all requirements to obtain an exempt permit.

**RECOMMENDATION**

Approve Application for Exempt Permit and authorize City Clerk to sign the same to return to the MN Gambling Control Board.

**ATTACHMENTS**

Copy of Application for Exempt Permit

**LG220 Application for Exempt Permit**

An exempt permit may be issued to a nonprofit organization that:

- conducts lawful gambling on five or fewer days, and
- awards less than \$50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be \$1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

**Application Fee (non-refundable)**

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

**ORGANIZATION INFORMATION**

Organization Name: Declan Raverty Memorial Scholarship

Previous Gambling Permit Number: X- 94247-19-002

Minnesota Tax ID Number, if any: \_\_\_\_\_

Federal Employer ID Number (FEIN), if any: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Name of Chief Executive Officer (CEO): Alexis H Raverty

CEO Daytime Phone: \_\_\_\_\_

CEO Email: \_\_\_\_\_

(permit will be emailed to this email address unless otherwise indicated below)

Email permit to (if other than the CEO): \_\_\_\_\_

**NONPROFIT STATUS**

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☒ Other Nonprofit Organization

**Attach a copy of one of the following showing proof of nonprofit status:**

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

☒ **A current calendar year Certificate of Good Standing**

Don't have a copy? Obtain this certificate from:

MN Secretary of State, Business Services Division  
60 Empire Drive, Suite 100  
St. Paul, MN 55103

Secretary of State website, phone numbers:

[www.sos.state.mn.us](http://www.sos.state.mn.us)

651-296-2803, or toll free 1-877-551-6767

☐ **IRS income tax exemption (501(c)) letter in your organization's name**

Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.

☐ **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**

If your organization falls under a parent organization, attach copies of both of the following:

1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
2. the charter or letter from your parent organization recognizing your organization as a subordinate.

**GAMBLING PREMISES INFORMATION**

Name of premises where the gambling event will be conducted

(for raffles, list the site where the drawing will take place): Trappers Bar and Grill

Physical Address (do not use P.O. box): 6810 Lake Dr

Check one:

☐ City: Lino Lakes

Zip: 55014

County: Anoka

☐ Township: \_\_\_\_\_

Zip: \_\_\_\_\_

County: \_\_\_\_\_

Date(s) of activity (for raffles, indicate the date of the drawing): 6/15/24

Check each type of gambling activity that your organization will conduct:

☐ Bingo

☐ Paddlewheels

☐ Pull-Tabs

☐ Tipboards

☒ Raffle


**Gambling equipment** for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to [www.mn.gov/gcb](http://www.mn.gov/gcb) and click on **Distributors** under the **List of Licensees** tab, or call 651-539-1900.

**LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)**

<p style="text-align: center;"><b>CITY APPROVAL</b> <b>for a gambling premises</b> <b>located within city limits</b></p> <p><input type="checkbox"/> The application is acknowledged with no waiting period.</p> <p><input type="checkbox"/> The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).</p> <p><input type="checkbox"/> The application is denied.</p> <p>Print City Name: _____</p> <p>Signature of City Personnel: _____</p> <p>_____ Title: _____ Date: _____</p> <div style="border: 1px solid black; padding: 10px; text-align: center; margin-top: 20px;"> <p><b>The city or county must sign before submitting application to the Gambling Control Board.</b></p> </div>	<p style="text-align: center;"><b>COUNTY APPROVAL</b> <b>for a gambling premises</b> <b>located in a township</b></p> <p><input type="checkbox"/> The application is acknowledged with no waiting period.</p> <p><input type="checkbox"/> The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.</p> <p><input type="checkbox"/> The application is denied.</p> <p>Print County Name: _____</p> <p>Signature of County Personnel: _____</p> <p>_____ Title: _____ Date: _____</p> <p><b>TOWNSHIP (if required by the county)</b> On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)</p> <p>Print Township Name: _____</p> <p>Signature of Township Officer: _____</p> <p>_____ Title: _____ Date: _____</p>
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**CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)**

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief Executive Officer's Signature:  Date: 5/29/2024  
(Signature must be CEO's signature; designee may not sign)

Print Name: Alexis H Raverty

<p><b>REQUIREMENTS</b></p> <p><b>Complete a separate application for:</b></p> <ul style="list-style-type: none"> <li>all gambling conducted on two or more consecutive days; or</li> <li>all gambling conducted on one day.</li> </ul> <p>Only one application is required if one or more raffle drawings are conducted on the same day.</p> <p><b>Financial report to be completed within 30 days after the gambling activity is done:</b> A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.</p> <p>Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).</p>	<p><b>MAIL APPLICATION AND ATTACHMENTS</b></p> <p><b>Mail application with:</b></p> <p>_____ a copy of your proof of nonprofit status; and</p> <p>_____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is <b>\$100</b>; otherwise the fee is <b>\$150</b>. Make check payable to <b>State of Minnesota</b>.</p> <p><b>To:</b> Minnesota Gambling Control Board 1711 West County Road B, Suite 300 South Roseville, MN 55113</p> <p><b>Questions?</b> Call the Licensing Section of the Gambling Control Board at 651-539-1900.</p>
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Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the

application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Depart-

ment of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.



**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1D**

**STAFF ORIGINATOR:** Meg Sawyer, Human Resources and Communications Manager

**MEETING DATE:** June 10, 2024

**TOPIC:** Hiring Part-Time Rookery Activity Center Staff

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

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

**BACKGROUND**

The recruiting process has identified candidates that will be a great addition to the staff at the Rookery.

**RECOMMENDATION**

Staff recommends the Council approve the hiring of the part-time Rookery Activity Center staff listed below:

First Name	Last Name	Position
Madelyn	Monette	Child Watch Attendant
Madeline	Taute	Child Watch Attendant
Joana	Gboeah	Child Watch Attendant
Jack	Bacon	Lifeguard
Jacob	Timothy	Lifeguard
Delaney	Nickles	Child Watch Attendant
Gwendolyn	Deyo	Child Watch Attendant
Benjamin	Larkin	Lifeguard

Start dates vary based on position and training schedule.

**ATTACHMENTS**

None

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1E**

**STAFF ORIGINATOR:** Sarah Cotton, City Administrator

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-71, Authorizing the Issuance of a Special Event Permit for Eagle Brook Church Student Rally Nights

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

The Council is being asked to consider approval of Resolution No. 24-71, authorizing the issuance of a Special Event Permit for Eagle Brook Church Student Rally Nights.

**BACKGROUND**

Erin Nelson, Eagle Brook Church, has applied for a Special Event Permit for Student Rally Nights on June 12, July 17, and August 14, 2024.

The applicant is proposing to hold a series of Student Rally Nights with live music, games, and food trucks at 7775 20<sup>th</sup> Avenue.

The application has been reviewed by staff, including the Public Safety Department. The applicant has been made aware of requirements related to mobile food vendors which are also incorporated into the attached resolution. The applicant has agreed to comply with the requirements and to address any safety considerations that may arise.

A Certificate of Insurance has been submitted by Eagle Brook Church to cover the event.

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

**RECOMMENDATION**

Consider Resolution No. 24-71, Authorizing the Issuance of a Special Event Permit for Eagle Brook Church Student Rally Nights.

**ATTACHMENTS**

Resolution No. 24-71

**CITY OF LINO LAKES  
RESOLUTION NO. 24-71**

**AUTHORIZING THE ISSUANCE OF A SPECIAL EVENT PERMIT FOR EAGLE BROOK  
CHURCH STUDENT RALLY NIGHTS**

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

**WHEREAS**, the event plan includes a series of Student Rally Nights with live music, games, and food trucks from 6:00 p.m. to 9:00 p.m. on June 12, July 17, and August 14, 2024; and,

**WHEREAS**, the Public Safety Department has reviewed plans for the event; and,

**WHEREAS**, the food truck vendors are required to comply with all City, County, and State food truck inspection, licensing, and registration processes; and,

**WHEREAS**, the food truck vendors are required to provide their MN Department of Health licensing information, as well as Anoka County Environmental Services licensing to applicant who will provide it to the City Clerk as requested; and,

**WHEREAS**, proof of general liability insurance has been submitted by Eagle Brook Church to cover the events; and,

**WHEREAS**, the church will be open for restroom use and a volunteer security team and nurses will be present to provide first aid if necessary; and,

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

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the City Council authorizes issuance of a Special Event Permit for Eagle Brook Church Student Rally Nights on June 12, July 17, and August 14, 2024, with conditions attached hereto.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1F**

**STAFF ORIGINATOR:** Sarah Cotton, City Administrator

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-72, Authorizing the Issuance of a Special Event Permit for the Believet™ Canine Service Partners Annual Fundraising Ride

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

The Council is being asked to consider approval of Resolution No. 24-72, authorizing the issuance of a Special Event Permit for the Believet™ Canine Service Partners Annual Fundraising Ride.

**BACKGROUND**

Michael Schwartz, American Legion Riders Post 566, has applied for a Special Event Permit for a fundraising ride on Saturday, June 15, 2024.

The applicant is proposing to hold an annual fundraising ride for 50-100 attendees and has requested assistance from the Lino Lakes Police Reserves to assist with traffic control along Lake Drive at 11:30 AM the day of the event.

The application has been reviewed by staff, including the Public Safety Department. Proof of general liability insurance has been submitted by the American Legion Riders Post 566 to cover the event.

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

**RECOMMENDATION**

Consider Resolution No. 24-72, Authorizing the Issuance of a Special Event Permit for the Believet™ Canine Service Partners Annual Fundraising Ride.

**ATTACHMENTS**

Resolution No. 24-72

**CITY OF LINO LAKES  
RESOLUTION NO. 24-72**

**AUTHORIZING THE ISSUANCE OF A SPECIAL EVENT PERMIT FOR THE BELIEVET™  
CANINE SERVICE PARTNERS ANNUAL FUNRAISING RIDE**

**WHEREAS**, Michael Schwartz, American Legion Riders Post 566, has applied for a special event permit; and,

**WHEREAS**, the event plan includes a fundraising ride to benefit Believet™ Canine Service Partners; and,

**WHEREAS**, the Public Safety Department has reviewed plans for the event; and,

**WHEREAS**, proof of general liability insurance has been submitted by the American Legion Riders Post 566 to cover the event; and,

**WHEREAS**, American Legion staff will be present to control parking and registration and a paramedic is on staff to provide first aid if necessary; and,

**WHEREAS**, American Legion facility restrooms will be available for use by attendees; and,

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

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the City Council authorizes issuance of a Special Event Permit for the Believet™ Canine Service Partners Annual Fundraising Ride scheduled Saturday, June 15, 2024.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1G**

**STAFF ORIGINATOR:** Sarah Cotton, City Administrator

**MEETING DATE:** June 10, 2024

**TOPIC:** Liquor License Renewal Applications

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The Council is being asked to consider Resolution No. 24-73, Approving Liquor License Renewal Applications.

**BACKGROUND**

Existing liquor licenses in the City of Lino Lakes will expire on June 30, 2024. The following establishments have submitted renewal applications:

<b>Name of Business</b>	<b>License Type</b>
American Legion Post 566	MCLONSS
Campanelle Restaurant & Bar	ONSS
Casey's General Store #3935	3.2OFSL
Chili Thai & Cuisine	3.2ONSS/MWNONSB
Chomonix Golf Course	ONSS
Don Julio Mexican Restaurant	ONSS
Eagle Liquor	OFSL
El Zocalo Grill & Cantina	ONSS
Fiesta Mexican Grill & Bar	ONSS
G-Will Liquors	OFSL
JP's Liquor Wine & Beer	OFSL
Kwik Trip #1266	3.2OFSL
Lyngblomsten at Lino Lakes	ONSS
Mama Mia Mexican Grill	3.2ONSS/MWNONSB
MC's Tap House	ONSS
Target Stores T-1448	OFSL
The Tavern on Main	CMBS
Trapper's Bar & Grill	CMBS

City Code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Safety Department. Applicants are also required to provide a Certificate of Insurance with Liquor Liability and a Certificate of Compliance with MN Workers' Compensation Law, as well as pay applicable fees.

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

**RECOMMENDATION**

Staff is recommending approval of Resolution No. 24-73, granting renewal of liquor licenses for the period of July 1, 2024 through June 30, 2025.

**ATTACHMENTS**

Resolution No. 24-73

**CITY OF LINO LAKES  
RESOLUTION NO. 24-73**

**APPROVING LIQUOR LICENSE RENEWAL APPLICATIONS**

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

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

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

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

**WHEREAS**, the following applicants have applied for renewal:

<b>Name of Business</b>	<b>License Type</b>
American Legion Post 566	MCLONSS
Campanelle Restaurant & Bar	ONSS
Casey's General Store #3935	3.2OFSL
Chili Thai & Cuisine	3.2ONSS/MWNONSB
Chomonix Golf Course	ONSS
Don Julio Mexican Restaurant	ONSS
Eagle Liquor	OFSL
El Zocalo Grill & Cantina	ONSS
Fiesta Mexican Grill & Bar	ONSS
G-Will Liquors	OFSL
JP's Liquor Wine & Beer	OFSL
Kwik Trip #1266	3.2OFSL
Lyngblomsten at Lino Lakes	ONSS
Mama Mia Mexican Grill	3.2ONSS/MWNONSB
MC's Tap House	ONSS
Target Stores T-1448	OFSL
The Tavern on Main	CMBS
Trapper's Bar & Grill	CMBS



**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the City hereby approves renewal of the above-listed liquor licenses, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

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Rob Rafferty, Mayor

ATTEST:

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Hannah Lynch, City Clerk

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1H**

**STAFF ORIGINATOR:** Sarah Cotton, City Administrator

**MEETING DATE:** June 10, 2024

**TOPIC:** Tobacco License Renewal Applications

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The Council is being asked to consider Resolution No. 24-74, Approving Tobacco License Renewal Applications.

**BACKGROUND**

Existing tobacco licenses in the City of Lino Lakes will expire on June 30, 2024. The following establishments have submitted renewal applications:

<b>Name of Business</b>
AK Smoke Zone
Bill's Superette
Casey's General Store #3935
Chomonix Golf Course
Corner Express
Eagle Liquor
G-Will Liquors
Holiday Station Store #2746376
JP's Liquor Wine & Beer
Kwik Trip #1266
Lakes 1 Stop
Lino Lakes Quick Stop
Lino Lakes Tobacco 1

City Code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Safety Department. Applicants are also required to provide a Certificate of Compliance with MN Workers' Compensation Law, as well as pay applicable fees.

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

**RECOMMENDATION**

Staff is recommending approval of Resolution No. 24-74, granting renewal of tobacco licenses for the period of July 1, 2024 through June 30, 2025.

**ATTACHMENTS**

Resolution No. 24-74

**CITY OF LINO LAKES  
RESOLUTION NO. 24-74**

**APPROVING TOBACCO LICENSE RENEWAL APPLICATIONS**

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

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

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

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

**WHEREAS**, the following applicants have applied for renewal:

<b>Name of Business</b>
AK Smoke Zone
Bill's Superette
Casey's General Store #3935
Chomonix Golf Course
Corner Express
Eagle Liquor
G-Will Liquors
Holiday Station Store #2746376
JP's Liquor Wine & Beer
Kwik Trip #1266
Lakes 1 Stop
Lino Lakes Quick Stop
Lino Lakes Tobacco 1

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the City hereby approves renewal of the above-listed tobacco licenses, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

---

Rob Rafferty, Mayor

ATTEST:

---

Hannah Lynch, City Clerk

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1I**

**STAFF ORIGINATOR:** Sarah Cotton, City Administrator

**MEETING DATE:** June 10, 2024

**TOPIC:** Cannabinoid License Renewal Applications

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The Council is being asked to consider Resolution No. 24-75, Approving Cannabinoid License Renewal Applications.

**BACKGROUND**

Existing cannabinoid licenses in the City of Lino Lakes will expire on June 30, 2024. The following establishments have submitted renewal applications:

<b>Name of Business</b>
AK Smoke Zone
Corner Express
Eagle Liquor
G-Will Liquors
Lino Lakes Quick Stop
Lino Lakes Tobacco 1

City Code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Safety Department. Applicants are also required to provide a Certificate of Compliance with MN Workers' Compensation Law, as well as pay applicable fees.

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

**RECOMMENDATION**

Staff is recommending approval of Resolution No. 24-75, granting renewal of cannabinoid licenses for the period of July 1, 2024 through June 30, 2025.

**ATTACHMENTS**

Resolution No. 24-75

**CITY OF LINO LAKES  
RESOLUTION NO. 24-75**

**APPROVING CANNABINOID LICENSE RENEWAL APPLICATIONS**

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

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

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

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

**WHEREAS**, the following applicants have applied for renewal:

<b>Name of Business</b>
AK Smoke Zone
Corner Express
Eagle Liquor
G-Will Liquors
Lino Lakes Quick Stop
Lino Lakes Tobacco 1

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the City hereby approves renewal of the above-listed cannabinoid licenses, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk



**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 1J**

**STAFF ORIGINATOR:** Sarah Cotton, City Administrator

**MEETING DATE:** June 10, 2024

**TOPIC:** Massage License Renewal Applications

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The Council is being asked to consider Resolution No. 24-76, Approving Massage License Renewal Applications.

**BACKGROUND**

Existing enterprise and individual therapist massage licenses in the City of Lino Lakes will expire on June 30, 2024. The following establishments have submitted renewal applications for an enterprise license:

<b>Name of Business</b>
Allure Salon & Spa, Inc.
Everyday Kneads LLC
Heather's Healing Hands
Revitalize Therapeutic Massage

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

<b>Name of Massage Therapist</b>	<b>Doing Business At</b>
Alicea White	Allure Salon & Spa, Inc.
Emilie Krienert	Everyday Kneads LLC
Heather Lewis	Heather's Healing Hands
Rebeka Olson	Revitalize Therapeutic Massage
Sara Thornbloom	Heather's Healing Hands

City Code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Safety Department. Applicants are also required to provide a Certificate of Compliance with MN Workers' Compensation Law, as well as pay applicable fees.

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

**RECOMMENDATION**

Staff is recommending approval of Resolution No. 24-76, granting renewal of enterprise and individual therapist massage licenses for the period of July 1, 2024 through June 30, 2025.

**ATTACHMENTS**

Resolution No. 24-76

**CITY OF LINO LAKES  
RESOLUTION NO. 24-76**

**APPROVING MASSAGE LICENSE RENEWAL APPLICATIONS**

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

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

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

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

**WHEREAS**, the following applicants have applied for renewal of an enterprise license:

<b>Name of Business</b>
Allure Salon & Spa, Inc.
Everyday Kneads LLC
Heather's Healing Hands
Revitalize Therapeutic Massage

**WHEREAS**, the following applicants have applied for renewal of an individual therapist license:

<b>Name of Massage Therapist</b>	<b>Doing Business At</b>
Alicea White	Allure Salon & Spa, Inc.
Emilie Krienert	Everyday Kneads LLC
Heather Lewis	Heather's Healing Hands
Rebeka Olson	Revitalize Therapeutic Massage
Sara Thornbloom	Heather's Healing Hands

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the City hereby approves renewal of the above-listed massage licenses, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

---

Rob Rafferty, Mayor

ATTEST:

---

Hannah Lynch, City Clerk

**LINO LAKES CITY COUNCIL  
LOCAL BOARD OF APPEAL AND EQUALIZATION  
MEETING MINUTES**

**DATE:** May 6, 2024  
**TIME STARTED:** 5:30 PM  
**TIME ENDED:** 6:40 PM  
**MEMBERS PRESENT:** Councilmembers, Lyden, Stoesz, Cavegn, Ruhland, Mayor Rafferty

Staff Members Present: City Administrator Sarah Cotton; Finance Director Hannah Lynch.

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

Councilmember Ruhland called the meeting to order at 5:30 PM.

**LOCAL BOARD OF APPEAL AND EQUALIZATION MEETING**

**1. 2024 Assessor's Report**

Anoka County Appraiser Shawn Halligan presented an annual report to the Local Board of Appeals and Equalization, highlighting that in 2023, there were 199 qualified sales, the average sale price was \$436,400, and median days on the market was 18 days. The assessor's office received 19 calls this year - 18 from lakefront properties.

The Board opened the floor to accept appeals.

**2. Local Board of Appeal and Equalization Hearing**

Bernadine Skoglund, 7481 Lake Drive/ PID 17-31-22-24-0004, PID 17-31-22-24-0006, PID 17-31-22-24-0007, PID 17-31-22-24-0008, stated she owns four parcels. Three parcels have been rezoned to commercial. She asked the Board if she could continue to homestead those parcels. Stated PID 17-31-22-24-0007 is a little over half an acre of land and the value has increased 75%. Skoglund noted the electricity company dropped lines on the property and can no longer grow any grass. The Assessor's Office will need to take a look at the property. Mrs. Skoglund would still like to homestead the land.

Robert Nelson, 6733 East Shadow Lake Drive/PID 23-31-22-21-0004, addressed the board with concerns about the increase. Stated his house is the oldest and smallest in the neighborhood, and no improvements have been made in the past 25 years. His property has increased in market value by 29%. This increase is three times larger than any past increase; the increase has almost made it impossible to stay in the house. Mr. Halligan noted that a site visit had been conducted. Mr. Halligan stated the home value decreased a little this past year.

Councilmember Ruhland noted he sits on the Anoka County Board of Appeals so if residents are unable to resolve their assessment with County staff and brings their appeal forward to the County Board of Appeals, he will be present to hear that appeal as well.

John Kulas, 6110 Bald Eagle Blvd. W/PID 36-31-22-44-0004, stated the value of his land has increased by \$200,000. He reviewed other properties near him and the prices they sold for. Mr. Halligan conducted a walk-through of the property and stated that this property is the nicest of the three residents in attendance. Mr. Dagostino stated the Bald Eagle Lake lot tax value is lower than Ramsey and Washington County, and the land value should have been increased many years ago. Councilmember Ruhland inquired as to when the property was last visited, prior to this year. Mr. Dagostino replied five years ago. Councilmember Ruhland discussed comparable land properties. Councilmember Cavegn stated the low land value in the past was an error on Anoka County's part and inquired if there was a way to gradually increase the taxes. Mr. Halligan stated that after visiting the property, the improvement value would decrease by \$12,800. Original value: \$746,900; revised value: \$734,100.

Robert Wall, 6020 Bald Eagle Blvd. W/PID 36-31-22-44-0006, stated his view from his property is a forest, not a lake. Mr. Halligan conducted a walk-through of the property for lake access and recommends keeping the value as is.

Mike Wisniewski, 6011 Bald Eagle Blvd. W/PID 36-31-22-44-0008, stated he finds it unfair that he is being taxed on 3.28 acres of land when a large amount of the area is cattails. Property taxes have increased every year since 2020. Six months of the year, he can't see the lake due to the trees. Half of the property is covered by a floating bog of cattails. Mr. Dagostino and Mr. Halligan are in the process of adjusting this parcel. Mr. Halligan discussed decreasing the building improvements by \$4,100. Mr. Dagostino guessed the land value would decrease by approximately \$30,000.

No further appeals were received from residents.

## **ADJOURNMENT**

With no further business before the Board, the meeting was adjourned by Councilmember Ruhland at 6:40 PM.

These minutes were considered and approved at the regular Council Meeting on June 10, 2024.

---

Hannah Lynch, City Clerk

---

Rob Rafferty, Mayor

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 2A**

**STAFF ORIGINATOR:** Hannah Lynch, Finance Director

**MEETING DATE:** June 10, 2024

**TOPIC:** 2023 Audit Report

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The Council is being asked to accept the 2023 Audit Report. Andy Hering of Redpath and Company attended the June 3, 2024 City Council Work Session and provided an overview of the City's 2023 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.

**BACKGROUND**

The 2023 audit fieldwork was completed in April. The auditors review all financial transactions and the financial reports of the City over the previous year for their fairness in presentation and for full disclosure of all material aspects of the City's financial condition. This review is conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The auditors concluded that the City's financial statements presented fairly, in all material respects, the financial position of the City as of December 31, 2023. 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 2022 Annual Comprehensive Financial Report. The city has received this award each year since 1995. We believe that the report issued for 2023 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 2023 Audit Report.

**ATTACHMENTS**

1. 2023 Annual Comprehensive Financial Report
2. 2023 Governance Letter
3. 2023 Internal Control Report
4. 2023 Legal Compliance Report



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

**FOR THE YEAR ENDED  
December 31, 2023**

**Prepared By: Finance Department  
Hannah Lynch, Director of Finance**

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## INTRODUCTORY SECTION

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May 28, 2024

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

Minnesota State law requires that cities over 2,500 population publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants and submit them to the State Auditor. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of Lino Lakes, Minnesota for the fiscal year ended December 31, 2023.

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, 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, 2023, 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, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

## Profile of the Government

The City of Lino Lakes, incorporated in 1955, is a growing community in the southeast corner of Anoka County. It covers an area of 33 square miles and has a population of approximately 21,976. The population has more than doubled from the 1990 census figure of 8,807 and has grown by 10% since 2010. Within the City's borders lies the 5,500 acre Rice Creek Chain of Lakes Regional Park. Access to St. Paul and Minneapolis is provided by I-35W and I-35E.

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

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

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

## Factors Affecting Financial Condition

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

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

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



## Factors Affecting Financial Condition (Continued)

Overall, the City continued to see substantial development activity in 2023. The City issued building permits for 110 residential units and 6 new commercial establishments in 2023. Total building permit valuation was approximately \$57 million.

**Long-term financial planning.** The City's current Financial Plan identifies capital equipment purchases and building and infrastructure improvements totaling \$128 million over the five-year period. These improvements are anticipated to be funded through a number of funding sources, including tax levies, special assessments, fund reserves, bond proceeds, and intergovernmental grants. The Plan is currently being revised to reflect the anticipated activity through fiscal year 2029.

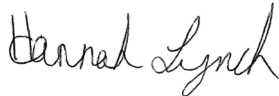
## Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awards the Certificate of Achievement for Excellence in Financial Reporting (COA) to cities that meet certain criteria. The City of Lino Lakes received this award for its ACFR for the year ended December 31, 2022. This marks the twenty-eighth consecutive year the City has received this prestigious award. A governmental unit must publish an easily readable and efficiently organized ACFR, the contents of which conform to program requirements. This report must satisfy both GAAP and applicable legal requirements.

The COA is valid for a period of one year. The City is submitting the 2023 report to GFOA for consideration of the COA. We believe our current report continues to conform to the high standards of the program.

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

Respectfully submitted,



Hannah Lynch  
Director of Finance

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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Lino Lakes  
Minnesota**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

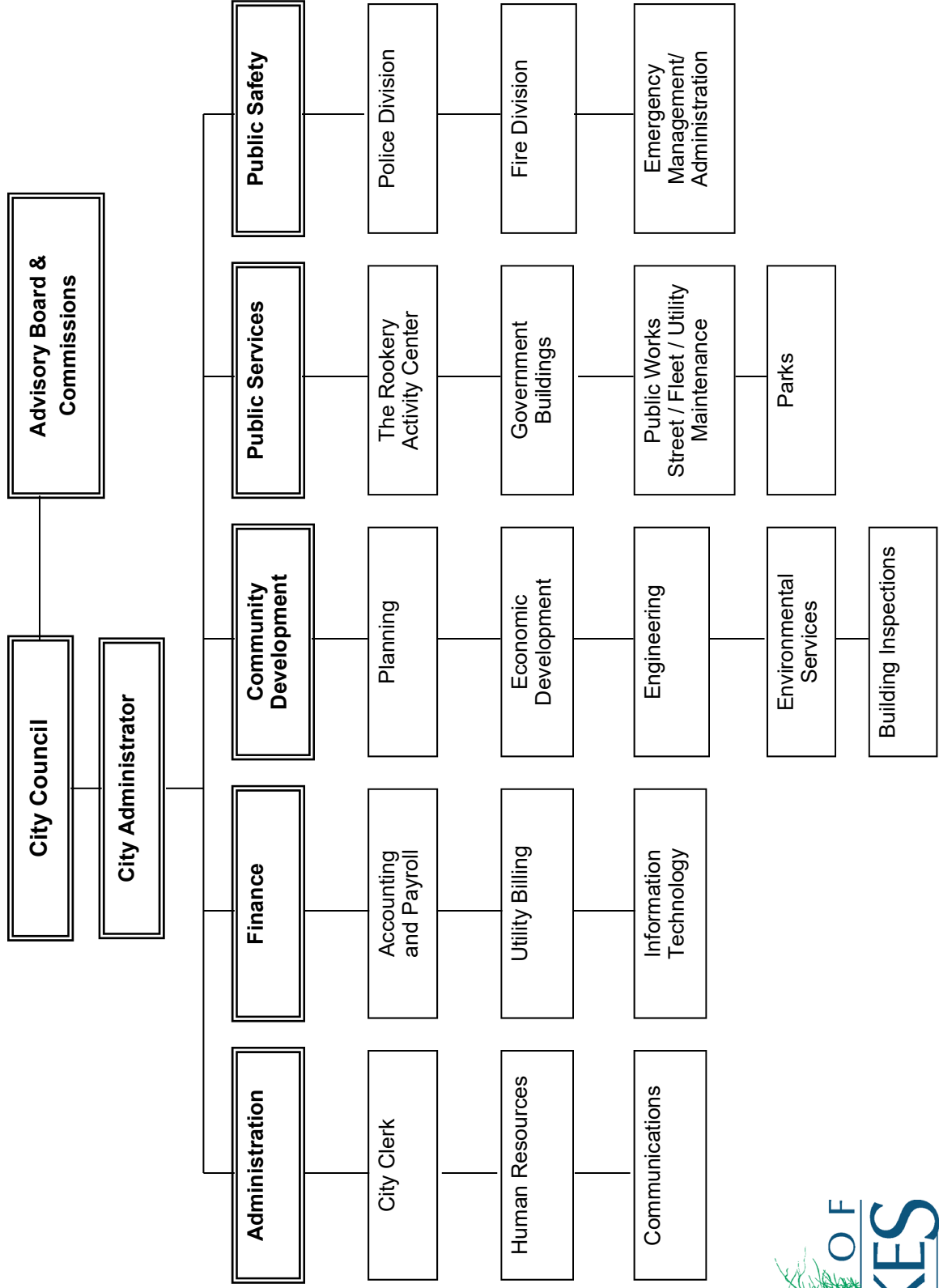
December 31, 2022

*Christopher P. Morill*

Executive Director/CEO

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# City of Lino Lakes Organizational Chart



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**CITY OF LINO LAKES, MINNESOTA****PRINCIPAL CITY OFFICIALS**

December 31, 2023

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

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States

of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Lino Lakes, Minnesota's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Lino Lakes, Minnesota's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lino Lakes, Minnesota's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2024 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, LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

May 28, 2024

## **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, 2023. 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 \$144,318,999 (net position). Of this amount, \$36,740,342 (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 \$5,380,524.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$34,017,053, an increase of \$471,855. Of this amount, \$7,083,189 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 \$8,583,880. Unassigned fund balance for the general fund was \$7,940,364, or 66% of total general fund expenditures and other financing uses.

Total outstanding debt decreased by \$2,514,595 during 2023. No new debt was issued, while regularly scheduled principal payments were made during the year.

### **Overview of the Financial Statements**

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

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

## Management's Discussion and Analysis

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

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

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

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

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

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

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



## Management's Discussion and Analysis

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

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

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

The basic governmental fund financial statements are statements 3 through 5 of this report.

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

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

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

The basic proprietary fund financial statements are statements 7 through 9 of this report.

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

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

## Management's Discussion and Analysis

### **Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$144,318,999 at the close of the most recent fiscal year.

The largest portion of the City's net position (\$98,180,477 or 68%) 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	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and other assets	\$44,586,667	\$45,306,045	\$16,270,032	\$15,276,547	\$60,856,699	\$60,582,592
Capital assets	66,000,296	63,271,845	50,119,172	49,792,563	116,119,468	113,064,408
Total assets	110,586,963	108,577,890	66,389,204	65,069,110	176,976,167	173,647,000
Deferred outflows of resources	7,546,180	8,450,026	214,180	208,614	7,760,360	8,658,640
Liabilities:						
Long-term liabilities outstanding	23,058,533	31,756,932	583,183	611,442	23,641,716	32,368,374
Other liabilities	7,291,313	7,850,987	348,157	247,354	7,639,470	8,098,341
Total liabilities	30,349,846	39,607,919	931,340	858,796	31,281,186	40,466,715
Deferred inflows of resources	8,959,057	2,848,488	177,285	51,962	9,136,342	2,900,450
Net position:						
Net investment in capital assets	48,061,305	43,292,333	50,119,172	49,792,563	98,180,477	93,084,896
Restricted	9,398,180	10,200,962	-	-	9,398,180	10,200,962
Unrestricted	21,364,755	21,078,214	15,375,587	14,574,403	36,740,342	35,652,617
Total net position	\$78,824,240	\$74,571,509	\$65,494,759	\$64,366,966	\$144,318,999	\$138,938,475

Of the City's net position, \$9,398,180 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$36,740,342) 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 \$5,380,524 during 2023. Key elements of this increase are as follows:

### City of Lino Lakes' Changes in Net Position

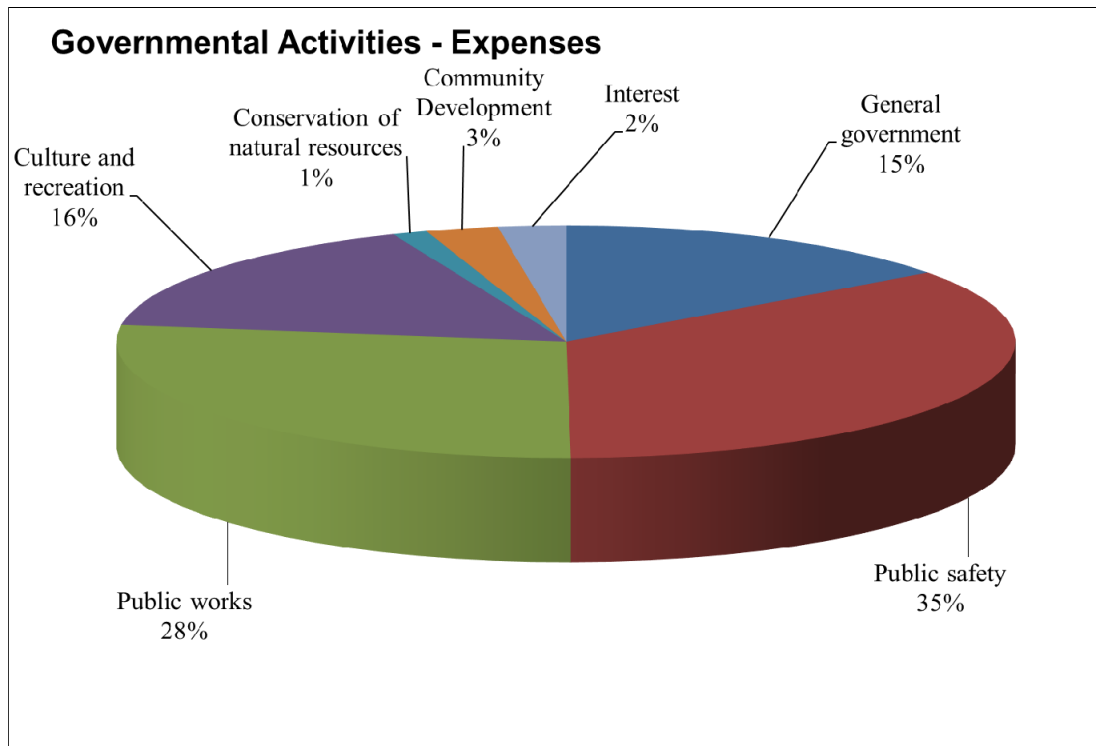
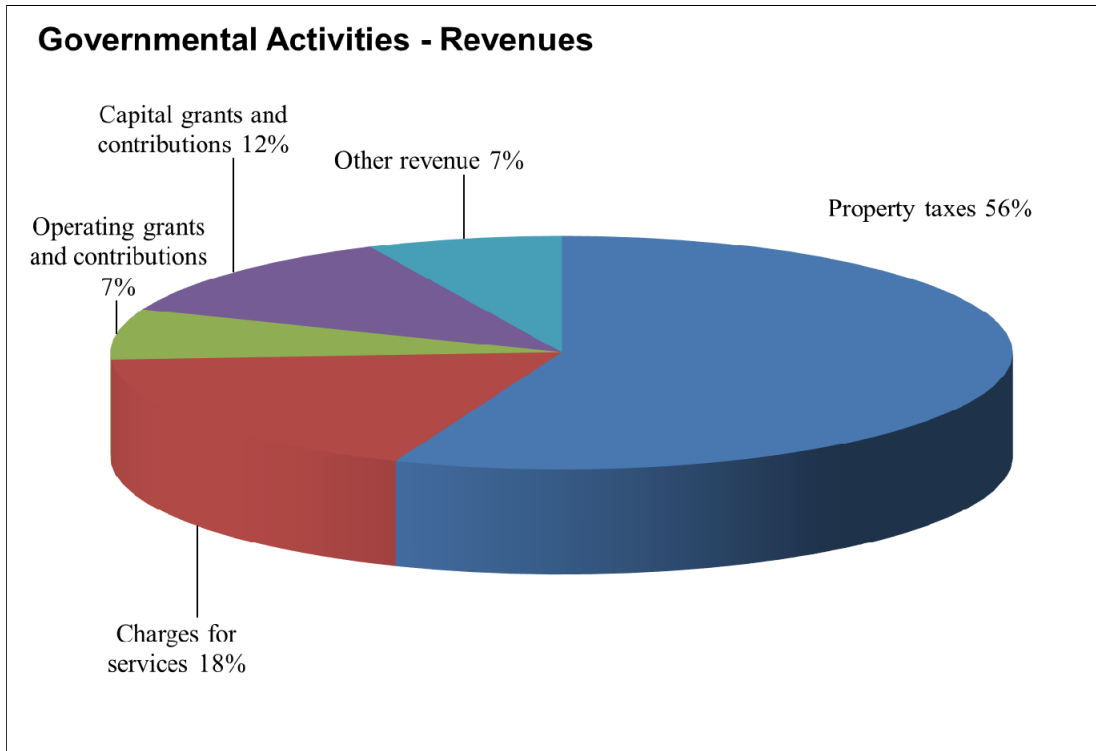
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$4,468,912	\$4,937,133	\$4,955,645	\$4,283,680	\$9,424,557	\$9,220,813
Operating grants and contributions	1,866,131	1,119,449	59,032	-	1,925,163	1,119,449
Capital grants and contributions	2,996,602	2,800,604	8,545	5,268,556	3,005,147	8,069,160
General revenues:						
General property taxes	12,868,894	11,829,124	-	-	12,868,894	11,829,124
Other taxes	217,779	-	-	-	217,779	-
Tax increment	903,027	793,264	-	-	903,027	793,264
Grants and contributions not restricted to specific programs	270,011	2,117,908	-	-	270,011	2,117,908
Unrestricted investment earnings	1,554,657	(1,139,063)	728,010	(645,918)	2,282,667	(1,784,981)
Gain on disposal of capital assets	35,689	66,852	-	-	35,689	66,852
Total revenues	25,181,702	22,525,271	5,751,232	8,906,318	30,932,934	31,431,589
Expenses:						
General government	3,041,049	3,117,688	-	-	3,041,049	3,117,688
Public safety	7,130,294	6,512,493	-	-	7,130,294	6,512,493
Public works	5,604,543	6,377,440	-	-	5,604,543	6,377,440
Culture and recreation	3,350,309	4,029,146	-	-	3,350,309	4,029,146
Conservation of natural resources	257,150	235,376	-	-	257,150	235,376
Community development	531,413	884,336	-	-	531,413	884,336
Interest and fees on long-term debt	497,903	562,248	-	-	497,903	562,248
Water	-	-	2,027,102	3,019,350	2,027,102	3,019,350
Sewer	-	-	2,535,243	2,347,539	2,535,243	2,347,539
Storm water	-	-	577,404	251,478	577,404	251,478
Total expenses	20,412,661	21,718,727	5,139,749	5,618,367	25,552,410	27,337,094
Increase in net position before transfers	4,769,041	806,544	611,483	3,287,951	5,380,524	4,094,495
Transfers	(516,310)	(1,142,554)	516,310	1,142,554	-	-
Change in net position	4,252,731	(336,010)	1,127,793	4,430,505	5,380,524	4,094,495
Net position - January 1, as previously reported	74,571,509	74,852,362	64,366,966	59,991,618	138,938,475	134,843,980
Change in reporting entity	-	55,157	-	(55,157)	-	-
Net position - January 1, as restated	74,571,509	74,907,519	64,366,966	59,936,461	138,938,475	134,843,980
Net position - December 31	\$78,824,240	\$74,571,509	\$65,494,759	\$64,366,966	\$144,318,999	\$138,938,475

### Governmental Activities

Governmental activities increased the City's net position by \$4,252,731 during 2023. General property taxes increased due to increased police and fire expenses, park and trail maintenance, employee wages and benefits, and economic inflationary impacts to supply and service expenditures. Grants and contributions not restricted to specific programs decreased from 2022 as a result of American Rescue Plan Act (ARPA) funds for culture and recreation expenses. Unrestricted investment earnings contributed to the increase in net position in 2023 due to unrealized gains on investments with the stable interest rate environment.

## Management's Discussion and Analysis

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

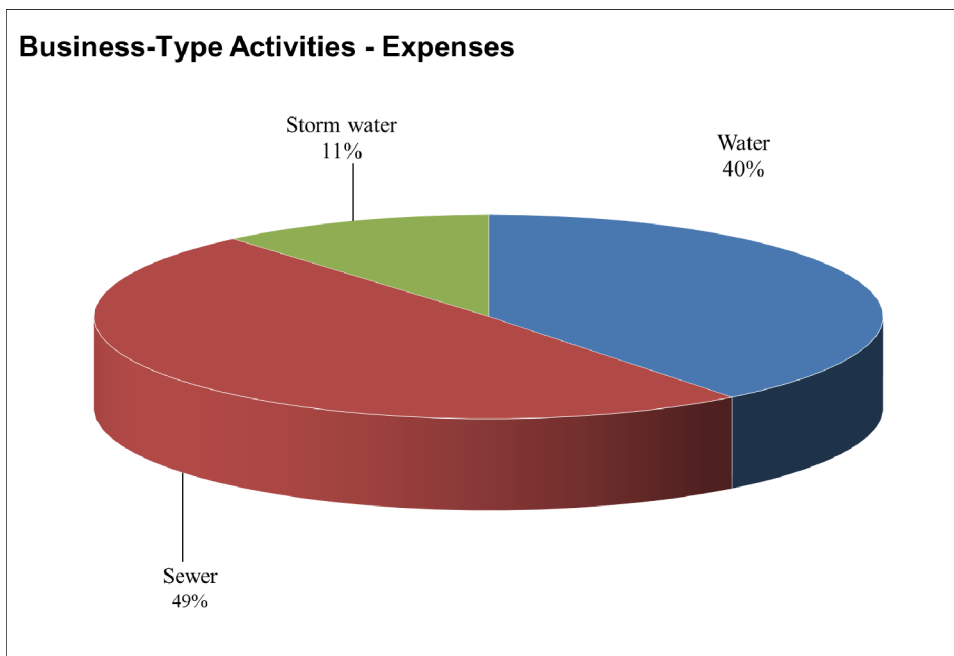
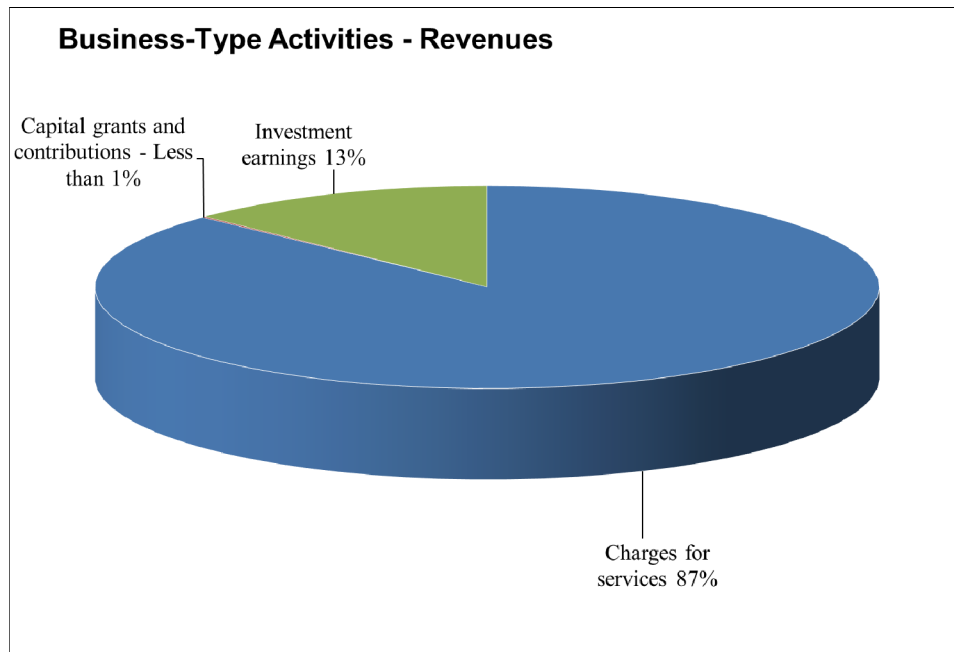


## Management's Discussion and Analysis

### **Business-Type Activities**

Business-type activities increased the City's net position by \$1,127,793 during 2023. Capital grants and contributions decreased in 2023 as a result developer contributed infrastructure and the timing in which those contributions occur and are completed. Water expenses decreased in 2023 as a result of a 2022 water tower #2 maintenance project.

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



## Management's Discussion and Analysis

### **Financial Analysis of the Government's Funds**

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$34,017,053. Approximately 21% of this total amount (\$7,083,189) constitutes fund balance restricted by external constraints established by creditors, grantors, contributors, or by state statutory provisions. Of the remaining fund balance, \$727,460 is not in a spendable form, \$355,635 has been committed, \$20,707,533 has been assigned, and \$5,143,236 is unassigned.

The General fund balance increased by \$497,363. Interest earnings surpassed budget expectations, position vacancies contributed to budget savings, while transfers out funded The Rookery Activity Center operations and comp plan updates.

The Rookery Activity Center opened to the public in May 2022. The deficit fund balance improved from \$263,755 to \$5,067 in 2023 as a result of the transfer in from the General Fund. The Rookery operating expenditures (personnel, maintenance supplies, utilities, etc.) overshadowed revenues while membership grew. The tax levy increased \$175,000 in 2024 with the goal of total revenues covering total expenditures in future years.

The G.O. Improvement Note of 2009A fund was established to service the debt issued by Anoka County as the City's financial commitment for the I-35E interchange project. The City prepaid the remaining balance of the note in 2017 using MSA funds. As deferred special assessments are received, MSA funds are replenished. The fund began and ended the year with a fund balance of \$1,353 and \$0, respectively, and transferred \$31,695 to the MSA Construction Fund.

The G.O. Improvement Bonds of 2016B fund balance increased by \$611,099. 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 Capital Equipment Replacement fund balance decreased by \$1,579,347 due to the issuance of an interfund loan payable to finance two fire trucks. The interfund loan payable will be paid back with a tax levy over the next ten years. The fund accounts for the replacement of public safety and public works equipment and vehicles financed by a pay as you go tax levy.

The Area and Unit Trunk fund has a total fund balance of \$9,562,325, all of which is assigned for financing water and sewer capital improvements. The fund balance during the current year increased by \$502,431 primarily due to investment earnings as trunk fees (either collected over time through special assessments or paid up front through charges for services) covered project costs.

## Management's Discussion and Analysis

The MSA Construction Fund has a total fund balance of \$4,810,424, all of which is assigned to capital improvements for City MSA designated roadways. The fund balance during the current year increased by \$990,971 primarily due to reimbursement received for the developer portion of the County's 49 & J Street Improvement Project.

The combined fund balance of other governmental funds decreased by \$807,997 during 2023 primarily due to Watermark Park and Pheasant Run Reconstruction capital expenditures. Watermark park dedication fees were collected in prior years and street reconstruction bonds will be issued in the future for the Pheasant Run project.

**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 \$33,713,939, of which \$5,229,412 is unrestricted. The increase in net position of \$1,056,459 was primarily due to capital contributions from governmental activities. The Area and Unit Trunk Fund is funding water infrastructure as part of the following projects: Lake Drive Trunk Water Main, Pheasant Run Reconstruction, and Water Treatment Plant.

The Sewer Fund has total net position at year-end of \$31,533,345 of which \$9,898,700 is unrestricted. The increase in net position of \$79,018 was primarily due to investment earnings as unrestricted net position was planned to be used for the sewer portion of the Pheasant Run Reconstruction Project.

The Storm Water Fund has total net position at year-end of \$247,475 of which all is unrestricted. A Storm Water Utility was established in 2022 to fund the operation and management of the City's storm water infrastructure.

## **Budgetary Highlights**

### **General Fund**

There were amendments to the original budget in 2023.

The expenditure and transfers out budget was decreased by \$450,510 to total \$11,726,906. The decrease resulted from personnel vacancies in various departments and unused contingency. Fire personal services came in over budget due to recognizing the pass through of Fire State Aid (\$147,297) to the PERA Statewide Volunteer Firefighter Retirement Plan which was not budgeted.

The revenues and transfers in budget was increased by \$162,580 to total \$12,332,996. The increase resulted from investment earnings with favorable interest and unrealized gain on investments. Fire State Aid came in over budget due to recognizing the full amount of Fire State Aid (\$169,000) instead of only the amount not passed through (\$21,703) to the PERA Statewide Volunteer Firefighter Retirement Plan.

## 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, 2023, amounted to \$116,119,468 (net of accumulated depreciation), an increase of \$3,055,060 from the prior year. This investment in capital assets includes land, wetland credits, construction in progress, buildings, equipment, vehicles, and infrastructure.

The trunk utility improvements at 49 & J, East Shadow Lake Drive Sanitary Sewer Replacement, and I35E Storm Pipe Crossing projects were completed in 2023. The City is working to complete the Lake Drive Trunk Water Main, Pheasant Run Reconstruction, Watermark Park, and Water Treatment Plant projects.

Developer lead infrastructure improvements at various stages of completion include Nature's Refuge and Watermark 4<sup>th</sup> addition. Prior to 2023, pending developer contributions were included in Construction in Progress. Starting in 2023, developer projects are only recognized as infrastructure once complete.

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

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$5,698,330	\$5,675,330	\$374,867	\$ -	\$6,073,197	\$5,675,330
Wetland credits	49,042	49,042	-	-	49,042	49,042
Construction in progress	5,871,019	8,635,602	4,040,557	9,883,094	9,911,576	18,518,696
Buildings	8,808,650	9,460,073	-	-	8,808,650	9,460,073
Office equipment and furniture	162,693	199,471	-	-	162,693	199,471
Vehicles	4,028,354	1,843,763	-	-	4,028,354	1,843,763
Machinery and shop equipment	770,992	956,330	464,049	429,815	1,235,041	1,386,145
Other equipment	1,806,247	1,764,517	-	-	1,806,247	1,764,517
Infrastructure	38,804,969	34,687,717	45,239,699	39,479,654	84,044,668	74,167,371
Total	<u>\$66,000,296</u>	<u>\$63,271,845</u>	<u>\$50,119,172</u>	<u>\$49,792,563</u>	<u>\$116,119,468</u>	<u>\$113,064,408</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 \$17,917,518. 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 \$35,475.

### City of Lino Lakes' Outstanding Debt

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$16,735,000	\$18,825,000	\$ -	\$ -	\$16,735,000	\$18,825,000
G.O. special assessment bonds	415,000	630,000	-	-	415,000	630,000
Direct borrowings	35,475	170,360	-	-	35,475	170,360
Bond premium (discount)	732,043	806,753	-	-	732,043	806,753
Total	<u>\$17,917,518</u>	<u>\$20,432,113</u>	<u>\$0</u>	<u>\$0</u>	<u>\$17,917,518</u>	<u>\$20,432,113</u>

The City of Lino Lakes' total bonded debt decreased by \$2,514,595 during the current fiscal year. No new debt was issued, while regularly scheduled principal payments were made during the year. Additional information on the City's long-term debt can be found in Note 6.

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

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## **BASIC FINANCIAL STATEMENTS**

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**CITY OF LINO LAKES, MINNESOTA**  
**STATEMENT OF NET POSITION**  
December 31, 2023

**Statement 1**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets:</b>			
Cash and investments	\$39,697,118	\$12,708,850	\$52,405,968
Accrued interest receivable	224,587	-	224,587
Due from other governments	228,815	3,111	231,926
Accounts receivable - net	74,498	706,035	780,533
Prepaid items	627,460	180,453	807,913
Internal balances	(2,591,816)	2,591,816	-
Inventory	-	79,767	79,767
Taxes receivable	202,361	-	202,361
Special assessments receivable	3,941,443	-	3,941,443
Leases receivable	1,735,564	-	1,735,564
Net pension asset	446,637	-	446,637
Capital assets - nondepreciable	11,618,391	4,415,424	16,033,815
Capital assets - net of accumulated depreciation	54,381,905	45,703,748	100,085,653
<b>Total assets</b>	<b>110,586,963</b>	<b>66,389,204</b>	<b>176,976,167</b>
<b>Deferred outflows of resources:</b>			
Pension related	7,205,362	214,180	7,419,542
OPEB related	340,818	-	340,818
<b>Total deferred outflows of resources</b>	<b>7,546,180</b>	<b>214,180</b>	<b>7,760,360</b>
<b>Liabilities:</b>			
Accounts payable and other current liabilities	1,165,379	281,108	1,446,487
Deposits payable	3,101,166	4,600	3,105,766
Accrued interest payable	206,048	-	206,048
Unearned revenue	108,092	-	108,092
Other post employment benefits:			
Due in more than one year	710,066	91,997	802,063
Long-term liabilities:			
Due within one year	2,710,628	62,449	2,773,077
Due in more than one year	16,022,168	16,600	16,038,768
Net pension liability:			
Due in more than one year	6,326,299	474,586	6,800,885
<b>Total liabilities</b>	<b>30,349,846</b>	<b>931,340</b>	<b>31,281,186</b>
<b>Deferred inflows of resources:</b>			
Lease related	1,735,564	-	1,735,564
Pension related	6,811,234	177,285	6,988,519
OPEB related	412,259	-	412,259
<b>Total deferred inflows of resources</b>	<b>8,959,057</b>	<b>177,285</b>	<b>9,136,342</b>
<b>Net position:</b>			
Net investment in capital assets	48,061,305	50,119,172	98,180,477
Restricted (nonexpendable) for environmental purposes	100,000	-	100,000
Restricted (expendable) for:			
Debt service	6,195,222	-	6,195,222
Park improvements	1,338,954	-	1,338,954
Public safety	771,539	-	771,539
Economic development	501,780	-	501,780
Fire Department pension plan	446,637	-	446,637
Other purposes	44,048	-	44,048
Unrestricted	21,364,755	15,375,587	36,740,342
<b>Total net position</b>	<b>\$78,824,240</b>	<b>\$65,494,759</b>	<b>\$144,318,999</b>

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, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>
		<u>Charges For Services</u>
Primary government:		
Governmental activities:		
General government	\$3,041,049	\$507,564
Public safety	7,130,294	1,279,955
Public works	5,604,543	1,544,038
Culture and recreation	3,350,309	1,127,355
Conservation of natural resources	257,150	-
Community development	531,413	10,000
Interest and fees on long-term debt	497,903	-
Total governmental activities	<u>20,412,661</u>	<u>4,468,912</u>
Business-type activities:		
Water	2,027,102	2,323,763
Sewer	2,535,243	2,079,761
Storm water	577,404	552,121
Total business-type activities	<u>5,139,749</u>	<u>4,955,645</u>
Total primary government	<u>\$25,552,410</u>	<u>\$9,424,557</u>

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

## Statement 2

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
\$ -	\$ -	(\$2,533,485)	\$ -	(\$2,533,485)
1,454,783	-	(4,395,556)	-	(4,395,556)
289,137	2,996,602	(774,766)	-	(774,766)
11,421	-	(2,211,533)	-	(2,211,533)
110,790	-	(146,360)	-	(146,360)
-	-	(521,413)	-	(521,413)
-	-	(497,903)	-	(497,903)
1,866,131	2,996,602	(11,081,016)	-	(11,081,016)
7,079	360	-	304,100	304,100
51,953	8,185	-	(395,344)	(395,344)
-	-	-	(25,283)	(25,283)
59,032	8,545	-	(116,527)	(116,527)
\$1,925,163	\$3,005,147	(11,081,016)	(116,527)	(11,197,543)
General revenues:				
General property taxes		12,868,894	-	12,868,894
Other taxes		217,779	-	217,779
Tax increment		903,027	-	903,027
Grants and contributions not restricted to specific programs		270,011	-	270,011
Unrestricted investment earnings		1,554,657	728,010	2,282,667
Gain on disposal of capital assets		35,689	-	35,689
Transfers		(516,310)	516,310	-
Total general revenues and transfers		15,333,747	1,244,320	16,578,067
Change in net position		4,252,731	1,127,793	5,380,524
Net position - January 1		74,571,509	64,366,966	138,938,475
Net position - December 31		\$78,824,240	\$65,494,759	\$144,318,999

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

**CITY OF LINO LAKES, MINNESOTA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
December 31, 2023

	General Fund	202 The Rookery Activity Center	333 G.O. Improvement Note of 2009A
<b>Assets</b>			
Cash and investments	\$11,158,134	\$142,317	\$ -
Accrued interest receivable	224,587	-	-
Due from other governments	171,005	988	-
Accounts receivable - net	62,262	9,736	-
Prepaid items	567,849	59,611	-
Advances to other funds	-	-	-
Taxes receivable:			
Due from county	123,055	-	-
Delinquent	76,537	-	-
Special assessments receivable:			
Due from county	-	-	-
Delinquent	-	-	1,725
Deferred	360	-	1,511,888
Leases receivable	490,746	-	-
Interfund loan receivable	-	-	-
<b>Total assets</b>	<b>\$12,874,535</b>	<b>\$212,652</b>	<b>\$1,513,613</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$168,658	\$63,210	\$ -
Salaries payable	373,487	40,015	-
Due to other governments	79,701	14,595	-
Advances from other funds	-	-	-
Retainage payable	-	-	-
Deposits payable	3,101,166	-	-
Unearned revenue	-	99,899	-
Interfund loan payable	-	-	-
<b>Total liabilities</b>	<b>3,723,012</b>	<b>217,719</b>	<b>-</b>
<b>Deferred inflows of resources:</b>			
Unavailable revenue	76,897	-	1,513,613
Lease related	490,746	-	-
<b>Total deferred inflows of resources</b>	<b>567,643</b>	<b>-</b>	<b>1,513,613</b>
<b>Fund balance:</b>			
Nonspendable	567,849	59,611	-
Restricted	-	-	-
Committed	75,667	-	-
Assigned	-	-	-
Unassigned	7,940,364	(64,678)	-
<b>Total fund balance</b>	<b>8,583,880</b>	<b>(5,067)</b>	<b>-</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$12,874,535</b>	<b>\$212,652</b>	<b>\$1,513,613</b>

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



## Statement 3

342 G.O. Improvement Bonds of 2016B	402 Capital Equipment Replacement	406 Area and Unit Trunk	420 MSA Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$1,080,320	\$9,699,371	\$4,834,506	\$12,782,470	\$39,697,118
-	-	-	-	-	224,587
-	-	42,872	-	13,950	228,815
-	-	-	-	2,500	74,498
-	-	-	-	-	627,460
-	-	-	-	30,652	30,652
-	-	-	-	2,769	125,824
-	-	-	-	-	76,537
-	-	3,258	-	1,946	5,204
-	-	11,176	-	-	12,901
-	-	1,258,549	-	1,152,541	3,923,338
-	-	-	-	1,244,818	1,735,564
-	-	-	-	1,169,094	1,169,094
<u>\$ -</u>	<u>\$1,080,320</u>	<u>\$11,015,226</u>	<u>\$4,834,506</u>	<u>\$16,400,740</u>	<u>\$47,931,592</u>
\$ -	\$ -	\$180,274	\$24,082	\$162,142	\$598,366
-	-	-	-	-	413,502
-	-	-	-	45	94,341
-	-	-	-	30,652	30,652
-	-	2,902	-	56,268	59,170
-	-	-	-	-	3,101,166
-	8,193	-	-	-	108,092
1,728,204	2,032,706	-	-	-	3,760,910
<u>1,728,204</u>	<u>2,040,899</u>	<u>183,176</u>	<u>24,082</u>	<u>249,107</u>	<u>8,166,199</u>
-	-	1,269,725	-	1,152,541	4,012,776
-	-	-	-	1,244,818	1,735,564
<u>-</u>	<u>-</u>	<u>1,269,725</u>	<u>-</u>	<u>2,397,359</u>	<u>5,748,340</u>
-	-	-	-	100,000	727,460
-	-	-	-	7,083,189	7,083,189
-	-	-	-	279,968	355,635
-	-	9,562,325	4,810,424	6,334,784	20,707,533
(1,728,204)	(960,579)	-	-	(43,667)	5,143,236
<u>(1,728,204)</u>	<u>(960,579)</u>	<u>9,562,325</u>	<u>4,810,424</u>	<u>13,754,274</u>	<u>34,017,053</u>
<u>\$ -</u>	<u>\$1,080,320</u>	<u>\$11,015,226</u>	<u>\$4,834,506</u>	<u>\$16,400,740</u>	<u>\$47,931,592</u>

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

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

December 31, 2023

**Statement 4**


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Fund balance - total governmental funds (Statement 3)	\$34,017,053
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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	66,000,296
Net pension asset	446,637

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

Delinquent taxes receivable	76,537
Delinquent special assessments receivable	12,901
Deferred special assessments receivable	3,923,338

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	(17,185,475)
Unamortized bond premiums	(734,628)
Unamortized bond discounts	2,585
Accrued interest payable	(206,048)
Compensated absences payable	(815,278)
Other post employment benefits	(710,066)
Net pension liability	(6,326,299)

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

Deferred outflows of resources related to pensions	7,205,362
Deferred outflows of resources related to OPEB	340,818
Deferred inflows of resources related to pensions	(6,811,234)
Deferred inflows of resources related to OPEB	(412,259)

Net position of governmental activities (Statement 1)	<u><u>\$78,824,240</u></u>
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The accompanying notes are an integral part of these financial statements.

**CITY OF LINO LAKES, MINNESOTA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**For The Year Ended December 31, 2023**

	General Fund	202 The Rookery Activity Center	333 G.O. Improvement Note of 2009A
Revenues:			
General property taxes	\$9,666,211	\$325,000	\$ -
Other taxes	147,131	-	-
Tax increment	-	-	-
Licenses and permits	973,653	-	-
Special assessments	1,185	-	29,600
Intergovernmental	908,267	278,735	-
Charges for services	442,560	930,601	-
Fines and forfeits	85,400	-	-
Investment earnings	307,403	-	742
Miscellaneous	51,498	63,581	-
Total revenues	12,583,308	1,597,917	30,342
Expenditures:			
Current:			
General government	2,361,592	-	-
Public safety	6,098,262	-	-
Public works	1,717,960	-	-
Culture and recreation	924,201	1,933,006	-
Community development	299,389	-	-
Conservation of natural resources	237,987	-	-
Capital outlay:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	11,639,391	1,933,006	-
Revenues over (under) expenditures	943,917	(335,089)	30,342
Other financing sources (uses):			
Transfers in	20,000	593,777	-
Transfers out	(466,554)	-	(31,695)
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	(446,554)	593,777	(31,695)
Net change in fund balance	497,363	258,688	(1,353)
Fund balance - January 1	8,086,517	(263,755)	1,353
Fund balance - December 31	\$8,583,880	(\$5,067)	\$ -

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

## Statement 5

342 G.O. Improvement Bonds of 2016B	402 Capital Equipment Replacement	406 Area and Unit Trunk	420 MSA Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$325,000	\$ -	\$ -	\$2,549,830	\$12,866,041
-	-	-	-	70,648	217,779
-	-	-	-	903,027	903,027
-	-	-	-	-	973,653
-	-	704,069	-	290,721	1,025,575
-	-	-	410,114	954,653	2,551,769
-	-	677,443	-	429,566	2,480,170
-	-	-	-	6,729	92,129
-	23,911	443,908	206,790	571,903	1,554,657
-	34,386	58,382	698,106	28,765	934,718
-	383,297	1,883,802	1,315,010	5,805,842	23,599,518
-	-	-	-	65,155	2,426,747
-	38,305	-	-	145,649	6,282,216
-	-	82,080	7,691	1,275,375	3,083,106
-	-	-	-	76,167	2,933,374
-	-	-	-	214,929	514,318
-	-	-	-	11,968	249,955
-	-	-	-	10,918	10,918
-	2,394,353	-	-	2,500	2,396,853
-	124,000	1,038,144	66,027	1,260,648	2,488,819
-	-	-	-	825,055	825,055
-	-	-	-	2,439,885	2,439,885
-	-	-	-	602,744	602,744
-	2,556,658	1,120,224	73,718	6,930,993	24,253,990
-	(2,173,361)	763,578	1,241,292	(1,125,151)	(654,472)
611,099	557,071	435,329	31,695	1,805,819	4,054,790
-	-	(696,476)	(282,016)	(1,488,665)	(2,965,406)
-	36,943	-	-	-	36,943
611,099	594,014	(261,147)	(250,321)	317,154	1,126,327
611,099	(1,579,347)	502,431	990,971	(807,997)	471,855
(2,339,303)	618,768	9,059,894	3,819,453	14,562,271	33,545,198
(\$1,728,204)	(\$960,579)	\$9,562,325	\$4,810,424	\$13,754,274	\$34,017,053

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, 2023
**Statement 6**

Net change in fund balance - total governmental funds (Statement 5)	\$471,855
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	5,721,645
Capital outlay not capitalized	(29,750)
Depreciation	(3,699,929)
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	2,343,433
Contributions of infrastructure to business-type activities	(1,605,694)
Miscellaneous other differences related to capital assets	(1,254)
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	2,853
Change in delinquent special assessments receivable	10,533
Change in deferred special assessments receivable	(793,053)
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of bond premiums and discounts when the debt is first issued, whereas amounts are deferred and amortized over the life of the debt in the Statement of Activities.	
Repayment of principal	2,439,885
Amortization of bond premiums and discounts	74,710
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	30,131
Change in compensated absences payable	(24,452)
Change in OPEB liability and related deferred outflows and inflows of resources	27,393
Pension expense in governmental funds is measured by current year employer contributions. Pension expense in the Statement of Activities is measured by the change in the net pension liability and related deferred inflows and outflows of resources. This is the amount by which pension expense differed from pension contributions.	
	(715,575)
Change in net position of governmental activities (Statement 2)	<u><u>\$4,252,731</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, 2023

**Statement 7**

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Total
<b>Assets:</b>				
Current assets:				
Cash and cash equivalents	\$5,224,858	\$7,177,052	\$306,940	\$12,708,850
Due from other governments	345	2,766	-	3,111
Accounts receivable - net	319,567	310,017	76,451	706,035
Prepaid items	27,078	144,226	9,149	180,453
Inventory	79,767	-	-	79,767
Total current assets	5,651,615	7,634,061	392,540	13,678,216
Noncurrent assets:				
Interfund loan receivable	-	2,591,816	-	2,591,816
Capital assets:				
Land	374,867	-	-	374,867
Construction in progress	2,770,565	1,269,992	-	4,040,557
Equipment	212,855	674,979	-	887,834
Water and sewer systems	37,778,471	32,345,779	-	70,124,250
Total capital assets	41,136,758	34,290,750	-	75,427,508
Less: Allowance for depreciation	(12,652,231)	(12,656,105)	-	(25,308,336)
Net capital assets	28,484,527	21,634,645	-	50,119,172
Total noncurrent assets	28,484,527	24,226,461	-	52,710,988
Total assets	34,136,142	31,860,522	392,540	66,389,204
Deferred outflows of resources related to pensions	90,980	91,193	32,007	214,180
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	143,930	65,676	7,439	217,045
Salaries payable	10,786	10,784	5,983	27,553
Due to other governments	3,703	3,428	-	7,131
Retainage payable	-	-	15,165	15,165
Deposits payable	4,600	-	-	4,600
Other accrued liabilities	14,214	-	-	14,214
Compensated absences payable - current portion	21,578	21,578	19,293	62,449
Total current liabilities	198,811	101,466	47,880	348,157
Noncurrent liabilities:				
Compensated absences payable - noncurrent portion	5,736	5,736	5,128	16,600
Other post employment benefits - noncurrent portion	34,168	34,168	23,661	91,997
Net pension liability	196,535	198,885	79,166	474,586
Total noncurrent liabilities	236,439	238,789	107,955	583,183
Total liabilities	435,250	340,255	155,835	931,340
Deferred inflows of resources related to pensions	77,933	78,115	21,237	177,285
<b>Net position:</b>				
Investment in capital assets	28,484,527	21,634,645	-	50,119,172
Unrestricted	5,229,412	9,898,700	247,475	15,375,587
Total net position	\$33,713,939	\$31,533,345	\$247,475	\$65,494,759

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, 2023

**Statement 8**

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Totals
Operating revenues:				
Charges for services	\$2,197,651	\$2,054,721	\$552,121	\$4,804,493
Hook-up charges	30,000	25,040	-	55,040
Water meter sales	96,112	-	-	96,112
Total operating revenues	<u>2,323,763</u>	<u>2,079,761</u>	<u>552,121</u>	<u>4,955,645</u>
Operating expenses:				
Personal services	354,335	363,836	161,636	879,807
Materials and supplies	317,641	24,845	4,835	347,321
Contractual services	359,463	267,949	407,658	1,035,070
Repairs and maintenance	10,034	-	-	10,034
MCES sewer charges	-	1,165,548	-	1,165,548
Depreciation	796,587	611,106	-	1,407,693
Utilities	134,488	50,068	-	184,556
Other	54,554	51,891	3,275	109,720
Total operating expenses	<u>2,027,102</u>	<u>2,535,243</u>	<u>577,404</u>	<u>5,139,749</u>
Operating income (loss)	<u>296,661</u>	<u>(455,482)</u>	<u>(25,283)</u>	<u>(184,104)</u>
Nonoperating revenues (expenses):				
Investment earnings	280,682	429,729	17,599	728,010
Intergovernmental revenue	7,079	51,953	-	59,032
Total nonoperating revenues (expenses)	<u>287,761</u>	<u>481,682</u>	<u>17,599</u>	<u>787,042</u>
Income (loss) before contributions and transfers	<u>584,422</u>	<u>26,200</u>	<u>(7,684)</u>	<u>602,938</u>
Contributions and transfers:				
Capital contributions from private sources	360	8,185	-	8,545
Capital contributions from governmental activities	1,426,587	179,107	-	1,605,694
Transfer out	(954,910)	(134,474)	-	(1,089,384)
Total contributions and transfers	<u>472,037</u>	<u>52,818</u>	<u>-</u>	<u>524,855</u>
Change in net position	1,056,459	79,018	(7,684)	1,127,793
Net position - January 1	<u>32,657,480</u>	<u>31,454,327</u>	<u>255,159</u>	<u>64,366,966</u>
Net position - December 31	<u>\$33,713,939</u>	<u>\$31,533,345</u>	<u>\$247,475</u>	<u>\$65,494,759</u>
Amounts reported above			Capital Grants and Contributions	Transfers - Net
Amounts reported for business-type activities in the statement of activities are different because:			\$1,614,239	(\$1,089,384)
Transfer in of capital assets from governmental activities			(1,605,694)	1,605,694
Amounts reported on the statement of activities			<u>\$8,545</u>	<u>\$516,310</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, 2023

**Statement 9**

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Totals
Cash flows from operating activities:				
Receipts from customers and users	\$2,249,769	\$2,021,638	\$537,365	\$4,808,772
Payment to suppliers	(864,095)	(1,557,299)	(401,585)	(2,822,979)
Payment to employees	(321,575)	(331,076)	(132,518)	(785,169)
Net cash flows provided by operating activities	<u>1,064,099</u>	<u>133,263</u>	<u>3,262</u>	<u>1,200,624</u>
Cash flows from noncapital financing activities:				
Intergovernmental revenue	<u>6,734</u>	<u>51,578</u>	<u>-</u>	<u>58,312</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(31,251)	(88,812)	-	(120,063)
Interfund loan disbursement	-	(2,032,706)	-	(2,032,706)
Transfers out	(954,910)	(134,474)	-	(1,089,384)
Net cash flows provided by capital and related financing activities	<u>(986,161)</u>	<u>(2,255,992)</u>	<u>-</u>	<u>(3,242,153)</u>
Cash flows from investing activities:				
Investment earnings	<u>280,682</u>	<u>429,729</u>	<u>17,599</u>	<u>728,010</u>
Net increase (decrease) in cash and cash equivalents	365,354	(1,641,422)	20,861	(1,255,207)
Cash and cash equivalents - January 1	<u>4,859,504</u>	<u>8,818,474</u>	<u>286,079</u>	<u>13,964,057</u>
Cash and cash equivalents - December 31	<u><u>\$5,224,858</u></u>	<u><u>\$7,177,052</u></u>	<u><u>\$306,940</u></u>	<u><u>\$12,708,850</u></u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	<u>\$296,661</u>	<u>(\$455,482)</u>	<u>(\$25,283)</u>	<u>(\$184,104)</u>
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	796,587	611,106	-	1,407,693
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable - net	(73,994)	(58,123)	(14,756)	(146,873)
Decrease (increase) in prepaid items	3,419	(12,944)	(1,381)	(10,906)
Decrease (increase) in inventory	(57,487)	-	-	(57,487)
Decrease (increase) in deferred outflows of resources	(2,327)	(2,327)	(912)	(5,566)
Increase (decrease) in payables	67,903	15,946	15,564	99,413
Increase (decrease) in other accrued liabilities	(1,750)	-	-	(1,750)
Increase (decrease) in compensated absences	4,769	4,769	1,339	10,877
Increase (decrease) in other post employment benefits	11,213	11,213	21,203	43,629
Increase (decrease) in net pension liability	(33,289)	(33,289)	(13,047)	(79,625)
Increase (decrease) in deferred inflows of resources	52,394	52,394	20,535	125,323
Total adjustments	<u>767,438</u>	<u>588,745</u>	<u>28,545</u>	<u>1,384,728</u>
Net cash provided by operating activities	<u><u>\$1,064,099</u></u>	<u><u>\$133,263</u></u>	<u><u>\$3,262</u></u>	<u><u>\$1,200,624</u></u>
Noncash investing, capital and financing activities:				
Contributions of capital assets	<u><u>\$1,426,947</u></u>	<u><u>\$187,292</u></u>	<u><u>\$ -</u></u>	<u><u>\$1,614,239</u></u>

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

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**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. FINANCIAL REPORTING ENTITY**

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

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.

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The City reports the following major governmental funds:

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

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

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

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

*Capital Equipment Replacement Fund* accounts for pay-as-you-go capital equipment financing and financing of capital equipment through donations.

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

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

The City reports the following major proprietary funds:

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

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

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

## C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

Property taxes, special assessments, intergovernmental revenues, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible

to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

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

#### D. BUDGETS

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

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

#### E. LEGAL COMPLIANCE – BUDGETS

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

1. The City Administrator submits to the City Council a proposed operating budget (including the General Fund and The Rookery Activity Center Fund) for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution on a departmental basis and can be expended by each department based upon detailed budget estimates for individual expenditure accounts.
4. The City Administrator is authorized to transfer appropriations within any department budget. Additional interdepartmental or interfund appropriations and deletions are or may be authorized by the City Council with fund (contingency) reserves or additional revenues.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and The Rookery Activity Center Fund.
6. Legal debt obligation indentures determine the appropriation level and debt service tax levies for the Debt Service Funds. Supplementary budgets are adopted for the Proprietary Funds to determine and calculate user charges. These debt service and budget amounts represent general obligation bond indenture provisions and net income for operation and capital maintenance and are not reflected in the financial statements.

7. A capital improvement program is reviewed annually by the City Council for the Capital Project Funds. However, appropriations for major projects are not adopted until the actual bid award of the improvement. The appropriations are not reflected in the financial statements.
8. Expenditures may not legally exceed budgeted appropriations at the department level unless approved by the City Council. Therefore, the legal level of budgetary control is at the department level (i.e. administration, community development, public safety, public services, and other).
9. The City Council may authorize transfers of budgeted amounts between City funds.

## F. CASH AND INVESTMENTS

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

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

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

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

## G. PROPERTY TAX REVENUE RECOGNITION

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

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

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

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

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## H. SPECIAL ASSESSMENT REVENUE RECOGNITION

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

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

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

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

## I. INVENTORY

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

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

## J. PREPAID ITEMS

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

## K. LEASES RECEIVABLE

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

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

## L. INTERFUND TRANSACTIONS

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

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

## M. CAPITAL ASSETS

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

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

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

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

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

## N. COMPENSATED ABSENCES

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



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## O. LONG-TERM OBLIGATIONS

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

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

## P. DEFINED BENEFIT PENSION PLANS

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

## Q. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

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

## R. FUND BALANCE CLASSIFICATIONS

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

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

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

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*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 balance policy for the General Fund. The policy establishes an unassigned fund balance range of 40% - 50% of general fund operating expenditures.

## S. USE OF ESTIMATES

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

## Note 2 DEPOSITS AND INVESTMENTS

### A. DEPOSITS

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

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

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

At December 31, 2023, the bank balance of the City's deposits with financial institutions was \$11,507,836 and the carrying amount was \$9,607,050. All deposits were covered by federal depository insurance or by collateral pledge and held in the City's name.

### B. INVESTMENTS

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

At December 31, 2023, the City had the following investments and maturities:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)			
			Less Than 1	1 - 3	3 - 6	> 6
Municipal bonds	*	\$25,759,301	\$4,216,342	\$8,963,115	\$12,283,864	\$295,980
Brokered certificates of deposit	Not rated	10,970,963	3,595,335	6,411,377	964,251	-
Federal agency securities	AA+	1,980,007	-	1,687,606	292,401	-
U.S. Treasuries	AA+	1,018,387	491,953	526,434	-	-
4M fund	Not rated	2,556,412	2,556,412	-	-	-
First American Gov't Obligation Fund	AAAm	512,408	512,408	-	-	-
Total		<u>\$42,797,478</u>	<u>\$11,372,450</u>	<u>\$17,588,532</u>	<u>\$13,540,516</u>	<u>\$295,980</u>
* AAA \$3,146,928; AA+ \$5,699,845; AA \$11,994,026;			Total investments			\$42,797,478
AA- \$4,072,800; A+ \$746,028; A \$99,674			Deposits			9,607,050
Ratings per Moody's or S&P			Petty cash			1,440
			Total cash and investments			<u>\$52,405,968</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, 2023:

Investment Type	12/31/2023	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Municipal bonds	\$25,759,301	\$ -	\$25,759,301	\$ -
Brokered certificates of deposit	10,970,963	-	10,970,963	-
Federal agency securities	1,980,007	-	1,980,007	-
U.S. Treasuries	1,018,387	1,018,387	-	-
		<u>\$1,018,387</u>	<u>\$38,710,271</u>	<u>\$0</u>
Investments not categorized:				
4M fund	2,556,412			
First American Gov't Obligation fund	512,408			
Total investments	<u>\$42,797,478</u>			

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

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

## C. INVESTMENT RISKS

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

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

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

**Concentration of Credit Risk** – Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government’s investment in a single issuer. The City places no limit on the amount it may invest in any one issuer. At December 31, 2023, no individual investments exceeded 5% of the City’s total investment portfolio.

## Note 3 RECEIVABLES

### A. LONG-TERM RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2023 are as follows:

	Property Taxes Receivable	Special Assessments Receivable	Leases Receivable	Total
Major Funds:				
General Fund	\$35,100	\$ -	\$417,664	\$452,764
G.O. Improvement Note of 2009A	-	1,487,483	-	1,487,483
Area and Unit Trunk	-	1,142,414	-	1,142,414
Nonmajor Funds	-	1,012,436	1,165,914	2,178,350
Total	<u>\$35,100</u>	<u>\$3,642,333</u>	<u>\$1,583,578</u>	<u>\$5,261,011</u>

## B. LEASES RECEIVABLE

The City leases a portion of its water towers for cellular tower antenna sites. These leases are non-cancelable for a period of 5 years, with two to four renewal periods of 5 years each at the lessee's option. The City considers the likelihood of these options being exercised to be greater than 50%. The agreements call for monthly lease payments between \$1,855 and \$3,570, with increases of 4% annually or 7.5% upon exercising renewal options. The lease receivables are measured at the present value of the future minimum lease payments expected to be received during the lease term at a discount rate of 5% which is based on the rate available to finance equipment over the same time periods.

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

At December 31, 2023 the City recorded \$1,735,564 in lease receivables and deferred inflows of resources for these arrangements.

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

	2023
Amortization of lease-related deferred inflows:	
Antenna leases	\$91,278
City Hall Complex lease	66,818
Total revenue recognized resulting from deferred inflow amortization	158,096
Interest revenue	69,169
Common area maintenance charges	28,095
	<u>255,360</u>
Total revenue recognized in relation to leased assets	<u>\$255,360</u>

## 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	\$76,537	\$360	\$76,897
G.O. Improvement Note of 2009A	-	1,513,613	1,513,613
Area and Unit Trunk	-	1,269,725	1,269,725
Nonmajor Funds	-	1,152,541	1,152,541
	<u>\$76,537</u>	<u>\$3,936,239</u>	<u>\$4,012,776</u>
Total	<u>\$76,537</u>	<u>\$3,936,239</u>	<u>\$4,012,776</u>

**Note 5 CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$5,675,330	\$23,000	\$ -	\$ -	\$5,698,330
Wetland credits	49,042	-	-	-	49,042
Construction in progress	8,635,602	3,854,452	(5,013,341)	(1,605,694)	5,871,019
Total capital assets, not being depreciated	14,359,974	3,877,452	(5,013,341)	(1,605,694)	11,618,391
Capital assets, being depreciated:					
Buildings	16,613,793	-	-	-	16,613,793
Office equipment and furniture	826,345	10,918	-	-	837,263
Vehicles	4,815,305	2,528,836	(13,434)	-	7,330,707
Machinery and shop equipment	2,876,669	33,591	(34,206)	-	2,876,054
Other equipment	2,640,282	155,265	-	-	2,795,547
Infrastructure	102,527,364	6,441,353	-	-	108,968,717
Total capital assets, being depreciated	130,299,758	9,169,963	(47,640)	-	139,422,081
Less accumulated depreciation for:					
Buildings	7,153,720	651,423	-	-	7,805,143
Office equipment and furniture	626,874	47,696	-	-	674,570
Vehicles	2,971,542	344,245	(13,434)	-	3,302,353
Machinery and shop equipment	1,920,339	218,929	(34,206)	-	2,105,062
Other equipment	875,765	113,535	-	-	989,300
Infrastructure	67,839,647	2,324,101	-	-	70,163,748
Total accumulated depreciation	81,387,887	3,699,929	(47,640)	-	85,040,176
Total capital assets being depreciated - net	48,911,871	5,470,034	-	-	54,381,905
Governmental activities capital assets - net	\$63,271,845	\$9,347,486	(\$5,013,341)	(\$1,605,694)	\$66,000,296
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ -	\$ -	\$ -	\$374,867	\$374,867
Construction in progress	9,883,094	30,928	(7,104,292)	1,230,827	4,040,557
Total capital assets, not being depreciated	9,883,094	30,928	(7,104,292)	1,605,694	4,415,424
Capital assets, being depreciated:					
Machinery and shop equipment	790,154	97,680	-	-	887,834
Water and sewer systems	63,019,958	7,104,292	-	-	70,124,250
Total capital assets, being depreciated	63,810,112	7,201,972	-	-	71,012,084
Accumulated depreciation for:					
Machinery and shop equipment	360,339	63,446	-	-	423,785
Water and sewer systems	23,540,304	1,344,247	-	-	24,884,551
Total accumulated depreciation	23,900,643	1,407,693	-	-	25,308,336
Total capital assets being depreciated - net	39,909,469	5,794,279	-	-	45,703,748
Business-type activities capital assets - net	\$49,792,563	\$5,825,207	(\$7,104,292)	\$1,605,694	\$50,119,172

**CITY OF LINO LAKES, MINNESOTA**  
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Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$547,445
Public safety	332,429
Public works	2,477,263
Culture and recreation	341,942
Conservation of natural resources	850
Total depreciation expense - governmental activities	<u>\$3,699,929</u>
Business-type activities:	
Water	\$796,587
Sewer	611,106
Total depreciation expense - business-type activities	<u>\$1,407,693</u>

**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, 2023 consisted of the following:

	Issue Date	Maturity Date	Interest Rate	Original Issue	Payable 12/31/2023
Governmental activities:					
General Obligation Bonds:					
G.O. TIF Bonds, Series 2007A	07/15/07	02/01/24	4.00% - 4.125%	\$4,215,000	\$280,000
G.O. Refunding Bonds, Series 2012A	11/15/12	02/01/24	1.00% - 2.00%	2,015,000	165,000
G.O. Bonds, Series 2015A	08/01/15	02/01/31	2.00% - 3.00%	3,095,000	1,690,000
EDA Lease Revenue Bonds, Series 2015B	10/01/15	04/01/36	2.00% - 3.00%	4,350,000	3,110,000
G.O. Utility Revenue Bonds, Series 2016A	11/23/16	02/01/27	2.00%	1,420,000	590,000
G.O. Bonds, Series 2018A	12/19/18	02/01/34	3.00% - 5.00%	6,915,000	5,660,000
G.O. Utility Revenue Bonds, Series 2020A	07/08/20	02/01/35	2.00% - 4.00%	4,330,000	3,590,000
G.O. Street Reconstruction Bonds, Series 2021A	07/15/21	02/01/32	1.00% - 4.00%	1,815,000	1,650,000
Total General Obligation Bonds				<u>28,155,000</u>	<u>16,735,000</u>
Special Assessment Bonds:					
G.O. Improvement Bonds, Series, 2013A	07/15/13	02/01/24	1.25% - 4.00%	615,000	65,000
G.O. Improvement Bonds, Series 2014A	11/20/14	02/01/26	0.40% - 2.30%	2,645,000	350,000
Total Special Assessment Bonds				<u>5,235,000</u>	<u>415,000</u>
Direct Borrowings:					
G.O. Capital Note, Series 2016A	04/14/16	02/01/24	2.00%	294,525	35,475
Total Direct Borrowings				<u>294,525</u>	<u>35,475</u>
Unamortized bond premiums				1,102,333	734,628
Unamortized bond discounts				(38,362)	(2,585)
Compensated absences payable				N/A	815,278
Total Government Activities				<u>\$34,748,496</u>	<u>\$18,732,796</u>
Business-Type Activities:					
Compensated absences payable				<u>N/A</u>	<u>\$79,049</u>

**CITY OF LINO LAKES, MINNESOTA**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2023

**CHANGES IN LONG-TERM DEBT**

The following is a schedule of changes in City indebtedness for the year ended December 31, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General obligation bonds	\$18,825,000	\$ -	\$2,090,000	\$16,735,000	\$1,860,000
Special assessment bonds	630,000	-	215,000	415,000	220,000
Direct borrowings	170,360	-	134,885	35,475	35,475
Total bonds and notes payable	19,625,360	-	2,439,885	17,185,475	2,115,475
Unamortized bond premiums	812,019	-	77,391	734,628	-
Unamortized bond discounts	(5,266)	-	(2,681)	(2,585)	-
Compensated absences payable	790,826	643,995	619,543	815,278	595,153
Total governmental activities	<u>\$21,222,939</u>	<u>\$643,995</u>	<u>\$3,134,138</u>	<u>\$18,732,796</u>	<u>\$2,710,628</u>
Business-Type Activities:					
Compensated absences payable	<u>\$68,172</u>	<u>\$50,621</u>	<u>\$39,744</u>	<u>\$79,049</u>	<u>\$62,449</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.

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**  
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**DEBT SERVICE REQUIREMENTS**

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

Years Ending December 31	Bonded Debt		Direct Borrowings	
	Principal	Interest	Principal	Interest
2024	\$2,080,000	\$501,795	\$35,475	\$710
2025	1,615,000	444,190	-	-
2026	1,525,000	394,554	-	-
2027	1,540,000	341,433	-	-
2028	1,395,000	288,420	-	-
2029-2033	6,890,000	800,837	-	-
2034-2036	2,105,000	75,137	-	-
Total	<u>\$17,150,000</u>	<u>\$2,846,366</u>	<u>\$35,475</u>	<u>\$710</u>

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

**DEFERRED AD VALOREM TAX LEVIES – BONDED DEBT**

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

**CITY OF LINO LAKES, MINNESOTA**  
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**REVENUE PLEDGED**

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

Bond Issue	Use of Proceeds	Revenue Pledged		Remaining Principal and Interest	Current Year	
		Type	Term of Pledge		Principal and Interest Paid	Pledged Revenue Received
2007A G.O. TIF Bonds	Infrastructure improvements	Tax increment, MSA funding via transfers	2008 - 2024	\$285,775	\$282,016	\$282,016
2012A G.O. Bonds	Infrastructure improvements	Ad valorem taxes, special assessments	2013 - 2024	\$166,361	\$169,001	\$176,109
2013A Improvement Bonds	Infrastructure improvements	Special assessments	2014 - 2024	\$66,300	\$68,900	\$39,000
2014A Improvement Bonds	Infrastructure improvements	Special assessments	2015 - 2026	\$359,199	\$159,280	\$121,576
2015A G.O. Bonds	Infrastructure improvements	Ad valorem taxes	2016 - 2031	\$1,863,031	\$253,013	\$273,959
2015B EDA Lease Revenue Bonds	Construction of a fire station	Ad valorem taxes	2016 - 2036	\$3,888,806	\$298,388	\$320,815
2016A Capital Note	Cable communications equipment	Franchise fees	2016 - 2024	\$36,185	\$36,053	\$37,885
2016A Utility Revenue Bonds	Water infrastructure improvements	Trunk utility charges via transfers	2017 - 2027	\$613,800	\$158,250	\$158,250
2018A G.O. Bonds	Infrastructure improvements	Ad valorem taxes, trunk utility charges, special assessments	2019-2034	\$6,820,281	\$637,538	\$528,508
2020A G.O. Utility Revenue Bonds	Infrastructure improvements	Trunk utility charges via transfers	2021-2035	\$4,148,600	\$344,100	\$344,100
2021A G.O. Street Reconstruction Bonds	Infrastructure improvements	Ad valorem taxes	2021-2032	\$1,784,213	\$198,045	\$211,465

**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. GERS Benefits

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

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

### 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. GERF Contributions**

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the GERF for the year ended December 31, 2023 were \$305,242. The City's contributions were equal to the required contributions as set by state statute.

### **2. PEPFF Contributions**

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2023 and the City was required to contribute 17.70% for Police and Fire Plan members. The City's contributions to the PEPFF for the year ended December 31, 2023 were \$541,104. The City's contributions were equal to the required contributions as set by state statute.

## **D. PENSION COSTS**

### **1. GERF Pension Costs**

At December 31, 2023, the City reported a liability of \$2,823,903 for its proportionate share of GERF'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 \$77,857.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0505% at the end of the measurement period and 0.0428% for the beginning of the period.

City's proportionate share of the net pension liability	\$2,823,903
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>77,857</u>
Total	<u><u>\$2,901,760</u></u>

For the year ended December 31, 2023, the City recognized pension expense of \$590,437 for its proportionate share of the GERF's pension expense. In addition, the City recognized an additional \$350 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the GERF.

At December 31, 2023, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$92,738	\$20,937
Changes in actuarial assumptions	490,612	774,008
Net collective between projected and actual investment earnings	-	144,446
Changes in proportion	471,744	24,772
Contributions paid to PERA subsequent to the measurement date	149,253	-
Total	<u>\$1,204,347</u>	<u>\$964,163</u>

The \$149,253 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense
2024	\$252,015
2025	(260,749)
2026	160,925
2027	(61,260)
2028	-
Thereafter	-

## 2. PEPFF Pension Costs

At December 31, 2023, the City reported a liability of \$3,976,982 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2023 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, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.2303% at the end of the measurement period and 0.2367% for the beginning of the period.

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The State of Minnesota contributed \$18 million to PEPFF during the plan fiscal year ended June 30, 2023. 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 \$9 million direct state aid was paid on October 1, 2022. Thereafter, by October 1 of each year, the state will pay \$9 million to the PEPFF until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$160,211.

City's proportionate share of the net pension liability	\$3,976,982
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>160,211</u>
Total	<u><u>\$4,137,193</u></u>

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, 2023, the City recognized pension expense of \$1,032,343 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized an additional (\$9,649) as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the PEPFF.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City recognized \$20,727 for the year ended December 31, 2023 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, 2023, 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	\$1,095,382	\$ -
Changes in actuarial assumptions	4,604,074	5,591,498
Net collective between projected and actual investment earnings	-	174,893
Changes in proportion	102,425	211,203
Contributions paid to PERA subsequent to the measurement date	263,096	-
Total	<u><u>\$6,064,977</u></u>	<u><u>\$5,977,594</u></u>

The \$263,096 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, 2024. 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
2024	\$143,780
2025	(4,793)
2026	946,932
2027	(260,036)
2028	(1,001,596)
Thereafter	-

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

#### E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2023 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	7.00%

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 7.00% was deemed to be within that range of reasonableness for financial reporting purposes.

Benefit increases after retirement are assumed to be 1.25% for the GERF and 1.00% for the PEPFF.

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

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

Actuarial assumptions for GERF are reviewed every four years. The most recent four-year experience study for GERF was completed in 2022. The assumption changes were adopted by the Board and become effective with the July 1, 2023 actuarial valuation. The most recent four-year experience study for PEPFF was completed in 2020 and adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

##### General Employees Fund

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

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Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

Police and Fire Fund

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.50% to 7.00%.
- The single discount rate changed from 5.40% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$19.4 million was contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- A one-time, non-compounding benefit increase of 3.00% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

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 2023 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF and PEPFF were 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 (6.00%) or one percentage point higher (8.00%) than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
Proportionate share of the GERF net pension liability	\$4,995,712	\$2,823,903	\$1,037,508
Proportionate share of the PEPFF net pension liability	\$7,890,806	\$3,976,982	\$759,294

## 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](http://www.mnpera.org).

## I. PENSION EXPENSE

Pension expense recognized by the City for the year ended December 31, 2023 is as follows:

GERF	\$590,787
PEPFF	1,022,694
Fire Pension Plan (Note 8)	<u>147,297</u>
Total	<u><u>\$1,760,778</u></u>

## **Note 8** DEFINED BENEFIT PENSION PLAN – FIRE DIVISION

### A. PLAN DESCRIPTION

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

### B. BENEFITS PROVIDED

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

## C. CONTRIBUTIONS

The Volunteer Firefighter Plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in *Minnesota Statutes*, and voluntary City contributions. The State of Minnesota contributed \$147,297 in fire state aid to the plan for the year ended December 31, 2023. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily-required contributions to the Volunteer Firefighter Fund for the year ended December 31, 2023 were \$0. The City's contributions were equal to the required contributions as set by state statute, if applicable.

## D. PENSION COSTS

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 net pension asset was measured as of December 31, 2022. Previously, the City's fiscal year-end and the measurement date were the same. However, current year Plan information from PERA is not available. The effect of re-reporting Plan information is not considered material to the financial statements.

At December 31, 2023, the City reported a net pension asset of \$446,637 for the Volunteer Firefighter Plan. The following table presents the changes in the net pension asset during the year:

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

There were no benefit provision changes during the measurement period.

For the year ended December 31, 2023, the City recognized pension expense of \$147,297.

At December 31, 2023, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

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

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>
2024	\$1,263
2025	16,740
2026	45,219
2027	40,234
2028	-
Thereafter	-

#### **E. ACTUARIAL ASSUMPTIONS**

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

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

There were no changes in actuarial assumptions in 2022.

#### **F. DISCOUNT RATE**

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

## G. PENSION LIABILITY SENSITIVITY

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

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

## H. PLAN INVESTMENTS

### 1. Investment Policy

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

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

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

### 2. Asset Allocation

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

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 2022 for the Volunteer Firefighter Fund.

## I. PENSION PLAN FIDUCIARY NET POSITION

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

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

### A. PLAN DESCRIPTION

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

### B. BENEFITS PROVIDED

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

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

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

### C. PARTICIPANTS

As of the January 1, 2023 actuarial valuation, participants of the plan consisted of:

Active employees	65
Inactive employees or beneficiaries currently receiving benefits	5
Total	<u>70</u>

#### D. TOTAL OPEB LIABILITY AND CHANGES IN TOTAL OPEB LIABILITY

The City's total OPEB liability of \$802,063 was measured as of December 31, 2023 and was determined by an actuarial valuation as of January 1, 2023. Changes in the total OPEB liability during 2023 were:

Balance - beginning of year	\$463,737
Changes for the year:	
Service cost	42,687
Interest	21,236
Changes of benefit terms	-
Differences between expected and actual experience	263,454
Changes in assumptions	38,665
Benefit payments	(27,716)
Net changes	338,326
Balance - end of year	<u>\$802,063</u>

The OPEB liability will be liquidated by the general, rookery activity center, water, sewer, and storm water funds. The current portion of the OPEB liability is not material to the financial statements.

#### E. ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	3.00%
Discount rate	4.00%
Investment rate of return	N/A
Healthcare cost trend rates	6.25% for 2023, decreasing 0.25% per year to an ultimate rate of 5% for 2028 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, 2023, obtained from <https://www.spglobal.com/spdji/en/indices/fixed-income/sp-municipal-bond-20-year-high-grade-rate-index/#overview>.

Pre-retirement mortality rates were based on the RP-2014 Total Dataset Mortality with Improvement Scale MP-2021. Post-retirement, disability retirement, and survivor retirement mortality rates were based on the RP-2014 White Collar Mortality with Improvement Scale MP-2021.

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. 43% of police/fire employees are assumed to retire before the age of 60, 25% at age 60, and the balance at age 65. 5% of other City employees are assumed to retire before the age of 60, 8% at age 60, and the balance at age 65.

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.00%) or 1% higher (5.00%) than the current discount rate:

	1% Decrease 3.00%	Discount Rate 4.00%	1% Increase 5.00%
Total OPEB liability	\$882,114	\$802,063	\$730,329

## 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	\$699,826	\$802,063	\$924,551

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

For the year ended December 31, 2023, the City recognized \$43,952 of OPEB expense. At December 31, 2023, 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	\$243,236	\$343,740
Changes in assumptions	97,582	68,519
Total	\$340,818	\$412,259

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

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

Year Ended December 31,	OPEB Expense
2023	(\$19,970)
2024	(19,970)
2025	(19,970)
2026	(19,970)
2027	(19,970)
Thereafter	28,409
	<u>(\$71,441)</u>

#### **Note 10 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### **A. DEFICIT FUND BALANCES**

The City has deficit fund balances at December 31, 2023 as follows:

	Fund Balance Deficit
Major Funds:	
The Rookery Activity Center	(\$5,067)
G.O. Improvement Bonds of 2016B	(1,728,204)
Capital Equipment Replacement	(960,579)
Nonmajor Funds:	
2024 Street Reconstruction	(43,667)

The City intends to fund these deficits through future property tax and tax increment collections and street reconstruction bond proceeds.

##### **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:			
Elections	\$14,750	\$15,384	\$634
Engineering	96,354	103,120	6,766
Public safety:			
Fire	911,485	1,029,457	117,972
Public works:			
Fleet	775,180	778,513	3,333
Conservation of natural resources:			
Solid waste abatement	95,994	98,727	2,733
Community development:			
Community development	204,212	204,692	480



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**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, 2023 is as follows:

	Receivable	Payable
Short-term advances:		
Nonmajor Funds:		
Pavement Management	\$30,652	\$ -
2024 Street Reconstruction	-	30,652
	<u>\$30,652</u>	<u>\$30,652</u>
Long-term interfund loans:		
Major Funds:		
G.O. Improvement Bonds of 2016B	\$ -	\$1,728,204
Capital Equipment Replacement	-	2,032,706
Sewer Fund	2,591,816	-
Nonmajor Funds:		
Building and Facilities	1,169,094	-
	<u>\$3,760,910</u>	<u>\$3,760,910</u>

**Note 12 INTERFUND TRANSFERS**

Individual fund transfers for fiscal year 2023 are as follows:

	Transfer In	Transfer Out
Major Funds:		
General Fund	\$20,000	\$466,554
The Rookery Activity Center	593,777	-
G.O. Improvement Note of 2009A	-	31,695
G.O. Improvement Bonds of 2016B	611,099	-
Capital Equipment Replacement	557,071	-
Area and Unit Trunk	435,329	696,476
MSA Construction	31,695	282,016
Water Fund	-	954,910
Sewer Fund	-	134,474
Nonmajor governmental funds	<u>1,805,819</u>	<u>1,488,665</u>
Total	<u>\$4,054,790</u>	<u>\$4,054,790</u>

During 2023, transfers were made to provide funding for capital improvement projects and capital outlay in accordance with the City's Five-Year Financial Plan. Transfers were also made to relieve deficit fund balance, 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.

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**Note 13 FUND BALANCE**

At December 31, 2023, a summary of the governmental fund balance classifications is as follows:

	General Fund	The Rookery Activity Center	G.O. Improvement Bonds of 2016B	Capital Equipment Replacement	Area and Unit Trunk	MSA Construction	Other Governmental Funds	Total
Nonspendable:								
Prepaid items	\$567,849	\$59,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$627,460
Corpus of permanent fund	-	-	-	-	-	-	100,000	100,000
Total nonspendable	<u>567,849</u>	<u>59,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>727,460</u>
Restricted for:								
Debt service	-	-	-	-	-	-	4,426,868	4,426,868
Park improvements	-	-	-	-	-	-	1,338,954	1,338,954
Economic development	-	-	-	-	-	-	225,000	225,000
Blue Heron Days	-	-	-	-	-	-	5,444	5,444
Narcotics & forfeiture funds	-	-	-	-	-	-	109,084	109,084
K-9 Unit purposes	-	-	-	-	-	-	12,772	12,772
Public safety aid	-	-	-	-	-	-	649,683	649,683
Tax increment purposes	-	-	-	-	-	-	276,780	276,780
Environmental purposes	-	-	-	-	-	-	38,604	38,604
Total restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,083,189</u>	<u>7,083,189</u>
Committed for:								
Future projects	75,667	-	-	-	-	-	-	75,667
Economic development	-	-	-	-	-	-	22,237	22,237
Cable TV and communications purposes	-	-	-	-	-	-	257,731	257,731
Total committed	<u>75,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>279,968</u>	<u>355,635</u>
Assigned for:								
Capital improvements	-	-	-	-	9,562,325	4,810,424	6,334,784	20,707,533
Unassigned	<u>7,940,364</u>	<u>(64,678)</u>	<u>(1,728,204)</u>	<u>(960,579)</u>	<u>-</u>	<u>-</u>	<u>(43,667)</u>	<u>5,143,236</u>
Total fund balance	<u>\$8,583,880</u>	<u>(\$5,067)</u>	<u>(\$1,728,204)</u>	<u>(\$960,579)</u>	<u>\$9,562,325</u>	<u>\$4,810,424</u>	<u>\$13,754,274</u>	<u>\$34,017,053</u>

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**Note 14 TAX INCREMENT DISTRICTS**

The City is the administrating authority for three 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, 2023:

	TIF 1-11 Woods Edge	TIF 1-12 Clearwater Creek	TIF 1-13 Lyngblomster
	M.S. 469	M.S. 469	M.S. 469
Authorizing law			
Year established	2005	2017	2019
Final year of district	2031	2026	2030
Net tax capacity:			
Original	\$16,057	\$21,416	\$14,184
Current	525,719	760,670	394,123
Captured - retained	<u>\$509,662</u>	<u>\$739,254</u>	<u>\$379,939</u>

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

TIF District 1-12 has an outstanding pay-as-you-go revenue note. Tax Increment Revenue Note Series 2017 was issued in the principal sum of \$1,200,000. The note is not a general obligation of the City and is payable solely from available tax increments. Accordingly, the note is not reflected in the financial statements of the City. Principal payments are due August 1<sup>st</sup> and February 1<sup>st</sup> and are equal to 80% of the Tax Increment revenues collected in the preceding six months. Current year payments on the note totaled \$203,208 and the outstanding balance at December 31, 2023 was \$94,040.

**Note 15 COMMITMENTS AND CONTINGENCIES**

**A. LITIGATION**

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

**B. FEDERAL AND STATE FUNDS**

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2023.

## **C. COMMITTED CONTRACTS**

At December 31, 2023, the City had commitments of \$124,362 for uncompleted construction contracts.

### **Note 16 RISK MANAGEMENT**

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

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

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

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

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

### **Note 17 RECENTLY ISSUED ACCOUNTING STANDARDS**

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

**Statement No. 99 *Omnibus 2022*.** The provisions of this Statement contain multiple effective dates, the next implementation date being for fiscal years beginning after June 15, 2023.

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

**Statement No. 102 *Certain Risk Disclosures*.** The provision of this Statement are effective for fiscal years beginning after June 15, 2024.

The effect these standards may have on future financial statements is not determinable at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF LINO LAKES, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
For The Year Ended December 31, 2023

**Statement 10**  
**Page 1 of 6**

	Budgeted Amounts		2023 Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Revenues:				
General property taxes:				
Current and delinquent	\$9,734,085	\$9,730,585	\$9,664,985	(\$65,600)
Penalties and interest	500	500	1,226	726
Total general property taxes	9,734,585	9,731,085	9,666,211	(64,874)
Other taxes	140,000	151,000	147,131	(3,869)
Licenses and permits:				
Business	66,360	72,760	72,611	(149)
Non-business	952,041	895,041	901,042	6,001
Total licenses and permits	1,018,401	967,801	973,653	5,852
Special assessments	-	-	1,185	1,185
Intergovernmental:				
Federal:				
OTS grant	25,000	38,000	37,515	(485)
State:				
Police state aid	260,000	299,000	299,203	203
Fire state aid	21,703	21,703	169,000	147,297
MSA maintenance	275,000	266,500	266,516	16
Other	23,500	37,500	37,334	(166)
County solid waste grant	82,214	95,994	98,699	2,705
Total intergovernmental	687,417	758,697	908,267	149,570
Charges for services:				
General government	231,613	225,013	247,155	22,142
Public safety	165,800	165,800	172,795	6,995
Public works	12,500	15,000	16,823	1,823
Culture and recreation	4,000	5,500	5,787	287
Total charges for services	413,913	411,313	442,560	31,247
Fines and forfeits	101,100	81,100	85,400	4,300
Investment earnings	30,000	180,000	307,403	127,403
Miscellaneous:				
Refunds and reimbursements	30,000	30,000	48,841	18,841
Donations	-	-	1,000	1,000
Other	2,000	2,000	1,657	(343)
Total miscellaneous	32,000	32,000	51,498	19,498
Total revenues	12,157,416	12,312,996	12,583,308	270,312

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, 2023

**Statement 10**  
**Page 2 of 6**

	Budgeted Amounts		2023 Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Expenditures:				
General government:				
Mayor and city council:				
Current:				
Personal services	49,720	49,720	49,585	135
Other services and charges	29,175	23,675	23,104	571
Contractual services	25,260	25,260	25,264	(4)
Total mayor and city council	104,155	98,655	97,953	702
Administration:				
Current:				
Personal services	614,732	499,357	494,462	4,895
Other services and charges	34,980	38,480	34,095	4,385
Contractual services	32,800	32,800	32,705	95
Total administration	682,512	570,637	561,262	9,375
Elections:				
Current:				
Personal services	11,250	8,250	8,264	(14)
Supplies	1,000	1,000	163	837
Other services and charges	2,000	500	2,249	(1,749)
Contractual services	6,500	5,000	4,708	292
Total elections	20,750	14,750	15,384	(634)
Charter commission:				
Current:				
Other services and charges	7,463	926	668	258
Finance:				
Current:				
Personal services	304,802	293,972	292,953	1,019
Supplies	1,000	1,000	289	711
Other services and charges	279,380	274,880	276,184	(1,304)
Contractual services	101,400	98,400	98,237	163
Total finance	686,582	668,252	667,663	589
Legal consultants:				
Current:				
Other services and charges	138,000	208,000	189,797	18,203
Planning and zoning:				
Current:				
Personal services	124,761	126,181	125,820	361
Supplies	200	200	-	200
Other services and charges	16,250	16,250	13,649	2,601
Contractual services	33,000	8,000	7,300	700
Total planning and zoning commission	174,211	150,631	146,769	3,862

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, 2023

**Statement 10**  
**Page 3 of 6**

	Budgeted Amounts		2023 Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Expenditures: (continued)				
General government: (continued)				
Engineering:				
Current:				
Other services and charges	96,354	96,354	103,120	(6,766)
Total engineering	96,354	96,354	103,120	(6,766)
Government buildings:				
Current:				
Personal services	38,656	71,106	70,396	710
Supplies	47,400	66,400	61,850	4,550
Other services and charges	388,154	411,754	393,974	17,780
Contractual services	98,200	50,200	52,756	(2,556)
Total government buildings	572,410	599,460	578,976	20,484
Total general government	2,482,437	2,407,665	2,361,592	46,073
Public safety:				
Police:				
Current:				
Personal services	4,461,243	4,294,163	4,282,301	11,862
Supplies	68,800	68,800	64,137	4,663
Other services and charges	179,755	179,755	174,319	5,436
Contractual services	58,280	58,280	60,795	(2,515)
Total police	4,768,078	4,600,998	4,581,552	19,446
Fire:				
Current:				
Personal services	755,516	722,009	848,829	(126,820)
Supplies	50,775	59,375	56,680	2,695
Other services and charges	115,010	91,493	87,957	3,536
Contractual services	38,608	38,608	35,991	2,617
Total fire protection	959,909	911,485	1,029,457	(117,972)
Building inspection:				
Current:				
Personal services	451,733	456,623	440,964	15,659
Supplies	1,650	2,450	2,158	292
Other services and charges	12,640	11,840	9,281	2,559
Contractual services	37,740	37,740	34,850	2,890
Total building inspection	503,763	508,653	487,253	21,400
Total public safety	6,231,750	6,021,136	6,098,262	(77,126)

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, 2023

**Statement 10**  
**Page 4 of 6**

	Budgeted Amounts		2023 Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Expenditures: (continued)				
Public works:				
Streets:				
Current:				
Personal services	694,415	661,545	622,362	39,183
Supplies	150,000	149,300	144,631	4,669
Other services and charges	103,050	115,750	114,913	837
Contractual services	51,500	53,000	57,541	(4,541)
Total streets	998,965	979,595	939,447	40,148
Fleet:				
Current:				
Personal services	270,661	263,690	259,904	3,786
Supplies	241,300	283,800	273,706	10,094
Other services and charges	86,290	96,090	91,001	5,089
Contractual services	66,000	131,600	153,902	(22,302)
Total fleet	664,251	775,180	778,513	(3,333)
Total public works	1,663,216	1,754,775	1,717,960	36,815
Culture and recreation:				
Parks:				
Current:				
Personal services	657,140	645,937	623,543	22,394
Supplies	50,000	50,000	48,338	1,662
Other services and charges	52,100	87,100	86,230	870
Contractual services	254,700	194,700	166,090	28,610
Total parks	1,013,940	977,737	924,201	53,536
Total culture and recreation	1,013,940	977,737	924,201	53,536

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, 2023

**Statement 10**  
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	Budgeted Amounts		2023 Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Expenditures: (continued)				
Conservation of natural resources:				
Environmental:				
Current:				
Personal services	48,964	36,584	37,493	(909)
Supplies	1,000	1,000	759	241
Other services and charges	9,100	9,100	7,291	1,809
Contractual services	1,300	1,300	1,229	71
Total environmental	60,364	47,984	46,772	1,212
Solid waste abatement:				
Current:				
Personal services	51,194	43,974	42,570	1,404
Supplies	1,100	1,100	846	254
Other services and charges	7,220	3,220	6,165	(2,945)
Contractual services	22,700	47,700	49,146	(1,446)
Total solid waste abatement	82,214	95,994	98,727	(2,733)
Forestry:				
Current:				
Personal services	28,559	28,559	28,662	(103)
Supplies	3,250	3,250	2,313	937
Other services and charges	380	380	378	2
Contractual services	50,000	62,380	61,135	1,245
Total forestry	82,189	94,569	92,488	2,081
Total conservation of natural resources	224,767	238,547	237,987	560
Community development:				
Economic development:				
Current:				
Personal services	27,809	11,659	11,493	166
Other services and charges	16,000	8,500	7,032	1,468
Contractual services	81,475	77,675	76,172	1,503
Total economic development	125,284	97,834	94,697	3,137
Community development:				
Current:				
Personal services	193,297	195,487	195,731	(244)
Supplies	100	100	45	55
Other services and charges	7,900	7,900	7,885	15
Contractual services	725	725	1,031	(306)
Total community development	202,022	204,212	204,692	(480)
Total community development	327,306	302,046	299,389	2,657

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, 2023

Statement 10

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	Budgeted Amounts		2023 Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Expenditures: (continued)				
Other:				
Contingency	234,000	-	-	-
Total expenditures	12,177,416	11,701,906	11,639,391	62,515
Revenues over (under) expenditures	(20,000)	611,090	943,917	332,827
Other financing sources (uses):				
Transfers in	20,000	20,000	20,000	-
Transfers out	-	(25,000)	(466,554)	(441,554)
Total other financing sources (uses)	20,000	(5,000)	(446,554)	(441,554)
Net change in fund balance	\$0	\$606,090	497,363	(\$108,727)
Fund balance - January 1			8,086,517	
Fund balance - December 31			\$8,583,880	

See accompanying notes to the required supplementary information.

**CITY OF LINO LAKES, MINNESOTA****REQUIRED SUPPLEMENTARY INFORMATION****Statement 11****BUDGETARY COMPARISON SCHEDULE - THE ROOKERY ACTIVITY CENTER**

For The Year Ended December 31, 2023

	Budgeted Amounts		2023 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
General property taxes	\$325,000	\$325,000	\$325,000	\$ -
Intergovernmental	-	-	278,735	278,735
Charges for services	1,414,843	1,414,843	930,601	(484,242)
Miscellaneous	82,978	82,978	63,581	(19,397)
Total revenues	<u>1,822,821</u>	<u>1,822,821</u>	<u>1,597,917</u>	<u>(224,904)</u>
Expenditures:				
Culture and recreation				
Current:				
Personal services	1,313,172	1,313,172	1,242,209	70,963
Supplies	89,100	89,100	83,089	6,011
Other services and charges	305,503	305,503	411,157	(105,654)
Contractual services	282,030	282,030	196,551	85,479
Total expenditures	<u>1,989,805</u>	<u>1,989,805</u>	<u>1,933,006</u>	<u>56,799</u>
Revenues over (under) expenditures	<u>(166,984)</u>	<u>(166,984)</u>	<u>(335,089)</u>	<u>(168,105)</u>
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>-</u>	<u>593,777</u>	<u>593,777</u>
Net change in fund balance	<u>(\$166,984)</u>	<u>(\$166,984)</u>	<u>258,688</u>	<u>\$425,672</u>
Fund balance - January 1			<u>(263,755)</u>	
Fund balance - December 31			<u>(\$5,067)</u>	

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

**Statement 12**

	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability:							
Service cost	\$42,687	\$59,608	\$65,484	\$63,577	\$53,789	\$16,547	\$16,990
Interest	21,236	12,384	13,256	12,256	10,893	21,355	22,542
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	263,454	-	(250,908)	-	(245,168)	-	(51,083)
Changes in assumptions	38,665	(87,527)	93,391	-	-	-	-
Benefit payments	(27,716)	(22,971)	(32,454)	(22,990)	(15,527)	(27,798)	(31,536)
Net change in total OPEB liability	338,326	(38,506)	(111,231)	52,843	(196,013)	10,104	(43,087)
Total OPEB liability - beginning	463,737	502,243	613,474	560,631	756,644	746,540	789,627
Total OPEB liability - ending	<u>\$802,063</u>	<u>\$463,737</u>	<u>\$502,243</u>	<u>\$613,474</u>	<u>\$560,631</u>	<u>\$756,644</u>	<u>\$746,540</u>
Covered-employee payroll	\$3,777,904	\$3,748,243	\$3,443,877	\$3,496,085	\$3,379,110	\$3,240,932	\$3,499,836
Total OPEB liability as a percentage of covered-employee payroll	21.2%	12.4%	14.6%	17.5%	16.6%	23.3%	21.3%

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

## CITY OF LINO LAKES, MINNESOTA

## REQUIRED SUPPLEMENTARY INFORMATION

## Statement 13

## SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -

## GENERAL EMPLOYEES RETIREMENT FUND

For The Last Ten Years

Measurement Date June 30,	Fiscal Year Ending December 31,	City's Proportionate Share (Percentage) of the Net Pension Liability	City's Proportionate Share (Amount) of the Net Pension Liability (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with City (b)	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with City (a+b)	Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	2015	0.0410%	\$2,124,883	\$ -	\$2,124,883	\$2,407,426	88.3%	78.2%
2016	2016	0.0387%	3,142,248	41,033	3,183,281	2,401,546	132.6%	68.9%
2017	2017	0.0414%	2,642,949	33,230	2,676,179	2,666,880	100.3%	75.9%
2018	2018	0.0381%	2,113,632	69,419	2,183,051	2,563,053	85.2%	79.5%
2019	2019	0.0398%	2,200,453	68,330	2,268,783	2,814,860	80.6%	80.2%
2020	2020	0.0392%	2,350,219	72,457	2,422,676	2,797,444	86.6%	79.1%
2021	2021	0.0391%	1,669,745	50,998	1,720,743	2,812,588	61.2%	87.0%
2022	2022	0.0428%	3,389,774	99,480	3,489,254	3,208,575	108.7%	76.7%
2023	2023	0.0505%	2,823,903	77,857	2,901,760	4,018,380	72.2%	83.1%

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 14****SCHEDULE OF PENSION CONTRIBUTIONS - GENERAL EMPLOYEES RETIREMENT FUND**

For The Last Ten Years

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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	\$182,102	\$182,102	\$ -	\$2,428,027	7.5%
2016	193,684	193,684	-	2,582,452	7.5%
2017	192,510	192,510	-	2,566,800	7.5%
2018	202,526	202,526	-	2,700,347	7.5%
2019	208,807	208,807	-	2,784,089	7.5%
2020	206,802	206,802	-	2,757,351	7.5%
2021	223,767	223,767	-	2,983,557	7.5%
2022	272,865	272,865	-	3,638,203	7.5%
2023	305,242	305,242	-	4,071,180	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**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -**  
**PUBLIC EMPLOYEES POLICE AND FIRE FUND**  
**For The Last Ten Years**

**Statement 15**

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)	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)	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	0.2490%	\$2,829,223	\$ -	\$2,829,223	\$2,284,973	123.8%	86.6%
2016	2016	0.2590%	10,394,121	-	10,394,121	2,495,778	416.5%	63.9%
2017	2017	0.2570%	3,469,806	-	3,469,806	2,643,314	131.3%	85.4%
2018	2018	0.2426%	2,585,866	-	2,585,866	2,556,951	101.1%	88.8%
2019	2019	0.2547%	2,711,539	-	2,711,539	2,689,536	100.8%	89.3%
2020	2020	0.2336%	3,079,098	72,537	3,151,635	2,638,619	119.4%	87.2%
2021	2021	0.2234%	1,724,411	77,543	1,801,954	2,602,793	69.2%	93.7%
2022	2022	0.2367%	10,300,249	450,081	10,750,330	2,875,683	373.8%	70.5%
2023	2023	0.2303%	3,976,982	160,211	4,137,193	3,024,258	136.8%	86.5%

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.



**CITY OF LINO LAKES, MINNESOTA****REQUIRED SUPPLEMENTARY INFORMATION****Statement 16****SCHEDULE OF PENSION CONTRIBUTIONS - PUBLIC EMPLOYEES POLICE AND FIRE FUND**

For The Last Ten Years

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Fiscal Year Ending December 31,	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
2015	\$393,551	\$393,551	\$ -	\$2,429,327	16.20%
2016	424,970	424,970	-	2,623,271	16.20%
2017	416,665	416,665	-	2,572,006	16.20%
2018	420,821	420,821	-	2,597,660	16.20%
2019	452,731	452,731	-	2,670,979	16.95%
2020	444,711	444,711	-	2,512,491	17.70%
2021	479,593	479,593	-	2,709,565	17.70%
2022	524,594	524,594	-	2,963,805	17.70%
2023	541,104	541,104	-	3,057,084	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****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 - December 31:	2023 & 2022 *	2021	2020
Measurement date - December 31:	2022	2021	2020
Total pension liability:			
Service cost	\$62,261	\$67,890	\$46,865
Interest on pension liability	32,439	19,363	19,051
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(11,917)	59,354	(81,734)
Changes of assumptions	-	-	-
Changes in benefit level	-	100,057	-
Benefit payments	(46,223)	-	-
Net change in total pension liability	36,560	246,664	(15,818)
Total pension liability - beginning	501,496	254,832	270,650
Total pension liability - ending (a)	<u>\$538,056</u>	<u>\$501,496</u>	<u>\$254,832</u>
Plan fiduciary net position:			
Contributions - employer	\$ -	\$ -	\$ -
Contributions - State of Minnesota	147,799	137,872	130,846
Contributions - other	-	-	-
Net investment income	(150,995)	83,292	95,960
Benefit payments	(46,223)	-	-
Administrative expense	(724)	(707)	(746)
Net change in plan fiduciary net position	(50,143)	220,457	226,060
Plan fiduciary net position - beginning	1,034,836	814,379	588,319
Plan fiduciary net position - ending (b)	<u>\$984,693</u>	<u>\$1,034,836</u>	<u>\$814,379</u>
Net pension asset - ending (b) - (a)	<u>\$446,637</u>	<u>\$533,340</u>	<u>\$559,547</u>
Plan fiduciary net position as a percentage of the total pension liability	183%	206%	320%
Covered payroll	N/A	N/A	N/A
Net pension liability as a percentage of covered employee payroll	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.

\* Prior to 2023, the fiscal year end and measurement date were the same. However, 2023 SVF plan information from PERA is not available and therefore, 2022 amounts were re-reported in the City's 2023 ACFR.

See accompanying notes to the required supplementary information.

## Statement 17

2019	2018	2017	2016
2019	2018	2017	2016
\$52,320	\$48,182	\$47,952	\$38,419
16,603	8,754	6,191	3,568
-	-	-	-
(22,680)	69,760	(11,672)	(7,804)
-	-	-	-
-	-	-	-
-	-	-	-
46,243	126,696	42,471	34,183
224,407	97,711	55,240	21,057
\$270,650	\$224,407	\$97,711	\$55,240
\$ -	\$ -	\$ -	\$44,394
121,630	118,144	113,797	-
-	64,869	58,800	-
78,063	(18,696)	9,153	133
-	-	-	-
(694)	(702)	(572)	-
198,999	163,615	181,178	44,527
389,320	225,705	44,527	-
\$588,319	\$389,320	\$225,705	\$44,527
\$317,669	\$164,913	\$127,994	(\$10,713)
217%	173%	231%	81%
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

See accompanying notes to the required supplementary information.

**CITY OF LINO LAKES, MINNESOTA****REQUIRED SUPPLEMENTARY INFORMATION****Statement 18****SCHEDULE OF CONTRIBUTIONS - LINO LAKES PUBLIC SAFETY DEPARTMENT - FIRE DIVISION**

For The Last Ten Years

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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-Employee Payroll (b/c)
2016	\$ -	\$44,394	(\$44,394)	N/A	N/A
2017	-	-	-	N/A	N/A
2018	-	-	-	N/A	N/A
2019	-	-	-	N/A	N/A
2020	-	-	-	N/A	N/A
2021	-	-	-	N/A	N/A
2022	-	-	-	N/A	N/A
2023	-	-	-	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, 2023

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**Note A LEGAL COMPLIANCE – BUDGETS**

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

**Note B OPEB INFORMATION**

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

**Note C PENSION INFORMATION**

**PERA – General Employees Retirement Fund**

2023 Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

2023 Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes in Actuarial Assumptions:

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

2021 Changes in Actuarial Assumptions:

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

2020 Changes in Actuarial Assumptions:

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

2020 Changes in Plan Provisions:

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

2019 Changes in Actuarial Assumptions:

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

**CITY OF LINO LAKES, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO RSI**  
December 31, 2023

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2019 Changes in the Plan Provisions:

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

2018 Changes in Actuarial Assumptions:

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

2017 Changes in Actuarial Assumptions:

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

2016 Changes in Actuarial Assumptions:

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

**PERA – Public Employees Police and Fire Fund**

2023 Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.50% to 7.00%.
- The single discount rate changed from 5.40% to 7.00%

2023 Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$19.4 million was contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- A one-time, non-compounding benefit increase of 3.00% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 Changes in Actuarial Assumptions:

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

2021 Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality tables for healthy annuitants, disabled annuitants and employees were changed from RP-2014 tables to Pub-2010 Public Safety Mortality tables. The mortality improvement scale was changed from MP-2019 to MN-2020.

**CITY OF LINO LAKES, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO RSI**  
 December 31, 2023

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- 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.

**2018 Changes in Actuarial Assumptions:**

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

**2017 Changes in Actuarial Assumptions:**

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

**2016 Changes in Actuarial Assumptions:**

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

**Single Employer – Fire Division**

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

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

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### SPECIAL REVENUE FUNDS

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

### DEBT SERVICE FUNDS

Debt Service Funds 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, 2023

**Statement 19**

	Special Revenue	Debt Service	Capital Project	Permanent Fund Environment & Stewardship Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Cash and investments	\$1,305,494	\$4,428,778	\$6,904,744	\$143,454	\$12,782,470
Due from other governments	-	-	13,950	-	13,950
Accounts receivable - net	-	-	2,500	-	2,500
Advances to other funds	-	-	30,652	-	30,652
Taxes receivable:					
Due from county	-	-	2,769	-	2,769
Special assessments receivable:					
Due from county	-	1,460	486	-	1,946
Deferred	-	460,789	691,752	-	1,152,541
Leases receivable	-	-	1,244,818	-	1,244,818
Interfund loan receivable	-	-	1,169,094	-	1,169,094
<b>Total assets</b>	<b>\$1,305,494</b>	<b>\$4,891,027</b>	<b>\$10,060,765</b>	<b>\$143,454</b>	<b>\$16,400,740</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$23,498	\$3,370	\$130,424	\$4,850	\$162,142
Due to other governments	45	-	-	-	45
Advances from other funds	-	-	30,652	-	30,652
Retainage payable	-	-	56,268	-	56,268
<b>Total liabilities</b>	<b>23,543</b>	<b>3,370</b>	<b>217,344</b>	<b>4,850</b>	<b>249,107</b>
<b>Deferred inflows of resources:</b>					
Unavailable revenue	-	460,789	691,752	-	1,152,541
Lease related	-	-	1,244,818	-	1,244,818
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>460,789</b>	<b>1,936,570</b>	<b>-</b>	<b>2,397,359</b>
<b>Fund balance:</b>					
Nonspendable	-	-	-	100,000	100,000
Restricted	1,001,983	4,426,868	1,615,734	38,604	7,083,189
Committed	279,968	-	-	-	279,968
Assigned	-	-	6,334,784	-	6,334,784
Unassigned	-	-	(43,667)	-	(43,667)
<b>Total fund balance</b>	<b>1,281,951</b>	<b>4,426,868</b>	<b>7,906,851</b>	<b>138,604</b>	<b>13,754,274</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$1,305,494</b>	<b>\$4,891,027</b>	<b>\$10,060,765</b>	<b>\$143,454</b>	<b>\$16,400,740</b>

**CITY OF LINO LAKES, MINNESOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended December 31, 2023**

**Statement 20**

	Special Revenue	Debt Service	Capital Project	Permanent Fund Environment & Stewardship Fund	Total Nonmajor Governmental Funds
Revenues:					
General property taxes	\$ -	\$1,574,384	\$975,446	\$ -	\$2,549,830
Other taxes	32,793	37,855	-	-	70,648
Tax increment	-	-	903,027	-	903,027
Special assessments	-	81,771	208,950	-	290,721
Intergovernmental	932,033	-	22,620	-	954,653
Charges for services	1,650	-	427,916	-	429,566
Fines and forfeits	6,729	-	-	-	6,729
Investment earnings	39,493	205,221	320,266	6,923	571,903
Miscellaneous	19,965	-	-	8,800	28,765
Total revenues	1,032,663	1,899,231	2,858,225	15,723	5,805,842
Expenditures:					
Current:					
General government	1,222	-	63,933	-	65,155
Public safety	144,839	-	810	-	145,649
Public works	-	-	1,275,375	-	1,275,375
Culture and recreation	37,566	-	38,601	-	76,167
Community development	766	-	214,163	-	214,929
Conservation of natural resources	-	-	1,843	10,125	11,968
Capital outlay:					
General government	-	-	10,918	-	10,918
Public safety	2,500	-	-	-	2,500
Public works	-	-	1,260,648	-	1,260,648
Culture and recreation	-	-	825,055	-	825,055
Debt service:					
Principal	-	2,439,885	-	-	2,439,885
Interest and fiscal charges	-	602,744	-	-	602,744
Total expenditures	186,893	3,042,629	3,691,346	10,125	6,930,993
Revenues over (under) expenditures	845,770	(1,143,398)	(833,121)	5,598	(1,125,151)
Other financing sources (uses):					
Transfers in	-	905,942	899,877	-	1,805,819
Transfers out	(249,294)	(480,000)	(759,371)	-	(1,488,665)
Total other financing sources (uses)	(249,294)	425,942	140,506	-	317,154
Net change in fund balance	596,476	(717,456)	(692,615)	5,598	(807,997)
Fund balance - January 1	685,475	5,144,324	8,599,466	133,006	14,562,271
Fund balance - December 31	\$1,281,951	\$4,426,868	\$7,906,851	\$138,604	\$13,754,274

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### SPECIAL REVENUE FUNDS

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

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

Cable TV and Communications – 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 – established to account for donations received by the City which are restricted for K-9 Unit purposes.

Public Safety Aid – established to account for aid received from the State of Minnesota for public safety purposes.

**CITY OF LINO LAKES, MINNESOTA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
 December 31, 2023

	203 Economic Development Authority	204 Cable TV and Communications	205 Blue Heron Days	207 State Narcotics Forfeitures
Assets				
Cash and investments	\$247,237	\$257,731	\$5,640	\$31,734
Total assets	<u>\$247,237</u>	<u>\$257,731</u>	<u>\$5,640</u>	<u>\$31,734</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts payable	\$ -	\$ -	\$196	\$ -
Due to other governments	-	-	-	45
Total liabilities	<u>-</u>	<u>-</u>	<u>196</u>	<u>45</u>
Fund balance:				
Restricted	225,000	-	5,444	31,689
Committed	22,237	257,731	-	-
Total fund balance	<u>247,237</u>	<u>257,731</u>	<u>5,444</u>	<u>31,689</u>
Total liabilities and fund balance	<u>\$247,237</u>	<u>\$257,731</u>	<u>\$5,640</u>	<u>\$31,734</u>



## Statement 21

208 DUI Forfeitures	209 Other Forfeitures	210 Federal Forfeitures - Treasury	211 K-9 Unit	214 Public Safety Aid	Total Nonmajor Special Revenue Funds
\$54,000	\$1,498	\$25,135	\$13,427	\$669,092	\$1,305,494
\$54,000	\$1,498	\$25,135	\$13,427	\$669,092	\$1,305,494
\$632	\$ -	\$2,606	\$655	\$19,409	\$23,498
-	-	-	-	-	45
632	-	2,606	655	19,409	23,543
53,368	1,498	22,529	12,772	649,683	1,001,983
-	-	-	-	-	279,968
53,368	1,498	22,529	12,772	649,683	1,281,951
\$54,000	\$1,498	\$25,135	\$13,427	\$669,092	\$1,305,494

**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, 2023**

	203 Economic Development Authority	204 Cable TV and Communications	205 Blue Heron Days	206 Federal Forfeitures - Justice	207 State Narcotics Forfeitures
Revenues:					
Other taxes	\$ -	\$32,793	\$ -	\$ -	\$ -
Intergovernmental	-	-	2,739	-	-
Charges for services	-	-	1,650	-	-
Fines and forfeits	-	-	-	-	4,789
Investment earnings	11,866	12,702	530	74	1,598
Miscellaneous	10,000	2,672	301	-	2,852
Total revenues	<u>21,866</u>	<u>48,167</u>	<u>5,220</u>	<u>74</u>	<u>9,239</u>
Expenditures:					
Current:					
General government	-	1,222	-	-	-
Public safety	-	-	-	25,018	16,163
Culture and recreation	-	22,542	15,024	-	-
Community development	766	-	-	-	-
Capital outlay					
Public safety	-	-	-	-	-
Total expenditures	<u>766</u>	<u>23,764</u>	<u>15,024</u>	<u>25,018</u>	<u>16,163</u>
Revenues over (under) expenditures	21,100	24,403	(9,804)	(24,944)	(6,924)
Other financing sources (uses):					
Transfers out	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	21,100	4,403	(9,804)	(24,944)	(6,924)
Fund balance - January 1	<u>226,137</u>	<u>253,328</u>	<u>15,248</u>	<u>24,944</u>	<u>38,613</u>
Fund balance - December 31	<u>\$247,237</u>	<u>\$257,731</u>	<u>\$5,444</u>	<u>\$0</u>	<u>\$31,689</u>

## Statement 22

208 DUI Forfeitures	209 Other Forfeitures	210 Federal Forfeitures - Treasury	211 K-9 Unit	214 Public Safety Aid	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$32,793
-	-	-	-	929,294	932,033
-	-	-	-	-	1,650
1,940	-	-	-	-	6,729
3,125	84	743	705	8,066	39,493
4,140	-	-	-	-	19,965
<u>9,205</u>	<u>84</u>	<u>743</u>	<u>705</u>	<u>937,360</u>	<u>1,032,663</u>
-	-	-	-	-	1,222
26,338	285	15,888	2,764	58,383	144,839
-	-	-	-	-	37,566
-	-	-	-	-	766
<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
<u>28,838</u>	<u>285</u>	<u>15,888</u>	<u>2,764</u>	<u>58,383</u>	<u>186,893</u>
(19,633)	(201)	(15,145)	(2,059)	878,977	845,770
-	-	-	-	(229,294)	(249,294)
(19,633)	(201)	(15,145)	(2,059)	649,683	596,476
73,001	1,699	37,674	14,831	-	685,475
<u>\$53,368</u>	<u>\$1,498</u>	<u>\$22,529</u>	<u>\$12,772</u>	<u>\$649,683</u>	<u>\$1,281,951</u>

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### DEBT SERVICE FUNDS

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

General Debt Bonds – are repaid primarily from property taxes.

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

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

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

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

**CITY OF LINO LAKES, MINNESOTA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
December 31, 2023

	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
<b>Assets</b>					
Cash and investments	\$145,304	\$238,235	\$297,545	\$312,003	\$694,734
Special assessments receivable:					
Due from county	-	-	-	-	-
Deferred	-	-	106,206	-	-
<b>Total assets</b>	<b>\$145,304</b>	<b>\$238,235</b>	<b>\$403,751</b>	<b>\$312,003</b>	<b>\$694,734</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Deferred inflows of resources:</b>					
Unavailable revenue	-	-	106,206	-	-
<b>Fund balance:</b>					
Restricted	145,304	238,235	297,545	312,003	694,734
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$145,304</b>	<b>\$238,235</b>	<b>\$403,751</b>	<b>\$312,003</b>	<b>\$694,734</b>

## Statement 23

339 EDA Lease Revenue Bonds of 2015B	340 G.O. Capital Note of 2016A	341 G.O. Utility Revenue Bonds of 2016A	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
\$379,136	\$1,137	\$264,154	\$1,660,716	\$228,566	\$207,248	\$4,428,778
-	-	-	1,460	-	-	1,460
-	-	-	354,583	-	-	460,789
<u>\$379,136</u>	<u>\$1,137</u>	<u>\$264,154</u>	<u>\$2,016,759</u>	<u>\$228,566</u>	<u>\$207,248</u>	<u>\$4,891,027</u>
\$ -	\$ -	\$ -	\$3,370	\$ -	\$ -	\$3,370
-	-	-	354,583	-	-	460,789
379,136	1,137	264,154	1,658,806	228,566	207,248	4,426,868
<u>\$379,136</u>	<u>\$1,137</u>	<u>\$264,154</u>	<u>\$2,016,759</u>	<u>\$228,566</u>	<u>\$207,248</u>	<u>\$4,891,027</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, 2023**

	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
<b>Revenues:</b>						
General property taxes	\$106,299	\$ -	\$176,109	\$ -	\$ -	\$273,959
Other taxes	-	-	-	-	-	-
Special assessments	-	-	-	39,000	-	-
Investment earnings	17,970	7,204	6,911	13,503	15,278	26,709
Total revenues	<u>124,269</u>	<u>7,204</u>	<u>183,020</u>	<u>52,503</u>	<u>15,278</u>	<u>300,668</u>
<b>Expenditures:</b>						
Debt service:						
Principal	100,235	265,000	165,000	65,000	150,000	210,000
Interest and fiscal charges	1,002	19,031	8,566	5,915	10,745	45,027
Total expenditures	<u>101,237</u>	<u>284,031</u>	<u>173,566</u>	<u>70,915</u>	<u>160,745</u>	<u>255,027</u>
Revenues over (under) expenditures	<u>23,032</u>	<u>(276,827)</u>	<u>9,454</u>	<u>(18,412)</u>	<u>(145,467)</u>	<u>45,641</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	282,016	-	-	121,576	-
Transfers out	(327,777)	-	-	-	-	-
Total other financing sources (uses)	<u>(327,777)</u>	<u>282,016</u>	<u>-</u>	<u>-</u>	<u>121,576</u>	<u>-</u>
Net change in fund balance	<u>(304,745)</u>	<u>5,189</u>	<u>9,454</u>	<u>(18,412)</u>	<u>(23,891)</u>	<u>45,641</u>
Fund balance - January 1	<u>304,745</u>	<u>140,115</u>	<u>228,781</u>	<u>315,957</u>	<u>335,894</u>	<u>649,093</u>
Fund balance - December 31	<u><u>\$0</u></u>	<u><u>\$145,304</u></u>	<u><u>\$238,235</u></u>	<u><u>\$297,545</u></u>	<u><u>\$312,003</u></u>	<u><u>\$694,734</u></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
\$320,815	\$ -	\$ -	\$ -	\$485,737	\$ -	\$211,465	\$1,574,384
-	37,855	-	-	-	-	-	37,855
-	-	-	-	42,771	-	-	81,771
12,090	225	12,986	7,439	68,262	12,017	4,627	205,221
332,905	38,080	12,986	7,439	596,770	12,017	216,092	1,899,231
190,000	34,650	145,000	305,000	410,000	235,000	165,000	2,439,885
110,353	3,206	15,215	4,687	232,922	111,065	35,010	602,744
300,353	37,856	160,215	309,687	642,922	346,065	200,010	3,042,629
32,552	224	(147,229)	(302,248)	(46,152)	(334,048)	16,082	(1,143,398)
-	-	158,250	-	-	344,100	-	905,942
-	-	-	(152,223)	-	-	-	(480,000)
-	-	158,250	(152,223)	-	344,100	-	425,942
32,552	224	11,021	(454,471)	(46,152)	10,052	16,082	(717,456)
346,584	913	253,133	454,471	1,704,958	218,514	191,166	5,144,324
\$379,136	\$1,137	\$264,154	\$0	\$1,658,806	\$228,566	\$207,248	\$4,426,868

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### CAPITAL PROJECT FUNDS

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

Closed Bond – 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.

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

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

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

Pavement Management – to account for the financing of street maintenance projects.

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

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

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

Pheasant Run Reconstruction – to account for the financing of the Pheasant Run street reconstruction project.

2024 Street Reconstruction – to account for the financing of the 2024 Street Reconstruction project.

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**CITY OF LINO LAKES, MINNESOTA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
December 31, 2023

**Statement 25**  
**Page 1 of 2**

	301 Closed Bond	401 Building and Facilities	403 Office Equipment Replacement	405 Dedicated Parks	417 Tax Increment Financing 1-10
<b>Assets</b>					
Cash and investments	\$464,979	\$1,778,668	\$58,189	\$1,369,980	\$ -
Due from other governments	-	-	-	-	-
Accounts receivable - net	-	2,500	-	-	-
Advances to other funds	-	-	-	-	-
Taxes receivable:					
Due from county	-	-	-	-	1,520
Special assessments receivable:					
Due from county	-	-	-	-	-
Deferred	-	-	-	-	-
Leases receivable	-	1,244,818	-	-	-
Interfund loan receivable	-	1,169,094	-	-	-
<b>Total assets</b>	<b>\$464,979</b>	<b>\$4,195,080</b>	<b>\$58,189</b>	<b>\$1,369,980</b>	<b>\$1,520</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$1,940	\$2,500	\$ -	\$854	\$ -
Advances from other funds	-	-	-	-	-
Retainage payable	-	-	-	30,172	-
<b>Total liabilities</b>	<b>1,940</b>	<b>2,500</b>	<b>-</b>	<b>31,026</b>	<b>-</b>
<b>Deferred inflows of resources:</b>					
Unavailable revenue	-	-	-	-	-
Lease related	-	1,244,818	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>1,244,818</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance:</b>					
Restricted	-	-	-	1,338,954	1,520
Assigned	463,039	2,947,762	58,189	-	-
Unassigned	-	-	-	-	-
<b>Total fund balance</b>	<b>463,039</b>	<b>2,947,762</b>	<b>58,189</b>	<b>1,338,954</b>	<b>1,520</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$464,979</b>	<b>\$4,195,080</b>	<b>\$58,189</b>	<b>\$1,369,980</b>	<b>\$1,520</b>

**CITY OF LINO LAKES, MINNESOTA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
December 31, 2023

	418 Tax Increment Financing 1-11	419 Tax Increment Financing 1-12	430 Tax Increment Financing 1-13	421 Pavement Management
<b>Assets</b>				
Cash and investments	\$ -	\$271,951	\$2,170	\$222,602
Due from other governments	-	-	-	-
Accounts receivable - net	-	-	-	-
Advances to other funds	-	-	-	30,652
Taxes receivable:				
Due from county	1,132	117	-	-
Special assessments receivable:				
Due from county	-	-	-	-
Deferred	-	-	-	-
Leases receivable	-	-	-	-
Interfund loan receivable	-	-	-	-
<b>Total assets</b>	<b>\$1,132</b>	<b>\$272,068</b>	<b>\$2,170</b>	<b>\$253,254</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$110	\$ -	\$80,820
Advances from other funds	-	-	-	-
Retainage payable	-	-	-	1,544
<b>Total liabilities</b>	<b>-</b>	<b>110</b>	<b>-</b>	<b>82,364</b>
<b>Deferred inflows of resources:</b>				
Unavailable revenue	-	-	-	-
Lease related	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance:</b>				
Restricted	1,132	271,958	2,170	-
Assigned	-	-	-	170,890
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>1,132</b>	<b>271,958</b>	<b>2,170</b>	<b>170,890</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$1,132</b>	<b>\$272,068</b>	<b>\$2,170</b>	<b>\$253,254</b>

**Statement 25**  
**Page 2 of 2**

422 Surface Water Management	423 Street Reconstruction	425 Park and Trail Improvements	484 Comp Plan Update	487 Pheasant Run Reconstruction	488 2024 Street Reconstruction	Total Nonmajor Capital Project Funds
\$1,972,416	\$451,551	\$235,913	\$23,555	\$52,770	\$ -	\$6,904,744
13,950	-	-	-	-	-	13,950
-	-	-	-	-	-	2,500
-	-	-	-	-	-	30,652
-	-	-	-	-	-	2,769
486	-	-	-	-	-	486
670,905	20,847	-	-	-	-	691,752
-	-	-	-	-	-	1,244,818
-	-	-	-	-	-	1,169,094
<u>\$2,657,757</u>	<u>\$472,398</u>	<u>\$235,913</u>	<u>\$23,555</u>	<u>\$52,770</u>	<u>\$ -</u>	<u>\$10,060,765</u>
\$20,993	\$ -	\$ -	\$5,545	\$4,647	\$13,015	\$130,424
-	-	-	-	-	30,652	30,652
678	-	-	-	23,874	-	56,268
<u>21,671</u>	<u>-</u>	<u>-</u>	<u>5,545</u>	<u>28,521</u>	<u>43,667</u>	<u>217,344</u>
670,905	20,847	-	-	-	-	691,752
-	-	-	-	-	-	1,244,818
<u>670,905</u>	<u>20,847</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,936,570</u>
-	-	-	-	-	-	1,615,734
1,965,181	451,551	235,913	18,010	24,249	-	6,334,784
-	-	-	-	-	(43,667)	(43,667)
<u>1,965,181</u>	<u>451,551</u>	<u>235,913</u>	<u>18,010</u>	<u>24,249</u>	<u>(43,667)</u>	<u>7,906,851</u>
<u>\$2,657,757</u>	<u>\$472,398</u>	<u>\$235,913</u>	<u>\$23,555</u>	<u>\$52,770</u>	<u>\$ -</u>	<u>\$10,060,765</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, 2023**

	301 Closed Bond	401 Building and Facilities	403 Office Equipment Replacement	405 Dedicated Parks	417 Tax Increment Financing 1-10
Revenues:					
General property taxes	\$ -	\$ -	\$25,000	\$ -	\$ -
Tax increment	-	-	-	-	245,294
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	208,896	-	125,736	-
Investment earnings	21,166	54,111	2,326	83,029	1,760
Total revenues	<u>21,166</u>	<u>263,007</u>	<u>27,326</u>	<u>208,765</u>	<u>247,054</u>
Expenditures:					
Current:					
General government	26,539	21,401	10,448	-	-
Public safety	-	-	810	-	-
Public works	-	-	1,473	-	-
Culture and recreation	-	-	-	31,201	-
Community development	-	-	1,189	-	1,260
Conservation of natural resources	-	-	1,843	-	-
Capital outlay:					
General government	-	10,918	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	787,573	-
Total expenditures	<u>26,539</u>	<u>32,319</u>	<u>15,763</u>	<u>818,774</u>	<u>1,260</u>
Revenues over (under) expenditures	<u>(5,373)</u>	<u>230,688</u>	<u>11,563</u>	<u>(610,009)</u>	<u>245,794</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(247,277)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(247,277)</u>
Net change in fund balance	(5,373)	230,688	11,563	(610,009)	(1,483)
Fund balance - January 1	<u>468,412</u>	<u>2,717,074</u>	<u>46,626</u>	<u>1,948,963</u>	<u>3,003</u>
Fund balance - December 31	<u>\$463,039</u>	<u>\$2,947,762</u>	<u>\$58,189</u>	<u>\$1,338,954</u>	<u>\$1,520</u>



**Statement 26**  
**Page 1 of 2**

418 Tax Increment Financing 1-11	419 Tax Increment Financing 1-12	430 Tax Increment Financing 1-13	421 Pavement Management	422 Surface Water Management	423 Street Reconstruction
\$ -	\$ -	\$ -	\$860,446	\$ -	\$ -
399,163	254,246	4,324	-	-	-
-	-	-	-	197,401	11,549
-	-	-	-	22,620	-
-	-	-	-	93,284	-
2,404	5,286	9	8,249	92,341	28,899
<u>401,567</u>	<u>259,532</u>	<u>4,333</u>	<u>868,695</u>	<u>405,646</u>	<u>40,448</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,191,663	82,239	-
-	-	-	-	-	-
3,163	206,388	2,163	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	64,668	59,369	-
-	-	-	-	-	-
<u>3,163</u>	<u>206,388</u>	<u>2,163</u>	<u>1,256,331</u>	<u>141,608</u>	<u>-</u>
<u>398,404</u>	<u>53,144</u>	<u>2,170</u>	<u>(387,636)</u>	<u>264,038</u>	<u>40,448</u>
-	-	-	219,403	-	-
(363,822)	-	-	-	-	(148,272)
<u>(363,822)</u>	<u>-</u>	<u>-</u>	<u>219,403</u>	<u>-</u>	<u>(148,272)</u>
34,582	53,144	2,170	(168,233)	264,038	(107,824)
<u>(33,450)</u>	<u>218,814</u>	<u>-</u>	<u>339,123</u>	<u>1,701,143</u>	<u>559,375</u>
<u>\$1,132</u>	<u>\$271,958</u>	<u>\$2,170</u>	<u>\$170,890</u>	<u>\$1,965,181</u>	<u>\$451,551</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, 2023**

**Statement 26**  
**Page 2 of 2**

	425 Park and Trail Improvements	484 Comp Plan Update	487 Pheasant Run Reconstruction	488 2024 Street Reconstruction	Total Nonmajor Capital Project Funds
<b>Revenues:</b>					
General property taxes	\$90,000	\$ -	\$ -	\$ -	\$975,446
Tax increment	-	-	-	-	903,027
Special assessments	-	-	-	-	208,950
Intergovernmental	-	-	-	-	22,620
Charges for services	-	-	-	-	427,916
Investment earnings	9,805	284	10,597	-	320,266
Total revenues	<u>99,805</u>	<u>284</u>	<u>10,597</u>	<u>-</u>	<u>2,858,225</u>
<b>Expenditures:</b>					
Current:					
General government	-	5,545	-	-	63,933
Public safety	-	-	-	-	810
Public works	-	-	-	-	1,275,375
Culture and recreation	7,400	-	-	-	38,601
Community development	-	-	-	-	214,163
Conservation of natural resources	-	-	-	-	1,843
Capital outlay:					
General government	-	-	-	-	10,918
Public works	-	-	1,092,944	43,667	1,260,648
Culture and recreation	37,482	-	-	-	825,055
Total expenditures	<u>44,882</u>	<u>5,545</u>	<u>1,092,944</u>	<u>43,667</u>	<u>3,691,346</u>
Revenues over (under) expenditures	<u>54,923</u>	<u>(5,261)</u>	<u>(1,082,347)</u>	<u>(43,667)</u>	<u>(833,121)</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	25,000	655,474	-	899,877
Transfers out	-	-	-	-	(759,371)
Total other financing sources (uses)	<u>-</u>	<u>25,000</u>	<u>655,474</u>	<u>-</u>	<u>140,506</u>
Net change in fund balance	54,923	19,739	(426,873)	(43,667)	(692,615)
Fund balance - January 1	<u>180,990</u>	<u>(1,729)</u>	<u>451,122</u>	<u>-</u>	<u>8,599,466</u>
Fund balance - December 31	<u>\$235,913</u>	<u>\$18,010</u>	<u>\$24,249</u>	<u>(\$43,667)</u>	<u>\$7,906,851</u>

**STATISTICAL SECTION (UNAUDITED)**

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## STATISTICAL SECTION (UNAUDITED)

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

<b>Contents</b>	<b>Table Number</b>
<b>Financial Trends</b> 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
<b>Revenue Capacity</b> These tables contain information to help the reader assess the City's most significant local revenue source, the property tax.	Tables 5-8
<b>Debt Capacity</b> 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
<b>Demographic and Economic Information</b> 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
<b>Operating Information</b> 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)

	2014	2015	2016	2017
Governmental activities:				
Net investment in capital assets	\$19,540,807	\$18,230,746	\$18,597,344	\$22,868,259
Restricted	8,666,357	8,635,293	13,342,852	11,730,147
Unrestricted	20,527,704	13,888,120	10,187,254	12,017,212
Total governmental activities net position	<u>\$48,734,868</u>	<u>\$40,754,159</u>	<u>\$42,127,450</u>	<u>\$46,615,618</u>
Business-type activities:				
Net investment in capital assets	\$27,556,022	\$29,127,829	\$31,860,610	\$31,831,950
Unrestricted	13,888,278	14,672,630	13,863,447	14,846,045
Total business-type activities net position	<u>\$41,444,300</u>	<u>\$43,800,459</u>	<u>\$45,724,057</u>	<u>\$46,677,995</u>
Primary government:				
Net investment in capital assets	\$47,096,829	\$47,358,575	\$50,457,954	\$54,700,209
Restricted	8,666,357	8,635,293	13,342,852	11,730,147
Unrestricted	34,415,982	28,560,750	24,050,701	26,863,257
Total primary government net position	<u>\$90,179,168</u>	<u>\$84,554,618</u>	<u>\$87,851,507</u>	<u>\$93,293,613</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**

2018	2019	2020	2021	2022	2023
\$24,640,555	\$28,433,053	\$31,960,308	\$38,987,698	\$43,292,333	\$48,061,305
10,579,817	12,390,431	13,446,203	13,889,250	10,200,962	9,398,180
16,577,520	17,640,035	18,686,238	21,975,414	21,078,214	21,364,755
<u>\$51,797,892</u>	<u>\$58,463,519</u>	<u>\$64,092,749</u>	<u>\$74,852,362</u>	<u>\$74,571,509</u>	<u>\$78,824,240</u>
\$32,709,079	\$36,390,820	\$43,366,197	\$43,566,016	\$49,792,563	\$50,119,172
15,570,827	16,237,228	16,054,144	16,425,602	14,574,403	15,375,587
<u>\$48,279,906</u>	<u>\$52,628,048</u>	<u>\$59,420,341</u>	<u>\$59,991,618</u>	<u>\$64,366,966</u>	<u>\$65,494,759</u>
\$57,349,634	\$64,823,873	\$75,326,505	\$82,553,714	\$93,084,896	\$98,180,477
10,579,817	12,390,431	13,446,203	13,889,250	10,200,962	9,398,180
32,148,347	33,877,263	34,740,382	38,401,016	35,652,617	36,740,342
<u>\$100,077,798</u>	<u>\$111,091,567</u>	<u>\$123,513,090</u>	<u>\$134,843,980</u>	<u>\$138,938,475</u>	<u>\$144,318,999</u>

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

	2014	2015	2016	2017
<b>Expenses</b>				
Governmental activities:				
General government	\$2,036,550	\$2,016,351	\$2,456,864	\$2,395,633
Public safety	4,107,759	5,135,865	6,567,523	5,166,538
Public works	5,880,030	7,971,712	6,228,893	5,492,395
Culture and recreation	-	-	-	-
Conservation of natural resources	159,649	186,111	216,905	200,016
Community development	407,448	432,268	454,144	459,455
Interest and fees on long-term debt	618,680	632,876	831,529	518,897
Total governmental activities expenses	<u>13,210,116</u>	<u>16,375,183</u>	<u>16,755,858</u>	<u>14,232,934</u>
Business-type activities:				
Water	965,641	1,394,897	1,367,693	1,245,249
Sewer	1,628,258	2,089,842	1,850,962	1,901,821
Storm water	-	-	-	-
Total business-type activities expenses	<u>2,593,899</u>	<u>3,484,739</u>	<u>3,218,655</u>	<u>3,147,070</u>
Total primary government expenses	<u>\$15,804,015</u>	<u>\$19,859,922</u>	<u>\$19,974,513</u>	<u>\$17,380,004</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$103,072	\$818,468	\$520,231	\$550,117
Public safety	763,470	199,498	1,359,426	2,249,152
Public works	621,221	603,866	865,327	801,633
Culture and recreation	-	-	-	-
Conservation of natural resources	1,882	-	-	-
Community development	39,395	-	-	-
Operating grants and contributions	840,676	526,107	722,858	1,106,014
Capital grants and contributions	335,733	1,176,732	5,046,307	4,141,383
Total governmental activities program revenues	<u>2,705,449</u>	<u>3,324,671</u>	<u>8,514,149</u>	<u>8,848,299</u>
Business-type activities:				
Charges for services:				
Water	965,425	1,014,836	1,094,897	1,150,834
Sewer	1,564,099	1,621,633	1,659,322	1,698,963
Storm water	-	-	-	-
Operating grants and contributions	263,024	263,024	-	-
Capital grants and contributions	1,035	3,035,031	1,543,947	836,029
Total business-type activities	<u>2,793,583</u>	<u>5,934,524</u>	<u>4,298,166</u>	<u>3,685,826</u>
Total primary government program revenues	<u>\$5,499,032</u>	<u>\$9,259,195</u>	<u>\$12,812,315</u>	<u>\$12,534,125</u>



**Table 2**  
**Page 1 of 2**

2018	2019	2020	2021	2022	2023
\$2,345,386	\$2,466,130	\$4,197,819	\$2,828,407	\$3,117,688	\$3,041,049
4,749,394	5,053,511	4,867,134	4,706,881	6,512,493	7,130,294
5,384,522	5,810,919	4,118,477	6,260,599	6,377,440	5,604,543
-	-	-	-	4,029,146	3,350,309
201,590	183,982	161,556	178,581	235,376	257,150
576,794	686,421	660,660	791,930	884,336	531,413
414,607	498,587	733,207	654,287	562,248	497,903
13,672,293	14,699,550	14,738,853	15,420,685	21,718,727	20,412,661
1,332,755	1,322,811	1,532,282	1,621,486	3,019,350	2,027,102
1,964,471	2,002,711	2,199,865	2,186,992	2,347,539	2,535,243
-	-	-	-	251,478	577,404
3,297,226	3,325,522	3,732,147	3,808,478	5,618,367	5,139,749
\$16,969,519	\$18,025,072	\$18,471,000	\$19,229,163	\$27,337,094	\$25,552,410
\$562,816	\$612,237	\$587,888	\$892,386	\$699,316	\$507,564
1,591,658	1,255,363	1,235,829	1,688,606	1,616,634	1,279,955
448,009	1,273,900	1,106,248	2,528,275	1,574,335	1,544,038
-	-	-	-	1,046,848	1,127,355
-	-	-	-	-	-
-	-	-	-	-	10,000
861,429	870,532	2,470,024	1,019,752	1,119,449	1,866,131
5,187,023	6,820,419	6,894,207	7,931,093	2,800,604	2,996,602
8,650,935	10,832,451	12,294,196	14,060,112	8,857,186	9,331,645
1,217,589	1,172,580	1,341,559	1,683,290	1,845,312	2,323,763
1,753,712	1,771,143	1,803,231	1,892,040	1,952,299	2,079,761
-	-	-	-	486,069	552,121
-	-	42,152	-	-	59,032
1,242,032	2,894,794	2,887,266	752,403	5,268,556	8,545
4,213,333	5,838,517	6,074,208	4,327,733	9,552,236	5,023,222
\$12,864,268	\$16,670,968	\$18,368,404	\$18,387,845	\$18,409,422	\$14,354,867

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

	2014	2015	2016	2017
<b>Net (expense) revenue:</b>				
Governmental activities	(\$10,504,667)	(\$13,050,512)	(\$8,241,709)	(\$5,384,635)
Business-type activities	199,684	2,449,785	1,079,511	538,756
<b>Total primary government, net</b>	<b>(10,304,983)</b>	<b>(10,600,727)</b>	<b>(7,162,198)</b>	<b>(4,845,879)</b>
<b>General revenues and other changes in net position:</b>				
Governmental activities:				
Property taxes	8,806,886	9,243,236	9,343,500	9,753,971
Unrestricted grants and contributions	4,443	5,363	91,385	181,712
Unrestricted investment earnings	265,695	112,961	210,142	207,792
Gain on disposal of capital assets	1,727	17,836	66,255	38,022
Special item - withdrawal from fire district	-	-	1,333,166	-
Transfers	69,294	66,834	(914,414)	(308,694)
<b>Total governmental activities</b>	<b>9,148,045</b>	<b>9,446,230</b>	<b>10,130,034</b>	<b>9,872,803</b>
Business-type activities:				
Unrestricted investment earnings	154,468	51,167	107,119	106,488
Gain on disposal of capital assets	-	-	-	-
Transfers	(69,294)	(66,834)	914,414	308,694
<b>Total business-type activities</b>	<b>85,174</b>	<b>(15,667)</b>	<b>1,021,533</b>	<b>415,182</b>
<b>Total primary government</b>	<b>\$9,233,219</b>	<b>\$9,430,563</b>	<b>\$11,151,567</b>	<b>\$10,287,985</b>
<b>Change in net position:</b>				
Governmental activities	(\$1,356,622)	(\$3,604,282)	\$1,888,325	\$4,488,168
Business-type activities	284,858	2,434,118	2,101,044	953,938
<b>Total primary government change in net position</b>	<b>(\$1,071,764)</b>	<b>(\$1,170,164)</b>	<b>\$3,989,369</b>	<b>\$5,442,106</b>

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.

**Table 2**  
**Page 2 of 2**

2018	2019	2020	2021	2022	2023
(\$5,021,358)	(\$3,867,099)	(\$2,444,657)	(\$1,360,573)	(\$12,861,541)	(\$11,086,803)
916,107	2,512,995	2,342,061	519,255	3,933,869	(116,527)
(4,105,251)	(1,354,104)	(102,596)	(841,318)	(8,927,672)	(11,203,330)
10,229,691	10,706,977	11,259,043	12,006,161	12,622,388	13,989,700
59,508	38,926	47,188	6,587	2,117,908	270,011
369,485	1,029,944	684,384	(171,260)	(1,139,063)	1,554,657
17,318	68,472	150,041	387,972	66,852	35,689
-	-	-	-	-	-
(472,370)	(1,311,593)	(4,066,269)	(109,774)	(1,142,554)	(516,310)
10,203,632	10,532,726	8,074,387	12,119,686	12,525,531	15,333,747
213,434	523,554	383,963	(86,764)	(645,918)	728,010
-	-	-	29,012	-	-
472,370	1,311,593	4,066,269	109,774	1,142,554	516,310
685,804	1,835,147	4,450,232	52,022	496,636	1,244,320
\$10,889,436	\$12,367,873	\$12,524,619	\$12,171,708	\$13,022,167	\$16,578,067
\$5,182,274	\$6,665,627	\$5,629,730	\$10,759,113	(\$336,010)	\$4,252,731
1,601,911	4,348,142	6,792,293	571,277	4,430,505	1,127,793
\$6,784,185	\$11,013,769	\$12,422,023	\$11,330,390	\$4,094,495	\$5,380,524

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

	2014	2015	2016	2017
General Fund:				
Nonspendable	\$253,471	\$220,677	\$225,114	\$243,317
Committed	-	-	-	-
Unassigned	5,053,064	5,725,736	6,031,077	6,573,608
Total general fund	<u>\$5,306,535</u>	<u>\$5,946,413</u>	<u>\$6,256,191</u>	<u>\$6,816,925</u>
All other governmental funds:				
Nonspendable	101,302	101,177	101,220	101,659
Restricted	2,830,526	2,637,638	6,502,424	5,289,641
Committed	152,078	163,239	170,950	175,401
Assigned	18,027,773	15,022,852	15,778,480	14,581,669
Unassigned	(375,851)	(3,815,304)	(978,496)	(2,909,173)
Total all other governmental funds	<u>\$20,735,828</u>	<u>\$14,109,602</u>	<u>\$21,574,578</u>	<u>\$17,239,197</u>
Total all funds	<u>\$26,042,363</u>	<u>\$20,056,015</u>	<u>\$27,830,769</u>	<u>\$24,056,122</u>

Table 3

2018	2019	2020	2021	2022	2023
\$286,186	\$296,907	\$315,224	\$356,619	\$518,196	\$567,849
-	443,900	425,000	71,370	58,600	75,667
6,599,956	6,052,388	6,787,498	7,719,761	7,509,721	7,940,364
<u>\$6,886,142</u>	<u>\$6,793,195</u>	<u>\$7,527,722</u>	<u>\$8,147,750</u>	<u>\$8,086,517</u>	<u>\$8,583,880</u>
101,998	102,842	102,076	208,573	152,038	159,611
9,824,255	6,650,462	8,206,540	8,437,406	8,248,742	7,083,189
182,613	175,485	470,047	531,131	254,465	279,968
19,195,652	19,672,706	18,943,415	19,533,784	19,492,211	20,707,533
(2,935,459)	(3,171,161)	(3,129,676)	(2,931,318)	(2,688,775)	(2,797,128)
<u>\$26,369,059</u>	<u>\$23,430,334</u>	<u>\$24,592,402</u>	<u>\$25,779,576</u>	<u>\$25,458,681</u>	<u>\$25,433,173</u>
<u>\$33,255,201</u>	<u>\$30,223,529</u>	<u>\$32,120,124</u>	<u>\$33,927,326</u>	<u>\$33,545,198</u>	<u>\$34,017,053</u>

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

	2014	2015	2016	2017
<b>Revenues:</b>				
Property taxes	\$8,612,011	\$8,950,507	\$9,369,090	\$9,772,741
Licenses and permits	407,681	551,202	895,581	1,447,571
Special assessments	1,278,202	703,141	4,400,635	2,283,974
Intergovernmental	823,025	679,627	706,944	1,080,953
Charges for services	731,640	696,501	1,293,556	1,327,781
Fines and forfeits	149,653	127,803	251,653	613,593
Investment earnings	265,794	112,915	210,142	207,792
Miscellaneous	767,477	766,072	417,448	410,640
Total revenues	<u>13,035,483</u>	<u>12,587,768</u>	<u>17,545,049</u>	<u>17,145,045</u>
<b>Expenditures:</b>				
Current:				
General government	1,692,175	1,643,966	1,845,667	1,952,669
Public safety	3,845,732	11,895,482	4,333,080	4,360,517
Public works	4,156,497	4,779,696	3,203,837	3,414,412
Culture and recreation	-	-	-	-
Conservation of natural resources	149,292	191,038	201,635	183,392
Community development	402,750	422,935	425,402	433,144
Capital outlay	674,488	1,566,057	3,044,615	2,152,848
Debt service:				
Principal	3,664,000	2,802,511	2,769,525	8,058,525
Interest and fiscal charges	696,780	542,166	816,362	640,029
Bond issuance costs	-	62,831	98,906	-
Total expenditures	<u>15,281,714</u>	<u>23,906,682</u>	<u>16,739,029</u>	<u>21,195,536</u>
Revenues over (under) expenditures	<u>(2,246,231)</u>	<u>(11,318,914)</u>	<u>806,020</u>	<u>(4,050,491)</u>
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets	1,727	54,522	72,182	103,328
Insurance recovery	-	-	-	-
Issuance of debt	3,140,000	8,606,250	5,464,000	311,000
Premium on bonds issued	-	114,960	41,497	-
Transfers in	2,608,534	3,392,971	3,521,180	6,984,443
Transfers out	(2,539,240)	(3,336,137)	(3,241,959)	(7,122,927)
Total other financing sources (uses)	<u>3,211,021</u>	<u>8,832,566</u>	<u>5,856,900</u>	<u>275,844</u>
Special item - withdrawal from fire district	<u>-</u>	<u>-</u>	<u>1,111,834</u>	<u>-</u>
Net change in fund balance	<u>\$964,790</u>	<u>(\$2,486,348)</u>	<u>\$7,774,754</u>	<u>(\$3,774,647)</u>
<b>Debt service as a percentage of</b>				
Noncapital expenditures	29.9%	15.0%	26.2%	45.4%
<b>Debt service as a percentage of</b>				
Total expenditures	28.5%	14.0%	21.4%	41.0%

Table 4

2018	2019	2020	2021	2022	2023
\$10,215,761	\$10,685,592	\$11,232,374	\$12,063,089	\$12,623,407	\$13,986,847
1,260,046	941,569	972,450	1,400,755	1,348,912	973,653
2,005,970	1,935,178	987,053	1,597,697	2,156,808	1,025,575
3,453,300	688,389	2,597,744	1,170,678	3,393,074	2,551,769
1,003,896	1,862,803	1,609,627	3,102,712	2,739,431	2,480,170
137,940	131,936	160,279	113,359	79,669	92,129
369,485	1,029,944	684,384	(171,260)	(1,139,063)	1,554,657
323,379	265,130	246,599	508,253	906,901	934,718
18,769,777	17,540,541	18,490,510	19,785,283	22,109,139	23,599,518
1,948,909	2,007,741	3,412,600	2,257,879	2,504,260	2,426,747
4,575,957	4,720,122	4,744,173	5,027,661	5,792,661	6,282,216
3,148,058	3,538,624	3,083,366	2,929,603	3,308,439	3,083,106
-	-	-	-	3,723,278	2,933,374
199,026	207,919	160,884	182,247	224,980	514,318
572,910	680,419	665,405	822,007	914,055	249,955
3,469,208	7,444,939	6,387,441	5,499,595	3,582,771	5,721,645
3,130,600	2,815,075	2,855,000	3,149,000	2,324,360	2,439,885
437,659	562,471	629,282	699,782	662,078	602,744
-	-	-	49,097	-	-
17,482,327	21,977,310	21,938,151	20,616,871	23,036,882	24,253,990
1,287,450	(4,436,769)	(3,447,641)	(831,588)	(927,743)	(654,472)
49,391	77,986	240,842	398,355	48,952	36,943
-	711,854	-	-	-	-
7,218,900	388,535	4,624,235	1,815,000	-	-
401,193	-	435,623	102,502	-	-
4,266,440	2,777,663	4,122,789	3,240,042	3,371,475	4,054,790
(4,024,295)	(2,550,941)	(4,079,253)	(2,917,109)	(2,874,812)	(2,965,406)
7,911,629	1,405,097	5,344,236	2,638,790	545,615	1,126,327
-	-	-	-	-	-
\$9,199,079	(\$3,031,672)	\$1,896,595	\$1,807,202	(\$382,128)	\$471,855
25.5%	23.2%	22.4%	19.3%	16.1%	16.4%
20.4%	15.4%	15.9%	18.7%	13.0%	12.5%

**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
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	2,299,471,394
2021	22,250,844	3,710,390	530,211	26,491,445	40.109	2,435,156,410
2022	23,932,066	3,587,941	388,342	27,908,349	40.154	2,587,650,762
2023	30,377,795	4,642,676	431,544	35,452,015	34.974	3,287,882,335

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

Source: Anoka County



**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	
2014	39.784	6.899	46.683	46.186	43.239	6.712	96.137	142.820
2015	37.819	5.951	43.770	36.562	38.123	6.021	80.706	124.476
2016	35.025	10.994	46.019	36.426	38.894	6.405	81.725	127.744
2017	35.105	10.035	45.140	29.097	36.841	5.810	71.748	116.888
2018	36.168	6.658	42.826	34.970	35.334	5.658	75.962	118.788
2019	33.875	7.942	41.817	35.984	34.473	5.300	75.757	117.574
2020	31.803	8.067	39.870	34.059	33.078	5.048	72.185	112.055
2021	33.235	6.874	40.109	31.572	31.567	4.420	67.559	107.668
2022	33.262	6.892	40.154	31.074	29.254	4.624	64.952	105.106
2023	30.704	4.270	34.974	25.188	24.176	3.976	53.340	88.314

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

Source: Anoka County

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

**Table 7**

Taxpayer	2023			2014		
	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	\$448,942	1	1.27%	\$ -		-
Biynah MN WI LLC	354,886	2	1.00%	-		-
Minnegasco Inc	330,160	3	0.93%	-		-
Target Corporation	256,848	4	0.72%	202,004	1	1.23%
US Home Corporation	221,924	5	0.63%	-		-
Gargaro Properties LLC	178,232	6	0.50%	79,180	7	0.48%
Marmon/Keystone Corp	126,576	7	0.36%	72,020	8	0.44%
Tomas Commercial Real Estate Holdings LLC	125,770	8	0.35%	-		-
US Home LLC	113,025	9	0.32%	-		-
Kohls Illinois Inc	104,494	10	0.29%	94,524	6	0.57%
Xcel Energy	-		-	181,380	2	1.10%
Lino Lakes Realty LLC	-		-	170,200	3	1.04%
Molin Concrete Products	-		-	104,649	4	0.64%
Taylor Corporation	-		-	94,992	5	0.58%
Centerpoint Energy	-		-	63,156	9	0.38%
Lino Lakes Business Center LLC	-		-	55,528	10	0.34%
Total	<u>\$2,260,857</u>		<u>6.38%</u>	<u>\$1,117,633</u>		<u>6.80%</u>

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
2014	\$7,098,922	\$1,197,122	\$8,296,044	\$8,229,986	99.2%
2015	7,490,578	1,195,494	8,686,072	8,630,830	99.4%
2016	7,018,572	2,039,856	9,058,428	9,022,964	99.6%
2017	7,360,431	2,131,424	9,491,855	9,439,688	99.5%
2018	8,165,859	1,610,873	9,776,732	9,729,472	99.5%
2019	8,193,124	1,862,292	10,055,416	9,981,243	99.3%
2020	8,368,756	2,122,762	10,491,518	10,415,622	99.3%
2021	9,232,367	1,909,448	11,141,815	11,055,781	99.2%
2022	9,790,843	2,028,444	11,819,287	11,777,785	99.6%
2023	11,319,531	1,574,384	12,893,915	12,823,280	99.5%

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

Table 8

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Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percentage of Levy Outstanding
	Amount	Percentage of Levy		
\$66,058	\$8,296,044	100.0%	\$ -	0.0%
55,242	8,686,072	100.0%	-	0.0%
35,464	9,058,428	100.0%	-	0.0%
52,562	9,492,250	100.0%	(395)	0.0%
46,437	9,775,909	100.0%	823	0.0%
71,999	10,053,242	100.0%	2,174	0.0%
70,001	10,485,623	99.9%	5,895	0.1%
80,628	11,136,409	100.0%	5,406	0.0%
32,200	11,809,985	99.9%	9,302	0.1%
-	12,823,280	99.5%	70,635	0.5%

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

Fiscal Year	Governmental Activities		
	General Obligation Bonds	Special Assessment Bonds	Other Long-Term Debt
2014	\$9,036,000	\$7,640,000	\$2,080,000
2015	16,377,291	6,620,000	1,720,000
2016	16,780,831	7,795,000	3,165,250
2017	12,896,518	4,905,000	2,174,725
2018	19,291,813	3,890,000	1,271,025
2019	18,057,829	2,855,000	1,064,485
2020	21,533,432	1,805,000	793,720
2021	21,551,462	845,000	434,720
2022	19,631,753	630,000	170,360
2023	17,467,043	415,000	35,475

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.

N/A - Personal income information is not yet available for 2023 from the Bureau of Economic Analysis Report

**Table 9**


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Total Primary Government	Percentage of Assessed Market Value	Percentage of Personal Income	Per Capita
\$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%	1,145
21,977,314	1.03%	0.12%	999
24,132,152	1.05%	0.12%	1,128
22,831,182	0.94%	0.11%	1,075
20,432,113	0.79%	0.09%	943
17,917,518	0.54%	N/A	815

**CITY OF LINO LAKES, MINNESOTA**  
**RATIOS OF NET GENERAL BONDED DEBT**  
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	
2014	\$9,036,000	\$7,640,000	\$16,676,000
2015	16,377,291	6,620,000	22,997,291
2016	16,780,831	7,795,000	24,575,831
2017	12,896,518	4,905,000	17,801,518
2018	19,291,813	3,890,000	23,181,813
2019	18,057,829	2,855,000	20,912,829
2020	21,533,432	1,805,000	23,338,432
2021	21,551,462	845,000	22,396,462
2022	19,631,753	630,000	20,261,753
2023	17,467,043	415,000	17,882,043

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**


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Per Capita (Total)	Less: Amounts Available in Debt Service Funds	Net Bonded Debt	Percentage of Assessed Market Value	Per Capita (Net)
\$789	\$2,501,738	\$14,174,262	0.94%	\$671
1,121	2,813,226	20,184,065	1.19%	984
1,181	8,420,263	17,711,818	1.04%	851
843	5,171,905	14,570,863	0.81%	690
1,086	4,456,461	19,794,252	1.01%	927
951	4,772,799	17,034,565	0.80%	774
1,091	5,399,895	18,595,307	0.81%	869
1,055	5,241,849	17,154,613	0.70%	808
936	5,147,106	15,114,647	0.58%	698
814	4,428,778	13,453,265	0.41%	612

**CITY OF LINO LAKES, MINNESOTA****DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

As of December 31, 2023

**Table 11**

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Overlapping debt:			
Anoka County	\$34,695,000	6.1%	\$2,116,395
ISD 12 (Centennial)	122,927,924	43.1%	52,981,935
ISD 624 (White Bear Lake)	395,165,000	3.1%	12,250,115
ISD 831 (Forest Lake)	172,245,000	7.1%	12,229,395
Metropolitan Council	1,694,829,000	0.6%	10,168,974
Total overlapping			<u>89,746,814</u>
City of Lino Lakes direct debt	17,917,518	100%	<u>17,917,518</u>
Total direct and overlapping debt			<u><u>\$107,664,332</u></u>

\*For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Anoka County/City of Lino Lakes Official Statements

**CITY OF LINO LAKES, MINNESOTA**  
**LEGAL DEBT MARGIN INFORMATION**  
 Last Ten Fiscal Years

**Table 12**


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**Legal Debt Margin Calculation for Fiscal Year 2023**

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## Debt limit:

Market value	\$3,357,493,100
Applicable percentage	3%
	<u>100,724,793</u>

## Debt applicable to limit:

Total bonded debt	17,917,518
Less:	
Special assessment bonds	(413,045)
Tax increment bonds	(279,772)
Utility revenue bonds	(6,127,621)
	<u>11,097,080</u>

## Legal debt margin

\$89,627,713

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**Legal Debt Margin Calculation for Fiscal Years 2014 Through 2023**

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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
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	21,347	58,794,783	14,497,838	44,296,945	24.66%	679
2019	21,995	65,496,045	13,637,314	51,858,731	20.82%	620
2020	21,399	71,534,937	13,217,152	58,317,785	18.48%	618
2021	21,236	76,205,334	13,901,182	62,304,152	18.24%	655
2022	21,658	80,410,830	12,287,889	68,122,941	15.28%	567
2023	21,976	100,724,793	11,097,080	89,627,713	11.02%	505

**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
2014	21,129	\$15,308,282	\$44,541	7,398	3.4%
2015	20,519	16,033,898	46,281	7,002	3.6%
2016	20,803	16,466,131	47,119	6,995	3.9%
2017	21,117	17,270,969	48,830	7,122	3.2%
2018	21,347	18,035,585	50,439	7,177	3.2%
2019	21,995	18,995,474	52,535	7,190	3.1%
2020	21,399	20,290,309	55,673	7,274	5.2%
2021	21,236	21,678,422	59,002	7,103	2.7%
2022	21,658	22,268,689	60,371	7,089	2.8%
2023	21,976	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 2022 which is a city estimate
- (2) Information from Bureau of Economic Analysis Report. Anoka County statistics used as local information is unavailable.
- (3) Information from ISD #12 Financial Statements and Supplementary Information
- (4) Information from MN Department of Employment and Economic Development. Anoka County statistics used as local information is unavailable.

**CITY OF LINO LAKES, MINNESOTA****PRINCIPAL EMPLOYERS**

Current Year and Nine Years Ago

**Table 14**

Employer	2023			2014		
	Employees	Rank	Percentage of Total City Employment <sup>(1)</sup>	Employees	Rank	Percentage of Total City Employment <sup>(1)</sup>
State of Minnesota Corrections	479	1	24.1%	450	1	24.4%
Target Corporation	344	2	17.3%	150	4	8.1%
ISD 12 - Centennial School District	307	3	15.4%	362	2	19.6%
Molin Concrete	240	4	12.1%	123	7	6.7%
Asmodee	160	5	8.0%	-	-	-
Distribution Alternatives	150	6	7.5%	-	-	-
ISD 831 - Forest Lake School District	90	7	4.5%	-	-	-
Anoka County Juvenile Center	90	8	4.5%	130	6	7.0%
Rehbein Transit, Inc.	69	9	3.5%	100	10	5.4%
Nol-Tec Systems, Inc.	59	10	3.0%	-	-	-
Taylor Corporation	-	-	-	160	3	8.7%
Curtis 1000	-	-	-	130	5	7.0%
Kohls	-	-	-	120	8	6.5%
YMCA	-	-	-	120	9	6.5%
Total	1,988			1,845		

<sup>(1)</sup>The statistic for total City employment is not available, therefore the percentage represents the percentage of the top ten listed.

Source: Employer Surveys/City of Lino Lakes Official Statements

**CITY OF LINO LAKES, MINNESOTA****FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**

Last Ten Fiscal Years

	Full-Time-Equivalent Employees as of December 31,			
	2014	2015	2016	2017
General government:				
Administration	3.50	3.50	4.00	4.00
Finance	3.00	3.00	3.50	3.50
Planning and zoning	1.00	1.00	1.00	1.00
Total general government	7.50	7.50	8.50	8.50
Public safety:				
Police - sworn officers	25.00	26.00	27.00	27.00
Police - civilians	4.00	4.00	4.50	4.50
Fire	1.00	1.00	1.50	1.50
Building inspection	2.00	2.00	2.50	2.50
Total public safety	32.00	33.00	35.50	35.50
Public works:				
Streets	7.00	7.00	6.50	6.65
Fleet	1.00	1.00	1.50	1.50
Government buildings	-	-	-	-
Total public works	8.00	8.00	8.00	8.15
Culture and recreation:				
Parks	5.20	5.20	5.20	5.20
Recreation	3.20	3.20	2.20	2.35
Rookery activity center	-	-	-	-
Total culture and recreation	8.40	8.40	7.40	7.55
Conservation of natural resources:				
Environmental	0.35	0.35	0.35	0.35
Solid waste abatement	0.30	0.30	0.30	0.30
Forestry	0.35	0.35	0.35	0.35
Total conservation of natural resources	1.00	1.00	1.00	1.00
Community development	2.00	2.00	2.00	2.00
Water	2.30	2.30	2.30	2.70
Sewer	2.30	2.30	2.30	2.70
Storm water	-	-	-	-
Total	63.50	64.50	67.00	68.10

Source: City Finance Office

Table 15

Full-Time-Equivalent Employees as of December 31,					
2018	2019	2020	2021	2022	2023
4.00	4.00	4.00	5.00	5.00	4.00
3.25	3.25	3.10	3.10	2.60	2.60
1.00	1.00	1.00	1.00	1.00	1.00
8.25	8.25	8.10	9.10	8.60	7.60
27.00	27.00	27.00	28.00	28.00	28.00
4.00	4.00	4.00	5.00	5.50	5.50
1.50	1.50	1.50	1.50	6.50	6.50
2.50	3.50	3.50	3.50	4.50	4.50
35.00	36.00	36.00	38.00	44.50	44.50
6.65	6.65	6.50	6.25	6.15	6.25
1.50	1.50	1.50	2.20	2.45	2.55
-	-	-	-	-	0.15
8.15	8.15	8.00	8.45	8.60	8.95
5.20	5.20	5.20	4.95	5.35	5.60
1.35	1.35	0.20	-	0.10	-
-	-	-	-	7.50	7.00
6.55	6.55	5.40	4.95	12.95	12.60
0.35	0.35	0.38	0.38	0.30	0.30
0.30	0.30	0.25	0.25	0.20	0.20
0.35	0.35	0.38	0.38	0.25	0.25
1.00	1.00	1.00	1.00	0.75	0.75
2.00	2.00	2.00	2.00	1.70	1.70
3.33	3.33	3.25	3.25	4.05	4.05
3.33	3.33	3.25	3.25	4.05	4.05
-	-	-	-	1.80	1.80
67.60	68.60	67.00	70.00	87.00	86.00

**CITY OF LINO LAKES, MINNESOTA**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
 Last Ten Fiscal Years

	2014	2015	2016	2017
<b>General government:</b>				
Elections	2	1	2	1
Registered voters	12,610	12,143	13,636	12,624
Number of votes cast	7,854	4,085	11,562	2,165
Voter participation (registered)	62.3%	33.6%	84.8%	17.1%
<b>Public safety:</b>				
<b>Police:</b>				
Calls for service	6,281	6,210	6,210	(2)
Traffic citations and warnings	2,296	2,199	2,199	(2)
Part I crime rate	631	1,226	1,091	(2)
Part II crime rate	1,836	2,395	3,635	(2)
<b>Police:</b>				
Case numbers generated			16,321	18,199
Avg response time (emergency & non-emergency)			5:26 minutes	4:42 minutes
Part I crime offenses			224	176
Part II crime offenses			746	808
Group A				
Group B				
Clearance rate			1	82%
<b>Fire:</b>				
Fire call load			269	316
Fire property loss			694,000	\$325,100
Fire property saved			10,511,300	\$6,342,100
Fire inspections			53	117
<b>Building inspections:</b>				
Building permits	431	654	761	5,422 (1)
Value of building permits	\$13,535,514	\$26,570,593	\$53,390,619	\$50,984,047
Other permits (4)			\$880	985
<b>Public works:</b>				
General maintenance (hours)	5,200	7,839	5,534	6,313
Street maintenance (hours)	3,840	3,347	4,053	3,765
Fleet maintenance (hours)	4,746	4,322	4,437	3,986
Snow plowing/sanding (hours)	2,141	754	960	928
<b>Culture and recreation:</b>				
Park maintenance (hours)	8,537	8,332	9,698	8,576
<b>Utilities:</b>				
Water maintenance (hours)	3,189	3,240	3,539	3,278
Sewer maintenance (hours)	3,178	3,240	3,539	3,278
Storm water maintenance (hours)	-	-	-	-

- (1) Increase in permits issued due to June 2017 storm damage.  
 (2) The Public Safety Department modified the metrics maintained for business purposes in 2016.  
 (3) Transition to FBI Uniform Crime Reporting NIBRS (National Incident Based Reporting System) in 2019.  
 January -July 2019 SRS, August-Dec 2019 NIBRS.  
 (4) Other permits (plumbing, mechanical, etc.) data included in 2020 and presented retroactively back to 2016.

Source: Various City Departments



Table 16

2018	2019	2020	2021	2022	2023
2	1	4	1	2	2
12,860	13,312	14,964	14,441	15,082	14,835
10,738	3,075	13,505	1,873	10,584	1,785
83.5%	23.1%	90.2%	13.0%	70.2%	12.0%
(2)	(2)	(2)	(2)	(2)	(2)
(2)	(2)	(2)	(2)	(2)	(2)
(2)	(2)	(2)	(2)	(2)	(2)
(2)	(2)	(2)	(2)	(2)	(2)
14,487	13,973	13,214	12,138	12,570	14,488
5:16 minutes	5:53 minutes	6:41 minutes	6:46 minutes	6:11 minutes	6:13 minutes
195	93 (3)	(3)	(3)	(3)	(3)
587	304 (3)	(3)	(3)	(3)	(3)
	266 (3)	778	729	555	449
	98 (3)	217	182	195	359
1	1	0	1	1	1
356	379	371	399	585	825
205,200	246,600	241,450	148,683	1,487,543	1,187,408
1,791,500	7,548,100	13,682,450	1,251,340	5,560,915	24,954,556
107	98	60	116	38	157
3,281	1,107	882	969	796	833
\$50,990,945	\$41,766,531	\$51,686,278	\$90,354,190	\$103,040,207	\$55,685,801
\$1,023	\$1,183	\$1,254	\$1,451	\$1,749	\$1,101
420	7,420	5,407	6,851	6,510	5,389
12,418	4,328	4,317	4,622	3,588	4,491
2,648	3,504	3,390	3,483	3,213	3,542
2,117	2,130	1,232	1,204	1,962	1,471
9,027	9,610	8,113	8,818	9,406	9,104
4,080	3,944	3,645	4,196	3,998	3,731
4,080	3,944	3,645	4,196	3,998	3,731
-	-	-	-	1,760.00	674.00

**CITY OF LINO LAKES, MINNESOTA**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
 Last Ten Fiscal Years

**Table 17**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	2	2	2	2	2	2	2	2	2
Fire trucks	5	7	7	8	8	8	8	8	8	8
Public works:										
Lights	673	673	815	838	854	859	859	859	859	925
Vehicles	29	29	39	39	39	39	39	39	39	32
City streets (miles)	100.7	100.7	100.7	100.7	106.9	108.2	104.6 (1)	106.3	108.4	109.1
Culture and recreation:										
Parks:										
Asphalt trails (miles)	26.0	26.0	29.8	30.0	30.0	30.0	28.0 (2)	29.0	30.2	30.2
Boardwalk (miles)							0 (2)	-	0.3	0.3
Concrete trails (miles)							7.0 (2)	8.0	10.3	10.3
Baseball/Softball fields	20	20	8	8	8	8	8	8	8	8
Basketball courts	6	6	6	6	7	7	7	7	7	7
Fishing pier	1	1	1	-	-	-	-	-	-	-
Park acres	141	141	140	147	152	152	152	152	152	152
Park shelters	6	6	6	6	7	7	7	7	7	8
Parks	18	18	17	18	19	19	19	19	19	19
Pickleball courts	-	-	-	-	1	1	1	1	5	7
Playgrounds	16	16	15	16	17	17	17	17	17	17
Skating rinks	4	4	4	3	3	3	3	3	3	3
Soccer fields	8	8	6	4	4	4	4	4	4	4
Tennis courts	2	2	2	-	-	1	1	1	3	3
Water:										
Distribution system (miles)	74.7	74.7	85.6	99.4	89.0	89.5	91.8	94.2	97.6	99.2
Water connections	4,520	4,542	4,649	4,738	4,919	4,990	5,175	5,324	5,520	5,608
Gallons pumped (millions)	536	449	452	494	508	493	547	630	623	736
Water tower capacity (millions gallons)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.5	3.5	3.5
Number of fire hydrants	538	1,024	1,024	1,028	942	937	1,013	1,046	1,097	1,116
Sewer:										
Collection system (miles)	69.8	77.9	77.9	87.0	79.5	80.1	80.1	82.8	85.4	86.3
Sewer connections	4,685	4,685	4,817	4,976	5,102	5,276	5,439	5,650	5,833	6,028
Storm water:										
Pipe (miles)	41.4	41.4	53.7	54.1	55.0	55.6	49.9 (1)	53.5	54.2	55.4
Ponds										305

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, 2023. 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 January 22, 2024. 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. Effective January 1, 2023, the City implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, but it had no effect on the financial statements or note disclosures. The application of existing policies was not changed in 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the City's financial statements are the estimated present value of the lease receivable, and estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense. These estimates are based on the City's estimated incremental borrowing rate at lease inception and actuarial studies. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

City of Lino Lakes, Minnesota  
Communication With Those Charged With Governance  
Page 2

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. There were no corrected or uncorrected misstatements identified during the audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 28, 2024.

*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.

City of Lino Lakes, Minnesota  
Communication With Those Charged With Governance  
Page 3

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison information, and the schedules of OPEB and pension information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Lino Lakes, Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

*Redpath and Company, LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

May 28, 2024



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, 2023, 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 May 28, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Lino Lakes, Minnesota's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Lino Lakes, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Lino Lakes, Minnesota's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Lino Lakes, Minnesota's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Lino Lakes, Minnesota's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Lino Lakes, Minnesota's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Redpath and Company, LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

May 28, 2024



## 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, 2023, 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 May 28, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Lino Lakes, Minnesota failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, 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, LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

May 28, 2024



**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 3A**

**STAFF ORIGINATOR:** Meg Sawyer, Human Resources and Communications Manager

**MEETING DATE:** June 10, 2024

**TOPIC:** Appointment of City Clerk

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The City Council is being asked to approve the appointment of Roberta Colotti to the City Clerk position within the Administration Department.

**BACKGROUND**

Staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Colotti for the full-time position.

Colotti has a Bachelor's in Public Administration with a Local Government Emphasis and Political Science degree from St. Cloud State University. She has over 15 years of experience as a municipal City Clerk. She currently works for the Saint Anthony Area Chamber of Commerce as the Executive Director. Prior to that, she worked as a City Clerk for the City of Champlin.

The starting wage for Colotti will be \$43.98 per hour, which is Step 4 of a 6 step wage scale for the City Clerk position. With the Council's approval, Colotti would start in the position on June 11, 2024.

The hiring of Colotti will backfill the City Clerk vacancy that was created on April 9, 2024. The 2024 Adopted Budget includes one full-time City Clerk position.

**RECOMMENDATION**

Please approve the appointment of Roberta Colotti to the City Clerk position.

**ATTACHMENTS**

None

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 3B**

**STAFF ORIGINATOR:** Meg Sawyer, Human Resources and Communications Manager

**MEETING DATE:** June 10, 2024

**TOPIC:** Appointment of Community Service Officer

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The City Council is being asked to approve the appointment of Aaron Heckmann to the vacant Community Service Officer position within the Public Safety Department.

**BACKGROUND**

Staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Heckmann for the part-time position.

Heckmann is working towards a degree in law enforcement at Century College.

The starting wage for Heckmann will be at \$24.78 per hour, which is Starting Step of a 6 step wage scale for the Community Service Officer position. With the Council's approval, Heckmann would start in the position on June 17, 2024.

The hiring of Heckmann will backfill the Community Service Officer vacancy in the Police Department. We currently have two Community Service Officers on staff. The 2024 Adopted Budget includes three part-time Community Service Officer positions.

**RECOMMENDATION**

Please approve the appointment of Aaron Heckmann to the Community Service Officer position.

**ATTACHMENTS**

None

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 3C**

**STAFF ORIGINATOR:** Meg Sawyer, Human Resources and Communications Manager

**MEETING DATE:** June 10, 2024

**TOPIC:** Appointment of Part-Time Firefighter

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The City Council is being asked to approve the appointment of Ryan Dowd to the vacant Part-Time Firefighter position within the Public Safety Department.

**BACKGROUND**

Staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Dowd for the part-time position.

Dowd has completed Firefighter 1 & 2 as well as Hazardous Materials training and certification.

The starting wage for Dowd will be at \$24.78 per hour, which is Starting Step of a 6 step wage scale for the Part-Time Firefighting position.

With the Council's approval, Dowd would start in the position on June 17, 2024.

The Public Safety Department currently has 10 Part-Time Firefighters on staff.

**RECOMMENDATION**

Please approve the appointment of Ryan Dowd to the Part-Time Firefighter position.

**ATTACHMENTS**

None

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 4A**

**STAFF ORIGINATOR:** Kyle Leibel, Deputy Director Police Division

**MEETING DATE:** June 10, 2024

**TOPIC:** Donation of Bicycles

**VOTE REQUIRED:** Simple Majority

**INTRODUCTION**

The City of Lino Lakes Ordinance 213.07 authorizes the Public Safety Department to dispose of unclaimed property in a manner authorized by a majority vote of the City Council.

**BACKGROUND**

As part of the continued management of police division property and evidence room, staff identified the below listed bicycles for disposal:

<b>Serial</b>	<b>Make</b>	<b>Model</b>	<b>Description</b>
GS82780WMA	KENT	NAZZ 700C	BLACK
SNTOP20A39746	SCHWINN	SMART START KIDS	BLUE
SNFSD13KJ1167	MONGOOSE	INDEX	GRAY/YELLOW
GS92060WMA	KENT	DREAD	BLACK/RED
SNXDS21F13311	SCHWINN	ASCENSION	BLACK/YELLOW
SNFSD22CL0235	SCHWINN	TRAILWAY	BLUE

**RECOMMENDATION**

Authorize the Public Safety Department to donate the listed bicycles to the non-profit Bikes for Kids.

**ATTACHMENTS**

None

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 4B**

**STAFF ORIGINATOR:** Kyle Leibel, Deputy Director Police Division

**MEETING DATE:** June 10, 2024

**TOPIC:** Cooperative Agreement with City of Blaine for Additional Law Enforcement Personnel for 2024 3M PGA Open

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

The 2024 3M PGA Open will take place in the City of Blaine starting on July 22, 2024 and ending on July 28, 2024. The Blaine Police Department has requested assistance from all Anoka County public safety agencies for staffing of this PGA event.

**BACKGROUND**

The 2024 3M PGA Open is a large event taking place over seven days and requires around the clock security. Due to the large scale of these events, the Blaine Police Department (BPD) has requested assistance from all Anoka County public safety agencies to properly address security and safety concerns.

The City of Blaine has agreed to reimburse all assisting agencies for wages and benefits at the overtime rate of the police officer.

Attached is the cooperative agreement for your review.

No on-duty Lino Lakes police staff will be scheduled to work the 2024 3M PGA Open, which will ensure that all Lino Lakes community police levels are maintained.

**RECOMMENDATION**

Approve the Cooperative Agreement with the City of Blaine Regarding Public Safety Related to the 2024 3 M PGA Open.

**ATTACHMENTS**

City of Blaine - Cooperative Agreement

**COOPERATIVE AGREEMENT REGARDING PUBLIC SAFETY  
RELATED TO THE 2024 3M OPEN**

**THIS INTERGOVERNMENTAL COOPERATIVE AGREEMENT REGARDING PUBLIC SAFETY AND SECURITY RELATED TO THE 2024 3M OPEN** (hereinafter referred to as the “Agreement”), is made effective, except as otherwise made operationally effective as set forth in Section 5 herein, on this 10<sup>th</sup> day of June, 2024, by and between the **CITY OF BLAINE, MINNESOTA**, a municipal corporation, (hereinafter referred to as the “City”), acting through its Police Department (hereinafter referred to as the “BPD”) and City of Lino Lakes, a municipal corporation acting through the Lino Lakes Public Safety Department (hereinafter referred to as the “Provider”). City, BPD, and each Provider may be referred to individually as a “Party” or collectively as the “Parties” to this Agreement.

**WHEREAS**, the City is the host city for the 2024 3M Open to be held on July 22, 2024 – July 28, 2024 and for related events, most of which will take place in the City (hereinafter referred to collectively as the “Event”); and

**WHEREAS**, the City is in need of procuring additional law enforcement personnel to provide the public safety and security measures required for such a large and unique Event; and

**WHEREAS**, at the request of the City, the Provider is willing to provide the services of the law enforcement personnel identified in this Agreement to the City to assist the BPD with Event security; and

**NOW THEREFORE**, pursuant to the authority contained in Minnesota Statutes Section 471.59 (“Joint Exercise of Powers”) and/or Minnesota Statutes Sections 626.76 and 626.77, and in consideration of the mutual covenants herein contained and the benefits that each party hereto shall derive hereby, the Parties agree as follows:

**1. PURPOSE OF THE AGREEMENT**

- 1.1 The purpose of this Agreement is to set forth the terms and conditions whereby the Provider will provide the City with Licensed Peace Officers to be assigned to the Event to assist the BPD to provide law enforcement and security services (“Services”) during the term of the Event.
- 1.2 Provider will exercise its best efforts to assist with Event security. The Parties acknowledge and agree that resource availability requires Provider to exercise its best judgment in prioritizing and responding to the public safety needs of its jurisdiction including, but not limited to, the Event. That prioritization decision belongs solely to Provider. The Provider may, at any time, recall the Provider’s resources when, it is considered to be in Provider’s best interest to do so.
- 1.3 Provider’s resources shall be full-time, Licensed Peace Officers and each such

Licensed Peace Officer must meet the following criteria as defined in Minnesota Statutes Sections 626.84, Subdivision 1(c) and 471.59, Subdivision 12, which reads:

“(1) the peace officer has successfully completed professionally recognized peace officer pre-employment education which the Minnesota Board of Peace Officer Standards and Training has found comparable to Minnesota peace officer pre-employment education; and

(2) the officer is duly licensed or certified by the peace officer licensing or certification authority of the state in which the officer's appointing authority is located.”

## **2. ADDITIONAL CRITERIA OF LICENSED PEACE OFFICERS; PROVIDER SCOPE OF SERVICE**

2.1 In addition to meeting the criteria set forth in Section 1 of this Agreement, the Provider agrees that each of the Licensed Peace Officers shall also meet the following criteria:

2.1.1. That each Licensed Peace Officer shall by reason of experience, training, and physical fitness be deemed by the Provider of being capable of performing public safety and law enforcement duties for the Event; and

2.1.2 That each Licensed Peace Officer is in good standing with the Provider. Throughout the term of this Agreement, the Provider shall promptly notify the BPD in the event that any licensed peace officer is no longer an officer in good standing with the Provider or shall recall any peace officer that is no longer in good standing; and

2.1.3 That unless otherwise provided or requested by the BPD, each Licensed Peace Officer shall be equipped and/or supplied by Provider at Provider's own expense, with a seasonally appropriate patrol uniform of the day and equipment, including but not limited to service belts with Provider radio equipment, service weapon and personal soft ballistic body armor, and traffic vest. Additionally, in Provider's discretion, personnel may be equipped with a cell phone that may be used to download a public safety application to aid in the tracking of law enforcement personnel during operational periods if allowed pursuant to Provider's policy.

2.2 Provider acknowledges and agrees that at any time during the term of this Agreement the City has the sole discretion to decline to accept and/or use any of Provider's Licensed Peace Officers or other law enforcement resources without cause or explanation.

2.3 The Provider agrees as follows:

- 2.3.1 As requested by BPD, Provider shall list information on each of Provider's Licensed Peace Officers no later than thirty (30) days before the Event that includes, but is not limited to, name, rank, agency, badge number, and cell phone number. Said information shall be used strictly for law enforcement purposes related to the Event and each Party will hold the data in the same classification as the other does under the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13 ("MGDPA"); and
- 2.3.2. That each Licensed Peace Officer shall be assigned by the BPD, as determined and required by the BPD, to any Event-related assignment based on the Licensed Peace Officer's skill-set and known duty assignment as well as the needs of the operation; including, but not limited to, foot patrol, motorized patrol, static posts at outdoor perimeters, general security inside or outside venues, and traffic control; and
- 2.4 Provider acknowledges and agrees that at all times during any required training session or during the Event each of Provider's Licensed Peace Officers or other law enforcement resources and employees, regardless of rank or job title held as an employee of the Provider, shall be subject to a structure of supervision, command and control coordinated by BPD.
- 2.5 The Provider agrees to exercise reasonable efforts to cooperate and provide the City, with any other information reasonably requested by the City that the City deems necessary to facilitate and enable compliance with the terms and conditions contained in this Agreement.
- 2.6 Event staffing levels will be determined by the BPD as the lead law enforcement agency, regardless of the location of the Event.
- 2.7 The Provider will comply with the statutes and rules requiring the preservation of evidence including, but not limited to, Minnesota Statutes, Section 590.10 and Section 626.04. Each Provider must preserve all handwritten notes, photographs, incident reports, video recordings, statements, audio recordings, personal notes, interview audio, text messages, cell phone videos, removable electronic media, squad car videos, any other video recordings, emails, voice mails, computer files and all Work Product, Supporting Documentation and Business Records.
- 2.8 The BPD, as the lead law enforcement agency, will maintain a list of Licensed Peace Officers (LPOs) assigned to the Event.

### 3. CITY RESPONSIBILITIES



- 3.1 The City and the 3M OPEN FUND will prepare and enter into an “Event Support and Funding Agreement for the 2024 3M Open” (the “Support Agreement”). The Support Agreement will be the source of funding for the Event including the source of payment for the Services to be provided pursuant to this Joint Exercise of Powers Agreement (“Agreement”) and for the policy of insurance that will pay for the defense and indemnification of claims filed against the City and each Provider during the term of the Event.
- 3.2 City agrees that it will provide or facilitate any necessary training to prepare for providing Event security. The substance of the training, if necessary; including the locations, dates, and times, shall be detailed in a separate writing provided by the BPD to the Provider.
- 3.3 The person responsible on behalf of the BPD for the daily operation, coordination and implementation of this Agreement, which responsibilities shall include, but not limited to, determining the assignments of the Provider’s law enforcement resources, shall be Blaine Police Department Captain Mark Boerboom (hereinafter referred to as the “Coordinator”). Except as otherwise provided in this Agreement, all contacts or inquiries made by the Provider about this Agreement shall be made directly to the Coordinator or the Coordinator’s designee.
- 3.4 The City will develop and provide to each Provider an adequate supply of the standard incident report form to be used by the City and Providers that provide Services at the Event.

#### **4. COMPENSATION AND PAYMENT PROCESS**

- 4.1 The sole source of funds to reimburse each Provider performing under this Agreement shall be funds provided by the 3M Open Fund pursuant to the Support Agreement.
- 4.2 For and in consideration of the Provider performing under this Agreement, the Provider will be reimbursed for said Services at Provider’s current hourly rates, not to exceed \$135 per hour.
- 4.3 The BPD shall furnish the Provider with a statement which describes all applicable hours performed by the Provider during the term of the Agreement. The Provider shall submit the Payment Reimbursement Form to the BPD for all undisputed amounts within thirty-five (35) days after receipt of the statement of hours.
- 4.4 For any disputed amounts, the Provider shall provide the BPD with written notice of the dispute, including the date, amount, and reasons for dispute within fifteen

(15) days after receipt of the statement of hours. The BPD and Provider shall memorialize the resolution of the dispute in writing and follow the dispute resolution procedure in Section 12 of this Agreement.

## **5. TERM OF AGREEMENT**

5.1 This Agreement shall be effective as of the date indicated on the first page so that the Parties can undertake planning for all Event-related activity and shall expire on July 30, 2024, or the date to which law enforcement resources or Services are extended, whichever is later, unless terminated earlier in accordance with the provisions in Section 6.

## **6. TERMINATION**

6.1 Termination by the City-The City may terminate this Agreement upon providing to the Provider not less than forty-five (45) days advance written notice for any of the reasons stated below:

6.1.1 Cancellation of the 2024 3M Open.

6.1.2 City and 3M Open Fund fail to enter into the Support Agreement.

6.1.3 Failure by the Provider to perform any material term under this Agreement and failure to cure the default within the time requested by the City.

6.2 Termination by the Provider- the Provider may terminate this Agreement upon providing to the City not less than thirty (30) days advance written notice for any of the reasons stated below:

6.2.1 Cancellation of the 2024 3M Open.

6.2.2 Without cause thirty (30) days prior to the Event.

6.2.3 City and 3M Open Fund fail to enter into the Support Agreement.

6.3 In the event of a termination, each Party shall fully discharge all obligations owed to the other Party accruing prior to the date of such termination, and, except as otherwise provided herein, each Party shall be released from all obligations, which would otherwise accrue subsequent to the date of termination.

## **7. AGREEMENT MANAGEMENT**

7.1 The Provider has identified the following person[s] as persons to contact only with regard to the following matters regarding the Agreement:

Deputy Director Kyle Leibel

All matter outlined in agreement

## **8. INSURANCE; LIABILITY; MUTUAL RESPONSIBILITY; NO WAIVER OF IMMUNITIES**

- 8.1 Insurance Coverage for Event. The 3M Open Fund has purchased a law enforcement liability insurance policy (the “Policy”). The insurance carrier is Arthur J Gallagher Risk Management Services, LLC (the “Insurer”). The Policy will provide primary coverage for claims that each Provider becomes legally obligated to pay as damages due to “bodily injury”, “property damage”, or “personal injury” suffered by third parties. The Policy will require the insurer to have the right and duty to defend and indemnify each Provider against any claim or lawsuit due to Provider acts that occur within the territory of the Event and during the period in which the Policy is in effect. Each Provider’s Law Enforcement Officers will be covered under the Policy by virtue of the Provider being named an “insured” under the Policy.

8.1.1 The limit of liability for all occurrences (claims) during the coverage period is \$10,000,000.00. The limit of liability for any third-party claim for damage to or loss of personal property is \$2,000,000.00.

8.1.2. The Policy shall be primary insurance and non-contributory to any other valid and collectible insurance available to a Party with respect to any claim arising out of a Party’s performance under this Agreement.

8.1.3 The cost to hire and pay for legal representation to defend the City and any Provider (“defense costs”) are not subject to the limit of the Policy.

8.1.4 The Policy is not subject to the payment of a deductible by the City or by any other Provider.

8.1.5. Each Provider agrees to be bound by the terms and conditions contained in the Policy.

8.1.6 Each Provider agrees that it will cooperate with the insurer and with the City by reasonably and timely responding to the insurer’s request for information or to appear at meetings or judicially mandated hearings.

- 8.2 Insurance as Sole Source for Liability and Indemnity. Each Provider hereto agrees that it will only seek recovery for any liability incurred in carrying out the terms of this Agreement from the insurance to be procured by the 3M Open Fund.

8.2.1 If a Party’s liability is not subject to recovery through the Policy, then each Party agrees that it will otherwise be responsible for its own acts and/or omissions and those of its officials, employees, representatives and agents in carrying out the terms of this Agreement, whether those acts or omissions occur within or outside of the jurisdiction or geographic limits of the City of Blaine, and the results thereof to the extent authorized by law and shall not be responsible for the acts and/or omissions of the other

Party and the results thereof.

8.2.2 In the unlikely event that the aggregate amount of any one or all claims exceeds the limits of the policies described in paragraph 8.1.1, then each Party agrees that it will otherwise be responsible for its own acts and/or omissions and those of its officials, employees, representatives and agents in carrying out the terms of this Agreement, whether those acts or omissions occur within or outside the of the jurisdiction or geographic limits of the City of Blaine, and the results thereof to the extent authorized by law and shall not be responsible for the acts and/or omissions of the other Parties and the results thereof.

- 8.3 Further Limitation On Provider Liability. It is understood and agreed that the liability of each Provider that is a municipality, county or similar political subdivision shall be limited by the provisions of Minnesota Statutes Chapter 466 (Tort Liability, Political Subdivisions) and the liability of the State of Minnesota as a Provider shall be limited by the provisions of Minnesota Statutes, Section 3.736 and by other applicable law. Nothing contained in this Agreement shall waive or amend, nor shall be construed to waive or amend any defense or immunity that either Party, its respective officials and employees, may have under said Chapter 466, Section 471.59 subd. 1a, and any common-law immunity or limitation of liability, all of which are hereby reserved by the Parties that have entered into this Agreement.
- 8.4 Provider Workers' Compensation Insurance Required. Except as expressly provided herein, each Party shall be responsible for injuries or death of its own personnel. Each Party will maintain workers' compensation insurance or self-insurance coverage, covering its own personnel while they are providing assistance pursuant to this Agreement. Except as expressly provided herein, each Party waives the right to sue any other Party for any workers' compensation benefits paid to its own employee or volunteer or their dependents.
- 8.5 Provider Responsible for Own Equipment. Except as expressly provided herein, each Party shall be responsible for damages to or loss of its own equipment. Except as expressly provided herein, each Party waives the right to sue any other Party for any damages to, or loss of its equipment.
- 8.6 Provider Rendering First Aid. Except for immediate first aid rendered by a Provider at the scene of an accident or occurrence, no other medical assistance, expenses or aid is covered under the Policy.

## 9. INDEPENDENT CONTRACTORS

Each Provider in its relationship with the City under this Agreement is an independent contractor. No Provider, its Licensed Peace Officers or other law enforcement resources shall be considered an employee of the City. The City, its

Licensed Peace Officers or other law enforcement resources shall not be considered employees of the Provider.

#### **10. SUBCONTRACTING**

The City and Provider agree that no Services will be subcontracted and agree not to enter into any subcontracts to provide any Services under this Agreement.

#### **11. ASSIGNMENT**

Neither the City nor the Provider will assign or transfer any interest in this Agreement without the consent of the other Party.

#### **12. DISPUTE RESOLUTION**

The City and the Provider each agree to cooperate and negotiate in good faith to resolve any disputes that arise regarding the terms of this Agreement and the performance of the Services. If good faith negotiations fail to resolve a dispute, then the Parties will use mediation services to attempt to resolve the dispute. The City and Provider will equally share the expense of the mediator.

The Parties will select a mediator by each submitting three names in rank order of preference to the other Party. If there is no common name on each Party's list, then a neutral, third party, law enforcement representative that is not a party to this Agreement will select a mediator for the Parties. If mediation fails to resolve a dispute between Parties, then the Parties will resolve the dispute through litigation.

#### **13. AMENDMENT OR CHANGES TO AGREEMENT**

13.1 Any alterations, amendments, deletions, or waivers of the provisions of this Agreement shall be valid only when reduced to writing and duly signed by the Parties hereto; after all appropriate and necessary authority has been acquired by each such Party.

13.2 Modifications or additional schedules shall not be construed to adversely affect vested rights or causes of action which have accrued prior to the effective date of such amendment, modification, or supplement. The term "Agreement" as used herein shall be deemed to include any future amendments, modifications, and additional schedules made in accordance herewith.

#### **14. NOTICES**

Except as otherwise stated in this Agreement, all notice or demand to be given under this Agreement shall be delivered in person or deposited in United States Certified Mail,

Return Receipt Requested. Any notices or other communications shall be addressed as follows:

To City:

Mark Boerboom  
10801 Town Square Drive  
Blaine, MN 55449  
mboerboom@Blainemn.gov

To Provider:

Kyle Leibel  
640 Town Center Parkway  
Lino Lakes, MN 55014  
kleibel@linolakes.us

## **15. INTERPRETATION OF AGREEMENT**

This Agreement shall be interpreted and construed according to the laws of the State of Minnesota.

## **16. ENTIRE AGREEMENT**

It is understood and agreed that this entire Agreement supersedes all oral agreements and negotiations between the parties hereto relating to the subject matters herein. All items that are referenced or that are attached are incorporated and made a part of this Agreement. If there is any conflict between the terms of this Agreement and referenced or attached items, the terms of this Agreement shall prevail.

The matters set forth in the “WHEREAS” clauses at the beginning of this Agreement are by this reference incorporated into and made a part of this Agreement.

## **17. MISCELLANEOUS PROVISIONS**

- 17.1 The Parties intend that, with respect to the defense and indemnification provisions in Section 8 hereof, this Agreement may benefit or create rights or causes of action in or on behalf of any other agency providing services for the Event under a similar but separate agreement. Except for the foregoing, the Parties intend that this Agreement will not benefit or create any right or cause of action in or on behalf of any person or entity other than the Parties.
- 17.2 The Parties shall cooperate in achieving the objectives of this Agreement pursuant to Minnesota Statutes, Sections 15.51 through 15.57.
- 17.3 The Parties shall comply with all applicable federal, state, and local statutes, regulations, rules and ordinances currently in force or later enacted including but not limited to the MGDPA, Minnesota Statutes Section 471.425, subd. 4a, and as applicable, non-discrimination and affirmative action laws and policies.
- 17.4 If any provision of this Agreement is held invalid or unenforceable, such invalidity or unenforceability will not affect any other provision, and this

Agreement will be construed and enforced as if such invalid or unenforceable provision had not been included.

- 17.5 Failure of a Party to enforce any provision of this Agreement does not affect the rights of the Parties to enforce such provision in another circumstance. Failure to enforce a provision does not affect the rights of the Parties to enforce any other provision of the Agreement at any time.

**IN WITNESS WHEREOF**, the parties hereto are authorized signatories and have executed this Agreement, the day and year first above written.

**CITY OF BLAINE**

**CITY/COUNTY OF**

By: \_\_\_\_\_

Michelle A Wolfe

Its: City Manager

Date: \_\_\_\_\_

By: \_\_\_\_\_

Tim Sanders

Its: Mayor

Date: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_ Mayor \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_

John Swenson

Its: Public Safety Director

Date: \_\_\_\_\_

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 5A**

**STAFF ORIGINATOR:** Rick DeGardner, Public Services Director

**MEETING DATE:** June 10, 2024

**TOPIC:** Ordinance No. 09-24, Vacating Trail Easement on Shores of Marshan Lake Plat

- i. Consider 2<sup>nd</sup> Reading of Ordinance No. 09-24
- ii. Consider Resolution No. 24-81, Approving Summary Publication of Ordinance No. 09-24

**VOTE REQUIRED:** 4/5

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**INTRODUCTION**

Staff is requesting City Council consideration of Ordinance No. 09-24 Vacating Trail Easement on the Shores of Marshan Lake plat.

**BACKGROUND**

At the June 7, 2023 Park Board meeting, the Board discussed vacating the trail easement as shown on the plat of Shores of Marshan Lake. The trail easement is located on Lots 1-14, Block 5, Shores of Marshan Lake. The property addresses range from 7200-7290 Stage Coach Trail. The boardwalk has been removed and the trail easement is no longer needed. The Board recommended to the City Council the trail easement be vacated.

The City Council conducted a Public Hearing and approved the First Reading during the May 28, 2024 City Council meeting.

**RECOMMENDATION**

Staff is recommending approval of the 2nd Reading of Ordinance No. 09-24 Vacating Trail Easement on Shores of Marshan Lake plat along with Resolution 24-81 approving summary publication.

**ATTACHMENTS**

1. Ordinance No. 09-24
2. Resolution No. 24-81



1 <sup>st</sup> Reading:	Publication:
2 <sup>nd</sup> Reading:	Effective:

**CITY OF LINO LAKES  
ORDINANCE NO. 09-24**

**TRAIL EASEMENT VACATION  
SHORES OF MARSHAN LAKE**

The City Council of Lino Lakes ordains:

**Section 1: Findings of Fact**

1. The City Council of Lino Lakes has determined to vacate a TRAIL EASEMENT ("Easement") dedicated over, under, and across property legally described as follows:  
  
Lots 1-14, Block 5, Shores of Marshan Lake, City of Lino Lakes, Anoka County, MN; and
2. The area of the vacated Easement is legally described as follows and is depicted on Attachment A and Attachment B.

**Attachment A -Trail Easement Vacation Exhibit (Lots 8-14, Block 5, Shores of Marshan Lake)**

**Description of Trail Easement area to be vacated (Doc. No. 1218320):**

All that part of that particular trail easement, reserved in Doc. No. 1218320, and now to be vacated, described as follows:

An easement for trail purposes over that part of Lot 11, Block 5, SHORES OF MARSHAN LAKE, according to the recorded plat thereof, Anoka County, Minnesota, which lies within a 15.00 foot wide strip of land, the center line of which is described as follows:

Commencing at the southwest corner of Lot 13, Block 5, said SHORES OF MARSHAN LAKE; thence South 89 degrees 03 minutes 42 seconds East, assumed bearing, along the south line of said Lot 13, a distance of 124.39 feet; thence North 14 degrees 56 minutes 30 seconds East, a distance of 33.54 feet to the point of beginning of the center line to be described; thence northeasterly to the southeast corner of Lot 4, Block 5, said SHORES OF MARSHAN LAKE, and there terminating.

The side lines of said strip of land shall be lengthened or shortened to terminate on the north line of Lot 8, Block 5, said SHORES OF MARSHAN LAKE and on the easterly line of the trail easement in said Lot 13, as dedicated in said SHORES OF MARSHAN LAKE.

**Description of Trail Easement area to be vacated (Doc. No. 1218321):**

All that part of that particular trail easement, reserved in Doc. No. 1218321, and now to be vacated, described as follows:

An easement for trail purposes over that part of Lot 12, Block 5, SHORES OF MARSHAN LAKE, according to the recorded plat thereof, Anoka County, Minnesota, which lies within a 15.00 foot wide strip of land, the center line of which is described as follows:

Commencing at the southwest corner of Lot 13, Block 5, said SHORES OF MARSHAN LAKE; thence South 89 degrees 03 minutes 42 seconds East, assumed bearing, along the south line of said Lot 13, a distance of 124.39 feet; thence North 14 degrees 56 minutes 30 seconds East, a distance of 33.54 feet to the point of beginning of the center line to be described; thence northeasterly to the southeast corner of Lot 4, Block 5, said SHORES OF MARSHAN LAKE, and there terminating.

The side lines of said strip of land shall be lengthened or shortened to terminate on the north line of Lot 8, Block 5, said SHORES OF MARSHAN LAKE and on the easterly line of the trail easement in said Lot 13, as dedicated in said SHORES OF MARSHAN LAKE.

**Description of Trail Easement area to be vacated (Doc. No. 1218322):**

All that part of that particular trail easement, reserved in Doc. No. 1218322, and now to be vacated, described as follows:

An easement for trail purposes over that part of Lot 13, Block 5, SHORES OF MARSHAN LAKE, according to the recorded plat thereof, Anoka County, Minnesota, which lies within a 15.00 foot wide strip of land, the center line of which is described as follows:

Commencing at the southwest corner of Lot 13, Block 5, said SHORES OF MARSHAN LAKE; thence South 89 degrees 03 minutes 42 seconds East, assumed bearing, along the south line of said Lot 13, a distance of 124.39 feet to the point of beginning of the center line to be described; thence Northeasterly to a point on the north line of said Lot 13, distant 166.00 feet easterly of the northwest corner of said Lot 13; thence northeasterly to the southeast corner of Lot 4, Block 5, said SHORES OF MARSHAN LAKE, and there terminating.

The side lines of said strip of land shall be lengthened or shortened to terminate on the north line of Lot 8, Block 5, said SHORES OF MARSHAN LAKE and on the easterly line of the trail easement in Lots 13 and 14, Block 5, said SHORES OF MARSHAN LAKE, as dedicated in said plat.

**Description of Trail Easement area to be vacated (Doc. No. 1218323):**

All that part of that particular trail easement, reserved in Doc. No. 1218323, and now to be vacated, described as follows:

An easement for trail purposes over that part of Lots 8 & 10, Block 5, SHORES OF MARSHAN LAKE, according to the recorded plat thereof, Anoka County, Minnesota, which lies within a 15.00 foot wide strip of land, the center line of which is described as follows:

Commencing at the southwest corner of Lot 13, Block 5, said SHORES OF MARSHAN LAKE; thence South 89 degrees 03 minutes 42 seconds East, assumed bearing, along the south line of said Lot 13, a distance of 124.39 feet; thence North 14 degrees 56 minutes 30 seconds East, a distance of 33.54 feet to the point of beginning of the center line to be described; thence northeasterly to the southeast corner of Lot 4, Block 5, said SHORES OF MARSHAN LAKE, and there terminating.

The side lines of said strip of land shall be lengthened or shortened to terminate on the north line of Lot 8, Block 5, said SHORES OF MARSHAN LAKE and on the easterly line of the trail easement in said Lot 13, as dedicated in said SHORES OF MARSHAN LAKE.

**Description of Trail Easement area to be vacated (Doc. No. 1218324):**

All that part of that particular trail easement, reserved in Doc. No. 1218324, and now to be vacated, described as follows:

An easement for trail purposes over the South 10 feet of the West 165.00 feet of Lot 14, Block 5, SHORES OF MARSHAN LAKE, according to the recorded plat thereof, Anoka County, Minnesota.

**Description of Trail Easement area to be vacated (Doc. No. 1218325):**

All that part of that particular trail easement, reserved in Doc. No. 1218325, and now to be vacated, described as follows:

An easement for trail purposes over that part of Lot 9, Block 5, SHORES OF MARSHAN LAKE, according to the recorded plat thereof, Anoka County, Minnesota, which lies within a 15.00 foot wide strip of land, the center line of which is described as follows:

Commencing at the southwest corner of Lot 13, Block 5, said SHORES OF MARSHAN LAKE; thence South 89 degrees 03 minutes 42 seconds East, assumed bearing, along the south line of said Lot 13, a distance of 124.39 feet; thence North 14 degrees 56 minutes 30 seconds East, a distance of 33.54 feet to the point of beginning of the center line to

be described; thence northeasterly to the southeast corner of Lot 4, Block 5, said SHORES OF MARSHAN LAKE, and there terminating.

The side lines of said strip of land shall be lengthened or shortened to terminate on the north line of Lot 8, Block 5, said SHORES OF MARSHAN LAKE and on the easterly line of the trail easement in said Lot 13, as dedicated in said SHORES OF MARSHAN LAKE.

**Attachment B – Trail Easement Vacation Exhibit (Lots 1-4, 13 and 14, Block 5, Shores of Marshan Lake)**

**Description of Trail Easement area to be vacated:**

All remaining trail easements in Lots 1, 2, 3, 4, 13 and 14, Block 5, SHORES OF MARSHAN LAKE, according to the recorded plat thereof, Anoka County, Minnesota, as dedicated by said plat, which were not previously vacated by Document No. 1182624, are now to be vacated.

3. A public hearing was held on May 28, 2024 before the City Council in the City Hall Council Chambers after due published and posted notice had been given and reasonable attempts were made to give personal notice to all affected property owners, and all persons interested were given an opportunity to be heard; and
4. The Shores of Marshan Lake was platted in 1992. The boardwalk and trail within the plat have been removed and the Easement is no longer needed; and
5. Resolution No. 95-89 (Document #1182624) previously vacated portions of the Easement dedicated on the plat over Lots 4 -13, Block 5, Shores of Marshan Lake; and
6. It appears to be in the best interest of the City to vacate such Easement; and
7. This ordinance shall be recorded with Anoka County; and
8. Four-fifths of all members of the City Council concur with this ordinance.

**Section 2: Easement Vacated**

The Easement described herein is hereby vacated.

**Section 3: Effect**

This ordinance shall be in force and effect from and after its passage and publication according to the Lino Lakes City Charter and upon filing of the Easement Vacation Ordinance.

Adopted by the Lino Lakes City Council this \_\_\_\_ day of \_\_\_\_\_, 2024.

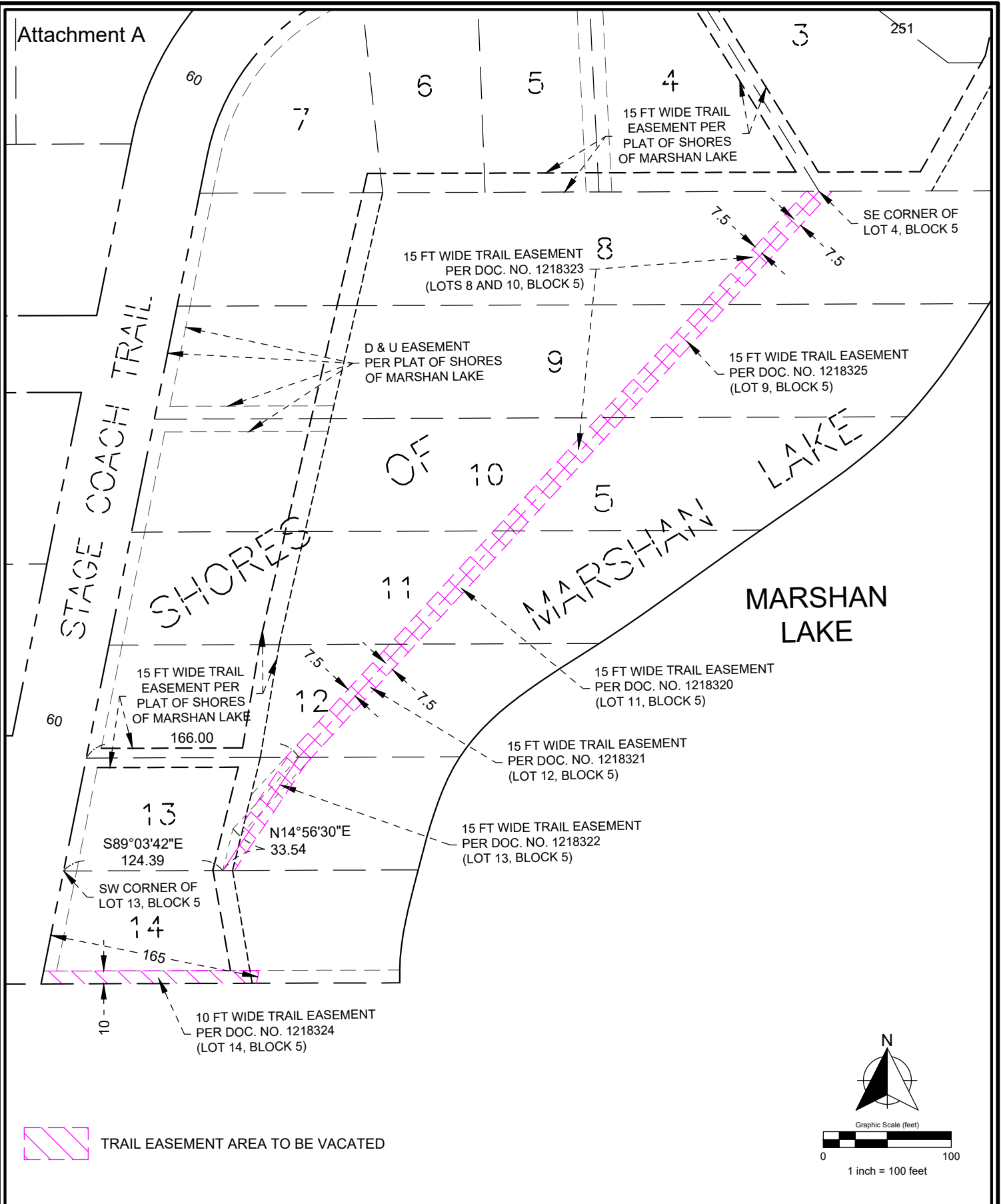
BY: \_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk

**Attachment A**  
**Trail Easement Vacation Exhibit**  
**(Lots 8-14, Block 5, Shores of Marshan Lake)**

# Attachment A



Prepared by:



## Trail Easement Vacation Exhibit

Lots 8, 9, 10, 11, 12, 13 and 14, Block 5,  
Shores of Marshan Lake  
City of Lino Lakes, Minnesota

WSB Project No. 022154-000

Date: 4/23/2024



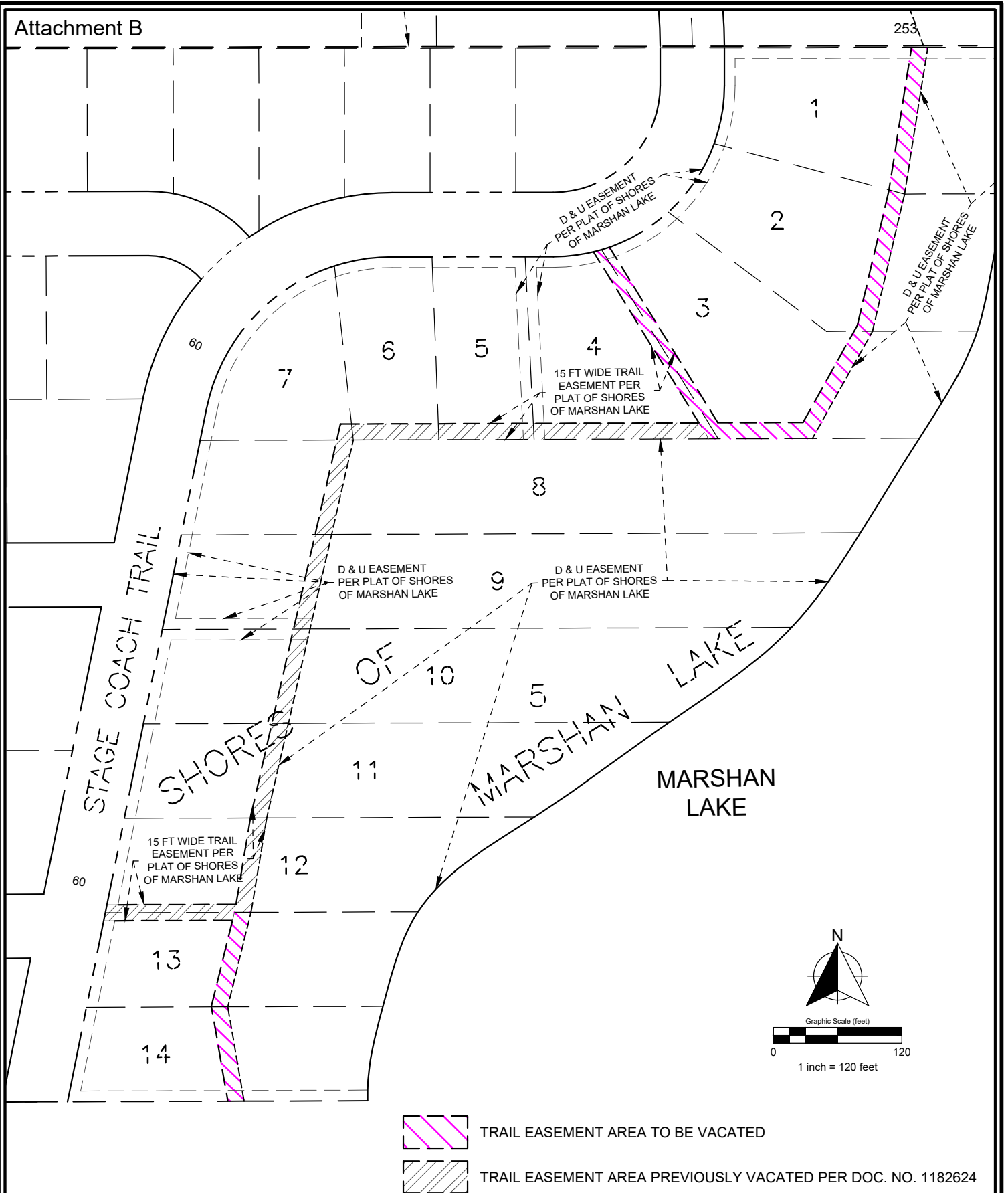
**Attachment B**

**Trail Easement Vacation Exhibit**

**(Lots 1-4, 13 and 14, Block 5, Shores of Marshan Lake)**



# Attachment B



Prepared by:



## Trail Easement Vacation Exhibit

Lots 1, 2, 3, 4, 13 and 14, Block 5,  
Shores of Marshan Lake  
City of Lino Lakes, Minnesota

WSB Project No. 022154-000

Date: 5/1/2024



**CITY OF LINO LAKES  
RESOLUTION NO. 24-81**

**APPROVING A SUMMARY OF ORDINANCE NO. 09-24 FOR PUBLICATION**

**WHEREAS**, the City Council approved Ordinance No. 09-24, vacating Trail Easement on Shores of Marshan Lake Plat; and

**WHEREAS**, the City Council approved the first reading on May 28, 2024, and the second reading and final passage on June 10, 2024; and

**WHEREAS**, Ordinance No. 09-24 is lengthy and MN statute 412.191 allows the city to publish a summary of an ordinance; and

**WHEREAS**, the City Council has determined that the summary clearly informs the public of the intent and effect of the ordinance; and

**WHEREAS**, the publication in the official newspaper will include a notice that a full printed copy of the ordinance is available at City Hall.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** by The City Council of The City of Lino Lakes, Minnesota that the City Council approves the summary in Attachment A for publication according to state law and the City Charter.

Adopted by the Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk

**ATTACHMENT A****CITY OF LINO LAKES  
SUMMARY OF ORDINANCE NO. 09-24****AN ORDINANCE VACATING TRAIL EASEMENT SHORES OF MARSHAN LAKE PLAT****Section 1: Findings**

The City Council of Lino Lakes has determined to vacate the trail easement on the Shores of Marshan Lake Plat; and

A public hearing was held on May 28, 2024, before the City Council in the City Hall Council Chambers after due published and posted notice had been given and reasonable attempts were made to give personal notice to all affected property owners, and all persons interested were given an opportunity to be heard; and

**Section 3: Effect**

This ordinance shall be in force and effect from and after its passage and publication according to the Lino Lakes City Charter and upon recording of the Trail Easement Vacation.

Passed by the Lino Lakes City Council on June 10, 2024.

This is a summary of the adopted ordinance. A full printed copy of the ordinance is available at City Hall.

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6A**

**STAFF ORIGINATOR:** Michael Grochala, Community Development Director

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-82, Concurring with County State Aid Highway Designation of Apollo Drive

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

Staff is requesting City Council consideration to concur with Anoka County's proposed designation of Apollo Drive, from Lilac to Lake Drive, as a County State Aid Highway.

**BACKGROUND**

The City of Lino Lakes constructed Apollo Drive from Sunset Avenue to Lake Drive in the mid 1990's as part of a Joint Powers Agreement with Anoka County. Upon completion of the improvements the road was transferred to the County. The section of road from Lilac to Lake Drive is currently designated as a County Road. The balance of the roadway is a County State Aid Highway (CSAH).

Anoka County is proposing to convert the county road section to CSAH. This would create a uniform designation of Apollo (109<sup>th</sup> in Blaine) and provide additional funding options for Anoka County. The designation does not change the function of the road and/or have any impacts to the City.

**RECOMMENDATION**

Staff is recommending approval of Resolution No. 24-82.

**ATTACHMENTS**

1. Resolution No. 24-82
2. Roadway Segment Map

**CITY OF LINO LAKES  
RESOLUTION NO. 24-82**

**MUNICIPAL CONCURRENCE WITH COUNTY STATE AID HIGHWAY DESIGNATION  
OF APOLLO DRIVE**

**WHEREAS**, Anoka County is proposing to convert the segment of Apollo Drive between Lilac Street and County State Aid Highway 23 (Lake Drive) in the City of Lino Lakes to County State Aid Highway; and,

**WHEREAS**, the City and County agree that the above-described section of roadway is bordered by CSAH 12, and the segment is therefore appropriate for conversion as part of the County State Aid Highway system;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the designation of Apollo Drive between Lilac Street and County State Aid Highway 23 (Lake Drive) as County State Aid Highway is in all things approved.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk



Apollo CSAH Designation



Address Labels

Parcels

1 in = 92 Ft





**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6B**

**STAFF ORIGINATOR:** Katie Larsen, City Planner

**MEETING DATE:** June 10, 2024

**TOPIC:** Drilling Estates  
     i. Consider Resolution No. 24-59 Approving Preliminary Plat  
     ii. Consider Resolution No. 24-60 Approving Final Plat

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

Staff is requesting City Council consideration of the above noted resolutions.

Review Deadline:

Complete Application Date:	April 8, 2024
60-Day Review Deadline:	June 7, 2024
120-Day Review Deadline:	August 6, 2024
Environmental Board Meeting:	N/A
Park Board Meeting:	N/A
Planning & Zoning Board Meeting:	May 8, 2024
Tentative City Council Work Session:	June 3, 2024
Tentative City Council Meeting:	June 10, 2024

**BACKGROUND**

The applicants, Lloyd & Linda Drilling, are proposing to adjust the lot line between 7185 Mound Trail and 7193 Mound Trail. No new lots are being created.

The Land Use Application is for the following:

- Preliminary Plat
- Final Plat

This staff report is based on the following information:

- Certificate of Survey with Resource Inventory Map prepared by E.G. Rud & Sons, Inc. dated March 21, 2024
- Preliminary Plat prepared by E.G. Rud & Sons, Inc. dated March 21, 2024
- Final Plat prepared by E.G. Rud & Sons, Inc. dated March 21, 2024

## **BACKGROUND**

### **Existing Site Conditions**

The Drillings own and reside in the house located at 7185 Mound Trail. In June 2023, they purchased the adjacent lot located at 7193 Mound Trail. The Drillings wish to adjust the lot line between the two (2) lots to the northeast to increase and protect the view of the lake for 7185 Mound Trail.

Portions of both lots are in the City of Lino Lakes and the City of Centerville. Each lot has two (2) PID#'s. Typically, a lot line adjustment is done by minor subdivision and reviewed at a staff level. Due to the unique situation of both lots being in two (2) cities with multiple PID#'s and to avoid long complicated metes and bounds legal descriptions for required easements, etc., the lot line adjustment will be processed as a preliminary plat and final plat. The preliminary plat and final plat will be reviewed concurrently.

This staff report is based on the City of Lino Lakes zoning, shoreland, and subdivision ordinance requirements. The City of Centerville is processing the lot line adjustment under their ordinance requirements.

### **Zoning**

<b>Current Zoning</b>	R-1, Single Family Residential
<b>Current Land Use</b>	Rural Residential
<b>2040 Comp Plan Land Use</b>	Low Density Sewered Residential
<b>Utility Staging Area</b>	1A=2018-2025

### **Surrounding Zoning and Land Use**

<b>Direction</b>	<b>Zoning</b>	<b>Current Land Use</b>	<b>Future Land Use</b>
North	City of Centerville	City of Centerville	City of Centerville
South	PSP, Public Semi-Public	County Park & Recreation	Park & Open Space
East	Centerville Lake	Centerville Lake	Centerville Lake



West	PSP, Public Semi-Public	County Park & Recreation	Park & Open Space
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## **ANALYSIS**

### **Density and Land Area Calculations**

Density requirements are not applicable to a lot line adjustment between two (2) lots because no new lots are being created.

### **Zoning Requirements**

The lots are zoned R-1, Single Family Residential. The lots are also within the Shoreland Management Overlay district of Centerville Lake, which is a Recreational Development lake. Both lots are connected to City of Centerville municipal sanitary sewer.

	<b>Shoreland &amp; R-1 Requirements</b>	<b>Lot 1</b>	<b>Lot 2</b>
<b>Min. Lot Size<sup>a</sup></b>	20,000 sf	73,929 sf	30,676 sf
<b>Min. Lot Width<sup>b</sup></b>			
--Corner Lot	NA	NA	NA
--Interior Lot <sup>b</sup>	80 ft	150 ft (front) 160 ft (OHWL)	109 ft (front) 88 ft (OHWL)
<b>Min. Lot Depth</b>	135 ft	370 ft	317 ft
<b>Building Setback (ft)</b>			
<b>-From Streets Mound Trail (Local Road)</b>	30 ft	213 ft	135 ft
<b>-Rear Yard</b>			
--Principal	75 ft from OHWL	75.4 ft	128.5 ft
-Accessory	5 ft	75.4 ft	128.5 ft
<b>-Side Yard</b>			
--Principal	10 ft	28.2 ft	10.6 ft
--Accessory	5 ft	16.1 ft	16.4 ft
<b>Impervious Surface</b>	Maximum 30%	15.9%	13.4%

<sup>a</sup> Only land above the ordinary high water level of public waters and outside existing watercourses can be used to meet the lot area standards.

*<sup>b</sup>Lot widths shall be measured at both the front building setback line and at the setback from the ordinary high water level.*

### **Building Requirements**

There are two (2) existing houses. No new houses are being constructed.

### **Subdivision Ordinance**

A portion of Lot 2 was platted in 1940 as part of Auditor's Subdivision Number 46 plat.

As noted above, portions of both lots are in the City of Lino Lakes and the City of Centerville. Each lot has two (2) PID#'s. Typically, a lot line adjustment is done by minor subdivision and reviewed at a staff level. Due to the unique situation of both lots being in two (2) cities with multiple PID#'s and to avoid long complicated metes and bounds legal descriptions for required easements, etc., the lot line adjustment will be process as a preliminary plat and final plat. The preliminary plat and final plat will be reviewed concurrently.

### *Conformity with the Comprehensive Plan and Zoning Code*

The preliminary plat and final plat are consistent with the comprehensive plan for low density residential development and zoning code requirements for R-1, Single Family Residential as detailed above.

### *Blocks and Lots*

The preliminary plat and final plat contain Lots 1-2, Block 1, Drilling Estates.

### *Streets and Alleys*

Lots 1 and 2 are served by Mound Trail which is a local road. The existing road right-of-way width is 60 ft which is consistent with local roads. No additional road right-of-way is needed.

### *Easements*

Standard drainage and utility easements at least ten (10) feet wide shall be provided along the lot lines.

Utility easements 20 ft wide also exist over sanitary sewer and public utilities and are shown on the final plat.

### *Storm Water Management and Erosion and Sediment Control*

Storm water management is not required for the lot line adjustment.

## *Utilities*

### Sanitary Sewer

Both houses are connected to the City of Centerville municipal sanitary sewer system.

### Watermain

7193 Mound Trail is connected to the City of Centerville municipal water system.

7185 Mound Trail is not connected the City of Centerville municipal water system. The City of Centerville will not require the existing house to connect at this time.

## *Public Land Dedication*

Public land dedication or cash in lieu of land dedication will not be required for the lot line adjustment. No new lots are being created.

## *Screening, Landscaping, Buffer Yards and Tree Preservation*

Screening, landscaping, buffer yards and tree preservation is not required for the lot line adjustment. No new lots are being created.

## **Environmental Assessment Worksheet (EAW)**

An Environmental Assessment Worksheet is not mandated for a lot line adjustment between two (2) existing houses.

## **Wetlands**

A wetland delineation report is not required for the lot line adjustment. Potential onsite wetlands near the shoreline are covered by a drainage and utility easement. There are no wetland impacts.

## **FEMA Floodplain**

FEMA floodplain exists on site near the shoreline and is covered by a drainage and utility easement. There are no floodplain impacts.

## **Shoreland Management Overlay**

The lots are within the Shoreland Management Overlay district of Centerville Lake, which is a Recreational Development lake. Both lots are connected to City of Centerville municipal sanitary sewer. Shoreland lot sizes, setbacks and impervious surface requirements are met.

## Impervious Surface Coverage

As detailed above under Zoning Requirements, impervious surface requirements are met for both lots.

	Shoreland Requirements	Lot 1	Lot 2
Impervious Surface	Maximum 30%	15.9%	13.4%

## Traffic Study

A traffic study is not required for a lot line adjustment between two (2) existing houses.

## Additional City and Government Agency Review Comments

### *Public Safety Comments*

Lino Lakes Public Safety Department-Police Division and Fire Division reviewed the proposed lot line adjustment and had no comments.

### *Environmental Coordinator*

The Environmental Coordinator had no concerns with the proposed lot line adjustment.

### *City of Centerville*

The City of Centerville is processing the lot line adjustment under their ordinance requirements.

### *Planning & Zoning Board*

The Planning & Zoning Board held a public hearing on May 8, 2024. There were no public comments. The Board recommended approval with a 7-0 vote with conditions as listed in the resolution.

## Agreements

### *Stormwater Maintenance Agreement*

A stormwater maintenance agreement is not required since a stormwater management plan is not required per City Code Chapter 1010.

### *Development Agreement*

A Development Agreement is typically required with final plat to detail City and Developer responsibilities and establish securities and escrows. Since there are no developer or city Improvements or public land dedication required with the lot line adjustment, a development agreement is not required.

The developer shall place iron monuments at all lot, block, and outlot corners and at all other angle points on boundary lines consistent with the final plat.

### **Comprehensive Plan**

Drilling Estates preliminary plat and final plat (lot line adjustment) are consistent with the goals and policies of the comprehensive plan in regards to land use, housing, economic development, transportation, local water management plan, sanitary sewer, water supply and parks, greenway and trails.

#### *Land Use Plan*

Per the 2040 Comprehensive Plan, the parcel is guided low density residential development. The proposed Drilling Estates lot line adjustment between two (2) existing single family detached dwellings is consistent with the Comprehensive Plan.

#### *Housing Plan*

A goal of the housing plan is to maintain existing housing stock to insure a high-quality environment in all residential neighborhoods. Drilling Estates meets this goal of the housing plan.

#### *Economic Development*

The proposed Drilling Estates lot line adjustment between two (2) existing single family detached dwellings does not negatively impact the City's economic development plan.

#### *Transportation Plan*

A goal of the transportation plan is to ensure that streets are as safe as possible. The proposed Drilling Estates lot line adjustment between two (2) existing single family detached dwellings does not negatively impact the City's transportation plan.

#### *Local Water Management Plan*

The purposes of the water management program are to protect, preserve, and use natural surface and groundwater storage and retention systems, and prevent erosion of soil into surface water systems.

The proposed Drilling Estates lot line adjustment between two (2) existing single family detached dwellings protects the natural surface by dedicating a drainage and utility easement over the floodplain near the shoreline.

#### *Sanitary Sewer Plan*

The goal of the sanitary sewer plan is to maintain the city's residents and businesses with an affordable and safe sanitary sewer system.

Both houses are connected to the City of Centerville municipal sanitary sewer system.

#### *Water Supply Plan*

A goal of the water supply plan is to provide residents and businesses with affordable potable water that is safe and of high quality for daily consumption and fire demand.

7193 Mound Trail is connected to the City of Centerville municipal water system.

7185 Mound Trail is not connected the City of Centerville municipal water system. The City of Centerville will not require the existing house to connect at this time.

#### *Parks, Greenways and Trails*

A goal and policy of the parks, greenways and trails plan is to continue to development and fund recreational activities in the City. The proposed Drilling Estates lot line adjustment between two (2) existing single family detached dwellings does not negatively impact the City's parks, greenways and trails plan.

#### **Findings of Fact**

Resolution No. 24-59 details the findings of fact for the Drilling Estates preliminary plat.

Resolution No. 24-60 details the findings of fact for the Drilling Estates final plat.

#### **RECOMMENDATION**

Staff and Planning & Zoning Board recommend approval of the Drilling Estates preliminary plat and final plat.

#### **ATTACHMENTS**

1. Resolution No. 24-59
2. Preliminary Plat
3. Resolution No. 24-60
4. Final Plat

**CITY OF LINO LAKES  
RESOLUTION NO. 24-59**

**APPROVING DRILLING ESTATES PRELIMINARY PLAT**

**WHEREAS**, the City received a land use application for Drilling Estates preliminary plat ("Preliminary Plat"); and

**WHEREAS**, City staff completed review of the Preliminary Plat based on the following information:

- Certificate of Survey with Resource Inventory Map prepared by E.G. Rud & Sons, Inc. dated March 21, 2024
- Preliminary Plat prepared by E.G. Rud & Sons, Inc. dated March 21, 2024
- Final Plat prepared by E.G. Rud & Sons, Inc. dated March 21, 2024; and

**WHEREAS**, the Planning & Zoning Board held a public hearing on May 8, 2024 and recommended approval of the Preliminary Plat.

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

**FINDINGS OF FACT**

Per 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 Preliminary Plat is consistent with the goals and policies of the comprehensive plan in regards to land use, housing, economic development, transportation, local water management plan, sanitary sewer, water supply and parks, greenway and trails.*

(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 Preliminary Plat is consistent with infill policies. The existing two (2) single family detached dwellings are connected to the City of Centerville municipal sanitary sewer system. The cost, operation and maintenance of the utility system is 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 Preliminary Plat meets the requirements for level of service (LOS). Mound Trail is a local road and has structural capacity to accommodate the existing two (2) new single family detached dwellings. 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 Preliminary Plat has an adequate water supply. 7193 Mound Trail is connected to the City of Centerville municipal water system. 7185 Mound Trail is served by private well.*

(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 Preliminary Plat is served with an adequate waste disposal system. The existing two (2) single family detached dwellings are connected to the City of Centerville municipal sanitary sewer system.*

**BE IT FURTHER RESOLVED** the Preliminary Plat is not a premature subdivision; and

**BE IT FURTHER RESOLVED** the Preliminary Plat is approved subject to the following conditions:

1. The developer shall place iron monuments at all lot, block, and outlot corners and at all other angle points on boundary lines consistent with the final plat; and

**BE IT FURTHER RESOLVED** the following items shall be addressed prior to release of final plat mylars:

1. Preliminary Plat:
  - a. The lot areas shown on each lot shall be the area above the OHWL, not the total lot area.
  - b. Ten (10) ft wide drainage and utility easements shall be dedicated along the west and south lot lines of Lot 1.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

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Rob Rafferty, Mayor

ATTEST:

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Hannah Lynch, City Clerk

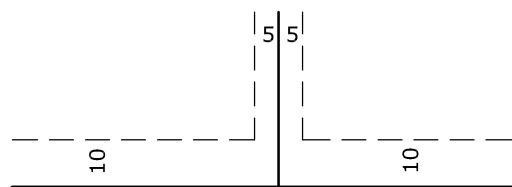


PRELIMINARY PLAT  
~for~ LLOYD AND LINDA DRILLING  
~of~ 7185 AND 7193 MOUND TRAIL  
LINO LAKES, MN 55038

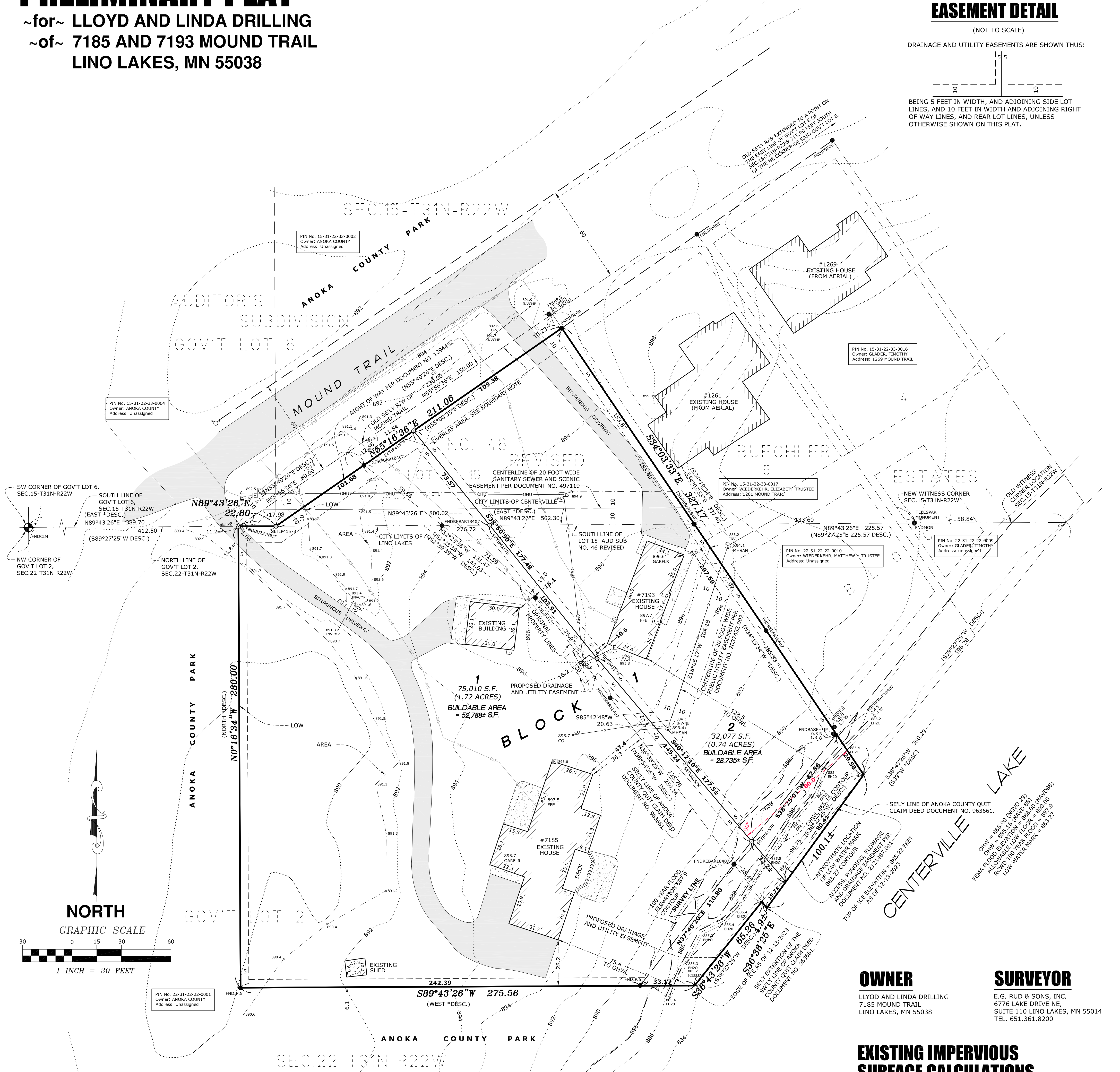
EASEMENT DETAIL

(NOT TO SCALE)

DRAINAGE AND UTILITY EASEMENTS ARE SHOWN THUS:



BEING 5 FEET IN WIDTH, AND ADJOINING SIDE LOT LINES, AND 10 FEET IN WIDTH AND ADJOINING RIGHT OF WAY LINES, AND REAR LOT LINES, UNLESS OTHERWISE SHOWN ON THIS PLAT.



EXISTING PARCEL DESCRIPTIONS

[DESCRIPTION PER ANOKA COUNTY WARRANTY DEED DOC. NO. 2392189.001]

PARCEL A: All that part of Government Lot 6, Section 15, Township 31, Range 22, Anoka County, Minnesota, and all that part of Government Lot 2, Section 22, Township 31, Range 22, Anoka County, Minnesota, described as follows: Commencing at a point on the South line of said Government Lot 6 distant 389.70 feet East from the Southwest corner of said Government Lot 6, and said South line having an assumed bearing of South 89 degrees 27 minutes 25 seconds West; thence North 55 degrees 40 minutes 26 seconds East along the Southeastly right-of-way line of Mound Trail a distance of 80.00 feet to the actual point of beginning of the tract of land to be hereby described, said Southeastly right-of-way line if extended Northeastly would intersect the East line of said Government Lot 6 at a point 715.00 feet South from the Northeast corner of said Government Lot 6; thence continuing North 55 degrees 40 minutes 26 seconds East along said Southeastly right-of-way line a distance of 150.00 feet; thence South 34 degrees 19 minutes 34 seconds East a distance of 337.40 feet; thence South 38 degrees 27 minutes 25 seconds West a distance of 98.75 feet; thence North 36 degrees 54 minutes 26 seconds West a distance 230.14 feet; thence North 52 degrees 39 minutes 39 seconds West a distance of 144.03 feet to the actual point of beginning.

PARCEL B: All that part of Government Lot 2, Section 22, Township 31, Range 22, Anoka County, Minnesota, described as follows: Commencing at a point on the South line of said Government Lot 6, Section 15, Township 31, Range 22, Anoka County, Minnesota, distant 389.70 feet East from the Southwest corner of said Government Lot 6; thence North 55 degrees 56 minutes 36 seconds East (bearing based on the Anoka County Coordinate System, NAD 83, 1996) along the Southeastly right-of-way line of Mound Trail a distance of 80.00 feet; thence continuing North 55 degrees 56 minutes 36 seconds East along said Southeastly right-of-way line a distance of 150.00 feet; thence South 34 degrees 03 minutes 33 seconds East a distance of 337.40 feet to the Southeastly line of the property described in Quit Claim Deed Document No. 963661, being the point of beginning of the parcel of land to be described; thence South 38 degrees 43 minutes 26 seconds West, along said Southeastly line, a distance of 98.75 feet to the Southeastly line of the property described in said Quit Claim Deed Document No. 963661; thence South 38 degrees 38 minutes 25 seconds East, along the Southeastly extension of said Southeastly line, a distance of 4.9 feet, more or less, to its intersection with the low water level of Centerville Lake; thence Northeastly along said low water level to the point of beginning.

Abstract property.

[DESCRIPTION PER ANOKA COUNTY WARRANTY DEED DOC. NO 1234831]

That part of Government Lot 2, Section 22, Township 31, Range 22, Anoka County, Minnesota, described as follows: Beginning at the Northwest corner of Lot 2; thence East along the North line of said Lot 2, 389.7 feet to the point of beginning; thence East along said line 502.30 feet; thence South 39 degrees West, 360.29 feet; thence West 275.56 feet, thence North, 280 feet to the point of beginning and there terminating, AND ALL that part of Government Lot 6, Section 15, Township 31, Range 22, Anoka County, Minnesota, now known as Lot 15, Auditor's Subdivision Number 46 (Revised), described as follow: Beginning at a point on the South line of Government Lot 6, distant 389.70 feet East from the Southwest corner of said Government Lot 6, said South line having an assumed bearing of South 89 degrees 27 minutes 25 seconds West; thence North 55 degrees 40 minutes 26 seconds East along the Southeastly right-of-way line of Mound Trail a distance of 230.00 feet; thence North 36 degrees 54 minutes 26 seconds East along the Southeastly right-of-way line of Mound Trail a distance of 230.00 feet; thence South 34 degrees 19 minutes 34 seconds East a distance of 153.87 feet, more or less, to the South line of Lot 15, Auditor's Subdivision Number 46 (Revised); thence West along said South line of Lot 15, Auditor's Subdivision Number 46 (Revised), a distance of 276.72 feet, more or less, to the point of beginning. Except Tracts A and B described as follows: Tract A: All that part of Government Lot 6, Section 15, Township 31, Range 22, Anoka County, Minnesota, now known as Lot 15 Auditor's Subdivision Number 46 (Revised) and all that part of Government Lot 2, Section 22, Township 31, Range 22, Anoka County, Minnesota described as follows: Commencing at a point on the South line of said Government Lot 6 distant 389.70 feet East from the Southwest corner of said Government Lot 6, said South line having an assumed bearing of South 89 degrees 27 minutes 25 seconds West; thence North 55 degrees 40 minutes 26 seconds East along the Southeastly right-of-way line of Mound Trail a distance of 80.00 feet to the actual point of beginning of the tract of land to be hereby described, said Southeastly right-of-way line if extended Northeastly would intersect the East line of Government Lot 6 at a point 715.00 feet South from the Northeast corner of said Government Lot 6; thence continuing North 55 degrees 40 minutes 26 seconds East along said Southeastly right-of-way line a distance of 150.00 feet; thence South 34 degrees 19 minutes 34 seconds East a distance of 337.40 feet; thence South 38 degrees 27 minutes 25 seconds West a distance of 98.75 feet; thence North 36 degrees 54 minutes 26 seconds West a distance 230.14 feet; thence North 52 degrees 39 minutes 39 seconds West a distance of 144.03 feet to the actual point of beginning. Tract B All that part of Government Lot 2, Section 22, Township 31, Range 22, Anoka County, Minnesota described as follows: Commencing at a point on the North line of said Government Lot 2 distant 389.70 feet East from the Northwest corner of said Government Lot 2, said North line having an assumed bearing of South 89 degrees 27 minutes 25 seconds West; thence North 55 degrees 40 minutes 26 seconds East along the Southeastly right-of-way line of Mound Trail a distance of 230.00 feet; thence South 34 degrees 19 minutes 34 seconds East a distance of 153.87 feet, more or less, to its intersection with the North line of said Government Lot 2 and the actual point of beginning of the tract of land to be hereby described; thence North 89 degrees 27 minutes 25 seconds East along the North line of said Government Lot 2 a distance of 225.57 feet; thence Suth 38 degrees 27 minutes 25 seconds West a distance of 196.28 feet; thence North 34 degrees 19 minutes 34 seconds West a distance of 183.53 feet to the actual point of beginning.

BOUNDARY NOTE

There appears to be an overlap between the surveyed properties descriptions with the property that was taken by Anoka County in Final Certificate No. 491557. Said overlap was later conveyed to the City of Centerville per Document No. 1280399. Then the City of Centerville passed Resolution 97-18 per Document No. 1294452, which dedicated said overlapped parcel as public road. The existing descriptions of the surveyed premises per Document Nos. 1234831 and 2392189.001 were never updated to remove said overlap. The boundary shown hereon removes said overlap.

NOTES

- Field survey was completed by E.G. Rud and Sons, Inc. on 01/08/24. Located underground markings on 3/05/24.
- Bearings shown are all other than those shown hereon. The surveying of 7185 Mound Trail was based upon information found in the commitment for title insurance prepared by Watermark Title Agency as Issuing agents for First American Title Insurance Company, File No. 100785, dated effective June 8th, 2023. Survey subject to revision upon receipt of a current title commitment or an attorney's title opinion.
- Location of utilities existing on or serving the surveyed property determined by:
  - + Observed evidence
  - + Markings requested by E.G. Rud & Sons, Inc. per Gopher State One Call Ticket Nos.240571154, 240571156, 240571186 AND 240571187
  - + Record drawings provided by the City of Centerville's public works department.
- Excavations were not made during the process of this survey to locate underground utilities and/or structures. The location of underground utilities and/or structures may vary from locations shown hereon and additional underground utilities and/or structures may be encountered. Contact Gopher State One Call Notification Center at (651) 454-0002 for verification of utility type and field location, prior to excavation.
- Surveyed premises shown on this survey map is in Flood Zone X (Areas determined to be outside the 0.2% annual chance floodplain.) and Zone AE (Base Flood Elevation determined.), according to Flood Insurance Rate Map No. 27003C0365E Community Nos. 270008 and 270015 Panel No. C0365 Suffix E by the Federal Emergency Management Agency, effective date December 16th, 2015.
- Contours shown are a combination of field shots and LIDAR information from MNGeo.
- Buildable area shown is the total lot area excluding the low area and the drainage and utility easement areas adjacent to the lake.

AREAS

ORIGINAL 7185 MOUND TRAIL .....	69,585± S.F. (1.60± ACRES)
ORIGINAL 7193 MOUND TRAIL .....	37,502± S.F. (0.86± ACRES)
TOTAL AREA .....	107,087± S.F. (2.46± ACRES)
TOTAL AREA ABOVE THE LAKES OHWL .....	104,605± S.F. (2.40± ACRES)
GROSS DENSITY .....	0.81 LOTS PER ACRE
NET DENSITY .....	0.83 LOTS PER ACRE

AREAS SHOWN ABOVE INCLUDE THE AREA BELOW THE LAKES ORDINARY HIGHWATER, BUT EXCLUDES THE AREAS WITHIN THE OVERLAPPING RIGHT OF WAY, UNLESS OTHERWISE SHOWN.

ZONING AND SETBACKS

CITY OF LINO LAKES  
CURRENT ZONING IS R-1 - SINGLE FAMILY RESIDENTIAL

BUILDING SETBACKS:	
MINOR COLLECTOR STREET:	30 FEET
SIDE YARD:	10 FEET
REAR YARD:	30 FEET
LAKE OHWL:	75 FEET
MINIMUM LOT SIZE:	10,800 S.F.
MINIMUM LOT DEPTH:	135 FEET
MINIMUM LOT WIDTH:	80 FEET

CITY OF CENTERVILLE  
CURRENT ZONING IS R-2 - SINGLE FAMILY RESIDENTIAL

BUILDING SETBACKS:	
FRONT SETBACK:	35 FEET
REAR SETBACK:	25 FEET
SIDE SETBACK:	10 FEET
LAKE OHWL SETBACK:	75 FEET
MINIMUM LOT SIZE:	15,000 S.F.
MINIMUM LOT WIDTH:	100 FEET

CITY OF LINO LAKES 2040 COMPREHENSIVE PLAN

2017 EXISTING LAND USE:

RURAL RESIDENTIAL

2040 FUTURE LAND USE:

LOW DENSITY RESIDENTIAL

MUSA

PROPERTY IS IN THE MUSA DISTRICT.

BENCHMARK

MNDOT BENCHMARK:  
STATION NAME: 909 ST P  
ELEVATION = 909.598 FEET (NAVD88)

OWNER

LLOYD AND LINDA DRILLING  
7185 MOUND TRAIL  
LINO LAKES, MN 55038

SURVEYOR

E.G. RUD & SONS, INC.  
6776 LAKE DRIVE NE,  
SUITE 110 LINO LAKES, MN 55014  
TEL. 651.361.8200

EXISTING IMPERVIOUS SURFACE CALCULATIONS

	LOT 1	LOT 2
TOTAL LOT AREA .....	75,010± S.F.	32,077± S.F.
AREA ABOVE OHWL .....	73,929± S.F.	30,676± S.F.
HOUSE AND GARAGE .....	3,695 S.F.	1,680 S.F.
DRIVEWAY .....	5,850 S.F.	1,981 S.F.
DETACHED BUILDING .....	N/A	N/A
SHED .....	124 S.F.	N/A
CONCRETE SURFACE .....	1,297 S.F.	449 S.F.
TOTAL IMPERVIOUS .....	11,748 S.F.	4,110 S.F.
PERCENT IMPERVIOUS =	15.9%	13.4%

LEGEND

- DENOTES IRON MONUMENT FOUND AS LABELED
- DENOTES IRON MONUMENT SET, MARKED RLS# 41578
- DENOTES SET PKNAL
- DENOTES ANOKA COUNTY CAST IRON MONUMENT
- DENOTES CABLE PEDESTAL
- DENOTES CLEAN OUT
- DENOTES CURB STOP
- DENOTES ELECTRICAL BOX
- DENOTES EXISTING SPOT ELEVATION
- DENOTES GAS METER
- DENOTES GUY WIRE
- DENOTES HYDRANT
- DENOTES LIGHT POLE
- DENOTES SANITARY SEWER MANHOLE
- DENOTES EXISTING CONTOURS
- DENOTES OVERHEAD UTILITY
- DENOTES UNDERGROUND ELECTRIC LINE
- DENOTES UNDERGROUND GAS LINE
- DENOTES UNDERGROUND CABLE LINE
- DENOTES EXISTING SANITARY SEWER
- DENOTES BITUMINOUS SURFACE
- DENOTES CONCRETE SURFACE
- DENOTES ADJACENT PARCEL OWNER INFORMATION (PER ANOKA COUNTY TAX INFORMATION)

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.

JASON E. RUD

Date: 3/21/24 License No. 41578

DRAWN BY: JEN	JOB NO: 231237BT	DATE: 3/21/24
CHECK BY: JER	FIELD CREW: DT-CT	
1		
2		
3		
NO.	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



**CITY OF LINO LAKES  
RESOLUTION NO. 24-60**

**APPROVING DRILLING ESTATES FINAL PLAT**

**WHEREAS**, the City received a land use application for Drilling Estates final plat (“Final Plat”); and

**WHEREAS**, City staff completed review of the Final Plat based on the following information:

- Certificate of Survey with Resource Inventory Map prepared by E.G. Rud & Sons, Inc. dated March 21, 2024
- Preliminary Plat prepared by E.G. Rud & Sons, Inc. dated March 21, 2024
- Final Plat prepared by E.G. Rud & Sons, Inc. dated March 21, 2024; and

**WHEREAS**, the City Council the approved the preliminary plat with Resolution No. 24-59 on June 10, 2024; and

**WHEREAS**, the Planning & Zoning Board reviewed and recommended approval of the Final Plat on May 8, 2024; and

**WHEREAS**, the Final Plat is not considered premature and meets the performance standards of the subdivision and zoning ordinance.

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

**FINDINGS OF FACT**

1. The Final Plat substantially conforms to the approved preliminary plat subject to the conditions listed below.
2. The City Attorney reviewed the status of title/property ownership related to the Final Plat.
3. A Development Agreement is not required.
4. Conditions attached to approval of the preliminary plat have been fulfilled or secured by the Development Agreement.
5. All fees, charges and escrow related to the preliminary or Final Plat have been paid in full; and

**BE IT FURTHER RESOLVED** the Final Plat is approved subject to the following conditions:

1. Final Plat
  - a. Ten (10) ft wide drainage and utility easements shall be dedicated along the west and south lot lines of Lot 1.

Adopted by the City Council of the City of Lino Lakes this 10th day of June, 2024.

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Rob Rafferty, Mayor

ATTEST:

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Hannah Lynch, City Clerk





**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6C**

**STAFF ORIGINATOR:** Katie Larsen, City Planner

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-69 Approving Linda Avenue Addition Preliminary Plat

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

Staff is requesting City Council consideration of the above noted resolution.

Review Deadline:

Complete Application Date:	April 10, 2024
60-Day Review Deadline:	June 9, 2024
60-Day Extension Deadline:	August 8, 2024
Environmental Board Meeting:	April 24, 2024
Park Board Meeting:	N/A
Planning & Zoning Board Meeting:	May 8, 2024
Tentative City Council Work Session:	June 3, 2024
Tentative City Council Meeting:	June 10, 2024

**BACKGROUND**

The applicant, James Christiansen, is proposing to subdivide the existing lot located at 6217 Hodgson Road into two (2) lots for the purpose of constructing two (2) new single family houses. The lot is 1.37 gross acres (59,795 sf).

The Land Use Application is for the following:

- Preliminary Plat
  - 2 lots

This staff report is based on the following information:



- Boundary & Topographic Survey with Resource Inventory prepared by Kurth Surveying, Inc. dated April 9, 2024
- Boundary & Topographic Survey with Tree Inventory & Removals prepared by Kurth Surveying, Inc. dated April 9, 2024
- Preliminary Plat prepared by Kurth Surveying, Inc. dated April 9, 2024
- Civil Plan Set prepared by Plowe Engineering, Inc. dated April 9, 2024
- Landscape Plan prepared by Plowe Engineering, Inc. dated April 9, 2024
- Report of Geotechnical Exploration prepared by ITCO Allied Engineering Company dated August 22, 2023
- Wetland Delineation Report prepared by Kjolhaug Environmental Services Company, Inc. dated August 17, 2023
- WCA Notice of Decision dated October 23, 2023

## **BACKGROUND**

### **Existing Site Conditions**

The residential lot contained an existing house which was demolished in January 2024. The Boundary & Topographic Survey indicates Zimmerman Fine Sand and Soderville Fine Sand. Groundwater was encountered at approximately 9.5 to 11.5 feet. A 35ft wide U.P.A. easement for overhead electric line exists along the rear lot line.

### **Zoning**

<b>Current Zoning</b>	R-1, Single Family Residential
<b>Current Land Use</b>	Rural Residential
<b>2040 Comp Plan Land Use</b>	Low Density Sewered Residential
<b>Utility Staging Area</b>	1A=2018-2025

### **Surrounding Zoning and Land Use**

<b>Direction</b>	<b>Zoning</b>	<b>Current Land Use</b>	<b>Future Land Use</b>
North	R-1, Single Family Residential	Rural Residential	Low Density Sewered Residential
South	R, Rural	Rural Residential	Urban Reserve
East	R-1, Single Family Residential	Rural Residential	Low Density Sewered Residential
West	R-1, Single Family Residential	Rural Residential	Low Density Sewered Residential



## **ANALYSIS**

### **Density and Land Area Calculations**

The following chart implements Met Council's formula for calculating net density.

<b>Gross Area (acres)</b>	<b>1.37</b>
Wetlands & Water Bodies	(0.01)
Public Parks & Open Space	0.00
Arterial ROW	(0.09)
Other (Utility Transmission Easement)	(0.19)
Other (Wetland Buffer Area)	0.00
<b>Net Area (acres)</b>	<b>1.08</b>
# of Units	2
<b>Gross Density (units/acre)</b>	<b>1.46</b>
<b>Net Density (units/acre)</b>	<b>1.85</b>

The parcel is guided low density residential development and allows for 1.6 to 3.0 units per net acre. The proposed net density of 1.85 units per acre is consistent with the Comprehensive Plan.

### **Zoning Requirements**

The lot is zoned R-1, Single Family Residential. Lots 1 and 2 are being created for the purpose of constructing two (2) single family houses. The front lot line for both lots will be off of Linda Avenue.

	R-1 Requirements	Lot 1	Lot 2
<b>Min. Lot Size</b>	10,800 sf	20,440 sf <sup>a</sup>	26,575 sf <sup>a</sup>
<b>Min. Lot Width</b>			
--Corner Lot	100 ft	NA	132 ft
--Interior Lot	80 ft	100 ft	NA
<b>Min. Lot Depth</b>	135 ft	239 ft	239 ft
<b>Building Setback (ft)</b>			
-From Streets Linda Avenue (Minor Collector)	30 ft	30 ft	30 ft
CSAH 49/Hodgson Rd (Arterial)	40 ft	NA	40 ft
<b>-Rear Yard</b>			
--Principal	30 ft	159 ft	159 ft
-Accessory	5 ft	Future	Future
<b>-Side Yard</b>			
--Principal	10 ft	27 ft	60 ft
--Accessory	5 ft	22 ft	23 ft
<b>Impervious Surface</b>	65%	TBD w/ building permit	TBD w/ building permit

<sup>a</sup> Lot Size = Gross Area – UPA Easements = Net Area

It should be noted a total of 27ft of additional road right-of-way along CSAH 49 (Hodgson Road) is required. The preliminary plat only indicates 17ft. Lot areas and widths will change but they still appear to meet zoning requirements. This will be confirmed with the revised submittal.

### Building Requirements

At the time of building permit, the single family houses proposed on the lots will be reviewed for compliance regarding impervious surface, building footprint area, garage size, and design and construction standards.

### Subdivision Ordinance

The existing lot was platted in 1949 as part of the Arthur E. Thom Acres plat.

### *Conformity with the Comprehensive Plan and Zoning Code*

The preliminary plat is consistent with the comprehensive plan for low density residential development and zoning code requirements for R-1, Single Family Residential as detailed above.

### *Blocks and Lots*

The preliminary plat contains Lots 1-2, Block 1, Linda Avenue Addition. As noted above, Lots 1 and 2 propose new single family houses.

### *Streets and Alleys*

Lots 1 and 2 will be served by Linda Avenue which is a minor collector road. The existing road right-of-way width is 66 ft which is consistent with previously approved plats in the area. No additional road right-of-way is needed.

A total of 27ft of additional road right-of-way along CSAH 49 (Hodgson Road) is required. The preliminary plat only indicates 17ft and shall be revised.

### *Easements*

Standard drainage and utility easements at least ten (10) feet wide have been provided along all other lot lines.

A 35ft wide U.P.A. Easement for overhead electric line exists along the rear lot line.

### *Storm Water Management and Erosion and Sediment Control*

Per City Engineer Memo dated May 1, 2024, stormwater management is not required under City ordinance. Anoka County Highway Department (ACHD) requires drainage calculations and that the post-developed rate/volume of runoff must not exceed the pre-developed rate/volume of runoff for the 10-year storm event.

### *Utilities*

#### Sanitary Sewer

The demolished house was on a private septic system. The septic system shall be properly removed.

An 8" sanitary sewer main exists along Linda Avenue and laterals are stubbed to both Lots 1 and 2. Both houses will be connected to municipal sanitary sewer.

### Watermain

The demolished house was on a private well. The well shall be properly abandoned.

A 12" watermain exists along Linda Avenue and laterals are stubbed to both Lots 1 and 2. Both houses will be connected to municipal water.

### *Public Land Dedication*

The proposed subdivision is within the Woods of Baldwin Park neighborhood service area. The subdivision is not within the greenway system.

The City will require cash in lieu of land dedication for one (1) new lot. The lot had an existing house that was recently demolished and will not be charged a park dedication fee.

<b>Park Dedication Fees</b>	
Total # of Lots =	1
x 2024 Park Dedication Fee	\$3,300
<b>= Total Due</b>	<b>\$3,300</b>

### *Screening, Landscaping, Buffer Yards and Tree Preservation*

Per the April 24, 2024 Environmental Board staff report:

### Boulevard Trees

Boulevard trees are required for all new residential subdivisions at a rate of one tree per lot frontage.

Boulevard trees are shown on the landscape plan for both lots.

Boulevard tree requirements have been met.

### Tree Preservation and Mitigation Standards

The purpose of these standards is to protect valuable trees and stands of vegetation while not interfering with landowners' reasonable use and development of property. The goal is to minimize unnecessary loss of habitat, biodiversity, and forest resources and to replace removed trees in areas where tree cover is most critical.

A tree survey was performed that identified:

Total Trees	45
Total Trees Removed	7
Total Trees Preserved	38
Mitigation Trees Required	0

The trees planned for removal are in the Basic Use Area and will not require mitigation trees to be planted. An ash tree planned for removal is outside of the Basic Use Area but will not require mitigation due to the prevalence of Emerald ash borer in the area. There are 7 other infested ash trees that must be removed from the property as well.

The trees planned for preservation on the west perimeter must have Tree Protection Zones installed in accordance with the City Tree Protection Fence Detail. This is noted on the Grading, Drainage, and Erosion Control Plan (Sheet C1.1). The same note must be added to the Landscape Plan (Sheet L1) in place of landscaping note #3.

Tree Preservation and Mitigation Standards have been met.

#### Open Areas Landscape Standards

Open areas standards do not apply to single family residential lots.

#### Buffer and Screen Standards

The purpose of this requirement is to separate and buffer different land use types, screen roads and parking, and screen utility and loading areas.

A 6-foot buffer and screen will be required for the east perimeter abutting Hodgson Road. This screen can be trees, shrubs, a fence, or some combination of these as described in City Code Section 1007.049 (6)(b).

Buffer and screen standards have not been met.

#### Canopy Cover

Canopy cover standards do not apply to single family residential development.

#### Foundation Landscaping

Foundation landscaping standards do not apply to single family residential development.

#### Sod and Ground Cover Standards

All areas not otherwise improved in accordance with the approved site plans shall have a minimum depth of 4 inches of topsoil and be sodded including boulevard areas. Seed may be provided in lieu of sod in certain cases, including when the area is adjacent to natural areas or wetlands.

Seed mix for ground cover must be specified on the Landscape Plan and Grading, Drainage, and Erosion Control Plan.

Sod and Ground Cover Standards have not been met.

### **Environmental Assessment Worksheet (EAW)**

An Environmental Assessment Worksheet is not mandated. The two (2) unattached residential units are under the 250 unattached unit threshold required for a mandatory EAW.

### **Wetlands**

A wetland delineation report was completed by Kjolhaug Environmental Services on August 17, 2023. A WCA Notice of Decision was issued on October 23, 2023. Approximately 4,145sf of wetlands were delineated along the east lot line adjacent to CSAH 49 (Hodgson Road). There are no wetland impacts.

The wetlands are not in the Wetland Management Corridor and no wetland buffers or conservation easements are required.

### **FEMA Floodplain**

There is no FEMA floodplain on site.

### **Shoreland Management Overlay**

The parcel is not located within a Shoreland Management Overlay district.

### **Impervious Surface Coverage**

Per Sheet C1.1, Grading, Drainage, and Erosion Control Plan:

<b>Total Impervious Area =</b>	6,657 sf	11.1%
<b>Total Pervious Area =</b>	53,139 sf	88.9%
<b>Total =</b>	<b>59,796 sf</b>	<b>100%</b>

The maximum allowed impervious surface coverage per lot is 65%. The impervious coverage for both lots will be evaluated with their individual building permits and surveys.

## **Traffic Study**

A traffic study was not required for two (2) new single family lots on Linda Avenue. It is a minor collector street and has capacity for two (2) additional single family houses.

## **Additional City and Government Agency Review Comments**

### *Public Safety Comments*

Lino Lakes Public Safety Department-Police Division and Fire Division reviewed the preliminary plat and had no comments.

### *Environmental Board*

The Environmental Board reviewed the development proposal at their April 24, 2024 meeting and noted some with minor revisions are needed. These are summarized in the attached April 29, 2024 Environmental Coordinator memo.

### *Planning & Zoning Board*

The Planning & Zoning Board held a public hearing on May 8, 2024. There were no public comments. The Board recommended approval with a 7-0 vote with conditions as listed in the resolution.

## **Agreements**

### *Stormwater Maintenance Agreement*

A stormwater maintenance agreement is not required since a stormwater management plan is not required per City Code Chapter 1010.

### *Development Agreement and Final Plat*

The applicant shall submit a Land Use Application for final plat after preliminary plat approval. A Development Agreement will then be prepared by the City as part of the final plat application.

## **Comprehensive Plan**

Linda Avenue Addition is consistent with the goals and policies of the comprehensive plan in regards to land use, housing, economic development, transportation, local water management plan, sanitary sewer, water supply and parks, greenway and trails.

### *Land Use Plan*

Per the 2040 Comprehensive Plan, the parcel is guided low density residential development and allows for 1.6 to 3.0 units per net acre. The proposed two (2) single family houses and net density of 1.85 units per acre is consistent with the Comprehensive Plan.

The site is located in Planning District 1 and is guided for low density residential development. There are no specific planning recommendations for this site.

#### *Housing Plan*

A goal of the housing plan is to maintain existing housing stock to insure a high-quality environment in all residential neighborhoods. It is a policy to encourage in-fill housing where appropriate.

Linda Avenue Addition meets the goals of the housing plan by supporting in-fill housing.

#### *Economic Development*

The two (2) lot single family residential development does not negatively impact the City's economic development plan.

#### *Transportation Plan*

A goal of the transportation plan is to ensure that streets are as safe as possible. Linda Avenue is a minor collector road and has capacity to accommodate two (2) new single family houses.

#### *Local Water Management Plan*

The purposes of the water management program are to protect, preserve, and use natural surface and groundwater storage and retention systems, and prevent erosion of soil into surface water systems.

Linda Avenue Addition protects the natural surface and groundwater storage with the installation of erosion and sediment control measures such as rock construction entrance, bio-roll sediment logs, and silt fence.

#### *Sanitary Sewer Plan*

The goal of the sanitary sewer plan is to maintain the city's residents and businesses with an affordable and safe sanitary sewer system.

An 8" sanitary sewer main exists along Linda Avenue and laterals are stubbed to both Lots 1 and 2. The existing sanitary sewer system has capacity for two (2) single family houses.



### *Water Supply Plan*

A goal of the water supply plan is to provide residents and businesses with affordable potable water that is safe and of high quality for daily consumption and fire demand.

A 12" watermain exists along Linda Avenue and laterals are stubbed to both Lots 1 and 2. The existing water supply system has capacity for two (2) single family houses.

### *Parks, Greenways and Trails*

A goal and policy of the parks, greenways and trails plan is to continue to development and fund recreational activities in the City. The City will require cash in lieu of land dedication for the one (1) new lot.

### **Findings of Fact**

Resolution No. 24-69 details the findings of fact for the Linda Avenue Addition preliminary plat.

### **RECOMMENDATION**

Staff and Planning & Zoning Board recommend approval of the Linda Avenue Addition preliminary plat.

### **ATTACHMENTS**

1. Resolution No. 24-69
2. Preliminary Plat

**CITY OF LINO LAKES  
RESOLUTION NO. 24-69**

**APPROVING LINDA AVENUE ADDITION PRELIMINARY PLAT**

**WHEREAS**, the City received a land use application for Linda Avenue Addition preliminary plat (“Preliminary Plat”); and

**WHEREAS**, City staff completed review of the Preliminary Plat based on the following information:

- Boundary & Topographic Survey with Resource Inventory prepared by Kurth Surveying, Inc. dated April 9, 2024
- Boundary & Topographic Survey with Tree Inventory & Removals prepared by Kurth Surveying, Inc. dated April 9, 2024
- Preliminary Plat prepared by Kurth Surveying, Inc. dated April 9, 2024
- Civil Plan Set prepared by Plowe Engineering, Inc. dated April 9, 2024
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- Report of Geotechnical Exploration prepared by ITCO Allied Engineering Company dated August 22, 2023
- Wetland Delineation Report prepared by Kjolhaug Environmental Services Company, Inc. dated August 17, 2023
- WCA Notice of Decision dated October 23, 2023; and

**WHEREAS**, the Planning & Zoning Board held a public hearing on May 8, 2024 and recommended approval of the Preliminary Plat.

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

**FINDINGS OF FACT**

Per 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 Preliminary Plat is consistent with the goals and policies of the comprehensive plan in regards to land use, housing, economic development, transportation, local water management plan, sanitary sewer, water supply and parks, greenway and trails.*

(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 Preliminary Plat is consistent with infill policies. The development is within the current Utility Staging Area 1A=2018-2025. The cost, operation and maintenance of the utility system is 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 Preliminary Plat meets the requirements for level of service (LOS). Linda Avenue is a minor collector road and has structural capacity to accommodate two (2) new single family houses. 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 Preliminary Plat will have an adequate water supply. A 12" watermain exists along Linda Avenue and laterals are stubbed to both Lots 1 and 2. The existing water supply system has capacity for two (2) single family houses.*

(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 Preliminary Plat will be served with an adequate waste disposal system. An 8" sanitary sewer main exists along Linda Avenue and laterals are stubbed to both Lots 1 and 2. The existing sanitary sewer system has capacity for two (2) single family houses.*

**BE IT FURTHER RESOLVED** the Preliminary Plat is not a premature subdivision; and

**BE IT FURTHER RESOLVED** the Preliminary Plat is approved subject to the following conditions:

1. The private septic system shall be removed.
  - a. Proof that it has been properly removed shall be submitted to the City upon completion.
2. The private well shall be capped if it is not going to be used for private irrigation.
  - a. If removed, proof that it has been properly capped shall be submitted to the City upon completion; and

**BE IT FURTHER RESOLVED** the following items shall be addressed in conjunction with the final plat submittal:

1. Comments from City Engineer Memo dated May 1, 2024 shall be addressed.
2. Comments from Environmental Coordinator Memo dated April 29, 2024 shall be addressed.
3. All plan sheets shall show 27ft of road right-of-way dedicated along CSAH 49 (Hodgson Road).
4. Sheet S1, Boundary & Topographic Survey with Resource Inventory:
  - a. Ex. Guidance shall be revised to say 2040 Comprehensive Plan-Land Use.
  - b. R/W to be Dedicated shall be revised to account for 27ft of required dedication.
  - c. Location of private septic system shall be shown.
  - d. Location of private well shall be shown.
5. Sheet S2, Preliminary Plat:
  - a. A total of 27ft of road right-of-way shall be dedicated along CSAH 49 (Hodgson Road).
    - i. Please revise all plans and lot area calculations accordingly.
  - b. Under Current Zoning, add 2040 Comprehensive Plan-Land Use: Low Density Residential.
  - c. Impervious Surface note shall be revised from 35% to 65%.

- d. A minimum 10ft wide drainage & utility easement is required above the wetland delineation.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

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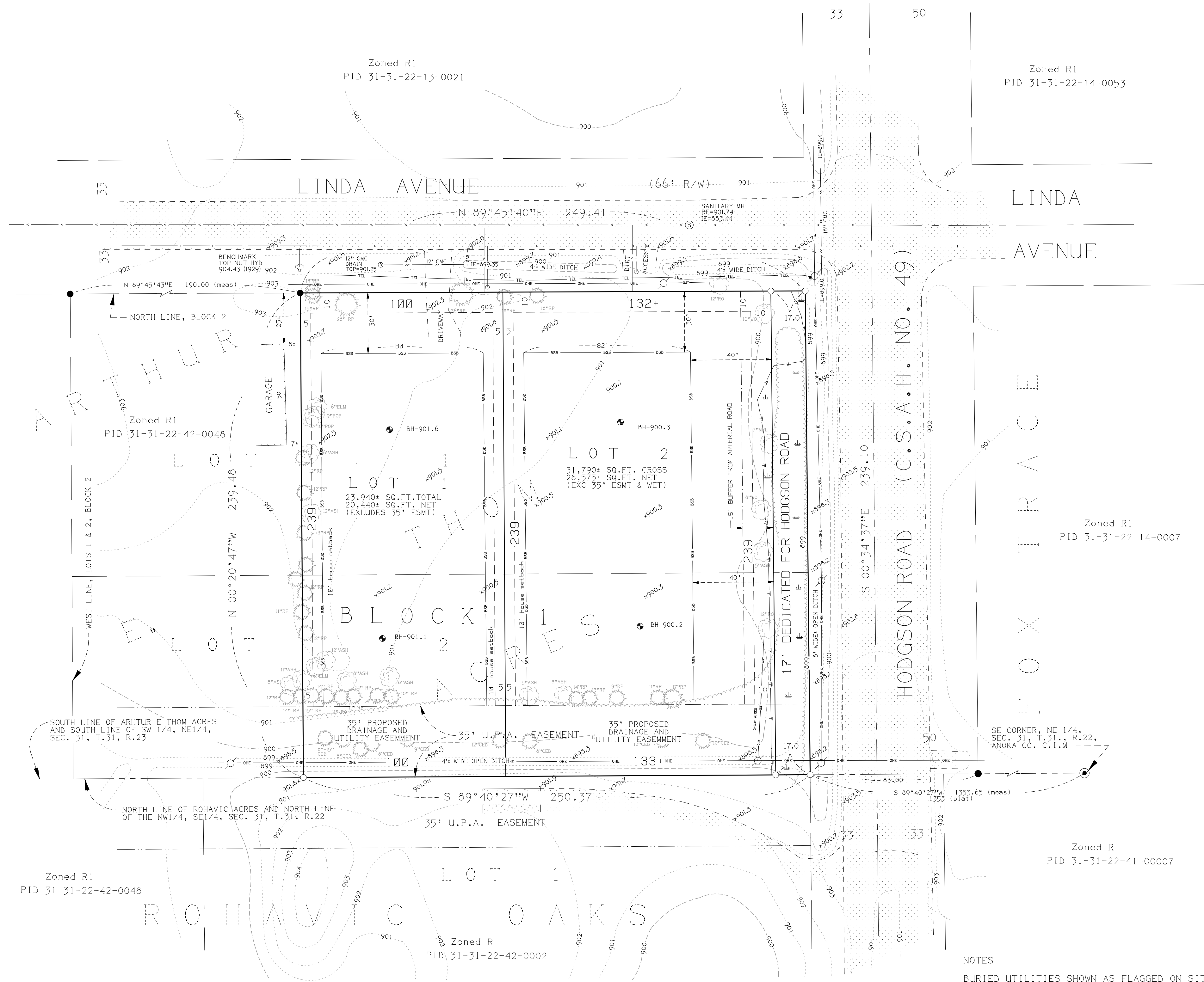
Rob Rafferty, Mayor

ATTEST:

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Hannah Lynch, City Clerk

PRELIMINARY PLAT of LINDA AVENUE ADDITION



OWNER:

JAMES CHRISTIANSEN  
2 BLUE FLAG COURT  
NORTH OAKS, MN 55127

SURVEYOR:

RANDY L. KURTH  
KURTH SURVEYING, INC.  
4002 JEFFERSON ST. NE.  
COLUMBIA HEIGHTS, MN. 55421

CURRENT ZONING: R-1 (RES)

MIN. BUILDING SETBACKS:

FYSB = 30'  
COR. = 40'  
SYSB = 10' HSE - 5' ACC  
RYSB = 30' HSE - 5' ACC

MIN. LOT WIDTH:

80' INTERIOR; 100' CORNER (R1)

MIN LOT DEPTH:

135' (R1)

IMPERVIOUS SURFACE NOT OT EXCEED 35%

PROJECT ENGINEER:

Mohammad Abughazleh, P.E.  
PLOW ENGINEERING, INC.  
6776 LAKE DRIVE  
CIRCLE PINES, MN. 55014  
(651) 361-8210 (Office)  
(651) 361-8237 (Direct)

ENVIRONMENTAL REPORT\WETLANDS:

KJOLHAUG ENVIRONMENTAL SERVICES COMPANY  
26105 WILD ROSE LANE  
SHOREWOOD, MN. 55331  
(952) 401-8757 (Direct)

SITE AREA BREAKDOWN

TOTAL BOUNDARY = 59,795± SQ.FT.  
TOTAL WETLAND = 4,145± SQ.FT.  
LOT 2 WETLAND = 620± SQ.FT.  
17' ROAD R/W = 4,065± SQ.FT.  
TOTAL LOTS = 55,730± SQ.FT.

PROPOSED DRAINAGE AND UTILITY EASEMENTS  
TO BE 10 ALONG ROAD LINES AND 5 FEET ALONG  
INTERIOR LOTS LINES ARE SHOWN THUS UNLESS  
NOTED ON THE PLAT:

- ⊙ = SANITARY MANHOLE
- ⊕ = POWER POLE
- — — — — = BUILDING WALL
- — — — — = OVERHEAD ELECTRIC
- — — — — = BURIED COMMUNICATION
- — — — — = GAS SERVICE\MAIN
- — — — — = WATER SERVICE\MAIN
- — — — — = STORM SEWER & FLOW DIRECTION
- — — — — = SANITARY SEWER & FLOW DIRECTION
- — — — — = CONTOUR LINE - 1' INTERVAL
- x900.0 = SPOT ELEVATION
- — — — — = EDGE OF DELINEATED WETLAND BY KJOLHAUG ENVIRONMENTAL SERVICES AS REVISED AND APPROVED 10-23-23 BY MNBWSR
- 8"WO = DECIDUOUS TREE - WO=WHITE OAK; RO=RED OAK  
MPL=MAPLE; POP=POPLAR
- 9"RP = EVERGREEN TREE - RP=RED PINE; CED=CEDAR
- [Pattern] = BLACKTOP AREA
- [Pattern] = CONCRETE AREA

NOTES

BURIED UTILITIES SHOWN AS FLAGGED ON SITE.  
NO GOPHER STATE ONE CALL REQUEST WAS MADE  
FOR THIS SURVEY.

WATER AND SEWER SERVICES AS SHOWN FROM  
CITY AS BUILT PLANS

BENCHMARK USED WAS AS SHOWN ON THE AS BUILT  
PLANS, BEING THE TNH AT THE NW CORNER OF THIS SITE

FOR THIS SURVEY, THE SOUTH LINE OF THE  
NE1/4 OF SEC. 31, T.31, R.22 HAS BEEN  
ASSIGNED AN ASSUMED BEARING OF S 89°40'27"W

PROPERTY DESCRIPTION

That part of Lots 1 and 2, Block 2,  
ARTHUR E. THOM ACRES, Anoka County, Minnesota,  
lying east of the west 190 feet thereof.

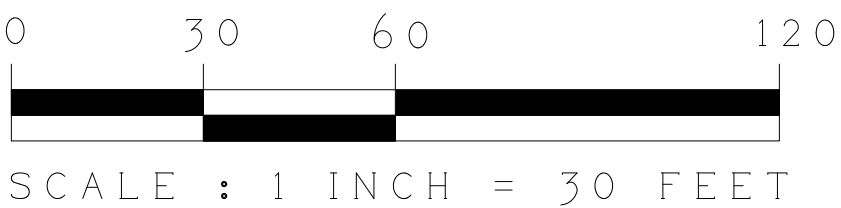
CERTIFICATION

I HEREBY CERTIFY THAT THIS SURVEY, PLAN OR REPORT  
WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION  
AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER  
THE LAWS OF THE STATE OF MINNESOTA.

Randy L. Kurth, L.L.S. No. 20270  
Russell J. Kurth, L.L.S. No. 16113

Date: March 18, 2024  
rev. 4-2-24 (sheet no)  
rev. 4-9-24 (wetland edge)

KURTH SURVEYING, INC.  
4002 JEFFERSON ST. N.E.  
COLUMBIA HEIGHTS, MN 55421  
PHONE: (763) 788-9769  
E-MAIL: ksi@kurthsurveyinginc.com



- = IRON MONUMENT SET AND MARKED 20270
- = IRON MONUMENT FOUND
- ⊗ = #3 REBAR SET ON LINE

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6D**

**STAFF ORIGINATOR:** Diane Hankee, City Engineer

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-77, Accepting Feasibility Report and Calling Hearing on Improvement, Colonial Woods

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

Staff is requesting City Council consideration to accept the feasibility report and calling for hearing on improvement for the 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project for Colonial Woods.

**BACKGROUND**

On June 26, 2023 the City Council adopted a five year Street Reconstruction Plan that identified roadways that would be funded through Street Reconstruction Bonds. The 2024 Street Reconstruction Project included the Colonial Woods Area encompassing the easterly section of 62<sup>nd</sup> Street and Red Maple Lane. There are no assessments proposed for street reconstruction and associated stormwater management improvements.

On August 28, 2023 the City Council authorized a Feasibility Report for the 2024 Street Reconstruction and Municipal Sewer and Water Extension Project in the Colonial Woods neighborhood. Considering the neighborhood was platted in the late 1970's, and the need for street reconstruction, the City is evaluating the extension of municipal water and sanitary sewer to serve the area. Colonial Woods currently uses onsite private wells and septic systems.

The funding for the extension of municipal watermain and sanitary sewer would be through the City's Area & Unit Trunk Fund and special assessments.

Due to the timing of the Feasibility Report being completed the projects will likely be pushed to construction in 2025.



**RECOMMENDATION**

Staff is recommending approval of Resolution No. 24-77 Accepting the feasibility report and calling for a hearing on improvement for the 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project for Colonial Woods.

**ATTACHMENTS**

1. Resolution 24-77
2. Feasibility Report for Colonial Woods

**CITY OF LINO LAKES  
RESOLUTION NO. 24-77**

**ACCEPTING FEASIBILITY REPORT AND CALLING PUBLIC HEARING FOR THE 2024 /  
2025 STREET RECONSTRUCTION AND MUNICIPAL SEWER AND WATER  
EXTENSION PROJECT FEASIBILITY REPORT, COLONIAL WOODS**

**WHEREAS**, pursuant to Resolution 23-89, adopted August 28, 2023, a feasibility report has been prepared by WSB LLC., with reference to the 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project Colonial Woods; and

**WHEREAS**, this report was received by the council on June 10, 2024, and

**WHEREAS**, the report provides information that the proposed improvement is necessary, cost-effective, and feasible and it should best be completed in connection with street reconstruction, and the estimated cost of the improvement as recommended, and a description of the methodology used to calculate individual assessments for affected parcels has been included in the report.

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

- i. The council will consider the improvement 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project Colonial Woods in accordance with the report and the assessment of abutting property for all or a portion of the cost of the improvement pursuant to Minnesota Statutes, Chapter 429 at an estimated total cost of the improvement of \$4,024,209.
- ii. A public hearing shall be held on such proposed improvement on the 8<sup>th</sup> day of July, 2024 , in the council chambers of the city hall at 6:30 p.m. and the clerk shall give mailed and published notice of such hearing and improvement as required by law.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk



## FEASIBILITY REPORT

### 2024 / 2025 STREET RECONSTRUCTION AND MUNICIPAL SEWER AND WATER EXTENSION PROJECT COLONIAL WOODS

CITY OF LINO LAKES | ANOKA COUNTY | MINNESOTA

June 10, 2024

Prepared for:

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

WSB PROJECT NO. 023620-000



June 10, 2024

Honorable Mayor and City Council  
City of Lino Lakes  
600 Town Center Parkway  
Lino Lakes, MN 55014

Re: 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project  
Colonial Woods  
Feasibility Report  
City of Lino Lakes, MN  
WSB Project No. 023620-000

Dear Honorable Mayor and City Council Members:

The City of Lino Lakes is evaluating the extension of municipal sewer and water to the Colonial Woods neighborhood which is located off 62<sup>nd</sup> Street and Red Maple Lane. Transmitted herewith for your review is the Feasibility Study.

Please feel free to contact me with any questions at 651-982-2430 or dhankee@linolakes.us.

Sincerely,

WSB

A handwritten signature in black ink that reads "Diane Hankee".

Diane Hankee, PE  
City Engineer

Attachments

cc: Veronica Kubicek, WSB

kkp



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Letter of Introduction

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Feasibility Report

2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project Colonial Woods

City of Lino Lakes, MN

WSB Project No. 023620-000



## Appendix B

Colonial Woods Opinion of Probable Cost

## Appendix C

Preliminary Assessment Map

Preliminary Assessment Roll

## Appendix D

Municipal Utility Unit Cost Estimates

## Appendix E

Design Phase Geotechnical Evaluation (November 2023)



## Certification Sheet

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.

Veronica Kubicek, PE

-----  
Date: June 10, 2024      Lic. No. 57270

Quality Control Review Completed By:

Diane Hanke, PE

-----  
Date: Date: June 10, 2024      Lic. No. 43338



## 1. Executive Summary

The City's 2024-2027 Street Reconstruction Plan incorporates multiple roadway improvements, some of which include the Colonial Woods neighborhood. The Colonial Woods neighborhood for the purpose of this study includes Red Maple Lane and 62<sup>nd</sup> Street (east of West Shadow Lake Drive). The street reconstruction and drainage improvements are planned to be funded through Street Reconstruction Bonds. There are no proposed assessments associated with the roadway and drainage improvements. The City's pavement management plan identifies these roadways to be in poor condition and recommends reconstruction. The estimated cost of the street and drainage improvements in the Colonial Woods neighborhood is \$2,580,649. An exhibit illustrating the Colonial Woods project location is shown in **Appendix A**.

Considering the age of the neighborhood, platted in 1977, and the need for street reconstruction, the City is evaluating the extension of municipal water and sanitary sewer to serve the area. Currently this neighborhood is served by onsite septic systems and private wells. Funding for sanitary sewer and water extension to serve the neighborhood would be through assessments to the benefitting properties, and Area & Unit Trunk Funds. The estimated cost of sanitary sewer and water system improvements is \$1,443,560.

The cost opinion includes a 10% construction contingency and 20% for indirect costs. The project is proposed to be constructed in either 2024 or 2025 pending permitting timelines. This project is feasible, necessary, and cost effective from an engineering standpoint and should be constructed as proposed herein.





## 2. Introduction

The City of Lino Lakes is completing this Feasibility Study for the extension of municipal sewer and water to the Colonial Woods neighborhood which is located off 62<sup>nd</sup> Street and Red Maple Lane.

### 2.1 Authorization

On August 28, 2023, the City Council of Lino Lakes approved Resolution 23-89 authorizing the preparation of an engineering feasibility study for the extension of sanitary sewer and water systems to the Colonial Woods neighborhood which includes Red Maple Lane and 62<sup>nd</sup> Street (east of West Shadow Lake Drive).

### 2.2 Scope

The City of Lino Lakes plans to reconstruct Red Maple Lane and 62<sup>nd</sup> Street (east of West Shadow Lake Drive) as part of a larger roadway improvement project, the project location map can be found in **Appendix A**. The most cost-effective time to consider extending municipal utilities is in coordination with roadway reconstruction. Thus, the City is evaluating the feasibility of extending municipal sanitary sewer and water systems to the Colonial Woods neighborhood. This includes the property located at 707 62<sup>nd</sup> Street in addition to those with Red Maple Lane addresses as included in the 1996 Colonial Woods plat, 29 properties in total.

### 2.3 Data Available

Information and materials used in preparation of this report include the following:

- City of Lino Lakes Record Drawings
- City of Lino Lakes Property Files
- City of Lino Lakes Charter, updated January 13, 2014
- Design Phase Geotechnical Evaluations, dated November 4, 2023
- Rice Creek Watershed District Rules
- Anoka County Property Data
- Minnesota Department of Natural Resources Well Index Records
- Field Observations of the Area and Discussions with City Staff
- Public Input and Participation



### 3. Existing Conditions

#### 3.1. Streets

The roadway condition of Red Maple Lane includes various severities of distress including delamination and potholes, minor alligator, block, transverse, and longitudinal cracking, along with a few localized drainage issues. The roadway is approximately 45 years old is generally 28 feet wide and has rolled bituminous curb that has diminished over time. Red Maple Lane is within a 60-foot wide right of way.

62<sup>nd</sup> Street east of West Shadow Lake Drive is 30 feet wide and the concrete curb and gutter ends 60 feet east of West Shadow Lake Drive. 62<sup>nd</sup> Street is within a 50 to 70 foot wide right of way. The total length of roadway improvements, Red Maple Lane and 62<sup>nd</sup> Street, included with this project is approximately 0.64 miles.

There is an existing trail between 6273 and 6283 Red Maple Lane that connects to the street called Fox Circle to the north.

2024 Street Reconstruction Project Existing Conditions				
Street Segment	From	To	Length	Existing Width
62 <sup>nd</sup> Street	W Shadow Lake Drive	Red Maple Lane	415'	30'
Red Maple Lane	62 <sup>nd</sup> Street	62 <sup>nd</sup> Street	3075'	28'

#### 3.2. Drainage

There are 3 main drainage areas in the Colonial Woods neighborhood and the project encompasses 40 acres of land. Street runoff flows along the sides of the pavement and into the grass and low areas or is collected by the existing storm sewer drains at the southeast corner of Red Maple Lane. There is a existing 20 foot wide drainage and utility easement between 6339 and 6331 Red Maple Lane. Within the easement is a storm system structure. There is also a drainage and utility easement along the east and northerly property line of address 707 62<sup>nd</sup> Street.

On the southerly end of the project area, there are also storm sewer drains at the intersection of Red Maple Lane and 62<sup>nd</sup> Street north side. These drains lead to a ditch system that runs through 6347 and 6339 Red Maple Lane. The intersection of West Shadow Lake Drive and 62<sup>nd</sup> Street is drained by storm sewer that outlets to the south between properties 690 62<sup>nd</sup> Street and 760 62<sup>nd</sup> Street. There are multiple wetlands and stormwater basins within and adjacent to the project.



### **3.3. Utilities**

#### **3.3.1. Sanitary Sewer**

The properties along Red Maple Lane and 62<sup>nd</sup> Street east of West Shadow Lake Drive are served by onsite septic systems. Some of the septic systems are drain fields while others are mound systems. There is an existing 8-inch diameter PVC sanitary sewer mainline near the intersection of 62<sup>nd</sup> Street and West Shadow Lake Drive, with the as-built dated 2004. Existing septic systems have an average age of 35 years. There are 4 of the 29 systems that have been replaced within the last 10 years. The majority of septic systems appear to be installed at the same time the home was constructed. Septic systems installed around this time typically have a 35 to 40 year lifespan.

#### **3.3.2. Watermain**

The Red Maple Lane and 62<sup>nd</sup> Street properties east of West Shadow Lake Drive are served by private wells. There is an existing 12-inch diameter DIP watermain near the intersection of 62<sup>nd</sup> Street and West Shadow Lake Drive, with the as-built dated 2004. Existing wells are typically between 91 to 142 feet deep. Wells were installed at the time these houses were built. Wells have an average life span of 50 years.



## 4. Proposed Improvements

### 4.1 Streets

The City will reconstruct the roadway back to the existing width of 28 feet (back of curb to back of curb) and install concrete curb and gutter. Once curb and gutter is installed the roadway will seem narrower, which will provide a level of traffic calming. The road section will consist of 4 ½ inches of bituminous on top of 8 inches of class 5 aggregate base. The subgrade will be evaluated through the design process. The City may incorporate reclamation into the project. Surmountable curb and gutter is proposed for the entire Colonial Woods neighborhood, and will be lowered at the driveways. A proposed typical section can be found in Appendix A.

### 4.2 Drainage

The City has completed a preliminary stormwater management design that will replace and expand the existing drainage systems. The design is in conformance with the City's Stormwater Management Ordinance and Rice Creek Watershed District (RCWD) Rules. The area planned for a new stormwater management facility is within the 62<sup>nd</sup> Street right of way as it extends undeveloped to the east. The City will be required to obtain a permit from Rice Creek Watershed District and the Minnesota Pollution Control Agency (MPCA).

The preliminary storm sewer design is proposed to consist of typically 12 inch to 18 inch diameter Reinforced Concrete Pipe (RCP). At the time of this report, the storm system is planned to convey water to the pond on the easterly end of 62<sup>nd</sup> Street and outlet to the easterly wetland. The preliminary storm pipe locations and pond outline can be seen in **Appendix A**.

### 4.3 Utilities

#### 4.3.1 Sanitary Sewer

An 8-inch diameter PVC sanitary sewer will be extended east along 62<sup>nd</sup> Street to Red Maple Lane. The sanitary sewer along 62<sup>nd</sup> Street is trunk sanitary sewer and will serve additional properties in the future.

An 8-inch diameter PVC sanitary sewer will be extended north along Red Maple Lane and extend around Red Maple Lane in both the east and west directions to serve the Colonial Woods neighborhood, as shown in **Appendix A**. Four-inch diameter PVC services would be extended from the 8-inch PVC mainline sewer to the property lines.

#### 4.3.2 Water Service

Twelve-inch diameter DIP watermain will be extended east along 62<sup>nd</sup> Street to Red Maple Lane. The watermain along 62<sup>nd</sup> Street is trunk watermain and will serve additional properties in the future.

An 8-inch diameter DIP municipal water will be extended north along Red Maple Lane and loop around Red Maple Lane in both the east and west directions to serve the Colonial Woods neighborhood, as shown in **Appendix A**. The City will loop the system to an existing 8 inch stub that extends down from Fox Circle. Fire hydrants will be installed per City specifications. One inch diameter copper services would be extended to the property lines.



## 5. Financing

### 5.1 Opinion of Probable Cost

A detailed opinion of probable cost is included in **Appendix B** of this report. The opinion of probable cost is based on projected construction costs for 2024 through 2025 and includes a 10% construction contingency and 20% indirect costs. The indirect costs include engineering, legal, and administrative costs associated with the project. The project costs are summarized as follows:

2024 / 2025 Street and Utility Improvement Project Opinion of Probable Cost	
Breakout	Probable Cost
Street and Storm	\$2,580,649
Sanitary Sewer	\$701,903
Watermain	\$741,657
<b>Total Project</b>	<b>\$4,024,209</b>

### 5.2 Funding

The street and storm water infrastructure improvements are proposed to be funded by the issuance of Street Reconstruction Bonds, repaid by a property tax levy. There are no proposed assessments associated with the roadway and drainage improvements.

Funding of the extension of municipal watermain and sanitary sewer improvements is proposed to be provided by the City's Area & Unit Trunk Fund and special assessments.

2024 / 2025 Street and Utility Improvement Project Funding Overview				
Breakout	Street Reconstruction Bond	Area & Unit Trunk Fund	Assessment	Total
Street and Storm	\$2,580,649			\$2,580,649
Sanitary Sewer		\$440,903	\$261,000	\$701,903
Watermain		\$480,657	\$261,000	\$741,657
<b>Totals</b>	<b>\$2,580,649</b>	<b>\$921,560</b>	<b>\$522,000</b>	<b>\$4,024,209</b>

In the table above, the total sewer and water infrastructure cost is \$1,443,560 of which \$247,455 is attributable to trunk oversizing. Generally, oversizing is calculated by the difference in cost between a regular main and an oversized main. There are other factors considered such as additional depth and difference in materials.

The remaining amount to be funded through special assessments is \$1,196,105. This equates to \$41,245 per unit/lot. The City consulted with an independent appraiser to conduct a special benefit analysis of the proposed sewer and water extensions. The analysis supported an assessment amount of \$18,000 per unit/lot. This would total \$522,000 from special assessments to benefiting properties. A Preliminary Assessment Role and corresponding map is include in **Appendix C**.



This would result in a funding gap of \$23,245 per unit/lot which totals \$674,351. The City could consider funding the gap through the Area & Unit Trunk Fund. The Area & Unit Trunk Fund would be reimbursed through a special project specific trunk connection fee.

All properties when connecting to municipal sewer and water services pay a standard trunk connection fee in the amount of \$7,429 per unit/lot (adjusted annually). The funding gap of \$23,245 per unit/lot minus the standard trunk connection fee in the amount of \$7,429 per unit/lot equals \$15,816 per unit/lot. A special project fee would be established to include the base fee plus 50% of the funding gap on a per lot basis. Based on this scenario property owners would pay an additional connection fee of \$7,908 upon hook up for a total connection fee of \$15,337. The City's Area & Unit Trunk Fund would fund the balance of the funding gap as outlined below:

2024 / 2025 Street and Utility Improvement Project Proposed Detailed Funding					
	Area & Unit Trunk Fund				Total
	City Funds		Property Owner Connection Fees		
	Oversizing	Additional Match Costs	Additional Match Connection	Standard Connection Fee	
Sanitary Sewer	\$111,376	\$116,000	\$116,000	\$97,527	\$440,903
Watermain	\$136,079	\$113,332	\$113,332	\$117,914	\$480,657
Total	\$247,455	\$229,332	\$229,332	\$215,441	\$921,560

Preliminary assessments are calculated on a per unit basis for benefitting parcels along the streets within the project area. Benefitting parcels would be assessed over a period of 15 years, collected with property taxes, at an interest rate set at 2% above the City's borrowing rate. Last year's interest rate was 5%. At a 5% rate over 15 years, the assessments would be \$1,735/year or \$145 per month.

The City also provides for the trunk connections fees to be specially assessed at the time of connection.

A compilation of connection cost and assessments per property is outlined in **Appendix D**.



## 6. Project Schedule

The proposed schedule for this improvement is as follows:

Task Number	Task Description	Completion Date
1	Accept Feasibility and Order Public Hearing	June 10, 2024
2	Public Hearing	July 8, 2024
3	60 days of no action of the City Council Ends	September 6, 2024
4	Authorize Preparation of the Plans and Specifications	September 23, 2024
5	Authorize the Ad for Bid	December 9, 2024
6	Award a Construction Contract	March / April 2025
7	Start Construction	Spring 2025
8	Complete Construction	Fall 2025

## 7. Feasibility and Recommendation

The 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project includes roadway, drainage, sanitary sewer and water system improvements and appurtenant work. The total project costs are estimated to be \$4,024,209.

Based on our analysis and data presented, the proposed project is feasible, necessary, and cost effective from an engineering standpoint. We recommend reconstruction/construction of the proposed improvements as detailed in this report and as determined financially feasible by the City Council.



## Appendix A

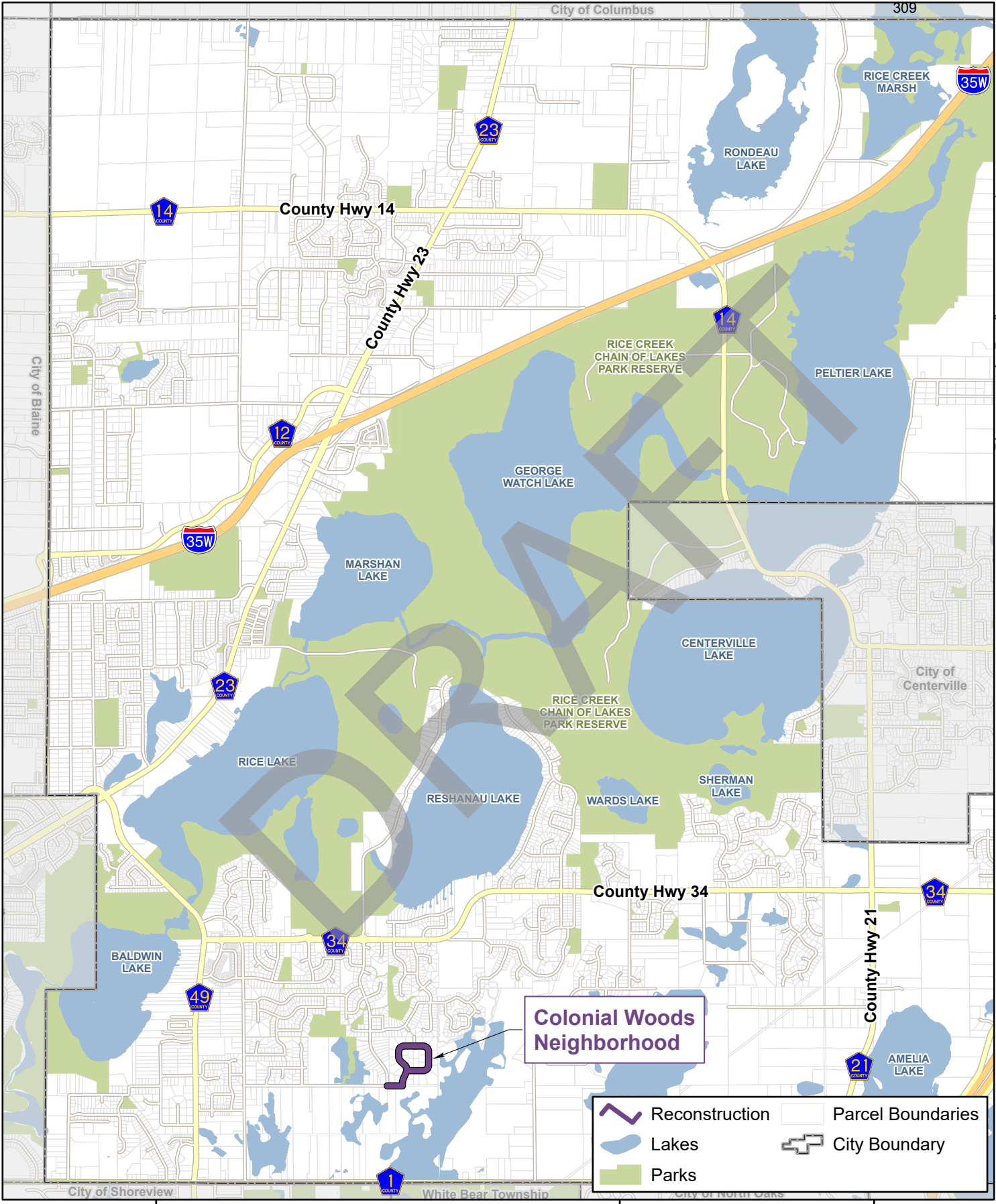
### Colonial Woods Project Location

### Colonial Woods Proposed Sanitary Sewer and Watermain Extension

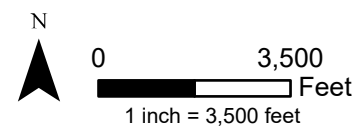
### Colonial Woods Proposed Storm Sewer and Pond Location

### Colonial Woods Street Typical Section

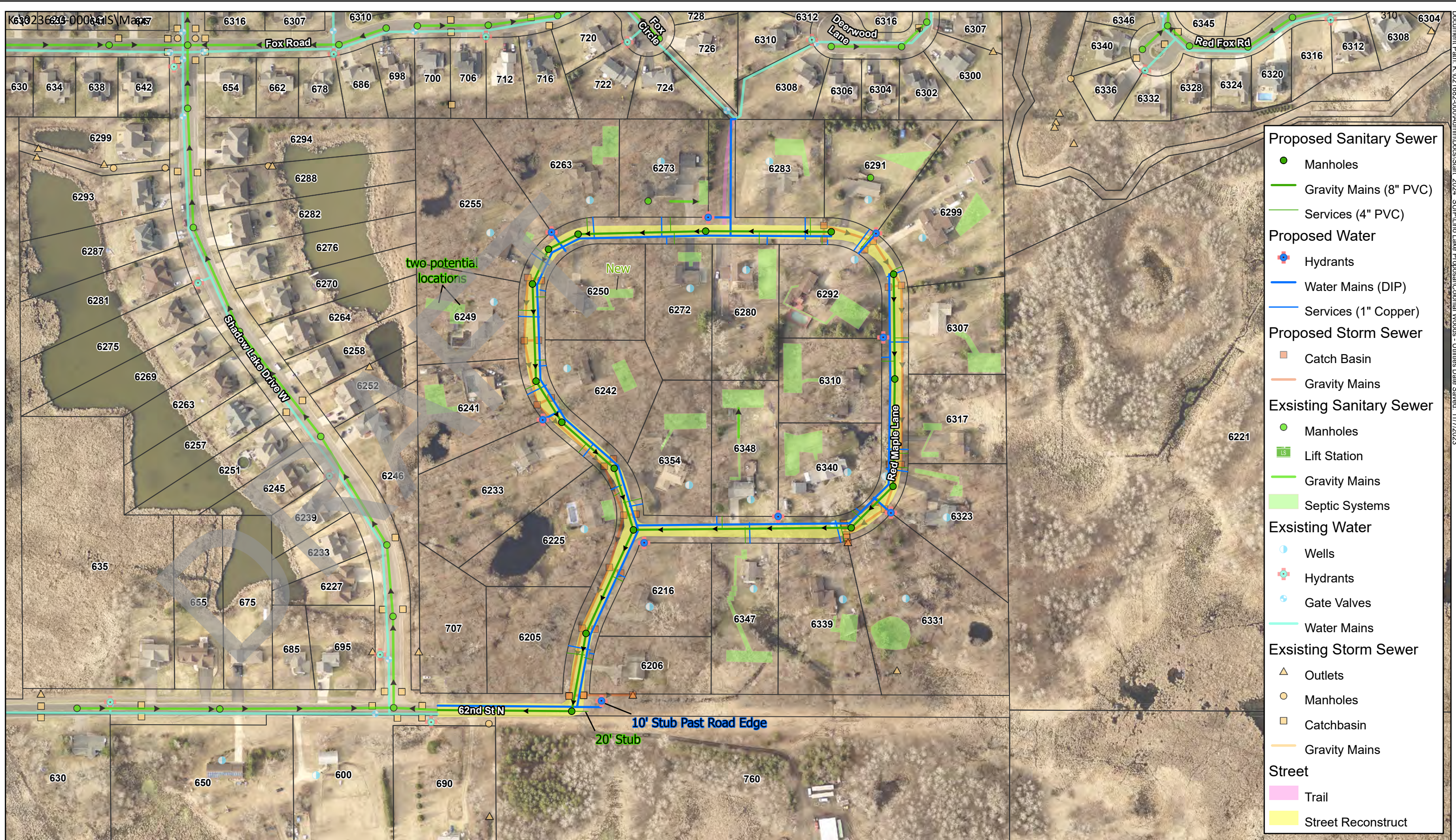




**Project Location Map**  
City of Lino Lakes, Minnesota

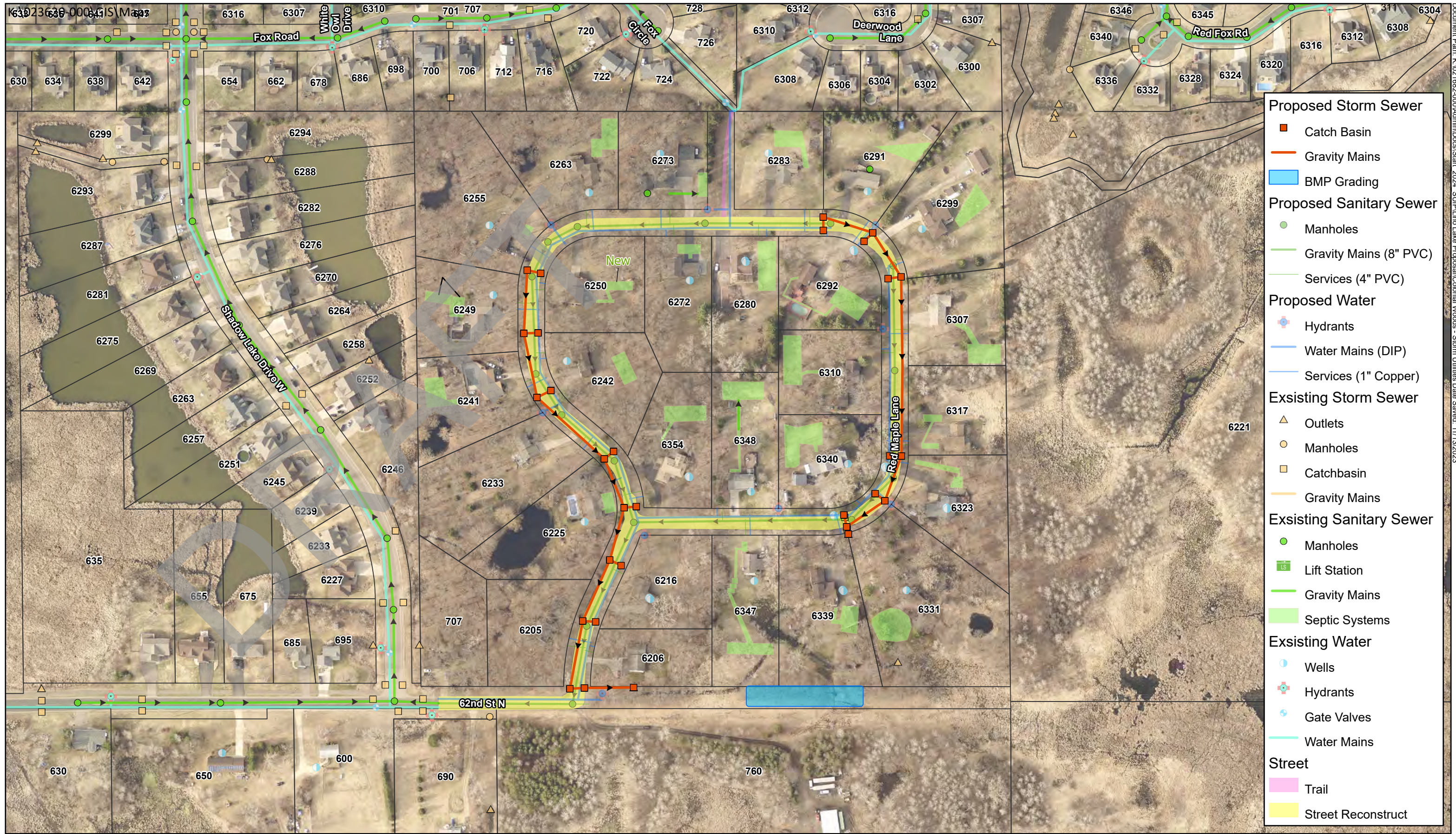






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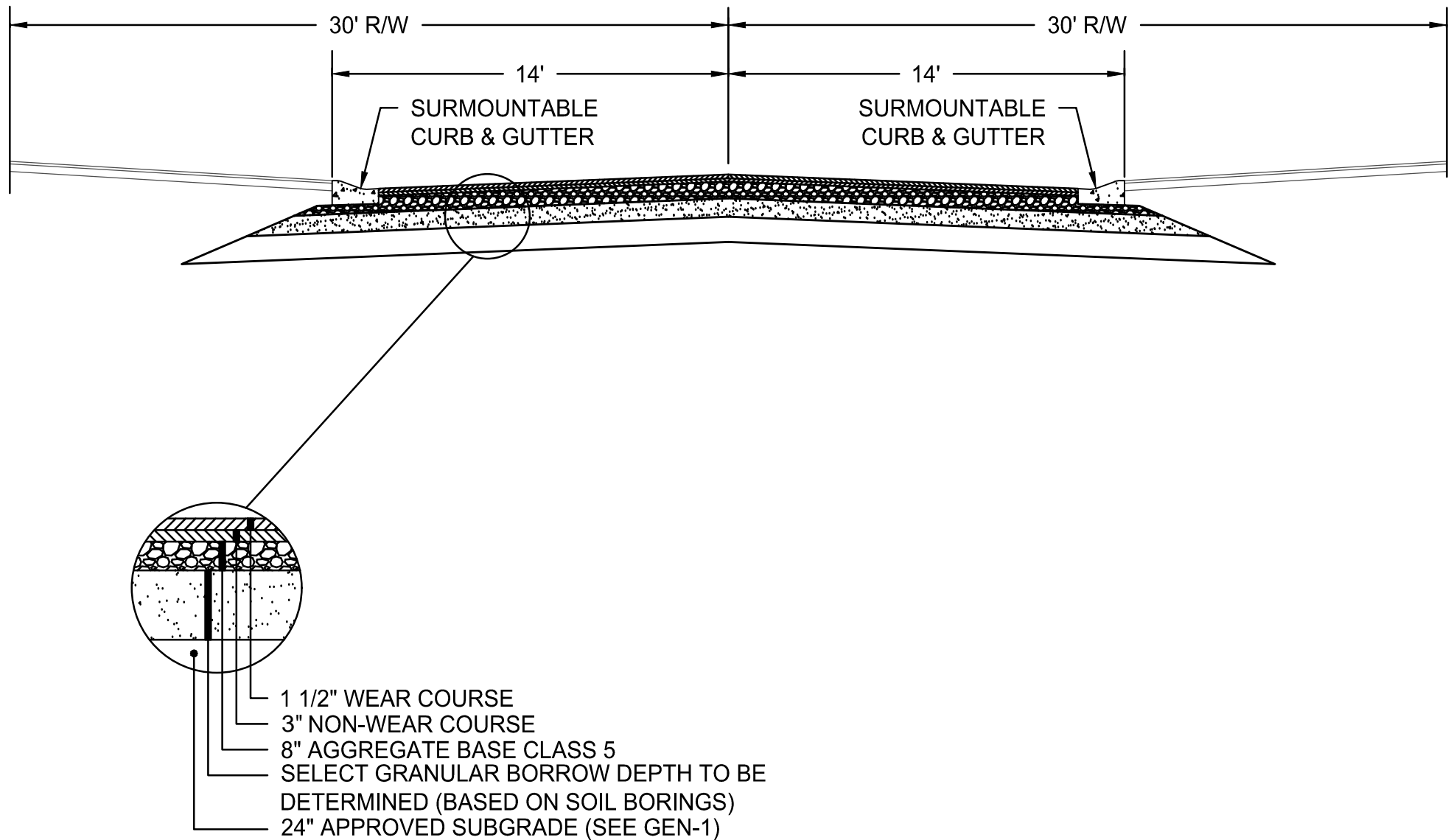
### Proposed Storm Sewer and Pond Location

Colonial Woods Neighborhood  
62nd St & Red Maple Ln, Lino Lakes, MN



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## Appendix B

### Colonial Woods Opinion of Probable Cost

OPINION OF PROBABLE COST							Design By: EKM Checked By: VCK Date: 5/31/2024					
WSB Project: 2024 STREET IMPROVEMENT PROJECT Project Location: LINO LAKES, MN WSB Project No: 023620-000							PAVEMENT MANAGEMENT FUND		TRUNK WATER FUND		TRUNK SEWER FUND	
							FUNDING SOURCE		FUNDING SOURCE		FUNDING SOURCE	
Item No.	MnDOT Specification No.	Description	Unit	Estimated Total Quantity	Estimated Unit Price	Estimated Total Cost	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST
<b>A. SURFACE IMPROVEMENTS</b>												
1	2021.501	MOBILIZATION	LS	1	\$ 93,097.00	\$ 93,097.00	1.0	\$ 93,097.00		\$ -		\$ -
2	2101.501	CLEARING & GRUBBING	LS	1	\$ 25,000.00	\$ 25,000.00	1.0	\$ 25,000.00		\$ -		\$ -
3	2104.502	REMOVE SIGN	EACH	3	\$ 150.00	\$ 450.00	3.0	\$ 450.00		\$ -		\$ -
4	2104.502	REMOVE MAIL BOX SUPPORT	EACH	29	\$ 100.00	\$ 2,900.00	29.0	\$ 2,900.00		\$ -		\$ -
5	2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	L F	200	\$ 10.00	\$ 2,000.00	200.0	\$ 2,000.00		\$ -		\$ -
6	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	1000	\$ 8.00	\$ 8,000.00	1000.0	\$ 8,000.00		\$ -		\$ -
7	2104.503	REMOVE CURB & GUTTER	L F	20	\$ 12.00	\$ 240.00	20.0	\$ 240.00		\$ -		\$ -
8	2104.503	SALVAGE FENCE	L F	200	\$ 150.00	\$ 30,000.00	200.0	\$ 30,000.00		\$ -		\$ -
9	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	180	\$ 11.00	\$ 1,980.00	180.0	\$ 1,980.00		\$ -		\$ -
10	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	1070	\$ 9.00	\$ 9,630.00	1070.0	\$ 9,630.00		\$ -		\$ -
11	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	10460	\$ 9.00	\$ 94,140.00	10460.0	\$ 94,140.00		\$ -		\$ -
12	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	LS	1	\$ 5,000.00	\$ 5,000.00	1.0	\$ 5,000.00		\$ -		\$ -
13	2105.504	GEOTEXTILE FABRIC TYPE 5	S Y	12920	\$ 3.00	\$ 38,760.00	12920.0	\$ 38,760.00		\$ -		\$ -
14	2105.601	DEWATERING	LS	1	\$ 10,000.00	\$ 10,000.00	1.0	\$ 10,000.00		\$ -		\$ -
15	2105.601	SITE GRADING	LS	1	\$ 7,500.00	\$ 7,500.00	1.0	\$ 7,500.00		\$ -		\$ -
16	2106.507	EXCAVATION - COMMON	C Y	3590	\$ 15.00	\$ 53,850.00	3590.0	\$ 53,850.00		\$ -		\$ -
17	2106.507	EXCAVATION - SUBGRADE	C Y	7180	\$ 24.00	\$ 172,320.00	7180.0	\$ 172,320.00		\$ -		\$ -
18	2106.507	EXCAVATION - CHANNEL AND POND	C Y	2130	\$ 45.00	\$ 95,850.00	2130.0	\$ 95,850.00		\$ -		\$ -
19	2106.507	SELECT GRANULAR EMBANKMENT (CV)	C Y	7180	\$ 24.00	\$ 172,320.00	7180.0	\$ 172,320.00		\$ -		\$ -
20	2106.507	COMMON EMBANKMENT (CV)	C Y	360	\$ 22.00	\$ 7,920.00	360.0	\$ 7,920.00		\$ -		\$ -
21	2112.519	SUBGRADE PREPARATION	RDST	30	\$ 250.00	\$ 7,500.00	30.0	\$ 7,500.00		\$ -		\$ -
22	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOURL	25	\$ 150.00	\$ 3,750.00	25.0	\$ 3,750.00		\$ -		\$ -
23	2130.523	WATER	MGAL	50	\$ 100.00	\$ 5,000.00	50.0	\$ 5,000.00		\$ -		\$ -
24	2123.61	UTILITY CREW	HOURL	10	\$ 750.00	\$ 7,500.00	10.0	\$ 7,500.00		\$ -		\$ -
25	2211.507	AGGREGATE BASE (CV) CLASS 5	C Y	3250	\$ 32.00	\$ 104,000.00	3250.0	\$ 104,000.00		\$ -		\$ -
26	2331.603	JOINT ADHESIVE	L F	6460	\$ 1.00	\$ 6,460.00	6460.0	\$ 6,460.00		\$ -		\$ -
27	2357.506	BITUMINOUS MATERIAL FOR TACK COAT	GAL	500	\$ 3.50	\$ 1,750.00	500.0	\$ 1,750.00		\$ -		\$ -
28	2360.504	TYPE SP 9.5 WEAR CRS MIX(2,C)3.0" THICK	S Y	1070	\$ 37.00	\$ 39,590.00	1070.0	\$ 39,590.00		\$ -		\$ -
29	2360.509	TYPE SP 9.5 WEARING COURSE MIX (2,C)	TON	890	\$ 82.00	\$ 72,980.00	890.0	\$ 72,980.00		\$ -		\$ -
30	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (2,C)	TON	1740	\$ 85.00	\$ 147,900.00	1740.0	\$ 147,900.00		\$ -		\$ -
31	2501.502	24" RC PIPE APRON	EACH	2	\$ 2,100.00	\$ 4,200.00	2.0	\$ 4,200.00		\$ -		\$ -
32	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	810	\$ 75.00	\$ 60,750.00	810.0	\$ 60,750.00		\$ -		\$ -
33	2503.503	18" RC PIPE SEWER DES 3006 CL V	L F	930	\$ 88.00	\$ 81,840.00	930.0	\$ 81,840.00		\$ -		\$ -
34	2503.503	21" RC PIPE SEWER DES 3006 CL III	L F	590	\$ 92.00	\$ 54,280.00	590.0	\$ 54,280.00		\$ -		\$ -
35	2503.503	24" RC PIPE SEWER DES 3006 CL III	L F	230	\$ 100.00	\$ 23,000.00	230.0	\$ 23,000.00		\$ -		\$ -
36	2504.602	IRRIGATION SYSTEM REPAIR	EACH	10	\$ 500.00	\$ 5,000.00	10.0	\$ 5,000.00		\$ -		\$ -
37	2505.601	UTILITY COORDINATION	LS	1	\$ 2,500.00	\$ 2,500.00	1.0	\$ 2,500.00		\$ -		\$ -
38	2506.502	CONST DRAINAGE STRUCTURE DESIGN SPECIAL	EACH	12	\$ 2,100.00	\$ 25,200.00	12.0	\$ 25,200.00		\$ -		\$ -
39	2506.502	CONST DRAINAGE STRUCTURE DES 48-4020	EACH	9	\$ 2,100.00	\$ 18,900.00	9.0	\$ 18,900.00		\$ -		\$ -
40	2506.502	CONST DRAINAGE STRUCTURE DES 60-4020	EACH	4	\$ 2,500.00	\$ 10,000.00	4.0	\$ 10,000.00		\$ -		\$ -
41	2511.507	RANDOM RIPRAP CLASS III	C Y	50	\$ 80.00	\$ 4,000.00	50.0	\$ 4,000.00		\$ -		\$ -
42	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	6460	\$ 28.00	\$ 180,880.00	6460.0	\$ 180,880.00		\$ -		\$ -
43	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	180	\$ 90.00	\$ 16,200.00	180.0	\$ 16,200.00		\$ -		\$ -
44	2540.602	MAIL BOX	EACH	29	\$ 100.00	\$ 2,900.00	29.0	\$ 2,900.00		\$ -		\$ -
45	2540.602	MAIL BOX SUPPORT	EACH	29	\$ 150.00	\$ 4,350.00	29.0	\$ 4,350.00		\$ -		\$ -
46	2540.602	TEMPORARY MAIL BOX	EACH	29	\$ 150.00	\$ 4,350.00	29.0	\$ 4,350.00		\$ -		\$ -
47	2557.602	REPAIR DOG FENCE	EACH	10	\$ 500.00	\$ 5,000.00	10.0	\$ 5,000.00		\$ -		\$ -
48	2557.603	INSTALL FENCE	L F	200	\$ 150.00	\$ 30,000.00	200.0	\$ 30,000.00		\$ -		\$ -
49	2563.601	TRAFFIC CONTROL	LS	1	\$ 12,000.00	\$ 12,000.00	1.0	\$ 12,000.00		\$ -		\$ -
50	2564.602	INSTALL SIGN	EACH	3	\$ 150.00	\$ 450.00	3.0	\$ 450.00		\$ -		\$ -
51	2573.501	STABILIZED CONSTRUCTION EXIT	LS	1	\$ 1,500.00	\$ 1,500.00	1.0	\$ 1,500.00		\$ -		\$ -
52	2573.502	STORM DRAIN INLET PROTECTION	EACH	2	\$ 150.00	\$ 300.00	2.0	\$ 300.00		\$ -		\$ -
53	2573.503	SILT FENCE, TYPE MS	L F	1620	\$ 4.00	\$ 6,480.00	1620.0	\$ 6,480.00		\$ -		\$ -
54	2573.503	SEDIMENT CONTROL LOG TYPE WOOD FIBER	L F	1620	\$ 3.00	\$ 4,860.00	1620.0	\$ 4,860.00		\$ -		\$ -
55	2574.507	COMMON TOPSOIL BORROW	C Y	960	\$ 38.00	\$ 36,480.00	960.0	\$ 36,480.00		\$ -		\$ -
56	2574.508	FERTILIZER TYPE 3	L B	240	\$ 4.00	\$ 960.00	240.0	\$ 960.00		\$ -		\$ -
57	2574.508	FERTILIZER TYPE 4	L B	270	\$ 4.00	\$ 1,080.00	270.0	\$ 1,080.00		\$ -		\$ -
58	2575.504	SODDING TYPE LAWN	S Y	5740	\$ 10.00	\$ 57,400.00	5740.0	\$ 57,400.00		\$ -		\$ -
59	2575.504	ROLLED EROSION PREVENTION CATEGORY 25	S Y	10890	\$ 3.00	\$ 32,670.00	10890.0	\$ 32,670.00		\$ -		\$ -
60	2575.505	SEEDING	ACRE	2	\$ 2,000.00	\$ 4,400.00	2.2	\$ 4,400.00		\$ -		\$ -
61	2575.508	SEED MIXTURE 33-261	L B	80	\$ 25.00	\$ 2,000.00	80.0	\$ 2,000.00		\$ -		\$ -
62	2575.508	HYDRAULIC MULCH MATRIX	L B	5620	\$ 6.00	\$ 33,720.00	5620.0	\$ 33,720.00		\$ -		\$ -
						CONSTRUCTION TOTAL	\$ 1,955,037.00	\$ 1,955,037.00		\$ -		\$ -
						CONTINGENCY TOTAL (10%)	\$ 195,504.00	\$ 195,504.00		\$ -		\$ -
						SUBTOTAL	\$ 2,150,541.00	\$ 2,150,541.00		\$ -		\$ -
						INDIRECT COST TOTAL (20%)	\$ 430,108.00	\$ 430,108.00		\$ -		\$ -
						TOTAL SURFACE COST	\$ 2,580,649.00	\$ 2,580,649.00		\$ -		\$ -

							PROPERTY OWNER CONTRIBUTION		TRUNK WATER FUND		TRUNK SEWER FUND	
							FUNDING SOURCE		FUNDING SOURCE		FUNDING SOURCE	
Item No.	MnDOT Specification No.	Description	Unit	Estimated Total Quantity	Estimated Unit Price	Estimated Total Cost	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST
C. WATERMAIN IMPROVEMENTS												
59	2123.610	UTILITY CREW	HOURL	20	\$ 750.00	\$ 15,000.00		\$ -	20.0	\$ 15,000.00		\$ -
60	2504.602	CONNECT TO EXISTING WATER MAIN	EACH	2	\$ 2,500.00	\$ 5,000.00		\$ -	2.0	\$ 5,000.00		\$ -
61	2504.602	HYDRANT ASSEMBLY	EACH	9	\$ 10,000.00	\$ 90,000.00	7.0	\$ 70,000.00	2.0	\$ 20,000.00		\$ -
62	2504.602	1" CORPORATION STOP	EACH	29	\$ 250.00	\$ 7,250.00	29.0	\$ 7,250.00		\$ -		\$ -
63	2504.602	8" GATE VALVE & BOX	EACH	4	\$ 2,250.00	\$ 9,000.00	4.0	\$ 9,000.00		\$ -		\$ -
64	2504.602	12" GATE VALVE & BOX**	EACH	1	\$ 5,750.00	\$ 5,750.00		\$ -	1.0	\$ 5,750.00		\$ -
65	2504.602	1" CURB STOP & BOX	EACH	29	\$ 360.00	\$ 10,440.00	29.0	\$ 10,440.00		\$ -		\$ -
66	2504.603	1" TYPE K COPPER PIPE	L F	870	\$ 50.00	\$ 43,500.00	870.0	\$ 43,500.00		\$ -		\$ -
67	2504.603	8" WATERMAIN DUCTILE IRON CL 52	L F	3610	\$ 95.00	\$ 342,950.00	3210.0	\$ 304,950.00	400.0	\$ 38,000.00		\$ -
68	2504.603	12" WATERMAIN DUCTILE IRON CL 52**	L F	320	\$ 50.00	\$ 16,000.00		\$ -	320.0	\$ 16,000.00		\$ -
69	2504.603	ANODE BAGS	EACH	9	\$ 120.00	\$ 1,080.00	7.0	\$ 840.00	2.0	\$ 240.00		\$ -
70	2504.604	4" POLYSTYRENE INSULATION	S Y	30	\$ 50.00	\$ 1,500.00	20.0	\$ 1,000.00	10.0	\$ 500.00		\$ -
71	2504.608	DUCTILE IRON FITTINGS	LB	720	\$ 20.00	\$ 14,400.00	590.0	\$ 11,800.00	130.0	\$ 2,600.00		\$ -
CONSTRUCTION TOTAL						\$ 561,870.00		\$ 458,780.00		\$ 103,090.00		\$ -
CONTINGENCY TOTAL (10%)						\$ 56,187.00		\$ 45,878.00		\$ 10,309.00		\$ -
SUBTOTAL						\$ 618,057.00		\$ 504,658.00		\$ 113,399.00		\$ -
INDIRECT COST TOTAL (20%)						\$ 123,600.00		\$ 100,932.00		\$ 22,680.00		\$ -
TOTAL WATERMAIN COST						\$ 741,657.00		\$ 605,590.00		\$ 136,079.00		\$ -

							PROPERTY OWNER CONTRIBUTION		TRUNK WATER FUND		TRUNK SEWER FUND	
							FUNDING SOURCE		FUNDING SOURCE		FUNDING SOURCE	
Item No.	MnDOT Specification No.	Description	Unit	Estimated Total Quantity	Estimated Unit Price	Estimated Total Cost	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST
B. SANITARY SEWER IMPROVEMENTS												
72	2106.601	DEWATERING	LS	1	\$ 45,000.00	\$ 45,000.00	0.3	\$ 13,500.00		\$ -	0.7	\$ 31,500.00
73	2123.610	UTILITY CREW	HOURL	20	\$ 850.00	\$ 17,000.00		\$ -		\$ -	20.0	\$ 17,000.00
74	2503.602	CONNECT TO EXISTING SANITARY SEWER	EACH	1	\$ 2,500.00	\$ 2,500.00		\$ -		\$ -	1.0	\$ 2,500.00
75	2503.602	CONNECT TO EXISTING MANHOLES (SAN)	EACH	1	\$ 1,250.00	\$ 1,250.00		\$ -		\$ -	1.0	\$ 1,250.00
76	2503.602	8"X4" PVC WYE	EACH	29	\$ 250.00	\$ 7,250.00	29.0	\$ 7,250.00		\$ -		\$ -
77	2503.603	8" PVC PIPE SEWER SDR 26	LF	3550	\$ 75.00	\$ 266,250.00	3250.0	\$ 243,750.00		\$ -	300.0	\$ 22,500.00
78	2503.603	4" PVC SANITARY SERVICE PIPE	L F	870	\$ 55.00	\$ 47,850.00	870.0	\$ 47,850.00		\$ -		\$ -
79	2506.602	CHIMNEY SEAL	EACH	19	\$ 275.00	\$ 5,225.00	18.0	\$ 4,950.00		\$ -	1.0	\$ 275.00
80	2506.502	CASTING ASSEMBLY (SANITARY SEWER)	EACH	19	\$ 850.00	\$ 16,150.00	18.0	\$ 15,300.00		\$ -	1.0	\$ 850.00
81	2506.603	CONSTRUCT 48" DIA SANITARY MANHOLE	L F	290	\$ 425.00	\$ 123,250.00	270.0	\$ 114,750.00		\$ -	20.0	\$ 8,500.00
CONSTRUCTION TOTAL								\$ 447,350.00		\$ -		\$ 84,375.00
CONTINGENCY TOTAL (10%)								\$ 44,735.00		\$ -		\$ 8,438.00
SUBTOTAL								\$ 492,085.00		\$ -		\$ 92,813.00
INDIRECT COST TOTAL (20%)								\$ 98,417.00		\$ -		\$ 18,563.00
TOTAL SANITARY SEWER COST								\$ 590,502.00		\$ -		\$ 111,376.00
COLONIAL WOODS PROJECT TOTAL COST							\$	4,024,209.00				



## Appendix C

**Preliminary Assessment Map**

**Preliminary Assessment Roll**





Document Path: K:\021662-000\Admin\Doc\Stat 2024 - SUP\Lino Lake Proposal\Colonial Woods - Assessment Map Date Saved: 11/13/2023



**Preliminary Assessment Map**

Colonial Woods Neighborhood

81st St, Danube St, Elbe St, Lino Lakes, MN



0 200 Feet  
1 inch = 200 feet





**Preliminary Assessment Roll**

WSB Project:	2024 / 2025 STREET RECONSTRUCTION AND MUNICIPAL SEWER AND WATER EXTENSION PROJECT (COLONIAL WOODS)					Residential per unit
Project Location:	City of Lino Lakes					cost
WSB Project No.:	023620-000					
Date:	6/10/2024					\$18,000.00
MapID	PIN	PROPERTY ADDRESS			OWNER	ASSESSMENT
1	323122140013	707 62ND ST	LINO LAKES	MN 55014	MUNSON DOUGLAS C & GALE A	\$18,000.00
2	323122140012	6205 RED MAPLE LN	LINO LAKES	MN 55014	FANUM MICHAEL J & JULIANNE	\$18,000.00
3	323122140014	6225 RED MAPLE LN	LINO LAKES	MN 55014	ENGST STEPHEN T & KAREN A	\$18,000.00
4	323122140015	6233 RED MAPLE LN	LINO LAKES	MN 55014	KORKOWSKI KENNETH J & G E	\$18,000.00
5	323122140016	6241 RED MAPLE LN	LINO LAKES	MN 55014	DICK TERRANCE J	\$18,000.00
6	323122140017	6249 RED MAPLE LN	LINO LAKES	MN 55014	LANGANKI TRUSTEE, CYNTHIA	\$18,000.00
7	323122140018	6255 RED MAPLE LN	LINO LAKES	MN 55014	CASURA, WAYNE A	\$18,000.00
8	323122140019	6263 RED MAPLE LN	LINO LAKES	MN 55014	BORDSEN JAMES D & KELLY L	\$18,000.00
9	323122140020	6273 RED MAPLE LN	LINO LAKES	MN 55014	MILLER, CARA DEANNE	\$18,000.00
10	323122140011	6283 RED MAPLE LN	LINO LAKES	MN 55014	SLATTEN, MONIKA E	\$18,000.00
11	323122140010	6291 RED MAPLE LN	LINO LAKES	MN 55014	O CONNOR MICHAEL E & LINDA J	\$18,000.00
12	323122140009	6299 RED MAPLE LN	LINO LAKES	MN 55014	KENNY JOHN P & DAWN M	\$18,000.00
13	323122140008	6307 RED MAPLE LN	LINO LAKES	MN 55014	SAGER, CHELSEA R	\$18,000.00
14	323122140007	6317 RED MAPLE LN	LINO LAKES	MN 55014	DROW THOMAS M & CHRISTINE J	\$18,000.00
15	323122140006	6323 RED MAPLE LN	LINO LAKES	MN 55014	DEDOMINES, ANNETTE M	\$18,000.00
16	323122140005	6331 RED MAPLE LN	LINO LAKES	MN 55014	O'NEILL, MAURA J	\$18,000.00
17	323122140004	6339 RED MAPLE LN	LINO LAKES	MN 55014	BUSHOR, STEPHEN R	\$18,000.00
18	323122140003	6347 RED MAPLE LN	LINO LAKES	MN 55014	KELLY JODI L & VANBERGEN BRIAN	\$18,000.00
19	323122140002	6216 RED MAPLE LN	LINO LAKES	MN 55014	KEMPLIN MARK STEVE	\$18,000.00
20	323122140001	6206 RED MAPLE LN	LINO LAKES	MN 55014	KELLER RICHARD A & REBECCA	\$18,000.00
INTENTIONALLY LEFT BLANK						
22	323122140028	6354 RED MAPLE LN	LINO LAKES	MN 55014	ANDERSON JOSHUA J	\$18,000.00
23	323122140027	6242 RED MAPLE LN	LINO LAKES	MN 55014	JAVORSKI STANLEY & DOLORES	\$18,000.00
24	323122140026	6250 RED MAPLE LN	LINO LAKES	MN 55014	ENGSTROM, CAESARE	\$18,000.00
25	323122140025	6272 RED MAPLE LN	LINO LAKES	MN 55014	BARTHEL TRUSTEE, JOSEPH L	\$18,000.00
26	323122140024	6280 RED MAPLE LN	LINO LAKES	MN 55014	DEWITT DAVID F & KAREN E	\$18,000.00
27	323122140023	6292 RED MAPLE LN	LINO LAKES	MN 55014	MEIS, CARRIE A	\$18,000.00
28	323122140022	6310 RED MAPLE LN	LINO LAKES	MN 55014	OMAN JONATHAN	\$18,000.00
29	323122140021	6340 RED MAPLE LN	LINO LAKES	MN 55014	FERNSTROM GEORGE R & LYNN K	\$18,000.00
30	323122140029	6348 RED MAPLE LN	LINO LAKES	MN 55014	LECLAIRE, BRIANNA R	\$18,000.00
					TOTAL:	\$522,000.00



## APPENDIX D

### Municipal Utility Unit Cost Estimates

Municipal utility extension would be funded by assessments to the benefitting properties and trunk utility funds. The proposed assessment amount is \$18,000 per unit/lot.

The City has established connection fees to pay for the trunk facilities on each utility. The trunk utility connection fees would be due at the time of connection. The 2024 connection fees for watermain and sanitary sewer are \$4,066 per unit/lot and \$3,363 per unit/lot respectively, which combined are \$7,429 per unit/lot. There would also be project specific additional trunk connection fees for watermain and sanitary sewer \$7,908 per unit/lot respectively.

A summary of the connection fees on a per unit basis:

<b>Sanitary Sewer and Water Connection Fees per unit/lot</b>	
Trunk sanitary sewer and SAC	\$3,363
Trunk watermain and WAC	\$4,066
Additional Trunk Connection Fee	\$7,908
MCES SAC	\$2,485
<b>Total</b>	<b>\$17,822</b>

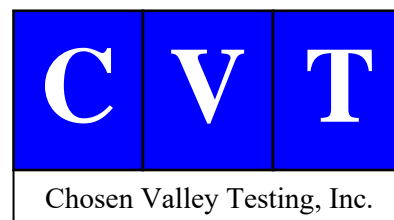
In addition to these costs, the individual property owners would need to hire a contractor to make the connection from the City's Right of Way to the house. The estimated cost of construction for installing both the sanitary sewer and watermain is \$10,000 per unit.

The City consulted with an independent appraiser to develop the proposed assessments. As part of the analysis, the appraiser determined a typical well replacement to cost typically \$15,000 - \$25,000 and a typical septic system replacement \$25,000 - \$30,000. The average overall full replacement well and septic is expected to cost \$40,000 - \$60,000 per unit.



## APPENDIX E

### Design Phase Geotechnical Evaluation (November 2023)



## Design Phase Geotechnical Evaluation:

Proposed Red Maple Lane Infrastructure Improvement  
Lino Lakes, Minnesota

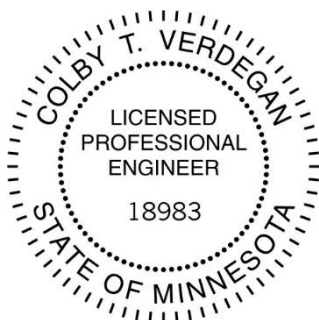
## Prepared for:

City of Lino Lakes  
c/o: Michael Grochala

November 4, 2023  
CVT Project: 22539.23.MNS

## Certification:

I hereby certify that this report was prepared by me or under my direct supervision, and that I am a duly licensed engineer under the laws of the State of Minnesota.



Colby T. Verdegan, PE  
Geotechnical Engineer  
Registration Number 18983  
Date: November 4, 2023

# Chosen Valley Testing, Inc.

245 Roselawn Avenue East, Suite #29, St. Paul, MN 55117

Phone: 1-651-756-7384 Fax: 1-651-888-6121

City of Lino Lakes  
c/o: Michael Grochala  
600 Town Center Parkway  
Lino Lakes, MN 55014  
Email: [Michael.Grochala@ci.lino-lakes.mn.us](mailto:Michael.Grochala@ci.lino-lakes.mn.us)

November 4, 2023

cc. WSB  
Veronica Abrams-Kubicek, PE  
VKubicek@wsbeng.com

**Re: Design Phase Geotechnical Evaluation  
Proposed Red Maple Lane Infrastructure Improvement  
Lino Lakes, Minnesota  
CVT Number: 22539.23.MNS**

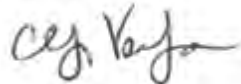
Dear Mr. Grochala,

As authorized, we have completed the geotechnical evaluation for the proposed infrastructure improvements of the subdivision in Lino Lakes, Minnesota. The attached report provides details of our findings and recommendations for the proposed project. CVT appreciates the opportunity to provide geotechnical services on this project. If you have any questions about our report, please feel free to contact us at (651) 756-7384.

Sincerely,  
**Chosen Valley Testing, Inc.**



Hannah Fischer  
Graduate Engineer



Colby T. Verdegan, PE  
President/Chief Engineer

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**BORING LOCATION SKETCH**

**LOG OF BORING # 1-4**

**LEGEND TO SOIL DESCRIPTION**



**Design Phase Geotechnical Report  
Red Maple Lane Infrastructure Improvements  
Lino Lakes, Minnesota**

CVT Project Number: 22539.23.MNS

Date: November 4, 2023

## **A. Introduction**

The intent of this report is to present our findings and describe the means used to collect the data. The data was collected for a specific purpose and may not be suitable for other purposes. We should be consulted before attempting to use the data for other uses. A complete and thorough review of the entire document, including its assumptions and its appendices, should be undertaken immediately upon receipt.

### **A.1. Purpose**

This geotechnical report was prepared to assist planning for proposed infrastructure improvements of the subdivision of Red Maple Lane in Lino Lakes, Minnesota. Our services were authorized by Mr. Michael Grochala from The City of Lino Lakes.

### **A.2. Scope**

To obtain data for analysis, a total of four (4) penetration test borings were performed. The borings were drilled to depths of about 9 ½ to 20 feet. Our engineering scope consisted of providing this report of our findings and including geotechnical recommendations for construction and design of potential utility replacements and paved areas.

### **A.3. Boring Locations and Elevations**

The preferred boring locations were indicated to Chosen Valley Testing (CVT) on a site plan provided by the city. The Boring Location Sketch in the Appendix shows the approximate locations as drilled on aerial imagery using Google Earth software. Ground surface elevations were estimated using MnTOPO software from the Minnesota DNR and are indicated on the Log of Boring sheets in the Appendix. The elevations should be considered approximate.

### **A.4. Geologic Background**

A geotechnical report is based on subsurface data collected for the specific structure or problem. Available geologic data from the region can help interpretation of the data and is briefly summarized in this section.

Geologic maps indicate the soils in the area are dominated by glacial till deposits of sand to silty sand. Bedrock is commonly more than 50 feet below the surface and is not a consideration for this project.

## **B. Subsurface Data**

The borings were performed using penetration test procedures (Method of Test D1586 of the American Society for Testing and Materials). This procedure allows for the extraction of intact soil specimen from deep in the ground. With this method, a hollow-stem auger is drilled to the desired sampling depth. A 2-inch OD sampling tube is then screwed onto the end of a sampling rod, inserted through the hole in the auger's tip,

and then driven into the soil with a 140-pound hammer dropped repeatedly from a height of 30 inches above the sampling rod. The sampler is driven 18 inches into the soil unless the material is too hard. The samples are generally taken at 2½ to 5-foot intervals. The core of soil obtained was classified and logged by our drilling personnel at the site and a representative portion was then sealed and delivered to our laboratory for further review.

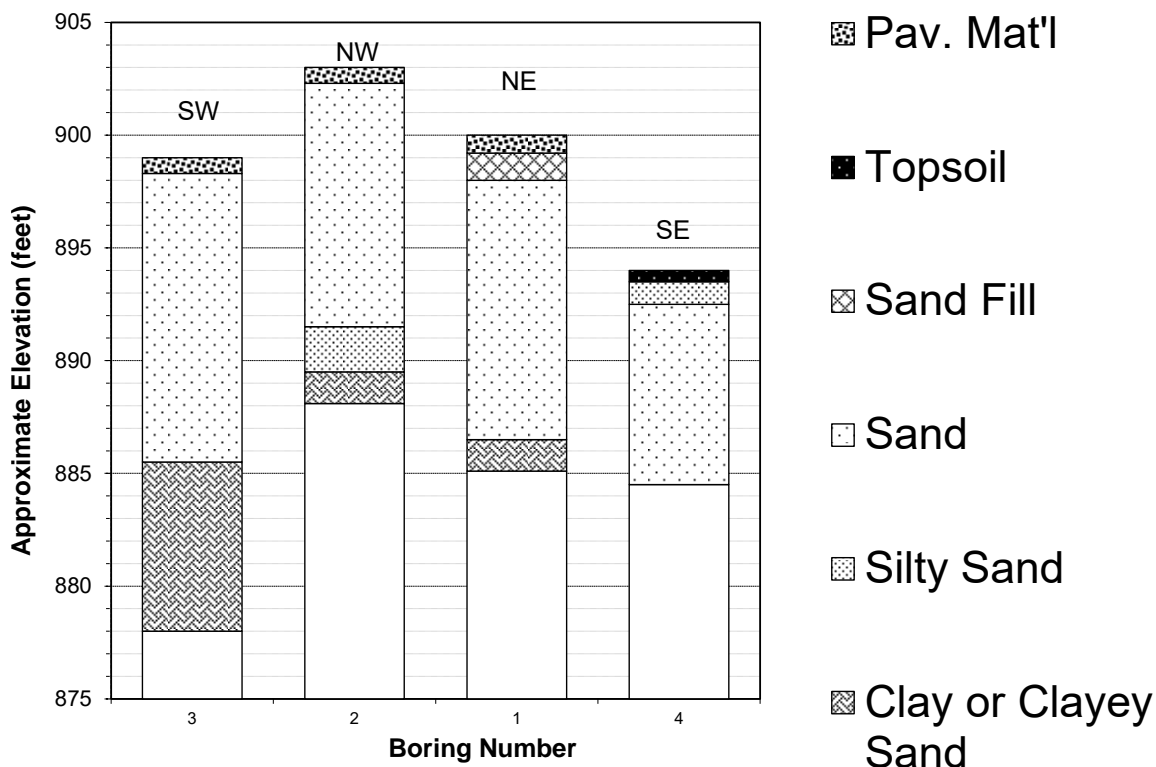
### **B.1. Strata**

Three borings were drilled through existing pavement and encountered about 3 to 4 inches of asphalt over 6 inches of aggregate. The southeast boring was drilled in a green area and met about ½ foot of topsoil at the surface.

Below the surface materials, the northern east boring encountered possible fill consisting of poorly graded sand with silt to a depth of 2 feet.

Below the surface material, the borings were dominated by clean sands natural sands (poorly graded sand and poorly graded sand with silt) with lesser layers of silty sand. The green area boring terminated in these materials. The borings drilled through the pavements met clayey sand or sandy clay at about 13 ½ feet and terminated in these materials.

For the reader's convenience, we have summarized the soil boring data in the following cross-section. The reader is referred to the boring logs in the Appendix for more detailed information.



### **B.2. Penetration Test Results**

**Penetration Test Results:** The number of blows needed for the hammer to advance the penetration test

**sampler is an indicator of soil characteristics. The results tend to be more meaningful for natural mineral soils than for fill soils. In fill soils, density tests are more meaningful.**

Penetration resistance values ("N" Value) of 5 to 11 blows per foot (BPF) were recorded in the sands indicating they were very loose to medium dense but mostly loose.

The clays returned blows of 7 BPF, indicating it was medium.

A key to descriptors used to qualify the relative density of soil (such as *soft*, *stiff*, *loose*, and *dense*) can be found on the Legend to Soil Description in the Appendix.

### **B.3. Groundwater Data**

**During drilling, the drillers may note the presence of moisture on the sampler, in the cuttings, or in the borehole itself. These findings are reported on the Log of Boring sheets. Because water levels vary with weather, time of year, and other factors, the presence or lack of water during exploration is subject to interpretation and is not always conclusive.**

Water was observed in all boring at depths from 7 to 11 feet below the surface. These depth corresponds to elevations of about 892 to 893 in the borings were three borings which terminated in the clayey soils, but about 877 in the southeast boring which did not encounter the clayey layer. Groundwater levels at the site are expected to fluctuate seasonally similar to levels in the nearby lake, as well as with local weather patterns.

## **C. Project Design Data**

**Each structure has a different loading configuration and intensity, different grades, and different structural and performance tolerances. Therefore, the geotechnical exploration will be construed differently from one structure to another. If the initial structure should change design, we should be engaged to review these conditions with respect to the prevailing soil conditions. Without the opportunity to review any such changes, the recommendations may no longer be valid or appropriate.**

The project consists of complete reconstruction of pavements and the installation of watermain, storm sewer and sanitary sewer in the subdivision. CVT assumes the pipes will be installed at depths between 5 and 10 feet using open cut excavations or direction drilling.

We have assumed final grades will be at or close to the existing grades. The new pavement is expected to consist of asphalt over aggregate base.

## **D. Utility Recommendations**

### **D.1. Groundwater/De-watering**

As mentioned earlier, water was observed in all the boring at a depth of 7 to 11 feet. Due to the high permeability of the dominated sand, well-points or dewatering wells will likely be required for excavations into the water table.

## **D.2. Trench Sidewalls**

The contractor will be required to slope or shore the excavations as needed to meet OSHA requirements for safety. Most of the soils would be expected to classify as Type C soils as defined by OSHA. Trench boxes or other stabilization methods may be necessary if excavations encroach near existing utilities or structures.

## **D.3. Trench Bottom Stability**

Depending upon location and depth, the utilities are expected to bear primarily on clean sands. These materials are considered generally suitable for support of pipes. If soft and unstable conditions are encountered, we recommend placing bedding of coarse sand or gravel at the base of the trenches to provide a more stable bottom for crews laying the pipes.

In order to reduce the potential for point loads on the pipes, we recommend removing any cobbles or boulders to a depth of at least 6 to 8 inches from around pipes and replacing those materials with clean sand or gravel that can more readily conform to the pipes.

## **D.4. Fill Placement and Compaction**

Soils placed as backfill below paved areas should ideally be compacted to 100% of their maximum standard Proctor density (ASTM D 698) in the upper 3 feet, and to at least 95% below. In green areas, 90% compaction is normally adequate.

The dominated sands as well as the less dominant silty sands encountered are considered generally suitable for use as backfill above utilities, provided they can be adequately compacted. To reduce potential for differential frost action, fill placed in upper part of the trenches should ideally be placed in layers that align reasonably similar to the soil stratification on the trench side walls. In this case, the soils appear to be reasonably uniform, and layering does not appear to be necessary.

# **E. Pavement Recommendations**

## **E.1. Stripping and Grading**

We recommend removing the existing asphalt, aggregate base, from the below new paved areas, along with any topsoil or fine grained soils (silts or clay) is present within 3 feet of the proposed top of subgrade. It may be possible to reclaim and reuse the existing asphalt and aggregate for use as part of the new pavement's aggregate base, provided it meets MnDOT specifications.

After the removals, utility construction, and grading, the near-surface soils are expected to primarily consists of clean sands. We recommend scarifying and compacting all near-surface soils in order to even out any localized discontinuities in the subgrade materials and to provide a more gradational transition between differing materials. This action is intended to limit differential frost heave and provide more uniform pavement support.

Subgrades should be test rolled using a tandem axle truck. Any soft areas detected should be scarified,

dried, and recompact. If time constraints prohibit drying, soil corrections, extra aggregate base, breaker run, sand subbase, and/or geotextiles may be necessary for stabilization.

### **E.2. Preliminary Pavement Design**

As mentioned earlier, subgrade soils are expected to consist primarily of clean sands. The effective Hveem-stabilometer R-values for dominant sands would be expected to range from 50 to 70. We recommend using a value of 50 for pavement design.

In the absence of traffic loading, we recommend a pavement section consisting of at least 3 inches of asphalt and 6 inches of aggregate base. As noted before, the existing pavements could possibly be milled and then reused as base material provided the reclaimed material meets Mn/DOT Specification 3138 for Class 5 Aggregate Base.

## **F. Construction Testing and Documentation**

### **F.1. Excavation**

A variety of equipment is expected to be capable of performing earthwork and grading. An excavator or backhoe with a smooth-lipped bucket is recommended for completing any excavations. This is intended to limit disturbance to the supporting soils being left in place, while also producing a smooth working surface.

### **F.2. Compaction**

Fill should be placed in lifts adjusted to the compactor being used and the material being compacted. We recommend limiting lifts to no more than 1 foot, assuming large, self-propelled or tow-behind compactors are used. Thinner lifts should be used for lighter compaction equipment.

### **F.3. Cold Weather**

If the earthwork occurs during freezing temperatures, good winter construction practices should be used. No frozen fill should be used nor should structural filling take place on frozen ground.

### **F.4. Construction Phase Testing and Documentation**

The bottom of all excavations, grading, and roadway subgrade should be evaluated and documented by geotechnical personnel after the unsuitable materials are removed and before placement of any fill or pavement. Samples of any fill materials and/or alternative gradations of materials proposed for use should be submitted for approval before use. The County may wish to have, or may be obligated to have tests performed regarding the other various paving components. Specification of such requirements is normally the responsibility of the City and their design consultant.

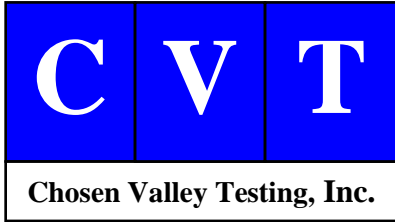
## **G. Level of Care**

The services provided for this project have been conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing in this area, under similar budget and time constraints. This is our professional responsibility. No other warranty, expressed or implied, is made.

## Appendix

### Boring Location Sketch

### Log of Boring # 1-4



Legend  
○ Boring Locations

## Boring Location Sketch

Red Maple Ln. Street Improvements

6354 Red Maple Ln.

Lino Lakes, Minnesota

CVT Project 22539.23.MNT





# LOG OF BORING

CHOSEN VALLEY TESTING



<b>PROJECT:</b> 22539.23.MNT Design Phase Geotechnical Evaluation Red Maple Lane Street Improvements 6354 Red Maple Ln. Lino Lakes, Minnesota	<b>BORING:</b> <b>B-01</b>	
	<b>LOCATION:</b> See attached sketch.	
	<b>DATE:</b> 10/3/2023	<b>SCALE:</b> 1" = 3'

Elev. 900.0	Depth 0.0	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
899.7	0.3		<b>4 INCHES BITUMINOUS</b>			Elevations were estimated using MnDNR's program MNTOPPO and should be considered approximate. MC= 11.8%
899.2	0.8		<b>6 INCHES AGGREGATE</b>			
898.0	2.0		<b>POSSIBLE FILL</b> Poorly graded sand with silt, fine grained, dark brown, moist.			
		SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist to 7 feet then water bearing, loose.  (Glacial Outwash)	10		
				9		MC= 7.5%
				8	▽	MC= 19.7%
				7		MC= 20.3%
				10		MC= 21%
886.5	13.5	CL	<b>SANDY LEAN CLAY</b> grey, wet, medium stiffness.	7		
885.1	14.9		(Glacial Fluvium)			MC= 29%
			End of boring. Water was observed at 7 feet during drilling. Boring was sealed upon completion.			

CVT STANDARD 22539.23.MNT (LINO LAKES RED MAPLE LN) GPJ LOG A GNNIN06.GDT 10/24/23

# LOG OF BORING

CHOSEN VALLEY TESTING



PROJECT: 22539.23.MNT Design Phase Geotechnical Evaluation Red Maple Lane Street Improvements 6354 Red Maple Ln. Lino Lakes, Minnesota				BORING: <b>B-02</b>		
				LOCATION: See attached sketch.		
				DATE: 10/3/2023	SCALE: 1" = 3'	
Elev. 903.0	Depth 0.0	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
902.7	0.3		<b>3 INCHES BITUMINOUS</b>			
902.3	0.7		<b>6 INCHES AGGREGATE</b>			
		SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist, loose. (Glacial Outwash)			
				9		MC= 7.6%
				8		MC= 5%
				7		MC= 6.5%
				7		No sample recovered due to gravel or cobble obstruction.
891.5	11.5	SM	<b>SILTY SAND</b> grey, wet, loose. (Glacial Fluvium)		▽	MC= 23.4%
889.5	13.5			8		
		CL	<b>LEAN CLAY</b> grey, wet, medium. (Glacial Fluvium)			
888.1	14.9			7		
			End of boring. Water was observed at 11 feet during drilling. Boring was sealed upon completion.			MC= 32.4%

CVT STANDARD 22539.23.MNT (LINO LAKES RED MAPLE LN) GPJ LOG A GNNIN06.GDT 10/24/23

# LOG OF BORING

CHOSEN VALLEY TESTING



PROJECT: 22539.23.MNT Design Phase Geotechnical Evaluation Red Maple Lane Street Improvements 6354 Red Maple Ln. Lino Lakes, Minnesota				BORING: <b>B-03</b>		
				LOCATION: See attached sketch.		
				DATE: 10/3/2023	SCALE: 1" = 3'	
Elev.	Depth	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
899.0	0.0					
898.7	0.3		<b>3 INCHES BITUMINOUS</b>			
898.3	0.7		<b>6 INCHES AGGREGATE</b>			
897.2	1.8	SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, trace Gravel, brown, moist. (Glacial Outwash)			
		SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist to 7 feet then water bearing, loose to medium dense. (Glacial Outwash)	9		MC= 9.5%
				11		MC= 9.7%
				10	▽	MC= 17.4%
				7		MC= 23.6%
				10		MC= 31.5%
885.5	13.5	SC	<b>CLAYEY SAND</b> fine-to-medium grained, grey, wet, loose. (Glacial Fluvium)	5		MC= 16.7%
				7		MC= 14.9%
878.0	21.0		End of boring. Water was observed at 7 feet during drilling. Boring was sealed upon completion.			

CVT STANDARD 22539.23.MNT (LINO LAKES RED MAPLE LN) GPJ LOG A GNNIN06.GDT 10/24/23

# LOG OF BORING

CHOSEN VALLEY TESTING



<b>PROJECT:</b> 22539.23.MNT Design Phase Geotechnical Evaluation Red Maple Lane Street Improvements 6354 Red Maple Ln. Lino Lakes, Minnesota				<b>BORING:</b> <b>B-04</b>		
				<b>LOCATION:</b> See attached sketch.		
				<b>DATE:</b> 10/3/2023	<b>SCALE:</b> 1" = 3'	
Elev.	Depth	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
894.0	0.0					
893.5	0.5	OL	<b>TOPSOIL</b> Silty Sand, fine grained, trace Roots, brown, moist.			
892.5	1.5	SM	<b>SILTY SAND</b> fine grained, grey, moist.			
		SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist, loose. (Glacial Outwash)	9		MC= 13.6%
				7		MC= 17.8%
887.5	6.5	SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, grey, water bearing, medium dense. (Glacial Outwash)	11	▽	MC= 20.1%
				12		MC= 21.9%
884.5	9.5		End of boring. Water was observed at 7 feet during drilling. Boring was sealed upon completion.			

CVT STANDARD 22539.23.MNT (LINO LAKES RED MAPLE LN) GPJ LOG A GNNIN06.GDT 10/24/23

# UNIFIED SOIL CLASSIFICATION (ASTM D-2487/2488)

MATERIAL TYPES	CRITERIA FOR ASSIGNING SOIL GROUP NAMES			GROUP SYMBOL	SOIL GROUP NAMES & LEGEND	
COARSE-GRAINED SOILS >50% RETAINED ON NO. 200 SIEVE	GRAVELS  >50% OF COARSE FRACTION RETAINED ON NO 4. SIEVE	CLEAN GRAVELS <5% FINES	Cu>4 AND 1<Cc<3	GW	WELL-GRADED GRAVEL	
			Cu>4 AND 1>Cc>3	GP	POORLY-GRADED GRAVEL	
		GRAVELS WITH FINES >12% FINES	FINES CLASSIFY AS ML OR CL	GM	SILTY GRAVEL	
			FINES CLASSIFY AS CL OR CH	GC	CLAYEY GRAVEL	
	SANDS  >50% OF COARSE FRACTION PASSES ON NO 4. SIEVE	CLEAN SANDS <5% FINES	Cu>6 AND 1<Cc<3	SW	WELL-GRADED SAND	
			Cu>6 AND 1>Cc>3	SP	POORLY-GRADED SAND	
		SANDS AND FINES >12% FINES	FINES CLASSIFY AS ML OR CL	SM	SILTY SAND	
			FINES CLASSIFY AS CL OR CH	SC	CLAYEY SAND	
FINE-GRAINED SOILS >50% PASSES NO. 200 SIEVE	SILTS AND CLAYS  LIQUID LIMIT<50	INORGANIC	PI>7 AND PLOTS>"A" LINE	CL	LEAN CLAY	
			PI>4 AND PLOTS<"A" LINE	ML	SILT	
		ORGANIC	LL (oven dried)/LL (not dried)<0.75	OL	ORGANIC CLAY OR SILT	
	SILTS AND CLAYS  LIQUID LIMIT>50	INORGANIC	PI PLOTS >"A" LINE	CH	FAT CLAY	
			PI PLOTS <"A" LINE	MH	ELASTIC SILT	
		ORGANIC	LL (oven dried)/LL (not dried)<0.75	OH	ORGANIC CLAY OR SILT	
HIGHLY ORGANIC SOILS		PRIMARILY ORGANIC MATTER, DARK IN COLOR, AND ORGANIC ODOR		PT	PEAT	

## Relative Proportions of Sand and Gravel

TERM	PERCENT
Trace	< 15
With	15 - 29
Modifier	> 30

## Relative Proportions of Fines

TERM	PERCENT
Trace	< 5
With	5 - 12
Modifier	> 12

## Grain Size Terminology

TERM	SIZE
Boulder	< 12 in.
Cobble	3 in. - 12 in.
Gravel	#4 sieve to 3 in.
Sand	#200 sieve to #4 sieve
Silt or Clay	Passing #200 sieve

## SAMPLE TYPES



Hollow Stem



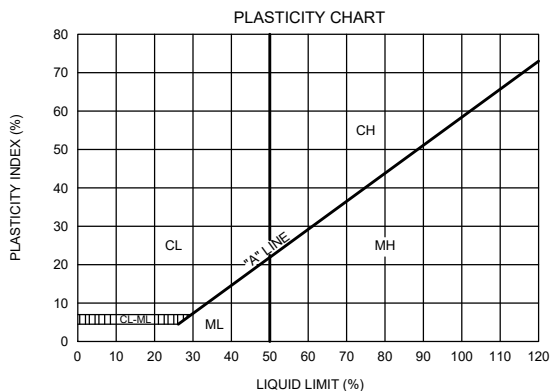
Standard Penetration Test

## TEST SYMBOLS

MC	-	MOISTURE CONTENT	LL	-	LIQUID LIMIT
OC	-	ORGANIC CONTENT	PI	-	PLASTISITY INDEX
CN	-	CONSOLIDATION	SW	-	SWELL TEST
DD	-	DRY DENSITY	UU	-	Unconsolidated Undrained triaxial
PP	-	POCKET PENETROMETER			
RV	-	R-VALUE			
SA	-	SIEVE ANALYSIS			
P200	-	% PASSING #200 SIEVE			



WATER LEVEL (WITH TIME OF MEASUREMENT)



## PENETRATION RESISTANCE (RECORDED AS BLOWS / 0.5 FT)

SAND & GRAVEL		SILT & CLAY		
RELATIVE DENSITY	BLOWS/FOOT*	CONSISTENCY	BLOWS/FOOT*	COMPRESSIVE STRENGTH (TSF)
VERY LOOSE	0 - 4	VERY SOFT	0 - 1	0 - 0.25
LOOSE	4 - 10	SOFT	2 - 3	0.25 - 0.50
MEDIUM DENSE	10 - 30	RATHER SOFT	4 - 5	0.50 - 1.0
DENSE	30 - 50	MEDIUM	6 - 8	
VERY DENSE	OVER 50	RATHER STIFF	9 - 12	1.0 - 2.0
		STIFF	13 - 16	
		VERY STIFF	17 - 30	2.0 - 4.0
		HARD	OVER 30	OVER 4.0

\* NUMBER OF BLOWS OF 140 LB HAMMER FALLING 30 INCHES TO DRIVE A 2 INCH O.D. (1-3/8 INCH I.D.) SPLIT-BARREL SAMPLER THE LAST 12 INCHES OF AN 18-INCH DRIVE (ASTM-1586 STANDARD PENETRATION TEST).

### Chosen Valley Testing

Job No. 16678.20.MNT

### LEGEND TO SOIL DESCRIPTIONS



**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6E**

**STAFF ORIGINATOR:** Diane Hankee, City Engineer

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-78, Accepting Feasibility Report and Calling Hearing on Improvement, Pine Haven

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

Staff is requesting City Council consideration to accept the feasibility report and calling for hearing on improvement for the 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project for Pine Haven.

**BACKGROUND**

On June 26, 2023 the City Council adopted a five year Street Reconstruction Plan that identified roadways that would be funded through Street Reconstruction Bonds. The 2024 Street Reconstruction Project included the Pine Haven Area encompassing 81<sup>st</sup> Street, Danube Street and Elbe Street. There are no assessments proposed for street reconstruction and associated stormwater management improvements.

On August 28, 2023 the City Council authorized a Feasibility Report for the 2024 Street Reconstruction and Municipal Sewer and Water Extension Project in the Pine Haven neighborhood. Considering the neighborhood was platted in the late 1970's, and the need for street reconstruction, the City is evaluating the extension of municipal water and sanitary sewer to serve the area. The Pine Haven neighborhood currently uses onsite private wells and septic systems.

The funding for the extension of municipal watermain and sanitary sewer would be through the City's Area & Unit Trunk Fund and special assessments.

Due to the timing of the Feasibility Report being completed the projects will likely be pushed to construction in 2025.

**RECOMMENDATION**

Staff is recommending approval of Resolution No. 24-78 Accepting the feasibility report and calling for hearing on improvement for the 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project for Pine Haven.

**ATTACHMENTS**

1. Resolution 24-78
2. Feasibility Report for Pine Haven

**CITY OF LINO LAKES  
RESOLUTION NO. 24-78**

**ACCEPTING FEASIBILITY REPORT AND CALLING PUBLIC HEARING FOR THE 2024 /  
2025 STREET RECONSTRUCTION AND MUNICIPAL SEWER AND WATER  
EXTENSION PROJECT FEASIBILITY REPORT, PINE HAVEN**

**WHEREAS**, pursuant to Resolution 23-89, adopted August 28, 2023, a feasibility report has been prepared by WSB LLC., with reference to the 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project Pine Haven; and

**WHEREAS**, this report was received by the council on June 10, 2024, and

**WHEREAS**, the report provides information that the proposed improvement is necessary, cost-effective, and feasible and it should best be completed in connection with street reconstruction, and the estimated cost of the improvement as recommended, and a description of the methodology used to calculate individual assessments for affected parcels has been included in the report.

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

- i. The council will consider the improvement 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project Pine Haven in accordance with the report and the assessment of abutting property for all or a portion of the cost of the improvement pursuant to Minnesota Statutes, Chapter 429 at an estimated total cost of the improvement of \$3,336,193.
- ii. A public hearing shall be held on such proposed improvement on the 22<sup>nd</sup> day of July, 2024 , in the council chambers of the city hall at 6:30 p.m. and the clerk shall give mailed and published notice of such hearing and improvement as required by law.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk





## FEASIBILITY REPORT

### 2024 / 2025 STREET RECONSTRUCTION AND MUNICIPAL SEWER AND WATER EXTENSION PROJECT PINE HAVEN

CITY OF LINO LAKES | ANOKA COUNTY | MINNESOTA

June 10, 2024

Prepared for:

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

WSB PROJECT NO. 023620-000



June 10, 2024

Honorable Mayor and City Council  
City of Lino Lakes  
600 Town Center Parkway  
Lino Lakes, MN 55014

Re: 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project  
Pine Haven  
Feasibility Report  
City of Lino Lakes, MN  
WSB Project No. 023620-000

Dear Honorable Mayor and City Council Members:

The City of Lino Lakes is evaluating the extension of municipal sewer and water to the Pine Haven neighborhood which is located on: 81<sup>st</sup> Street, Danube Street, and Elbe Street. Transmitted herewith for your review is the Feasibility Study.

Please feel free to contact me with any questions at 651-982-2430 or dhankee@linolakes.us.

Sincerely,

WSB

A handwritten signature in black ink that reads "Diane Hankee".

Diane Hankee, PE  
City Engineer

Attachments

cc: Veronica Kubicek, WSB

kkp



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Letter of Introduction

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Appendix A

Figures

Project Location Map

Pine Haven Proposed Sanitary Sewer and Watermain Extension

Pine Haven Proposed Storm Sewer and Pond Location

Pine Haven Street Typical Section

Feasibility Report

2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project Pine Haven

City of Lino Lakes, MN

WSB Project No. 023620-000



## Appendix B

Pine Haven Opinion of Probable Cost

## Appendix C

Preliminary Assessment Map

Preliminary Assessment Roll

## Appendix D

Municipal Utility Unit Cost Estimates

## Appendix E

Design Phase Geotechnical Evaluation (November 2023)



## Certification Sheet

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.

Veronica Kubicek, PE

-----  
Date: June 10, 2024      Lic. No. 57270

Quality Control Review Completed By:

Diane Hanke, PE

-----  
Date: Date: June 10, 2024      Lic. No. 43338



## 1. Executive Summary

The City's 2024-2027 Street Reconstruction Plan incorporates multiple roadway improvements, some of which include the Pine Haven neighborhood. The Pine Haven neighborhood for the purpose of this study includes 81st Street, Danube Street, and Elbe Street. The street reconstruction and drainage improvements are planned to be funded through Street Reconstruction Bonds. There are no proposed assessments associated with the roadway and drainage improvements. The City's pavement management plan identifies these roadways to be in poor condition and recommends reconstruction. The estimated cost of the street and drainage improvements in the Pine Haven neighborhood is \$1,767,338. An exhibit illustrating the Pine Haven project location is shown in **Appendix A**.

Considering the age of the neighborhood, platted in 1976, and the need for street reconstruction, the City is evaluating the extension of municipal water and sanitary sewer to serve the area. Currently this neighborhood is served by onsite septic systems and private wells. Funding for sanitary sewer and water extension to serve the neighborhood would be through assessments to the benefitting properties, and Area & Unit Trunk Funds. The estimated cost of sanitary sewer and water system improvements is \$1,568,855.

The cost opinion includes a 10% construction contingency and 20% for indirect costs. The project is proposed to be constructed in either 2024 or 2025 pending permitting timelines. This project is feasible, necessary, and cost effective from an engineering standpoint and should be constructed as proposed herein.



## 2. Introduction

The City of Lino Lakes is completing this Feasibility Study for the extension of municipal sewer and water to the Pine Haven neighborhood which is located on 81<sup>st</sup> Street, Danube Street, and Elbe Street.

### 2.1 Authorization

On August 28, 2023, the City Council of Lino Lakes approved Resolution 23-89 authorizing the preparation of a feasibility study for the extension of sanitary sewer and water systems to the Pine Haven neighborhood which includes 81<sup>st</sup> Street, Danube Street, and Elbe Street.

### 2.2 Scope

The City of Lino Lakes plans to reconstruct 81<sup>st</sup> Street, Danube Street, and Elbe Street as part of a larger roadway improvement project, the project location map can be found in **Appendix A**. The most cost-effective time to consider extending municipal utilities is in coordination with roadway reconstruction. Thus, the City is evaluating the feasibility of extending municipal sanitary sewer and water systems to the Pine Haven neighborhood. This includes the three addresses located on the easterly side of Lake Drive: 8060, 8066, and 8074 in addition to those with 81<sup>st</sup> Street, Danube Street, and Elbe Street addresses, 30 properties in total.

### 2.3 Data Available

Information and materials used in preparation of this report include the following:

- City of Lino Lakes Record Drawings
- City of Lino Lakes Property files
- City of Lino Lakes Charter, updated January 13, 2014
- Design Phase Geotechnical Evaluations, dated November 4, 2023
- Rice Creek Watershed District Rules
- Minnesota Department of Water Resources Well Index
- Anoka County Property Data
- Field Observations of the Area and Discussions with City Staff
- Public Input and Participation



### 3. Existing Conditions

#### 3.1. Streets

The roadway condition of 81<sup>st</sup> Street, Danube Street, and Elbe Street includes various severities of distress including delamination and potholes, minor alligator, block, transverse, and longitudinal cracking, along with a few localized drainage issues. The roadway is approximately 47 years old is generally 30 feet wide and has rolled bituminous curb that has diminished over time. Danube Street is a cul-du-sac that has a 46 foot wide radius, which is the City's standard. 81<sup>st</sup> Street, Danube Street, and Elbe Street are within a 60-foot wide right of way. The total length of roadway improvements for the streets in the Pine Haven Neighborhood included with this project is approximately 0.42 miles.

2024 Street Reconstruction Project Existing Conditions				
Street Segment	From	To	Length	Existing Width
81st Street	Lake Drive	Elbe Street	700'	30'
Danube Street	81st Street	Cul-de-Sac	500'	30'
Elbe Street	Highway 14	Dead End	965'	30'

#### 3.2. Drainage

There are 2 main drainage areas in the Pine Haven neighborhood and the project encompasses 19 acres of land. Street runoff flows along the sides of the pavement and into the grass and low areas or is collected by the existing storm sewer drains at the southerly end of Danube Street or Elbe Street. There is an existing 20 foot wide drainage and utility easement between 8016 and 8020 Danube Street and 897 and 915 Main Street. Within the easement is the existing storm sewer system. The storm system conveys water from the southerly end of Danube Street and outlets /connects to storm sewer system in Main Street. Similarly the existing storm sewer system conveys water to from Elbe Street into the Main Street system. The Main Street system is Anoka's system.

#### 3.3. Utilities

##### 3.3.1. Sanitary Sewer

The properties along 81<sup>st</sup> Street, Danube Street, and Elbe Street are served by onsite septic systems. Some of the septic systems are drain fields while others are mound systems. There is an existing 15-inch diameter PVC sanitary sewer mainline that runs along the easterly side of Lake Drive, from the intersection of Main Street to approximately 600-feet northeast, with the as-built dated 2013. There are 2 of the 30 onsite septic systems that have been replaced within the last 10 years. The majority of septic systems appear to be installed at the same time the home was constructed. Septic systems installed around this time typically have a 35 to 40 year lifespan.

##### 3.3.2. Watermain

The 81<sup>st</sup> Street, Danube Street, and Elbe Street properties are served by private wells. There is an existing 12-inch diameter DIP watermain that is parallel to the existing sanitary sewer trunk line and runs along the easterly side of Lake Drive, from the intersection of Main Street to approximately 600-feet northeast, with the as-built dated 2013. Existing wells are typically





between 60 to 272 feet deep. Wells were installed at the time these houses were built. Wells have an average life span of 50 years.

## 4. Proposed Improvements

### 4.1 Streets

The City will reconstruct 81<sup>st</sup> Street and Elbe Street back to their existing width of 30 feet wide (front of curb to front of curb) and install concrete curb and gutter. Danube will be reconstructed to 28 feet wide (back of curb to back of curb). Due to the nature of the existing rolled bituminous curb, the new concrete curb and gutter will change the perception of the road width. The road section will consist of 4 ½ inches of bituminous on top of 8 inches of class 5 aggregate base. The subgrade will be evaluated through the design process. The City may incorporate reclamation into the project. Surmountable curb and gutter is proposed for the entire Pine Haven neighborhood, and will be lowered at the driveways. A proposed typical section can be found in Appendix A.

The City has had discussions with Anoka County and the property owner of 8174 Lake Drive regarding the possible re-alignment of 81<sup>st</sup> Street and Diane Street to be one intersection. The City will continue to evaluate this option.

### 4.2 Drainage

The City has completed a preliminary stormwater management design that will replace and expand the existing drainage systems. The design is in conformance with the City's Stormwater Management Ordinance and Rice Creek Watershed District (RCWD) Rules. The area planned for a new stormwater management facility is within the 81<sup>st</sup> Street right of way as it extends undeveloped to the east. There is a second area planned for a stormwater management facility, east of property address 8010 Elbe Street. The City has been coordinating this option with the property owner to consider a drainage and utility easement.

The preliminary storm sewer design is proposed to consist of typically 12 inch to 15 inch diameter Reinforced Concrete Pipe (RCP). At the time of this report, the storm system is planned to convey water to the pond on the easterly end of 81<sup>st</sup> Street as well as to the east of property address 8010 Elbe Street, both of which will outlet to the easterly wetland. The preliminary storm pipe locations and pond outline can be seen in **Appendix A**. The City will be required to obtain a permit from Rice Creek Watershed District and the Minnesota Pollution Control Agency (MPCA).

### 4.3 Utilities

#### 4.3.1 Sanitary Sewer

An 15-inch diameter PVC sanitary sewer will be extended northeast along Lake Drive and east along 81<sup>st</sup> Street. The sanitary sewer along Lake Drive and 81<sup>st</sup> Street is trunk sanitary sewer and will serve additional properties in the future. The installation of the sewer line along Lake Drive may require the reconstruction of the shoulder. This will continue to be coordinated with Anoka County, cost for this has not been included at this time.

An 8-inch diameter PVC sanitary sewer will be extended south along Danube Street and Elbe Street to serve the Pine Haven neighborhood, as shown in **Appendix A**. Four-inch diameter PVC services would be extended from the 8-inch PVC mainline sewer to the property lines.



### 4.3.2 Water Service

Twelve-inch diameter DIP watermain will be extended northeast along Lake Drive and east along 81<sup>st</sup> Street. The watermain along Lake Drive and 81<sup>st</sup> Street is trunk watermain and will serve additional properties in the future.

An 8-inch diameter DIP municipal water will be extended south along Danube Street and Elbe Street to serve the Pine Haven neighborhood, as shown in **Appendix A**. The City will terminate the watermain at the cul-de-sac for Danube Street and at the south end of Elbe Street. Fire hydrants will be installed per City specifications. One inch diameter copper services would be extended to the property lines.

## 5. Financing

### 5.1 Opinion of Probable Cost

A detailed opinion of probable cost is included in **Appendix B** of this report. The opinion of probable cost is based on projected construction costs for 2024 through 2025 and includes a 10% construction contingency and 20% indirect costs. The indirect costs include engineering, legal, and administrative costs associated with the project. The project costs are summarized as follows:

2024 / 2025 Street and Utility Improvement Project Opinion of Probable Cost	
Breakout	Probable Cost
Street and Storm	\$1,767,338
Sanitary Sewer	\$754,692
Watermain	\$814,163
<b>Total Project</b>	<b>\$3,336,193</b>

### 5.2 Funding

The street and storm water infrastructure improvements are proposed to be funded by the issuance of Street Reconstruction Bonds, repaid by a property tax levy. There are no proposed assessments associated with the roadway and drainage improvements.

Funding of the extension of municipal watermain and sanitary sewer improvements is proposed to be provided by the City's Area & Unit Trunk Fund and special assessments.

2024 / 2025 Street and Utility Improvement Project Funding Overview				
Breakout	Street Reconstruction Bond	Area & Unit Trunk Fund	Assessment	Total
Street and Storm	\$1,767,338			\$1,767,338
Sanitary Sewer		\$538,692	\$216,000	\$754,692
Watermain		\$550,163	\$264,000	\$814,163
<b>Totals</b>	<b>\$1,767,338</b>	<b>\$1,088,855</b>	<b>\$480,000</b>	<b>\$3,336,193</b>



In the table above, the total sewer and water infrastructure cost is \$1,568,855 of which \$510,365 is attributable to trunk oversizing. Generally, oversizing is calculated by the difference in cost between a regular main and an oversized main. There are other factors considered such as additional depth and difference in materials.

The remaining amount to be funded through special assessments is \$1,058,490. This equates to \$35,283 per unit/lot. The City consulted with an independent appraiser to conduct a special benefit analysis of the proposed sewer and water extensions. The analysis supported an assessment amount of \$16,000 per unit/lot. This would total \$480,000 from special assessments to benefiting properties. A Preliminary Assessment Role and corresponding map is include in **Appendix C**.

This would result in a funding gap of \$19,283 per unit/lot which totals \$578,490. The City could consider funding the gap through the Area & Unit Trunk Fund. The Area & Unit Trunk Fund would be reimbursed through a special project specific trunk connection fee.

All properties when connecting to municipal sewer and water services pay a standard trunk connection fee in the amount of \$7,429 per unit/lot (adjusted annually). The funding gap of \$19,283 per unit/lot minus the standard trunk connection fee in the amount of \$7,429 per unit/lot equals \$11,854 per unit/lot. A special project fee would be established to include the base fee plus 50% of the funding gap on a per lot basis. Based on this scenario property owners would pay an additional connection fee of \$5,927 upon hook up for a total connection fee of \$13,356. The City's Area & Unit Trunk Fund would fund the balance of the funding gap as outlined below:

2024 / 2025 Street and Utility Improvement Project Proposed Detailed Funding					
	Area & Unit Trunk Fund				Total
	City Funds		Property Owner Connection Fees		
	Oversizing	Additional Match Costs	Additional Match Connection	Standard Connection Fee	
Sanitary Sewer	\$278,982	\$79,410	\$79,410	\$100,890	\$538,692
Watermain	\$231,383	\$98,400	\$98,400	\$121,980	\$550,163
Total	\$510,365	\$177,810	\$177,810	\$222,870	\$1,088,855

Preliminary assessments are calculated on a per unit basis for benefitting parcels along the streets within the project area. Benefitting parcels would be assessed over a period of 15 years, collected with property taxes, at an interest rate set at 2% above the City's borrowing rate. Last year's interest rate was 5%. At a 5% rate over 15 years, the assessments would be \$1,542/year or \$129 per month.

The City also provides for the trunk connections fees to be specially assessed at the time of connection.

A compilation of connection cost and assessments per property is outlined in **Appendix D**.



## 6. Project Schedule

The proposed schedule for this improvement is as follows:

Task Number	Task Description	Completion Date
1	Accept Feasibility and Order Public Hearing	June 10, 2024
2	Public Hearing	July 22, 2024
3	60 days of no action of the City Council Ends	September 20, 2024
4	Authorize Preparation of the Plans and Specifications	October 14, 2024
5	Authorize the Ad for Bid	December 9, 2024
6	Award a Construction Contract	March / April 2025
7	Start Construction	Spring 2025
8	Complete Construction	Fall 2025

## 7. Feasibility and Recommendation

The 2024 / 2025 Street Reconstruction and Municipal Sewer and Water Extension Project Pine Haven includes roadway, drainage, sanitary sewer and water system improvements and appurtenant work. The total project costs are estimated to be \$3,336,193.

Based on our analysis and data presented, the proposed project is feasible, necessary, and cost effective from an engineering standpoint. We recommend reconstruction/construction of the proposed improvements as detailed in this report and as determined financially feasible by the City Council.



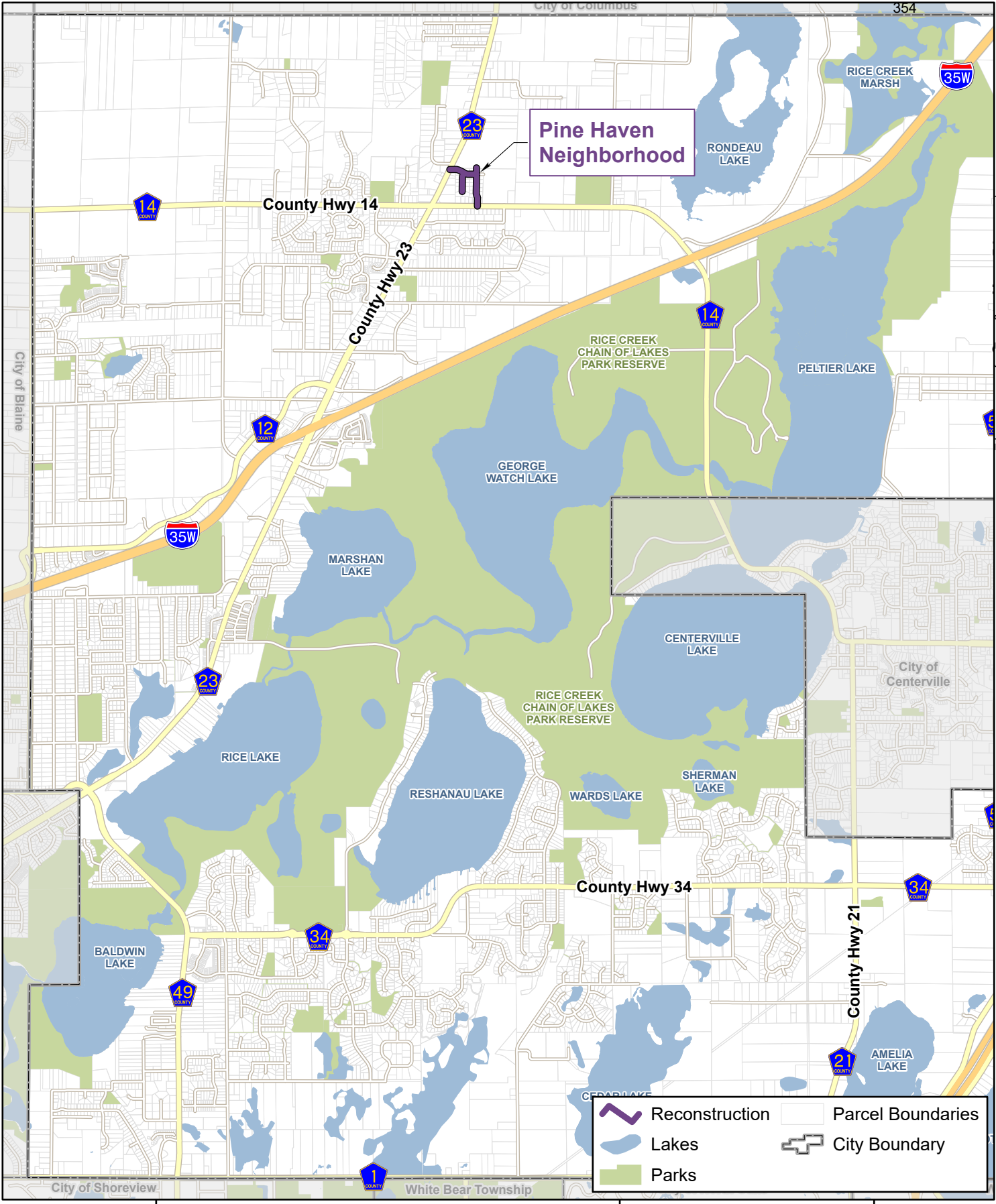
## Appendix A

### Pine Haven Project Location

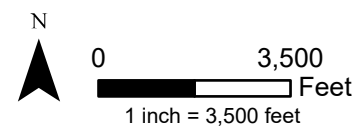
### Pine Haven Proposed Sanitary Sewer and Watermain Extension

### Pine Haven Proposed Storm Sewer and Pond Location

### Pine Haven Street Typical Section



**Project Location Map**  
City of Lino Lakes, Minnesota







Street Reconstruct Project Location

**Proposed Sanitary Sewer**

- Manholes
- Services (4" PVC)
- Gravity Mains (PVC)

**Proposed Water**

- Hydrants
- Water Mains (DIP)
- Services (1" Copper)

**Proposed Storm Sewer**

- Catch Basin
- Gravity Mains

**Existing Sanitary Sewer**

- Sewer Manholes
- Sewer Gravity Mains
- Septic Systems

**Existing Water**

- Water System Valves
- Water Hydrants
- Watermain
- Wells

**Existing Storm Sewer**

- Storm Discharge Points
- Storm Inlets
- Storm Manholes
- Active Gravity Mains





Street Reconstruct Project Location

**Proposed Storm Sewer**

- Catch Basin
- Outlet (FES)
- Gravity Mains
- BMP Grading

**Proposed Sanitary Sewer**

- Manholes
- Services (4" PVC)
- Gravity Mains (PVC)

**Proposed Water**

- Hydrants
- Water Mains (DIP)
- Services (1" Copper)

**Existing Sanitary Sewer**

- Sewer Manholes
- Sewer Gravity Mains
- Septic Systems

**Existing Water**

- Water System Valves
- Water Hydrants
- Watermain
- Wells

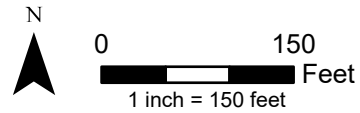
**Existing Storm Sewer**

- Storm Discharge Points
- Storm Inlets
- Storm Manholes
- Active Gravity Mains

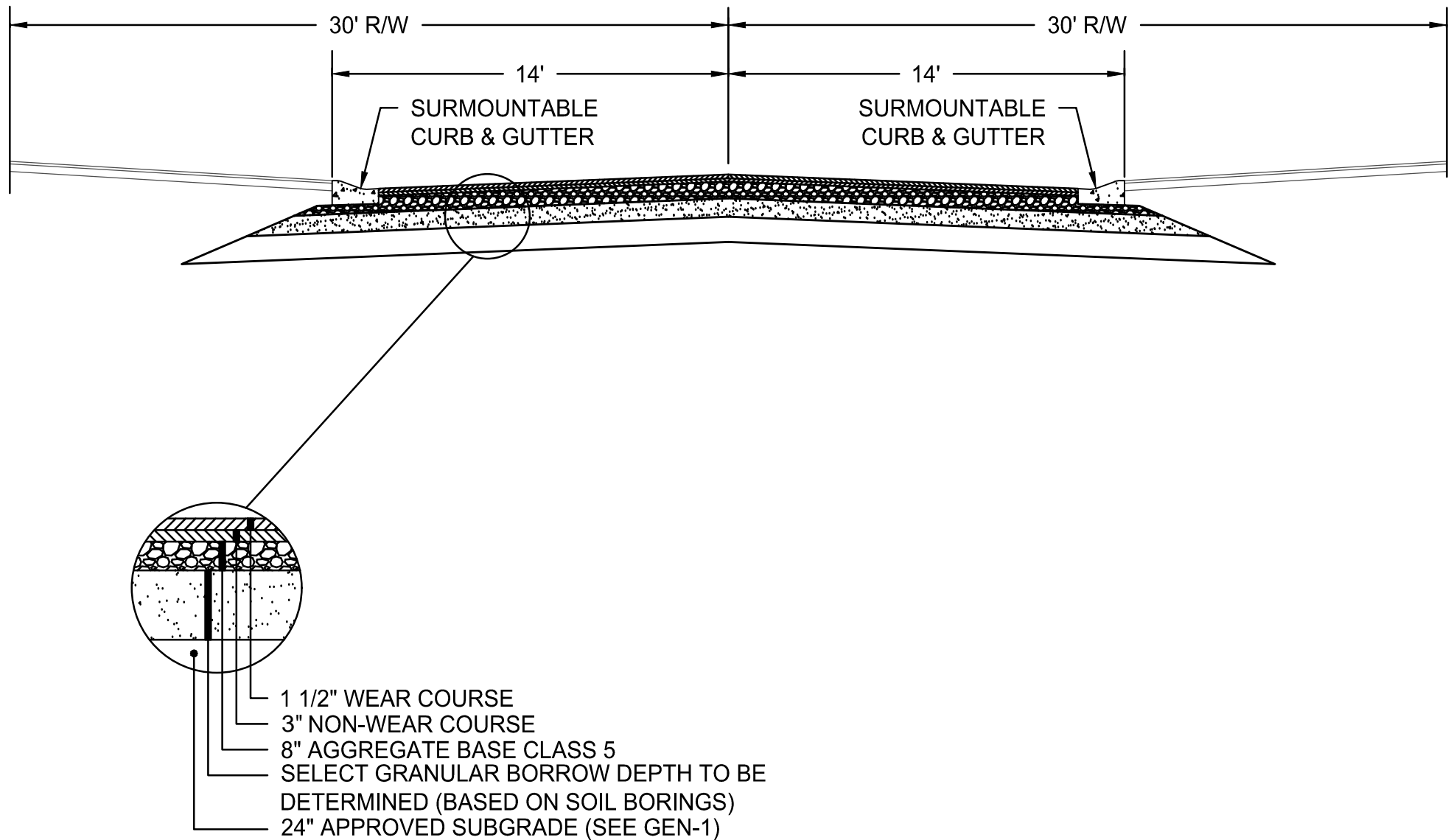


**Proposed Storm Sewer Extension**

Pine Haven Neighborhood  
81st St, Danube St, Elbe St, Lino Lakes, MN









## Appendix B

### Pine Haven Opinion of Probable Cost

OPINION OF PROBABLE COST							Design By: EKM Checked By: VCK Date: 5/31/2024							
WSB Project: 2024 STREET IMPROVEMENT PROJECT Project Location: LINO LAKES, MN WSB Project No:							Design By: KJG Checked By: DLH Date: 5/31/2024		PAVEMENT MANAGEMENT FUND		TRUNK WATER FUND		TRUNK SEWER FUND	
							FUNDING SOURCE		FUNDING SOURCE		FUNDING SOURCE		FUNDING SOURCE	
Item No.	MnDOT Specification No.	Description	Unit	Estimated Total Quantity	Estimated Unit Price	Estimated Total Cost	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST
A. SURFACE IMPROVEMENTS														
1	2021.501	MOBILIZATION	LS	1	\$ 63,757.00	\$ 63,757.00	1	\$ 63,757.00		\$ -		\$ -		\$ -
2	2101.501	CLEARING & GRUBBING	LS	1	\$ 25,000.00	\$ 25,000.00	1	\$ 25,000.00		\$ -		\$ -		\$ -
3	2104.502	REMOVE SIGN	EACH	10	\$ 150.00	\$ 1,500.00	10	\$ 1,500.00		\$ -		\$ -		\$ -
4	2104.502	REMOVE MAIL BOX SUPPORT	EACH	27	\$ 100.00	\$ 2,700.00	27	\$ 2,700.00		\$ -		\$ -		\$ -
5	2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	L F	110	\$ 10.00	\$ 1,100.00	110	\$ 1,100.00		\$ -		\$ -		\$ -
6	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	492	\$ 8.00	\$ 3,936.00	492	\$ 3,936.00		\$ -		\$ -		\$ -
7	2104.503	REMOVE CURB & GUTTER	L F	220	\$ 12.00	\$ 2,640.00	220	\$ 2,640.00		\$ -		\$ -		\$ -
8	2104.503	REMOVE BITUMINOUS CURB	L F	3960	\$ 5.00	\$ 19,800.00	3960	\$ 19,800.00		\$ -		\$ -		\$ -
9	2104.503	SALVAGE FENCE	L F	100	\$ 150.00	\$ 15,000.00	100	\$ 15,000.00		\$ -		\$ -		\$ -
10	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	200	\$ 11.00	\$ 2,200.00	200	\$ 2,200.00		\$ -		\$ -		\$ -
11	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	670	\$ 9.00	\$ 6,030.00	670	\$ 6,030.00		\$ -		\$ -		\$ -
12	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	7500	\$ 9.00	\$ 67,500.00	7500	\$ 67,500.00		\$ -		\$ -		\$ -
13	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	LS	1	\$ 5,000.00	\$ 5,000.00	1	\$ 5,000.00		\$ -		\$ -		\$ -
14	2105.504	GEOTEXTILE FABRIC TYPE 5	S Y	9350	\$ 3.00	\$ 28,050.00	9350	\$ 28,050.00		\$ -		\$ -		\$ -
15	2105.601	DEWATERING	LS	1	\$ 10,000.00	\$ 10,000.00	1	\$ 10,000.00		\$ -		\$ -		\$ -
16	2105.601	SITE GRADING	LS	1	\$ 7,500.00	\$ 7,500.00	1	\$ 7,500.00		\$ -		\$ -		\$ -
17	2106.507	EXCAVATION - COMMON	C Y	2650	\$ 15.00	\$ 39,750.00	2650	\$ 39,750.00		\$ -		\$ -		\$ -
18	2106.507	EXCAVATION - SUBGRADE	C Y	5310	\$ 24.00	\$ 127,440.00	5310	\$ 127,440.00		\$ -		\$ -		\$ -
19	2106.507	EXCAVATION - CHANNEL AND POND	C Y	1500	\$ 45.00	\$ 67,500.00	1500	\$ 67,500.00		\$ -		\$ -		\$ -
20	2106.507	SELECT GRANULAR EMBANKMENT (CV)	C Y	5310	\$ 24.00	\$ 127,440.00	5310	\$ 127,440.00		\$ -		\$ -		\$ -
21	2106.507	COMMON EMBANKMENT (CV)	C Y	270	\$ 22.00	\$ 5,940.00	270	\$ 5,940.00		\$ -		\$ -		\$ -
22	2112.519	SUBGRADE PREPARATION	RDST	20	\$ 250.00	\$ 5,000.00	20	\$ 5,000.00		\$ -		\$ -		\$ -
23	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	75	\$ 150.00	\$ 11,250.00	75	\$ 11,250.00		\$ -		\$ -		\$ -
24	2130.523	WATER	MGAL	50	\$ 100.00	\$ 5,000.00	50	\$ 5,000.00		\$ -		\$ -		\$ -
25	2123.61	UTILITY CREW	HOUR	10	\$ 500.00	\$ 5,000.00	10	\$ 5,000.00		\$ -		\$ -		\$ -
26	2211.507	AGGREGATE BASE (CV) CLASS 5	C Y	1770	\$ 32.00	\$ 56,640.00	1770	\$ 56,640.00		\$ -		\$ -		\$ -
27	2331.603	JOINT ADHESIVE	L F	4460	\$ 1.00	\$ 4,460.00	4460	\$ 4,460.00		\$ -		\$ -		\$ -
28	2357.506	BITUMINOUS MATERIAL FOR TACK COAT	GAL	370	\$ 3.50	\$ 1,295.00	370	\$ 1,295.00		\$ -		\$ -		\$ -
29	2360.504	TYPE SP 9.5 WEAR CRS MIX(2.C)3.0" THICK	S Y	670	\$ 37.00	\$ 24,790.00	670	\$ 24,790.00		\$ -		\$ -		\$ -
30	2360.509	TYPE SP 9.5 WEARING COURSE MIX (2.C)	TON	640	\$ 82.00	\$ 52,480.00	640	\$ 52,480.00		\$ -		\$ -		\$ -
31	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (2.C)	TON	1270	\$ 85.00	\$ 107,950.00	1270	\$ 107,950.00		\$ -		\$ -		\$ -
32	2501.502	21" RC PIPE APRON	EACH	1	\$ 2,000.00	\$ 2,000.00	1	\$ 2,000.00		\$ -		\$ -		\$ -
33	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	1000	\$ 75.00	\$ 75,000.00	1000	\$ 75,000.00		\$ -		\$ -		\$ -
34	2503.503	18" RC PIPE SEWER DES 3006 CL V	L F	610	\$ 88.00	\$ 53,680.00	610	\$ 53,680.00		\$ -		\$ -		\$ -
35	2503.503	21" RC PIPE SEWER DES 3006 CL III	L F	120	\$ 92.00	\$ 11,040.00	120	\$ 11,040.00		\$ -		\$ -		\$ -
36	2504.602	IRRIGATION SYSTEM REPAIR	EACH	10	\$ 500.00	\$ 5,000.00	10	\$ 5,000.00		\$ -		\$ -		\$ -
37	2505.601	UTILITY COORDINATION	LS	1	\$ 2,500.00	\$ 2,500.00	1	\$ 2,500.00		\$ -		\$ -		\$ -
38	2506.502	CONST DRAINAGE STRUCTURE DESIGN SPECIAL	EACH	11	\$ 2,100.00	\$ 23,100.00	11	\$ 23,100.00		\$ -		\$ -		\$ -
39	2506.502	CONST DRAINAGE STRUCTURE DES 48-4020	EACH	11	\$ 2,100.00	\$ 23,100.00	11	\$ 23,100.00		\$ -		\$ -		\$ -
40	2506.502	ADJUST FRAME & RING CASTING	EACH	3	\$ 600.00	\$ 1,800.00	3	\$ 1,800.00		\$ -		\$ -		\$ -
41	2511.507	RANDOM RIPRAP CLASS III	C Y	10	\$ 80.00	\$ 800.00	10	\$ 800.00		\$ -		\$ -		\$ -
42	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	4460	\$ 28.00	\$ 124,880.00	4460	\$ 124,880.00		\$ -		\$ -		\$ -
43	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	200	\$ 90.00	\$ 18,000.00	200	\$ 18,000.00		\$ -		\$ -		\$ -
44	2540.602	MAIL BOX	EACH	27	\$ 100.00	\$ 2,700.00	27	\$ 2,700.00		\$ -		\$ -		\$ -
45	2540.602	MAIL BOX SUPPORT	EACH	27	\$ 150.00	\$ 4,050.00	27	\$ 4,050.00		\$ -		\$ -		\$ -
46	2540.602	TEMPORARY MAIL BOX	EACH	27	\$ 150.00	\$ 4,050.00	27	\$ 4,050.00		\$ -		\$ -		\$ -
47	2557.602	REPAIR DOG FENCE	EACH	10	\$ 500.00	\$ 5,000.00	10	\$ 5,000.00		\$ -		\$ -		\$ -
48	2557.603	INSTALL FENCE	L F	100	\$ 150.00	\$ 15,000.00	100	\$ 15,000.00		\$ -		\$ -		\$ -
49	2563.601	TRAFFIC CONTROL	LS	1	\$ 12,000.00	\$ 12,000.00	1	\$ 12,000.00		\$ -		\$ -		\$ -
50	2564.602	INSTALL SIGN	EACH	10	\$ 150.00	\$ 1,500.00	10	\$ 1,500.00		\$ -		\$ -		\$ -
51	2573.501	STABILIZED CONSTRUCTION EXIT	LS	1	\$ 1,500.00	\$ 1,500.00	1	\$ 1,500.00		\$ -		\$ -		\$ -
52	2573.502	STORM DRAIN INLET PROTECTION	EACH	3	\$ 150.00	\$ 450.00	3	\$ 450.00		\$ -		\$ -		\$ -
53	2573.503	SILT FENCE, TYPE MS	L F	1050	\$ 4.00	\$ 4,200.00	1050	\$ 4,200.00		\$ -		\$ -		\$ -
54	2573.503	SEDIMENT CONTROL LOG TYPE WOOD FIBER	L F	1050	\$ 3.00	\$ 3,150.00	1050	\$ 3,150.00		\$ -		\$ -		\$ -
55	2574.507	COMMON TOPSOIL BORROW	C Y	720	\$ 38.00	\$ 27,360.00	720	\$ 27,360.00		\$ -		\$ -		\$ -
56	2574.508	FERTILIZER TYPE 3	L B	160	\$ 4.00	\$ 640.00	160	\$ 640.00		\$ -		\$ -		\$ -
57	2574.508	FERTILIZER TYPE 4	L B	3	\$ 4.00	\$ 30.00	3	\$ 30.00		\$ -		\$ -		\$ -
58	2575.504	SODDING TYPE LAWN	S Y	3960	\$ 10.00	\$ 11,880.00	3960	\$ 11,880.00		\$ -		\$ -		\$ -
59	2575.504	ROLLED EROSION PREVENTION CATEGORY 25	S Y	130	\$ 3.00	\$ 390.00	130	\$ 390.00		\$ -		\$ -		\$ -
60	2575.505	SEEDING	ACRE	0.03	\$ 2,000.00	\$ 60.00	0.03	\$ 60.00		\$ -		\$ -		\$ -
61	2575.508	SEED MIXTURE 33-261	L B	1	\$ 25.00	\$ 25.00	1	\$ 25.00		\$ -		\$ -		\$ -
62	2575.508	HYDRAULIC MULCH MATRIX	L B	60	\$ 6.00	\$ 360.00	60	\$ 360.00		\$ -		\$ -		\$ -
CONSTRUCTION TOTAL							\$ 1,338,893.00	\$ 1,338,893.00	\$ -	\$ -		\$ -		\$ -
CONTINGENCY TOTAL (10%)							\$ 133,889.00	\$ 133,889.00	\$ -	\$ -		\$ -		\$ -
SUBTOTAL							\$ 1,472,782.00	\$ 1,472,782.00	\$ -	\$ -		\$ -		\$ -
INDIRECT COST TOTAL (20%)							\$ 294,556.00	\$ 294,556.00	\$ -	\$ -		\$ -		\$ -
TOTAL							\$ 1,767,338.00	\$ 1,767,338.00	\$ -	\$ -		\$ -		\$ -

							WATERMAIN ASSESSMENT		TRUNK WATER FUND		TRUNK SEWER FUND	
							FUNDING SOURCE		FUNDING SOURCE		FUNDING SOURCE	
Item No.	MnDOT Specification No.	Description	Unit	Estimated Total Quantity	Estimated Unit Price	Estimated Total Cost	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST
<b>C. WATERMAIN IMPROVEMENTS</b>												
75	2123.610	UTILITY CREW	HOURL	12	\$ 750.00	\$ 9,000.00		\$ -	12.0	\$ 9,000.00		\$ -
76	2104.502	REMOVE GATE VALVE	EACH	1	\$ 75.00	\$ 75.00		\$ -	1.0	\$ 75.00		\$ -
77	2104.502	REMOVE HYDRANT	EACH	1	\$ 125.00	\$ 125.00		\$ -	1.0	\$ 125.00		\$ -
78	2504.602	CONNECT TO EXISTING WATER MAIN	EACH	1	\$ 2,500.00	\$ 2,500.00		\$ -	1.0	\$ 2,500.00		\$ -
79	2504.602	HYDRANT ASSEMBLY	EACH	13	\$ 10,000.00	\$ 130,000.00	6	\$ 60,000.00	7.0	\$ 70,000.00		\$ -
80	2504.602	1" CORPORATION STOP	EACH	30	\$ 250.00	\$ 7,500.00	30	\$ 7,500.00		\$ -		\$ -
81	2504.602	8" GATE VALVE & BOX	EACH	8	\$ 2,250.00	\$ 18,000.00	8	\$ 18,000.00		\$ -		\$ -
82	2504.602	12" GATE VALVE & BOX **	EACH	2	\$ 5,750.00	\$ 11,500.00		\$ -	2.0	\$ 11,500.00		\$ -
83	2504.602	1" CURB STOP & BOX	EACH	30	\$ 360.00	\$ 10,800.00	30	\$ 10,800.00		\$ -		\$ -
84	2504.603	1" TYPE K COPPER PIPE	L F	1020	\$ 50.00	\$ 51,000.00	1020	\$ 51,000.00		\$ -		\$ -
85	2504.603	8" WATERMAIN DUCTILE IRON CL 52	L F	2865	\$ 95.00	\$ 272,175.00	2865	\$ 272,175.00		\$ -		\$ -
86	2504.603	12" WATERMAIN DUCTILE IRON CL 52 **	L F	1515	\$ 50.00	\$ 75,750.00		\$ -	1515.0	\$ 75,750.00		\$ -
87	2504.603	ANODE BAGS	EACH	13	\$ 120.00	\$ 1,560.00	6	\$ 720.00	7.0	\$ 840.00		\$ -
88	2504.604	4" POLYSTYRENE INSULATION	S Y	25	\$ 50.00	\$ 1,250.00	15	\$ 750.00	10.0	\$ 500.00		\$ -
89	2504.608	DUCTILE IRON FITTINGS	LB	1278	\$ 20.00	\$ 25,560.00	1028	\$ 20,560.00	250.0	\$ 5,000.00		\$ -
CONSTRUCTION TOTAL								\$ 441,505.00		\$ 175,290.00		\$ -
CONTINGENCY TOTAL (10%)								\$ 44,151.00		\$ 17,529.00		\$ -
SUBTOTAL								\$ 485,656.00		\$ 192,819.00		\$ -
INDIRECT COST TOTAL (20%)								\$ 97,131.00		\$ 38,564.00		\$ -
TOTAL								\$ 582,787.00		\$ 231,383.00		\$ -

							SANITARY SEWER ASSESSMENT		TRUNK WATER FUND		TRUNK SEWER FUND	
							FUNDING SOURCE		FUNDING SOURCE		FUNDING SOURCE	
Item No.	MnDOT Specification No.	Description	Unit	Estimated Total Quantity	Estimated Unit Price	Estimated Total Cost	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST	ESTIMATED QUANTITY	ESTIMATED COST
<b>B. SANITARY SEWER IMPROVEMENTS</b>												
63	2106.601	DEWATERING	LS	1	\$ 45,000.00	\$ 45,000.00	0.3	\$ 13,500.00		\$ -	0.7	\$ 31,500.00
64	2123.610	UTILITY CREW	HOURL	12	\$ 850.00	\$ 10,200.00		\$ -		\$ -	12	\$ 10,200.00
65	2503.602	CONNECT TO EXISTING SANITARY SEWER	EACH	1	\$ 2,500.00	\$ 2,500.00		\$ -		\$ -	1	\$ 2,500.00
66	2503.602	CONNECT TO EXISTING MANHOLES (SAN)	EACH	1	\$ 1,250.00	\$ 1,250.00		\$ -		\$ -	1	\$ 1,250.00
67	2503.602	8"x4" PVC WYE	EACH	30	\$ 250.00	\$ 7,500.00	30	\$ 7,500.00		\$ -		\$ -
68	2503.602	15"x4" PVC WYE **	EACH	9	\$ 650.00	\$ 5,850.00		\$ -		\$ -	9	\$ 5,850.00
69	2503.603	8" PVC PIPE SEWER SDR 26	LF	2865	\$ 75.00	\$ 214,875.00	2865	\$ 214,875.00		\$ -		\$ -
70	2503.603	15" PVC PIPE SEWER SDR 26 **	LF	1515	\$ 95.00	\$ 143,925.00		\$ -		\$ -	1515	\$ 143,925.00
71	2503.603	4" PVC SANITARY SERVICE PIPE	L F	900	\$ 55.00	\$ 49,500.00	900	\$ 49,500.00		\$ -		\$ -
72	2506.602	CHIMNEY SEAL	EACH	13	\$ 275.00	\$ 3,575.00	10	\$ 2,750.00		\$ -	3	\$ 825.00
73	2506.602	CASTING ASSEMBLY (SANITARY SEWER)	EACH	13	\$ 850.00	\$ 11,050.00	10	\$ 8,500.00		\$ -	3	\$ 2,550.00
74	2506.603	CONSTRUCT 48" DIA SANITARY MANHOLE	L F	180	\$ 425.00	\$ 76,500.00	150	\$ 63,750.00		\$ -	30	\$ 12,750.00
CONSTRUCTION TOTAL								\$ 360,375.00		\$ -		\$ 211,350.00
CONTINGENCY TOTAL (10%)								\$ 36,038.00		\$ -		\$ 21,135.00
SUBTOTAL								\$ 396,413.00		\$ -		\$ 232,485.00
INDIRECT COST TOTAL (20%)								\$ 79,283.00		\$ -		\$ 46,497.00
TOTAL								\$ 475,696.00		\$ -		\$ 278,982.00
PINE HEAVEN PROJECT TOTAL COST								\$ 3,336,193.00				



## Appendix C

**Preliminary Assessment Map**

**Preliminary Assessment Roll**





	<p><b>Assessment Map</b></p> <p>Pine Haven Neighborhood</p> <p>81st St, Danube St, Elbe St, Lino Lakes, MN</p>	<p>N</p> <p>0 150 Feet</p> <p>1 inch = 150 feet</p>	
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## APPENDIX D

### Municipal Utility Unit Cost Estimates



Municipal utility extension would be funded by assessments to the benefitting properties and trunk utility funds. The proposed assessment amount is \$16,000 per unit/lot.

The City has established connection fees to pay for the trunk facilities on each utility. The trunk utility connection fees would be due at the time of connection. The 2024 connection fees for watermain and sanitary sewer are \$4,066 per unit/lot and \$3,363 per unit/lot respectively, which combined are \$7,429 per unit/lot. There would also be project specific additional trunk connection fees for watermain and sanitary sewer \$5,927 per unit/lot respectively.

A summary of the connection fees on a per unit basis:

<b>Sanitary Sewer and Water Connection Fees per unit/lot</b>	
Trunk sanitary sewer and SAC	\$3,363
Trunk watermain and WAC	\$4,06
Additional Trunk Connection Fee	\$5,927
MCES SAC	\$2,485
<b>Total</b>	<b>\$15,841</b>

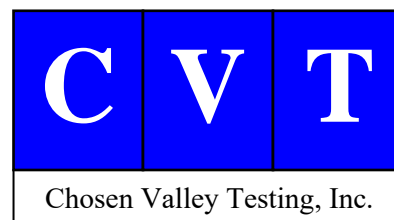
In addition to these costs, the individual property owners would need to hire a contractor to make the connection from the City's Right of Way to the house. The estimated cost of construction for installing both the sanitary sewer and watermain is \$10,000 per unit.

The City consulted with an independent appraiser to develop the proposed assessments. As part of the analysis, the appraiser determined a typical well replacement to cost typically \$15,000 - \$25,000 and a typical septic system replacement \$25,000 - \$30,000. The average overall full replacement well and septic is expected to cost \$40,000 - \$60,000 per unit.



## APPENDIX E

### Design Phase Geotechnical Evaluation (November 2023)



## Design Phase Geotechnical Evaluation:

Proposed 81<sup>st</sup> Street to Elbe Street Infrastructure  
Improvements  
Lino Lakes, Minnesota

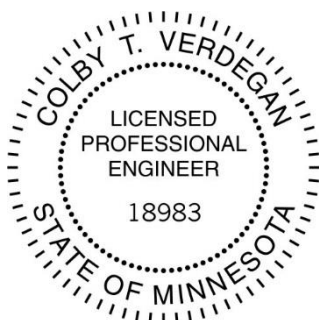
## Prepared for:

City of Lino Lakes  
c/o: Michael Grochala

November 4, 2023  
CVT Project: 22538.23.MNS

## Certification:

I hereby certify that this report was prepared by me or under my direct supervision, and that I am a duly licensed engineer under the laws of the State of Minnesota.



A handwritten signature in black ink that reads 'Colby T. Verdegan'.

Colby T. Verdegan, PE  
Geotechnical Engineer  
Registration Number 18983  
Date: November 4, 2023

# Chosen Valley Testing, Inc.

245 Roselawn Avenue East, Suite #29, St. Paul, MN 55117

Phone: 1-651-756-7384 Fax: 1-651-888-6121

City of Lino Lakes  
c/o: Michael Grochala  
600 Town Center Parkway  
Lino Lakes, MN 55014  
Email: [Michael.Grochala@ci.lino-lakes.mn.us](mailto:Michael.Grochala@ci.lino-lakes.mn.us)

November 4, 2023

cc. WSB  
Veronica Abrams-Kubicek, PE  
VKubicek@wsbeng.com

**Re: Design Phase Geotechnical Evaluation  
Proposed 81<sup>st</sup> Street to Elbe Street Infrastructure Improvement  
Lino Lakes, Minnesota  
CVT Number: 22538.23.MNS**

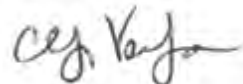
Dear Mr. Grochala,

As authorized, we have completed the geotechnical evaluation for the proposed infrastructure improvements in Lino Lakes, Minnesota. The attached report provides details of our findings and recommendations for the proposed project. CVT appreciates the opportunity to provide geotechnical services on this project. If you have any questions about our report, please feel free to contact us at (651) 756-7384.

Sincerely,  
**Chosen Valley Testing, Inc.**



Hannah Fischer  
Graduate Engineer



Colby T. Verdegan, PE  
President/Chief Engineer

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**BORING LOCATION SKETCH**

**LOG OF BORING # 1-4**

**LEGEND TO SOIL DESCRIPTION**

**Design Phase Geotechnical Report  
81<sup>st</sup> Street to Elbe Street Infrastructure Improvements  
Lino Lakes, Minnesota**

CVT Project Number: 22538.23.MNS

Date: November 4, 2023

## **A. Introduction**

The intent of this report is to present our findings and describe the means used to collect the data. The data was collected for a specific purpose and may not be suitable for other purposes. We should be consulted before attempting to use the data for other uses. A complete and thorough review of the entire document, including its assumptions and its appendices, should be undertaken immediately upon receipt.

### **A.1. Purpose**

This geotechnical report was prepared to assist planning for proposed infrastructure improvements of the subdivision located northeast of 81<sup>st</sup> Street to Elbe Street in Lino Lakes, Minnesota. Our services were authorized by Mr. Michael Grochala from The City of Lino Lakes.

### **A.2. Scope**

To obtain data for analysis, a total of four (4) penetration test borings were performed. The borings were drilled to depths of about 9 ½ to 14.9 feet. Our engineering scope consisted of providing this report of our procedures, findings and geotechnical recommendations for construction and design of potential utility replacements and paved areas.

### **A.3. Boring Locations and Elevations**

The preferred boring locations were indicated to Chosen Valley Testing (CVT) on a site plan provided by the city. The Boring Location Sketch in the Appendix shows the approximate locations as drilled on aerial imagery using Google Earth software. Ground surface elevations were estimated using MnTOPO software from the Minnesota DNR and are indicated on the Log of Boring sheets in the Appendix. The elevations should be considered approximate.

### **A.4. Geologic Background**

A geotechnical report is based on subsurface data collected for the specific structure or problem. Available geologic data from the region can help interpretation of the data and is briefly summarized in this section.

Geologic maps indicate the soils in the area are dominated by lacustrine deposited of sands. Bedrock is commonly more than 200 feet below the surface and is not a consideration for this project.

## **B. Subsurface Data**

The borings were performed using penetration test procedures (Method of Test D1586 of the American Society for Testing and Materials). This procedure allows for the extraction of intact soil specimen from deep in the ground. With this method, a hollow-stem auger is drilled to the desired sampling depth. A 2-inch OD sampling tube is then screwed onto the end of a sampling rod, inserted through the hole in the auger's tip,

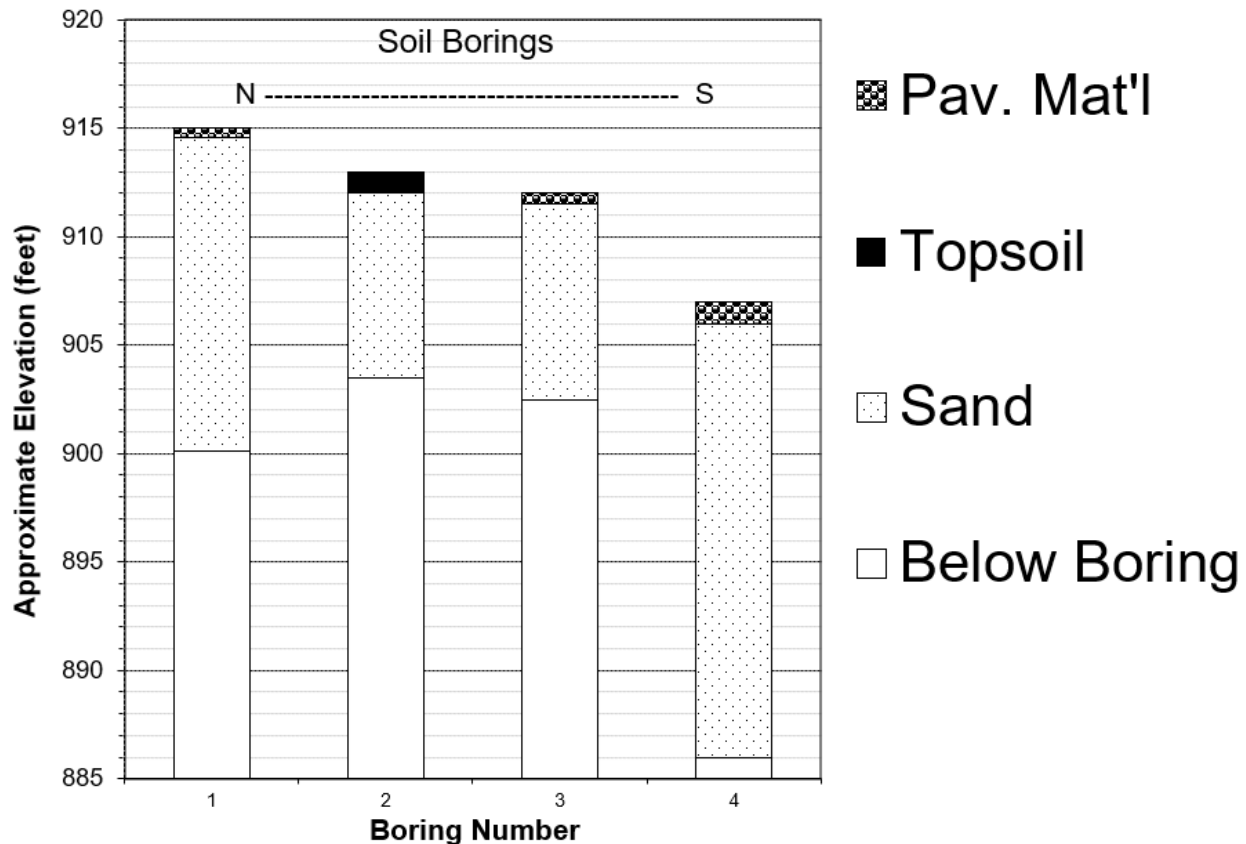
and then driven into the soil with a 140-pound hammer dropped repeatedly from a height of 30 inches above the sampling rod. The sampler is driven 18 inches into the soil unless the material is too hard. The samples are generally taken at 2½ to 5-foot intervals. The core of soil obtained was classified and logged by our drilling personnel at the site and a representative portion was then sealed and delivered to our laboratory for further review.

### **B.1. Strata**

Three borings were drilled through existing roadways and encountered about 1 to 6 inches of asphalt over 4 to 6 inches of aggregate. The northeast boring was drilled in a green area for a possible roadway extension and met about 1 foot of topsoil at the surface.

Below the surface materials, the borings were dominated by clean sands natural sands (poorly graded sand and poorly graded sand with silt). All borings terminated in the sands.

For the reader's convenience, we have summarized the soil boring data in the following cross-section. The reader is referred to the boring logs in the Appendix for more detailed information.



### **B.2. Penetration Test Results**

**Penetration Test Results:** The number of blows needed for the hammer to advance the penetration test sampler is an indicator of soil characteristics. The results tend to be more meaningful for natural mineral soils than for fill soils. In fill soils, density tests are more meaningful.

Penetration resistance values ("N" Value) of 4 to 10 blows per foot (BPF) were recorded in the sands

indicating they were very loose to loose but mostly loose.

A key to descriptors used to qualify the relative density of soil (such as *soft*, *stiff*, *loose*, and *dense*) can be found on the Legend to Soil Description in the Appendix.

### **B.3. Groundwater Data**

**During drilling, the drillers may note the presence of moisture on the sampler, in the cuttings, or in the borehole itself. These findings are reported on the Log of Boring sheets. Because water levels vary with weather, time of year, and other factors, the presence or lack of water during exploration is subject to interpretation and is not always conclusive.**

Water was observed at a depth of 10 feet in the deepest boring, which was also the boring at the lowest ground surface elevation. This depth corresponds to the elevation of 897 feet on the datum used to locate the borings. Groundwater levels at the site are expected to fluctuate seasonally similar to levels in the nearby lake, as well as with local weather patterns.

## **C. Project Design Data**

**Each structure has a different loading configuration and intensity, different grades, and different structural and performance tolerances. Therefore, the geotechnical exploration will be construed differently from one structure to another. If the initial structure should change design, we should be engaged to review these conditions with respect to the prevailing soil conditions. Without the opportunity to review any such changes, the recommendations may no longer be valid or appropriate.**

The project consists of complete reconstruction of pavements and the installation of watermain, storm sewer and sanitary sewer in the subdivision. CVT assumes the pipes will be installed at depths between 5 and 10 feet using open cut excavations or direction drilling.

We have assumed final grades will be at or close to the existing grades. The new pavement is expected to consist of asphalt over aggregate base.

## **D. Utility Recommendations**

### **D.1. Groundwater/De-watering**

As mentioned earlier, water was only observed in the boring with the lowest elevation, at a depth of 10 feet. If water is encountered during the excavation, well-points or dewatering wells will likely be required.

### **D.2. Trench Sidewalls**

The contractor will be required to slope or shore the excavations as needed to meet OSHA requirements for safety. Most of the soils would be expected to classify as Type C soils as defined by OSHA. Trench boxes or other stabilization methods may be necessary if excavations encroach near existing utilities or structures.



### **D.3. Trench Bottom Stability**

Depending upon location and depth, the utilities are expected to bear primarily on clean sands. These materials are considered suitable for support of pipes. If soft and unstable conditions are encountered, we recommend placing bedding of coarse sand or gravel at the base of the trenches to provide a more stable bottom for crews laying the pipes. Such conditions are not expected.

In order to reduce the potential for point loads on the pipes, we recommend removing any cobbles or boulders to a depth of at least 6 to 8 inches from around pipes and replacing those materials with clean sand or gravel that can more readily conform to the pipes. Again, cobbles and boulders were not observed during drilling.

### **D.4. Fill Placement and Compaction**

The sands encountered are considered suitable for use as backfill above utilities and supporting the pavements. Soils placed as backfill below paved areas should be compacted to 100% of their maximum standard Proctor density (ASTM D 698) in the upper 3 feet, and to at least 95% below. In green areas, 90% compaction is normally adequate.

## **E. Pavement Recommendations**

### **E.1. Stripping and Grading**

We recommend removing the existing asphalt, aggregate base, and topsoil or other unsuitable soil from within 3 feet of the proposed pavement section subgrade before placing the new pavement material sections. It may be possible to reclaim and reuse the existing asphalt and aggregate for use as part of the new pavement's aggregate base, provided it meets MnDOT specifications.

After the removals, utility construction, and grading, the near-surface soils are expected to primarily consist of clean sands. We recommend scarifying and compacting all near-surface soils in order to even out any localized discontinuities in the subgrade materials and to provide a more gradational transition between differing materials. This action is intended to limit differential frost heave and provide more uniform pavement support.

Subgrades should be test rolled using a tandem axle truck. Any soft areas detected should be scarified, dried, and recompact. If time constraints prohibit drying, soil corrections, extra aggregate base, breaker run, sand subbase, and/or geotextiles may be necessary for stabilization.

### **E.2. Preliminary Pavement Design**

As mentioned earlier, subgrade soils are expected to consist primarily of clean sands. The effective Hveem-stabilometer R-values for dominant sands would be expected to range from 50 to 70. We recommend using a value of 50 for pavement design.

In the absence of traffic loading, we recommend a pavement section consisting of at least 3 inches of asphalt and 6 inches of aggregate base. As noted before, the existing pavements could possibly be milled

and then reused as base material provided the reclaimed material meets Mn/DOT Specification 3138 for Class 5 Aggregate Base.

## **F. Construction Testing and Documentation**

### **F.1. Excavation**

A variety of equipment is expected to be capable of performing earthwork and grading. An excavator or backhoe with a smooth-lipped bucket is recommended for completing any excavations. This is intended to limit disturbance to the supporting soils being left in place, while also producing a smooth working surface.

### **F.2. Compaction**

Fill should be placed in lifts adjusted to the compactor being used and the material being compacted. We recommend limiting lifts to no more than 1 foot, assuming large, self-propelled or tow-behind compactors are used. Thinner lifts should be used for lighter compaction equipment.

### **F.3. Cold Weather**

If the earthwork occurs during freezing temperatures, good winter construction practices should be used. No frozen fill should be used nor should structural filling take place on frozen ground.

### **F.4. Construction Phase Testing and Documentation**

The bottom of all excavations, grading, and roadway subgrade should be evaluated and documented by geotechnical personnel after the unsuitable materials are removed and before placement of any fill or pavement. Samples of any fill materials and/or alternative gradations of materials proposed for use should be submitted for approval before use. The City may wish to have, or may be obligated to have tests performed regarding the other various paving components. Specification of such requirements is normally the responsibility of the City and their design consultant.

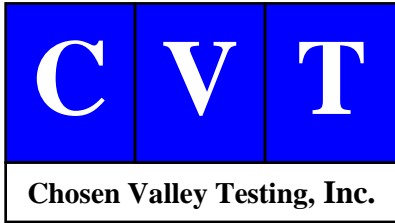
## **G. Level of Care**

The services provided for this project have been conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing in this area, under similar budget and time constraints. This is our professional responsibility. No other warranty, expressed or implied, is made.

## Appendix

### Boring Location Sketch

### Log of Boring # 1-4



Legend  
○ Boring Locations

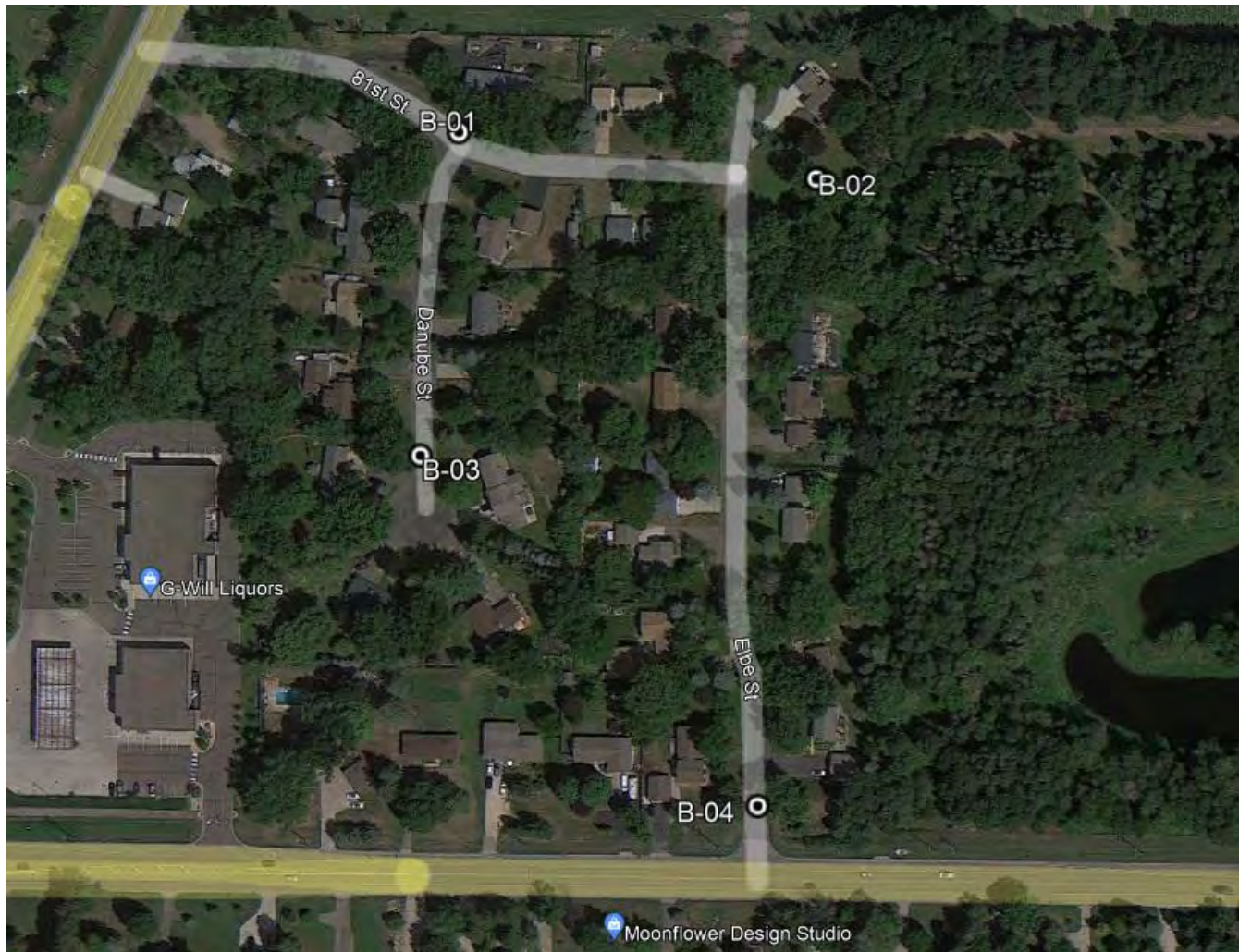
## Boring Location Sketch

81<sup>st</sup> St. to Elbe Street Improvements

8032 Elbe St.

Lino Lakes, Minnesota

CVT Project 22538.23.MNT



# LOG OF BORING

CHOSEN VALLEY TESTING



<b>PROJECT:</b> 22538.23.MNT Design Phase Geotechnical Evaluation Lino Lakes 81st Street Improvements 8032 Elbe St. Lino Lakes, Minnesota				<b>BORING:</b> <b>B-01</b>		
				<b>LOCATION:</b> See attached sketch.		
				<b>DATE:</b> 10/3/2023	<b>SCALE:</b> 1" = 3'	
Elev.	Depth	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
915.0	0.0					
914.9	0.1		<b>1 INCH BITUMINOUS</b>			Elevations were estimated using MnDNR's program MNTPO and should be considered approximate. MC= 3.1%
914.6	0.4	SP SM	<b>4 INCHES AGGREGATE</b>			
			<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist, loose. (Glacial Outwash)			
				9		
				8		MC= 6.9%
				9		MC= 14%
				5		MC= 7.3%
				8		MC= 5.1%
				6		
900.1	14.9					MC= 14.5%
			End of boring. Water was not observed during drilling. Boring was sealed upon completion.			

CVT STANDARD 22538.23.MNT (LINO LAKES 81ST STREET).GPJ LOG A GNN06.GDT 10/24/23

# LOG OF BORING

CHOSEN VALLEY TESTING



PROJECT: 22538.23.MNT Design Phase Geotechnical Evaluation Lino Lakes 81st Street Improvements 8032 Elbe St. Lino Lakes, Minnesota				BORING: <b>B-02</b>		
				LOCATION: See attached sketch.		
				DATE: 10/3/2023	SCALE: 1" = 3'	
Elev. 913.0	Depth 0.0	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
912.0	1.0	OL	<b>TOPSOIL</b> Silty Sand, fine grained, trace Roots, dark brown, moist.			
		SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist, loose. (Glacial Outwash)			
				8		MC= 8.9%
				9		MC= 11.7%
				9		MC= 7.3%
				8		MC= 9%
903.5	9.5		End of boring. Water was not observed during drilling. Boring was sealed upon completion.			

CVT STANDARD 22538.23.MNT (LINO LAKES 81ST STREET).GPJ LOG A GNN06.GDT 10/24/23

# LOG OF BORING

CHOSEN VALLEY TESTING



<b>PROJECT:</b> 22538.23.MNT Design Phase Geotechnical Evaluation Lino Lakes 81st Street Improvements 8032 Elbe St. Lino Lakes, Minnesota				<b>BORING:</b> <b>B-03</b>		
				<b>LOCATION:</b> See attached sketch.		
				<b>DATE:</b> 10/3/2023		<b>SCALE:</b> 1" = 3'
Elev. 912.0	Depth 0.0	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
911.8	0.2	SP SM	<b>2 INCHES BITUMINOUS</b>			MC= 6.7%  MC= 5.8%  MC= 7.3% MC= 6.9%
911.5	0.5		<b>4 INCHES AGGREGATE</b>			
			<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist, loose. (Glacial Outwash)			
902.5	9.5		End of boring. Water was not observed during drilling. Boring was sealed upon completion.			

CVT STANDARD 22538.23.MNT (LINO LAKES 81ST STREET).GPJ LOG A GNN06.GDT 10/24/23

# LOG OF BORING

CHOSEN VALLEY TESTING



<b>PROJECT:</b> 22538.23.MNT Design Phase Geotechnical Evaluation Lino Lakes 81st Street Improvements 8032 Elbe St. Lino Lakes, Minnesota				<b>BORING:</b> <b>B-04</b>		
				<b>LOCATION:</b> See attached sketch.		
				<b>DATE:</b> 10/3/2023	<b>SCALE:</b> 1" = 3'	
Elev. 907.0	Depth 0.0	USCS Symbol	Description of Materials (ASTM D 2487/2488)	BPF	WL	Tests and Notes
906.5	0.5		<b>6 INCHES BITUMINOUS</b>			
906.0	1.0		<b>6 INCHES AGGREGATE</b>			
		SP SM	<b>POORLY GRADED SAND WITH SILT</b> fine grained, brown, moist to 10 feet then water bearing, loose.  (Glacial Outwash)			
				7		MC= 9.6%
				7		
				9		MC= 4.9%
				9	▽	MC= 26.4%
				4		MC= 24.6%
				5		MC= 25%
886.0	21.0			7		MC= 25.6%
			End of boring. Water was observed at 10 feet during drilling. Boring was sealed upon completion.			

CVT STANDARD 22538.23.MNT (LINO LAKES 81ST STREET).GPJ LOG A GNN06.GDT 10/24/23



# UNIFIED SOIL CLASSIFICATION (ASTM D-2487/2488)

MATERIAL TYPES	CRITERIA FOR ASSIGNING SOIL GROUP NAMES			GROUP SYMBOL	SOIL GROUP NAMES & LEGEND	
COARSE-GRAINED SOILS >50% RETAINED ON NO. 200 SIEVE	GRAVELS  >50% OF COARSE FRACTION RETAINED ON NO 4. SIEVE	CLEAN GRAVELS <5% FINES	Cu>4 AND 1<Cc<3	GW	WELL-GRADED GRAVEL	
			Cu>4 AND 1>Cc>3	GP	POORLY-GRADED GRAVEL	
		GRAVELS WITH FINES >12% FINES	FINES CLASSIFY AS ML OR CL	GM	SILTY GRAVEL	
			FINES CLASSIFY AS CL OR CH	GC	CLAYEY GRAVEL	
	SANDS  >50% OF COARSE FRACTION PASSES ON NO 4. SIEVE	CLEAN SANDS <5% FINES	Cu>6 AND 1<Cc<3	SW	WELL-GRADED SAND	
			Cu>6 AND 1>Cc>3	SP	POORLY-GRADED SAND	
		SANDS AND FINES >12% FINES	FINES CLASSIFY AS ML OR CL	SM	SILTY SAND	
			FINES CLASSIFY AS CL OR CH	SC	CLAYEY SAND	
FINE-GRAINED SOILS >50% PASSES NO. 200 SIEVE	SILTS AND CLAYS  LIQUID LIMIT<50	INORGANIC	PI>7 AND PLOTS>"A" LINE	CL	LEAN CLAY	
			PI>4 AND PLOTS<"A" LINE	ML	SILT	
		ORGANIC	LL (oven dried)/LL (not dried)<0.75	OL	ORGANIC CLAY OR SILT	
	SILTS AND CLAYS  LIQUID LIMIT>50	INORGANIC	PI PLOTS >"A" LINE	CH	FAT CLAY	
			PI PLOTS <"A" LINE	MH	ELASTIC SILT	
		ORGANIC	LL (oven dried)/LL (not dried)<0.75	OH	ORGANIC CLAY OR SILT	
HIGHLY ORGANIC SOILS		PRIMARILY ORGANIC MATTER, DARK IN COLOR, AND ORGANIC ODOR		PT	PEAT	

## Relative Proportions of Sand and Gravel

TERM	PERCENT
Trace	< 15
With	15 - 29
Modifier	> 30

## Relative Proportions of Fines

TERM	PERCENT
Trace	< 5
With	5 - 12
Modifier	> 12

## Grain Size Terminology

TERM	SIZE
Boulder	< 12 in.
Cobble	3 in. - 12 in.
Gravel	#4 sieve to 3 in.
Sand	#200 sieve to #4 sieve
Silt or Clay	Passing #200 sieve

## SAMPLE TYPES



Hollow Stem



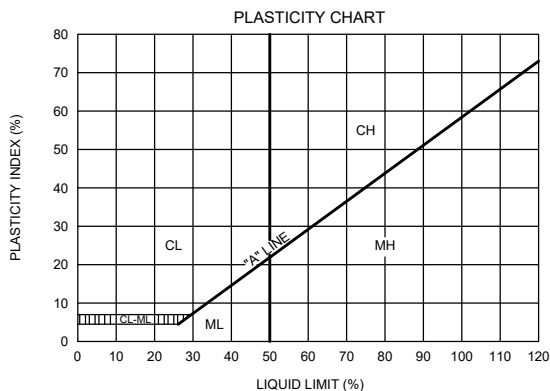
Standard Penetration Test

## TEST SYMBOLS

MC	-	MOISTURE CONTENT	LL	-	LIQUID LIMIT
OC	-	ORGANIC CONTENT	PI	-	PLASTISITY INDEX
CN	-	CONSOLIDATION	SW	-	SWELL TEST
DD	-	DRY DENSITY	UU	-	Unconsolidated Undrained triaxial
PP	-	POCKET PENETROMETER			
RV	-	R-VALUE			
SA	-	SIEVE ANALYSIS			
P200	-	% PASSING #200 SIEVE			



WATER LEVEL (WITH TIME OF MEASUREMENT)



## PENETRATION RESISTANCE (RECORDED AS BLOWS / 0.5 FT)

SAND & GRAVEL		SILT & CLAY		
RELATIVE DENSITY	BLOWS/FOOT*	CONSISTENCY	BLOWS/FOOT*	COMPRESSIVE STRENGTH (TSF)
VERY LOOSE	0 - 4	VERY SOFT	0 - 1	0 - 0.25
LOOSE	4 - 10	SOFT	2 - 3	0.25 - 0.50
MEDIUM DENSE	10 - 30	RATHER SOFT	4 - 5	0.50 - 1.0
DENSE	30 - 50	MEDIUM	6 - 8	
VERY DENSE	OVER 50	RATHER STIFF	9 - 12	1.0 - 2.0
		STIFF	13 - 16	
		VERY STIFF	17 - 30	2.0 - 4.0
		HARD	OVER 30	OVER 4.0

\* NUMBER OF BLOWS OF 140 LB HAMMER FALLING 30 INCHES TO DRIVE A 2 INCH O.D. (1-3/8 INCH I.D.) SPLIT-BARREL SAMPLER THE LAST 12 INCHES OF AN 18-INCH DRIVE (ASTM-1586 STANDARD PENETRATION TEST).

### Chosen Valley Testing

Job No. 16678.20.MNT

### LEGEND TO SOIL DESCRIPTIONS



**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6F**

**STAFF ORIGINATOR:** Diane Hankee, City Engineer

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-70, Accepting Quotes and Awarding a Construction Contract, 2024 Surface Water Management Project

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

Staff is requesting authorization to accept quotes and award the construction contract for the 2024 Surface Water Management Project.

**BACKGROUND**

The City's annual Surface Water Management Program (SWMP) addresses areas in need of maintenance, and conforms to the City's Surface Water Pollution and Prevention Plan. For the 2024 SWMP the City will replace 2 permeable paver bays on the 7500 Block of Village Drive. There was an alternate to include a 3<sup>rd</sup> paver bay replacement however that is not being recommended at this time and will be considered with a future project.

Quotes for the project were received on May 31, 2024 and are outlined below:

CONTRACTOR	BASE QUOTE	ALTERNATE 1
Parkstone Contracting, LLC	\$109,859.00	\$50,994.90
Southview Design	\$135,515.80	\$60,877.00
Friedges	Did Not Quote	Did Not Quote
Shoreline Landscaping	Did Not Quote	Did Not Quote
Peterson Companies	Did Not Quote	Did Not Quote
Dimke Excavating	Did Not Quote	Did Not Quote

The engineers estimate for the project was \$131,031.00 for the base quote and \$63,936 for alternate 1. The low bid was submitted by Parkstone Contracting, LLC. of Cottage Grove, Minnesota, in the amount of \$109,859.00 for the base quote and \$50,994.90 for alternate 1. Staff is recommending awarding the base quote to Parkstone Contracting, LLC in amount of \$109,859.00.

The completion date for this project is November 1, 2024. Funding for the project is through State Aid funds in amount of \$50,000.00, and the remainder of the project cost is to be funded through the Surface Water Utility fund.

### **RECOMMENDATION**

Staff recommends adoption of Resolution No. 24-70 accepting quotes and awarding a construction contract for the 2024 Surface Water Management Project, for the base quote in the amount of \$109,859.00 to Parkstone Contracting, LLC.

### **ATTACHMENTS**

1. Resolution No. 24-70
2. 2024 Surface Water Management Project Plan

**CITY OF LINO LAKES  
RESOLUTION NO. 24-70**

**RESOLUTION ACCEPTING QUOTES, AND AWARDING A CONSTRUCTION  
CONTRACT, 2024 SURFACE WATER MANAGEMENT PROJECT**

**WHEREAS**, pursuant to a request for quotes for the construction of the 2024 Surface Water Management Project quotes were received, and tabulated:

CONTRACTOR	BASE QUOTE	ALTERNATE 1
Parkstone Contracting, LLC	\$109,859.00	\$50,994.90
Southview Design	\$135,515.80	\$60,877.00
Friedges	Did Not Quote	Did Not Quote
Shoreline Landscaping	Did Not Quote	Did Not Quote
Peterson Companies	Did Not Quote	Did Not Quote
Dimke Excavating	Did Not Quote	Did Not Quote

**WHEREAS**, it appears that Parkstone Contracting, LLC. of Cottage Grove, Minnesota, in the amount of \$109,859.00 for the base quote, is the lowest responsible bidder; and

**WHEREAS**, the funding for the project is through State Aid funds in amount of \$50,000.00, and the remainder of the project cost is to be funded through the Surface Water Utility fund; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the Mayor and Clerk are hereby authorized and directed to enter into a contract with Parkstone Contracting, LLC. for the construction of the 2024 Surface Water Management Project in the amount of \$109,859.00;

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk





1 in = 50 Ft



2024 SURFACE WATER MANAGEMENT  
WOODS EDGE PERMEABLE PAVER PROJECT PHASE 1  
LINO LAKES, MINNESOTA

WSB PROJECT NO. 023947-000



May 10, 2024

Map Powered By Datafi





**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6G**

**STAFF ORIGINATOR:** Diane Hankee, City Engineer

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-79 Approving Joint Powers Agreement with Ramsey County for Street Lighting Electric Service at the CSAH 49 (Hodgson Rd) and CSAH 32 (County Road J) Roundabout

**VOTE REQUIRED:** Simple Majority

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**INTRODUCTION**

Staff is requesting approval of the Joint Powers Agreement (JPA) with Ramsey County for street lighting electric service at the CSAH 49 (Hodgson Rd) and CSAH 32 (County Road J) Roundabout.

**BACKGROUND**

The CSAH 49 (Hodgson Rd) and CSAH 32 (County Road J) intersection is under construction. The project is led by Anoka County in coordination with Ramsey County and the Cities of Lino Lakes and Shoreview. Roundabouts require lighting for safety. The roundabout lighting is the responsibility of Ramsey County per their agreements with Anoka County.

The City of Lino Lakes is also installing decorative lighting along the north side of CR J and north along Hodgson Road. Under the terms of the Anoka County JPA, the City of Lino Lakes decorative street lighting electrical service and maintenance is the City's responsibility. In coordination with Ramsey County the electric service will be equally shared between the agencies.

**RECOMMENDATION**

Staff is recommending adoption of Resolution No. 24-79 approving the Joint Powers Agreement with Ramsey County for Street Lighting Electric Service at the CSAH 49 (Hodgson Rd) and CSAH 32 (County Road J) Roundabout.

**ATTACHMENTS**

1. Resolution No. 24-79
2. Joint Powers Agreement

**CITY OF LINO LAKES  
RESOLUTION NO. 24-79**

**APPROVING THE JOINT POWERS AGREEMENT WITH RAMSEY COUNTY,  
MINNESOTA FOR STREET LIGHTING ELECTRIC SERVICE AT THE CSAH 49  
(HODGSON ROAD) AND CSAH 32 (COUNTY ROAD J) ROUNDABOUT**

**WHEREAS**, the CSAH 49 (Hodgson Rd) and CSAH 32 (County Road J) intersection is being reconstructed with a roundabout. The project is led by Anoka County in coordination with Ramsey County and the Cities of the Lino Lakes and Shoreview, and,

**WHEREAS**, Ramsey County will be responsible for the roundabout street lighting electric service; and,

**WHEREAS**, The City of Lino Lakes is installing decorative lighting along the north side of CR J and north along Hodgson Road; and

**WHEREAS**, the parties agree that it is in their best interest that the street lighting electric service costs be shared; and

**WHEREAS**, Minn. Stat. § 471.59 authorizes political subdivisions of the state to enter into joint powers agreements for the joint exercise of powers common to each.

**NOW, THEREFORE BE IT RESOLVED** by The City Council of The City of Lino Lakes approves the Joint Powers Agreement with Ramsey County for street lighting electric service at the CSAH 49 (Hodgson Rd) and CSAH 32 (County Road J) Roundabout. The Mayor and Clerk are hereby authorized to execute the agreement on behalf of the City.

Adopted by the Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

---

Rob Rafferty, Mayor

ATTEST:

---

Hannah Lynch, City Clerk

JOINT POWERS AGREEMENT FOR  
STREET LIGHTING ELECTRIC SERVICE AT THE CSAH 49 AT RAMSEY COUNTY CSAH 1 / ANOKA  
COUNTY CSAH 32 ROUNDABOUT

This Agreement made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2024, by and between the City of Lino Lakes, 600 Town Center Parkway, Lino Lakes, MN 55014("Lino Lakes"), and Ramsey County, 1425 Paul Kirkwold Drive, Arden Hills, MN 55112 ("Ramsey County").

WITNESSETH

WHEREAS, pursuant to a separate agreement<sup>1</sup>, Anoka County and Ramsey County are reconstructing the signalized intersection of County State Aid Highway 49 (Hodgson Road) (hereinafter referred to as "CSAH 49") and Anoka County State Aid Highway 32 (Ash Street)/ Ramsey County State Aid Highway 1 (a/k/a County Road J) (hereinafter referred to as "CSAH 32/CSAH 1"), and converting such signalized intersection to an unsignalled roundabout (such roundabout, the "Roundabout", and such reconstruction project, the "Roundabout Project");

WHEREAS, it is standard practice to install roundabout lighting in roundabouts in order to to improve the safety of roundabouts, and roundabout lighting is being installed as a part of the Roundabout Project (the "Roundabout Lighting");

WHEREAS, in connection with the Roundabout Project, the City of Lino Lakes is installing decorative street lighting within the project area along the multi-use trail located to the north of County Road J (the "Decorative Street Lighting"); and

WHEREAS, the Roundabout Project, Roundabout Lighting, and Decorative Street Lighting are depicted on Exhibit A; and

WHEREAS, WHEREAS, Ramsey County will be responsible for maintaining the Roundabout Lighting and Lino Lakes will be responsible for maintaining the Decorative Street Lighting; and

WHEREAS, the parties to this Agreement consider it mutually desirable to share the cost of the metered street light power for the Roundabout Lighting and the Decorative Street Lighting; and

WHEREAS, Minnesota Statutes Section 471.59 authorizes political subdivisions of the State to enter into joint powers agreements for the joint exercise of powers common to each.

NOW, THEREFORE, IT IS MUTUALLY STIPULATED AND AGREED:

I. PURPOSE

The parties have joined together for the purpose of: (i) providing for their respective maintenance obligations for the Roundabout Lighting and Decorative Street Lighting; and (ii) sharing, on a "50-50" basis, the total cost of electric utilities for the Roundabout Lighting and the Decorative Street Lighting..

II. METHOD AND COSTS

Power Service

Ramsey County and Lino Lakes shall each pay one-half (1/2) of the total utility costs for metered electric power for the Roundabout Lighting and the Decorative Street Lighting. Ramsey County will receive and pay the monthly Xcel Energy bills for the metered power at address 6020 Hodgson Road Unit 999 for the Roundabout Lighting and the Ddecorative

<sup>1</sup> For reference purposes only, see Anoka County Contract No. C0008633/  
Ramsey County PW-2022-15



Street Lighting. Ramsey County will total all such Xcel Energy bills at the end of each year and send an invoice for one-half (1/2) of the total metered power cost to Lino Lakes. Lino Lakes agrees to pay Ramsey County such amounts as are billed to it within 30 days of receipt of an invoice.

#### Maintenance

Ramsey County will be responsible, at its sole cost and expense, for maintaining, repairing and replacing the Roundabout Lighting. Lino Lakes will be responsible, at its sole cost and expense, for maintaining, replacing and repairing the Decorative Street Lighting

### III. STRICT ACCOUNTABILITY

A strict accounting shall be made of all bills received by Lino Lakes and shall be made upon request by either party.

### IV. NOTICE

For purposes of delivery of any notices hereunder, the notice shall be effective if delivered to the following addresses:

To Ramsey County:  
 Ramsey County Engineer  
 Ramsey County  
 1425 Paul Kirkwold Drive  
 Arden Hills, MN 55112

To Lino Lakes:  
 Lino Lakes City Administrator  
 600 Town Center Parkway  
 Lino Lakes, MN 55014.

### V. INDEMNIFICATION

Lino Lakes and Ramsey County agree to mutually indemnify and hold each other harmless from any claims, losses, costs, expenses or damages resulting from the acts or omissions of the respective officers, agents, or employees relating to activities conducted by either party under this Agreement.

### VI. ENTIRE AGREEMENT REQUIREMENT OF WRITING

It is understood and agreed that the entire agreement of the parties is contained herein and that this Agreement supersedes all oral agreements and all negotiations between the parties relating to the subject matter thereof, as well as any previous agreement presently in effect between the parties to the subject matter thereof. Any alterations, variations, or modifications of the provisions of this Agreement shall be valid only when they have been reduced to writing and duly signed by the parties.

IN WITNESS WHEREOF, the parties of this Agreement have hereunto set their hands on the dates written below.

**RAMSEY COUNTY, MINNESOTA**

\_\_\_\_\_  
Johanna Berg, County Manager

Date: \_\_\_\_\_

Approval recommended:

\_\_\_\_\_  
Brad Estochen, Ramsey County Engineer  
Public Works Department

Date: \_\_\_\_\_

Approved as to form:

\_\_\_\_\_  
Assistant County Attorney

Date: \_\_\_\_\_

**CITY OF LINO LAKES**

By: \_\_\_\_\_  
Rob Rafferty, Mayor

Dated: \_\_\_\_\_

ATTEST:

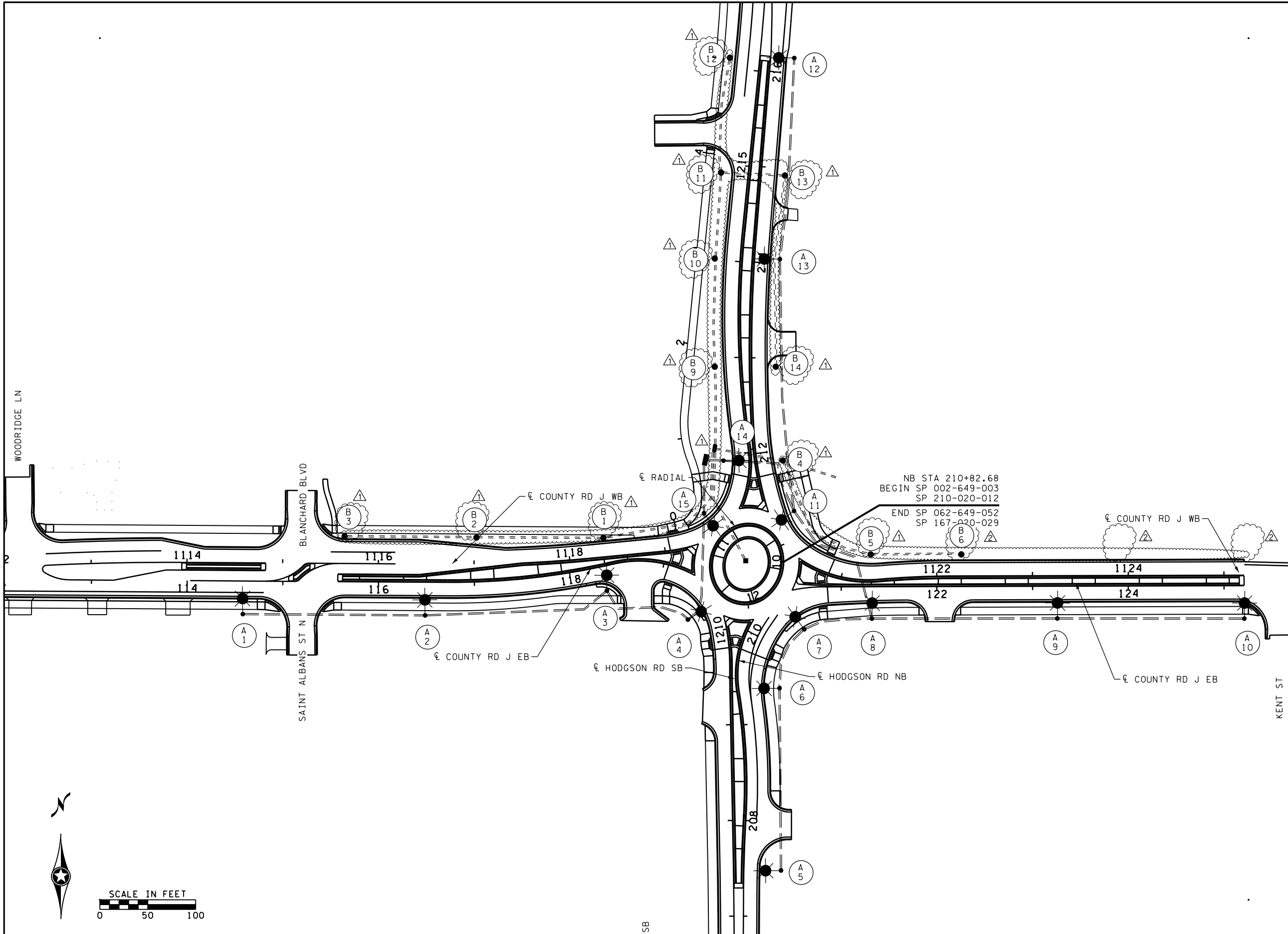
By: \_\_\_\_\_  
Hannah Lynch, City Clerk

Dated: \_\_\_\_\_

## EXHIBIT A

302  
PLOTTED/REVISED: 4/30/2024 10:07 AM

WSB PATH & FILENAME: Projects\Minnesota\0905-4-000\000\Plan\0905-4-000\_1101.dgn



LEGEND 302

- LIGHTING UNIT TYPE 9-30
- 2" NMC WITH 3-1/C 8 AWG AND 1-1/C 8 AWG GR. (UNLESS OTHERWISE NOTED)
- 1.5" NMC
- SERVICE CABINET TYPE L1
- EQUIPMENT PAD B
- HANDHOLE
- LIGHT FOUNDATION DESIGN E MODIFIED

- NOTES:
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR LOCATING ALL UTILITIES PRIOR TO WORK.
  - THE CONTRACTOR SHALL COORDINATE THE PLACEMENT OF CONDUIT AND FOUNDATIONS WITH OTHER CONSTRUCTION ACTIVITIES IN THE AREA.
  - THE CONTRACTOR IS RESPONSIBLE FOR ALL PERMITS AND UTILITY COORDINATION.
  - ALL MATERIAL AND WORK SHALL BE IN ACCORDANCE WITH THE N.E.C.
  - LIGHTING UNITS MUST MAINTAIN A MINIMUM CLEARANCE OF 10' FROM OVERHEAD POWER LINES.
  - EXACT LOCATIONS OF LIGHT AND SERVICE CABINET FOUNDATIONS SHALL BE STAKED IN THE FIELD FOR ENGINEER APPROVAL.

NO.	DATE	BY	CHK	REVISIONS
1	02/11/2024	DS	AS	LIGHTING SYSTEM B & LEGEND ADJUSTMENTS
2	04/30/2024	DS	AS	LIGHTING SYSTEM B FOUNDATION B7, B8 REMOVAL AND B6 ADJUSTMENT
3				
4				

Design By:	MF
Plan By:	MF
Checked By:	ES
Approved By:	SD
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	
PRINT NAME:	SEAN DELMORE, PE
DATE:	4/30/2024
LICENSE #:	40945



**CSAH 49 at Ramsey County  
CSAH 1 / Anoka County CSAH 32  
Intersection Improvements**

**ANOKA & RAMSEY COUNTY, MN**

**LIGHTING PLAN**

SP 002-632-019, SP 002-649-003, SP 062-601-016, SP 062-649-052,  
SP 167-020-029, SP 167-020-030, SP 210-020-012, SP 210-020-014

SHEET  
**154R**  
OF  
**162**  
SHEETS

**CITY COUNCIL  
REGULAR MEETING STAFF REPORT  
AGENDA ITEM 6H**

**STAFF ORIGINATOR:** Diane Hankee, City Engineer

**MEETING DATE:** June 10, 2024

**TOPIC:** Consider Resolution No. 24-80 Approving Joint Powers Agreement with the City of Blaine for Street Lighting Service and Maintenance at the Intersection of CSAH 14 (Main Street) and CR 53 (Sunset Avenue)

**VOTE REQUIRED:** Simple Majority

---

**INTRODUCTION**

Staff is requesting approval of the Joint Powers Agreement with the City of Blaine for Street Lighting Service and Maintenance at the CSAH 14 and CR 53 Intersection.

**BACKGROUND**

Anoka County is currently reconstructing the intersection of County State Aid Highway 14 (Main Street) and County Road 53 (Sunset Ave.). The improvements include the construction of a roundabout (RAB), storm water quality improvements and lighting. The construction, engineering, and lighting costs after bidding are \$1,921,190. Anoka County received \$1,370,000 in federal funding for the project. The City's share, which is State Aid eligible, is \$51,000.

The roundabout lighting service and maintenance is the responsibility of the Cities of Blaine and Lino Lakes, thus the project requires the execution of a Joint Powers Agreement. Under the terms of the agreement Blaine will bill Lino Lakes annually for our share of the energy bills. Each city is solely responsible for maintenance of lights within each City.

Additional information on the project can be found on the project website at:  
<https://www.csah14roundabout.com/>.

**RECOMMENDATION**

Staff is recommending adoption of Resolution No. 24-80 approving the Joint Powers Agreement with the City of Blaine for Street Lighting Service and Maintenance at the Intersection of CSAH 14 (Main Street) and CR 53 (Sunset Avenue).

**ATTACHMENTS**

1. Resolution No. 24-80
2. Joint Powers Agreement

**CITY OF LINO LAKES  
RESOLUTION NO. 24-80**

**APPROVING JOINT POWERS AGREEMENT WITH THE CITY OF BLAINE FOR STREET  
LIGHTING SERVICE AND MAINTENANCE AT THE INTERSECTION OF MAIN STREET  
(CSAH 14) AND SUNSET AVENUE (CR 53)**

**WHEREAS**, the County of Anoka is reconstructing the intersection of Main Street (CSAH 14) and Sunset Avenue (CR 53) with a roundabout in coordination with the Cities of the Lino Lakes and Blaine, and

**WHEREAS**, Sunset Avenue (CR 53) is a boarder road between Lino Lakes and Blaine; and

**WHEREAS**, the project includes lighting that is the responsibility of the Cities to provide power service and maintenance per the joint powers agreement with Anoka County for the Main Street (CSAH 14) and Sunset Avenue (CR 53) roundabout project; and

**WHEREAS**, the parties agree that it is in their best interest to share the cost of the roundabout power service and maintenance; and

**WHEREAS**, Minn. Stat. § 471.59 authorizes political subdivisions of the state to enter into joint powers agreements for the joint exercise of powers common to each.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Lino Lakes, Minnesota that the Joint Powers Agreement with the City of Blaine for the lighting power service and maintenance at the intersection Main Street (CSAH 14) and Sunset Avenue (CR 53) is hereby approved

**BE IT FURTHER RESOLVED** that the Mayor and City Clerk are hereby authorized to execute the agreement on behalf of the City.

Adopted by the City Council of the City of Lino Lakes this 10<sup>th</sup> day of June, 2024.

\_\_\_\_\_  
Rob Rafferty, Mayor

ATTEST:

\_\_\_\_\_  
Hannah Lynch, City Clerk

JOINT POWERS AGREEMENT FOR  
STREET LIGHTING OF THE MAIN STREET (CSAH 14) AND SUNSET AVENUE (CR 53)  
ROUNDBOUT

This Agreement made and entered into this 3rd day of June 2024, by and between the City of Blaine, 10801 Town Square Drive NE, Blaine, MN 55449, hereinafter referred to as “Blaine”, and the City of Lino Lakes, 600 Town Center Parkway, Lino Lakes, MN 55014, hereinafter referred to as “Lino Lakes”.

WITNESSETH

WHEREAS, Anoka County constructed a roundabout on Main Street (CSAH 14) and Sunset Avenue (CR 53) which is a shared border between Blaine and Lino Lakes, the “Cities”; and

WHEREAS, Anoka County installed thirteen street lights with the construction of the roundabout at Main Street (CSAH 14) and Sunset Avenue (CR 53) in 2024 within both Cities; and

WHEREAS, pursuant to Anoka County policy, the maintenance of street lights and cost of electrical power to the street lights is the sole obligation of the Cities in which the installations are located; and

WHEREAS, the parties to this Agreement consider it mutually desirable to share the cost of the metered street light power for the thirteen street lights constructed within the Cities; and

WHEREAS, the parties to this Agreement also consider it mutually desirable to divide the cost for the maintenance of the street lights located within the Main Street (CSAH 14) and Sunset Avenue (CR 53) roundabout right of way; and

WHEREAS, Minnesota Statutes Section 471.59 authorizes political subdivisions of the State to enter into joint powers agreements for the joint exercise of powers common to each.

NOW, THEREFORE, IT IS MUTUALLY STIPULATED AND AGREED:

I. PURPOSE

The parties have joined together for the purpose of sharing the cost of the metered street light power for the thirteen street lights constructed at the roundabout Main Street (CSAH 14) and Sunset Avenue (CR 53). The parties have also joined together for the purpose and dividing the maintenance cost for those street lights located within the Sunset Avenue roundabout right of way.

II. METHOD AND COSTS

Power Service

Blaine will receive and pay the monthly Connexus Energy bills for the metered power to the thirteen street lights constructed at the roundabout on Main Street (CSAH 14) and Sunset Avenue (CR 53). Blaine will total the Connexus Energy bills at the end of each year and send an invoice for half of the metered power cost to the City of Lino Lakes.

Street Light Maintenance

Maintenance costs for the street lights located with either community that being east of the boarder within Lino Lakes and west of the boarder within Blaine will be the sole responsibility of that community.

III. STRICT ACCOUNTABILITY



A strict accounting shall be made of all bills received by each City and shall be made upon request by either party.

IV. NOTICE

For purposes of delivery of any notices hereunder, the notice shall be effective if delivered to the City Manager of Blaine, 10801 Town Square Drive NE, Blaine, MN 55449, and the City Administrator of Lino Lakes, 600 Town Center Parkway, Lino Lakes, MN 55014.

V. INDEMNIFICATION

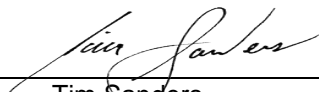
Lino Lakes and Blaine agree to mutually indemnify and hold each other harmless from any claims, losses, costs, expenses or damages resulting from the acts or omissions of the respective officers, agents, or employees relating to activities conducted by either party under this Agreement.

VI. ENTIRE AGREEMENT REQUIREMENT OF WRITING

It is understood and agreed that the entire agreement of the parties is contained herein and that this Agreement supersedes all oral agreements and all negotiations between the parties relating to the subject matter thereof, as well as any previous agreement presently in effect between the parties to the subject matter thereof. Any alterations, variations, or modifications of the provisions of this Agreement shall be valid only when they have been reduced to writing and duly signed by the parties.


IN WITNESS WHEREOF, the parties of this Agreement have hereunto set their hands on the dates written below.

CITY OF BLAINE

By:   
Tim Sanders  
Mayor

Dated: June 3, 2024

ATTEST:

By:   
Michelle Wolfe  
City Manager

Dated: June 3, 2024

## CITY OF LINO LAKES

By: \_\_\_\_\_  
Rob Rafferty  
Mayor

Dated: \_\_\_\_\_

## ATTEST:

By: \_\_\_\_\_  
Hannah Lynch  
City Clerk

Dated: \_\_\_\_\_