Council Worksession
VIRTUAL meeting being conducted by electronic means in accordance with Minnesota Statutes, section 13D.021 Public portion available for connection via telephone Dial: 1-312-626-6799 Meeting ID: 86505454202# Passcode: 830981#
August 23, 2021

AGENDA

The City Council requests that attendees turn off cell phones and pagers during the meeting. A copy of the full City Council packet is available to the public at http://cityofbrooklyncenter.org/.

1. **Call to Order - 5:00 p.m.**
2. **Roll Call**
3. **Presentations**
   a. Study Results of Phase I of the Brooklyn Center Community, Health, Culture, and Recreation Center Expansion
4. **Next Steps**
5. **Adjourn to Study Session - 6:15 pm**



City of Brooklyn Center

Comprehensive Community Center Master Plan —— Phase 1 Preliminary Findings Presentation

Perkins&Will

August, 23 2021

Agenda

01 Study Goals

02 Study Process

03 Existing Conditions Overview

04 Public Engagement Progress

05 Economic & Demographic Analysis

06 Market Analysis

07 Phase 1 Conclusions and Recommendations

08 Next Steps

09 Q&A

STUDY GOALS

The Community Center Master Plan will define a vision for the development and/or redevelopment of the Center over the next 10 years.

This vision should be crafted by the Community and for the Community of Brooklyn Center.

STUDY PROCESS

Study Process

4 Step Approach



1. Discover

Vision and Data Gathering



2. Define

Programming & Prioritization



3. Explore

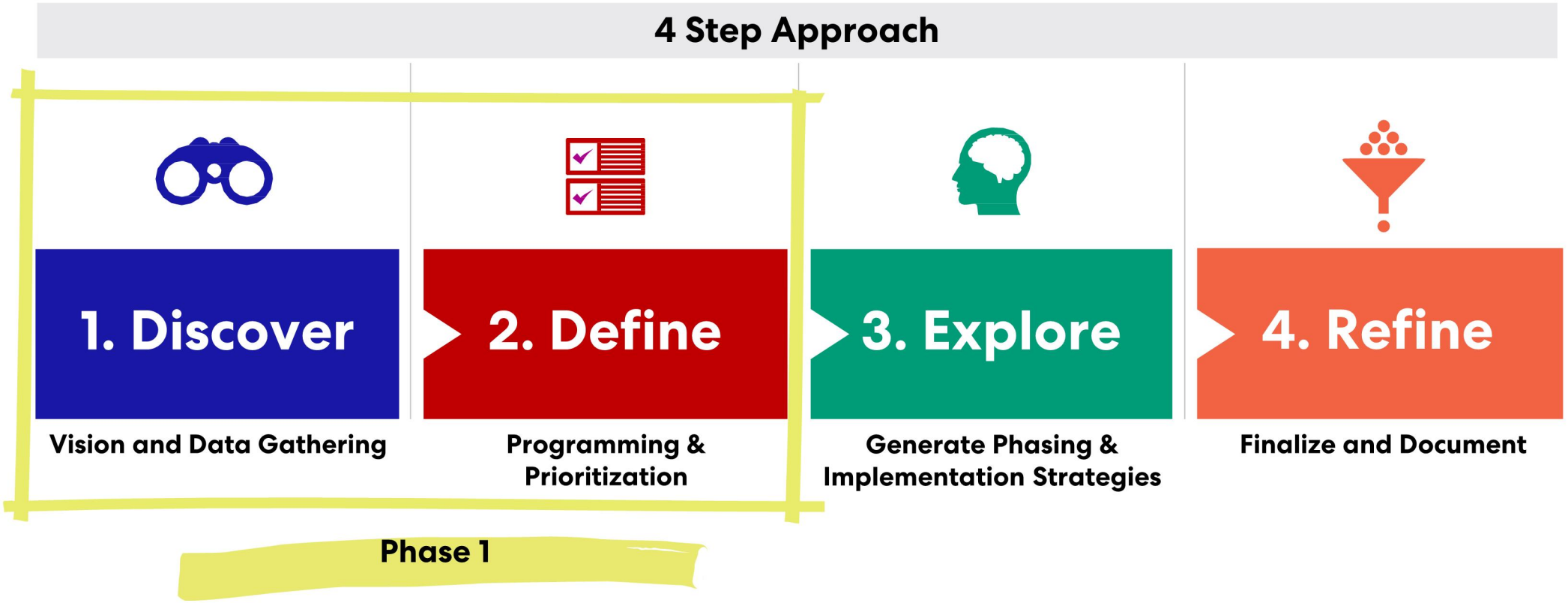
Generate Phasing & Implementation Strategies



4. Refine

Finalize and Document

Study Process



Task List - Phase 1 Base Services

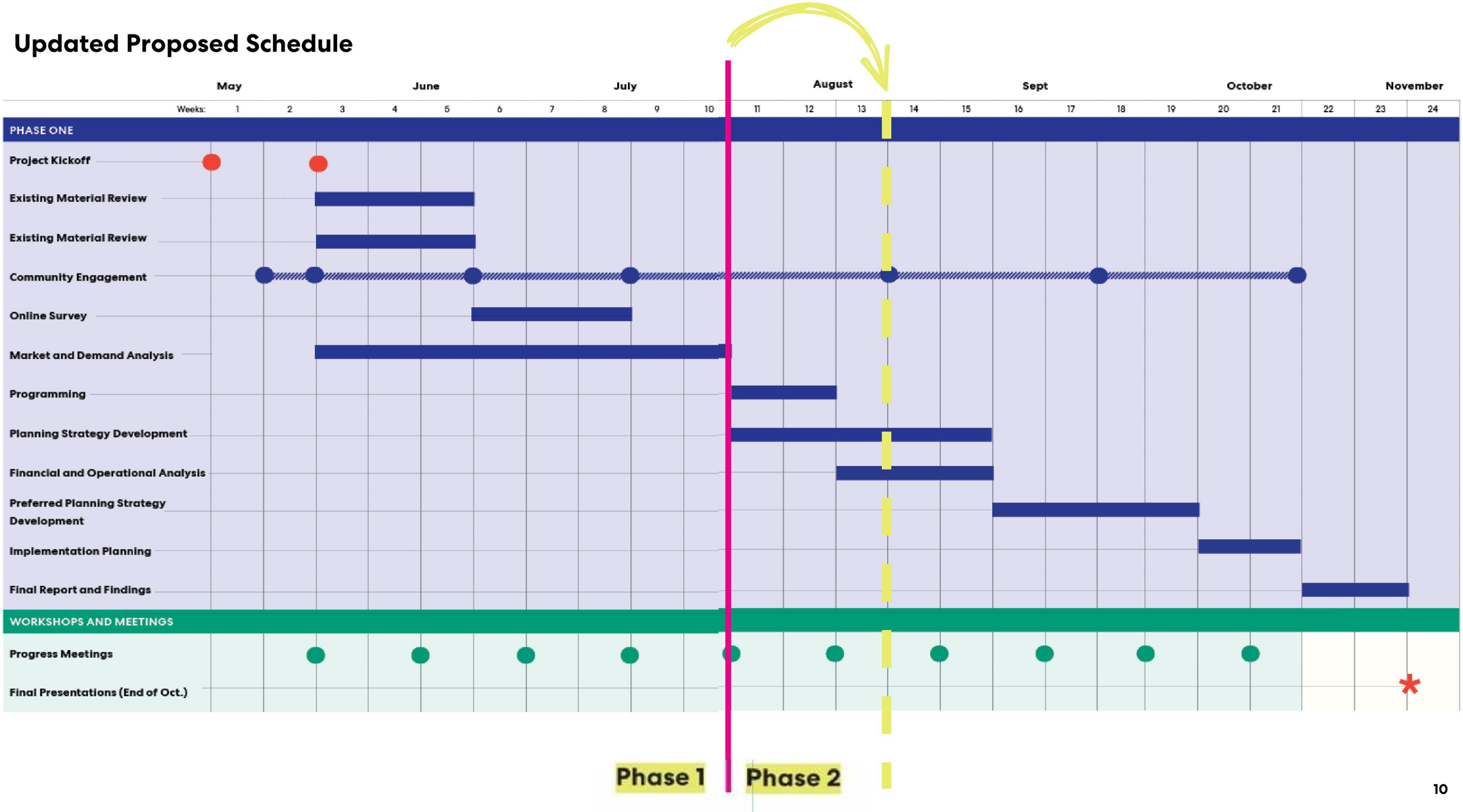
1.0	**Project Kickoff and Existing Material Review**
1.1	Project Introductions, Goal Setting, Data Collection and Prior Study Review*
1.2	Tour Existing Facilities*
1.3	Site Analysis - identify buildable site extents within Centennial Park
2.0	**Strategic Partnership Analysis**
2.1	Data Collection and Prior Study Review from Partners
2.2	Strategic Partnership Focus Group Meetings (2-4 meetings- Swim Club, YFDS/ICT and Track Minnesota)
2.3	Site Capacity Test Fits- Centennial Park
2.4	Strategic Partnership Joint Leadership Workshop
2.5	Strategic Partnership Summary Report - (Outline high level terms of partnerships and next steps)
3.0	**Community Engagement and Survey**
3.1	Finalize Public Participation Work Plan
3.2	Build online engagement platform (provide social media posts)
3.3	Online Community Survey **
3.4	Staff and User Focus Group Meetings Online (3 meetings)
3.5	Consolidate and summarize stakeholder input
4.0	**Market and Demand Analysis**
4.1	Define service area and regional community differentiators
4.2	Evaluation of Demographic and Socioeconomic Characteristics
4.3	Identify Community Needs through LOS and SWOT analysis
4.4	Comparison with national and regional participation statistics and trends
4.5	Identify current and future demand for potential programming
4.6	Competitive Market Analysis - Local and Regional, Public and Private
4.7	Develop program based on community input, partnership feedback, market/demand analysis

We anticipate completing the Phase 1 and Phase 2 Base Service tasks with (2) in-person trips to Brooklyn Center for final presentations as safety protocols allow. Additional tasks/meetings will be conducted by virtual conference platforms (Skype/ Zoom/Microsoft Teams/etc.)

Task List - Phase 2 Base Services

5.0	**Programming and Planning Scenarios**
5.1	Develop phased planning scenarios to test fit program (up to 3 scenarios)
5.2	Provided conceptual rough order of magnitude costs based on developed program.
5.3	Online Engagement Phase 2: Online Community Input
6.0	**Implementation Planning**
6.1	Identify challenges and opportunities for financial feasibility
6.2	Develop preferred planning strategy and phasing plan
6.3	Provided conceptual rough order of magnitude cost of preferred planning strategy
6.4	Provide rough operational cost analysis of preferred planning strategy
6.5	Review and incorporate capital and operational funding mechanisms from the City and potential partners
6.6	Develop an operational pro-forma, incorporating data and decisions to date, reflecting estimated annual revenue potential
6.7	Online Engagement Phase 3: Preferred Planning Strategy and Implementation Input
6.8	Develop strategic action plan
7.0	**Report and Findings**
7.1	Draft Final Report
7.2	Final Report
7.3	(3) On-site Final Presentations
8.0	**Management and Communication (ongoing tasks)**
8.1	Quality Control Reviews
8.2	Progress Meetings
8.3	Management/Coordination
8.4	Cost Estimating Services

Updated Proposed Schedule



Phase 01 Project Indicators

1. Is there public support for the renovation, expansion, and renewed investment in the Community Center?

2. Does the community demographics and market analysis reveal favorable indicators to support renewed investment?

3. Do the potential strategic partners have complementary goals and resources that allow them to be viable partners?

4. Does Centennial Park have adequate capacity to accommodate proposed improvements?

EXISTING CONDITIONS OVERVIEW

Site Capacity Study



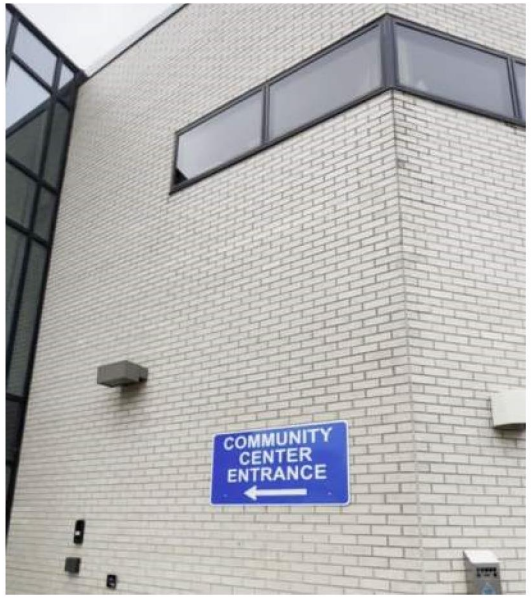
Brooklyn Center Community Center – Existing Conditions













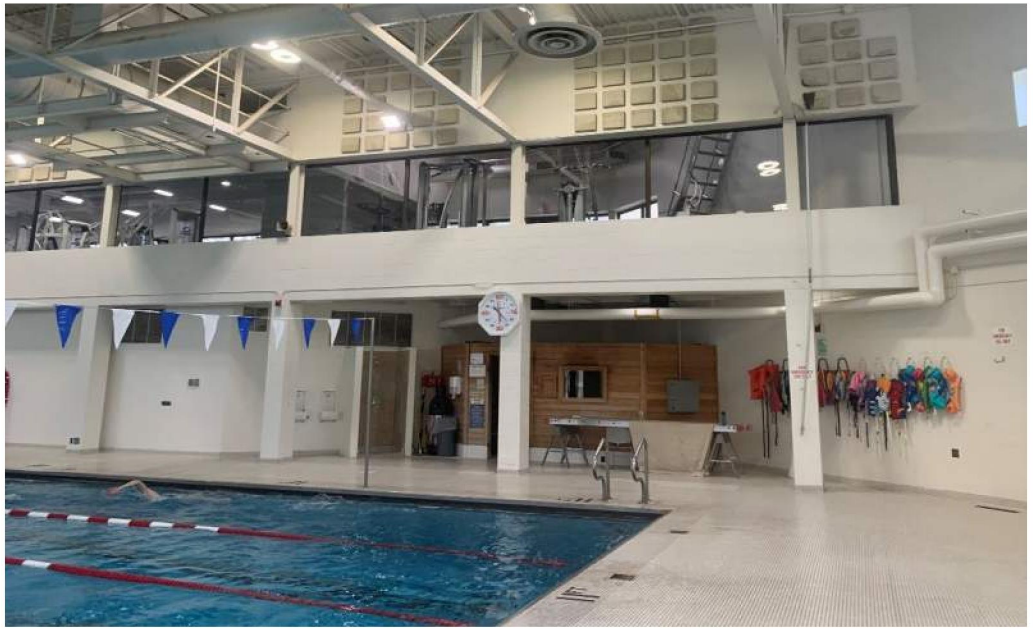


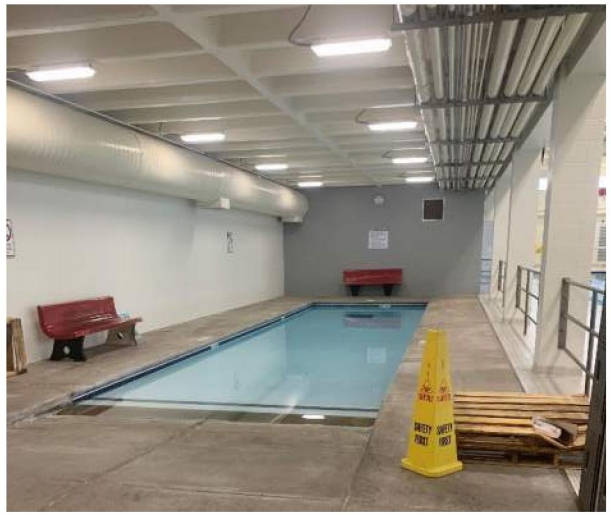


Brooklyn Center Community Center – Existing Conditions





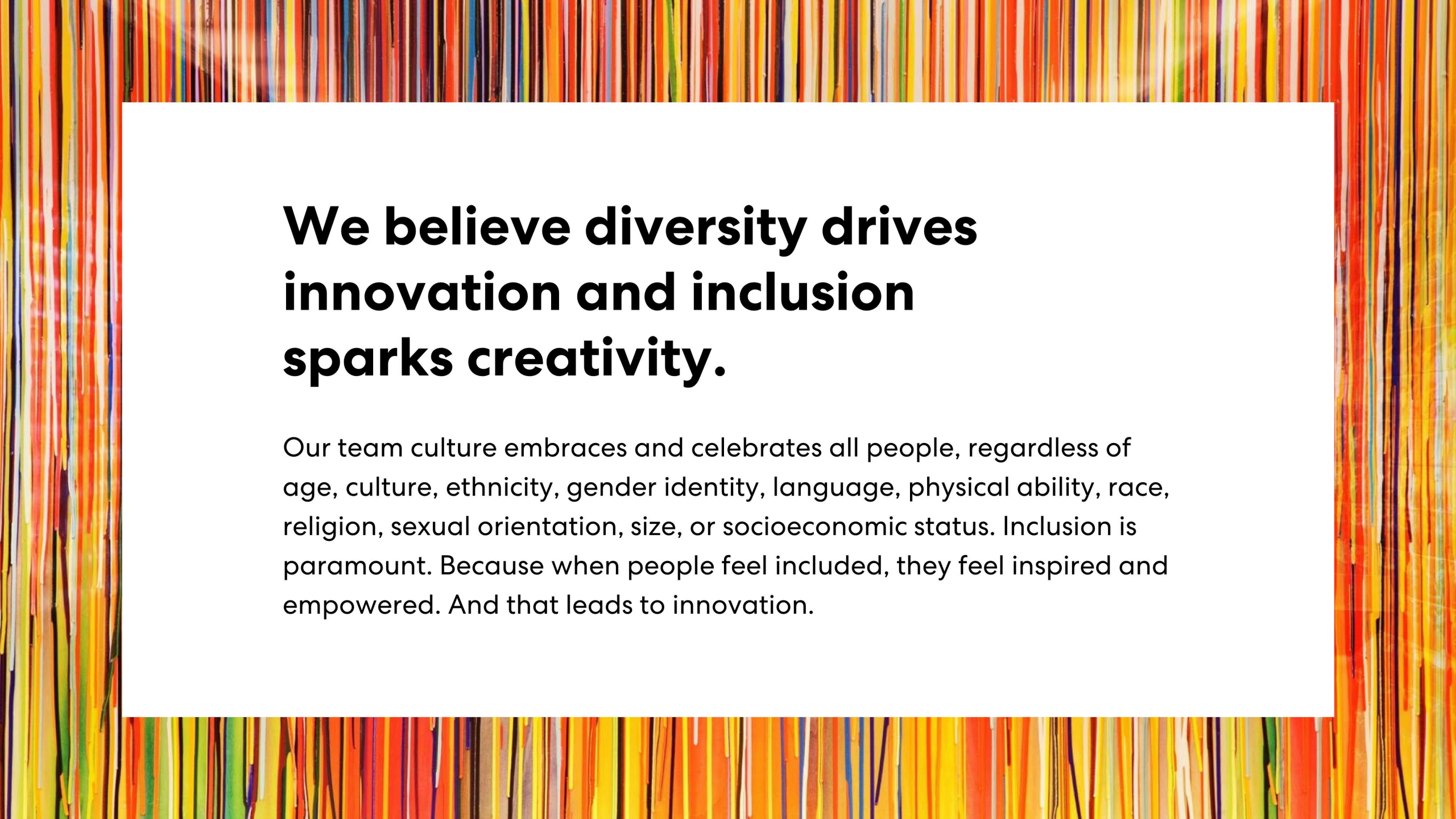








PUBLIC ENGAGEMENT PROGRESS



We believe diversity drives innovation and inclusion sparks creativity.

Our team culture embraces and celebrates all people, regardless of age, culture, ethnicity, gender identity, language, physical ability, race, religion, sexual orientation, size, or socioeconomic status. Inclusion is paramount. Because when people feel included, they feel inspired and empowered. And that leads to innovation.

The Public Engagement Process

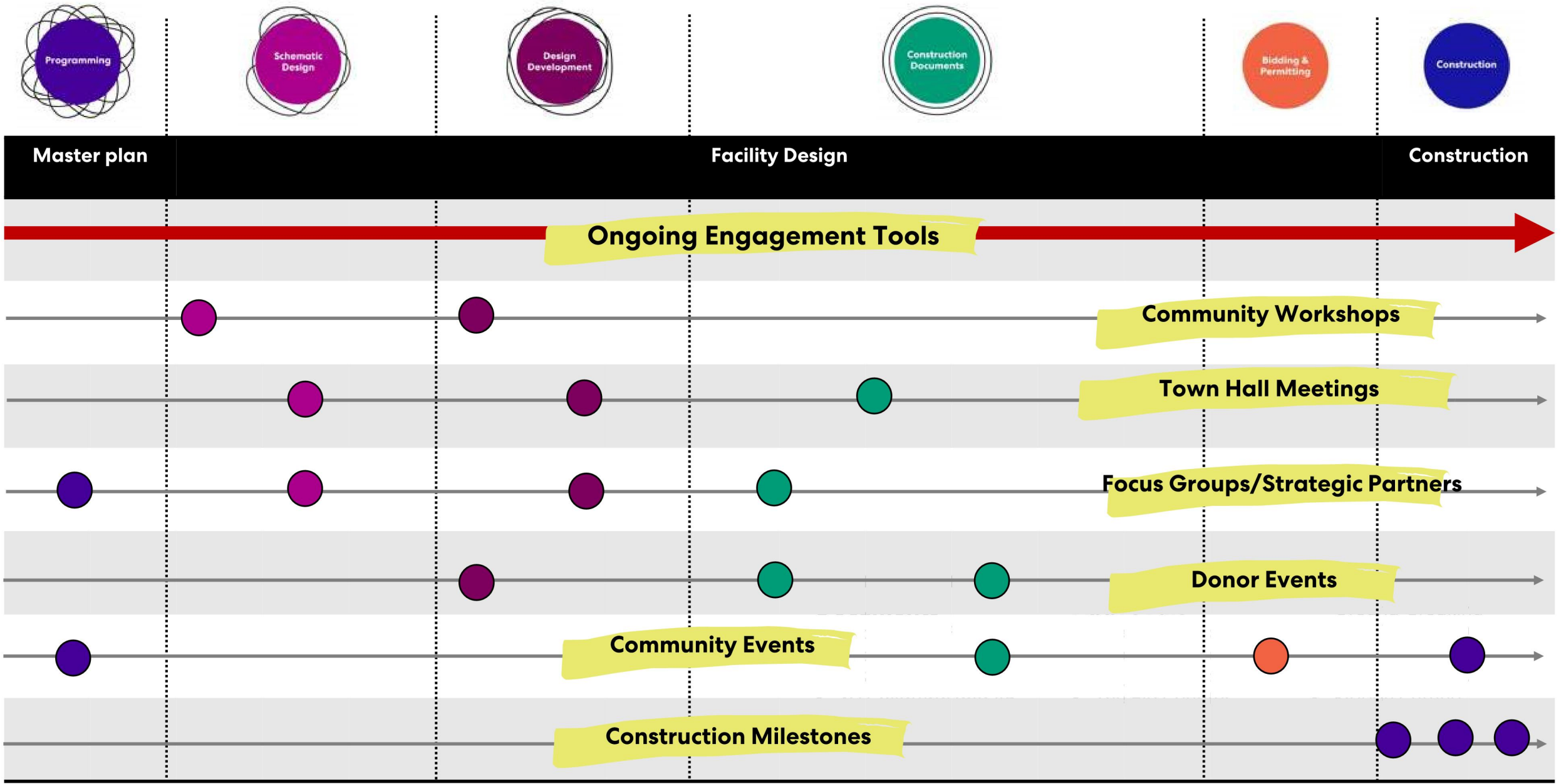
Must be authentic, inclusive, and embrace diversity

Is a continuum throughout the entire project duration

Is achieved through a variety of methods and formats

- Broad Community Engagement
- Focus Groups
- Strategic Partnership Discussions
- Staff Involvement

The Engagement Continuum



BROAD COMMUNITY ENGAGEMENT SUMMARY

Online Engagement Platform

Brooklyn Center Community Center **C. O. N. N. E. C. T.** Project

Create **O**ur **N**ext **N**eighborhood **E**VERYBODY **C**enter **T**ogether

We need your input on the Brooklyn Center Community Center!

YOUR INPUT will help the City set the direction for the future community center and what features and programs will be offered.

The **C.O.N.N.E.C.T. Project** engagement team wants to hear from you! We have upcoming opportunities to connect with you in the community and online to collect your feedback on:

- How you currently use the community center
- What you want and need from a community center
- Your priorities for a future facility

Share your thoughts on our online engagement site:
www.tinyurl.com/BCCCConnect



For more information on the project, contact:
Jacob Andersen, Recreation Program Supervisor
jandersen@ci.brooklyn-center.mn.us
763-569-3317

Promotions

Date	Strategy	Description	Participants
June 7, 2021	Online Engagement Site	Includes project information, online survey link, comment wall and notice of upcoming events.	1,000+ visits
June 8, 2021	Flyers	▪ Includes project information and QR code to link directly to online engagement site; distributed at community center, pop-ups, community events, and heavily visited activity areas ▪ Due to COVID, CEAP (Community Emergency Assistance Programs) requested flyers to pass out in their drive thru food shelf instead of an in-person pop-up	1,000+ distributed
June 15, 2021	Posters	Posted at community center	3
June 28, and July 26, 2021	Email Blast	Text and images sent to project manager to send in an email blast to community center patrons	600+
July 14 and July 26, 2021	Website Update	Project information posted to City's website and link to online engagement site	1,000+

- Online engagement site
- City website
- Email blasts
- Social media
- Flyers and posters

Promotions

What we've been hearing

List of top 10 responses from the last 3 events:

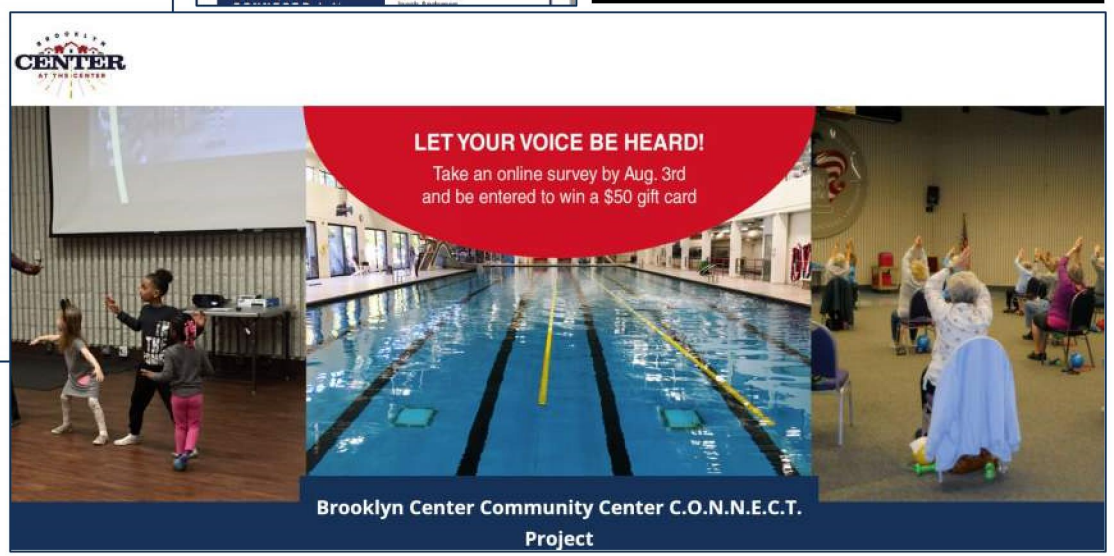
1. Free admission days/events/programs
2. Basketball Courts
3. Splash Pad
4. Services/Resources: mental health, addiction support, housing support, youth services
5. Ice skate and winter sports rental
6. Teen Center/Gathering Space/Youth Rec Center
7. Community/Culture based programming
8. Art, music, poetry, dance classes/programs
9. Computer/Gaming Room
10. Family events- all seasons

Click below to see what feedback we've heard so far

See what others have been saying







Pop-Up Events

Date	Strategy	Location/Event	Participants
May 8, 2021	Pop-Up	City Council Meeting: Policing	50
May 12, 2021	Pop-Up	Heal the City event	100
June 29, 2021	Pop-Up	Concert in the Park: Socaholix	150
July 29, 2021	Pop-Up	Thursday Farmers Market	30
July 31, 2021	Pop-Up	Hmong Celebration in the Park	241
July 31, 2021	Pop-Up	Kenyan Community Church	30
August 3, 2021	Neighborhood Visits	National Night Out neighborhood gatherings	26

- Designed to give information and gather input using engaging and interactive activities
- Held in places where people are already gathering.
- In-person events allow project staff to mingle and talk one-on-one with residents to gather feedback.
- Games, comfortable settings and snacks draw community members to talk with staff

City Staff Events

Strategy	Location/Event
Staff Engagement/Flyers	Youth Soccer Kick-off Party
Staff Engagement/Flyers	Swim Lessons and Community Center programs
Staff Engagement/Flyers	National Night Out- City Staff, Police and Fire Department





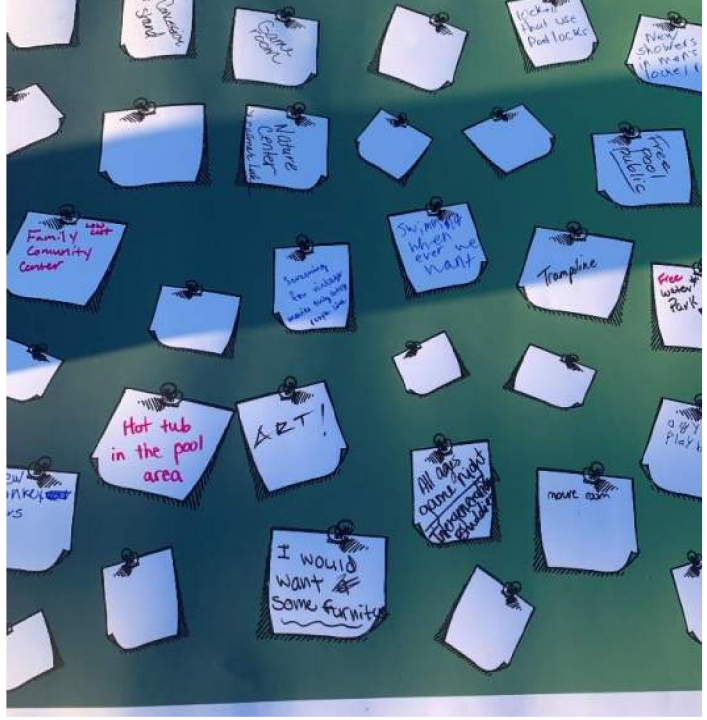


Heal the City

May 12, 2021









Concert in the Park

Socaholix
June 29, 2021







Thursday Farmer's Market
July 29, 2021

National Night Out
August 3, 2021

Additional Pop-Ups

Hmong Celebration in the Park
July 31, 2021

Online Survey

Available in Spanish, English, Hmong

Date	Strategy	Description	Participants
June 7-August 3, 2021	Online Survey	Online survey linked through online engagement site.	200 (as of Aug. 18)
June 16, 2021	Survey Translation	Hmong and Spanish translations available	1
July 26, 2021	Survey Incentive	Promotion of incentive to participate in the online survey (entered in a drawing to receive a $50 gift card)	Participation increased 100% after incentive announcement

Survey Questions:

- Do you currently use/participate in activities at the Brooklyn Center Community Center?
- What are the community center's best features?
- Do you feel welcomed at the community center?
- What would make the community center more accessible?
- What would make you want to come to the community center?
- What would you like to see at an improved community center?
- Demographics questions

Top Recommendations

Physical Activity

- **Basketball courts**
- **Volleyball courts**
- **Indoor track**
- Obstacle course
- Badminton
- Rock climbing wall
- Trampoline
- Expand workout area and new equipment
- More Yoga
- More class variety (exercise and seniors)

Pool

- **Splash Pad**
- **Indoor/Outdoor waterpark**
- **Kids pool area**
- Warmer water
- Fountains
- Different swim programs: aqua aerobics, culture nights
- New showers
- Better locker rooms with/padlocks
- Hot tub

Education

- **Learning Center**
- **Computer center**
- **Kids programs**
- **Tutoring**
- Afterschool program
- Coding classes/gaming
- Film making lessons and equipment
- Art classes
- Chess program

Entertainment

- **Event center for artists, musicians, talent, poetry**
- **Party hall**
- Art center
- Movie room/ vintage or artsy movie nights
- Maker Space
- Game Room/eSports
- All ages game night
- Music studio

Top Recommendations

Culture and Diversity

- Diversity center
- Dance: different backgrounds
- Programs for new immigrants
- Highlight traditions
- Exhibitions
- Multicultural events for teens
- Teach languages
- Equity training for staff

Partnerships

- Book sharing
- Voter registration
- STEM programs
- Invite MadDads to recruit kids
- Urban Adventures
- Intergenerational Buddies
- Youth mentoring program
- Partnership with faith communities

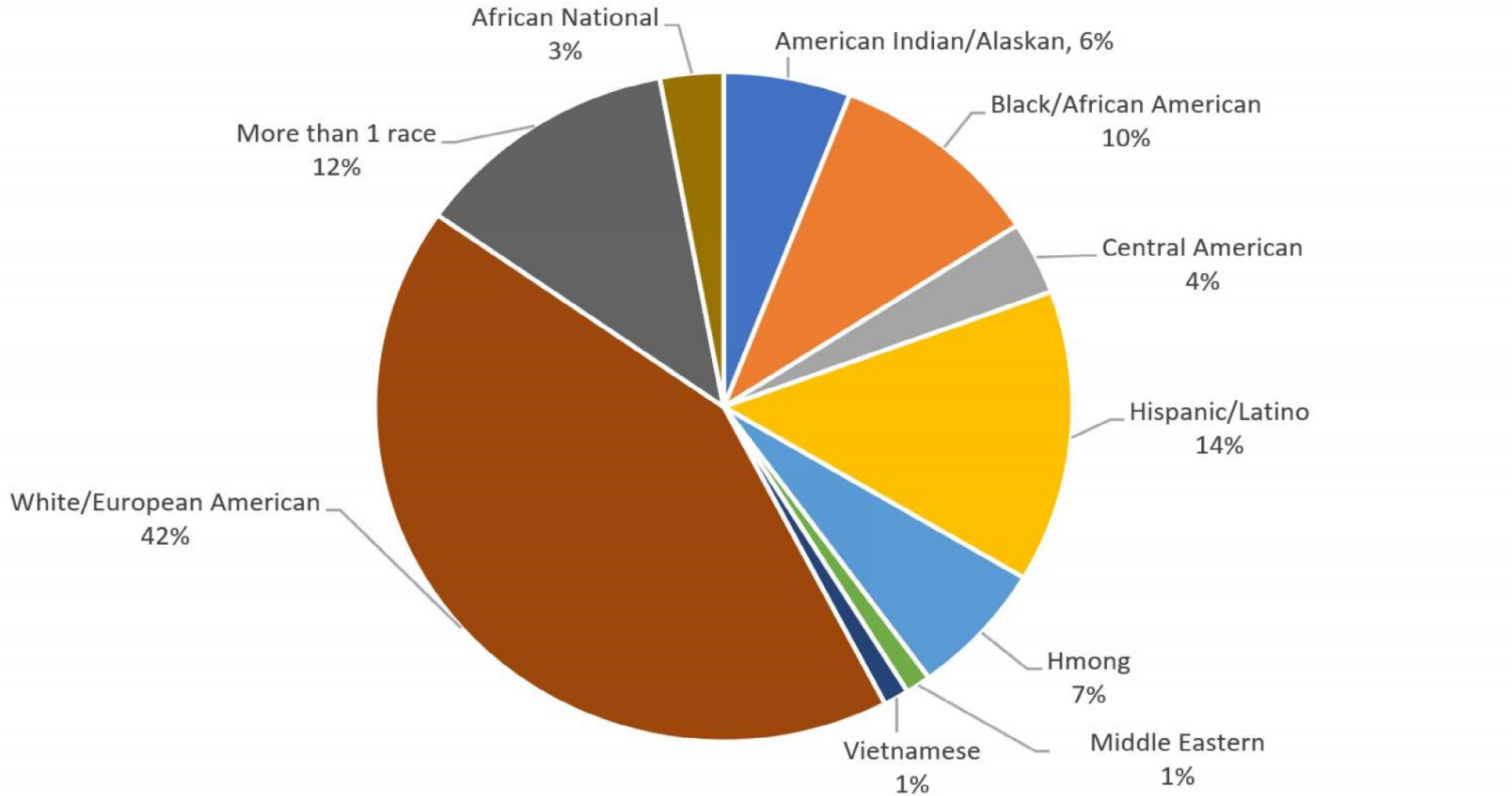
Winter Activities

- Free ice-skating lessons
- Sledding hill
- Family fun activities
- Free lending of winter sports gear
- Warming house

General

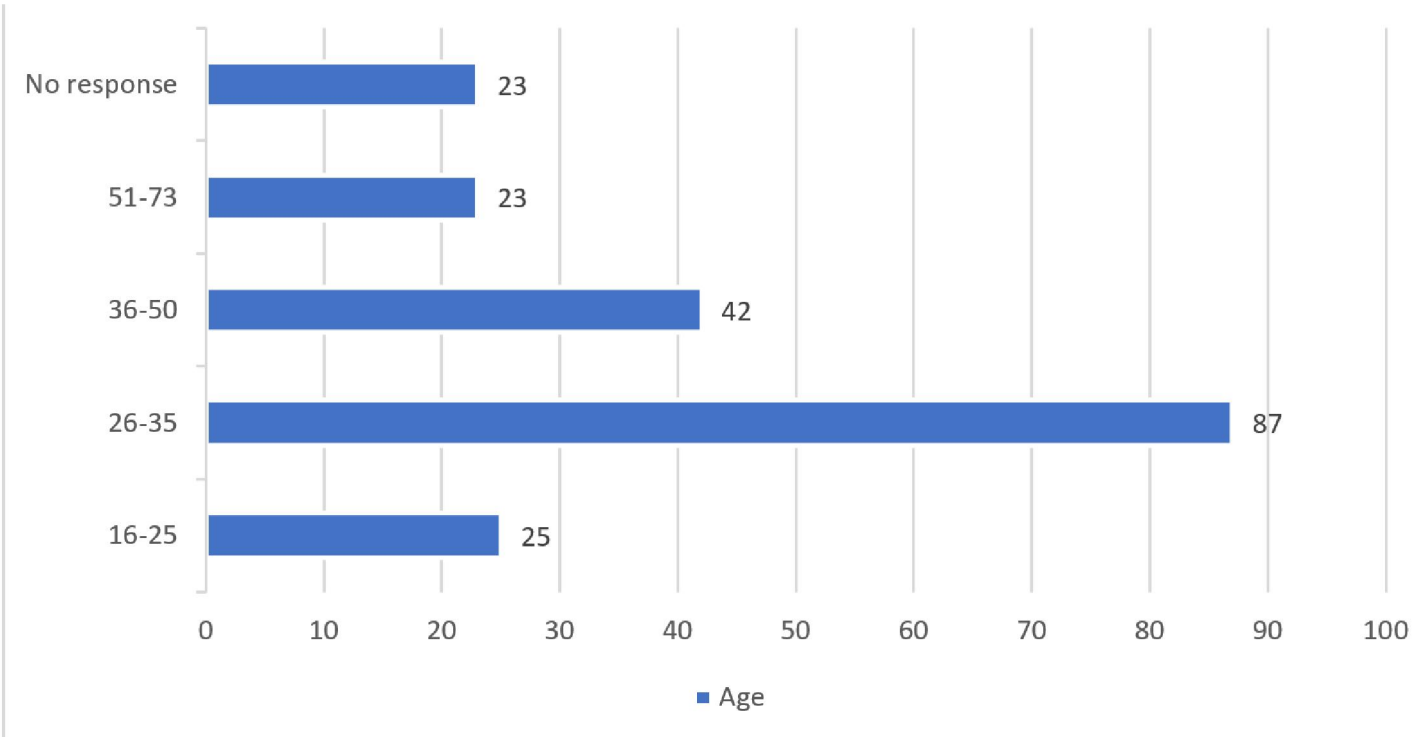
- More flexible hours
- Free/lower fees
- Teen center
- More family events
- Resource center
- Services: mental health, addiction, housing support
- More furniture
- Concession stand
- Better access-transportation
- Better sports programming

Survey Demographics

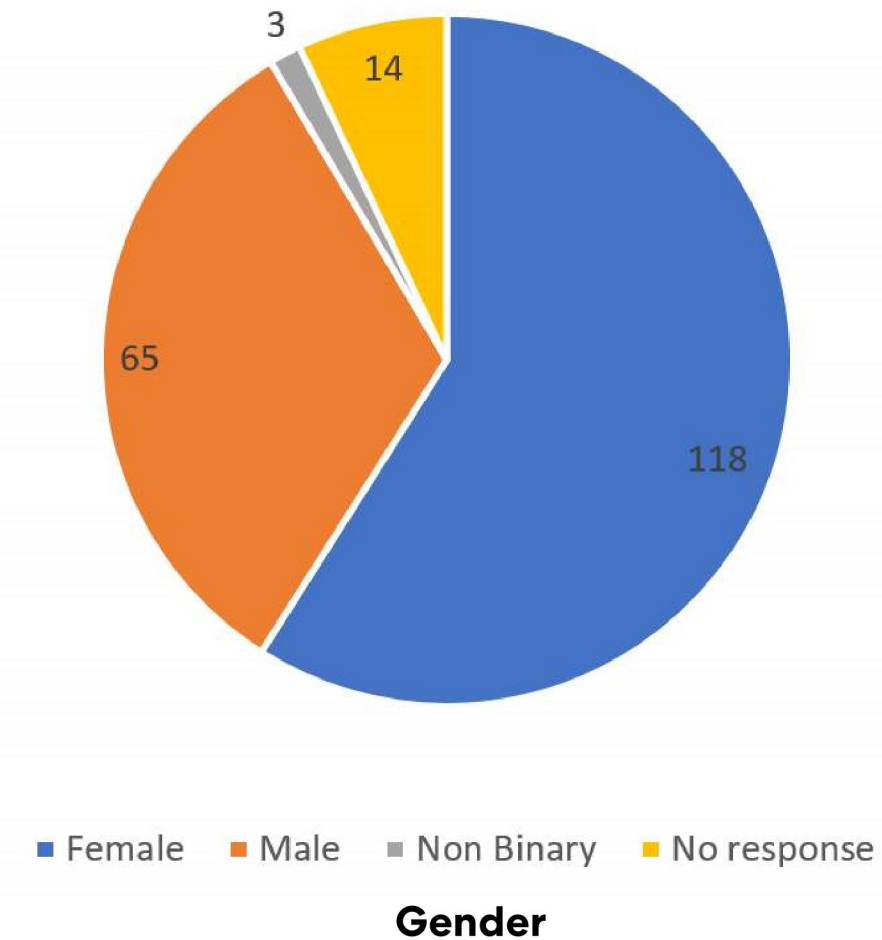


Ethnicity

Survey Demographics



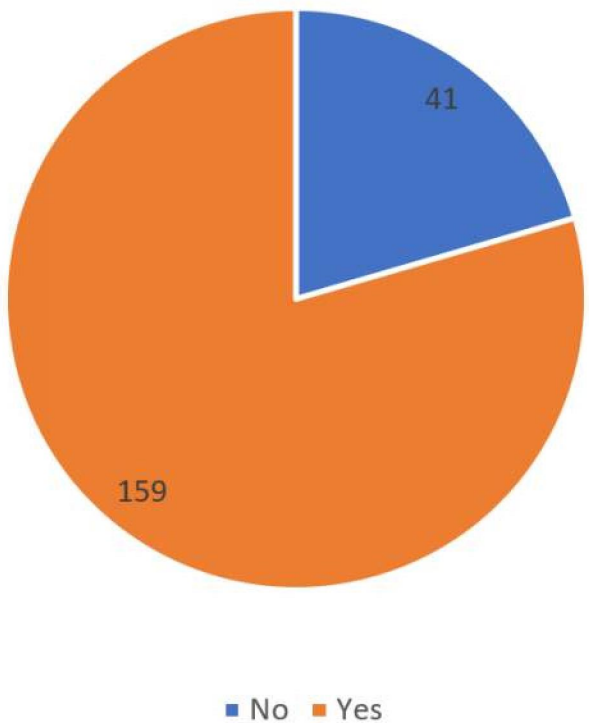
Age



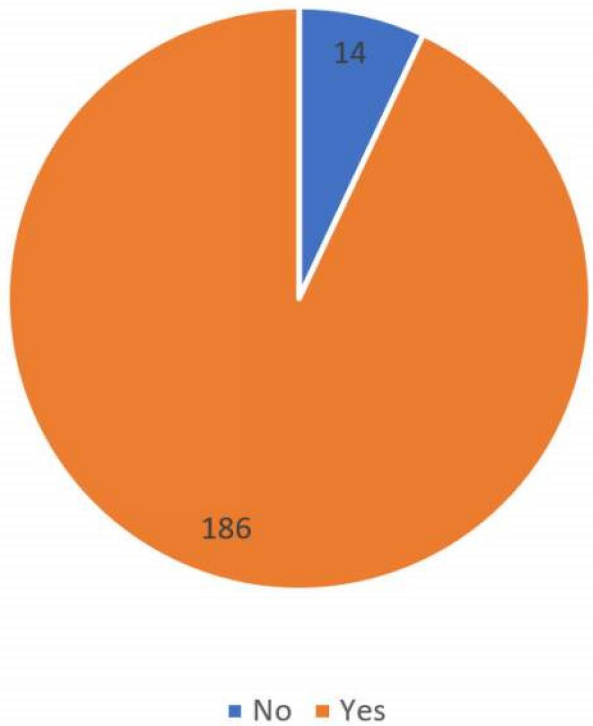
Gender

Survey Results

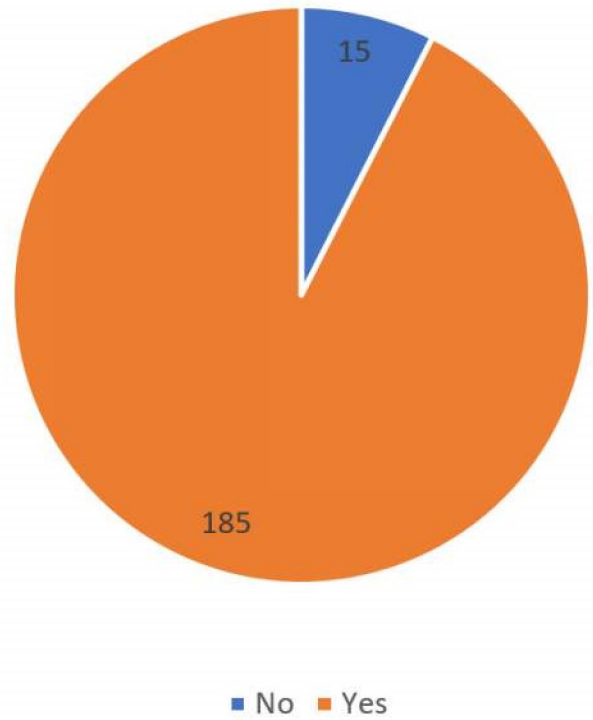
Do you currently participate in activities at the Community Center?



Do you feel welcome at the Community Center?



Is the Community Center easily accessible?



Community Center's Best Features



Event Demographics

CATEGORY	NUMBER
Male	13
Female	30
Brooklyn Center	6
Other City	6
Ages 0-20	15
Ages 21-35	6
Ages 36-49	12
Ages 50-64	5
Ages 65+	5

CATEGORY	NUMBER
African	9
Asian/Pacific Is.	2
Asian/Indian	2
Black	10
Hispanic	7
Hmong	10
Middle Eastern	12
Vietnamese	4
White	16

- Wide cross section of ages
- All genders and abilities
- Varied socio-economic status



What We've Heard

Brooklyn Park offers painting in the park. I've tried it and it's super fun! BP also has a great dance program for all ages, I'm a part of it and love it. I think if BC would mirror some of what BP is doing, that would be helpful and would grow our community.
Bi-racial Black/White female, 44

I would come to the community center if there are more activities for adults teaching lifestyle skills (cooking and financial literacy).

I like that the Zumba class is free.
White female, 69

Move the entrance and reconfigure the parking lot. I don't feel I could just walk in, unlike the Maple Grove community center.
White male, 41

If there were better facilities. A newer pool. Better outreach of the kids. A better website it's hard to navigate.
Bi-racial-Black/White female-,35

More personality in the building (light, solar panels, murals/art installations/community art exhibits, etc, signage outside & inside.
Female, 34

I've enjoyed the aqua aerobics classes in the warm water at the pool -- but I wish you'd keep the temperature consistently between 84-86 degrees for us seniors, and those who suffer from arthritis. If you keep the water chilly, you're no different than any other facility. Female, 68

What We've Heard

I would like the community center to be more centered around youth and families. Basketball courts would be a high priority.

Basketball court or enclosed sport center, programs for teens (extra curricular).
Black male, 30

Hope to see everyone playing in the community happier and healthier-
Middle Eastern/ Asian male, 34

More classes, more variety, more time slots
–White female- 68

A space for cultural activities.
Hmong female, 48

Afrobeat dance class-
Black female, 22

I think we need to strengthen the recreational facilities program.
Mexican/Asian female, 34

Hope to see some cultural entertainment activities.
Hispanic male, 35

I would like to see afterschool programs and tutoring.
Black female, 41

FOCUS GROUPS & STRATEGIC PARTNERSHIP DISCUSSIONS

Focus Group Meetings

Date	Format	Group	Participants
April 9, 2021	Focus Group	Recreation Staff	Brooklyn Center Rec & Maintenance Staff
June 1, 2021	Focus Group	Community Leaders	Jude Nnadi – Paadio Consulting
June 2, 2021	Focus Group	Community Leaders	Simeon Momanyi – Kenyan Community Church
June 2, 2021	Focus Group	Facility Users	Bruce Saline, Huyen Ho
June 10, 2021	Focus Group	Facility Users	Noriko Koto
June 15, 2021	Focus Group	Facility Users	Tanya Preble
June 15, 2021	Focus Group	Community Leaders	Nelima Sitati Munene, Executive Director at ACER
July 13, 2021	Focus Group	Community Youth	Brooklyn Bridge Alliance (Ms. Lyren 7-12th graders)
August 2, 2021	Focus Group	Facility Users	Isa Satu – Family with young children

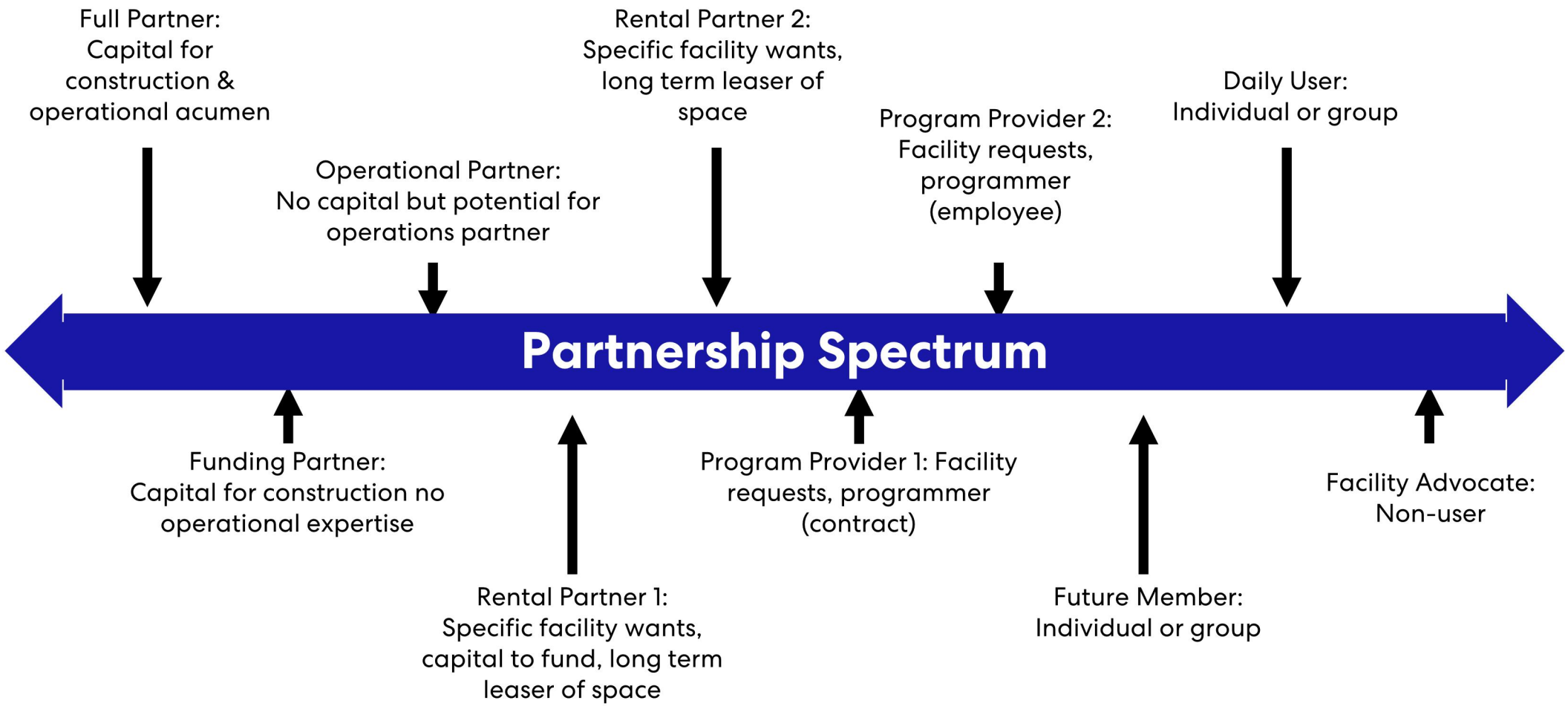
Focus Group Recap

- Existing facility is clean and welcoming
- 50M pool is biggest asset with swim lessons
- Exterior splash pad encouraged
- Warm water recreation/therapy pool desired
- Meeting rooms are under utilized (500 occupants max)
- Building needs updated entry, signage, locker rooms, park connection
- Informal lounge and gathering spaces desired
- Need multi-purpose gym space (basketball, volleyball Hmong)
- Programming for teens and seniors
- Artist, maker, STEAM, eSports spaces desired
- Multi-cultural dance/prayer/wellness rooms
- Workforce training and enrichment programs

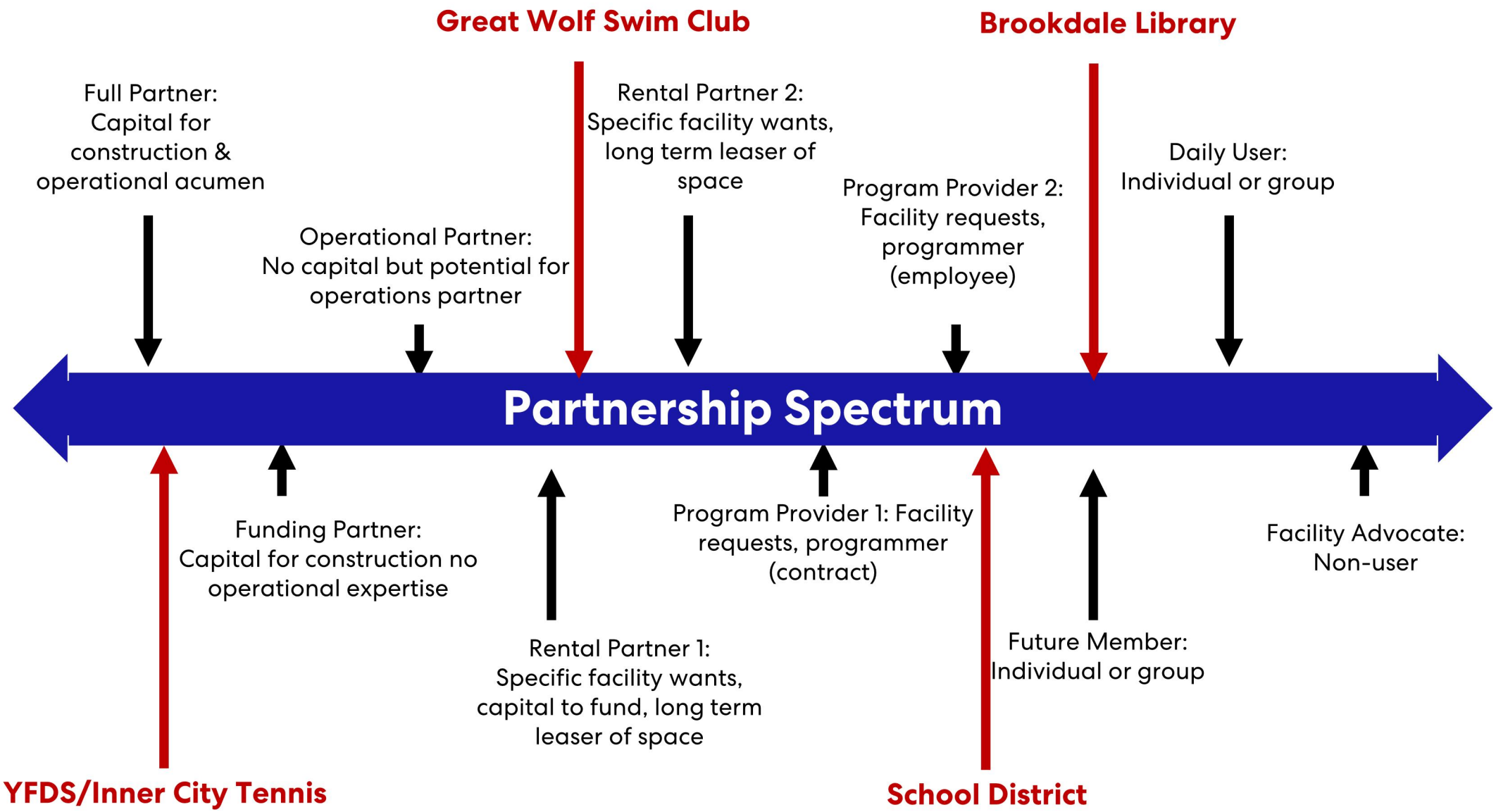
Strategic Partnership Meetings

Date	Format	Group	Participants
May 26, 2021	Strategic Partnership	The Great Wolf Swim Club	David Bentz and Jason Smith
May 27, 2021	Strategic Partnership	YFDS and Inner-City Tennis	Melvin Anderson and John Wheaton
July 14, 2021	Strategic Partnership	Brookdale Library	Library Staff
July 20, 2021	Strategic Partnership	School District	Seth Ryan and John Oelfke

Strategic Partnership Analysis



Strategic Partnership Analysis



Great Wolf Swim Club

1. Water temperature in existing pool is a detractor (need 79-80 degrees)
2. If pool was returned to 6-lane pool with cooler water utilization will increase
3. Currently use multiple pools in area/schools for practice and competition
4. Need more hours, particularly after school 4-6pm
5. Revenue opportunity for mini-meets and medium sized meets (6-8/yr.)
6. BCCC is ideally located, 2 miles from headquarters
7. Interested in renting pool time, office space, and dryland training space
8. Interested in expanding diversity of program, through learn to swim
9. Would like to collaborate on program with Park's Department
10. Has some fundraising capacity

Inner City Tennis and Youth and Families Determined to Succeed

1. Missions are aligned with youth wellbeing & development
2. Location of BCCC works well
3. 14 tennis courts and 400 m track are negotiable
4. Foresee shared spaces with City (meeting, fitness, food areas)
5. Would like small dedicated administrative space
6. ICT can keep courts active during the day
7. Both organizations can bring capital to the project
8. Anticipates reaching broader community, up to 30 min drive
9. Expanded enrichment for youth (academics, career, tutoring)
10. Sports are secondary to youth development mission

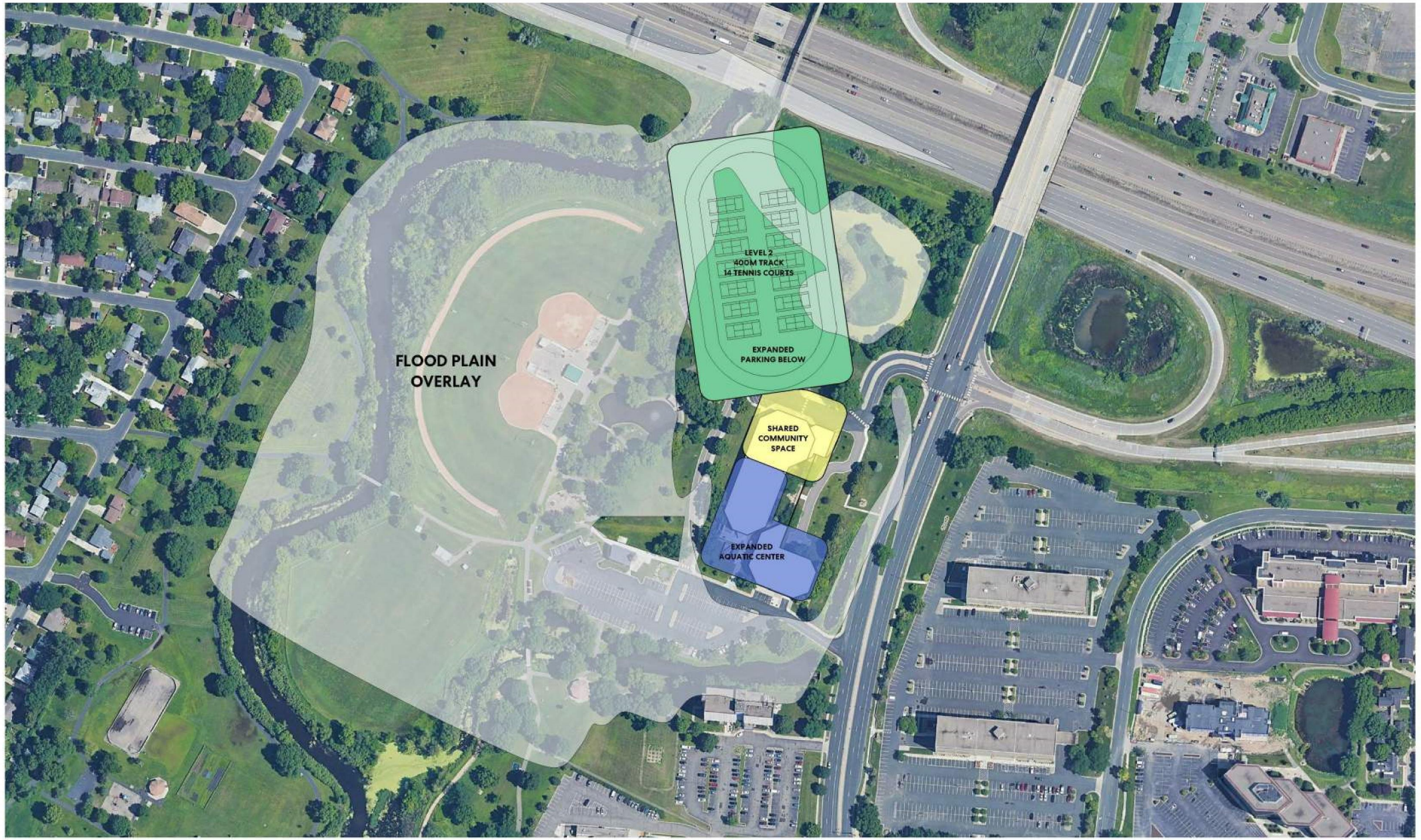
YFDS
Youth & Families Determined To Succeed
Fitness. Nutrition. Wellness.

INNERCITYTENNIS

Program requirements for tournaments:

- 7 tennis courts for high school
- 400 m track high school and regional meets
- Tournaments held in summer and winter
- 150-200 spectators matches and meets
- 200 athletes for track meets

Site Capacity Study: Inner Center Tennis and YFDS



SCALE: 1" = 200'-0"

Brookdale Library

1. Library brings community together, often mistaken for BCCC
2. Computer use is high, provide youth & adult homework help
3. Kids come together at the library, visible diversity
4. Kids are welcome, but could be better served elsewhere
5. Meeting rooms accommodate 8-10 and 30-100 people
6. Would like to partner with BCCC on book reading programs
7. Potential book drop-off and/or free library location at BCCC
8. Would like to see maker space for community (teens) at BCCC
9. Brooklyn Park has a recording studio for youth
10. Farmer's Market at Community Center would do well



Brooklyn Center Community Schools

1. History of successful City and School partnerships
2. Rec-on-the-go program Utilizes BC city parks
3. After school program and Programs around health, wellness, and art
4. Blue Barn and some shared outdoor field spaces
5. Community use of classrooms, gyms, auditorium but access is limited
6. Cooper H.S. has (5) gyms, (2) are open to community after 6pm
7. Brooklyn Center H.S. has lack of gyms, 4-court outdoor under construction
8. There is excess community demand in the gyms
9. PE used the BCCC pool in the past, transportation is a barrier to use
10. BCCC suggestions- gyms, roller rink, warm water pool, track, dome turf field



630 pop-up events participants
200 survey responses
600+ email touch-points
1050 online engagement visits
2500+ social media interactions
20+ Focus Group participants
12+ Strategic Partnership participants
and growing...

Brooklyn Center is engaged!

Top Recommendations

Physical Activity

- **Basketball courts**
- **Volleyball courts**
- **Indoor track**
- Obstacle course
- Badminton
- Rock climbing wall
- Trampoline
- Expand workout area and new equipment
- More Yoga
- More class variety (exercise and seniors)
- Roller Rink

Pool

- **Splash Pad**
- **Indoor/Outdoor waterpark**
- **Kids pool area**
- **Warmer water**
- Fountains
- Different swim programs: aqua aerobics, culture nights
- New showers
- **Better locker rooms with/padlocks**
- Hot tub

Education

- **Learning Center**
- **Computer center**
- **Kids programs**
- **Tutoring**
- Afterschool program
- Coding classes/gaming
- Film making lessons and equipment
- Art classes
- Chess program

Entertainment

- **Event center for artists, musicians, talent, poetry**
- Party hall
- Art center
- Movie room/ vintage or artsy movie nights
- **Maker Space**
- **Game Room/eSports**
- All ages game night
- Music studio

Top Recommendations

Culture and Diversity

- **Diversity center**
- **Dance: different backgrounds**
- **Programs for new immigrants**
- Highlight traditions
- Exhibitions
- Multicultural events for teens
- Teach languages
- Equity training for staff

Partnerships

- Book sharing
- Voter registration
- STEM programs
- Invite MadDads to recruit kids
- Urban Adventures
- Intergenerational Buddies
- **Youth mentoring program**
- **Partnership with faith communities**

Winter Activities

- Free ice-skating lessons
- Sledding hill
- **Family fun activities**
- Free lending of winter sports gear
- Warming house

General

- More flexible hours
- Free/lower fees
- **Teen center**
- **More family events**
- **Resource center**
- **Services: mental health, addiction, housing support**
- More furniture
- Concession stand
- Better access-transportation
- Better sports programming

We must Co-Create the Vision with the Brooklyn Center Community

ECONOMIC & DEMOGRAPHIC ANALYSIS

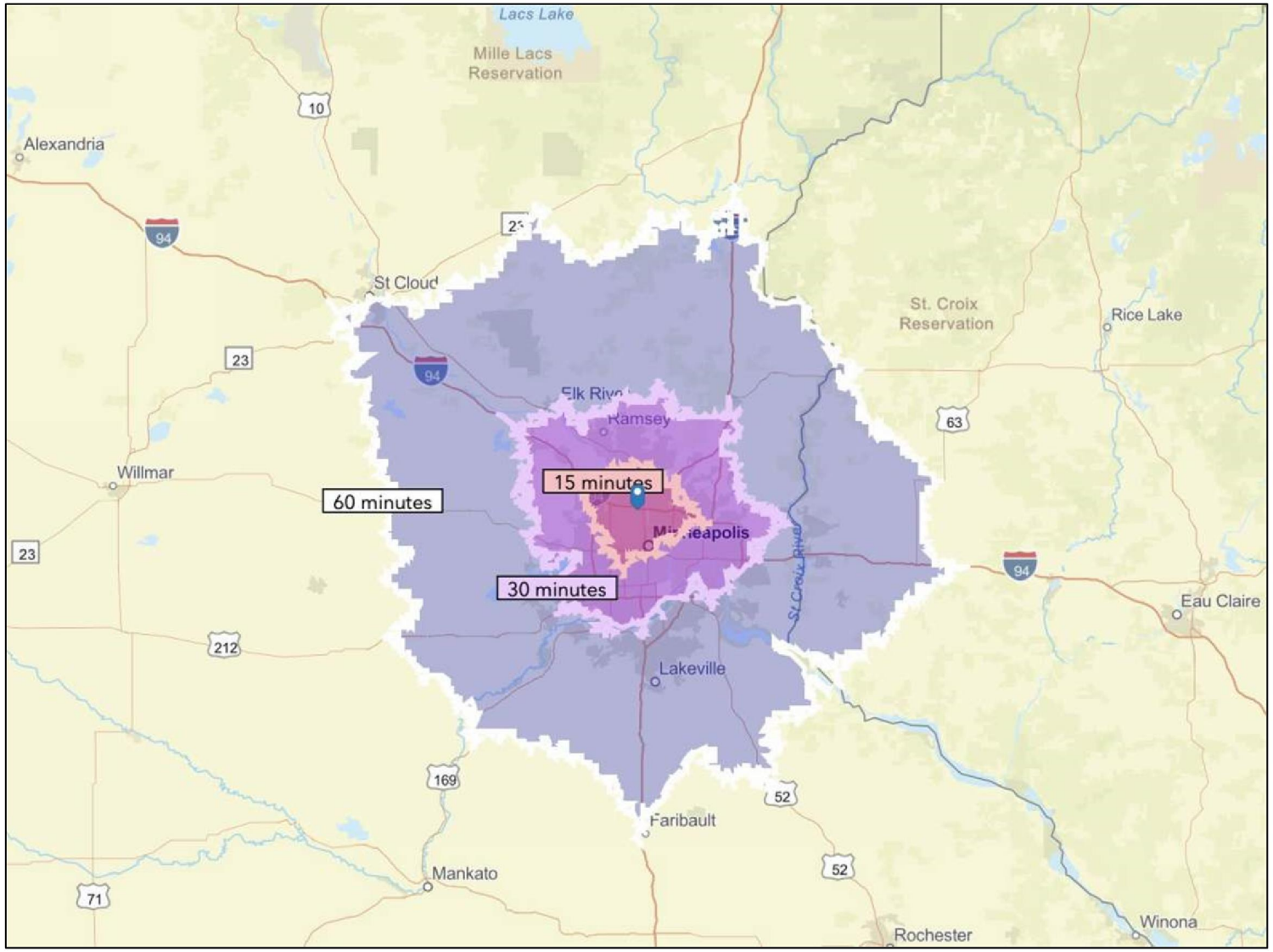
Drive Time Demographics

- Understanding the drive-time demographics from Brooklyn Center helps identify major population hubs and the types of people that may travel to use the community center for recreational use.
- Within an hour drive from Brooklyn Center the population is approximately 3,715,052 people.
- The community center is expected to cater to the local area. However, in order to create a critical mass of users to the facility, it's important to understand populations within an hour drive-time radius.

Estimated Drive-Time Statistics from Brooklyn Center, MN (2021)

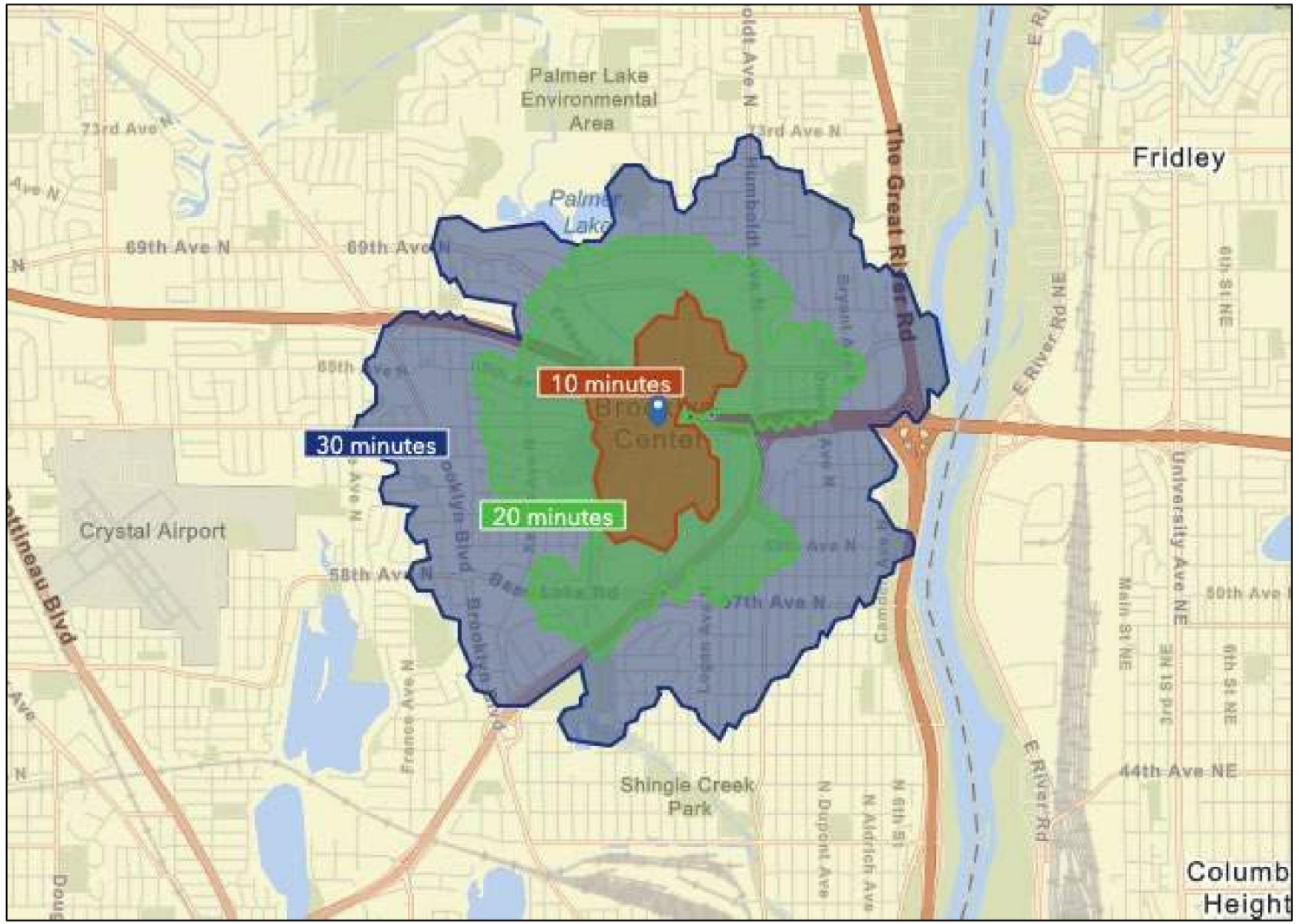
	15 minutes	30 minutes	60 minutes
Population	652,043	2,290,637	3,714,585
Households	269,901	918,924	1,438,128
Median Household Income	$73,172	$79,668	$83,792
Median Home Value	$263,570	$293,810	$297,404
Median Age	37.4	37.7	37.7

Source: ESRI



Walk Time Demographics

- Understanding the walk-time demographics from the community center helps identify major population hubs and the types of people that may travel to use the community center for recreational use.
- Within a 30-minute walk time from Brooklyn Center the population is more 15,000 people.
- The community center engages with and caters to those who are within its proximate area. Therefore, statistics from ESRI help provide an understanding of those who would be within a walkable distance to the community center.



Estimated Walk-Time Statistics from Brooklyn Center, MN (2021)

	10 minutes	20 minutes	30 minutes
Population	434	4,339	15,580
Households	314	1,567	5,385
Median Household Income	$36,520	$52,124	$59,512
Median Home Value	$186,184	$191,810	$194,449
Median Age	35.0	33.5	34.0

Source: ESRI

Walk Time Demographics (Cont'd)

Estimated Walk-Time Ethnic Demographics from Brooklyn Center, MN (2021)

	10 minutes	%	20 minutes	%	30 minutes	%
White Alone	131	28.73%	1,453	30.52%	6,038	35.15%
Black Alone	234	51.32%	1,736	36.46%	5,177	30.14%
American Indian Alone	3	0.66%	36	0.76%	122	0.71%
Asian Alone	37	8.11%	650	13.65%	2,521	14.68%
Pacific Islander Alone	0	0.00%	1	0.02%	3	0.02%
Some Other Race Alone	13	2.85%	272	5.71%	993	5.78%
Two or More Races	15	3.29%	189	3.97%	726	4.23%
Hispanic Origin (Any Race)	23	5.04%	424	8.91%	1,596	9.29%
Totals	**456**	**100%**	**4,761**	**100%**	**17,176**	**100%**

Source: ESRI

In a diverse community like Brooklyn Center, understanding the ethnic backgrounds of those living in the community can be factored into the community center offerings for it's community.

The table above shows that the population of African-Americans and other ethnicities make up more than 50% of the proximate population to the community center and therefore, it is crucial that there be an emphasis of programs for such groups in the community center.

Walk Time Demographics (Cont'd)

Estimated Walk-Time Age Demographics from Brooklyn Center, MN (2021)

Population by Age	10 minutes	%	20 minutes	%	30 minutes	%
Age 0 - 4	39	8.94%	380	8.76%	1,295	8.31%
Age 5 - 9	29	6.65%	332	7.65%	1,197	7.68%
Age 10 - 14	24	5.50%	313	7.21%	1,154	7.41%
Age 15 - 19	25	5.73%	281	6.48%	1,004	6.44%
Age 20 - 24	34	7.80%	293	6.75%	976	6.26%
Age 25 - 34	67	15.37%	675	15.56%	2,399	15.40%
Age 35 - 44	42	9.63%	541	12.47%	2,106	13.52%
Age 45 - 54	37	8.49%	434	10.00%	1,580	10.14%
Age 55 - 64	32	7.34%	415	9.56%	1,632	10.47%
Age 65 - 74	37	8.49%	316	7.28%	1,181	7.58%
Age 75 - 84	34	7.80%	207	4.77%	662	4.25%
Age 85+	36	8.26%	152	3.50%	394	2.53%
Totals	**436**	**100%**	**4,339**	**100%**	**15,580**	**100%**

Source: ESRI

In addition to ethnicity, age demographic information statistics from ESRI indicate that the median age for those living within Brooklyn Center is between the age groups of 25-34. This can help understand age-specific demand factors that would drive offerings at the Community Center.

Population

Population and Growth Rates

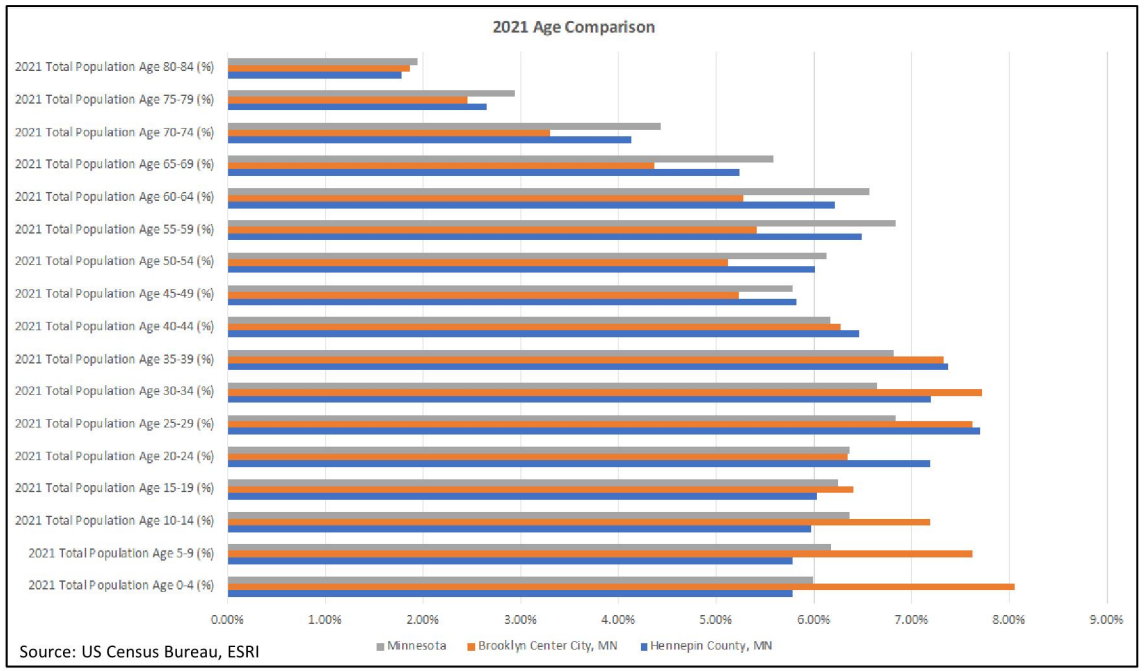
	Population				Percent Change
	2000	2010	2020	2025 Projected	2010 - 2020
United States	281,421,906	308,745,538	333,793,107	346,021,282	8.1%
Minnesota	4,919,479	5,303,925	5,750,797	5,987,731	8.4%
Minneapolis - Saint Paul	3,016,562	3,333,633	3,678,099	3,863,078	10.3%
Hennepin County	1,116,200	1,152,425	1,270,988	1,333,081	10.3%
Brooklyn Center	29,153	30,104	32,883	33,946	9.2%

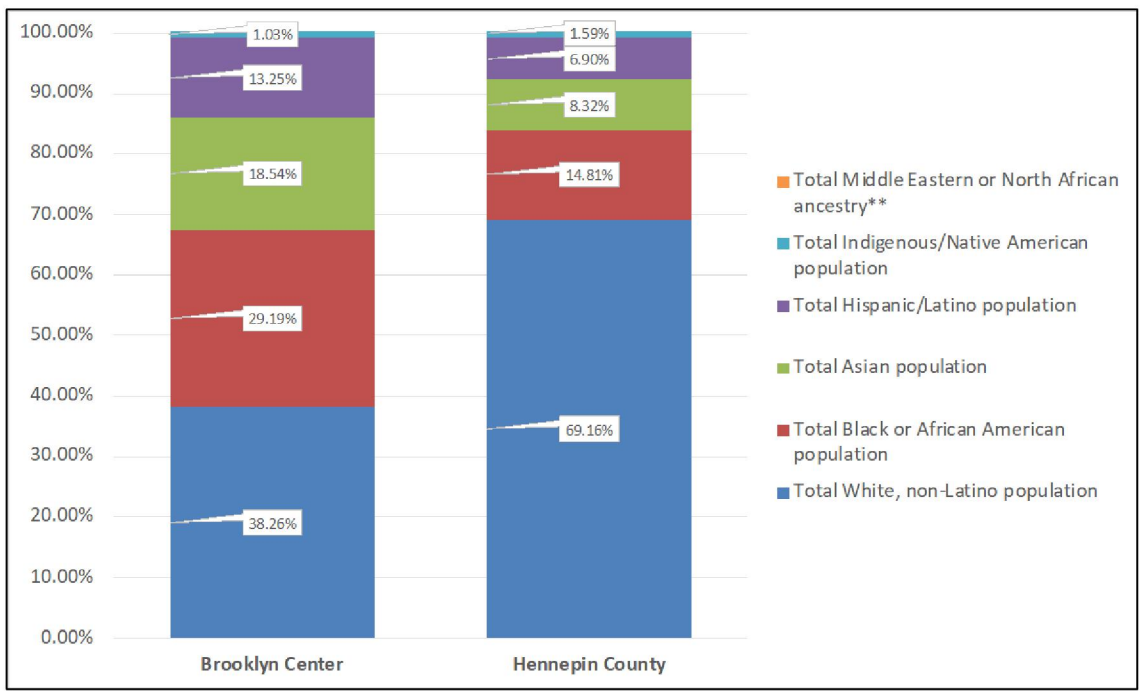
Source: U.S. Census Bureau

Minnesota itself is seeing par average growth over (8.1% growth rate), but those who are moving to the state are are choosing the Minneapolis MSA (10.3%) – Hennepin County (10.3%) area. The population of Brooklyn Center has grown by nearly 12% in the last 20 years which is above the national average.

Age & Ethnicity

- Brooklyn Center is characterized as an incredibly diverse young population. As seen, compared to overall Hennepin County and Minnesota as a whole, Brooklyn Center has a much larger distribution of those under the age of 15 years old. Understanding the age profile of the community is critical in programming the facility to meet the needs of these groups.
- Moreover, Brooklyn Center is one of the few cities where its total population consists of a majority of people of color.





Income & Spending

Income, Spending and Other Demographic Data

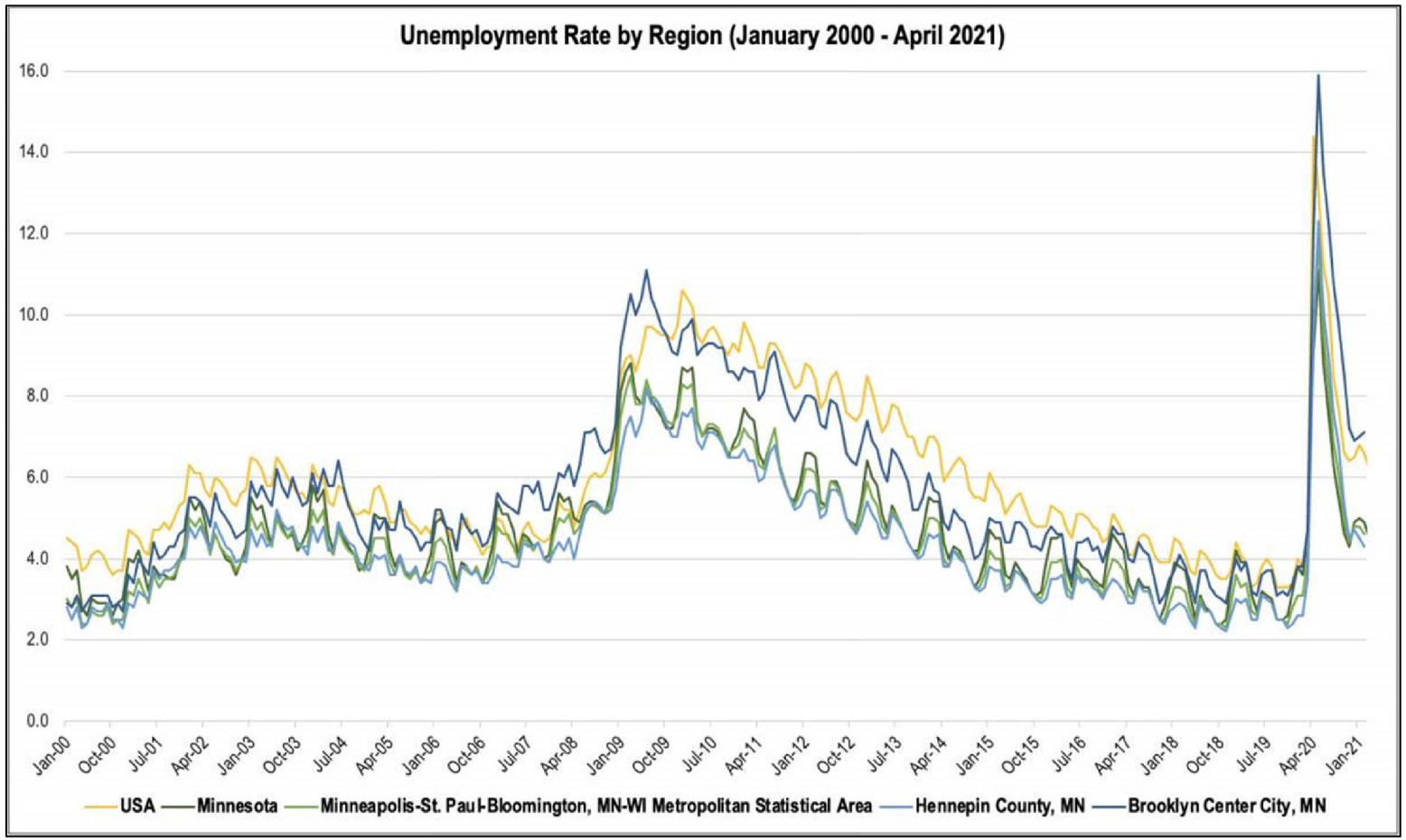
Category	United States	Minnesota	Hennepin County	Brooklyn Center
Homeownership rate, 2015-2019	64.0%	71.6%	62.4%	60.7%
Median value of owner-occupied housing units, 2015-2019	$217,500	$223,900	$276,900	$172,800
Persons per household, 2015-2019	2.62	2.49	2.40	2.95
Median household income, 2015-2019	$62,843	$71,306	$78,167	$59,550
Persons below poverty level, percent	10.5%	9.0%	9.7%	15.1%
Total employment, 2019	130,881,471	2,729,420	912,186	-
Total employment, percent change, 2018-2019	1.6%	0.0%	-0.7%	-
Retail sales per capita, 2012	$13,443	$14,667	$20,199	$21,479

Source: U.S. Census Bureau

In order to program the community center to the community needs, it's important to note the median household income in the area relative to the rest of the county and state. While Brooklyn Center has a lower median household income relative to Hennepin County, this presents an opportunity for the community center to provide low-cost programs for the surrounding area.

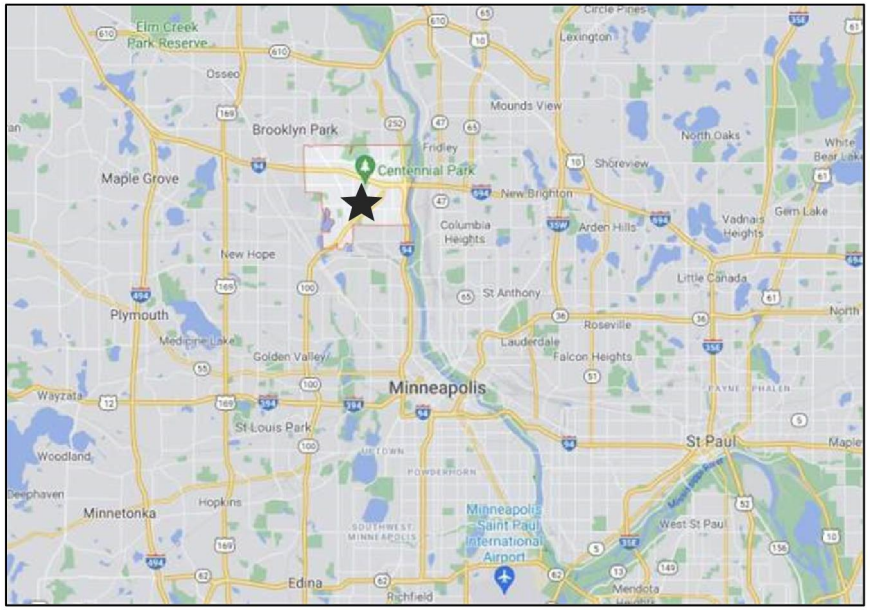
Unemployment

- A standout point from this graph shows a higher unemployment rate in Brooklyn Center versus other regions.
- This can be curbed by having spaces at the community center to develop the workforce development in Brooklyn Center through the career-counseling, pathways, and other educative programming.
- A space within the Community Center could support the City's ongoing initiatives to push out career development services.



Tapestry Segmentation

- HSP performed a tapestry segmentation analysis which classifies neighborhoods using 67 unique segments based not only on demographics, but also socioeconomic characteristics.
- The five largest segments for Brooklyn Center, Minnesota market are Parks and Rec, Front Porches, Metro Fusion, Retirement Communities, and Urban Villages. The top three segments are profiled in more detail on the following slides.
- Understanding the segmentation profile of the immediate surrounding area helps to determine the potential developments that would be most attractive to these demographic groups.



Brooklyn Center, MN ESRI Tapestry Segmentation

Rank	Segment	Percentage
1	Parks and Rec	36.60%
2	Front Porches	31.90%
3	Metro Fusion	17.20%
4	Retirement Communities	4.90%
5	Urban Villages	4.00%
Total		94.60%

Source: ESRI

Tapestry Segmentation (cont'd)

- **Parks and Rec make up 36.6% of the Brooklyn Center community.**
- This group is comprised of suburbanite couples with two income streams nearing retirement.
- More than half of the Parks and Rec population is college educated. The median net worth of this group is $125,500.
- The Parks and Rec group is more likely to buy SUVs than compact cars. These people take advantage of the public parks system and regularly jog or swim.



LifeMode Group: GenXurban

Parks and Rec

5C

Households: 2,449,600

Average Household Size: 2.51

Median Age: 40.9

Median Household Income: $60,000

WHO ARE WE?

These suburbanites have achieved the dream of home ownership. They have purchased homes that are within their means. Their homes are older, and town homes and duplexes are not uncommon. Many of these families are two-income married couples approaching retirement age; they are comfortable in their jobs and their homes, budget wisely, but do not plan on retiring anytime soon or moving. Neighborhoods are well established, as are the amenities and programs that supported their now independent children through school and college. The appeal of these kid-friendly neighborhoods is now attracting a new generation of young couples.

OUR NEIGHBORHOOD

- Homes are primarily owner occupied, single-family residences built prior to 1970; town homes and duplexes are scattered through the neighborhoods.
- Both median home value and average rent are close to the national level.
- Households by type mirror the US distribution; married couples, more without children, dominate. Average household size is slightly lower at 2.51, but this market is also a bit older.

SOCIOECONOMIC TRAITS

- More than half of the population is college educated.
- Older residents draw Social Security and retirement income.
- The work force is diverse: professionals in health care, retail trade, and education, or skilled workers in manufacturing and construction.
- This is a financially shrewd market; consumers are careful to research their big-ticket purchases.
- When planning trips, they search for discounted airline fares and hotels and choose to vacation within the US.
- These residents tend to use their cell phones for calls and texting only.

TAPESTRY

Tapestry Segmentation (cont'd)

- **Front Porches make up 31.9 percent of Brooklyn Center's population.**
- This group is composed of a blue-collar workforce with a strong labor force participation rate.
- This people in this group are not adventurous shoppers, as they have limited incomes.
- 53.4 percent of this demographic rent their homes.
- The median net worth of this demographic is $24,800.



LifeMode Group: Middle Ground

Front Porches

8E

Households: 1,960,300

Average Household Size: 2.57

Median Age: 34.9

Median Household Income: $43,700

WHO ARE WE?

Front Porches are a blend of household types, with more young families with children and more single households than average. More than half of householders are renters, and many of the homes are older town homes or duplexes. Friends and family are central to *Front Porches* residents and help to influence household buying decisions. Households tend to own just one vehicle, but it is used only when needed.

OUR NEIGHBORHOOD

- Nearly one in five homes is a duplex, triplex, or quad; half are older single-family dwellings.
- Just over half the homes are occupied by renters.
- Older, established neighborhoods; three quarters of all homes were built before 1980.
- Single-parent families or singles living alone make up almost half of the households.

SOCIOECONOMIC TRAITS

- Composed of a blue-collar work force with a strong labor force participation rate.
- Price is more important than brand names or style to these consumers.
- With limited incomes, these are not adventurous shoppers.
- They would rather cook a meal at home than dine out.
- They seek adventure and strive to have fun.

Tapestry Segmentation (cont'd)

- **Metro Fusion makes up 17.2 percent of the Brooklyn Center community.**
- These groups live in neighborhoods where 60 percent of the structures contain multiple units and most people rent.
- The median net worth of this demographic is $12,200 and the median age is 29.3 years old.
- Many households have young children and are single-parent families



LifeMode Group: Midtown Singles

Metro Fusion

11C

Households: 1,753,500

Average Household Size: 2.65

Median Age: 29.3

Median Household Income: $35,700

WHO ARE WE?

Metro Fusion is a young market. Many residents do not speak English fluently and have moved into their homes recently. They are highly mobile and over three quarters of households are occupied by renters. Many households have young children; a quarter are single-parent families. Most residents live in midsize apartment buildings. *Metro Fusion* is a hard-working market with residents that are dedicated to climbing the ladders of their professional and social lives.

OUR NEIGHBORHOOD

- Over 60% of the homes are multiunit structures located in the urban periphery.
- Three quarters of residents are renters, and rents are about thirteen percent less than the US average.
- Most housing units were built before 1990.
- Single-parent and single-person households make up over half of all households.

SOCIOECONOMIC TRAITS

- Younger residents are highly connected, while older residents do not have much use for the latest and greatest technology.
- They work hard to advance in their professions, including working weekends.
- They take pride in their appearance, consider their fashion trendy, and stick with the same few designer brands.
- They spend money readily on what's hot unless saving for something specific.
- Social status is very important; they look to impress with fashion and electronics.

Economic & Demographic Implications

The following implications were drawn from the economic and demographic analysis of Brooklyn Center and the surrounding area:

- The Brooklyn Center community is ethnically diverse and contains a significant number of people of color within close walking distance to the site.
- The City of Brooklyn Center has a comparatively larger distribution of youth, specifically those under 10 years of age.
- Unemployment in Brooklyn Center is above the national, state, metro area and country averages. This highlights the need for more employment counselling and job placement services.
- Catering to the local demographics and thoroughly understanding the local targeted groups is important in formulating
- The Community Engagement input to date is aligned with Brooklyn's Center demographics with the majority of respondents being people of color within the ages of 26-35.

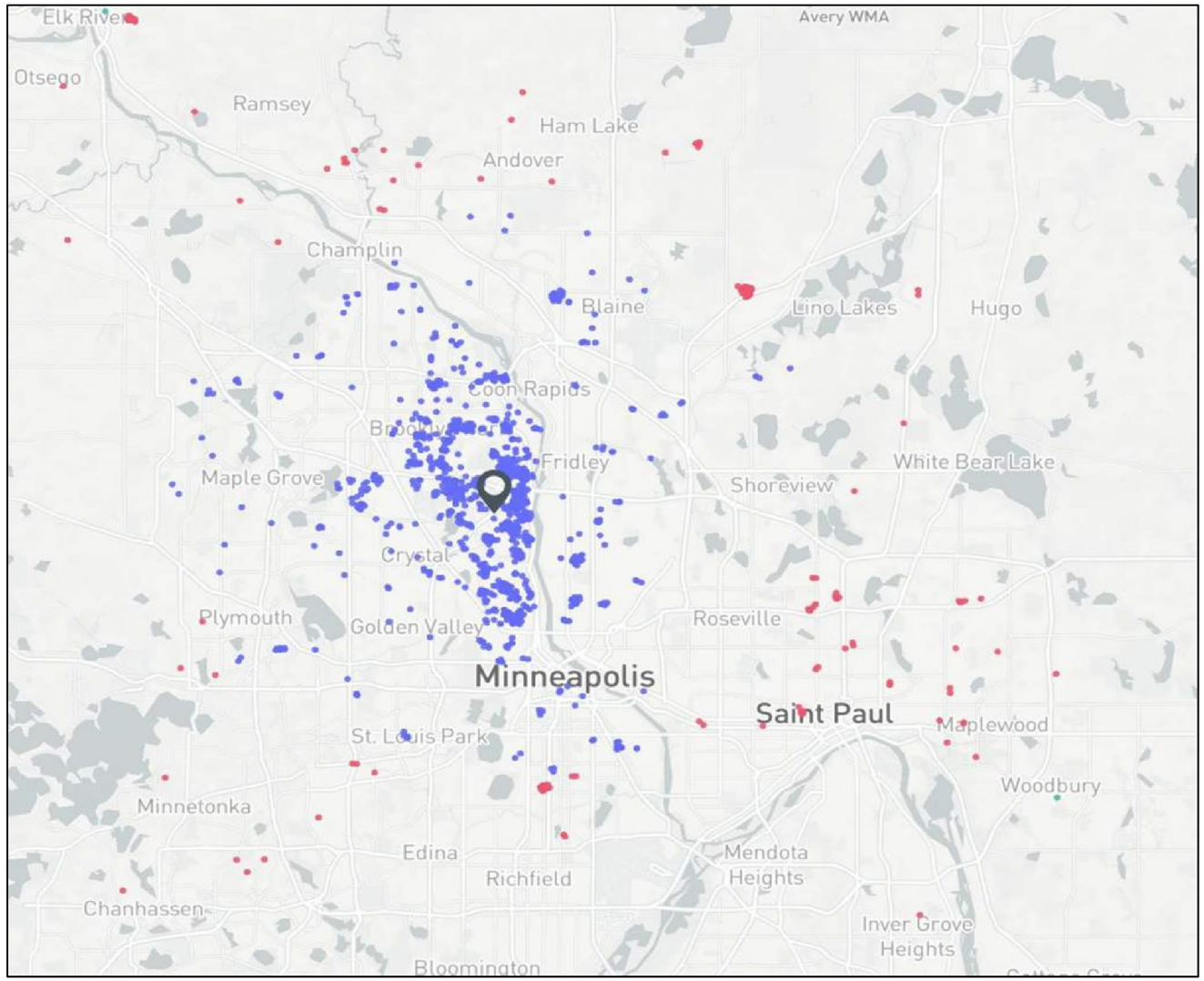
MARKET ANALYSIS

Brooklyn Center SWOT Analysis



Brooklyn Center Visitation

- HSP analyzed data from Placer.ai to better understand the visitation that the Brooklyn Center Community Center generates in a normal year.
- The center is highly localized with 80% of its total visits coming from within 10 miles. The center has a strong repeat customer base with average total visits per customer reaching over 4.5 visits.
- From the visitation data, it is surprising the minimal impact the 50-meter pool is having on attracting visitors from further distances. Redevelopment of the space can be expected to create a larger impact for the City of Brooklyn Center by attracting not only more locals but those from the surrounding areas.



Brooklyn Center Community Center
January 1, 2019 - December 31, 2019 (365 Days)

Visitor Origins by Distance from Site Colors correspond to charts & maps	Total Visits		Total Unique Customers		Avg. Visits per Customer
	Est. Number of Visits	Percent of Total Visits	Est. Number of Customers	Percent of Total Customers	
Locals - Within 10 miles	95,300	80.0%	20,100	76.1%	4.75
Greater Metro Area - 10-20 miles	14,900	12.5%	3,400	12.9%	4.35
Outside of the Metro Area - Over 20 miles	8,900	7.5%	2,900	11.0%	3.02
Total Visits	119,100	100.0%	26,400	100.0%	4.51

Source: Placer.ai

Community Center Industry Trends

- The COVID-19 pandemic drastically impacted the community center and recreational facility industry. With many facility closures, reductions in capacities and slow reopening's, community centers have begun to reassess their needs and spatial programing capabilities.
- Despite the pandemic, community center development has continued and been a trend witnessed across the country, where the outdated recreation centers of the late 1990's and early 2000's have begun to go through renovations, expansions and upgrades. Increasingly these facilities have begun focusing on robust programing, strategic design to accommodate the needs of all users and unique build-out of spaces for trending activities such as e-sports.
- Brooklyn Center has the potential to create a dynamic inclusive community space that will differentiate itself from others in the Greater Minneapolis area.





What Makes a Community Center Successful

The following details the items that make community centers successful and are commonalities among those that are the top performing recreational facilities across the nation.

- Dynamic Flexible Spaces
- Targeted Programming & Marketing
- Differentiation in Terms of Space & Amenities
- Optionality for All Demographic Groups & Activity Levels
- Seamless Rental vs. Member Usage
- Leveraging Location & Access
- Event Planning & Community Involvement
- Excellent Staff & Management

Local Community Center Supply

- The supply of community centers in the Greater Minneapolis metropolitan area is robust. However, many facilities in the area do not contain all of the amenities that Brooklyn Center has to offer.
- The facilities that are directly competitive with Brooklyn Center are highlighted in grey. These facilities provide comparable, if not more, offerings to Brooklyn Center but are able to grab higher visitation within and outside of the metro area.

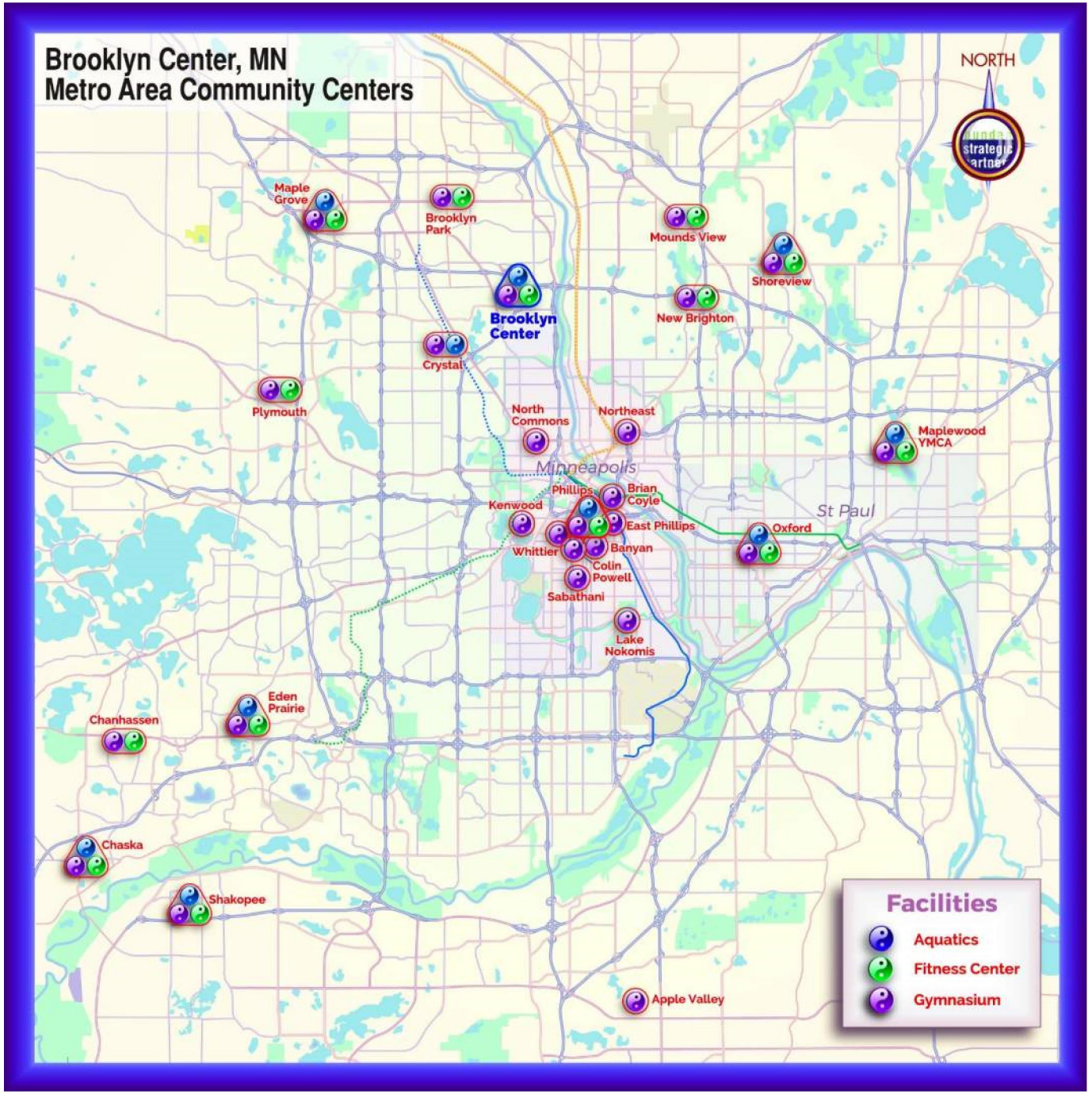
Local Community Center Complex Supply

Facility Name	Location	Distance from Brooklyn Center (Miles)	Gymnasium	Fitness Center	Aquatics	Notes
Brooklyn Park Community Center	Brooklyn Park	4.6	✓	✓	–	Two ice sheets, talking track, meeting & banquet rooms
Crystal Community Center	Crystal	5.2	✓	–	✓	Lap pool & kids pool, 3 gyms, meeting & banquet rooms
North Commons Recreation Center	Minneapolis	5.7	✓	–	–	Kitchen, multipurpose room, meeting room
New Brighton Community Center	New Brighton	5.9	✓	✓	–	Connected library, meeting rooms, play areas
Northeast Recreation Center	**Minneapolis**	**7.6**	✓	–	–	**Walking track, game area, kitchen**
Mounds View Community Center	Mounds View	8.0	✓	✓	–	Event space, game area
Kenwood Community Center	**Minneapolis**	**8.7**	✓	–	–	**Kitchen, multipurpose room, meeting room**
Maple Grove Community Center	Maple Grove	8.8	✓	✓	✓	Ice rink, amphitheater, play and game area, skate park, meeting space
Brian Coyle Neighborhood Center	**Minneapolis**	**9.0**	✓	–	–	**Basketball hoops, kitchen**
Whittier Recreation Center	Minneapolis	9.0	✓	–	–	Kitchen, multipurpose room, meeting room
Phillips Community Center	Minneapolis	9.4	✓	✓	✓	Kitchen, Library, Multipurpose room
East Phillips Park Cultural and Community Cente	Minneapolis	9.5	✓	–	–	Kitchen, Library, Multipurpose room
Banyan Community	Minneapolis	9.5	✓	–	–	Meeting Rooms, crafts room
Colin Powell Center	Minneapolis	9.7	✓	–	–	Retractable basketball hoops, gymnastics equipment
Shoreview Community Center	**Shoreview**	**9.9**	✓	✓	✓	**Event space, play areas, leisure pool with slides and attractions**
Sabathani Community Center	Minneapolis	11	✓	–	–	Zumba rooms, meeting rooms, elderly focused
Plymouth Community Center	Plymouth	13	✓	✓	–	Undergoing significant expansion,
Lake Nokomis Community Center	Minneapolis	13	✓	–	–	Kitchen, Library, Multipurpose room
Maplewood YMCA Community Center	**Maplewood**	**18**	✓	✓	✓	**Walking track, water park, racquetball court, meeting rooms**
Eden Prairie Community Center	**Eden Prairie**	**23**	✓	✓	✓	**Lap and kids pool, dance studio, hot tub, ice rink, racquetball court**
Chanhassen Recreation Center	**Chanhassen**	**27**	✓	✓	–	**Dance studio, meeting rooms, retractable basketball hoops**
Chaska Community Center	Chaska	29	✓	✓	✓	Functional Fitness area, ice rink, theater, day care
Oxford Community Center	St. Paul	30	✓	✓	✓	walking track, four gymnasiums, teaching kitchen, water park
City of Shakopee Community Center	**Shakopee**	**30**	✓	✓	✓	**Lap pool and kids pool, kids playground, ice rink**
Apple Valley Community Center	Apple Valley	31	✓	–	–	Basketball and badminton court, volleyball, kitchen, meeting rooms
Brooklyn Center Community Center	**Brooklyn Center**	–	✓	✓	✓	

Source: Various Sources

Local Community Center Supply

- The local supply of indoor athletic facilities is saturate within Minneapolis metro area. Other facilities are scattered around the Minneapolis - St. Paul metro area.
- Facilities that are most compelling and drive high ratings and reviews are those with all three major amenities that are of quality.



Brooklyn Center Competitive Facilities

- The following table details the facilities within Brooklyn Center that would compete directly with the community center. These are options that the local residents have to choose from if not for the community center. Understanding these options is important to identifying gaps in the supply of facilities in the City of Brooklyn Center that the community center redevelopment can fill.

Brooklyn Center Competitive Facilities

Facility	Distance from BCCC (miles)	Type	Indoor/Outdoor	Meeting Space	Athletic Space
Centennial Park	-	Park	Outdoor	✓	✓
Brookdale Library	0.4	Library	Indoor	✓	–
Earle Brown Heritage Center	0.7	Event Venue	Indoor	✓	–
Inn on the Farm	0.8	Event Venue	Indoor	✓	–
LA Fitness	1.3	Gym	Indoor	–	✓
Top Golf	1.5	Golf Driving Range	Outdoor	–	✓
Centerbrook Golf Course	1.7	Golf Course	Outdoor	–	✓
Palmer Lake Park	2.0	Park	Outdoor	✓	✓
Willow Lane Park	2.2	Park	Outdoor	–	✓
Evergreen Park	2.6	Park	Outdoor	–	✓

Source: Various Sources, Hunden Strategic Partners

Local Aquatic Supply

- The adjacent table details the relevant aquatic facilities in the surrounding area which includes their size and features. The highlighted rows show those facilities that contain 50-meter pools.
- With only two 50-meter pools in the area and one proposed to be completed in 2025, there is a strong opportunity for the facility not only fully accommodate local needs but also larger regional meets and aquatic events.

Brooklyn Center Area - Aquatics Facilities

Facility	Public Access	Indoor/Outdoor	Bodies of Water	Competition Pool	Diving Well	Leisure Pool	Water Features
Existing Pools							
Crystal Cove Aquatic Center	✓	Outdoor	2	6 lanes, 25 yards	✓	✓	✓
Webber Pool	✓	Outdoor	2	4 lanes, 25 meters	✓	✓	–
Grove Cove Aquatic Center	✓	Indoor/Outdoor	2	4 lanes, 25 yards	–	✓	✓
Crystal Community Center	✓	Indoor	1	6 lanes, 25 yards	–	–	–
Jackson Middle School Pool	Restricted	Indoor	1	6 lanes, 25 yards	✓	–	–
Brooklyn Middle School Pool	Restricted	Indoor	1	6 lanes, 25 yards	✓	–	–
Northdale Indoor Pool	Restricted	Indoor	2	8 lanes, 25 yards	✓	–	–
Roosevelt Community Center	✓	Indoor	2	7 lanes, 25 yards	–	✓	✓
Northeast Recreation Center	✓	Outdoor	1	4 lanes, 25 yards	–	✓	✓
University of Minnesota Recreation & Wellness Center	Restricted	Indoor	1	8 lanes, 50 meters	✓	✓	–
Richfield Outdoor Pool	✓	Outdoor	2	9 lanes, 25 yards	✓	✓	✓
Art Downey Aquatics Center	Restricted	Indoor	2	8 lanes, 25 yards	✓	–	–
Edina Aquatics Center	✓	Outdoor	4	7 lanes, 50 meters	✓	✓	✓
Como Regional Park Pool	✓	Outdoor	4	6 lanes, 25 yards	✓	✓	✓
Bloomington Family Aquatic Center	✓	Outdoor	1	6 lanes, 25 yards	✓	✓	✓
Anoka Aquatic Center	✓	Outdoor	1	6 lanes, 25 yards	✓	✓	✓
Planned Pools							
V3 Sports Center	✓	Indoor	2	9 lanes, 50 meters	✓	✓	–

Source: Various Sources, Hunden Strategic Partners

Competitive Community Center Rates

Competitive Recreation Facilities - Membership and Rental Fees

Facility	Distance From Site	Average One-Day Pass	Single Adult Monthly Rate	Family Monthly Rate	Childare Included	Classes Included	Rental of Spaces	Notes
Primary Market Participants								
Maple Grove Community Center	8.8	$10	$20	$41	No	No	Yes	Rates are broken up by resident and non-resident, military and by space usage
Shoreview Community Center	9.9	$10	$43	$73	No	No	Yes	Rates include access to all facilities and are broken up by residents and non-residents, military rates are available
New Brighton Community Center	5.9	–	$34	$48	–	No	Yes	Rates include access to all facilities and are broken up by residents and non-residents, severage packages are available
Brooklyn Park Community Center	4.6	$3	$15	–	–	–	Yes	Rates include a base membership wirth certain activites warranting an extra charge
Average		**$8**	**$28**	**$54**				

Sources: Various Facilities, Hunden Strategic Partners

The above table depicts the rates of some of the most competitive facilities to the Brooklyn Center Community Center. Rate structures vary significantly but typically are broken down by residents and non-residents and may have varying levels of accessibility. Some community centers offer free access to most of the facilities and then a rental fee of specific spaces while others provide access to all spaces for a flat monthly or annual rate.

Rate structures are highly dependent upon the strategic goals of the facility, spending power of the residents, rentable facilities available and spatial orientation of the center.

Brooklyn Park Community Activity Center

Location: Brooklyn Park, MN

Opened: TBD

Owner/Operator: City of Brooklyn Center

Rate Structure: Free walking track, rental rate by usage

Sports Features:

- 2 ice rinks
- Walking track & Fitness rooms
- Racquetball & Wallyball
- Fishing pond
- Meeting rooms & banquet rooms

Additional Amenities: Seasonal Concessions, Skate Rental, multi-cultural event amenities









Brooklyn Park Community Activity Center Rates

- The Brooklyn Park Community Center operates on a flat daily or monthly pass for the fitness center and then based on usage for racquetball and wallyball. The walking track and skate rink (only during open skate) are open to the public. Skates can be purchased through the skate rental located in the center.
- There is seasonality in the fee structure of racquetball and wallyball due to there being high demand during the winter months for indoor space.

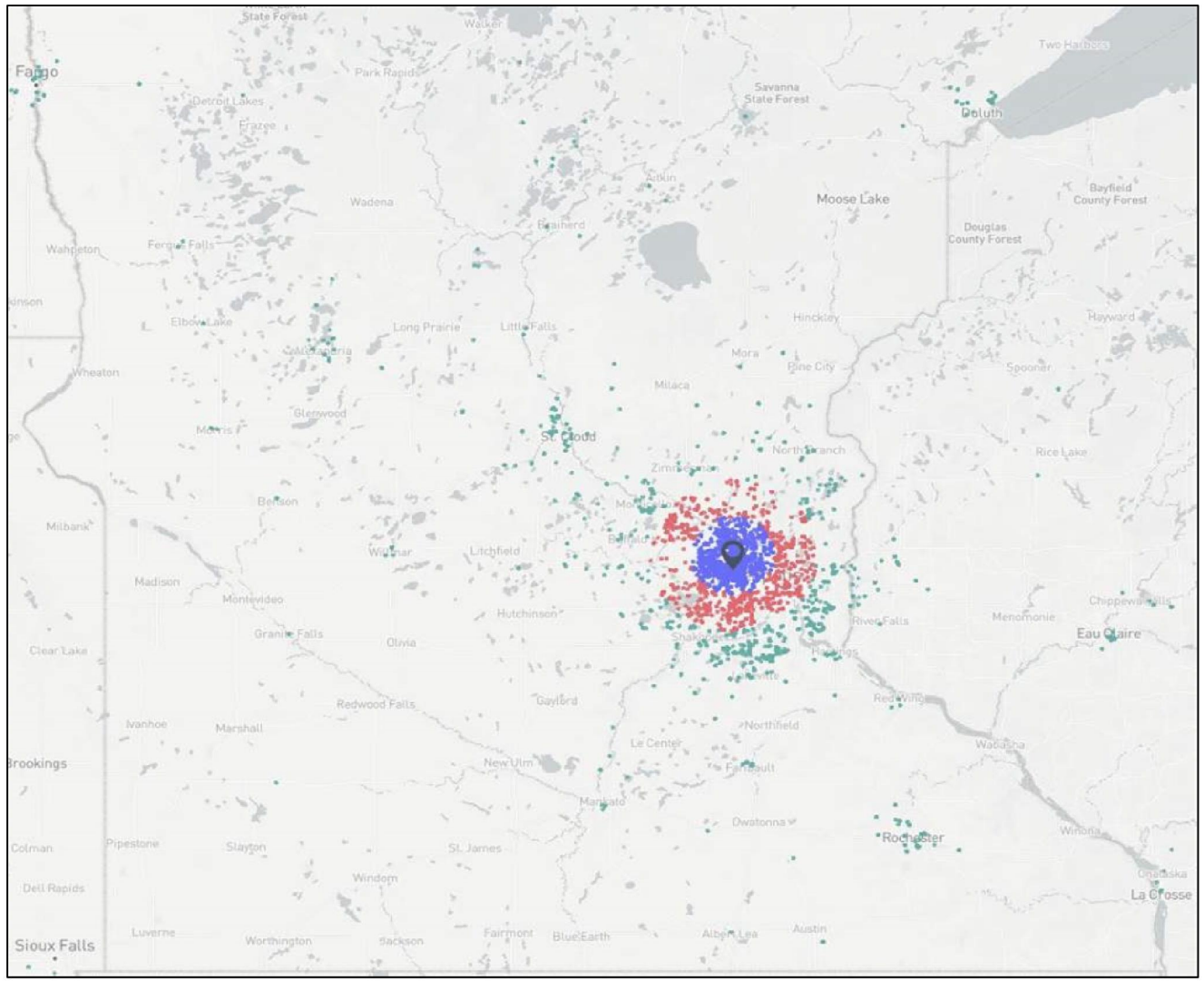
Brooklyn Park Community Center Rates

Type	Flat Rate	Per Person Per Hour
Fitness Center		
Daily Pass	$3	-
30-Day Pass	$15	-
SilverSneakers and Silver&Fit Members	FREE	-
Raquetball (Sep-April)		
Mon-Fri Before 4PM	-	$5.00
Mon-Fri After 4PM	-	$6.50
Saturday & Sunday	-	$6.50
Raquetball (May-Aug)		
Mon-Fri Before 4PM	-	$3.00
Mon-Fri After 4PM	-	$5.00
Saturday & Sunday	-	$5.00
Wallyball (Sep-April)		
Mon-Fri Before 4PM	-	$10.00
Mon-Fri After 4PM	-	$16.00
Saturday & Sunday	-	$16.00
Wallyball (May-Aug)		
Mon-Fri Before 4PM	-	$8.00
Mon-Fri After 4PM	-	$14.00
Saturday & Sunday	-	$14.00
Open Gym (Teens 13-17 Years Old)	-	$1.00

Source: City of Brooklyn Park

Brooklyn Park Community Activity Center Rates

- HSP analyzed data from Placer.ai to better understand the visitation that the community center generated in a normal year and the impact ice sheets play on the visitation trends.
- As seen in the percentage breakdown of total visits, many more visitors are coming from the greater metro area and beyond 20 miles. This is largely due to the facility having 2 ice sheets.
- Differentiating factors such as ice sheets, pools, court spaces, or indoor turf fields attract tournaments and club operators to a facility where in part drives economic impact to the city in which the center is located.



Brooklyn Park Community Center
January 1, 2019 - December 31, 2019 (365 Days)

Visitor Origins by Distance from Site Colors correspond to charts & maps	Total Visits Est. Number of Visits	Total Visits Percent of Total Visits	Total Unique Customers Est. Number of Customers	Total Unique Customers Percent of Total Customers	Avg. Visits per Customer
Locals - Within 10 miles	248,600	55.0%	61,400	42.7%	4.05
Greater Metro Area - 10-20 miles	97,600	21.6%	38,700	26.9%	2.52
Outside of the Metro Area - Over 20 miles	105,800	23.4%	43,700	30.4%	2.42
Total Visits	452,000	100.0%	143,800	100.0%	3.14

Source: Placer.ai

Shoreview Community Center

Location: Shoreview, MN

Opened: 1990, multiple renovations

Owner/Operator: City of Shoreview

Rate Structure: Monthly/Annual membership fees

Sports Features:

- Fitness center + studios
- Open gymnasium with basketball/volleyball court: convertible to 4 pickleball courts
- 4 lane lap-swimming pool and indoor + outdoor leisure pool

Additional Amenities: Playground, 7,000 water-theme park, meetings and events spaces, indoor playground





Shoreview Community Center

- The Shoreview membership rates are broken up by age, resident or non-resident and accessibility. The fees are a flat annual structure with the option of breaking the fee into even monthly payments.

Shoreview Community Center Annual Membership Rates

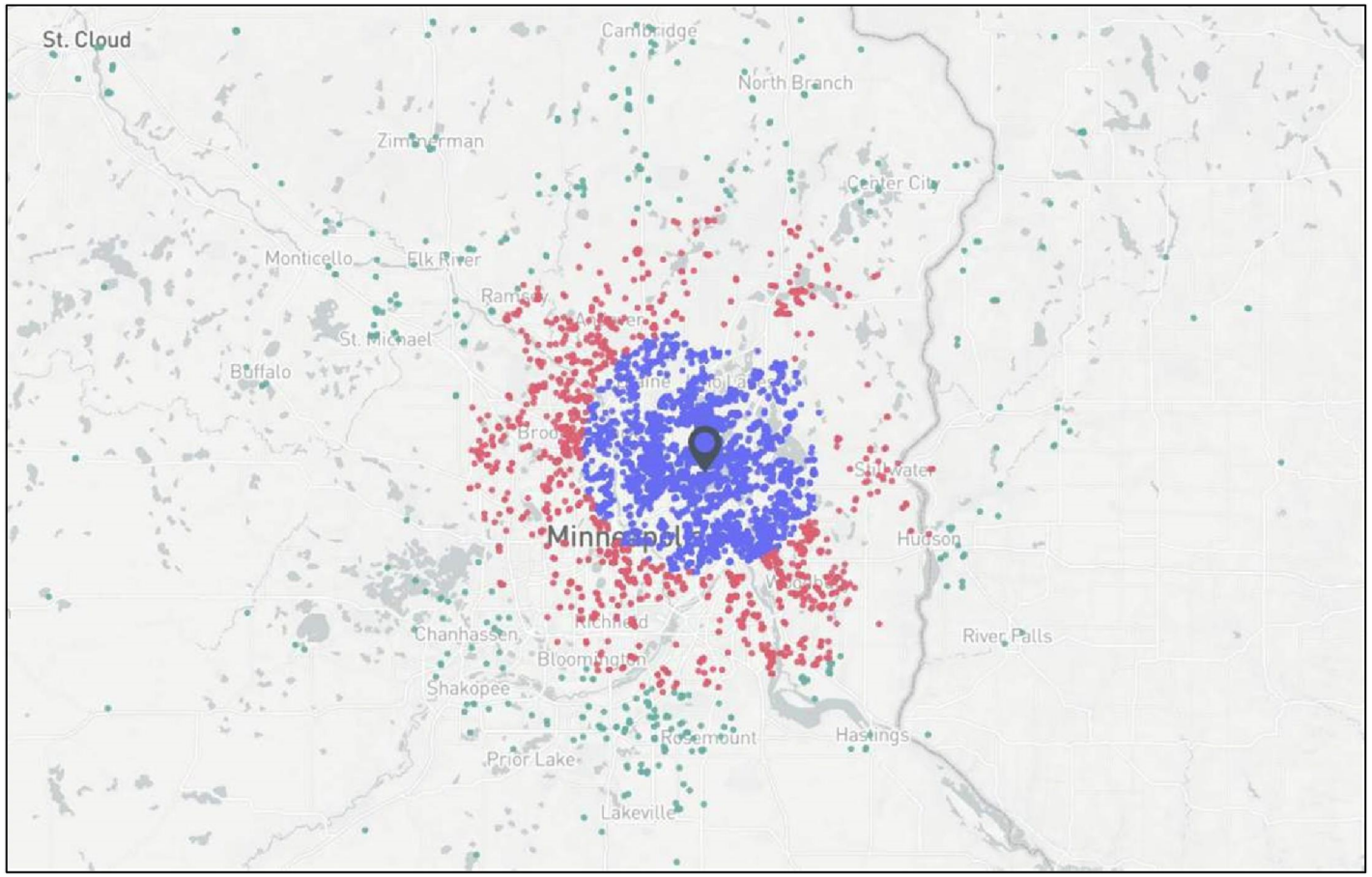
Facility Name	Residents	Non-Residents
All Building		
Youth/Senior	$200	$220
Adult	$220	$260
Family	$440	$540
Dual*		
Military		
Youth/Senior	$200	$220
Adult	$220	$260
Family	$440	$540
Dual*		

**Applies to two adults or one adult and one youth living in the same address*

Source: City of Shoreview

Shoreview Community Center Rates

- HSP analyzed data from Placer.ai to better understand the visitation that the Shoreview Community Center had generated in 2019.
- Approximately 80% of visitation to the community center originates from within the Minneapolis-St. Paul MSA. Within the MSA, majority of the visitation clusters include, Brooklyn Park, New Brighton and Brooklyn Center.



Shoreview Community Center 2019 - Shoreview, MN

January 1st, 2019 - December 31st, 2019

Visitor Origins by Distance from Site correspond to charts & maps	Colors	Total Visits		Total Unique Customers		
		Est. Number of Visits	Percent of Total Visits	Est. Number of Customers	Percent of Total Customers	Avg. Visits per Customer
Locals - Within 10 miles		534,100	80.3%	101,800	57.5%	5.25
Greater Metro Area - Over 10 miles & Less Than 20 miles		74,800	11.2%	43,500	24.6%	1.72
Outside Metro Area - Over 20+ miles		56,400	8.5%	31,600	17.9%	1.78
Total Visits		665,300	100.0%	176,900	100.0%	3.76

Source: Placer.ai

Plymouth Community Center

Location: Plymouth, MN

Opened: 2021

Cost: $48.7 million

Owner: City of Plymouth

Designer: HGA

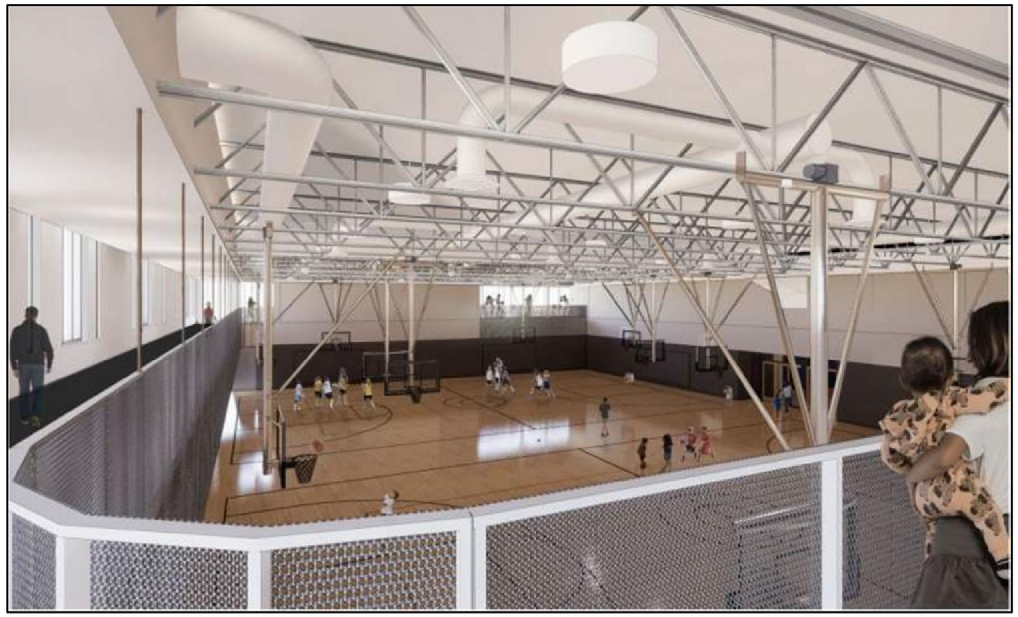
Notes:

- Renovation of existing building and 80,000SF expansion
- Three wings
  - Event Wing – Ballroom & Meeting Rooms
  - Education Wing – Active adults, youth, arts, music & STEM rooms
  - Active Wing – Indoor walking track, 2 courts, gym, fitness rooms, & indoor playground
- Phase I: Active Wing & East Parking Lot, September 2020 – Fall 2021
- Phase II: Renovation of existing & Education Wing, October 2021 – Fall 2022





Plymouth Community Center Renderings



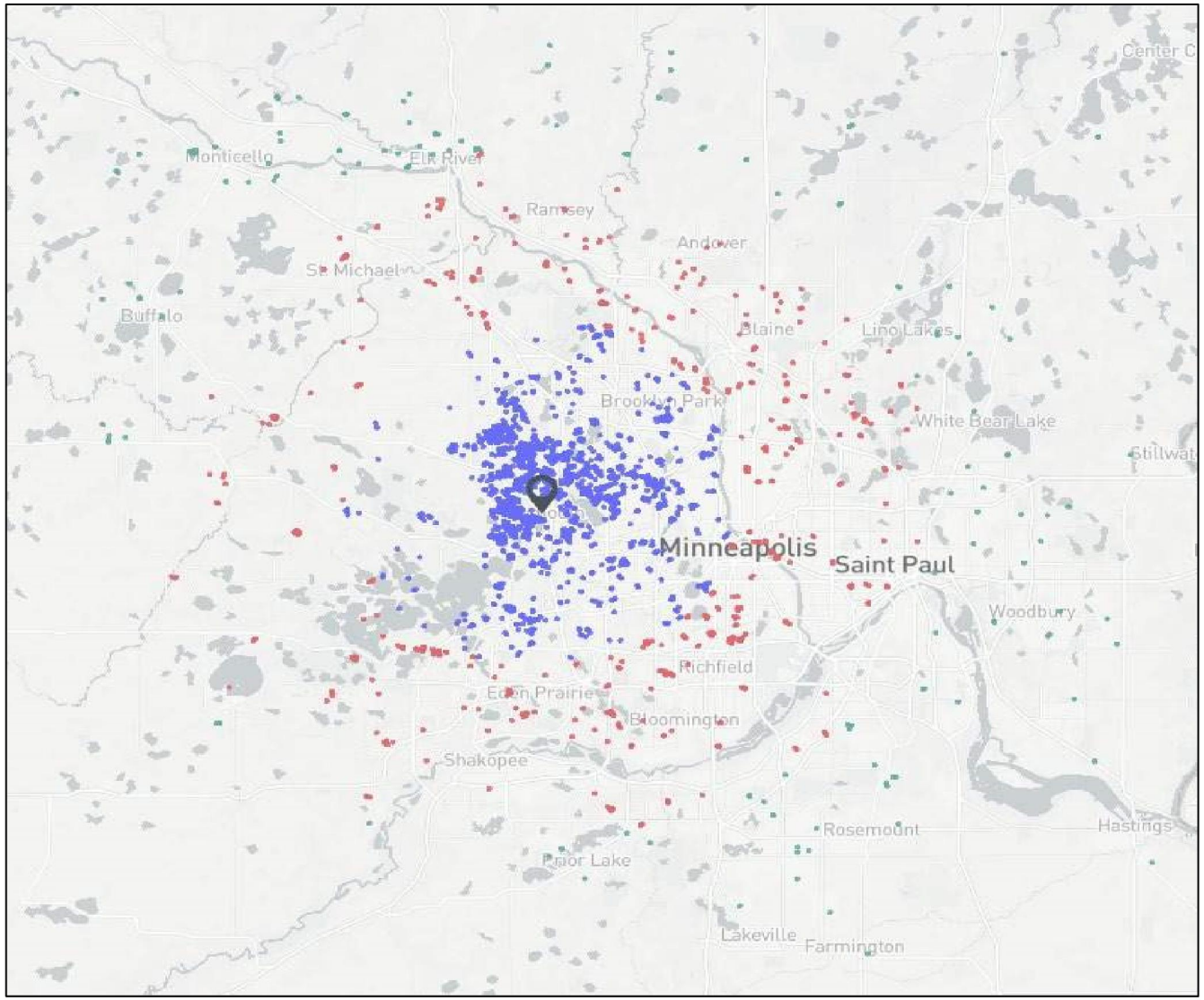






Plymouth Community Center Rates

- HSP analyzed data from Placer.ai to better understand the visitation that the current Plymouth Community Center experiences in a normal year.
- The top graphic shows that the center receives predominately only local visitator from the northwest suburbs of Minneapolis.
- Approximately 76% of visitation to the center comes from within 10 miles, while only 9% comes from beyond 20 miles.
- It can be expected that the expansion of the Center's gymnasium space will boost visitation by those from further distances.



Plymouth Creek Center
January 1, 2019 - December 31, 2019 (365 Days)

Visitor Origins by Distance from Site Colors correspond to charts & maps	Total Visits: Est. Number of Visits	Total Visits: Percent of Total Visits	Total Unique Customers: Est. Number of Customers	Total Unique Customers: Percent of Total Customers	Avg. Visits per Customer
Locals - Within 10 miles	158,000	75.5%	42,200	60.3%	3.74
Greater Metro Area - 10-20 miles	32,100	15.3%	15,700	22.4%	2.04
Outside of the Metro Area - Over 20 miles	19,200	9.2%	12,100	17.3%	1.59
Total Visits	209,300	100.0%	70,000	100.0%	2.99

Source: Placer.ai

CASE STUDY

The Bridges Sports Complex

Location: Bridgeport, WV

Opened: 2021

Cost: $50 million

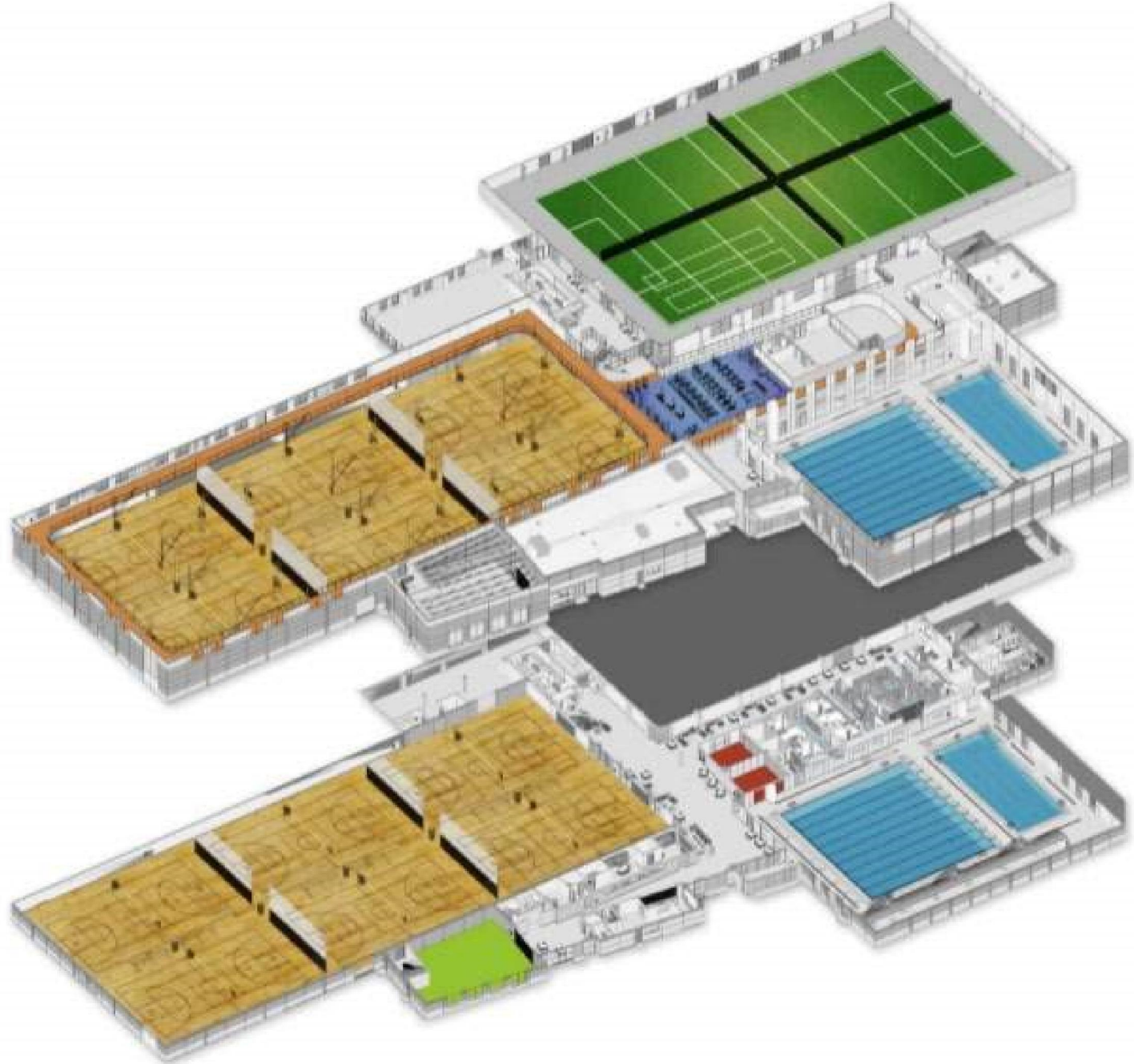
Owner: City of Bridgeport

Operator: SFM Network

Sports Features:

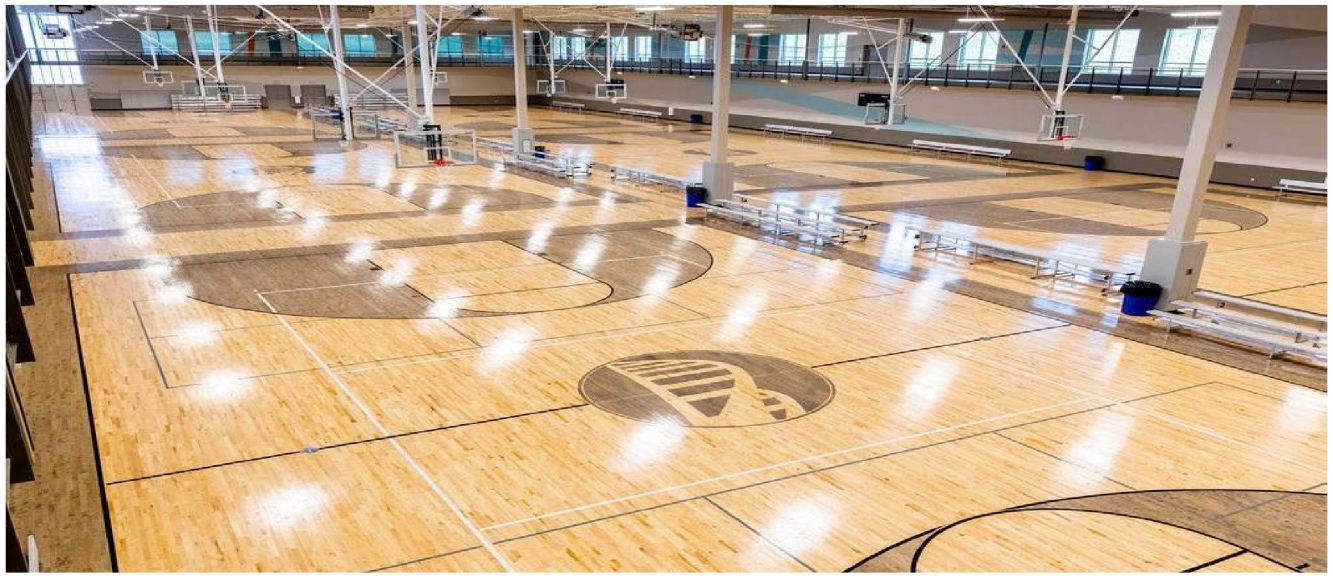
- 3,000 square foot fitness center
- 6 hardwood courts
- Indoor turf field
- 2 indoor pools

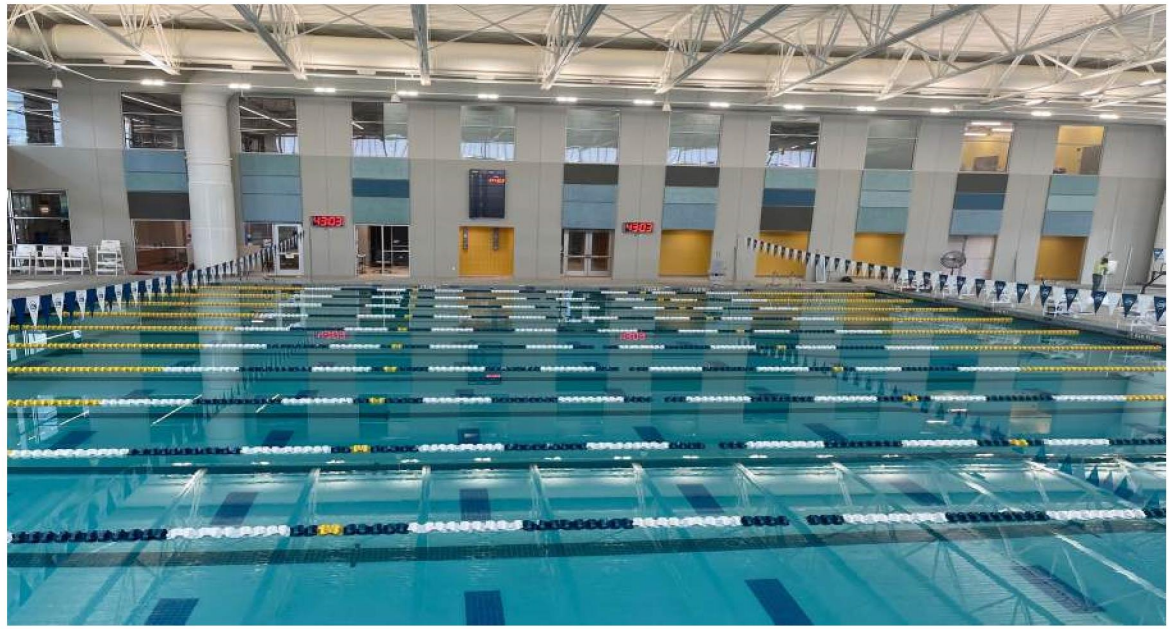
Additional Amenities: Clip and Climb Children's Playroom, Concessions

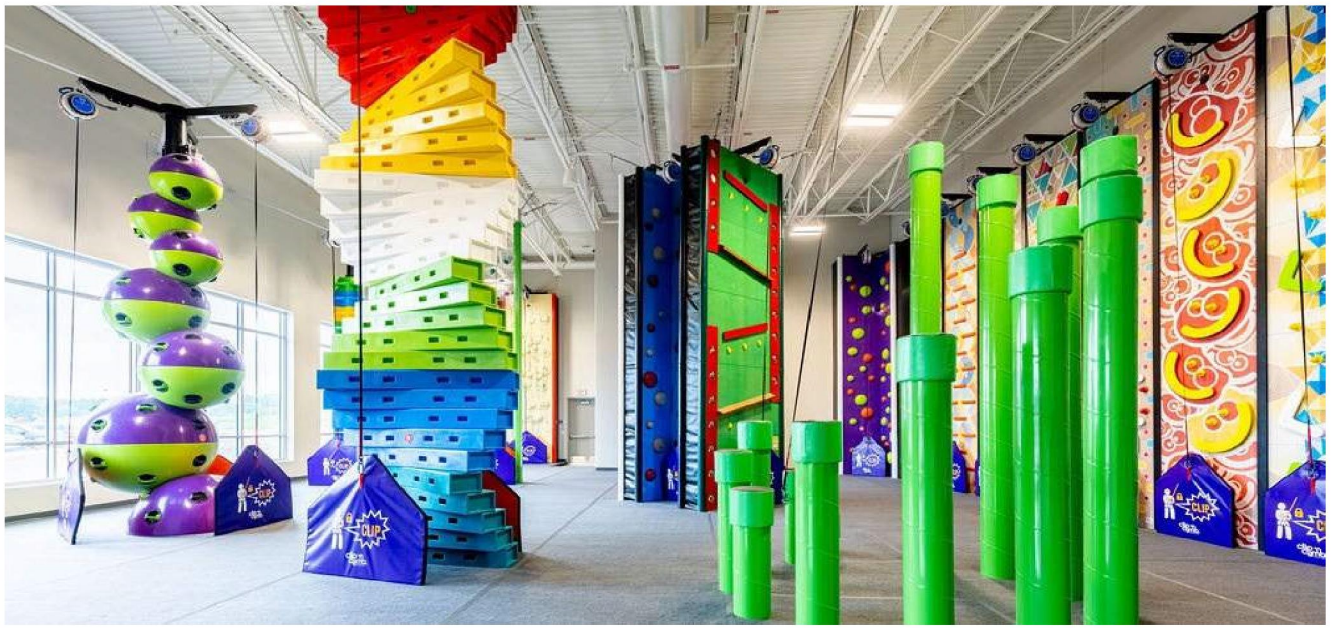


The Bridges Sports Complex









Interview: The Bridges Sports Complex

HSP interviewed representatives of Bridge Sports Complex in Bridgeport, WV to understand the dynamic of their facility, the demand for space, and their regional draw for indoor tournaments. This interview indicated the following:

- The facility opened in 2021 with six full-sized basketball/volleyball courts and a 3,500 square foot indoor turf field.
- Mon-Thurs the facility is mainly a community resource. Friday-Sat it is used for its sports tourism &creating economic impact
- Management estimated **60% of visitors are within a 90-mile radius and 40% of people come from long-distance** for tournaments. The farthest distance a team travelled for this tournament was five hours which the management described as an outlier. During the first tournament the concessions had $5,000 in revenue.
- **The facility's membership goal for year one was 190 members but surpassed it with 1300 members in July 2021.**
- Basketball prime-time rental rates are $50 an hour and turf field is $300 an hour during peak January/early Spring.
- **The swimming pool is a loss-maker for the facility, but overall fills a gap in the market for recreational swimming space.**
    - **Staffing the pool is a current operational challenge the facility.**
- They plan to start their own swim club in the coming years, as there is a gap in the market.
- If they were to change anything about the facility, they would:
    - make the hardwood courts 10 feet wider to be able to have a 2:1 volleyball to basketball ratio.
    - make the turf field larger and taller (currently is solely a practice facility with low ceilings).

PHASE 01 CONCLUSIONS & RECOMMENDATIONS

Overview

Our team analyzed the local community center market to understand where any potential gaps exist for the expansion of the Brooklyn Center Community Center. The following implications were drawn:

- **Key Assets:** The 50-meter Olympic-sized pool is a major differentiating factor, but is underutilized. Centennial Park is also a key asset that should be better connected to the facility.

- **Growth Opportunity**: Multi-purpose activity spaces (gyms, courts, tracks, turf space, a larger aquatic) may induce visitation from more regional visitors. These visitors can drive impact to the community through shopping, dining, hotels and entertainment.

- **Value-Based Services**: The introduction of multi-purpose court space will significantly expand community-based rec programming, alleviate pressure from the schools, introduce club or private rental for games and tournaments. Informal lounges and multi-purpose rooms will allow cultural, enrichment, and community-based programs to flourish.

Phase 01 Project Indicators

1. Is there public support for the renovation, expansion, and renewed investment in the Community Center?

   Yes, the Brooklyn Center Community Center is widely perceived as a community asset with potential to serve the broader needs of the community with strategic improvements.

2. Does the community demographics and market analysis reveal favorable indicators to support renewed investment?

   While Brooklyn Center has a lower median household income relative to Hennepin County, this presents an opportunity for the community center to provide low-cost programs for the surrounding area.

3. Do the potential strategic partners have complementary goals and resources that allow them to be viable partners?

   YFDS and Inner City Tennis present the most viable partnership for capital and operational partnership. The terms of this partnership should be explored further in Phase 02.

4. Does Centennial Park have adequate capacity to accommodate proposed improvements?

   Yes, but a shared parking approach and strategic for overflow parking will be required if YFDS/Inner City tennis are part of the preferred planning strategy.

Recommendations

Based on the Phase 01 Study public engagement progress, the market and industry trends the following is recommended for inclusion in Phase 02 Programming and Planning Strategies.

- Continued Community Engagement

- Explore the following planning strategies

    1. Renovation/Expansion of Existing Facility (Comm Rec)
    2. Renovation/Expansion of Existing Facility (Comm Rec/YFDS/ICT)
    3. New Construction Facility with/without City Hall onsite

- The following program recommendations should be considered

    - Warm water pool addition
    - 50M Pool Programming
    - 2 Multi-Purpose Gyms/Courts minimum
    - Elevated Walking Track
    - Teen/Youth Program Space
    - Career development, Academic Enrichment Programs
    - Multi-cultural and multi-generational programs
    - Maker space
    - Informal gathering & lounge space to promote culture and community gathering
    - Updated lobby, lockers rooms, meeting rooms
    - Enhanced indoor/outdoor connections to Centennial Park

Perkins&Will

Q&A

Council Study Session
VIRTUAL meeting being conducted by electronic means in accordance with Minnesota Statutes, section 13D.021 Public portion available for connection via telephone Dial: 1-312-626-6799 Meeting ID: 86505454202# Passcode: 830981##
August 23, 2021

AGENDA

1. **City Council Discussion of Agenda Items and Questions - 6:15 p.m.**
2. **Miscellaneous**
   a. Community Public Safety Resolution Update
3. **Discussion of Work Session Agenda Item as Time Permits**
4. **Adjourn**

CITY COUNCIL MEETING
VIRTUAL meeting being conducted by electronic means in accordance with Minnesota Statutes, section 13D.021 Public portion available for connection via telephone Dial: 1-312-626-6799 Meeting ID: 86505454202# Passcode: 830981##
August 23, 2021

AGENDA

1. Informal Open Forum with City Council - 6:45 p.m.

Provides an opportunity for the public to address the Council on items which are not on the agenda. Open Forum will be limited to 15 minutes, it is not televised, and it may not be used to make personal attacks, to air personality grievances, to make political endorsements, or for political campaign purposes. Council Members will not enter into a dialogue with presenter. Questions from the Council will be for clarification only. Open Forum will not be used as a time for problem solving or reacting to the comments made but, rather, for hearing the presenter for informational purposes only.

I will first call on those who notified the Clerk that they would like to speak during open forum, and then I will ask if anyone else connected to this meeting would like to speak. When I do, please indicate your name and then proceed when I call on you. Please be sure to state your name and address before speaking.

2. Invocation - Elliott - 7 p.m.

3. Call to Order Regular Business Meeting

This meeting is being conducted electronically under Minnesota Statutes, section 13D.021 due to the pandemic. For those who are connected to this meeting, please keep your microphone muted. If there is an opportunity for public comment, you may unmute and speak when called upon. Please do not talk over others and anyone being disruptive may to ejected from the meeting. The packet for this meeting is on the City's website, which is linked on the calendar or can be found on "City Council" page.

4. Roll Call

5. Pledge of Allegiance

6. Approval of Agenda and Consent Agenda

The following items are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember so requests, in which event the item will be removed from the consent agenda and considered at the end of Council Consideration Items.

a. Approval of Minutes
- Approve minutes from:

- *August 2, 2021 - Joint City Council and Financial Commission*
- *August 9, 2021 - Study Session*
- *August 9, 2021 - Regular Session*
- *August 9, 2021 - Work Session*

b. Approval of Licenses

- Motion to approve the licenses as presented.

c. Extension of Audit Service Professional Contract

- Direct Staff to extend Audit Service Contract with Malloy, Montague, Karnowski, Radosevich & Co. (MMKR) for 2021 Audit.

d. Resolution Approving Change Orders 1 and 2 and Accepting Work Performed and Authorizing Final Payment, Improvement Project No. 2020-08, Lift Station 6 Rehabilitation

- Motion to approve a resolution Approving Change Orders 1 and 2 and Accepting Work Performed and Authorizing Final Payment, Improvement Project No. 2020-08, Lift Station 6 Rehabilitation.

e. Resolution Calling for a Public Hearing on Proposed Special Assessments for Delinquent Public Utility Accounts

- Motion to approve a resolution calling a public hearing for Monday, September 27, 2021 on proposed special assessments for delinquent public utility service accounts.

7. Presentations/Proclamations/Recognitions/Donations

a. Resolution Recognizing the City Clerk for the Work During COVID-19

8. Public Hearings

The public hearing on this matter is now open. I will first call on those who notified the Clerk that they would like to speak to this matter, then I will ask if anyone else on this meeting would like to speak during this hearing. When I do, please indicate your name and then proceed when I call on you. Please be sure to state your name and address before speaking.

a. Resolution Vacating Certain Easements Within Lot 1, Block 1 Evangelical Church of the Master 2nd Addition, Hennepin County, Minnesota

- Motion to open the Public Hearing, take public input, close the Public Hearing and consider approval of a resolution vacating certain easements that are associated with the 69th Avenue North Addition.

9. Planning Commission Items

10. Council Consideration Items

a. Resolution Awarding the Sale of $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A Fixing Their Form and Specifications; Directing Their Execution and Delivery; and Providing for Their Payment

- Motion to approve a resolution awarding the sale of $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A fixing

their form and specifications; directing their execution and delivery; and providing for their payment.

b. Resolution Appointing Representatives and Alternates to Participate in the Joint Airport Zoning Board (JAZB)

- Appoint two individuals to the Metropolitan Airports Commission Joint Airport Zoning Board (JAZB) and identify up to two individuals as alternate members.

c. Appoint a Project Manager for Community Safety & Violence Prevention Implementation Committee

d. Resolution Establishing The Position of Policy Aide to Provide High Level Administrative Support to the Mayor

- Approve Resolution Establishing The Position of Policy Aide to Provide High Level Administrative Support to the Mayor

11. Council Report

12. Adjournment

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Barb Suciu, City Clerk

SUBJECT: Approval of Minutes

Requested Council Action:

- Approve minutes from:

- *August 2, 2021 - Joint City Council and Financial Commission*
- *August 9, 2021 - Study Session*
- *August 9, 2021 - Regular Session*
- *August 9, 2021 - Work Session*

Background:

In accordance with MN Statute 15.17 and MN Statute 412.151, subd.1, attached for your approval are the minutes from the study session, regular session and work session.

Budget Issues:

None

Inclusive Community Engagement:

Antiracist/Equity Policy Effect:

Strategic Priorities and Values:

Customer Intimacy , Operational Excellence

ATTACHMENTS:

Description	Upload Date	Type
8.2.2021 JT CC & FC	8/16/2021	Backup Material
8.9.2021 Study Session	8/19/2021	Backup Material
8.9.2021 Regular Session	8/19/2021	Backup Material
8.9.2021 Work Session	8/19/2021	Backup Material

MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL/FINANCIAL COMMISSION
OF THE
CITY OF BROOKLYN CENTER IN THE
COUNTY OF HENNEPIN AND STATE OF MINNESOTA

JOINT WORK SESSION
AUGUST 2, 2021

1. CALL TO ORDER

The Brooklyn Center City Council/Financial Commission Joint Work Session was called to order by Mayor Elliott at 6:30 p.m.

ROLL CALL/INTRODUCTIONS

Mayor Mike Elliott and Councilmembers April Graves, Kris Lawrence-Anderson, and Dan Ryan. Councilmember Marquita Butler was excused.

Also present were Financial Commission Chair Taneshia Kragness and Commissioners David Dwapu, Taofeek Ishola, Emmanuel Kpaleh, and Dean Van Der Werf.

Not present were Financial Commissioner Abate Terefe

Also present were City Manager Reggie Edwards, and Acting Finance Director Andy Splinter.

2. WORK SESSION OBJECTIVES

Mayor Elliott reviewed the topics that will be covered at tonight's Work Session with the Financial Commission.

2a. OPERATING BUDGET/REVENUE POLICIES

City Manager Reggie Edwards introduced the item and explained this meeting will not get into the depth of budgets by departments. Instead, it is a simple table setting and will provide direction to staff as they go back and work with the departments to develop a budget. That will come back to the City Council in September with the preliminary levy. The City Council will also discuss how they feel about property tax levy increases. Dr. Edwards stated staff will start with core policies in place to help provide a framework for how to do the budget and policies the Council established to maintain some sense of focus and form parameters around the budget. He invited Mr. Splinter to make the presentation.

Acting Finance Director Andy Splinter reviewed the topics he will be presenting tonight. He stated the City Council will adopt a balanced budget when we are finished. Current revenues will pay for current expenses with a contingency of about 5% of the budget for expenditures, adequate funding will be provided for capital replacements, and maintenance through the Central Garage charges. The budget describes goals, services, and programs. There is a targeted unassigned general fund balance of 50% to 52% of next year's general fund budget. When the City goes over

that amount, it is transferred to capital funds to reduce future bonding.

Mr. Splinter presented revenues, noting they are kept as diverse as possible and staff looks for other revenue sources, with the tax levy being the last resort. Annual revenue estimates are completed through an objective, conservative, analytical process with staff looking at revenue sources from the years before, the current situation, and the current budget. He noted it is more difficult, with COVID, to forecast what 2022 will look like based on what 2020 looked like and so, for this year, staff has been conservative with revenue estimates on user fees.

Mr. Splinter stated user fees are reviewed on an annual basis. Fees with user charges for enterprise funds should fully support the direct and indirect costs of the enterprise fund. The staff tries to assure that water-related expenditures are coded for the water fund to make sure the water fees are enough to pay for those uses and they are not being supplemented by the tax levy. User fees for city services will generally be established at a level that will recover the full cost of providing the services. So, if something new is done, the staff wants to assure if it only benefits certain users, the fee is at a level where it is not being paid for on the back of the property taxes.

2b. CITY VISION, VALUES, PRIORITIES & OUTCOMES

Dr. Edwards shared the direction and vision that Brooklyn Center is a thriving, diverse community with a full range of housing, business, cultural and recreational offerings. It is a safe and inclusive place that people of all ages love to call home, and visitors enjoy due to its convenient location and commitment to a healthy environment. Dr. Edwards stated that is the City's aspiration. As it relates to what the City is in the business of doing daily, the mission is to ensure the City of Brooklyn Center is an attractive, clean, safe, and inclusive community that enhances the quality of life for all people and preserves the public trust.

Dr. Edward stated this is important because it sets the table for going through the budget and not only looking at the numbers, but what we are trying to do, what we are in the business of doing, and how do we use the budget and dollars to help us achieve this.

Dr. Edwards stated there are a couple of strategic priorities that the City Council has set and been in place for several years and this year is when the City would typically look at its strategic priorities again. This will carry over and the City will look to do that in the coming year. As of this point, what guides all staff and departments is the focus on six core areas. Strategic priorities are to enhance community image; resident economic stability; inclusive community engagement; targeted redevelopment; safe, secure, stable community; and, key transportation investments. For new Commissioners, there are details for review in each of these areas but again, whatever work is being done in the organization and presented to the City Council are framed within the context of these six core areas. Dr. Edwards noted that not everything we do falls into these six areas but they are the primary big focus areas.

Dr. Edwards explained that resident economic stability is essential to vibrant neighborhoods and retail, restaurant, and business growth and the City will lead by supporting collaborative efforts of education, business, and government sectors to improve income opportunities for residents. This may be job creation or employment opportunities for residents throughout our community.

Dr. Edwards explained that targeted redevelopment involves redeveloping properties to the highest value and best use to accomplish our goals regarding housing, job creation, and growth of the City's tax base. This reverts to the notion of resident economic stability.

Dr. Edwards stated inclusive community engagement is a two-way street and not simply about the City pushing out but about engaging the community and residents at various levels. To provide effective and appropriate services, the City must clearly understand and respond to community needs. The City will consistently seek input from a broad range of stakeholders from the general public, non-profit, and for-profit sectors.

Dr. Edwards stated enhanced community image, our ability to attract and retain residents and businesses, is directly influenced by the perception of the City. This is something we always address, not only from the inside but also how the rest of the world views us. We pay attention to that and while it is not the end-all, be-all, it is one of our driving forces and we want to make sure we put out a positive message. Also, that the residents and businesses of the City feel good about the place in which they live and work and the place they call home.

Dr. Edwards stated we want a safe, secure, and stable community, which can range from a variety of services from community development to housing to public safety to the Fire Department, policing, etc. It is fairly broad when you speak of safe, secure, and stable. This does not mean law enforcement. It pertains to the well-being and safety of all residents. For residents and visitors to fully appreciate and enjoy a great quality of life, all neighborhoods must be safe, secure, and stable. We are committed to assuring compliance with neighborhood conditions and building safety standards, providing proactive and responsive public safety protection, wise stewardship of City resources and policies that promote safety, security, and a lasting stable environment.

Dr. Edwards stated key transportation investments, again, are provided collectively, and by maintaining an efficient and effective infrastructure we will meet the high level of community expectations. We will plan and do this over the long term to invest in critical infrastructure improvements that enhance safety, improve life quality, and support opportunities for redevelopment while sustaining the natural environment.

Dr. Edwards stated these are the strategic priorities and staff will review, as we go along, the 13 priorities the City Council established in 2020-2021 that guided some of the initial work of the departments. Staff will hone in and prioritize the focus of the City Council and Commissioners, noting much of those efforts focused on 2020 and 2021 were interrupted by COVID and civil unrest so there is still much work to be done moving forward.

Councilmember Graves stated in the past she had asked about having a budgetary breakdown by strategic goal area. She stated that may be difficult as there may be overlap between departments but it would be a good way to assess how much money is being assessed to each of the different priorities. This would be helpful in the budget process. She noted if not too tedious, maybe the staff could provide a range of the current budget being presented.

Dr. Edwards stated staff will put something together and as departments present, they will try to

give some type of estimate of what would be expended in those areas.

2c. LOCAL GOVERNMENT AID

Mr. Splinter displayed a chart showing the last 20 years of Local Government Aid (LGA), which is funding received from the State. The City currently uses about half of it in the general fund and the other half in the capital fund to reduce bonding. For 2022, there would be an increase to the general fund of about $44,000. He noted as you look back, there were several years where the State froze the amount down at $411,000 and there were fears, at that time, this program would be completed eliminated, which is always a possibility going forward so the City does not want to count on the money too heavily long term.

Mr. Splinter displayed a chart showing LGA as a percentage of general fund operations, noting in 2001 that the same value was 15% of the City's general fund expenditures. During the low years from 2010 to 2013, it got down into the 2% range and now it is back up to 5% of the general fund being funded by LGA.

Councilmember Graves asked even though the amount swung back up, why is a lower percentage being used now. Mr. Splinter stated in 2002, the $2.2. million would be worth close to $3.5 at this point, so that's a large part of it. Councilmember Graves stated she understood it was inflation.

2d. DEBT SERVICE LEVY

Mr. Splinter displayed a chart showing debt service paid from property taxes. He stated the City has been issuing bonds to pay for a large part of construction projects. This was discussed during the CIP meeting about a month ago when the City was looking at potentially involving franchise fees to help reduce this burden on the tax levy. He noted it is going up in 2021, 2022, 2023 and the City is not currently considering issuing a bond in 2023 so there would be a dip in 2024. He stated there will be a large bond in 2024 for Highway 252 so it would go up significantly in 2025.

City Manager Edwards asked what is anticipated for afterward. Mr. Splinter stated staff has this projected further but a lot of times the CIP for years further out tends to get larger as it gets closer. So, staff stops this at 2025 to temper expectations on this going down too much in the long term and having questions about it going up as it gets closer.

2e. MARKET VALUE & TRENDS

Mr. Splinter presented a summary of taxable market value compared to the prior year, noting commercial properties in the City went down about 5.5% from 2020 to 2021, industrial properties were up 3.6%, residential saw a significant increase of over 17%, and apartments were at 11.5%. Overall, the City is looking at an 11.8% increase in taxable market value for 2022.

Mr. Splinter explained that converts into tax capacity and commercial go down about the same percentage as they did in value. Industrial went up about the same percent and residential only goes up 8.6% as opposed to 17% because a lot is eaten up by the market value exclusion and as those properties become worth more, it is not all directly converted into tax capacity. Apartment

buildings went up 9% and the property listed as 'other' is the American Legion property.

Mr. Splinter referenced the adjustments shown at the bottom of the chart, which relates to Tax Increment Financing (TIF) District #3 coming back onto the rolls. The payable 2021 column ends up with -$200,000 for adjustments. He explained that fiscal disparities are a calculation of all the metro cities and give a credit of about $8.5 million. That is then reduced by the tax increment in the different TIF Districts and contribution back to fiscal disparities. He stated those netted out to zero for 2021 but for next year when TIF District #3 comes back on the general levy, the City gets to add that tax capacity back in, which will bring in about $4.5 million in tax capacity, and put the City at a 19% increase in tax capacity on the 11% increase in value.

Mr. Splinter stated TIF District #3 was collecting about $4.5 million to $5 million in tax increment revenues each year and 2021 is the last year the City will receive that. When that goes away, it makes the 'pie' larger in the general fund that we have to tax.

Dr. Edwards asked if there are questions about TIF Districts or increment.

Councilmember Lawrence-Anderson asked where is TIF District #3, or if it scattered. Mr. Splinter stated it was scattered and comprised of a lot of the commercial properties and larger properties throughout the City. He explained the value is frozen when a TIF District starts, the properties are approved in the District, and for any increase in the value of those properties, the City collects all the tax dollars rather than spreading it between the School District and County for the increase because it is a project the City wants to do that increases the property value. Then, when the District ends, it all comes back onto the regular tax rolls and the City will only get our share of that increase.

Commissioner Ryan stated the City has been looking forward to the decertification of TIF District #3 for some time. It is the '100-pound gorilla,' the FBI building and Top Golf are in that District, and all that value was no longer used by the City to pay down bonds and borrowing through the TIF District, which greatly increased our tax capacity and especially now that the residents have demanded of the City Council do more. He stated that is encouraging and he appreciates staff providing figures on that.

Councilmember Lawrence-Anderson asked what does the City expects to receive in property tax revenue from Top Golf and the FBI building, both large entities. Mr. Splinter stated he will look up that information and report back.

Councilmember Lawrence Anderson stated if she understands correctly, the City will receive property tax revenue from them. Mr. Splinter stated that is correct, the City receives it through the TIF District.

Councilmember Ryan stated what has been referred to in our project briefings is 'excess increment' so once the TIF District generates enough tax capacity above what is required to service the TIF District debt, some of those funds are netted to the City and can be used in the general fund. Mr. Splinter stated that is correct and some of that was flowing into the general fund.

Councilmember Lawrence-Anderson noted now the City will get the full amount.

Councilmember Ryan stated it will help with Brooklyn Center Independent School District's tax base too because they cannot glean any of that value until the TIF District ends, which is a disadvantage and should be addressed by the Legislature.

Dr. Edwards explained that if you have a piece of property that is undeveloped, that 'but for' TIF it would not be developable, so it provides incentives and benefit to develop. It is not collected over that period and when it is fully developed, then it pays in.

Commissioner Dwapu noted the residential taxes are more than industrial. He asked if that is not too much on residential people. Mr. Splinter stated the chart on display is the capacity based on the value of the property. He referenced the previous slide that shows closer to the values, noting there are $360 million of commercial properties in the City and $1.8 billion of residential property.

Dr. Edwards noted an upcoming chart will provide a breakdown of taxes by classification. He explained residential property does pay a different rate and amount than industrial, which goes to the makeup of the tax base in Brooklyn Center. He stated it is important to diversify the tax base because some deliver more in revenue than others.

Mr. Splinter displayed a pie chart depicting tax capacity estimates for 2022 and 2021, noting the residential portion shifted from 50.7% of the total liability to 52.6%. The commercial has dropped by 2.5%, industrial stayed flat, and apartments went up by .6%. The commercial portion of the City has shrunk slightly and that has been taken up by residential and apartment values.

Financial Commissioner Chair Kragness asked if that was a result of dropping property values for commercial or the loss of actual commercial properties. Mr. Splinter stated it would be a combination of both.

2f. PRELIMINARY PROPERTY TAX IMPLICATIONS

Mr. Splinter displayed a bar chart of median home values back to 2008, which was the previous peak of these values. He noted during the recession the low- to median-home value was $114,200. For 2022, it has gone up from $207,000 to $223,0000.

Mr. Splinter reviewed a table of preliminary estimates for property values taking the median value home from last year, rolling it forward to the value it would be at this year, and then looking if the City levied the same taxes, what would happen to that property's taxes. He noted that $188,390 was the median market value last year after the property tax exclusion. That went up to $205,830, or about 9.3%. Last year, that property would have paid $1,276. This year if the levy is not changed, that property would pay $1,193, a reduction of $84, or 6.6%. If the City went with a 1% increase in the total levy, it would increase taxes on that property to $1,203, up from $1,193, a difference of $10. This is largely due to the decertification of TIF District #3 and the increase in value of the overall City and tax capacity.

Mr. Splinter stated for an average apartment building of $2.2 million, given the percentage

changes, it would probably go up to $2.4 million, an increase of $250,000. If the same amount is levied, that apartment property would have a reduction in taxes of $538. Each 1% levy would add $154 to their tax bill. Mr. Splinter stated with commercial, their property probably decreased in value slightly and would have a $3,942 reduction in property taxes. Each 1% increase would cost them $158. For industrial property, they would have a reduction of $2,400 and each 1% would cost them $194.

Mr. Splinter presented a chart showing the incremental impact for every 1% of levy increase. Each 1% increase would provide $184,000 into the general fund and cost a median-valued home $10, apartment $154, commercial $158, and industrial $194. He noted an 8% levy increase would add $80 to the residential taxpayer and just about bring the tax level to what they paid last year. He noted this shows the impact of TIF District #3 coming back on.

Financial Commissioner Chair Kragness stated it will be nice to have more breathing room.

Dr. Edwards noted if the levy is increased by 8%, properties would not see an increase in taxes except for apartments properties. Residential, commercial, and industrial would not see an increase in taxes paid because of the impact of TIF District #3.

Financial Commissioner Chair Kragness noted because that tax capacity will be coming back online, the City can increase the levy at a larger rate than done in the past without having an impact on residential property taxes. Mr. Splinter stated that is correct.

Councilmember Ryan pointed out if we can satisfy the City Council's priorities at a lesser levy increase, there could be a net reduction in homestead property taxes, which would be a good thing because we want to come to a resolution on our priorities and what we need to accomplish. He stated this will come out when we seek comparisons of peer group cities. Councilmember Ryan stated if he remembers correctly, we are about in the middle of taxes paid relative to evaluations and that is a good comparison because of the age of the City's housing stock.

Councilmember Ryan noted it is important to realize it is still a heavy burden on some of our homeowners, especially with those just able to make ends meet and are hard-pressed to come up with an extensive amount of cash to do home improvements. He stated he realized that this year when he had to reside a couple of walls and learned the cost of the original cedar siding has gone through the stratosphere. Two boxes to cover 100 square feet were over $325. He stated we need to be mindful of what we can do to give our homestead property taxpayers a bit of a break, especially in this fiscal economy.

Commissioner Dwapu noted for the apartment owners, raise the prices every year for the people who are renting. He asked if this was based on the tax (inaudible). Mr. Splinter stated the average apartment building is paying $18,000 a year in City taxes. He does not know how it would work out on a per unit basis or the size of the average apartment building but does not imagine that is a huge portion of their expenses that would dictate them raising rents. But if it changed significantly, they would have to adjust their rates. Mr. Splinter stated if looking at several hundred dollar changes for a property of that size, he does not think it would be something that would trickle down that far.

Councilmember Graves noted the property owner may say that and use it as an excuse.

Councilmember Ryan noted as Councilmember Graves had mentioned, it is relative to the total evaluation of the property but especially relative to the cash flow of the property, what they are generating. So, of course, the biggest issue is supply and demand, and the cost of new construction continues to go up to the stratosphere. As long as there is a limited supply in the market, like any other necessity, the prices will go up. In the past, like in the 1970s and 1980s, large multi-family apartment buildings were overbuilt, which had a good effect on renters because there was more product and rents were dropping. He stated property taxes still contribute as an expense so if in a city with little or low industrial and most apartments and single-family, a big boost in the levy would have an impact on rents.

Councilmember Graves asked if they escrow property taxes and insurance for commercial properties. Mr. Splinter stated he is not sure.

Dr. Edwards noted there are cities with single-family homes almost exclusively, outstate especially.

Councilmember Ryan agreed, noting it would be tough on them. He stated the Legislature has done some property tax circuit breaker assistance because that is tough and average wages in the outstate are lower than in the metro area.

Dr. Edwards stated when thinking about diversification of the tax base, and in particular, as it relates to when there is an increase in market value and perceived lowering of taxation in the 1990s, there were cities that increased diversification of their tax base and businesses in their city, resulting in a significant windfall due to that increased market value. The message to the public was that the city was holding the taxes down. Their taxes went up, the levy went up significantly, but people didn't experience it so it was misrepresentation and that was the beginning of Truth in Taxation. Dr. Edwards stated even if the taxation does go down, what everyone is paying, it is still important, to tell the truth about levies going up.

3. NEXT STEPS

Mr. Splinter outlined the next steps as follows:

August 16, 2021,	General fund budget requests (Public Works, Community Development, Finance, Administration)
September 1, 2021,	General fund budget requests (Fire, Police, Recreation)
September 13, 2021,	City Manager's recommended preliminary levy

Mr. Splinter clarified that once the preliminary levy is approved, it can go down but cannot be increased.

4. CITY COUNCIL / FINANCIAL COMMISSION – INTERACTIVE ACTIVITY

Dr. Edwards asked if there were questions around an increase in the tax levy or any of the budgetary information presented by Mr. Splinter.

Mayor Elliott asked about the classification of non-homestead single-family homes that are rental properties. He also asked if they get counted in the apartment classification. Mr. Splinter stated they have to be multi-family for an apartment classification. Mayor Elliott asked if they are taxed at the same rate. Mr. Splinter stated they are not homesteaded and that is where the exclusion comes into play.

Councilmember Ryan stated he closed on his house in November of 1991 and they had not owned a home before. They had not planned to buy a house until January because they had remodeling done and could live somewhere else while that work was being done. Because of the closing and rules that applied, they could not get a homestead on the property for one year and their taxes on their house were substantially higher. He stated that gets to classification and one thing that is daunting in explaining to the public about how the City gets their money and uses it is that our property tax system in Minnesota is very complicated. As shown in the pie chart, the total valuation of different classifications is where tax capacity comes from. That is the advantage of having a lot of commercial and industrial and apartments because it takes some of the load away from property taxes on single-family homesteads.

Councilmember Ryan stated he did a comparison on a property in Maple Grove and while a different housing style and type, a free-standing townhome had an estimated market value almost exactly twice what his house was and it was in the same school district. He stated Hennepin County and school district taxes are almost twice as much as his but the City portion of the property taxes was less than $300 more because of Maple Grove's major commercial Arbor Lakes plus more homes have a higher evaluation so Maple Grove has a much richer tax base. He stated it tells a great deal about building a tax base and that it is in the universal interest of residents because then they don't have to pay as much for the services they get when compared to what they own with their property.

Councilmember Graves stated there was an earlier conversation about the coming on line of TIF District #3 and our responsibility to still be fiscally responsible and conscious of the tax burden not only because people are struggling but because in Brooklyn Center, relative to our kind of city versus Maple Grove, we pay more than people would expect in taxes.

Councilmember Ryan stated there has also been a commercial shift and perhaps it had some measurable impact on the industrial tax base. He worked for TCR Corporation, an industrial company here in Brooklyn Center, for 19 years. They had about 150-180 employees at the peak of their operation and closed in the spring of this year. He noticed at the Board of Equalization this last April that one of the commercial properties appealing their evaluation was TCR because the building is mostly vacant with only 10% of the building being occupied. He noted that would take a good slice out of the tax base. At one time, before Luther built out all their dealerships, TCR was the 8th or 9th largest property taxpayer in the City. He stated this will happen and is not the City's fault because there are all kinds of shifts in the international market for precision machine tools products and large competition. It happens that companies fail and the city will lose businesses.

Dr. Edwards stated this also speaks to the value of diversifying the tax base, not only as it relates to spreading taxes out so they are not particularly low on any one type of taxpayer but also speaks to the sustainability of the economy and it allows the economy to have elasticity because it is not a one-economic focus industry. He stated when you have a housing bubble and a large portion of the city's tax base is residential, then they are heavily impacted. Or, during COVID, States that were tourist-based and visits are restricted, then the economy tanks. He noted every economy and, in every place, it is always cyclical and, as Councilmember Ryan said, there will always be something so Brooklyn Center wants to build a diversified tax base and economy so it can weather storms, ones that can be predicted and ones that cannot be predicted.

Councilmember Graves commented on the agricultural property. Ms. Splinter stated the less than 1% of agricultural property that was in the City is no longer there, which was Malmborg's Nursery.

Presentation and Discussion of Focus Areas

Dr. Edwards stated with the steps between 2020 and 2021, there are 13 focus areas, which he will summarize and then ask the City Council and Commissioners to identify three that may be a focus. He stated clearly, as we go through the year, staff will attempt to address the priorities, but as staff formulates the budget if they need to sharpen the pencil, they will. This allows staff to be focused on where they need to make particular impacts.

Dr. Edwards first addressed accountability of policing, noting we live in a time of civil unrest and public concern is given the history and general role of police in local communities. There are specific strategies and actions taken in this area so when departments present, they will speak to the things they did do. At this time, he is speaking to more of the 30,000-foot level than thinking about direction.

Dr. Edwards stated with beautification and cleanliness, the staff is putting together an effective new program to approach and address litter, cleanliness, and promote unity throughout the City including public art initiatives. With economic stability for businesses, expansion of existing programs to support the growth and development of local businesses, particularly small and immigrant-owned and micro businesses. This is about helping intrapreneurs and getting them started and involves issues that come before the Council relating to the use and leasing of space, providing grants, and microloans.

Dr. Edwards stated for economic stability for residents, the City will promote and support collaborative efforts to provide economic stability, eliminate racial disparities, help individuals and residents who want to potentially start a business, buy resources where they can do that, grow assets of residents, and also hire when there is opportunity to hire residents and create opportunities.

Dr. Edwards stated with emergency response for the current pandemic, we are in a different phase of the pandemic but never the less, this was a focus at the beginning of the pandemic and responding to the CARES funding and beyond COVID innovation projects. The City does have ARP funding and is still dealing with COVID, again wearing masks as the Delta variant and COVID is still alive. Staff will continue to focus on that.

Dr. Edwards stated there continues to be an effort with engagement. Three years ago, the City created a Communication and Engagement Division within the Administration with the intent of engaging and communicating with residents. This involves inclusive engagement and the City Council just heard a presentation around types of engagement that is informative, collaborating, and co-creating. The City wants to ensure that our diverse and multi-faceted communities are consistently engaged as appropriate for the development of all City programs and policies.

Dr. Edwards stated with equitable City spending enterprise, the City spends tens of millions of public dollars to meet various City goals so this is about the equitable opportunity from contractors to not only bid but also win some of those contracts and provide services. This relates to access to City services as well as contracting that is equitable and accessible to all.

Dr. Edwards stated equitable operations are how we conduct our business and how all residents, customers, and employees are treated with dignity and respect, provided knowledge and skills necessary for the needs of residents and customers, and also about accessing services. When we think about recreation services and the cost of them and of being able to access services. Those are some of the things staff thinks about as it relates to equitable operations in how the City equitably provides services.

Councilmember Lawrence-Anderson noted some of the information is in multiple languages and asked if the website offers links to receive information in multiple languages. She also asked about the City's newsletter is in multiple languages. Dr. Edwards stated the new website has the ability for some translation in the top multiple languages that are spoken in Brooklyn Center. He stated we do have that capacity and he can provide the City Council with specifics on how that works.

Dr. Edwards stated with innovation and enterprise, staff responds to challenges in a way that is most effective and learns to use creative and innovative approaches. He noted when COVID and civil unrest were experienced, staff had to do things they had never done before to address those issues. Staff needed to be enabled to think in a way that may be different than previously because COVID dictated staff do so. He stated having that capacity and ability to innovate, create, and respond to challenges in the most effective way.

Dr. Edwards stated public health was another and the City established a new division in the Recreation Department that can start us on the path of public health and looking at the organization. Without health and wellness, individuals and communities are unable to grow and thrive so it is known that health impacts all areas whether economic, road construction, public safety, and how we think about the health of individuals and quality of life for residents. Public health involves emotional, mental, and physical health, not simply physical health. He explained that beautification and public art may be one mechanism to do that.

Dr. Edwards stated we were going to focus on the leadership role as a City Council. The City Council worked with Common Sense to do some work around being a team and operating as a team. A retreat has been scheduled on August 14 so that may be something the City Council will consider doing along with those efforts and initiatives as a priority.

Mayor Elliott stated in terms of appointing, if the Council Members have ideas about its function, please make those known so we can reimagine what those look like, noting there may be a need we have not identified at this point.

Councilmember Ryan stated he thinks there will be a more robust discussion on August 14th on that matter because it may necessitate being a little more lengthy than we have tonight. He stated we will be meeting for the retreat from 8:30 a.m. to noon at the Heritage Center. Dr. Edwards stated that is correct.

Councilmember Ryan stated as a passing comment, having a very long history with the City and observing the City government as a citizen outsider and an insider on the City Council, the City shifted significantly away from the post-World War II suburban bedroom community with great shopping and good tax base into other functions. He stated he voted for a budget he thought he would never see but necessity is the mother of invention. He thought we tried to do the greatest good for the greatest number within our means. Of course, we had a lot of outside support too through CARES funding. He stated the point is that he thinks we have to send a message to the public that we are always, first and foremost, concerned about the cost of government. At the local level, being closest to people, a number of these health and wellness functions are wonderful, and we have a minimum staff. In the future, he thinks we should transition to where those closest to the people, local government, assist the County to identify needs. Then it is up to the County to provide those. That is the division of labor, if you will, under our governmental system. He stated we can continue to do a lot of these things that are just great if we get enough support. Or now, of course, TIF District #3 may put a different cast on it. But, at all times, the City must communicate to the public they are good stewards of their limited resources. He noted even though the City has seen this windfall, the resources are still limited.

Mayor Elliott stated it is incredibly important that in many ways we are entering uncharted territory and the need we are seeing in the community for municipalities to provide support in ways they did not provide support before or even imagine. He stated it is interesting that after the 1918 flu everything changed in so many ways and we are seeing that as well in this pandemic and so much is evolving and changing. He shares Councilmember Ryan's sentiments and idea we should be fiscally prudent and minimize the impact on taxpayers always, even as we are looking at more ways to step in and help support the community.

Dr. Edwards stated transparency is essential in building trust and trust in government is important in a democracy and shared responsibility. We want to promote and provide opportunities to share public information. He noted the new City website is under work and part of the thought of sharing and transparency. We also, at some point, will have performance measures as it relates to broad strategic priorities. The staff has been working, for the last three years, on strategic priorities and putting that into an electronic system that would allow reporting and articulates what staff is doing in those particular areas. That will be something staff can put out to the public on priorities, the movement being made, engagement, and community image, pubic safety, etc. He stated it is the intent to develop matrix indicators that can be put on the website including newsletters and other communications. He explained there will be annual impacts and long-term systemic impacts over time.

Councilmember Lawrence-Anderson asked Councilmember Graves if that is what she was asking about before as far as transparency and enterprise and wanting to know how much of the budget was allocated to various goals, which the software program will allow us to do.

Councilmember Graves indicated in the affirmative.

Dr. Edwards explained it is not a direct budget it is more about indicators of effort and work and output. But, it does allow some ability to align where we are spending dollars. He stated we can do major efforts but not 'pens and pencils' at this point.

Councilmember Graves stated she thought he was speaking more to specific outcomes with Visio so basically with every one of the goals, how much did we spend, and what were the specific outcomes of that spending. That is what she is looking for to see if we gave enough money to make a significant impact or did we give too much money for too little impact. That is why she asked that question.

Dr. Edwards stated there are conversations about how to include some of those outcome and performance measures in our budget and how our budget process may assist us in being able to assess outcomes and also pay attention to a fiscal analysis. That will be forthcoming.

Dr. Edwards stated the last focus area is preservation and protection of the natural environment, relating to stewardship responsibilities as a community and the obligation to preserve the environment for productive use of future generations. He noted when the City did its branding several years ago, one of the assets focused on by the public and community that they are most proud of is our green and natural spaces. It is an asset of the City, and particularly on a per capita basis, we have quite a bit of foliage throughout the City. He stated our green spaces and trails and parks are significant for a City of our size.

City Council and Financial Commission Discussion of Focus Areas

Dr. Edwards stated that this is a high-level review of the 13 focus areas. He asked the Council Members and Commissioners if there is anything they have heard with the vision statement, mission, 6 strategic priorities, and 13 focus areas that they would view as being no longer beneficial or valuable to the City for the coming year. Dr. Edwards asked given what is happening now and as the City Council and Commission sees in 2022, is there something they should let go of because it is not applicable, valued, or needed.

Councilmember Graves stated she thinks this question is setting staff up for the same answer every time because saying something is not beneficial or valuable is a pretty strong statement in and of itself, so maybe it should be more gentle wording. Dr. Edwards suggested 'no longer applicable' because there could be things in the time that change that.

Councilmember Graves stated her initial reaction is that all of this stuff is important, beneficial, and important in some way. She stated several of the budget goal focus areas definitely could fall under some strategic priorities already so she is thinking of them as not necessarily goals but how they fall under the goals we already have as some are almost the same, such as community engagement, but is the extra focus for the budget. She was thinking about how to move some of

those budget focus areas to be more specific under our strategic priority so this is where more funding needs to go, which was the decision last year under that specific strategic priority. She thinks some go together beyond going under a specific strategic priority and some within the goals/focus areas from the budget of last year that kind of go together as well. She stated we talked about transparency and accountability but those two go hand-in-hand because you can't hold people accountable if you don't have some transparency to know what they are doing in the first place. For her, those focus areas go together.

Councilmember Graves stated she feels similar, due to her experience in public health, in talking about the social determinants of health in public health that have to do with things like economics and environment. She thinks economic stability of residents and economic stability of our businesses directly impacts our residents through tax capacity and/or providing a job to make money, kind of is connected to public/community health and so is preservation and protection of our natural environment which is connected to beautification and cleanliness. She stated if she picks one, it is picking three at one time.

Dr. Edwards stated he will be giving Council Members and Commissioners dots that they can then place on priorities they find to be important.

Councilmember Ryan stated all are worthy but it gets back to the most appropriate focus where we can get the greatest bang for the buck and being appropriate to operate at the local level. He stated as much as he has a broad spectrum of environmental goals if we go off on a potentially expensive program to repair our fleet but if Crystal, Robbinsdale, Brooklyn Park, Minneapolis, don't do the same thing, it is not going to have a significant impact because we are talking about issues on a world scale. However, our groundwater, preservation of our green spaces, and those things that are local, the local environment, as engaged citizens we address those issues at the local level and only support leaders that are willing to go to the international level and pursue climate change issues because if China and the rest of the federation and Brazil do not get on board, climate pollution will continue and not be abated. So, those are difficult things and he only uses them to illustrate.

Councilmember Ryan stated the other thing we can do, which he finds interesting and challenging, is how to balance equitable contracting. He noted that sometimes, under well-defined circumstances, it may favor businesses of color but at the same time we need to ensure the highest and best value and most competitive pricing and terms for goods and services purchased by the City. He stated if we just buy green cleaning products from a local distributor, that is a good example of supporting a local small business but if a major purchase for the City and an impact on the taxpayer, we have to apply the time-honored lowest qualified bidder. He stated it is a matter of focus.

Mayor Elliott noted that sometimes, even if it costs a little bit more, putting the dollars into a local business you might find the numbers are that those dollars circulate seven times in the local economy. So upfront, it might cost more for a higher ticket item but economically the impact could be the dollars circulate locally more than paying for the same product with a company that is Kentucky or somewhere and those dollars leave. The overall economic impact might be different if the money is spent outside. He stated it will not always work out that way and what

Councilmember Ryan raises is important as well because that is an investment of an economic outlay. All of those factors must be considered.

Councilmember Ryan stated it is very difficult to make that kind of measurement economically. He wanted to put that issue out there and this is something that has to be addressed by the administration given there is consensus that we have a concern.

Mayor Elliott added one of these objectives should be enhanced community health and wellbeing. He stated especially now with the health pandemic, issues faced, and different health indicators, it is important to have a goal around the overall health and well-being of residents. In terms of how we articulate that and how that translates into a priority, can be discussed.

Councilmember Graves stated she does not necessarily disagree but does not think we need to add a new strategic goal. She is not interested in having that conversation right now and just wants to try to move forward with the City Manager's agenda the best she can and have that conversation at a later date.

Councilmember Ryan stated his only concern is that perhaps the City Council has too many goals and we may try to roll up several issues into fewer goals. His ongoing concern, while it is somewhat checked by the lingering Delta variant and pandemic that does not seem to want to go away because people are not getting vaccinated, but a lot of the functionality belongs with the County. Otherwise, we may use City resources in duplication of effort and it should be a constant effort by citizens and, at a minimum staff needed, to direct the County to needs and ask why more is not being done. That could also be part of a logging effort by the City with the assistance of groups like Metro Cities and the League with other cities like us in the metro going to the State and saying we have these unmet needs and there should be support from the State government and counties should administer those things.

Mayor Elliott stated he shares the idea that we need to minimize the impact to our residents on the tax base, noting he has often called for zero increases in taxes.

Councilmember Ryan noted that is not always practical if we are continuing to demand more resources and functions.

Mayor Elliott stated his point is that it can be set as a goal and then go after getting resources from the County, State, and federal governments, even if in combinations, to help us achieve our priorities.

Councilmember Ryan stated again, it gets to functionality and organization, and the County has the expertise and focuses on that. He asked why should the City duplicate what they are doing when they should be doing it. He noted through CARS and healthy living, that is something he wants to look at more carefully but it is probably practical, doable, and within our reach to provide resources for individuals and families and have good facilities so they can be active and programs/videos/information for healthy activity. That could be done at a reasonable cost but to pursue some other health and human services are things done by the County and he respects that division of labor.

Dr. Edwards stated #10, health and community, is more attended around wellbeing and the County traditionally delivers public health. He stated staff can look at the verbiage and being clear about what it means, which is around wellbeing and not replicating County services.

Councilmember Graves stated we can get rid of emergency response, not because she thinks it does not need to be a focus still but, in her opinion, it does not sound like a huge budgetary expense, and delegating it to appropriate staff would be a way to remove it from the focus area.

Councilmember Lawrence-Anderson stated due to the pandemic, the Fire Chief and others have stepped up their game and to Councilmember Graves' point, it is now an administrative function, been dealt with, and no longer something the Council needs to focus on. Those resources and staffing have already been allocated to handle emergency response.

Dr. Edwards stated as we go forward, staff will talk about where we will allocate resources. Now, the staff knows a couple of key areas and there is still work to be done as COVID remains.

Mayor Elliott stated he thinks the City Council needs to keep emergency response because the staff is focusing on it. He stated he read the emergency response plan and it needs work.

Councilmember Graves stated all of these items could be kept but Dr. Edwards is asking what is the highest priority.

Councilmember Lawrence-Anderson stated it is a City goal but the City Council does not need to focus on it as the staff has been directed to stay on it.

Mayor Elliott suggested making that distinction.

Councilmember Graves stated the other one she would remove is the leadership role, which does not need to be a budgetary focus. She thinks we have sufficient funding and are effective in our duties.

Councilmember Lawrence-Anderson agreed and stated using common sense we'll utilize them as needed.

Councilmember Graves stated if the need arises and we need to hire a consultant for team building, there is enough in the contingency fund to cover that. Or, if someone wants to take one additional trip, the City Council can consider it.

City Council and Financial Commission Discussion of Priorities

Dr. Edwards moved the discussion to one of prioritization and asked, given the context of the coming year, what is happening in the world, given the City's tax capacity and financial condition, what are the top three strategic priorities where the City should target its resources. He asked the City Council Members and Commissioners to place the four green dots provided on the strategic priorities they find to be the most important.

The City Council Members and Financial Commissioners spent several minutes talking about the priorities and placing their dots indicating which they found to be a priority.

Dr. Edwards stated he appreciated the conversation, which builds shared understanding that allows staff to be more accurate in executing the City Council's direction.

Councilmember Lawrence-Anderson noted that even transparency, other than its oversight, could be removed as the City Council has already tasked staff to take care of it. Mayor Elliott stated transparency could go under accountability. Councilmembers Graves and Lawrence-Anderson agreed. Councilmember Ryan stated transparency, accountability, and innovation could be combined, noting that for many years the staff has done that, in part because the City Council has demanded more services every year.

Mayor Elliott stated he did not see how you got to accountability or engagement without transparency and innovation. Councilmember Graves agreed and stated you don't. Mayor Elliott noted essentially, we are innovating our way through all of this stuff and creating new things that didn't exist before.

Councilmember Lawrence-Anderson referenced goal 2, beautification, cleanliness, community image, noting it relates to code enforcement and community standard.

Councilmember Ryan stated that is why he had placed one of his green dots there. He stated it is his experience from years before, during a major upswing in crime when Brooklyn Center and Brooklyn Park partnered with a public safety study done by a world premiere research organization on policing and public safety. Professional Law Enforcement Federation concluded part of what contributed to improved public safety in Brooklyn Center envisioned policing practices and staffing would be to improve the appearance of the community because it demonstrated that in larger and smaller cities when neighborhoods went into a physical decline, there was the correlation between that and crime. So, cleanliness, community image, can be in support of improved public safety. Councilmember Ryan stated we have seen an uptick in gun violence, which is a national trend and just about every night there is a shooting incident in Brooklyn Park, and every three days we get a note through the City e-mail and that has to be addressed through the police. He stated he thinks we can do police reporting and get the needed resources and staffing level for the Police Department because they have to deal with that. He stated there is a correlation between the increase in violence, increase in shooting incidents, carjacking, properties, and we're doing police reform at the same time.

Several comments were made at the same time, overlapping and inaudible.

Councilmember Ryan stated to have confidence in public safety, we have to be clear about focusing on the right resources. And, we want the whole community to have confidence in our police officers, that they are going about it in the right way. He stated that needs to be a clear message and not be politicized. Councilmember Ryan stated he will not support a budget that defunds the police.

Dr. Edwards stated the next question relates to the vision of the City, where the City is trying to

go, and the mission that the City Council has developed and designed. He stated given the financial landscape of the City, here is what our capacity is. He noted there are several focus areas of the City but if we had to narrow it down to a couple of impact areas to pay attention to in 2022, it is accountability on policing, economic stability for our businesses, equitable City spending in how we utilize our resources, community health and well-being and public health, and infrastructure. Those are the key areas of focus including engagement and transparency.

City Council and Financial Commission Discussion of Levy Increase

Dr. Edwards stated if we want to impact those areas, based upon the landscape described, the question is what is acceptable as it relates to levy increase. He asked the City Council to think about increasing the levy to address any of the issues identified as a priority given the financial landscape and knowing that 8% adds zero increase in taxes but there are things, such as cost of living and other things, that will come along and be more costly than last year.

Dr. Edwards asked, given those factors, what is the City Council Member's and Commissioner's threshold and thoughts about an acceptable increase in the property tax levy. He noted it can change and by the time it is presented in September, it will be fine-tuned so this is not the end-all or only chance to speak to the levy. Rather, this provides a framework and staff will come back in September when the City Council will hear from the departments about the way to deliver on current operations in addition to these items assigned within the parameters set by the City Council from a levy and budget perspective.

Dr. Edwards asked the City Council Member's and Commissioner's to place additional dots on the levy increase they are comfortable considering given the City's financial landscape, direction to the City, and areas identified that the City should continue to work on.

Mayor Elliott stated this is difficult because he would like to see what a 0%, 2%, 3%, 5% levy increase would buy you. He stated if a 3% increase would buy the City a really good value and accomplish this, this, and this, then he might be more willing to 'bite that bullet.'

Councilmember Ryan noted at a certain levy, it pushes impacts relative to few in the City, such as water properties, that will take a pretty good bite while the medium value, at a certain levy rate, gets a modest increase. He stated property along with the River and Twin Lake pay almost a different class rate so there will be tax reduction at a 3% to 5% levy increase and a lesser tax reduction still at a 6% to 9% levy increase.

Councilmember Graves stated that is what she wondered if people remembered from that conversation.

Councilmember Ryan stated we may need an increase in certain department budgets if for no other reason than to keep up with inflation, noting there will be a 2% to 3% net increase on salaries, which is 75% of the City's budget because it is a service organization.

Councilmember Graves stated you can expect, at a 0% to 2% increase, nothing super innovative.

Mr. Splinter noted there are also issues of revenue loss in other areas, such as building permits,

lodging tax, community center revenues, and recreation programs.

Dr. Edwards agreed and noted a 0% increase would translate into some reduction in goods and services. Mr. Splinter agreed.

Councilmember Graves stated a 0%-2% levy increase would be great if it could happen.

Councilmember Ryan stated it is incumbent upon us to set the levy a bit higher and offer only a modest small reduction to the median value home property taxes. He noted by that date certain, it cannot be raised but the City Manager can come back with a lower levy recommendation.

Mayor Elliott noted, however, that once it comes back, the City Council never lowers it.

Councilmember Ryan stated the City Council has lowered it and that speaks volumes about good staffing.

Councilmember Graves agreed it had been lowered, but not significantly. Dr. Edwards stated the levy has gone down every time from where it was originally set.

Dr. Edwards referenced some of the fiscal plans and policies, stating he is fairly fiscally conservative so they do 'sharpen their pencils' but the departments operate fairly frugal as it is so there is not a lot to cut. He stated his appreciation for the feedback provided.

Mayor Elliott stated for him, and not faulting staff, but the missing piece in this exercise is that this is like trying to put a dart on aboard. If he knew what an increase would buy him in terms of improvement in services, then he would be more likely to support a 3% to 5% levy increase. But starting off and not knowing what an increase buys him, it is hard to consider.

Mr. Splinter explained it is more likely we are looking at somewhere like 8% to maintain the services we provided last year as opposed to adding additional services and features. Staff is just trying to maintain City services and that is what department heads try to do when they bring him those numbers and then they cut it from there.

Mayor Elliott asked why an increase of 8% is needed. Mr. Splinter explained it is because of loss of revenue, things get more expensive every year, and beyond the cost of building adjustment, health insurance costs are up more than 2% and more likely 5% if split with employees. Otherwise, it is 11% to 12% in total. Beyond that, there are things like fuel, repairs to aging buildings, maintenance costs, a large fleet of vehicles, police cars that get into accidents, and fire trucks that need to be replaced very soon.

Mayor Elliott stated that is due to the increase in the cost of goods and increases related to health insurance. Mr. Splinter stated that is correct as well as a decrease in revenues outside of the tax levy such as building permits, lodging taxes which is a huge revenue source and has been decimated by COVID.

Councilmember Graves stated she hears what Mayor Elliott is saying and that is part of the reason

why, early on, she said she'd like to have, later in the budget process, a cost breakdown by strategic priority and specifics on outcomes that came out of that funding and within that strategic priority. This would help the City Council see where funding has been and working and where it has not been working. To her, she is thinking as Dr. Edwards said, a 1% to 2% increase in levy may mean firing or laying off employees or reducing City services. A 3% to 9% levy increase is probably in the area of maintaining staffing levels and service levels and addressing some of the focus areas of last year, which have now been prioritized budgetary-wise moving into the next fiscal year. Councilmember Graves noted this information gives us some idea about what you get for the percentage and where we would like to see some of that money be focused based on priorities.

Mayor Elliott stated that context is helpful and to Councilmember Graves' earlier comment, we can cut some stuff but the City Council has not necessarily talked about that yet. This brings him to ask about the process some cities use with zero-based budgeting that considers what is needed to maintain what the City is doing but we take everything off the spreadsheet and then start putting things back on one by one by answering the question mentioned earlier such as: has this been effective or not; do we want to take off; or, do we want to put it back on. Mayor Elliott stated he would be better informed in thinking about arriving at a point that these are the things we want, they will cost an additional 3% to 5%, and we are committed to that. He does not feel like the City Council has enough context or information to choose how much we are going to tax.

Councilmember Graves stated she does not disagree with Mayor Elliott but thinks we can do that when the departments bring their budgets before the City Council, noting it is the role of the City Council to approve the final budget but staff will implement based on that budget. She thinks there needs to be some autonomy and agency in deciding what their budgets should be like and then bring it to the City Council and get feedback on whether this is an effective use of funding within their budget. If the City Council does not think so, then asking questions and indicating why they do not think so.

Councilmember Ryan stated he thinks what Councilmember Graves is getting at, essentially, what we have done, even if not a formal declarative evaluation, because we are always pushing our department heads to deliver more without increasing their budgets. In the past staff has said they have accomplished a lot of this. He noted it is especially difficult for the Police and Fire Departments because they purchase very large and expensive pieces of equipment that have to be replaced. He stated we have a Fire Department that has gotten 30 years of use out of 20-year equipment and done a lot to save on that by emphasizing fire prevention. He noted what we hear from our department heads, and if we make good decisions, it will get us there.

Dr. Edwards stated the information is appreciated and gives direction and perspective. He explained when staff comes back, the City Council will hear from department heads and in September they will consider a levy that is justifiable. Dr. Edwards noted the City Council may not agree and have an opportunity to change and adjust, but he will bring what he thinks is in the best interest of the City based upon the direction in which the City Council set.

Mayor Elliott stated he does have some thoughts about the City Council's budget and will be making proposals on that portion of the budget. He stated if the City Council has any thoughts on the Council's budget, he may include that in what he will be proposing.

Mr. Splinter mentioned that Top Golf's total tax bill is $808,000 and the FBI's total tax bill is almost $1 million. He estimated the City's portion is about one-third of that total.

Councilmember Ryan stated approval of the FBI building passed by a 3/2 vote.

Mayor Elliott stated, for the record, that Councilmember Butler has indicated she was on her way but not doing well and would not make it to tonight's meeting.

5. ADJOURN

There was a motion by Councilmember Ryan and seconded by Councilmember Graves to adjourn the meeting. The motion passed. The Brooklyn Center City Council/Financial Commission adjourned at 8:31 p.m.

STATE OF MINNESOTA)
COUNTY OF HENNEPIN) ss. Certification of Minutes
CITY OF BROOKLYN CENTER)

The undersigned, being the duly qualified and appointed City Clerk of the City of Brooklyn Center, Minnesota, certifies:

1. That attached hereto is a full, true, and complete transcript of the minutes of the City Council from the City of Brooklyn Center Joint Work Session with Financial Commission held on August 2, 2021.

2. That said meeting was held pursuant to due call and notice thereof and was duly held at Brooklyn Center City Hall.

3. That the City Council adopted said minutes at its August 23, 2021, Regular Session.

_____ _____

City Clerk Mayor

MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL
OF THE CITY OF BROOKLYN CENTER IN THE COUNTY
OF HENNEPIN AND THE STATE OF MINNESOTA

STUDY SESSION
AUGUST 9, 2021
VIA ZOOM

CALL TO ORDER

The Brooklyn Center City Council met in Study Session called to order by Mayor Mike Elliott at 6:03 p.m.

ROLL CALL

Mayor Mike Elliott and Councilmembers Marquita Butler, April Graves, City Manager Reggie Edwards, City Attorney Troy Gilchrist, and City Clerk Barb Suciu.

CITY COUNCIL DISCUSSION OF AGENDA ITEMS AND QUESTIONS

Mayor Elliott referenced the August 9, 2021, City Council/EDA Work Session agenda and added Item 1, Project Coordinator for Implementation Committee, and to then reorder the remaining two agenda items. He explained investments are coming in from non-profits so internal capacity is needed to accommodate that work. Mayor Elliott stated he would like City Council/EDA direction related to that item before the follow-up meeting on August 10, 2021.

Mayor Elliott referenced August 9, 2021, City Council Regular Session agenda and requested to add Item 10a., Resolution Extending the Period of a Mayor-Declared Local Emergency and Emergency Ordinance Requiring the use of Face Coverings in Public Buildings within the City.

There being no objection, August 9, 2021, City Council Regular Session and City Council/EDA Work Session agendas were amended as indicated above.

City Manager Reggie Edwards announced that Phase 1 of the Community Center expansion study is now complete. This phase identified needs, economic conditions, cost, etc. He asked if the City Council would be open to scheduling a Work Session to receive a presentation on that study and discuss that item on August 23, 2021, at 5 p.m., before that night's Study Session.

Following discussion, it was the consensus of the City Council to direct staff to schedule a Work Session on August 23, 2021, at 5 p.m., to hear a presentation on the Phase 1 Community Center expansion study and discuss that item.

MISCELLANEOUS

None.

DISCUSSION OF WORK SESSION AGENDA ITEMS AS TIME PERMITS

PROJECT COORDINATOR FOR IMPLEMENTATION COMMITTEE

Mayor Elliott explained the Implementation Committee's work is moving forward and they have been meeting with several organizations that have expressed interest in working with Brooklyn Center to implement the resolution. One of the organizations is Fuse who has come to the table and offered to provide two full-time positions to help with implementation. One of the positions will focus on data and the other on engagement around the implementation work.

Mayor Elliott stated to take advantage of those positions, there needs to be an internal project coordinator. The City Council is being asked to consider adding an internal project coordinator position to help make sure the work of the Implementation Committee and all the pieces are moving together in unison, help provide critical capabilities that we need in project coordinating, and assuring timelines and goals are met around implementing the resolution. The position will work directly with Mayor Elliott and the Implementation Committee to assure we are working with the City's resources and partners.

Councilmember Ryan stated he is listening carefully and believes the Mayor did not specifically mention what resolution he was talking about. He asked if it is the Violence Prevention and Public Safety Resolution.

Mayor Elliott answered in the affirmative.

Dr. Edwards explained that for the Implementation Committee to do some work in addition to the external entities that have pledged support and providing assistance, there needs to be coordination if anything in the resolution is to move forward. Currently, staff cannot serve as a coordinator so for that work to substantially move forward, some type of coordination is needed.

Dr. Edwards stated staff submitted several grants they think are promising and anticipate coming forward, which could help provide funding for such a coordinator position. But, that funding is not in hand at this time so should the City Council determine to move forward with this position and direct staff to develop a coordinator description, it would have to be funded via contingencies as it is not budgeted.

Dr. Edwards stated he discussed with Mayor Elliott and City Attorney Gilchrist as it relates to someone working directly with the Mayor and it would be appropriate, with this position working with the Implementation Committee, not execution and operations but on the policy, recommendation, development, and implementation side. That person would report to the Implementation Committee Chair, which is Mayor Elliott, as established by City Council resolution. So, this person would report to Mayor Elliott in providing coordination as it relates to the Implementation Committee.

Dr. Edwards stated to pave the way where it does not in any way do harm or jeopardize the integrity of the City Council/Manager form of government as it relates to operations, this position would operate on the legislative political side and not be involved in the operation. To ensure that is the

case and to protect and maintain the integrity of the City Council/Manager form of government with the City Manager being the principal director of operations for the City and single employee of the City Council, a Memorandum of Understanding (MOU) has been created to articulate and provide clarity around roles and duties. Dr. Edward stated with this MOU, he does not believe any issues would compromise the integrity of the City Council/Manager form of government. He explained that should the City Council move the position forward, some coordination would be needed per the resolution passed and that work would take place under the auspices of the Implementation Committee Chair. Dr. Edwards stated if approved, he would work with Mayor Elliott, this staff person, and the Implementation Committee; however, there would be no staff on that Committee at this time.

Councilmember Butler asked if there is an anticipated cost for this position. Dr. Edwards stated based on the direction of the City Council, staff will pull that information together but he imagines it will be in the range of $75,000 including benefits if a permanent position. If a temporary position is without benefits, it will be in the range of $50,000.

Councilmember Ryan noted Dr. Edwards had mentioned that initially, no City staff would be included in the Implementation Committee. Dr. Edwards stated that is correct and as composed and passed in the City Council resolution, staff cannot serve on that Committee.

Councilmember Ryan stated he has reservations about having discussions without any input from the Police Department, especially in a time where there are very legitimate public safety concerns. The other issue he has is that the City Council should have at least a Work Session during which they can have the opportunity to ask questions of an interview for candidates of this position. He felt this would be appropriate because of how important this is, to learn more about the expertise brought by the person so appointed, and to find out their expectations for what they would like to see done through this effort. Councilmember Ryan stated he would appreciate hearing from other members of the City Council.

Councilmember Lawrence-Anderson stated she is not certain she understands, noting the City Council is in Work Session but received no information about everything been discussed as far as duties, responsibilities, and what City Attorney Gilchrist will weigh in on. She asked if the City Council will be voting on this issue tonight. She noted the City Council is in the time for budget sessions for next year and there is not a contingency, per Dr. Edwards, financially for this position. She stated she needs some clarity as far as what this discussion is about and the action to be taken this evening.

Mayor Elliott stated this is talking about a position to support the work of implementing the Public Safety Resolution. This position will assist with project coordinating the work of the Implementation Committee, noting there are a lot of elements to the Public Safety Resolution. For the City to take advantage of the resources offered of two positions, which is the equivalent of $300,000, an internal project coordinator is needed. Tonight, the City Council is being asked to fund this position for the remainder of the year, essentially two months. Using Dr. Edward's estimates, he thinks that is the equivalent of about $10,000 to $12,000 for the remainder of this year.

Councilmember Lawrence-Anderson asked what organizations are the $300,000 coming from and has the Implementation Committee has been established, noting members of the public safety community should have input as one objective is to be transparent. In that effort, we need all different voices at the table when talking about implementing something as important as improving upon our public safety role within our community. She asked where is the $300,000 and who is on the Implementation Committee.

Councilmember Lawrence-Anderson stated the purpose of a Work Session is to discuss items that are then put on an agenda for a vote.

Councilmember Butler stated sometimes we start going down 'rabbit holes' and spend a lot of time on issues that are not in front of the City Council right now. She stated the point of the discussion is about having a project manager. The topic at hand is providing direction to staff in terms of having a project manager. Councilmember Butler noted the City Council has already adopted a resolution and wants it to be implemented. Staff is saying they can't do it so we then need to have someone in place to lead this.

Councilmember Butler stated the City Council has been receiving weekly updates on the applications for the Committee so it has been actively recruiting. Those applications are still being received. She stated bringing up involving our Police Department is not what we are talking about right now. Of course, we want them to be involved in the changes that are being made but that is not what we are talking about now. We are talking about whether we, as a City Council, want to pay for somebody to lead this initiative. Staff is telling us they don't have the capacity so if we don't do it, how are we going to get this work done.

Councilmember Butler noted we have organizations giving money and people to help do this work so she thinks we should consider that and make sure we are focusing on the question at hand and not get too far ahead of ourselves. She thinks the things that are being brought up are valid to the long-term plan but now we need to focus on the question at hand: do we want a project manager.

Councilmember Butler stated we don't have the exact figures but noted that for some of the stuff we have spent money on, we have spent less time discussing. For instance, the RFP initiative to pay someone $60,000 to $70,000 to research art in Brooklyn Center. She stated she is not saying we shouldn't have spent the money on it but thinks we shouldn't get too hung up on numbers when in the grand scheme of things, it is not a lot of money. She stated she wanted to offer her perspective before we got too far.

Councilmember Lawrence-Anderson stated she appreciates Councilmember Butler's comments but she believes it is necessary, from her side of it, and the questions are relevant to ask and get the answers. She stated Councilmember Butler may be right that this is not the time but she thinks it is a valid question.

Councilmember Ryan stated this is an example of something brought up to the City Council without any information to which to consider and prepare for this discussion. That was one aspect of the actual Violence Prevention and Public Safety Resolution process that he was, frankly, very disappointed in. It felt like it was forced without being vetted by staff. Councilmember Ryan

stated in this case yes, we should look at getting a project coordinator/director and he appreciates the offer of outside funds to support the effort. But he would like to know more about who is being considered for the position, have a chance to look that over, and consider a couple of candidates rather than just saying we are going to go ahead and do this and move on it right away. Councilmember Ryan noted that due process yields good results.

City Attorney Gilchrist stated his understanding this is a discussion amongst the City Council at a Work Session tonight and not a request to vote on anything. He advised there is an MOU, which he would be happy to review for the City Council, but consistent within that MOU is the idea that the position is created by the resolution. That resolution is not before the City Council right now. It is just to seek consensus to develop the resolution and prepare the documents for the next City Council meeting when it will call for a vote during the Regular Session.

Dr. Edwards stated that is consistent with his understanding as well.

City Attorney Gilchrist stated it appeared there were thoughts that a vote would be called for tonight and that is not the case. Mayor Elliott agreed that is not the case and this is a Work Session item tonight.

Councilmember Graves stated she has been listening to all the Councilmember's comments and tended to agree with all of them on at least a few things. She did see what the few applicants are so far for the Implementation Committee and thinks there needs to be some type of project management to move forward on items within that implementation that would have to be developed to execute on the different promises made within that resolution.

Councilmember Graves stated one thing she is unsure about is the focus of this particular position. She stated Councilmember Butler referred to it as project management, but that is not exactly what was being described to her. She would like a better understanding of what this position, specifically, will be doing and especially if they are not working within operations at all and only with policy. She does not know how that would be connected with implementation or project management unless it is to be a facilitator of specific policies the Implementation Committee wants to present. But, that is not specific to changing operations, per se. She is not clear on the description of the position nor whether she thinks, personally, this is exactly what we need to move forward on some of the different specifics within the resolution.

Councilmember Graves stated as a City Council and staff, it would be nice to sit down and have a more specific conversation around implementation and feasibility, and sustainability of different aspects within the resolution. She was hoping the City Council would get a chance to do that either at a Work Session or at the Council retreat.

Mayor Elliott stated we are planning to do that at the upcoming meeting. He clarified that there is a lot of work to do even before we get on the staff side to do the hiring for the departments. The work of the Implementation Committee is a heavy lift and we have two interested organizations, Fuse and Leap.

Mayor Elliott stated during the testimony of the Public Safety Resolution, one of the testifiers was

the former chief and his organization has come forward saying they want to work with us. He stated this is talking about helping from the local perspective and making sure the facilitation process of the Implementation Committee is doing work in alignment with our values. The project coordinator role is critical as it will help us make sure all of the components are working in tandem. Also, it is a requirement for the two positions from Fuse, one focused on data we have on public safety and the other position specifically focused on community engagement around the implementation process. Mayor Elliott explained that to take advantage of those resources, we are asking for $10,000 to $12,000 for this year to support those positions.

Councilmember Graves stated she appreciates the additional information but still feels a little out of the loop on what is happening. She stated what the Mayor has explained is giving her a little bit and asked if there is a proposal or graph that shows how these different things are connected and the way this position will work.

Councilmember Graves stated she is not opposed to talking about it further and drafting a resolution but wants to be more clear about how Mayor Elliott sees the specific different components and what exactly they will be doing. She asked what are the specific outcomes and tasks that will happen. She explained she gets frustrated because she feels like she is out of the loop and does not know what conversations are happening. Also, as Councilmember Ryan mentioned, the City Council has nothing to look at or read; it is just a conversation about conversations that Mayor Elliott has had with people the City Council does not know. Councilmember Graves stated after the meeting she can look up the two organizations Mayor Elliott mentioned and do some background research but she did not know that before right now.

Mayor Elliott stated he gets it and he communicated with the City Clerk about this before the meeting, that the intention was to schedule another time when we can give that whole update on the implementation process. He again stated he gets it, that the City Council was not in on these conversations and does not know what is going on. He stated the update is coming and there will be more information about the work done so far with the Implementation Committee.

Mayor Elliott stated he hopes he has given enough high-level information tonight about the need to have an over project coordinator, noting Councilmember Graves has said she does see the need but wants more specifics and understanding on this position and overall, how the implementation process will work.

Councilmember Graves stated that is correct.

Councilmember Ryan stated he understands what a Work Session is to be and that the City Council will not be voting. But he mentioned the process for the passing of the resolution where it was backward. The City Council did not have material that was properly vetted that they could look at and review before the opportunity to consider what we are doing. He stated he took the leap of faith with that police reform.

Councilmember Ryan noted that Councilmember Graves brought up a very good point about needing more specifics as to who and what the position will be and what it will mean. He stated he is not opposed to having a coordinator in some form but would like to have more information

about the process and an idea to vet the organizations that the candidates come from. Then the City Council can talk about coming to a consensus about hiring said director/coordinator. Councilmember Ryan stated this is about being left out of the loop and he feels like he has been left out of the loop.

Mayor Elliott stated he understands that and will take that to heart and continue, from his end. He offered to meet with Councilmember Ryan, to sit down, and talk. He stated he is happy to do that at any time and will also schedule a time to have the City Council be presented on the full implementation process. He noted this item is timely and he will be having a follow-up conversation tomorrow so he wanted to get a sense from the City Council about supporting this position.

Mayor Elliott stated this position will serve as coordinator overall on the implementation process and staff will go back, draft the position description, and flush out the details of what that role looks like. Tonight, he is asking for the City Council to speak about the need for this supporting coordinator position.

Councilmember Butler stated she wanted to piggyback on comments made about feeling left out of the loop. She stated she had reached out to Dr. Edwards a couple of weeks ago because she felt the same way, noting Council Members are often asked what is happening and she wants to be able to better speak to it. That is why the City Council started getting Friday updates.

Councilmember Butler supported continuing to get the Friday updates with the last page focusing on whatever meetings Mayor Elliott is having so that information can be shared. Or, that could occur bi-monthly if weekly is too frequently. She stated meetings are good but all have busy schedules and not all will be able to meet outside of the City Council meeting schedule so the Friday update may be the best medium to keep the City Council abreast.

Councilmember Butler stated in terms of this position, she thinks the City will need someone who will coordinate the work since the staff has said they do not have the capacity. She supports the position. She thinks $10,000 for this year is a small and insignificant amount compared to the City's overall budget, noting the City Council has found money for other things and can find $10,000 to support this position. She hoped that within the next week or two, the City Council will have more information on the cost for moving forward so that can be considered as the budget is discussed to assure funds are allocated for it. Councilmember Butler stated the more information and clarity that Mayor Elliott can give towards the process of this position will be helpful by the time the resolution comes before the City Council.

Mayor Elliott polled the City Council for direction on whether they support establishing this position.

Councilmember Lawrence-Anderson stated this will most likely be something that is necessary but since she does not know when any of the meetings have taken place, she also feels out of the loop, does not know where $300,000 is coming from, who has been meeting, or the job description for this position. She stated this needs to be discussed more before she can commit tax dollars to a position that she knows nothing about since it has been very vague.

Councilmember Lawrence-Anderson stated she is more than happy to discuss this at a future Work Session and then it could be an immediate Regular Session agenda item so it can be voted upon. She stated right now, she has more questions than she has answered so she is not moving forward at this time.

Councilmember Ryan stated in the interest of time, he follows the same remarks as Councilmember Lawrence-Anderson. That is where he is at now too.

Councilmember Graves stated she definitely can sympathize with what Councilmembers Ryan and Lawrence-Anderson have said. She does not think the position is being voted on right now and she has voiced her concerns about the focus specifically on policy and what that looks like. She is unclear about specifically what the person will do if they are creating a new policy, working with the Implementation Committee to create policy, and what is the position doing beyond coordination and policy. She stated she is not opposed to the position but does not necessarily think that is the right role of the position we need. She wants to discuss and get more clarity on what that specifically is. She is not opposed to a small amount of money being spent on the position for the rest of the year but wants to be clear on what the position is. Councilmember Graves asked if this position is a facilitator, a director, or a coordinator of policy.

Mayor Elliott stated no, they are helping us. The Implementation Committee wants to establish some subcommittees to focus on different areas of the work. To coordinate all of that takes a lot of time, timelining the implementation process, and keeping all of the different parties we are working with, the facilitator, the folks coming on to help us review the different policies we have in the City, folks coming on to help us review the data we have in the City on public safety, and help us analyze and make sense of it. All of these subcommittees and other people we have coming on to help us implement the resolution require coordination. This person will be responsible for the timelining, all of it, and keeping everything on track.

Councilmember Graves stated they will not only be leading the facilitator and implementation group, but they will also coordinate with these different partners that have pledged some support, and specifically working with Mayor Elliott and the resolution to figure out the first implementation steps. She asked if that is correct.

Mayor Elliott answered in the affirmative and stated as the Implementation Committee and its subcommittees continue to meet, they will be establishing the policies.

Councilmember Graves asked if they will do any recruitment to help fill out the Implementation Committee. Mayor Elliott answered in the affirmative.

Councilmember Graves asked if the City Council will be part of the hiring process and know who this person is that gets hired or is that only Mayor Elliott's prevue. Mayor Elliott stated it will involve him and Dr. Edwards but if Councilmember Graves wants to be part of that, sure.

Councilmember Graves stated she is curious because she is thinking about the work she does with Opposite Bounds **(49)** Prevention that has a steering committee, a multijurisdictional group with

some more specifically in community with business, and some specifically with law enforcement and other jurisdictional partners like parks, etc. She is trying to understand the framework of what Mayor Elliott is trying to create so she can better understand where are the gaps and where he is starting. That is why she needs more information.

Councilmember Graves stated she feels like she understands what Mayor Elliott is trying to do and thinks as a first step to get things going, it makes sense. She can support it but hopes the resolution is clearer than this initial discussion.

Councilmember Lawrence-Anderson asked about the group meeting tomorrow that Mayor Elliott had mentioned and asked if she can attend.

Mayor Elliott stated Councilmember Lawrence Anderson can attend and asked other members who are interested to message him.

Mayor Elliott thanked the City Council for their input and noted staff will draft and present a resolution that has more clarity at the next meeting.

ADJOURNMENT

Mayor Elliott adjourned the Study Session at 6:51 p.m.

MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL
OF THE CITY OF BROOKLYN CENTER IN THE COUNTY
OF HENNEPIN AND THE STATE OF MINNESOTA

REGULAR SESSION
AUGUST 9, 2021
VIA ZOOM

1. INFORMAL OPEN FORUM WITH CITY COUNCIL

CALL TO ORDER INFORMAL OPEN FORUM

The Brooklyn Center City Council met in Informal Open Forum called to order by Mayor Mike Elliott at 6:51 p.m.

ROLL CALL

Mayor Mike Elliott and Councilmembers Marquita Butler, April Graves, Kris Lawrence-Anderson, and Dan Ryan. Also present were City Manager Reggie Edwards, City Clerk Barb Suciu, and City Attorney Troy Gilchrist.

Mayor Mike Elliott opened the meeting for Informal Open Forum.

Lori Bardal stated she wants to speak about the Implementation Committee. She stated she 100% agrees that the City Council needs to be in the loop and so does the community, and she does not feel like that has been happening. She asked what has been taking so long, noting it has been 180 days and she does not want another protest in Brooklyn Center or things happening where people are dying at the hands of police.

Ms. Bardal stated people are interested in implementing these changes and encouraged the City Council to get this done before more lives are lost. She asked about the timeline, noting the last 54 minutes have been spent on hiring more people, holding more meetings, more bureaucracy, and the timeline has not been mentioned. She wished Open Forum was more of a dialogue than just her making comments without knowing what the City Council is thinking.

Ms. Bardal stated Diane Sannes had made comments in May and at the last meeting she attended, Diane had still not received any feedback so she thinks the City's system is flawed and it needs to be improved. Regarding community engagement, she thinks the City Council meetings should be both in-person and Zoom at this point.

Ms. Bardal stated she has some important things to say about the Implementation Committee. She addressed the Daunte Wright memorial, noting it is well maintained and provides a place to grieve, process, and heal. After the unrest last April, she felt it was essential to provide a space where we can reflect but to sustain this memorial, there are needs that Brooklyn Center could help assist. She stated the iconic solidarity fist is a symbol to express unity and strength, it sits on a sidewalk facing 63rd Avenue. She stated with the upcoming winter, she is asking for the City Council's

assistance with financing the cost associated with the installation of a small curvature around the fist so that it may be ADA compliant.

Ms. Bardal noted the Daunte Drive street sign is handwritten and asked the City to rename it as Daunte Drive with signage on both ends as a permanent fixture to Kathrene Drive. She stated it is important to ensure the longevity of the memorial and we have the support of the community to make it clean, beautifully kept with flowers, and a way to give back to others. In return, she is asking the City to commission this as a permanent fixture so it will remain for future generations.

Ms. Bardal stated in addition, she would like to address a proposal for a memorial for Kobe Heisler, which is long overdue. She consulted with various community members and after much thought would ask that Kylon Park be renamed as Kobe's Park since it was a special place where he enjoyed spending time with his family. She stated she consulted with local artist Geno Okok who has done work in Brooklyn Park and Crystal. Once approved, Geno has agreed to paint a mural on a structure built as a solidarity bench. The backboard will hold a painting of Kobe riding his bike, leaving a trail of flowers behind since Kobe enjoyed riding his bike and horticulture. She stated this will be a symbol of peace and hope for our neighbors.

Ms. Bardal stated Brooklyn Center has endured turmoil and persevered like no other city and yet come together and is thriving. As a gesture of goodwill, she requested both memorials to be financed either in full or partially by the Brooklyn Center Police Department and any remaining funds needed could be subsidized by the City of Brooklyn Center, working towards unity in our community.

Melissa Carey stated she is a resident, part of the immigrant movement, and wants to tell her black brothers and sisters and neighbors on this call that she sees them and is sorry for the violence they have experienced. She stated black lives matter and the slurs on the chat were uncalled for and disgusting and need to be denounced. She stated her profile normally says, your struggle is my struggle, and she wants to say they are worthy of honor and respect as image-bearers of God and she stands in solidarity with them. Ms. Carey stated as a City, we are committed to our diversity and justice for all people in our community. That, ultimately, is the thing that will triumph.

Ms. Carey stated she is on the call tonight to say thank you and remind the City Council that before COVID, this meeting was streamed so anyone could watch it live. She asked that the resolution mentioned will keep this going as COVID is again (inaudible) and it leaves out moms with babies and people who are too far away to drive, the immune-compromised. She stated we need to make sure this is accessible to our whole City.

Ms. Carey stated if face-to-face meetings will resume, she would like the City to continue having Zoom as an option. She noted many more people are showing up to the meetings and she assumes that is what the City Council wants, interaction with folks positively and appropriately.

Mayor Elliott confirmed staff is working to assure that capability

Joy Anderson, stated she is a resident and had not planned to speak until she received an e-mail at 5:31 p.m. from Armando and Angel of the City Hall Communications Department notifying a

select few there was an emergency health resolution by the Mayor. She is deeply concerned that only 250 select people received this communication in a city of 31,000 people. She stated residents are not being communicated with from City Hall. She stated she wanted to bring it up tonight because she has tried multiple times to communicate with the Communications Department, with Dr. Edwards, sent e-mails, called, and there has been no response so she is concerned.

Ms. Anderson stated she signed up for the Brooklyn Park communications and they have a fantastic method of communicating with their residents with e-mails and there is a multitude of other things you can opt-in or out of to receive communications about happenings, job notices, events, police, and fire department, and all kinds of things that you want to know about your city. She stated for some reason, Brooklyn Center does not have that and she is frustrated by that so things like the Mayor issuing a health emergency, nobody knows that. She stated she happens to be on the 250 community partners' e-mail list but those are the only people that get communications about things happening in our City.

Ms. Anderson stated you can hear the distress in her voice, she is very frustrated and concerned about the disconnect between City Hall and the residents who live here. And, with the unrest we have had, it completely was amplified that there was no communication with the residents. She stated Brooklyn Park was communicating more than Brooklyn Center on what was happening in our City. She asked the City Council to hear her tonight and make this plea to the Communications Department and all of those in City Hall who can make a difference. She suggested they call Brooklyn Park to learn about their website communication system, which is simple to sign up, and then do promotion and send out two postcards that this is available.

Ms. Anderson stated Brooklyn Park sends out the communications eloquently, short, to the point, and always in a positive way. She is never hesitant to open one of their communications as she knows it will be quick, positive, and informational. She stated Brooklyn Center needs this as soon as possible.

Julie Bourque stated her support for what Melissa touched on and she hopes the City will continue to offer meetings virtually. She would not have been able to attend tonight if it hadn't been virtual and this offers her a way to participate in the City in a way she has not been able to. She stated as we talk about how to reach more residents and communicate and encourage participation, having a virtual option is necessary given how life is right now and will be in the future. She stated this is an important option to have and to keep.

Ms. Bourque stated she also wants to lend support to having permanent memorials in place for Daunte and Kobe, which are important to have in the City so we can both learn and grow and remember and honor those lives.

Matt Branch stated he wants to echo those sentiments and empathize that whenever we move to in-person officially that there is a Zoom or online option because if there is not, he will have to say farewell to City Council meetings as he works on Monday nights plus has kids. He stated it has been amazing that he has been able to attend and learn and grow with the City and be part of the process through Zoom and online features.

Mayor Elliott thanked Mr. Branch for his comments and stated he will ensure there is a virtual option when we go back to in-person meetings. He stated the pandemic is still here and evolving, which one of the agenda items this evening is to address.

A lady stated this is her first time being able to join a City Council meeting. She has been a Brooklyn Center resident for well over 20 years and is concerned she does not understand the workings of our City Council. She has dug through the City's website seeking to find meeting minutes, resolutions, and ordinances and find they are lacking as far as clarity. The things she sees is the lack of communication between our Mayor and City Council Members with clear communication, clear focus on where we are going, and what we are doing.

She is also concerned with the focus on memorials and other financial endeavors to remember individuals of our community who we have lost. She stated this is turning into a big focus of our City Council meetings and a burden to our City Council where we have significant issues with ongoing murders, shootings, unrest in neighborhoods that are very close to schools, and several children in our City. She stated it is very unsafe.

She is unclear as to where our City is going with our Police Department and feels our police officers have their hands tied, we are lacking in empowering our police officers to watch over our City, or to communicate effectively their needs on how they could be better served by our community to empower them to do their job well. As a resident, she wants to support our police, Mayor, City Council, and be part of the solution rather than part of the burden.

She stated she is lacking in finding ways to plug in with that and does want to say she agrees with others who have communicated tonight that we need to come together as a body versus segmenting into different groups. She agreed with Joy that there needs to be better communication and the option for Zoom meetings is good. She is confused whether the mandate of the lockdown is so the meeting tonight would be on Zoom or where that is headed.

She thinks there should be an option for those who feel comfortable to attend in person and interact and discuss meetings as well as get the minutes clearly and concisely, and for the information of the City to be better presented.

She stated when talking about memorials, if individuals want to submit one and put it in a park, she finds that to be fine but does not think it should be a burden on our tax dollars or our Police Departments to pay for them.

Ashley Long stated she wanted to comment about the police, noting their job is to serve and protect but they have not been doing that at all. She stated they are not protecting anybody but white people so she does not want to hear their input at all because she feels like they will cover themselves up if all they are going to do is kill innocent people for no reason at all.

Lori Bardal stated she wanted to quickly address the white supremacist who was on the call earlier because she too has been threatened personally in her home and does not appreciate it and on this call no matter what, they are not backing down. They will follow through on this very important step in the right direction. She is glad we have the support of our communities and City Council

and the end goal is that we are not cowering down to these people, the white supremacist who come on this call and try to intimidate them, which is unwarranted and they will not let it happen. She stated she is proud to live in a community that is diverse and will stick up for that no matter what anybody does.

Mayor Elliott thanked everyone who commented on Open Forum. He stated we are still going through some challenges as a City and working our way through transformation and evolution. He stated there were a lot of comments this evening, some about public safety and others to the way we do business regarding communication and follow up on concerns expressed before the City Council, which we have to address including issues around capacity. He asked residents to continue to show up and speak and we will get to a better City, noting the vision is that the best place to live in Brooklyn Center no matter who you are.

No one else wished to address the City Council.

Councilmember Butler moved and Councilmember Lawrence-Anderson seconded to close the Informal Open Forum at 7:24 p.m.

Motion passed unanimously.

2. INVOCATION

Councilmember Graves shared a poem she wrote a year ago as the Invocation.

God has a reservation for us, a placeholder waiting to hold love.
A garden with the seeds of unity, yet to be ripened for harvest.
Nourishment can still be found in moments of connection.
Feel it grow closer, stronger, more enduring.
Forces of fear and uncertainty work to tear the fragile fabric,
but silk is stronger than steel.
Though the cords that connect seem invisible,
they hold tightly to the possibility, the potential of blooming love.

3. CALL TO ORDER REGULAR BUSINESS MEETING

The Brooklyn Center City Council met in Regular Session called to order by Mayor Mike Elliott at 7:26 p.m.

4. ROLL CALL

Mayor Mike Elliott and Councilmembers Marquita Butler, April Graves, Kris Lawrence-Anderson, and Dan Ryan. Also present were City Manager Reggie Edwards, Community Development Director Meg Beekman, City Clerk Barb Suciu, and City Attorney Troy Gilchrist.

5. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

6. APPROVAL OF AGENDA AND CONSENT AGENDA

Councilmember Ryan moved and Mayor Elliott seconded to approve the Agenda and Consent Agenda, as amended, to add Council Consideration Items 10a., Resolution Extending the Period of a Mayor-Declared Local Emergency; and, 10b., Emergency Ordinance Requiring the use of Face Coverings in Public Buildings within the City, and the following consent items were approved:

6a. APPROVAL OF MINUTES

1. July, 26, 2021 – Regular Session

6b. LICENSES

MECHANICAL

Absolute Mechanical LLC	7338 Ohms Lane Edina, MN 55439
Ideal Air, LLC	17900 Aztec Street NW Andover, MN 55304
PB Services LLC	9410 Bataan Street NE Blaine, MN 55449
Stafford Home Service	6225 Cambridge Street St. Louis Park, MN 55416

RENTAL

INITIAL (TYPE IV – six-month license)

5337 Queen Avenue N.	Edith Perlin
4201 Lakeside Avenue #319	Nancy Slattery
5308 Lilac Drive	Dani Araya
6324 Scott Avenue N.	Sayndee Sando

INITIAL (TYPE III – one-year license)

1513 Humboldt Place	Calvin Johnson Johnson Organization, Inc.
1531 Humboldt Place	Calvin Johnson Johnson Organization, Inc.
1537 Humboldt Place	Calvin Johnson Johnson Organization, Inc.

INITIAL (TYPE II – two-year license)

5803 Xerxes Avenue N. Sonder Point	5803 Xerxes Avenue N.
1330 67th Avenue N.	Mark Sibilev

1525 Humboldt Place	Calvin Johnson Johnson Organization, Inc.
1543 Humboldt Place	Calvin Johnson Johnson Organization, Inc.
1549 Humboldt Place	Calvin Johnson Johnson Organization, Inc.
1555 Humboldt Place	Calvin Johnson Johnson Organization, Inc.
5603 Knox Avenue N.	Paul R. Johnson

RENEWAL (TYPE IV – six-month license)

1606 71st Avenue N.	Gregory Lang

RENEWAL (TYPE III – one-year license)

1605 56th Avenue N.	FYR SFR Borrower
3818 61st Avenue N.	Sherman Kho
6701 Bryant Avenue N.	IH3 Property IL
7006 Morgan Avenue N.	Hesham Abdel Hakim

RENEWAL (TYPE II – two-year license)

6628 Camden Drive	Marie Rickmyer
2407 Ericon Drive	Plia Thao – met requirements
6242 Scott Avenue N.	Chen Zhou/MSP Home Rental
4718 Twin Lake Avenue N.	Richard & Elizabeth Becht

RENEWAL (TYPE I – three-year license)

6125 Lilac Drive	LaNel Crossings Lang Nelson Assoc
6201 Lilac Drive	LaNel Crossings Lang Nelson Assoc
5440-44 Bryant Avenue N.	Traiten Gunderson
5909 June Avenue N.	Jeffrey Davis
6020 Emerson Avenue N.	Chad Tesmer
7110 Riverdale Road	James Nelson/ACR Homes
6913 Toledo Avenue N.	Fred Hanus
6400 Unity Avenue N.	Michelle Vue
4706 Wingard Lane	Mains'l Properties

Motion passed unanimously.

7. PRESENTATIONS/PROCLAMATIONS/RECOGNITIONS/DONATIONS

7a. BROOKLYN CENTER ENTREPRENEURSHIP MARKET STRATEGY FINAL REPORT

City Manager Reggie Edwards stated this item was on the agenda previously but the presenter was ill so it was rescheduled to tonight. He introduced the item and invited Ms. Beekman to present the report.

Community Development Director Meg Beekman stated the City has been working in partnership with a development team comprised of Alatus, Project for Pride in Living, and Resurrecting World Faith Ministries, on a development project at the northeast corner of Bass Lake Road and Shingle Creek Parkway. The project is within the area known as the Opportunity Site and would be located on EDA-owned property.

Ms. Beekman stated this is in predevelopment and the City is about to embark on a community engagement phase. The development, in general, is a multi-phased, mixed-use development program with a mix of housing types, an event center, daycare, and approximately 25,000 square feet of community-driven entrepreneurial space. The program also anticipates several outdoor public spaces, one of which would support and provide additional space for entrepreneurial incubator space for outdoor gathering and pop-up market expansion. The entrepreneurial space is the topic of discussion this evening. This is a component of a much larger development project, which would be delivered by the development but programmed and designed and owned and operated by the City. The purpose of the space is to serve local entrepreneurs and businesses.

Ms. Beekman stated the City partnered with ACER and NEOO Partners earlier in the year to conduct a market and feasibility study, engage local business owners in the process, identify a guiding vision, and branding for the entrepreneurial space. The consultant team was also tasked with developing an operating model and proforma, as well as assist the City with identifying an ownership and management solution for the space. NEOO Partners and ACER have completed their work, and the final report is presented in tonight's meeting packet and Denetrick Powers of NEOO Partners will present the final recommendations, highlights from the study, and identify the next steps for implementing the project.

Ms. Beekman stated Mr. Powers came to the City Council several months ago and provided an update at the mid-point of their work and shared much of the community engagement piece, and branding. She invited Mr. Powers to present his findings as it pertains to this study.

Denetrick Powers, Co-founder of NEOO Partners, introduced himself and said they were interested in this project because they see a lot of opportunity in Brooklyn Center because of its location, makeup of its businesses and residents, and being the most diverse city in the State of Minnesota. He stated there is a lot of opportunity for residents and small businesses who are doing the best they can despite the pandemic to improve and accelerate their future growth.

Mr. Powers stated one of their findings is that no one policy or program will guarantee success as every community is unique in its makeup of programs and partners to serve its businesses. Engagement with those businesses will need to continue past this study to ensure those policies and programs are designed in a way that best serves their needs.

Mr. Powers highlighted this project is seen as part of a larger entrepreneurial ecosystem so a comprehensive approach is needed, knowing it will not solve everything, but is a beginning step. He noted the location is in the heart of Brooklyn Center so tailoring the program and policies to provide product and funding and legal support and give a place to grow and establish roots is important.

Mr. Powers stated 61.74% of Brooklyn Center's population are people of color (POC), 41% of firms are POC-owned, and of the businesses owned by POC, only 10% have employees. He stated they do not look at this number as a deficit but as an opportunity to help the other 31% grow and hire members of the community.

Mr. Powers stated ACER led community engagement, two surveys, two focus groups focusing on the business community and residents, and a series of one-on-one engagements with small businesses. The items they identified related to a lack of visibility, rents not being affordable enough, not enough retail and office space at the right size, feelings of isolation, and difficulty navigating resources for small businesses. The engagement occurred through conversations and informational interviews with local entrepreneurial leaders, small business incubator leaders, the Neighborhood Development Center (NDC) who was a key advisor to this project, ArcGIS analysis, and national/international best practices research.

Mr. Powers stated other challenges identified are that Brooklyn Center has a saturated retail market so small businesses are competing with big-box retail, there is little to no experiential retail destinations with the nearest being Arbor Lakes so there is an opportunity to create a destination center, and there few cultural foodservice offerings.

Mr. Powers stated based on that engagement and research, they felt instead of operating as a traditional small business incubator, there was an opportunity to also act as a market space. They are calling it the entrepreneurship Cultural Market Plaza and Small Business Center. He again noted the Brooklyn Center retail market is saturated with big-box retailers and national franchises that don't reflect the cultural diversity of the City. The BIPOC small business community offers a variety of services and products that are culturally aware of the needs of its community. He noted that a culturally reflective market and small business center would fill gaps in the local economy by attracting visitors from neighboring cities.

Mr. Powers stated based on the census data and COVID relief data, the following industries are most likely to be serviced: retail, professional services, and health care/beauty. He noted when they started this project, they heard there was a want of more food offerings but after looking at the data, there are more businesses in these retail, professional services, and health care/beauty uses that need space. They also found there is a myth that ethnic businesses and residents want food businesses but that is not true and the data has proven that.

Mr. Powers stated further programs and services would be broken into four customer segments: general assistance, one-time customized assistance, long-term individual assistance, and incubation client (physical tenant for an established business) where they can continue to grow. The secondary market would include customers from the day workforce as well as the general public for a lunch and weekend destination.

Mr. Powers stated when developing programing, they determined four must-haves for a small business incubator: 1. The leading entity responsible for startup and ongoing operations; 2. Location services including below-market amenities, office, and retail space, and shared services; 3. Strong partnerships to engage local government, institutions, and business leaders; and, 4.

Programing and mentorship providing basic business and tenant assistance and customized assistance for opportunities.

Mr. Powers displayed pictures of four other local comparable businesses and stated after looking at them, they felt Mercado Central was the closest comparable in makeup with a lot of retail and office space and some food businesses. He explained the study looked at 14,000 sq. ft. but through ongoing conversations, they recognize that to continue engaging businesses, there may be a need to double that space. Some of the other incubators that provide programming and incentives include NEON, Mercado Central, Midtown Global Market, and Karmel Mall.

Mr. Powers stated they found over 30 service providers for small business resources for entrepreneurs, noting some are near Brooklyn Center including African Career, Education Resource Inc. (ACER) who partnered on this study, the Liberian Business Association (LIBA), and CAPI who participated in the focus groups. He stated a lot of the business technical assistance providers could be great partners because they have experience and currently work with culturally diverse small business owners.

Mr. Powers presented four business models for small businesses including local economic development, academic/scientific, corporate, and private investors. He explained for this incubator/market, they used the local economic development approach as being the best fit because as a non-profit model there are many activities to provide service to a general set of businesses. Some of the objectives include job creation, economic development, supporting targeted groups, and focuses specifically on small businesses. He reviewed key offerings from the economic development model including hosting and shared services, administrative assistance, consulting and coaching, and access to financing. Some of the problems identified include accessibility of resources, changed subsidy with local government leadership, quality of management, governance, and risk conflicts.

Mr. Powers presented the seven principles for program design including entrepreneurs being front and center, fostering conversation, enlisting collaborators, living the values, connecting people, telling the community's authentic story, and being patient, emphasizing the four that are key for this incubator.

Mr. Powers stated they identified key characteristics of top-performing small businesses as follows: 1. Almost all programs are not-for-profit because they need a large subsidy. 2. Incubator sizes range from 4,000 to nearly 1 million sq. ft. They found size isn't a determinant of success for an incubator. 3. Incubation program budgets range from revenues of $33,000 with expenses of $17,000 to $2.8 million in revenue with expenses of $2.5 million. The size of an incubator's budget is not a guarantee of success but those that invest more into their programs tend to do better. 4. The average amount of rent and service fees only covers about is 58.7% of the revenue needed to be sustainable. This means the local government is usually covering upwards of 40% of the cost needed to run a successful incubator. 5. Advisory board composition matters to make sure entrepreneurs are part of the incubator design as well as those with experience and local government staff, all key players, are at the table when designing and making decisions.

Mr. Powers stated the recommended start-up is as follows: 1. Owned by a non-profit supported by the EDA because the key needs of the community are for affordable space. If the incubator is owned by a non-profit or EDA, it would eliminate taxes for the space, which acts as another subsidy. 2. Needs to be a well-balanced board appointed by the EDA. 3. Full-time director as part of the startup so they understand the design and needs of the incubator at the beginning instead of coming in after everything has been designed. 4. They estimate $350,000 of public investment is needed during the initial year and it could be upwards of $1.2 million over the first four years. This is not the cost of building the incubator but the operational costs.

Mr. Powers presented the next steps including establishing an incubator organization, a non-profit and advisory board, to organize stakeholders; design and construction of the incubator, identifying design firms and determining the hard costs for building the incubator; marketing and leasing the incubator space, building a pipeline of businesses using information based on the small business relief grants given and work they did with ACER and LIBA; and, continue to engage small businesses to design the incubator programming. Mr. Powers stated that concludes his presentation.

Mayor Elliott thanked Mr. Powers for the presentation. He stated this is the clearest presentation he has ever seen and Mr. Powers has done a great job.

Councilmember Butler echoed Mayor Elliott's comments, noting she had written down questions but during the presentation, they were answered. She thanked Mr. Powers for the thorough presentation, which was well researched about the need, the gaps, and opportunities that a lot of local business owners face and how this can assist to fill some of those gaps as well as partners that were engaged in the process. She stated she had no questions as they were all answered.

Mayor Elliott stated he hopes Mr. Powers will continue to work with them as they go through the next stages and implement these recommendations. He noted it is laid out. He stated he visited several entrepreneurial centers, one in Denver that has been operating a decade or so and he was very impressed after a tour and talking with the staff, which is a non-profit. He stated he and Dr. Edwards were fortunate to meet with an incubator center in Chicago that has operated for well over a decade and using the local culture, resources, people, and building a thriving entrepreneurial ecosystem.

Councilmember Lawrence-Anderson thanked Mr. Powers for a very thorough presentation, noting for those listening, the City Council received a 44-page thorough examination of this report as well. She asked if the action tonight is to accept the report. Mayor Elliott answered in the affirmative.

Councilmember Lawrence-Anderson noted at the beginning it was said there are no budget issues to consider this evening. But, going forward, she is curious because in reading the material, on page 22 of the memorandum, it indicates that the EDA funding is typically for set up but not ongoing. Yet for success, the report indicates it will require ongoing economic support. She stated it is wonderful and asked that the record note she worked for a husband/wife entrepreneurial team and they did extremely well so she respects the entrepreneurial spirit and wants to see it in our City. Yet, she would like as much information as possible, and tonight she fully accepts this

thorough report that was well done. Councilmember Lawrence-Anderson stated going forward the City Council will want to clarify, from an operational standpoint, what the City may or may not be required to do. She again thanked Mr. Powers for all of the information.

Councilmember Ryan stated he appreciates Mr. Powers' presentation, noting he has put a lot of time and effort into it and it is very helpful. He asked what are some of the major non-profit foundations in the State of Minnesota that might come to the table to support some of our initiatives and if the McKnight Foundation would be one.

Mr. Powers stated in their conversations with the Neighborhood Development Center, they expressed interest in this incubator but they have not yet talked about the details of what may look like. From the philanthropic community, the McKnight Foundation and Pohland Foundation have funded entrepreneurial programs in the past, they fund NEON, so they may be potential funders. Mr. Powers stated there will need to be further conversations to determine their priorities.

Councilmember Ryan stated this will be an ongoing conversation and he imagines there will be various people who are engaged with this and pursue that avenue. He is open to the concept of a small business incubator but his questions and concerns need to be answered in detail, perhaps not tonight but at a later date. He noted the Community Development Director has informed the City Council that the business incubator component of the Alatus business pilot project would require a substantial operating subsidy from the City, estimated at $1.2 million over the first four years of operation. Councilmember Ryan stated he understands that is an estimate but if it is a fair estimate, that is a substantial commitment and would mean the City would spend a great deal of money to support just a few businesses. He asked how the City would meet a financial commitment of an additional $300,000 each budget year over the next four years. He also asked how the City would get the money, and would it be paid through the general fund financed through the tax levy.

Councilmember Ryan asked if the business incubator is built, wouldn't the subsidy be a long-term commitment going beyond four years. From a financial perspective, he asked if building a business incubator on that scale, possibly 25,000 sq. ft and at that expense, in terms of construction costs and operating subsidies be more feasible if constructed as a later phase of the Opportunity Site development rather than in Phase I. He asked if the business incubator space requiring this level of subsidy and most likely Tax Increment Financing (TIF) cancel out much of the increase in the tax base from the Alatus development.

Councilmember Ryan stated the City Council needs to weigh these costs against the potential benefit of the business incubator as part of the Opportunity Site Alatus project, noting the problem with any cost/benefit analysis is that it is easy to discount the cost and overestimate the benefit of the project. He stated as a policymaker, the City Council is charged with the management of the City's limited resources so he looks forward to seeing a feasibility study that takes a careful and hard look at the business incubator portion of the Alatus proposal as well as the project. Councilmember Ryan stated he is ready to receive the report at this time and thinks it is a great first step in walking through those challenges.

Councilmember Ryan again thanked Mr. Powers for his work, which is outstanding and helps us begin the conversation about where the City needs to move and possibly seeking outside resources.

Councilmember Graves thanked Mr. Powers for the presentation and stated he did a good job. She stated a small business and some kind of global market in Brooklyn Center is something she has wanted to see since 2014, before getting elected to the City Council. She felt it was missing as a resident and has been talking about it for a long time.

Councilmember Graves stated she appreciates the report and knows other cities around Brooklyn Center are moving forward with similar ideas. She also appreciates the questions raised by her fellow Council Members and looks forward to continuing discussions.

Mayor Elliott echoed Councilmember Graves' comments and stated we all want to see this type of development in Brooklyn Center as it has been needed for a while and for far too long, residents of all stripes and backgrounds have expressed they would like to see this happen in Brooklyn Center.

Mayor Elliott stated he keeps thinking about the State of Minnesota's forecast that 70% of its future growth will be from communities of color so, to him, this is not just a feature or token or needs to be just a small part of a business-as-usual development project to check a box. He stated this is, the big opportunity we have in Brooklyn Center to focus on developing businesses we have here, which keep resources here in our community. He noted dollars circulate seven times or so if it is a local business versus bigger national chains where the dollar leaves right away. So, investing upfront in a business like this adds much-needed support for entrepreneurs in our City. We are also investing in having a more stable economic base as these entrepreneurs are often the last to close shops, even during the hardest times, while national chains close their stores across the country.

Mayor Elliott stated he thinks this is the right direction, noting the City often makes large investments in big developers, gives them subsidies to the tune of millions of dollars, and doesn't bat an eye. But when we talk about these entrepreneurs, we want to talk about how much it's going to cost. Of course, we want to know we are spending taxpayer dollars in the right way and he can't think of a better way than to support our local small businesses.

Mayor Elliott stated the City Council looks forward to seeing Mr. Powers again.

Ekta Prakash, CAPI, thanked Mr. Powers for the great presentation, which was well done and she liked it. She pointed out that Brooklyn Center may need to think about the safety protocol too and as we are growing businesses and thinking about how we want to expand, we need to put on the safety lens because we are also thinking about who are the users of the businesses. They want to attract people from out of Brooklyn Center too and to think about safety as it is another hurdle she sees all of the time being in Brooklyn Center and witnessing all of these challenges. She wants the City to address that to assure the people who are living there are safe, the businesses are safe, and they can attract others who come to Brooklyn Center to use our businesses and services. She stated she is struggling with this and wanted to bring it up.

Mayor Elliott agreed this needs to be incorporated into our thinking around the development we are doing in Brooklyn Center, including this one.

Ms. Beekman thanked Mr. Powers for the presentation and stated it's been her pleasure to work with him on this project. She stated a couple of things to take note of from a bigger picture standpoint, is that Mr. Powers talked about the entrepreneurial ecosystem and it is really important to note that because as the staff has met with small businesses within the community, service providers, and residents, they have heard about the types of retail experiences people want to have. They want the retail to look more authentic to the community and be locally based. This has come up as staff has developed a program to support small business spaces. They know that no one project will solve all the needs so several projects are being thought about. This would be one component that would serve a particular service and from the beginning, that purpose was focused on serving local entrepreneurs and creating spaces for them to have stable bricks and mortar locations, resources, and networking amongst one another, and provide technical assistance and support to their front door. That is the function of this type of space. Ms. Beekman noted there is an opportunity for pop-up markets and food but as we think about the Opportunity Site development and other redevelopment opportunities, we know there are slices of each element of our needs that can be met.

Ms. Beekman stated their staff talked to several different folks who want to focus on what an ethnic market, culturally diverse space, would look like and likely may focus on businesses from outside of the community, also knowing that brings in those experiences and growing the ecosystem of businesses and additional support. They also know there is a need for affordable bricks and mortar space, opportunities to incubate food and other types of business, and technical assistance. Staff is working on those areas and that will be discussed more at tonight's Work Session. Ms. Beekman stated this is one project amongst many that are designed to create a whole.

Councilmember Lawrence-Anderson stated she would like to thank Dr. Edwards, his staff, Ms. Beekman, and her team, for all of the work that has gone into this, adding it does not go unnoticed.

Councilmember Ryan moved and Councilmember Lawrence-Anderson seconded to accept the Brooklyn Center Entrepreneurship Market Strategy Report.

Motion passed unanimously.

8. PUBLIC HEARINGS

None.

9. PLANNING COMMISSION ITEMS

None.

10. COUNCIL CONSIDERATION ITEMS

10a. RESOLUTION NO. 2021-95 EXTENDING THE PERIOD OF A MAYOR-DECLARED LOCAL EMERGENCY

Mayor Elliott announced that earlier today, he declared a local emergency due to the pandemic. He stated COVID-19 has evolved into a Delta variant and there is another variant coming that is even more contagious. Those changes in the pandemic are the reason they are meeting tonight electronically. He referenced the resolution prepared by staff to extend the local emergency, noting in the Legislature one of the requirements was for the Governor to give up his emergency authorities so the State cannot respond to the emerging dangerous situation we are facing with the pandemic. Mayor Elliott pointed out the rate in which cases are coming in is higher than it was last summer so cities have to act. He explained the action before the City Council is to extend the local emergency and next to consider an indoor mask policy.

City Attorney Gilchrist stated unfortunately, the City Council has been through this process a couple of times before. He explained the way the Statute is set up for declaration of local emergencies is that the decision is left solely to the Mayor to make that declaration and it is only in effect for up to three days. Then any extension beyond three days has to come with the consent of the City Council. That is what this resolution proposes.

City Attorney Gilchrist stated the Mayor asked for the resolution to be prepared and that would be the next step in the emergency. The resolution reflects the emergency rationale in the declaration, addresses the Delta variant, increased spreading of it, and those vaccinated being subject to it and able to pass the virus. He stated the health pandemic has not gone away but this emergency declaration reflects the most recent and troubling trend that is occurring with the increased transmissibility and infection rate that is occurring. This is a reverse in trends from what we have seen in recent weeks.

City Attorney Gilchrist referenced the resolution, noting the operative language in the NOW THEREFORE BE IT RESOLVED, that the City Council supports the Mayor's declaration of local emergency and extends it until the City Council acts by resolution to repeal it upon the termination of the public health risk no longer warrants maintaining face coverings imposed here. City Attorney Gilchrist noted this resolution should be revised to delete the words 'face coverings imposed here.' and instead say: '…until the City Council determines the public health risk no longer warrants maintaining the <u>emergency declaration</u>.'

City Attorney Gilchrist stated the next section says the Mayor, City Manager, staff, and Attorney are authorized and directed to take any additional steps to carry out the intent of the resolution. He recapped that the resolution intends to extend the emergency declaration for an indefinite period until the City Council determines to repeal it.

Councilmember Lawrence Anderson asked if we are still looking at two acceptances this evening, extending the emergency declaration and the mask mandate, or if they would be combined into one. City Attorney Gilchrist advised they are separate actions. One affirms and extends the Mayor's emergency declaration and the second is a proposed emergency ordinance that would be acted on separately to implement a mask requirement, which relates to the emergency declaration but will require a unanimous vote so it will be acted on separately.

Councilmember Graves asked what is the intent of the emergency declaration. City Attorney Gilchrist stated there are no specific requirements associated with it so unlike the original

declaration adopted in 2020 that had a list of things that would happen as a result of the declaration, this one the Mayor acted on today does not have that list.

Mayor Elliott explained that having the declaration allows the City to use that State Statute and meet virtually and allows us to enact measures, one of which is the emergency ordinance for masks.

Councilmember Graves noted the two measures will be acted on separately and asked if the first does not pass, does that mean the City Council cannot act on the second. Mayor Elliott confirmed that is correct since an emergency related to the pandemic is needed before you can declare a local emergency ordinance.

City Attorney Gilchrist stated the City Council has adopted emergency ordinances without an emergency declaration in place but to the Mayor's point, it does support an emergency ordinance if there already is an emergency declaration in effect. It also supports the idea of meeting electronically if there is a local emergency declaration in place. He stated most cities that did meet virtually over the last year did so under an emergency declaration. He is pointing this out because some neighboring cities may be going to electronic meetings without declaring an emergency. The Statute says that meeting electronically due to a health pandemic or an emergency under Chapter 12 so, technically, they are separate things. The City Council could hold electronic meetings under a health pandemic without a declaration of an emergency, but it does lend support.

Councilmember Graves asked what other things could be passing the emergency declaration do besides the two (allow electronic meetings and institute a mask mandate) mentioned. City Attorney Gilchrist stated it puts the City back on an emergency footing that would allow the City, if tied to the emergency, to utilize expedited contracting procedures and those sorts of things. However, he did not see how those things would come into effect. It would also authorize and empower the Mayor to take action by emergency declaration.

Councilmember Graves stated if the City Council decided to not approve that today but felt it was needed in two weeks, we could do that as an emergency pretty quickly as they have done in the past. City Attorney Gilchrist advised that is correct if the Mayor adopts a new emergency declaration, which is the first step in being able to extend it. If not approved this evening, the current emergency declaration will expire in three days.

Councilmember Graves noted the Mayor could declare another emergency. City Attorney Gilchrist agreed and explained there is no set time between emergency declarations.

Councilmember Graves stated she does not necessarily think Brooklyn Center needs an emergency declaration extended at this time but she is interested in having a conversation about a mask mandate specific to City-owned buildings.

Mayor Elliott asked whether there are any funding or reimbursements tied to whether there is a local emergency. Dr. Edwards stated not at this particular time other than the ARP fund which is directly related to COVID.

Mayor Elliott asked Councilmember Graves what are her reservations about extending the

emergency. He saw it as giving the City the ability to act on masks by resolution, which he could have also done by an emergency declaration but thought it was better done through City Council action. Mayor Elliott noted that Minneapolis and St. Paul have their emergency in place.

Councilmember Graves stated she does not necessarily have reservations but does not see the total necessity of it at this moment and does not feel as though we would have our hands tied to act should the specific need arise. She stated that is all she cares to share.

Councilmember Lawrence-Anderson asked for a point of clarity, noting within the State Statute, what are other powers included within the emergency declaration. She concurred that with the rising cases of COVID due to the Delta variant, meeting in person may not be prudent or safe for the general public, and she concurs with the masking.

Councilmember Lawrence-Anderson stated it was clear back in April-May that a full-fledged emergency was needed but she is not quite certain that is necessary and if there is a way we can legally, via State Statute, hold our meetings virtually now and have a City ordinance for masking, that would suffice as opposed to a very opened ended emergency declaration.

City Attorney Gilchrist stated the declaration of a local emergency will trigger the City's emergency plans to be implemented, noting a health pandemic is a little different and just ended nine days ago. It had been in place since March of 2020, consistently existing in the background. Then with the positive news on the pandemic, he encouraged the Mayor to not let it go on perpetually since you can re-enact it. On July 12, 2021, there was a consent agenda item to end the local emergency at the end of July 31, 2021. Now with the Delta variant spiking within the last couple of weeks, the Mayor approached him about reinstating it.

City Attorney Gilchrist advised that once enacted, other than triggering the local plans, it allows the City to do things like a contract in a more expeditious means to address the emergency, to rely on mutual aid agreements, and those sorts of things. The unique thing for Brooklyn Center, being a Charter City is that it also ties into a Code provision the City enacted several years ago that also gives the Mayor the authority to enact emergency proclamations and enacting temporary regulations.

Mayor Elliott stated he thinks the City needs to enact its emergency management plan, which declared a local emergency will do and free the City to be able to contract more expeditiously. He stated the City Council can vote against it but he will not bring forward another declaration in two weeks.

Councilmember Butler stated if the City Council does not pass this emergency declaration and has to go back to meeting in person, she was nervous about and hadn't heard about any protocols or anything different that would be put in place to keep all of us safe, nothing we can't assume everyone is vaccinated, nor can we ask. She wondered if we don't pass this, how can we ensure that people are kept safe in having to attend in-person meetings. She also asked how are we going to keep our residents safe who attend in person.

Mayor Elliott stated the City can still meet in person if it does not pass.

City Attorney Gilchrist stated the City Council can still meet electronically if this does not pass.

Mayor Elliott stated he thinks it would put the City on a better footing to take advantage of that Statute and continue meeting virtually. City Attorney Gilchrist stated he also agrees.

Mayor Elliott stated City Attorney Gilchrist had approached him and said he thought the City should end the emergency as it was not needed anymore. But if we do need it, we can always bring it back. Mayor Elliott stated he agreed and is now bringing it back because he sees no downside to declaring an emergency, invoking the emergency management plan, and freeing up staff to take certain actions expeditiously.

Councilmember Graves asked, for clarity, when the original emergency proclamation ended at the end of July, does staff still follow CDC recommended guidelines. Dr. Edwards answered in the affirmative and stated staff continues to follow CDC and State guidelines the doors at all City facilities recommend wearing your mask if you are not vaccinated. He stated staff anticipated continuing to do that and ask staff to wear masks if not vaccinated.

Councilmember Graves asked if there is anything that staff or the City Attorney can point to specifically, right now, that would help staff with their work or current need related to the pandemic. She thought the comment about the ARP funding was unclear. Dr. Edwards stated staff just finished a seminar on ARP fund requirements and purposes for which the City can utilize those funds. The staff has not put together a list of efforts as far as utilization of those dollars but it would apply to any matters related to COVID.

Councilmember Graves asked if there is something that would preclude or open the City to more uses of that funding bypassing the emergency declaration. Dr. Edwards answered no, it would not enhance the City's ability to use those funds as it has already been authorized as long as the City can document, according to the existing guidelines, that it pertains to COVID.

Councilmember Graves stated her opinion stands because if needed, the City Council can make a quick effort, despite the Mayor saying he won't come back with another emergency declaration. She stated as a leader, if there is further indication that it needs to be brought back, then she thinks the Mayor would do so and if not, and there was a need for different protocols, she would bring it up to the rest of the City Council and she hopes staff would as well.

Councilmember Graves stated she is not a specialist or someone who knows what is happening with the virus at all times. But she has been following and working as a public health specialist doing outreach during the pandemic and working with entities within Hennepin County, Minneapolis, and sometimes with Brooklyn Center around it. To her, right now, she does not feel the urgency to extend the emergency. However, that does not mean we shouldn't diligently watch and make sure that if it is necessary, we take that action.

Councilmember Graves stated she does not feel that way right now but does want staff and people visiting our buildings to feel safe so it makes sense to not just recommend wearing a mask but ask people to wear masks in City-owned properties. That is how she feels now and if it changes or

someone else feels differently, she is open to hearing their perspective.

Mayor Elliott stated he feels differently and if Councilmember Graves is saying that in two weeks if she feels like the situation is serious enough then he should bring forward another declaration, he feels that way right now.

Councilmember Graves stated she knows that is how the Mayor feels and if he still feels that way and the rate has doubled again, saying that he won't bring it forward in two weeks sounds sort of like a threat. Like if you don't pass it now, I'm not going to bring it up again even if it is warranted. Councilmember Graves stated that is what her point was.

Mayor Elliott repeated that he feels it is warranted right now.

Councilmember Graves stated and so the Mayor would still feel that it is warranted if it got worse so saying he would not do it again, to her, seems manipulative.

Mayor Elliott stated it is not, it's just being real. He stated the rates of COVID contraction right now are higher now than they were at the height last summer. So, if he brings it forward tonight and the City Council says they don't see the reason for it and he comes back two weeks from now and says, hey it's even higher than it was, how sure is he that it will be enough of a change for the City Council to support this.

Mayor Elliott noted everyone is saying that what they are seeing with this virus is scarier than it was any time since we've had this virus around. He does not understand Councilmember Graves' apprehension to extend this declaration. Quite honestly, he thinks it is scary out there for all of us and if she is worried about people coming into our buildings not wearing a mask, then the best thing we can do is declare a local emergency and impose masking so people know that it is an emergency and it is serious. He asked what do we have to lose by extending the local emergency. He stated it is a health pandemic.

Councilmember Graves stated she is curious and asked if any smaller cities have done this recently, like Brooklyn Park or Crystal, Robbinsdale, Roseville, Falcon Heights, or was it just Duluth, St. Paul, and Minneapolis. She also asked if they did a second declaration of emergency or just pass a mask mandate.

Mayor Elliott stated at least one of the mayors he reached out to with this conversation expressed sadness that they ended their declaration at the same time we ended ours in Brooklyn Center. He would not be surprised if that city extended or incorporated a new emergency. He stated when the Governor ended his because that was the only way the Governor could get the budget passed. Then all of the other cities, including Brooklyn Center, followed suit but it was not based on the fact that we were out of a pandemic or emergency.

Mayor Elliott stated to him it does not makes sense we are not in a local emergency because we are. He cannot think of a better time to declare an emergency than right now. That is his frustration when Councilmember Graves said he can just come back. He stated it is already worse.

Mayor Elliott stated if he sounds frustrated and a little bit angry, it is because he is. He has nothing tied to this, but this is where we are and he hopes the City Council takes the right step. He stated we can look at whether smaller cities have taken this step but maybe they are looking at us to see whether we take this step. He again asked what do we have to lose by extending a local emergency. Mayor Elliott noted that all of the steps the City Council takes to go through the City Attorney in consultation.

Councilmember Graves stated she is not under the impression that Mayor Elliott has some other ulterior motives behind it but she feels the things that Mayor Elliott wants to do can be done right now. She is suggesting we don't rush into the situation but, instead, stay diligent about the rate of the spread and get people to mask up and get vaccines if they are comfortable enough to do so, partnering with other health entities to do so.

Councilmember Graves noted she was on the incident management team at the Health Department and a week ago it was disbanded. That does not mean people are not still doing work related to the pandemic because people are still conducting testing, vaccination clinics, practicing COVID mitigation plans. She is thinking about specifically Mayor Elliott's decision to halt a construction project and then several emergency meetings were needed about it to mitigate some resident concerns related to dust. She noted she is not saying it was not important, but she also thinks it could have set the City up for some possible litigation. So, it was a time-sensitive situation where the City Council had to immediately be available to meet and make decisions based upon Mayor Elliott's decision under an emergency proclamation to stop something and then get the rest of the City Council on board and behind it.

Councilmember Graves stated she is trying to avoid another situation like that and act when she feels like it is pertinent to act right at that moment. She thinks if we saw an exponential rise in cases specified in our community and it felt as though we needed to do that, the City Council would do that. Councilmember Graves stated Mayor Elliott has not given her any data specific but is just talking about the Delta variant and new variants, which she is well aware of. She does not necessarily feel that right now today is the day to do another emergency proclamation and extend those powers beyond three days. She stated if, in three days, she felt differently, then maybe she would say that. And, in two weeks when they hold another City Council meeting we can look at the rates and get recommendations from public health officials and experts on whether or not it will be necessary.

Councilmember Graves stated if staff realizes that we need to contractually move much faster because of the pandemic, she is sure they will say that. She stated it may give you more legal footing but it is not impossible to meet virtually or to pass a masking mandate. Councilmember Graves stated she will leave it at that right now; that is how she feels.

Mayor Elliott stated he understands and the responsibility is on him to act. He stated Councilmember Graves can second guess his decisions all she wants, that is her prerogative and maybe he made the wrong decision but maybe he didn't. He stated if he did make the wrong decision, does that mean that now he can never act again. He noted the City was not sued, he had made that decision in consultation with the City Attorney, and of course, we had to meet but he knew that would be part of the process. Mayor Elliott stated he had pretty good advice from the

attorney that even if there was a lawsuit, we were on a good footing to win and well within our powers.

Mayor Elliott stated again that Councilmember Graves can second guess his decisions if she wants but it was done in consultation with the attorney, we were on good footing, and asked what came out of that. He noted better protective measures for our residents came out of that. He stated he does not agree with Councilmember Graves' analysis and thinks we are in the middle of a pandemic. He stated if he needs to act, he should be able to act as the Mayor but what he is hearing is that Councilmember Graves does not trust his ability to act. He noted again that the outcome of his actions only meant better protection for our residents and so we needed to have another meeting or two during a pandemic. He asked if that was the downside Councilmember Graves was worried about.

Councilmember Graves asked Mayor Elliott to please not put words in her mouth.

Councilmember Lawrence-Anderson stated she believes we enacted the first emergency powers after the Governor did and to the best of her knowledge, the Governor has not done that again. She concurred that in and of itself, it is not required at this very moment. She believes there should be a mask ordinance and that we can meet virtually but that is the extent of it as it stands, in her opinion, today. Councilmember Lawrence-Anderson stated we should probably call for a vote and move on with the meeting this evening, with all due respect.

Councilmember Ryan stated he concurs with both Councilmembers Graves and Lawrence-Anderson and thinks we should have just had a mask mandate and revisit if we need more sweeping regulation through a local ordinance at a subsequent date. He suggested we move on.

Mayor Elliott stated the City Council has that prerogative, he will withdraw the resolution, and we will move on.

Councilmember Lawrence-Anderson stated the City Council should hold a vote on the resolution.

The City Council reviewed the text of the resolution.

Councilmember Ryan asked the City Attorney if the resolution simply authorizes the City to have the authority to impose a rule for the wearing of masks in any public venue in the City of Brooklyn Center whether it is City Hall or other public places. Councilmember Ryan stated he wants to be clear on what we are authorizing.

City Attorney Gilchrist stated he had indicated earlier that language was added in error and the City Clerk has already made that revision. The updated resolution was displayed on the screen. He explained that extending the emergency helps support meeting electronically and an emergency ordinance, that would be a separate action, to require masks. It lends support but it is not an absolute requirement for either one of those things.

Councilmember Ryan suggested the City Council approach this in a series of steps, which would be consistent with comments made by Councilmembers Graves and Lawrence-Anderson. In that

spirit and understanding, he would support this resolution.

Councilmember Ryan stated it behooves us, as policymakers, to revisit all the issues as frequently as necessary as these issues with the Delta and other virus variants emerge. That is the only reason he had reservations about passing anything more sweeping because, in the past, the Mayor has taken the initiative to do things that were not necessarily supported by the City Council. He stated he does not want to take issues unnecessarily with the Mayor but because of the Charter and nature of our form of government, we have to act as a collective body. Councilmember Ryan stated he will support this initial resolution for addressing the immediate issues at hand.

Councilmember Ryan moved and Mayor Elliott seconded to adopt a Resolution Extending the Period of a Mayor-Declared Local Emergency.

Councilmembers Graves and Lawrence-Anderson voted against the same. Motion passed.

10b. ORDINANCE NO. 2021-03 AN EMERGENCY ORDINANCE REQUIRING THE USE OF FACE COVERINGS IN PUBLIC BUILDINGS WITHIN THE CITY

City Attorney Gilchrist explained that Mayor Elliott had asked him to prepare an emergency ordinance regarding face coverings in public buildings. He noted this authority comes from Section 3.06 of the City's Charter and authorizes the City Council to enact an emergency ordinance to provide for the immediate preservation of public health, safety, and welfare. If adopted, it would go into effect immediately or at a specified time. Normally, adopting an ordinance requires two readings and does not go into effect for 30 days. However, the Charter provides for the City Council to act more swiftly, when needed, to address a health, safety, welfare issue.

City Attorney Gilchrist advised there is a limited time it would be in effect for 61 days but it can be renewed at the end of that period. The other qualifier to enact an emergency ordinance is that it has to be adopted by a unanimous vote of the City Council Members present at the meeting. In this case, it would have to be a unanimous vote of the entire City Council. Based on the Charter language, the ordinance requires a preamble that explains the nature of the emergency so it refers to the rise of the Delta variant and recent CDC and Minnesota Department of Health recommendations regarding the wearing of masks including those who are fully vaccinated.

City Attorney Gilchrist reviewed the ordinance language, legislative findings providing more detail, and mask requirements based on the transmission rate. He also presented the findings and definitions, noting the scope of the ordinance relates to public buildings, focuses on buildings owned by the City, and talks about school buildings that meet the definition of kindergarten, elementary school, middle school, secondary school under the statute, as well as other owned or operated by a governmental entity that is subject to the provisions of the ordinance.

City Attorney Gilchrist stated the idea is that the FBI building is probably not subject to this ordinance but for the most part, any other local government building that exists within Brooklyn Center would be subject to this ordinance.

City Attorney Gilchrist referenced Section 2 that requires a face-covering except as exempted by

Section 3, which he read. He stated this language builds off the CDC regulation and makes it a requirement that when in a public building, you are to wear a mask and this also applies to City employees. The exemptions are for children under two years of age, those unable to wear a mask because of medical or disability issues, individuals unable to remove their face coverings without assistance, those deaf or hard of hearing, or if the mouth must be visible to communicate effectively. He reviewed the signage requirements, enforcement language indicating it is not a criminal offense so if someone refuses, it is up to the building owner or designated officer of that entity to ask them to leave or call upon law enforcement assistance to enforce trespass laws. It also makes it clear that the owner of the public building may rely on an individual's statement if the person claims to be exempt. This does not put an affirmative duty on the people in the building to test the validity of an exempt claim.

City Attorney Gilchrist reviewed the remainder of the ordinance, noting if adopted tonight, it would be in effect tonight at 11:59 p.m. unless changed by the City Council. He noted if the Governor makes a mandate, then the City would yield to the Statewide requirement.

Councilmember Lawrence-Anderson stated the City Council did not see this document before tonight's meeting and she is not able to scroll to read the whole document. Mayor Elliott stated the ordinance was e-mailed to Council Members. City Clerk Barb Suciu confirmed it was e-mailed at 8:18 p.m. Councilmember Lawrence-Anderson stated she does not check e-mails during the Council meeting.

City Attorney Gilchrist stated if the City Council is inclined to move forward with this, he would encourage them to consider the definition of public building and whether it is broad enough or too broad because that is an important piece. He advised the face-covering requirement is fairly straightforward though making clear that it applies to City employees, on which Dr. Edwards has a point to make. He asked whether the exemptions are too broad or not broad enough and about the effective dates. He stated those are the primary things to consider if the City Council is inclined to move forward.

Ms. Suciu reported there was a chat that if there is a decision on the health of residents, this resolution should have input.

Mayor Elliott stated folks are also reaching out to him and wanting to comment but he will leave that up to the City Council.

Dr. Edwards stated he concurs with the City Attorney relating to the definition of public facilities and public buildings. He stated if this applies to schools, we want to have communication with the schools as he does not know what those implications would be. He stated for the City government and requiring masks in City buildings for anyone entering as well as staff, they are preparing to move forward to do that but he will yield to the City Council's decision. He stated they would not require City staff to wear masks in their office, if alone, as there is no need, as well as if they are social distancing. If they are having a meeting with another staff member and socially distancing, then a mask will not be imposed. Dr. Edwards stated there are some exceptions they want for practical application in the work office.

Dr. Edwards stated as they deliberated with members about Brooklyn Center, the transmissions are high and rising with numbers at the low point of COVID. He stated he did not want anyone to think there is the type of case numbers that we had at the peak of COVID because we do not. Dr. Edwards stated the rise is primarily in those who are not vaccinated but, never the less, there is a high degree of transmission and it is moving fairly quickly.

Dr. Edward stated they still think that it is important and there is an emergency as it relates to erroring on the side of safety and taking those precautionary procedures, which is why they were moving to implement policy as it relates to City buildings and patrons entering as well as staff.

Mayor Elliott noted that Brooklyn Center has consistently been in the top five of COVID-19 cities that have the highest infection rates throughout the pandemic and at various times, been number one. Again, it is a situation where we probably need to take more precautions for our population than other people because people of color have consistently contracted the virus at higher rates than other communities and the City has a high percentage of people of color. He stated this is the City Council's prerogative and he is interested in hearing their thoughts. If they object, he felt they should allow people from the community to comment on this item, noting as one person has said, if the City Council is determining policy about their health, it should be allowed for them to comment and give perspective. He asked if anyone would be opposed to that.

Councilmember Lawrence-Anderson announced the Brookdale Library is having its final free vaccine clinic this Thursday from 4-8 p.m. The number to call is 612 348-8900 if you want to preregister but they also accept walk-ins and Hennepin County indicated there is a $50 Visa gift card to those who receive the vaccine at the Brookdale Library.

Mayor Elliott asked Dr. Edward to post this information on the City's website.

Councilmember Butler stated one consistent criticism relates to the City's communication and she hears Dr. Edward's concern about letting the school know about the mask mandate if approved by the City Council. She stated she met with school officials a couple of days ago and they are wearing masks and they will be wearing masks for the school year so that should not be an issue for them since they are already doing it. She stated it is as simple as putting signs on the doors and having masks available as you walk into the building for the first week or so. Councilmember Butler stated she wants to make sure the City is having a conversation but she does not think it will be a huge barrier in terms specific to the school.

Councilmember Butler stated she has no opposition to allowing community input.

Mayor Elliott stated hearing no opposition to allowing community input, he would ask City Clerk Suciu to open the chat option. Ms. Suciu asked those interested to raise their hand.

Kevin Sherburn thanked the City Council for the opportunity to speak. He lives just north of 494, two blocks from the Police Station, and appreciates the cooperation of the City Council, and the Zoom feature is one of the best communications the City can have. He stated if the City Council can provide the Zoom feature, even when not under the health emergency, many would be quite relieved because of the information they can receive here. He stated hats off to Mayor Elliott and

Councilmember Ryan and others because this is what America is all about, cooperation and discussion before you move forward irrationally and spontaneously.

Alfreda Daniels stated she appreciates the decision of the City Council. She is a very active resident in Brooklyn Center who recently had a baby and has not yet received the vaccine since she was pregnant when it came out and could not take it at the time. Now her husband is deployed and she does not know how she will react to the vaccine so she was advised not to take it just yet until there is someone available to care for her baby in case she reacts negatively to the vaccine.

Ms. Daniels stated she and her baby have stayed indoors for the last three months. She was excited to have her start daycare but recently was told by her daycare provider, because of how the virus is spreading in Hennepin County, she has the choice to stay home but if they have to go, there have to be precautions because the new turn of the virus can impact and affect children. She understands that members of the City Council have experience in different fields but it is important to listen to the residents and people they represent. She stated the City Council does not have to wait until people die to come up with an emergency mandate. She urged the City Council to take the position to make this Citywide, to serve the residents they took an oath to protect because a lot of people who are not vaccinated are not wearing masks and she does not want to be a victim or her child who was born prematurely to be a victim to this new virus.

Ms. Daniels stated she sees no downside in taking this position and maybe in two weeks or two months, the City Council can say we no longer need it. She again asked the City Council, on behalf of our elders, the unvaccinated, and the vaccinated who have caught the virus and are dying, such as in Massachusetts to be proactive, noting other cities can learn from Brooklyn Center.

Lori Beland thanked City Attorney Gilchrist for finding the research, noting it shows for itself that this is a good decision to move forward and protect our City, our residents, and be proactive in wearing a mask to protect everybody, save lives, and protect our businesses so they don't have to shut down again. She stated this very small step will go very far in protecting our City in the future.

There being no additional public comments, Mayor Elliott turned the discussion back to the City Council.

Councilmember Graves stated she is wondering about the nuance between the specifics of our government buildings and staff as Dr. Edwards spoke about. She was not particularly concerned about trying to pass an ordinance over the schools because she was aware of the mitigation efforts they were already putting in place to start school. She asked about the specific language relating to indoor public buildings that are not City-owned.

City Attorney Gilchrist reverenced the ordinance language relating to public buildings, noting it includes all of those listed, any building owned by the City that's essentially a defined public school, or zone operated by a governmental entity. He noted the language is fairly broad and includes all City buildings, school buildings, and any other governmental entity's buildings within the City.

Councilmember Graves asked if the City Council has unilateral control over the Hennepin County Service Center. City Attorney Gilchrist stated that is why the language is a little broad and frankly, he did not have time to research the potential scope but would argue that federal buildings are not subject to a local ordinance like this but County buildings are.

Councilmember Graves asked if we know what Hennepin County may be considering or passing specific to mask mandates in their buildings. City Attorney Gilchrist stated he has not checked that and does not know.

Councilmember Graves stated the two mask mandates that were passed in Minneapolis and St. Paul were specific to city-owned buildings and strongly urging the city's businesses or something to that effect. She did not see anything that included ordering over the schools or all government buildings. Councilmember Graves stated she does not necessarily know if it would be an issue though somebody may question the City's actions and ask if the City does not think they can pass their policies. She is not opposed to a mask mandate, which she said during the discussion of the last agenda item and resolution, and will support a mask mandate for City-owned properties.

Councilmember Graves stated she appreciates everyone's comments and her mind was not changed on this issue. But maybe people misunderstood her. She just did not want to extend the Mayor's emergency declaration beyond three days but that does not mean she is not in favor of a mask mandate.

Councilmember Lawrence-Anderson asked for clarification, noting this mandate is only within City-owned buildings as indicated in Article 3. It will not include a grocery store or other retail outlets at this time. Mayor Elliott stated at this time it is government buildings and does not include retail stores or businesses.

Councilmember Lawrence-Anderson stated she has several immune suppressed people in her life so she has been masking diligently even though the mask mandate was lifted.

Mayor Elliott moved and Councilmember Butler seconded to adopt Emergency ORDINANCE NO. 2021-03 Emergency Ordinance Requiring the use of Face Coverings in Public Buildings within the City.

Councilmember Graves asked the City Attorney if he sees any issue arising with the broad strokes of the definition of a public building. City Attorney Gilchrist stated legally speaking he thinks it is fine but politically speaking, he does not know if the schools will push back on this. He stated the vagueness of Section 3 was to recognize that this will not apply to every building.

Mayor Elliott asked if this ordinance can be amended. City Attorney Gilchrist answered in the affirmative, noting due to the emergency nature, the City Council can consider an amendment without going through the normal timing of two readings and 30 days.

Councilmember Ryan stated without clarification, he is not comfortable voting on this. He asked what exactly is the City Council voting on. City Attorney Gilchrist advised the motion on the floor is to adopt this emergency ordinance to put in place a requirement that masks be worn in the

defined public buildings for the scope of the ordinance, which would be in effect for no longer than 61 days.

Councilmember Ryan stated if the City Council votes on this, they will have no more sweep or application in terms of City ordinance or rule than what the City Attorney just described. City Attorney Gilchrist explained it is an ordinance of the City that is enforceable but as he explained during his presentation of the enforcement provision, it is drafted to not create criminal liability for anyone for failure to comply. It puts in place a requirement but does not criminalize failure to comply so it encourages owners of public buildings and the City and schools to comply with the mask mandate for not only their employees but also members of the public that go into their buildings to mask as well.

Councilmember Ryan stated the issue of criminalization was the focus of his concern. He thanked City Attorney Gilchrist for the explanation and indicated he has no further concerns.

Motion passed unanimously.

Ms. Daniels asked, with the numbers increasing, what will it take to have a Citywide mask mandate at this point. She stated even with the precaution in City-owned businesses when people get out, they no longer wear their masks and that could still put residents and children at risk. She asked if the parks are also included in the mask mandate.

City Attorney Gilchrist advised the mask mandate would not apply to the outdoor portions of the park and only relates to being indoors in a public building, noting this reflects the recommendation of the CDC.

Ms. Daniels asked if the parks will be sanitized as occurred during COVID. Dr. Edwards stated staff did not address or propose anything related to outdoor facilities at this point.

Mayor Elliott stated about having a Citywide mask mandate, which is something the City Council can discuss at a future meeting.

11. COUNCIL REPORT

None.

12. ADJOURNMENT

Mayor Elliott moved and Councilmember Lawrence-Anderson seconded adjournment of the City Council meeting at 9:47 p.m.

Motion passed unanimously.

MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL/ECONOMIC DEVELOPMENT AUTHORITY OF THE CITY OF BROOKLYN CENTER IN THE COUNTY OF HENNEPIN AND THE STATE OF MINNESOTA

WORK SESSION
AUGUST 9, 2021
VIA ZOOM

CALL TO ORDER

The Brooklyn Center City Council/Economic Development Authority (EDA) met in Work Session called to order by Mayor/President Mike Elliott at 9:47 p.m.

ROLL CALL

Mayor/President Mike Elliott and Councilmembers/Commissioners Marquita Butler, April Graves, Kris Lawrence-Anderson, and Dan Ryan. Also present were City Manager Reggie Edwards, Community Development Director Meg Beekman, City Attorney Troy Gilchrist, and City Clerk Barb Suciu.

BC INNO-HUB CONCEPT REVIEW AND DISCUSSION

City Manager Reggie Edwards explained this item has come forward earlier and been rescheduled four times. He stated the item is a presentation on the City's new liquor store space. He invited Ms. Beekman to present the staff report.

Community Development Director Meg provided a brief overview, noting in June of 2019 the City Council directed that 3,500 sq ft. of commercial shell space be constructed as part of the construction of Municipal Liquor Store #1, which is located in the Shingle Creek Crossing Shopping Center. The building pad was larger than the need for the liquor store space so there was an opportunity to construct an additional building space shell at a total cost of $318,000, which is relatively affordable considering the liquor store was being constructed at the same time. The City Council deemed it prudent to do this construction. The cost was originally planned to be repaid over 15 years from the EDA to the liquor store fund, which equated to approximately $27,000 per year. The repayment has not begun and staff has been waiting to determine the use of the space to determine the repayment process and term.

Ms. Beekman stated the common area maintenance (CAM) charges are also to be considered and equate to $7.50 per square foot. The City's CAM rate is $3 per foot for this space, which is fixed, and would be part of any lease rates considered. She noted this is a shell space so additional finishes are required and would generally fall in the range of $150,000 to $300,000 but likely higher now than when that estimate was determined when was constructed. It is also dependent upon the ultimate end-use.

Ms. Beekman estimated that equivalent leasable space at market rate would range from $22 to $28 per square foot so the City's ownership of this space and mechanism through which it was financed does allow for a below-market or reduced rate.

Ms. Beekman reviewed the potential options offered to the City Council/EDA at the time this decision was made to not build the space; consider uses that do not require any additional resources on a scale up to and including end uses that would require more substantial or ongoing subsidy, to build additional space to sell it for retail commercial use at a highest and best price; or build additional space and utilize to support the City's goal around resident economic stability and to support small businesses. At that time, the City Council/EDA did not provide direction on what the use ultimately would be but the consensus at the time was that the use should support the City's strategic priority around resident economic stability. There are a lot of different ways that could look and given the amount of subsidy or ongoing support the City Council/EDA was comfortable with, there was no clear consensus other than the direction to have staff identify and present what some options were.

Ms. Beekman stated over the past year staff explored several options in how that space can be used including leasing to a particular small business like a restaurant at below-market rent to provide an opportunity for one business to get a foothold. She noted that restaurants have a very high up-front cost for a commercial kitchen so it is difficult for start-up or smaller restaurants to do that. Staff explored that option in partnership with business resource providers who are already working with entrepreneurs and businesses. Ultimately, potentially because of the ongoing pandemic, staff was not able to identify a particular partner or business that would work for.

Ms. Beekman stated they also looked at establishing a micro-business incubator for small and emerging entrepreneurs. NEON explored this concept for a time and operates something similar in North Minneapolis. Their focus is on food businesses but they have since moved on, pivoted their focus, and are no longer expanding programming.

Ms. Beekman stated staff also explored a business resource hub, which is the current proposal and Paadio Consulting will explain that option in more detail. She explained that essentially the vision is to create a small business and workforce resource hub that would deliver diverse and inclusive programming for economic empowerment and fast-track post-pandemic economic recovery and rebuilding.

Ms. Beekman stated earlier this evening, the City Council/EDA received a presentation on an entrepreneurial incubator. From the staff's perspective, when looking at the economic development and small business ecosystem needed in the City, the opportunity with this particular proposal is around fairly nimble, quick-moving, and dynamic, and can flex and adapt to the needs of the community. She noted Mr. Powers had talked about the need to pipeline businesses so when the entrepreneurial marketplace opens, and we find opportunities around culturally specific retail spaces, there is a need to have this flexible and quick responding center for resources to pipeline businesses into these spaces. That is how she views the opportunity around this particular hub, to take all the resource purveyors known who serve within the community and bring them together into a one-stop-shop.

Ms. Beekman stated the concept is to serve residents and businesses within the community by providing that hub and one-stop-shop for training and microwork places, which are in high demand according to the feasibility study done by NEON Partners. It also would provide an opportunity for micro popup markets and retail sales within that space and also focus on workforce development and pairing larger businesses within the community with smaller businesses to focus on capacity building.

Ms. Beekman stated Paadio is proposing to lease this space from the City and oversee the buildout into a functioning and useable space. They would manage the innovation hub in partnership with service providers throughout the community. Their role will be to deliver programming and services such as technical assistance training; bring in outside service providers to do training; bring in and manage training and development programming based in partnership with the community and regional organizations and City and private entities; manage popup markets and micro-retail opportunities; and, host community collaborative programming and leadership.

Ms. Beekman explained Paadio has proposed a phased launch timeline of 36 months that will create early initial opportunities to begin programming right away and continue to develop that programming over time. Paddio has also prepared and provided a business model that talks about their stabilizing of operations over three years.

Ms. Beekman stated Paadio has prepared a budget with an estimated buildout of $385,000, first-year start-up costs of $28,000, and annual operating costs of $146,640. They are seeking to raise $500,000 to initiate the project and are requesting the EDA enter into a Memorandum of Understanding (MOU) indicating the City's support and use of staff and other resources to support fundraising and program development efforts.

Ms. Beekman stated this is not dissimilar to when we have a concept plan review for development proposals and they seek a preliminary development agreement with the City Council, which is an indication the City is supportive of the project under certain conditions and willing to help and provide grant writing assistance and the like. Essentially, the request is round that initial asking for direction and from there, developing a fundraising component as well as flush out the feasibility of the project itself and develop the business plan.

Ms. Beekman explained if the City Council's/EDA's direction is to move forward, staff will draft an MOU for the EDA's consideration. Some of the terms could include a rent waiver for some time while the innovation hub is starting up and the use of EDA funds to continue the feasibility and fundraising efforts. She noted the EDA's budget has identified $50,000 to support identifying a use for this space and those funds could be made available as part of this effort.

Motion to Extend the Rules

Mayor/President Elliott moved and Councilmember/Commissioner Lawrence-Anderson seconded to extend the meeting to 10:30 p.m.

Motion passed unanimously. NO VOTE WAS TAKEN.

BC INNO-HUB CONCEPT REVIEW AND DISCUSSION – continued

Jade Nnadi, Paadio, introduced other team members in attendance and thanked Ms. Beekman for her help in putting together this presentation. He stated he appreciates the opportunity to work together on economic growth for our community. He also thanked the City Council Members for hearing their presentation tonight. Mr. Nnadi stated he appreciates City Manager Edwards and congratulated him on his new position.

Mr. Nnadi stated he hopes the City Council/EDA reviewed the proposal that looks at community needs and why Brooklyn Center would benefit from such an opportunity as an innovation hub. He noted that Brooklyn Center is in the center of the Twin Cities and economic growth in our economy and region, in programming. He stated Paadio has talked about improving their lives and families. He displayed a picture of silos and stated many of their clients may see something different in this picture, a windowless room in which one toils head down in isolation to get ahead. He noted our City is home to many immigrants who have experienced challenges in moving to a new community and are seeking generational wealth. He asked if there is a way for us to connect job seekers and microbusiness owners with resources to attract opportunity and prosperity.

Mr. Nnadi displayed a picture of Belo Okeh, a recent immigrant, currently working as a personal care assistant (PCA), but trained as an accountant. He is married and he and his wife want to have children and buy a house. However, they are holding off until they are more financially secure. He stated as a foreign speaker, Belo has found the transition to the US to be challenging. He does not have much social capital and wants to find a better job, a professional accountant job, that fully leverages his advanced degree. His full-time PCA job only pays $12 per hour, which does not provide the financial resources to use his university training in regional accountant job listings. Belo needs training in the US and Minnesota tax codes to prepare himself for the regional job market and a higher-income job.

Mr. Nnadi displayed a picture of Pang Lee, another person in their study, a second-generation US citizen whose parents immigrated from Southeast Asia. Her family has a rich history in the textile industry and Pang is continuing on that tradition with her athletic clothing line. Now she works in a garage and did not join the Chamber of Commerce or business networking groups because they seemed to be mainly white. The next step for Pang would be to secure a large place for her company and she could use some upscaling of her business such as training, mentoring, and business support groups.

Mr. Nnadi stated Pang and Belo have different stories but share some key challenges as face individuals and families across our City. They are short on time and short and capital to invest in growth and prosperity. He asked what does that look like. He stated each uses 100% of their available resources such as time and money to get to their current situations. They are living paycheck to paycheck and seeing the effects of the pandemic you will further understand the frugality their families experience when operating at a subsistence level. He asked when everything you have is essential, how are you supposed to level up your skills, train for new qualifications, upgrade your business, space, technology, or services. He explained the key to growth is the ability to change fast and when a community business or individual has little to

nothing, it is not reasonable to expect transformational growth. Mr. Nnadi explained that changing outcomes across our community relies on looking from subsistence to surplus.

Mr. Nnadi stated prosperity is the result of having a bit left over after providing for necessities and creating that surplus requires looking at differences between our culture centers and individual opportunities. We have the tools and resources to provide the support that can help the citizens of Brooklyn Center use their earnings and share in the prosperity of our fortunate and growing reason.

Mr. Nnadi introduced Robert Sorensen, another person in their study and a facilities manager for a Fortune 500 company who lives in Maple Grove with his wife and children. They are a one-income family and when he is not at work, he likes to golf and enjoys fishing at his lake house. However, at work, Robert is increasingly being asked to diversify the hires in his department. Roberts likes the inclusive vision of the company but has his challenges. His work life and social life don't bring him in contact with many people of color. Robert needs a connection to a diverse group of potential vendors and employees to support his company's effort to create better equity. Robert is among many business leaders and managers who are wrestling with the question of what would inclusive business practices look like.

Mr. Nnadi displayed a snapshot of the Paadio equity model as applied to business. He explained a simple way to approach things is to look at the relationship and association within the business world, process or outflow from a business, and look at who is involved. Is this a homogonous group, is there diversity, who are the suppliers, customers, investors, managers, lower-wage employees.

Mr. Nnadi explained that one measure of diversity and equity would be when all of the contributing population groups are homogenous and have similar makeups to the general population in the area of the company's operations. When any stakeholder segment diverges from looking like the general population, the picture becomes less inclusive and, in reality, that is true.

Mr. Nnadi asked what and how can we do an inclusive department in Brooklyn Center. He reviewed the needs they heard about with the four quadrants of DEIB leadership and innovation; micro-business growth services; upskilling workforce development; and, DEIB business matchmaking marketplace. He said Belo needs support in matching job listings with opportunities, Pang needs support with her business, and Robert needs the opportunity to meet people like Belo and Pang. Mr. Nnadi stated our community, region, and mission meet in the vision and are realized when it comes to building an equitable society in which one truly belongs.

Mr. Nnadi asked how can we provide for the needs and support for these businesses, noting good ideas need a good home and they have just such an opportunity right around the corner and close to the City Hall. He noted the City's shell building on Shingle Creek Parkway sits empty, waiting for a good occupant that can benefit our community, such as the BC innovation hub.

Mr. Nnadi stated Paddio has experts in microbusiness development and diversity, equity, and inclusion. He noted Brooklyn Center has the experience to benefit our residents and businesses who need support transitioning from subsistence to surplus. Paadio comes with a rich group of

partners ready to support business and the vision of programming at all levels. This means that Paadio plus Brooklyn Center plus Paadio partners equal opportunity for all of our residents.

Mr. Nnadi asked how this will all work, noting their proposed innovation hub creates a rich supportive web of services and resources to help people like Pang, Belo, Robert, and many others. The innovation hub is to simplify and demystify the complex web of networks and operations required to lead the community from subsistence living to surplus. This requires integrated services such as micro business navigation, coworking space, upscaling training, cross-sector networking, professional support services, technology for growth and events, and creates the conduit for connecting individuals, organizations, government, and businesses with the resources and expertise to grow our City into a prosperity zone that attracts resources and produces generational wealth for all.

Mr. Nnadi presented Paadio's role in the hub to navigate the shift for maximum outcomes that will provide real value for our community. He reviewed key offerings and programming examples including the definition of micro business as being companies with up to 500 employees. From that point of view, their small businesses are truly multimillion-dollar businesses with a lot of revenue and resources. He noted micro businesses make up the vast majority of businesses in our City. They are small businesses with up to five employees grossing under $22,000 per year. This is the incubation stage for entrepreneurs with rich ideas that fuel our economy and generate a significant portion of our tax base. Microbusiness owners wear many different hats so they need support across the board. He reviewed the many work tasks for mom and pop shops, noting it is rare to possess all of these skills so Paadio supported programming is very valuable.

Mr. Nnadi offered to answer questions, noting they live in the best small community. He commented on a presentation he attended about a real estate initiative by Outbound, the benefit of collaborative efforts, and that their program adds value to immigrants and organizations. Mr. Nnadi reviewed their work with other service providers in Brooklyn Center and the Twin Cities area.

Mayor/President Elliott thanked Mr. Nnadi for the presentation and opened the floor for comments and questions.

Councilmember/Commissioner Graves thanked Mr. Nnadi and Ms. Beekman for the presentation and stated she is excited to hear about this because it is well aligned with other efforts and filling a gap we knew needed to be filled. She was also excited about the space in the first place, getting it built at a lower cost by doing it at the same time as the liquor store, and envisioned it as something that could propel us with our resident economic stability efforts.

Councilmember/Commissioner Graves stated it was a good presentation and it sounds like they are already doing a lot of the groundwork to build the relationships that will be necessary. She is hopeful to see how it moves forward.

Councilmember/Commissioner Ryan stated his feeling about the space adjacent to Municipal Liquor Store #1 was that he would never have accepted the purchase and the buildout of that space if it had not been the intention of a buildout for the City's revenue. He thinks it is mistaken to just

turn this over for these uses when commercial space is abundant throughout the City of Brooklyn Center that could be used for these worthy purposes for enhancing commercial uses for minority businesses.

Councilmember/Commissioner Ryan stated because of the value of this space adjacent to Municipal Liquor Store #1, we should either sell the space or lease it to commercial use. He stated he has heard this is something cities are not particularly good at, leasing out space to be a landlord. But like we have with Shingle Creek Crossing, that absentee landlord engages a property management organization to lease out space. He asked why can't City lease the space out for our gain, noting the City needs the income.

Councilmember/Commissioner Ryan stated that is where he is coming from when other commercial space is abundant at more competitive rates available to this very worthy use that we are all behind, where the City could gain more from either divesting its interest in this pad adjacent to Municipal Liquor Store #1 or lease it out with a property management agency that runs Shingle Creek Crossing. He stated those are his thoughts.

Councilmember/Commissioner Butler stated she is struggling a bit to see if this fits into what was presented earlier or if this is a different concept because she is hearing similar themes. She wondered if they are similar ideas, would they be operating in silos or collaboration with the idea proposed earlier. Also, she is thinking about who is running this operation, which was spoken to earlier in the previous presentation on the type of entity that would lead something like this.

Councilmember/Commissioner Butler stated she is not opposed to it but also thinks she is not totally on board because there still needs to be some things flushed out. She stated she was never in favor of the liquor store being in that location and we now have a space so we should be utilizing it and making sure it is going towards a good purpose. She stated in thinking about what businesses would want to be next to the liquor store, she is not sure that is the desire of a lot of businesses, but she could be wrong too.

Councilmember/Commissioner Butler referenced the question brought up about being able to lease it to another business and wondered about the reality of that happening when Shingle Creek Crossing has many vacant storefronts. She asked what success would the City have in attracting a business to lease our space versus the other spaces already available.

Councilmember/Commissioner Butler stated she appreciated the presentation and was sorry it had to be put off. Also, at this late hour, it's a little bit harder to process all of the information.

Ms. Beekman stated in terms of its connection to the space we talked about earlier, she thinks there is an opportunity to fully define that as we go about continuing feasibility on both projects. She does not want to make any definitive statements that it is all figured out because the intention is to continue the work and exploring. She views the two as being connected as this particular opportunity can be fairly quick in terms of implementation. In terms of a business model, her review is that it is a fairly nimble and flexible business model to identify the assets within the community through partnerships and bring them together into a hub or one-stop-shop for

entrepreneurs and businesses to be able to come in and quickly receive the services and resources they need. It is a real-time opportunity.

Ms. Beekman stated ultimately, she thinks the opportunity is that this could be a pipeline to help build the capacity of businesses so when the entrepreneurial market opens on day 1, there are businesses in the community ready to move in and build out their spaces and begin operating. She stated that does not mean this needs to be in this space forever and maybe in several years when the entrepreneurial market is ready, it relocates into that space but continues to operate in its functions of bringing people together, providing those nimble services, and creating that pipeline for businesses to grow out of. Or, maybe it finds it has a way to define itself distinctly and differently.

Ms. Beekman stated the idea is that these spaces and developments we are working on will interconnect and feed into each other and because of the City's and EDA's involvement in these projects, there are lots of opportunities to make that happen.

Ms. Beekman stated in terms of location, and this space versus other retail space, the City could hire a broker and attempt to lease this space out to a retailer or commercial user for the highest and best or market-rate rent. But she cannot answer the question this evening about the level of interest and likelihood of being able to attract a tenant. She thinks generally speaking cities really should not be in the business of competing directly with the free market in terms of business. So, if that was the direction the City Council/EDA wanted to go, her recommendation would likely be to simply sell it to a private entity, perhaps Shingle Creek Crossing, and have them take that role. She noted the City does own land and has tenants but generally it is for redevelopment with a public purpose or component to the City's work.

Ms. Beekman stated when looking at this space, she does not know staff would have ever recommended that it be considered if the City Council/EDA intended to simply rent it out at a market rate and not have it function in some way to serve a public purpose and interest. She stated there are options if that is the direction the City Council/EDA wants to go.

Councilmember/Commissioner Lawrence-Anderson stated she very much appreciates the presentation tonight and certainly appreciates the late hour everyone is experiencing now. She encouraged everyone to go through this agenda item and the background. She noted the City has, through the liquor store fund, incurred quite a bit of debt, $27,000 per year for 15 years based on the $318,000 to build that site. In looking at the options, during the discussion on June 10, 2019, her opinion at that time, due to the debt incurred, was that we would lease it at market rate or sell the space. She noted our constituents paid for that and to lease it for free for three years and with the uncertainty of our budget right now, it is concerning to her. She stated that is not saying it is something she won't maintain an open mind about, but she is concerned about a long-term investment and continuing expense.

Councilmember/Commissioner Lawrence-Anderson stated again it was a great presentation and a lot of information, which she appreciates. As a Work Session item, she noted there is more to discuss.

Mr. Nnadi thanked the Council Members for the input and discussion. He stated with this plan, they are looking for a simple term, which he explained. He stated at the end of the day, we know the economic status and business shift in our community and that these businesses need support. He stated last year, the City put some funds around small businesses and also got funds from the federal government and other places and the pandemic is still there.

Mr. Nnadi stated their dream is to get going and they plan to use six months to build out the space; however, the pandemic is still there. He commented that some immigrants do not know where to go and ask for help. He noted that most immigrants won't ask but typical Americans will ask and know how to solve their problem.

Mr. Nnadi stated this is not just what they are saying, you support this business. They are saying that they are providing opportunities and especially for those who have lived in the trenches, owners of small businesses going through this pandemic, and knowing the City has supported, in the past, to help businesses move on. That is the point he is coming from but he is not saying the City should sustain it or that it is free. They are saying they want to balance these.

Mr. Nnadi shared an example of the Opportunity Site, which he has been involved in for the last two years, and during the last year, he has reviewed the master plan so he knows the Opportunity Site very well. He explained they have in the back of their minds that once they get the hub going, they will have a big screen smart TV that residents can come to this hub and interact with on the Opportunity Site, what the programs will be like, and how to participate. It will provide engagement and reach out to the community and share with them. He stated they plan to be highly involved and in having the model prototype displayed, residents can come in and see the Opportunity Site, the acres of land, and they can get feedback.

Mr. Nnadi stated if the City Council/EDA considers the plight of business people who are in the trenches and can't even support themselves, some are not educated, or maybe because of where they are coming from, they don't have what it takes to get an adequate job so they are underemployed, this is the opportunity to beef them up.

Mr. Nnadi stated the City Council/EDA can look to the Opportunity Site, costs, alternatives, and what value it will create in the community. From that, for those who are underemployed, unemployed, to the micro businesses that are struggling, that is the value. It is not just about what is coming to the City in terms of dollar revenue to rent it out at market rate, but actually what this can transform in the community.

Mr. Nnadi stated they propose it in a way that we don't want the City to run it or be pumping money into it but they will have enough support. He referenced a national organization that is interested in helping, has experience in a hub and is willing to collaborate. He also commented on their conversations with other resource and non-profit organizations who are already in this space. He stated there are a lot of things going on and there is no way he can share all of them here but is willing to discuss, one on one, with the Council Members to give details. He acknowledged there is value in what the City Council/EDA is saying and they have partners who are willing to work with them to make this true. He believes that the value it will bring to the City will be multiple times.

Councilmember/Commissioner Butler noted the time has gone beyond 10:30 p.m. and suggested Mayor/President Elliott close the meeting.

Mayor/President Elliott thanked Mr. Nnadi for the presentation and stated they will follow up.

YOUTH ON BOARDS PROGRAM DISCUSSION

This item was rescheduled.

ADJOURNMENT

Councilmember/Commissioner Butler moved and Councilmember/Commissioner Lawrence-Anderson seconded adjournment of the City Council/Economic Development Authority Work Session at 10:44 p.m.

Motion passed unanimously.

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Alix Bentrud, Deputy City Clerk

SUBJECT: Approval of Licenses

Requested Council Action:

- *Motion to approve the licenses as presented.*

Background:

The following businesses/persons have applied for City licenses as noted. Each business/person has fulfilled the requirements of the City Ordinance governing respective licenses, submitted appropriate applications, and paid proper fees. Applicants for rental dwelling licenses are in compliance with Chapter 12 of the City Code of Ordinances, unless comments are noted below the property address on the attached rental report.

-

Mechanical Licenses

Anderson's Residential Heating & A/C	1628 CO RD 10 #34 Spring Lake Park MN 55432
Metro Heating and Cooling	1220 Cope Ave E Maplewood MN 55109
Modern Heating & A/C	2318 First St NE Minneapolis MN 55418

Tobacco License

Ali Sudani / AM Brothers LLC dba Cloud 9 Smoke Shop	615 66th Ave Ste 5 Brooklyn Center MN 55430

Budget Issues:

Inclusive Community Engagement:

Antiracist/Equity Policy Effect:

ATTACHMENTS:

Description	Upload Date	Type

Rental Criteria	3/16/2021	Backup Material
Rentals 8-23-2021	8/17/2021	Backup Material

Property Code and Nuisance Violations Criteria		
License Category (Based on Property Code Only)	**Number of Units**	**Property Code Violations per Inspected Unit**
Type I – 3 Year	1-2 units	0-2
	3+ units	0-0.75
Type II – 2 Year	1-2 units	Greater than 2 but not more than 5
	3+ units	Greater than 0.75 but not more than 1.5
Type III – 1 Year	1-2 units	Greater than 5 but not more than 9
	3+ units	Greater than 1.5 but not more than 3
Type IV – 6 Months	1-2 units	Greater than 9
	3+ units	Greater than 3

b. Police Service Calls.

Police call rates will be based on the average number of valid police calls per unit per year. Police incidences for purposes of determining licensing categories shall include disorderly activities and nuisances as defined in Section 12-911, and events categorized as Part I crimes in the Uniform Crime Reporting System including homicide, rape, robbery, aggravated assault, burglary, theft, auto theft and arson.

Calls will not be counted for purposes of determining licensing categories where the victim and suspect are "Family or household members" as defined in the Domestic Abuse Act, Minnesota Statutes, Section 518B.01, Subd. 2 (b) and where there is a report of "Domestic Abuse" as defined in the Domestic Abuse Act, Minnesota Statutes, Section 518B.01, Subd. 2 (a).

License Category	**Number of Units**	**Validated Calls for Disorderly Conduct Service & Part I Crimes** (Calls Per Unit/Year)
No Category Impact	1-2	0-1
	3-4 units	0-0.25
	5 or more units	0-0.35
Decrease 1 Category	1-2	Greater than 1 but not more than 3
	3-4 units	Greater than 0.25 but not more than 1
	5 or more units	Greater than 0.35 but not more than 0.50
Decrease 2 Categories	1-2	Greater than 3
	3-4 units	Greater than 1
	5 or more units	Greater than 0.50

Rental Licenses for Council Approval on August 23, 2021								
Property Address	Dwelling Type	Renewal or Initial	Owner	Property Code Violations	License Type	Police CFS *	Final License Type **	Previous License Type ***
2618 64th Ave N	Single	Initial	HPA US1 LLC/Joseph Florczak	1	II	N/A	II	
1001 65th Ave N	Single	Initial	Messiah Moore /Bright Path Homes	13	IV	N/A	IV	
1519 Humboldt Pl	Single	Initial	Calvin Johnson/Johnson Organization Inc	2	II	N/A	II	
6224 Kyle Ave N	Single	Initial	Achraf Derbak	3	II	N/A	II	
201 65th Ave N Riverwood Estates	Multi 7 Bldgs 84 Units	Renewal	Riverwood LLC	65 .77 per unit	II	0	II	II
5601 Lyndale Ave N	Multi 1 Bldg 4 Units	Renewal	Brett Hildreth/Dragon Property Management	3 .75 per unit	I	0	I	II
4214 Lakeside Ave N	2 Family 1 Unit	Renewal	James & Gloria Shoultz	4	II	0	II	II
1500 72nd Ave N	Single	Renewal	Mai Le - Met requirements	2	I	0	I	III
6005 Admiral Pl	Single	Renewal	Dan Soffia	2	I	0	I	II
6336 Beard Ave N	Single	Renewal	Chen Zhou / Cosco Properties	12	IV	0	IV	I
6613 Camden Dr	Single	Renewal	Mark Herstrom/Mark One Resources	2	I	0	I	I
7044 Drew Ave N	Single	Renewal	Jennifer Lenhart & Jan Mohrfeld	7	III	0	III	I
5121 France Ave N	Single	Renewal	IH3 Property IL	2	I	0	I	I
5742 Fremont	Single	Renewal	Bruce Alan Goldberg	4	II	0	II	I
4013 Joyce La	Single	Renewal	Frederick Heim	0	I	0	I	I
4019 Joyce La	Single	Renewal	IH3 Property IL	5	II	0	II	I
4207 Lakeside Ave #226	Single	Renewal	Beach Condominium Assoc	2	I	0	I	I
5315 Logan Ave N	Single	Renewal	Kirsten & Joel Carson	0	I	0	I	I
2913 Nash Rd	Single	Renewal	Chen Zhou / Godiva Properties - met requirements	6	III	0	III	IV
6907 Palmer Lake Dr	Single	Renewal	FYR SFR Borrow LLC	2	I	0	I	II
6500 Willow La	Single	Renewal	Brett Hildreth/Dragon Property Management	1	I	0	I	I

* CFS = Calls For Service for Renewal Licenses Only (Initial Licenses are not applicable to calls for service and will be listed N/A.)

** License Type Being Issued

*** Initial licenses will not sho Type 1 = 3 Year Type II = 2 Year Type III = 1 Year

All properties are current on City utilities and property taxes

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Andy Splinter, Interim Finance Director

SUBJECT: Extension of Audit Service Professional Contract

Requested Council Action:

- Direct Staff to extend Audit Service Contract with Malloy, Montague, Karnowski, Radosevich & Co. (MMKR) for 2021 Audit.

Background:

As part of the Finance Policies Manual there are adopted procedures identified for request for proposals for financial services every six years. The purpose of this policy is to provide for the orderly conduct of requesting proposals for professional services for handling financial affairs, to ensure that all services will be periodically reviewed, and that the proper balance will be maintained between cost and quality of services.

Audit Services

In 2014, after a formal request for proposal process, the Council maintained audit services with Malloy, Montague, Karnowski, Radosevich & Co. (MMKR) and have maintained that relationship through the 2019 fiscal year audit. The current policy dictates that audit services go out for requests for proposals every six years, which was scheduled for 2020. With that current challenges staff is requesting that the City enter into a one year contract with MMKR to provide continuity with these challenges. Considering the time and effort involved in transitioning to a new audit firm, staff recommends this one year extension and completing a full request for proposal process in 2022. Staff has been satisfied with the high-quality work, integrity, professionalism and industry knowledge display by MMKR during the prior annual audits.

Budget Issues:

Audit fees are budgeted in the department budgets. Total 2021 audit cost proposal of $42,000 is based on one major federal program.

Inclusive Community Engagement:

Antiracist/Equity Policy Effect:

Strategic Priorities and Values:

Operational Excellence

ATTACHMENTS:

Description	Upload Date	Type
2021 Proposal for Audit Services	8/10/2021	Exhibit



TECHNICAL PROPOSAL
FOR
CITY OF BROOKLYN CENTER, MINNESOTA
FOR
PROFESSIONAL AUDITING SERVICES

FOR FISCAL YEAR ENDING
DECEMBER 31, 2021

JAMES H. EICHTEN, CPA
PRINCIPAL
E-MAIL: JEICHTEN@MMKR.COM
952.545.0424

MMKR
CERTIFIED PUBLIC ACCOUNTANTS
MALLOY MONTAGUE KARNOWSKI RADOSEVICH & CO., P.A.

5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416
Telephone: 952-545-0424 Fax: 952-545-0569
website: www.mmkr.com

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

July 20, 2021

Mr. Andrew Splinter
Acting Finance Director
City of Brooklyn Center
6301 Shingle Creek Parkway
Brooklyn Center, MN 55430

Dear Andrew:

We are pleased to submit this proposal to provide auditing services for the City of Brooklyn Center, Minnesota (the City) for the year ending December 31, 2021.

Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Legal Compliance Audit Guide*, promulgated by the Office of the State Auditor pursuant to Minnesota Statutes § 6.65. Our audits will also be conducted in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act; the provisions of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and any other applicable state or federal audit guide.

We anticipate issuing the following report letters in relation to the City's audit:

1. An opinion on the fair presentation of the City's basic financial statements in conformity with accounting principles generally accepted in the United States of America, with an "in relation to" opinion on the combining and individual fund financial statements and supporting schedules.

2. A report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

3. A report on compliance with Minnesota State Laws and Regulations.

4. A report on the Schedule of Expenditures of Federal Awards.

5. A report on compliance with requirements applicable to each major program and internal control over compliance with the Uniform Guidance.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

We will also provide a management report to communicate comments and recommendations as a result of the audit. Our management report will include the formal communications to the City's audit/finance committee or its equivalent as required by Statement on Auditing Standards No. 114, *The Auditor's Communication With Those Charged With Governance*, including:

- The auditor's responsibility under auditing standards generally accepted in the United States of America,
- Planned scope and timing of the audit,
- Significant findings from the audit,
- Significant accounting policies,
- Management judgments and accounting estimates,
- Significant audit adjustments,
- Other information in documents containing audited financial statements,
- Disagreements with management,
- Management consultation with other accountants,
- Major issues discussed with management prior to retention, and
- Difficulties encountered in performing the audit.

The management report will also contain a discussion of any financial reporting, internal control, and compliance-related findings; an analysis of the City's financial condition; recommendations to management on improving its accounting system and financial reports; and updates on any prior year audit issues.

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. The assistance to be supplied by your personnel, including the preparation of schedules, analysis of accounts, preparation of confirmations, and locating documentation for transactions selected for testing, will be discussed and coordinated with you.

We understand that the City will be responsible for preparing the initial draft of its Comprehensive Annual Financial Report; as well as editing the report. We understand that we will be responsible for printing and binding the Comprehensive Annual Financial Report. Prior to issuance of the final audit reports, we shall review the management report, internal control letters, and any other required state or federal compliance reports with the City's management.

If our audit procedures indicate that material errors, illegal acts, or other irregularities might exist, we will make an immediate written report to the City's management, and/or other city officials as appropriate. We will not perform extended services at a cost to the City unless they are so authorized by the appropriate city officials.

We believe we are best qualified to perform the engagement for the following reasons:

- Our wealth of experience providing auditing, accounting, and consulting services to Minnesota municipalities with similar operations.

- Our proficiency performing numerous Single Audits of Federal Awards Programs for Minnesota local governmental entities.

- Our thorough and efficient audit process, which emphasizes effective client communications and limited disruptions to client operations.

- Experience with and expert knowledge of governmental financial reporting, including the standards of the Governmental Accounting Standards Board (GASB); and the requirements of the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

- Experience with Minnesota city public finance and various municipal enterprise operations, including, water, sewer, storm drainage, street light, liquor, event centers, and a variety of other operations.

- Experience with growing metropolitan municipalities, including those with significant development.

- Ability to communicate and work with you.

To help with your evaluation, the following is a "Summary of Key Qualifications" for quick reference. Please refer to other sections of our proposal for more detailed information.

SUMMARY OF KEY QUALIFICATIONS

A. Quality

- Malloy, Montague, Karnowski, Radosevich & Co., P.A. (MMKR) emphasizes quality service, accomplished by recruiting and developing high-quality personnel.

- We are a member of the Governmental Audit Quality Center of the American Institute of Certified Public Accountants (AICPA), which maintains standards for quality control in governmental audits for CPA firms nation-wide.

B. Experience and Expertise

- Our firm has specialized in providing audit services to governmental entities for over 60 years. Last year, we audited over 25 cities and approximately 30 school districts and 50 other governmental entities of varying size.

- Because of this specialization, we have a large pool of knowledgeable and experienced governmental auditors that possess significant knowledge of the complexities of municipal finance in the state of Minnesota. Our governmental auditors work with many cities with operations similar to yours. MMKR professionals also receive extensive continuing education, with internal and external seminars specifically for governmental audits.

- MMKR is an industry leader in providing guidance to Minnesota local governments on the accounting and reporting standards established in GASB Statements. We have assisted our local governments with the successful and often early implementation of several complex new GASB standards that have become effective in recent years. This process has provided us with a practical understanding of these new standards that can only be gained by firsthand experience.

- Our firm performs dozens of Single Audits of Federal Awards expenditures each year.

- In addition to audits, we provide our clients with a wide range of consulting services, including management and operational reviews, budget development and monitoring, cash flow projections, human resources consulting, and payroll tax and employee benefit-related matters.

- MMKR professionals are active members of many professional organizations and committees, including the Minnesota Government Finance Officers Association (MnGFOA) and the Minnesota Society of Certified Public Accountants (MNCPA). Our professionals have held various leadership positions on the MNCPA Board of Directors, including past chairman. We are also active in various MNCPA committees, which include planning, moderating, and presenting at the annual city, charter school, and school district audit workshops, committee work on Single Audit implementation, and quality reviews.

SUMMARY OF KEY QUALIFICATIONS (CONTINUED)

- On our staff, we have reviewers for both the Government Finance Officers Association (GFOA) and the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting Programs. We have assisted numerous clients with obtaining certificates on first-time submissions and with retaining certificates in subsequent years.

- MMKR professionals are also active members of the AICPA. This active role includes being a member of the AICPA Council; a 400-member group representing members from around the country that provides strategic planning and direction to the AICPA Board of Directors.

- Over the years, we have developed many customized audit tools, techniques, and paperless workpaper and report formats, which allow us to perform our audits efficiently and with minimal disruption to our clients' operations.

C. Service

- Excellent client satisfaction supported by a very high client retention record.

- We are much more than an audit firm; our clients receive many additional benefits and services.

- Our client references are our best proof of service commitment; most additions to our governmental client group are the direct result of recommendations from existing clientele who are more than satisfied with our services. A listing of our governmental audit and consulting clients is included in this proposal; please feel free to contact them.

We hope you will give our firm and proposal due consideration. We will provide the administration and City Council with the quality and timely service you expect and demand from your auditors. If you have any questions, please contact James H. Eichten, Principal. This proposal is a firm and irrevocable offer for ninety (90) days covering the fiscal year ending December 31, 2021.

Sincerely,

MALLOY, MONTAGUE, KARNOWSKI, RADOSEVICH & CO., P.A.

James H. Eichten, CPA
Principal

JHE:lmb

APPENDIX A

PEER REVIEW

MMKR
CERTIFIED PUBLIC ACCOUNTANTS
MALLOY MONTAGUE KARNOWSKI RADOSEVICH & CO., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416
Telephone: 952-545-0424 Fax: 952-545-0569
website: www.mmkr.com

KerberRose
Certified Public Accountants

Report on the Firm's System of Quality Control

To the Principals of Malloy, Montague, Karnowski, Radosevich, and Co., P.A. and the Peer Review Committee of the Minnesota Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Malloy, Montague, Karnowski, Radosevich, and Co., P.A. (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards,* including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Malloy, Montague, Karnowski, Radosevich, and Co., P.A. in effect for the year ended May 31, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail.* Malloy, Montague, Karnowski, Radosevich, and Co., P.A. has received a peer review rating of *pass.*

Kerber Rose SC

KerberRose SC
September 25, 2019

4211 N. Lightning Drive | Appleton, WI 54913
P: (920) 993-0105 Toll Free: (888) 725-5277 F: (920) 993-0116
Website: https://kerberrose.com

PrimeGlobal | An Association of Independent Accounting Firms
KerberRose, an independent member firm of PrimeGlobal

APPENDIX B

RÉSUMÉS

MMKR
CERTIFIED PUBLIC ACCOUNTANTS
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JAMES H. EICHTEN, CPA

MANAGING PARTNER



PROFESSIONAL SUMMARY

Since the start of his career in 1989, Jim Eichten has specialized in providing accounting, auditing, and consulting services for clients in governmental, nonprofit, and commercial industries, among others. During this time, Jim has provided service to a variety of institutions; helped organizations earn and retain industry certifications, and consulted on financial management issues. In each of these situations, and for every client project, his focus is to provide solutions that are thorough, tailored to clients' unique needs, and that adhere to the most stringent standards.

To keep his skills current, Jim receives at least 40 hours annually of continuing professional education, a significant portion of which are related specifically to governmental issues. Jim holds a Bachelor of Arts degree in business administration, with an accounting emphasis, from the College of St. Thomas.

PROFESSIONAL HISTORY

- Present: Managing Partner – Malloy, Montague, Karnowski, Radosevich & Co., P.A., Minneapolis, Minnesota
- Previous: Senior Accountant – Pannell Kerr Forster, Minneapolis, Minnesota

MAJOR ASSIGNMENTS

- Annual audits of Minnesota school districts, municipalities, and various other governmental entities
- Audits of federal financial assistance programs of Minnesota school districts, municipalities, and various other governmental entities
- Assists city clients to obtain and retain the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting
- Assists school district clients to obtain and retain the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting
- Management consulting services, including internal control studies, operational reviews, and cash flow projections
- Assistance in the development of audit manuals for cities, school districts, fire reliefs, and federal financial assistance programs
- Audits of various nonprofit organizations, including rural electric cooperatives, nursing homes, churches, and educational foundations
- Annual audits of commercial entities, including preparation of tax returns and monthly compilations

EDUCATION

- College of St. Thomas
  Bachelor of Arts in Business Administration with an Emphasis in Accounting

PROFESSIONAL QUALIFICATIONS

- Certified Public Accountant in Minnesota
- Receives at least 40 hours per year of continuing professional education, of which a portion of those hours are related specifically to governmental issues. This is in compliance with *Government Auditing Standards*

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- Minnesota Society of Certified Public Accountants (MNCPA)
- Minnesota Association of School Business Officials (MASBO)
- ASBO International
- Minnesota Chapter of Government Finance Officers Association (MnGFOA)
- GFOA of the United States and Canada

PROFESSIONAL ACTIVITIES

- Board Member of the MNCPA, including chairperson
- Member of the Council of the AICPA
- Served in many capacities on the MNCPA's Governmental Accounting and Auditing Committee
- Chairperson of the MNCPA's Professional Standard Strategic Council
- Served on committees of the Office of the State Auditor (OSA) and the Minnesota Department of Education (MDE), including implementation issues of Governmental Accounting Standards Board (GASB) Statements
- Special review committee member for the GFOA Certificate of Achievement for Excellence in Financial Reporting Programs
- Has made presentations to organizations such as the MNCPA, AICPA, MnGFOA, MASBO, OSA, and MDE on subjects such as legislative issues, compliance requirements, implementation issues of GASB Statements, technical reviews, quality reviews, and obtaining a Certificate of Achievement for Excellence in Financial Reporting

JACLYN M. HUEGEL, CPA

PRINCIPAL



Jackie Huegel specializes in meeting the unique accounting, auditing, and consulting needs of school districts, municipalities, and other governmental entities. Jackie has conducted audits of these groups, including those required for their associated federal financial assistance programs. Jackie has also conducted commercial audits, compiled tax returns, and performed monthly compilations.

To ensure she stays current with the latest in accounting practices, Jackie receives at least 40 hours annually of continuing professional education, a portion of which are focused on government auditing standards. This training is added to an educational foundation of Jackie's Bachelor of Arts degree in accounting and management from St. Mary's University in Winona.

PROFESSIONAL HISTORY

- Present: Principal – Malloy, Montague, Karnowski, Radosevich & Co., P.A., Minneapolis, Minnesota

MAJOR ASSIGNMENTS

- Annual audits of Minnesota school districts, municipalities, and various other governmental entities
- Audits of federal financial assistance programs of Minnesota school districts, municipalities, and various other governmental entities
- Assists city and school district clients to obtain and retain the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting
- Assists school district clients to obtain and retain the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting
- Assistance in the development of audit manuals for cities, school districts, fire reliefs, and federal financial assistance programs
- Various commercial and nonprofit audits and tax returns

EDUCATION

- St. Mary's University – Winona, Minnesota
  Bachelor of Arts in Accounting and Management

PROFESSIONAL QUALIFICATIONS

- Certified Public Accountant in Minnesota
- Receives at least 40 hours per year of continuing professional education, of which a portion of those hours are related specifically to governmental issues. This is in compliance with *Government Auditing Standards*

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- Minnesota Society of Certified Public Accountants (MNCPA)
- Minnesota Association of School Business Officials (MASBO)
- ASBO International
- Minnesota Chapter of Government Finance Officers Association (MnGFOA)
- GFOA of the United States and Canada

PROFESSIONAL ACTIVITIES

- Active member of the MNCPA, participating in various committees
- Special review committee member for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program
- Has made presentations at various functions for boards, councils, and conference attendees

APPENDIX C

LISTING OF GOVERNMENTAL AUDIT CLIENTS

The following is a list of governmental entities for which we have performed/are performing audit and accounting services within the last year. Audit clients that have applied for or been awarded the ASBO International or GFOA Certificate of Excellence in Financial Reporting are identified with an asterisk ("*").

Cities

* City of Apple Valley
* City of Arden Hills
* City of Bloomington
* City of Brooklyn Center
* City of Burnsville
* City of Chaska
City of Circle Pines
* City of Coon Rapids
* City of Farmington
* City of Golden Valley
* City of Monticello
* City of Mounds View
* City of New Hope
City of Newport
* City of North St. Paul
* City of Plymouth
City of Prior Lake
* City of Ramsey
* City of Robbinsdale
* City of Rosemount
City of Saint Peter
* City of Shoreview
City of Spring Park
* City of South St. Paul
* City of St. Michael
City of Wayzata
* White Bear Township

Fire Reliefs

Andover Firefighters' Relief Association
Apple Valley Firefighters' Relief Association
Centennial Fire District
Centennial Fire Fighters' Relief Association
Chaska Fire Department Relief Association
Farmington Firefighters' Relief Association
Golden Valley Fire Department Relief Association
Ramsey Firefighters' Relief Association
Rosemount Firefighters' Relief Association
Roseville Firefighters' Relief Association
Savage Fire Department Firefighters' Relief and Pension Association
St. Michael Firemen's Relief Association
West Metro Fire-Rescue District

Other Governmental Entities

Bassett Creek Watershed Management Commission
Black Dog Watershed Management Organization
Centennial Lakes Police Department
East Central Minnesota Educational Cable Cooperative
Equity Alliance MN
Golden Valley – Crystal – New Hope Joint Water Commission
Housing and Redevelopment Authority of South St. Paul
Local Government Information Systems Association (LOGIS)
Metropolitan Library Service Agency
Minnesota River Valley Transit
Minnesota State Fair
Oak Land Cooperative Center
Rum River Special Education Cooperative

Charter Schools

Achieve Language Academy
Aurora Charter School
BlueSky Charter School, Inc.
City Academy
Crosslake Community School, Inc.
Cyber Village Academy
DaVinci Academy
East Range Academy of Technology and Science
El Colegio Charter School
Higher Ground Academy
International Spanish Language Academy
Laura Jeffrey Academy
Lionsgate Academy
Metro Deaf School, Inc.
Minnesota Math and Science Academy
New City School
New Heights Schools, Inc.
Quantum STEAM Academy
Scitech Academy
St. Paul School of Northern Lights
Twin Cities Academy
Universal Academy

Independent School Districts

* ISD No. 11, Anoka-Hennepin
ISD No. 12, Centennial
ISD No. 15, St. Francis
* ISD No. 16, Spring Lake Park
ISD No. 139, Rush City
ISD No. 197, West St. Paul
* ISD No. 199, Inver Grove Heights
ISD No. 200, Hastings
* ISD No. 272, Eden Prairie
ISD No. 273, Edina
* ISD No. 278, Orono
* ISD No. 279, Osseo Area Schools
ISD No. 280, Richfield
* ISD No. 281, Robbinsdale Area Schools
ISD No. 283, St. Louis Park
* ISD No. 284, Wayzata
ISD No. 286, Brooklyn Center
ISD No. 578, Pine City
* ISD No. 621, Mounds View
* ISD No. 622, North St. Paul
* ISD No. 624, White Bear Lake
ISD No. 625, Saint Paul Public Schools
* ISD No. 719, Prior Lake-Savage Area Schools
* ISD No. 728, Elk River
ISD No. 831, Forest Lake
* ISD No. 832, Mahtomedi
* ISD No. 833, South Washington County Schools
ISD No. 885, St. Michael-Albertville Schools
* ISD No. 911, Cambridge
Intermediate District No. 287
Intermediate School District No. 917
Northeast Metropolitan Intermediate School District No. 916
Northwest Suburban Integration District
SSD No. 6, South St. Paul

APPENDIX D

DOLLAR COST BID PROPOSAL

MMKR
CERTIFIED PUBLIC ACCOUNTANTS
MALLOY MONTAGUE KARNOWSKI RADOSEVICH & CO., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416
Telephone: 952-545-0424 Fax: 952-545-0569
website: www.mmkr.com

City of Brooklyn Center, Minnesota

Schedule of Professional Fees and Expenses
For Professional Auditing Services

Estimated fees for the year ending December 31, 2021:

Year Ending December 31,	Basic Audit	Single Audit Estimate
2021	$ 37,500	$ 4,500

I certify that I am entitled to represent Malloy, Montague, Karnowski, Radosevich & Co., P.A., (MMKR), empowered to submit the bid, and authorized to sign a contract with the City of Brooklyn Center, Minnesota (the City).

Signed: _____
James H. Eichten, CPA
Principal

If it should become necessary for the City to request the auditor to render any additional service to either supplement the services requested in this proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or as a result of new standards, then such additional work shall be performed only if set forth in an addendum to the contract between the City and MMKR. Any such additional work agreed to between the City and MMKR shall be performed at the same rates set forth in the Schedule of Professional Fees and Expenses included in this Dollar Cost Bid Proposal.

MMKR does not charge its audit clients for inquiries and technical assistance during the year that are minor in nature (those that would not require a significant amount of research or result in the issuance of a separate report letter or letter).

Since the Single Audit work is based on the requirements of individual grants, which can vary, the cost of the Single Audit is stated separately and is based on estimated minimum hours to complete a basic Single Audit with one major program.

City of Brooklyn Center, Minnesota

Schedule of Professional Fees and Expenses
For Professional Auditing Services

Estimated fees for the year ending December 31, 2021:

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Basic audit				
Principals	30	$ 285	$ 240	$ 7,200
Managers and Senior Consultants	55	180	170	9,350
Senior Associates	90	125	115	10,350
Associates and Staff Accountants	115	110	85	9,775
Other – Clerical	10	55	55	550
Subtotal	300			37,225
Reimbursable expenses (photocopies, mileage, etc.)				275
Total not-to-exceed base fee for the 2021 audit				$ 37,500
Single Audit estimate (based on one major program)				$ 4,500

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Mike Marsh, Interim Director of Public Works

SUBJECT: Resolution Approving Change Orders 1 and 2 and Accepting Work Performed and Authorizing Final Payment, Improvement Project No. 2020-08, Lift Station 6 Rehabilitation

Requested Council Action:

- Motion to approve a resolution Approving Change Orders 1 and 2 and Accepting Work Performed and Authorizing Final Payment, Improvement Project No. 2020-08, Lift Station 6 Rehabilitation.

Background:

On June 22, 2020, the City Council awarded Project No. 2020-08 to Minnesota Mechanical Solutions for the rehabilitation of Lift Station 6. Minnesota Mechanical Solutions has successfully completed the construction work and is requesting final payment for the project.

Budget Issues:

The original contract amount with Minnesota Mechanical Solutions for the lift station rehabilitation was $369,800. The total value of work certified for final payment is $378,057.33. The total project cost including contingencies/administration/engineering/legal is $416,487.08 and was completed 8.5 percent under budget in the amount of $38,512.92. The attached resolution provides a summary of the final amended costs and funding sources for the project.

Inclusive Community Engagement:

N/A

Antiracist/Equity Policy Effect:

N/A

Strategic Priorities and Values:

Enhanced Community Image

ATTACHMENTS:

Description	Upload Date	Type
Resolution	8/12/2021	Cover Memo
Change Order 1	8/12/2021	Cover Memo

Change Order 2	8/12/2021	Cover Memo
Final Payment	8/12/2021	Cover Memo

Member introduced the following resolution and moved its adoption:

RESOLUTION NO. _____

RESOLUTION APPROVING CHANGE ORDERS 1 AND 2 AND ACCEPTING WORK PERFORMED AND AUTHORIZING FINAL PAYMENT, IMPROVEMENT PROJECT NO. 2020-08, LIFT STATION 6 REHABILITATION

WHEREAS, pursuant to a written contract signed with the City of Brooklyn Center, Minnesota, Minnesota Mechanical Solutions of Waite Park, Minnesota has completed Improvement Project No. 2020-08, Lift Station 6 Rehabilitation.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brooklyn Center, Minnesota, that

1. Final payment shall be made on Improvement Project Nos. 2020-08, Lift Station 6 Rehabilitation, taking the contractor's receipt in full. The total amount to be paid for said improvements under said contract shall be $378,057.33.

2. The estimated project costs and revenues are hereby amended as follows:

COSTS	per Low Bid	As Final
Construction Cost	$ 369,800.00	$ 378,057.33
Engineering and Administrative	$ 45,200.00	$ 38,429.75
Contingency	$ 40,000.00	$ 0.00
TOTAL	$ 455,000.00	$ 416,487.08

REVENUES	As Awarded	As Final
Sewer Fund	$ 455,000.00	$ 416,487.08

August 23, 2021
Date

_____
Mayor

ATTEST: _____
City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member

and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:
whereupon said resolution was declared duly passed and adopted.

CHANGE ORDER NO. 1

LIFT STATION NO. 6 REHABILITATION **September 8, 2020**
CITY PROJECT NO.: 2020-08
WSB PROJECT NO.: 15644-000

OWNER:

City of Brooklyn Center
6301 Shingle Creek Parkway
Brooklyn Center, MN 55430

CONTRACTOR:

Minnesota Mechanical Solutions
313 34th Ave South
Waite Park, MN. 56387

YOU ARE DIRECTED TO MAKE THE FOLLOWING CHANGES IN THE CONTRACT DOCUMENT DESCRIPTION:

Eliminate the specified 100 Amp Reverse Contact Generator Receptacle from the Contract and provide a Roam 200 Amp Cam Lock Connection Cabinet and additional wiring between the specified Reverse Contact Generator Receptacle and the Connection Cabinet.

IT IS UNDERSTOOD THAT THIS CHANGE ORDER INCLUDES ALL ADDITIONAL COSTS AND TIME EXTENSIONS WHICH ARE IN ANY WAY, SHAPE, OR FORM ASSOCIATED WITH THE WORK ELEMENTS DESCRIBED ABOVE.

CHANGE IN CONTRACT PRICE:		**CHANGE IN CONTRACT TIME:**	
ORIGINAL CONTRACT PRICE:	$369,800.00	ORIGINAL CONTRACT TIME:	NA
PREVIOUS CHANGE ORDERS:	$0.00	NET CHANGE FROM PREVIOUS CHANGE ORDERS:	NONE
CONTRACT PRICE PRIOR TO THIS CHANGE ORDER:	$369,800.00	CONTRACT TIME PRIOR TO THIS CHANGE ORDER:	NONE
NET **INCREASE/DECREASE** OF THIS CHANGE ORDER:	$1,117.75	NET INCREASE OF CHANGE ORDER:	NONE
CONTRACT PRICE WITH ALL APPROVED CHANGE ORDERS:	$370,917.75	CONTRACT TIME WITH APPROVED CHANGE ORDERS:	NONE

RECOMMENDED BY:

GREG F. JOHNSON, PE, PROJECT MANAGER

WSB & ASSOCIATES, INC.
ENGINEER

APPROVED BY:

CONTRACTOR SIGNATURE

MINNESOTA MECHANICAL SOLUTIONS
CONTRACTOR

APPROVED BY:

CITY ENGINEER

9/14/2020
DATE

CITY ADMINISTRATOR

9/14/20
DATE

Change Order # 1

Date: 9-1-2020

313 34th Ave South
Waite Park, MN. 56387
Phone (320)492-0198

Job Name: Brooklyn Center Lift Station #6
Job Site address: 3800 Lake Breeze Avenue

Attn: Greg Johnson

The City has elected to Install a 200 Amp Cam Lock Connection Cabinet on the New Control Panel instead of the 100 Amp Reverse Contact Generator Receptacle that is in the Plans and Specs. They have recently converted other sites to the Cam Lock Connection Cabinet and have Modified their Generator to work with this type of Connection. I have attached Cut Sheets for a Roam 200 Amp Cam Lock Connection Cabinet for review. There is also additional Cost to go from the Specified Reverse Contact Generator Receptacle to the Connection Cabinet. Please Submit the Cabinet and the Additional Cost for approval and advise on approval.
Thanks,

Additional Cost $1,117.75

Greg Braegelmann
MN Mechanical Solutions Inc.
320-492-0198

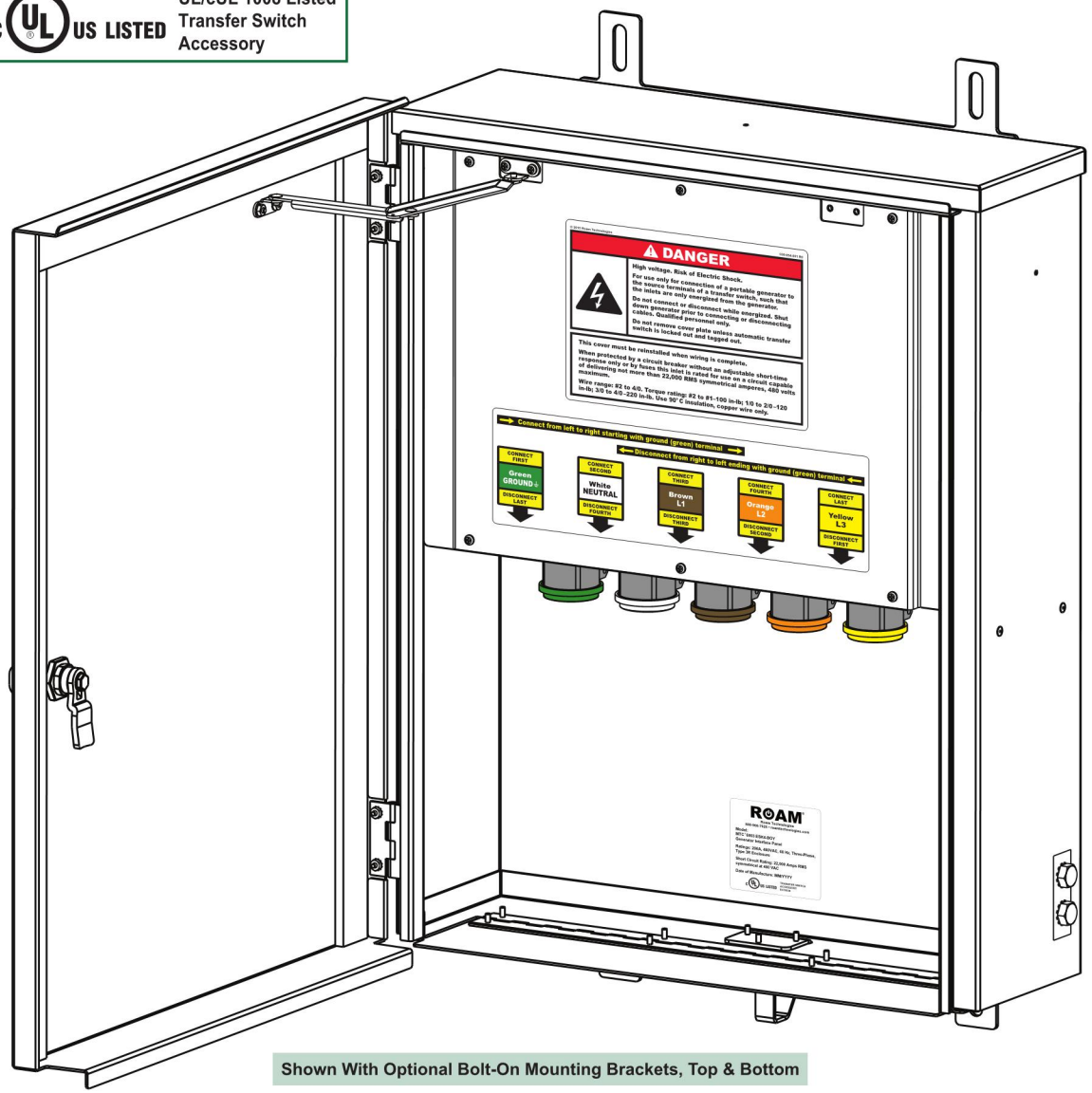
Model Number

MTC® 6003 ESK4-BOY

3-Phase In-Line Generator Interface
200A/480VAC Rated • NEMA 3R

ROAM®

c UL US LISTED — UL/cUL 1008 Listed Transfer Switch Accessory



Shown With Optional Bolt-On Mounting Brackets, Top & Bottom

Specifications

Connectors	(5) Crouse-Hinds E1016 Series, Cam-Lok Male, Double Set Screw Style
Mating Connectors (not included)	(5) Crouse-Hinds E1016 Series, Cam-Lok Female (available in matching colors)
Operating Voltage	240 VAC
Nominal Frequency	60 Hertz
Output Current Rating	200 Amperes RMS
Short Circuit Current Rating	22,000 Amperes RMS, Symmetrical, 480 VAC Maximum
Phases/Configuration	Three (L1, L2, L3, Neutral & Safety Ground)
Circuit Breaker Rating	200 Amperes per Pole
Cables – Wireway Side	#2 AWG – 4/0 (Supports Dual 4/0 Lugs)
Cables – Plug Side	#2 – 2/0 Plug or 2/0 – 4/0 Plug
Conduit Trade Size	Up to 3 inch (sides, rear, & top)
Local Safety Ground Connection	Multiple Ground Connection Points Supports Double Holed Ground Lugs on 1" Hole Spacing with 1/4"-20 Thread
Enclosure Rating	NEMA 3R
Access Restriction	Screwdriver Latch & Padlock Hasp
Dimensions Height Width Depth	Box / Box + Exterior Components 23.50" (59.40 cm) / 25.25" (64.135 cm) 18.25" (46.35 cm) / 18.50" (47.00 cm) 6.25" (15.875 cm) / 7.25 (18.415 cm)
Weight	~38 lbs. / ~17.24 kg
Finish	Gray Powder Coat
Construction	Galvaneal
Option (Shown) Option (Not Shown) Option (Not Shown)	MHK 1129 Bolt-On Mounting Bracket Kit MC 2092 50' Status Cable MC 2076 Status Jumper Connector

All Roam products may be ordered under either the MTC or RTC-prefix model numbers. Corresponding MTC and RTC model numbers describe identical products.

ROAM TECHNOLOGIES PROPRIETARY INFORMATION

© 2020 Roam Technologies

888-966-7626 • toll free | 972-435-0008 • fax | sales@roamtechnologies.com

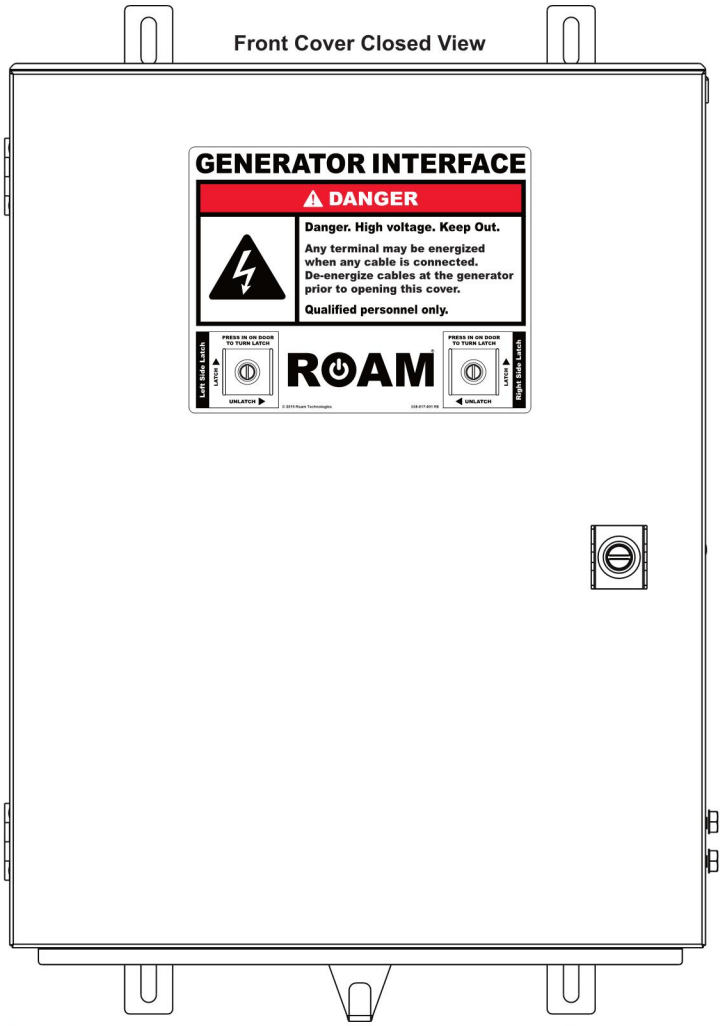
Model Number

MTC® 6003 ESK4-BOY

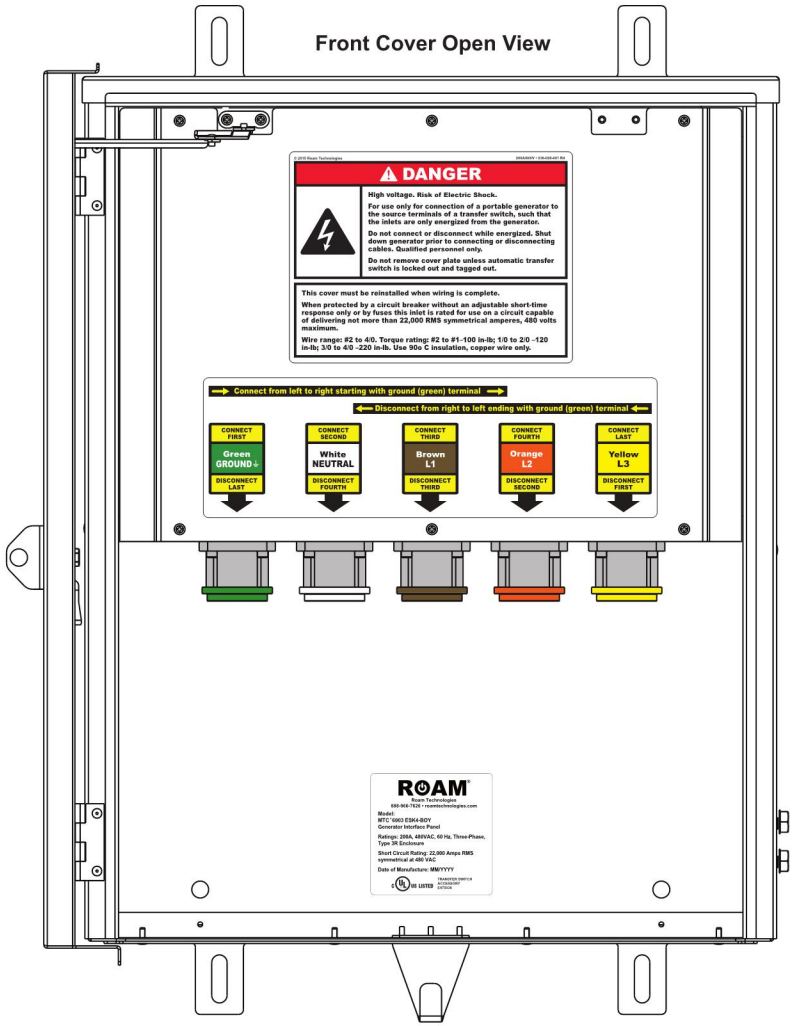
3-Phase In-Line Generator Interface
200A/480VAC Rated • NEMA 3R

ROAM®

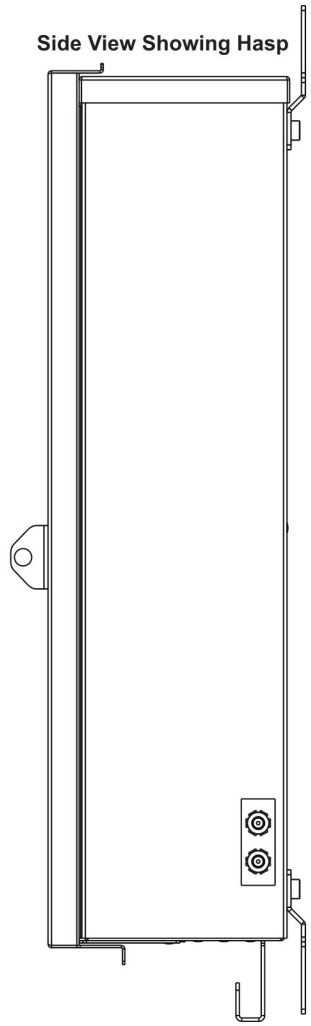
Front Cover Closed View



Front Cover Open View



Side View Showing Hasp



Shown With Optional Bolt-On Mounting Brackets, Top & Bottom

Three Phase Model Shown in Photo



Safety & Security—Cable Access Restriction

Roam's generator interface panels incorporate a cable access restriction feature that prevents accidental or deliberate disconnection of cables once the generator is connected and the panel door is closed and locked. This design minimizes risks of power loss due to vandalism or cable theft—or liability from unauthorized, untrained people accessing high voltage power connections—while still providing quick access for authorized users.

c UL US LISTED — UL/cUL 1008 Listed Transfer Switch Accessory

All Roam products may be ordered under either the MTC or RTC-prefix model numbers. Corresponding MTC and RTC model numbers describe identical products.

ROAM TECHNOLOGIES PROPRIETARY INFORMATION

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888-966-7626 • toll free | 972-435-0008 • fax | sales@roamtechnologies.com

CHANGE ORDER NO. 2

LIFT STATION NO. 6 REHABILITATION **July 12, 2021**
CITY PROJECT NO.: 2020-08
WSB PROJECT NO.: 15644-000

OWNER:

City of Brooklyn Center
6301 Shingle Creek Parkway
Brooklyn Center, MN 55430

CONTRACTOR:

Minnesota Mechanical Solutions
313 34th Ave South
Waite Park, MN. 56387

YOU ARE DIRECTED TO MAKE THE FOLLOWING CHANGES IN THE CONTRACT DOCUMENT DESCRIPTION:

Furnish and install new fabricated steel pipe with welded flanges and interior coating for each forcemain inside the valve vault.

IT IS UNDERSTOOD THAT THIS CHANGE ORDER INCLUDES ALL ADDITIONAL COSTS AND TIME EXTENSIONS WHICH ARE IN ANY WAY, SHAPE, OR FORM ASSOCIATED WITH THE WORK ELEMENTS DESCRIBED ABOVE.

CHANGE IN CONTRACT PRICE:		**CHANGE IN CONTRACT TIME:**	
ORIGINAL CONTRACT PRICE:	$369,800.00	ORIGINAL CONTRACT TIME:	N/A
PREVIOUS CHANGE ORDERS:	$1,117.75	NET CHANGE FROM PREVIOUS CHANGE ORDERS:	NONE
CONTRACT PRICE PRIOR TO THIS CHANGE ORDER:	$370,917.75	CONTRACT TIME PRIOR TO THIS CHANGE ORDER:	NONE
NET **INCREASE/DECREASE** OF THIS CHANGE ORDER:	$7,139.58	NET INCREASE OF CHANGE ORDER:	NONE
CONTRACT PRICE WITH ALL APPROVED CHANGE ORDERS:	$378,057.33	CONTRACT TIME WITH APPROVED CHANGE ORDERS	NONE

RECOMMENDED BY:

GREG F. JOHNSON, PE, PROJECT MANAGER

WSB & ASSOCIATES, INC.
ENGINEER

APPROVED BY:

CONTRACTOR SIGNATURE

MINNESOTA MECHANICAL SOLUTIONS
CONTRACTOR

APPROVED BY:

PUBLIC WORKS DIRECTOR

7/14/2021

DATE

Change Order # 2

Date: 10-2-2020

MN Mechanical Solutions Inc.

313 34th Ave South
Waite Park, MN. 56387
Phone (320)492-0198

Job Name: Lift Station #6
Job Site address: 3800 Lake Breeze Ave

Attn: Greg Johnson

Price Increase for the Extra Labor Material & Painting for RFI#1

Total $ 7,140.00

Greg Braegelmann
MN Mechanical Solutions Inc.
320-492-0198

MN Mechanical

COST PROPOSAL WORKSHEET

DATE: _____

COR NO: _____
P.R. NO: _____
R.F.I. NO: _____

Project Name

DESCRIPTION OF WORK: **ESTIMATED ADDITIONAL CALENDAR DAYS REQUIRED: 0 days**

DESCRIPTION	QUANTITY	UNIT	LABOR UNIT PRICE	LABOR	MAT'L UNIT PRICE	MATERIAL	SUB CONTRACTS
MN LABOR							
		Hr		$0.00			
Laborer	20	Hr	$ 91.50	$1,830.00			
Plumber	0	Hr	$ 103.50	$0.00			
Pipe Fitter	20	Hr	$ 105.00	$2,100.00			
Job Sup	0	HR	$ 115.00	$0.00			
Project Manager	0	Hr	$ 125.00	$0.00			
Overtime - Add per Hr	0	Hr	$ 45.75	$0.00			
Sunday & Holidays - Add per HR	0	Hr	$ 91.50	$0.00			
MN Material							
Labor and Material	1	ea				$0.00	
6" Weld Flanges and Pipe1008	1	ea			$1,008.00	$1,008.00	
Painting	1	ea			$1,075.00	$1,075.00	
Bolts & Gaskets	1	ea			$68.20	$68.20	
	1	ea				$0.00	
MN Equipment							
Mileage	240	Miles			$0.58	$139.20	
		wks			$ -	$0.00	
		hr			$0.00	$0.00	
		hr			$0.00	$0.00	
		ls			$0.00	$0.00	
SUBCONTRACTORS / SUPPLIERS					$0.00	$0.00	
		LS				$0.00	
SUBTOTAL MN LABOR, MATERIALS, SUBCONTRACTORS				$3,930.00		$2,290.40	$0.00
MAT. HANDLING LABOR: 4% OF MAT.				$0.00			
SMALL TOOLS MAT.: 6% OF LABOR				$235.80			
SUBTOTAL				$4,165.80		$2,290.40	$0.00
MN OVERHEAD/FEE				$416.58			$0.00
SUBTOTAL MN LABOR				$4,582.38			
SUBTOTAL MATERIAL				$2,290.40		$2,290.40	
SUBTOTAL SUBCONTRACT				$0.00			$0.00
SUBTOTAL				$6,872.78			
MATERIAL SALES TAX - 7.61%				$163.71			
INSURANCE - 0.015				$103.09			
BUILDERS RISK INSURANCE				None			
TOTAL THIS COST PROPOSAL				**$7,139.58**			

shorten existing piping
New 6" Dresser
2" saddle Air Release
New fabricated in place Steel pipe spool
New CK Valve
New Valve

Thank you for the inquiry and please keep us in mind for your future coating and lining needs. I will send a brief introduction to our company via separate e-mail for your file and review.

We will receive your new, bare steel pipe spools, blast the interior and exterior per SSPC SP10, line with 30 mils minimum of Tnemec Permashield 431, coat with 6 mils minimum of Tnemec N140, measure dry film in accordance with SSPC PA2 standards, protect flange faces during processing and leave bare, holiday test lining prior to shipment and load processed pipe using padded inbound dunnage and isolation rope as applicable. Bolt hole bores shall receive overspray only to allow for field assembly. All pricing is based on the receipt of new pipe free of internal bracing, mud, oil, grease or other surface contamination, and with smooth, continuous weld seams suitable for the processing quoted without remedial grinding or welding by Bennett-Rogers prior to blast. All pricing is firm for 30 days.

2 EA	6"X 36" FLG X FLG STEEL SPOOLS	$325.00 EA
1 EA	ESTIMATED FREIGHT	$425.00

Please let me know if additional information is needed at this time.

Thank you,

Dustin Bremness

PLANT AND FLANGED EQUIPMENT, LLC
Phone: (763) 762-4960
Cell: (651) 338-5759
Fax: (763) 792-3876
Email: db@plantandflanged.com

CITY OF BROOKLYN CENTER
6301 Shingle Creek Parkway
Brooklyn Center, Minnesota 55430

Project No. 2020-08

Payment Voucher No. 3 and Final

For Period Ending August 9, 2021

City of Brooklyn Center to:

Minnesota Mechanical Solutions
313 34th Avenue S
Waite Park, MN 56387
320-444-7940

Amount of Contract: $369,800.00
Change Order No. 1-2 $8,257.33
TOTAL (Adjusted Contract): $378,057.33

Date Contract Approved: June 22, 2020

Project Description: Lift Station No. 6 Improvements

Project Number	Account Number	Contract Amount Per Resolution No. 2020-054	Value of Work Certified To Date	Less Charges and Deducts	Less 0 Percent Retained	Less Previous Payments	Net Amount Due
2020-08	49251-6530-8202008	$369,200.00	$378,057.33		$0.00	$315,400.00	$62,657.33
	Change Orders 1-2	$8,257.33					
Total Project		$377,457.33	$378,057.33		$0.00	$315,400.00	$62,657.33

Payment 1	$78,850.00
Payment 2	$236,550.00
Payment 3	$62,657.33

Total Payments **$378,057.33**

This is to certify that work items shown on this statement of work certified herein have been actually furnished for the referenced project in accordance with plans & specifications approved and the total work is 100% complete.

Project Manager/Inspector
CITY OF BROOKLYN CENTER

Date:_____

Director of Public Works
CITY OF BROOKLYN CENTER

Date: 8/11/2021

CONTRACTOR CERTIFICATION
This is to certify that the quantities and values of work certified herein are fair and includes all work items completed to date.

Date: _____

CONTRACTOR

I hereby authorize payment of this voucher.

Date: _____

City Manager
CITY OF BROOKLYN CENTER

____ Hold check and call when ready. ___ Send check to address shown above.

August 10, 2021

Mr. Michael Weber
City of Brooklyn Center
6301 Shingle Creek Parkway
Brooklyn Center, MN 55430

Re: Application for Payment No. 3 (Final)
Lift Station No. 6 Rehabilitation
City Project No. 2020-08
WSB Project No. 015644-000

Dear Mr. Weber,

Please find attached Application for Payment No. 3 (Final) from MN Mechanical Solutions, Inc. for the construction of the above referenced project. We reviewed this application and find it acceptable for payment. Therefore, we recommend making a payment of $62,657.33 to MN Mechanical Solutions, Inc.

We have also enclosed the following required documents:

1. Satisfactory showing that the contractor has complied with the provisions of Minnesota Statutes 290.92 requiring withholding state income tax (IC134 forms);
2. Evidence in the form of an affidavit that all claims against the contractor by reasons of the contract have been fully paid or satisfactorily secured (lien waivers);
3. Consent of Surety to Final Payment certification from the contractor's surety;
4. Two-year maintenance bond;
5. Approved punch list; and
6. Certificate of Substantial Completion.

If you are in agreement, please sign the application and process it for payment.

Sincerely,

WSB

Greg Johnson, PE
Director of Water/Wastewater
gjohnson@wsbeng.com
(651) 286-8466

178 E 9TH STREET | SUITE 200 | SAINT PAUL, MN | 55101 | 651.286.8450 | WSBENG.COM

CITY OF BROOKLYN CENTER
6301 Shingle Creek Parkway
Brooklyn Center, MN 55430
Project 015644-000 - Lift Station No. 6 Rehabilitation
Pay Voucher No. 3 (Final)

Contractor: Minnesota Mechanical Solutions
313 34th Ave South
Waite Park, MN 56387

City Project No. 2020-08
For Period: 12/29/2020 - 08/09/2021

Contract Amounts	
Original Contract	$ 369,800.00
Contract Changes	$ 8,257.33
Revised Contract	$ 378,057.33
Work Certified to Date	
Base Bid Items	$ 369,800.00
Change Order	$ 8,257.33
Work Order	$ -
Material on Hand	$ -
Total	$ 378,057.33

Work Certified This Pay Voucher	Work Certified to Date	Less Amount Retained	Less Previous Payments	Amount Paid This Pay Voucher	Total Amount Paid to Date
$ 46,057.33	$ 378,057.33	$ 16,600.00	$ 315,400.00	$ 62,657.33	$ 378,057.33
	Percent retained	5%			
	Amount Paid This Pay Voucher		$ 62,657.33		

This is to certify that the items of work shown in this certificate of Pay Voucher have been actually furnished for the work comprising the above mentioned projects in accordance with the plans and specifications heretofore approved.

Approved By: WSB

Greg F. Johnson, PE, Project Manager

08/10/2021
Date

Approved By: Minnesota Mechanical Solutions

Contractor

8-10-2021
Date

Approved By: City of Brooklyn Center

City Representative

Date

Final Pay Application

To: Brooklyn Center Lift Station #6
From: MN Mechanical Solutions, 313 34th Ave S Waite Park MN 56387
Contract:
Project: Lift Station #6

Owners Contract No. _____ WSB Project # 015644-00
Date of this Invoice: August 9, 2021
Invoice Work Period: August 9, 2021

1) Original Contract Price:			$369,800.00
2) Net Change by Change Order/Written Amendments (-/+)			$8,257.33
3) Curent Contract Price (1+2):			
4) Total Completed and stored to date:			$378,057.33
5) Retainage (per Agreement):			
	5.00% of completed work	$16,600.00	
	0.00% of stored material:	$0.00	
	Total retainage:	$16,600.00	
6) Total Completed and stored to date less retainage (4-5)			$378,057.33
7) Less Previous Application for Payments:			$315,400.00
8) **DUE THIS APPLICATION**			$62,657.33

Accompaning Documentation:

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress payments received from OWNER on account of work done under the Contract referred to above have been applied on account to discharge CONTRACTOR'S legitimate obligations incurred in connection with Work covered by prior Applications for Payment numbered 1 through 1 inclusive; (2) title of all work, materials and equipment incorporated in said Work otherwise listed in or covered by this Application for Payment will pass to OWNER at time of payment free and clear of all Liens, security interest or encumbrance (expect such as are recovered by a Bond acceptable to OWNER indemnifying OWNER against any such Lien, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance by the Contract Documents and not defective.

Dated: August 9, 2021

MN Mechanical Solutions, Inc. (Contractor)
By: _____

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Owner: City of Brooklyn Center	Engineer: WSB
By: _____	By: _____
By: _____	
Date: _____	Date: 08/10/2021

MN Mechanical Solutions

Final Pay Application

Date of Application: **7/14/2021**

Work Complete Through: **7/14/2021**

Spec.	Description	Scheduled Value	Previous Application	This Application	Stored Material	Completed & Stored To Date	Pct. Compl.	Balance to Finish
	Mobilization & General Conditions	$12,500.00	$8,000.00	$ 4,500.00	$0.00	$12,500.00	100%	$0.00
	Bypassing	$34,000.00	$34,000.00	$0.00	$0.00	$34,000.00	100%	$0.00
	Misc Metals	$7,800.00	$7,800.00	$0.00	$0.00	$7,800.00	100%	$0.00
	DIP Piping	$49,800.00	$49,800.00	$0.00	$0.00	$49,800.00	100%	$0.00
	Concrete	$24,800.00	$0.00	$24,800.00	$0.00	$0.00	100%	$0.00
	Demo	$18,500.00	$18,500.00	$0.00	$0.00	$18,500.00	100%	$0.00
	Equipment	$52,000.00	$52,000.00	$0.00	$0.00	$52,000.00	100%	$0.00
	Electrical	$143,900.00	$143,900.00	$0.00	$0.00	$143,900.00	100%	$0.00
	Painter	$26,500.00	$18,000.00	$8,500.00	$0.00	$18,000.00	100%	$0.00
	Change Order #1	$1,117.75		$1,117.75		$1,117.75	100%	$0.00
	Change Order #2	$7,139.58		$7,139.58		$7,139.58	100%	$0.00
	Totals	**$378,057.33**	**$332,000.00**	**$46,057.33**	**$0.00**	**$378,057.33**	**100%**	**$0.00**

Original Contract		$369,800.00
Change Orders		$8,257.33
Revised Contract		$378,057.33
Total Completed and Stored to Date		$378,057.33
Retainage on Work Completed	16,600.00	
Retainage on Stored Materials	$0.00	
Total Retainage		$16,600.00
Total Completed & Stored to Date less Retainage		$315,400.00
Previous Payments		$315,400.00
Amount Due Including Retainage		$62,657.33

DEPARTMENT OF REVENUE

Your Contractor Affidavit request is Approved. A copy of this page MUST be provided to the contractor or government agency that hired you.

Submitted Date and Time:	14-Jul-2021 9:37:53 AM
Confirmation Number:	1-683-482-784
Name:	MN MECHANICAL SOLUTIONS INC
ID:	3940009
Affidavit Number:	**647630848**
Project Owner:	CITY OF BROOKLYN CENTER
Project Number:	2020-08
Project Begin Date:	7/14/2020
Project End Date:	7/14/2021
Project Location:	BROOKLYN CENTER MN
Project Amount:	$378,057.33
Subcontractors:	

Name	ID	Affidavit Number
TAYLOR ELECTRIC	7838870	306843648
HEINEMAN PAINTING	3760718	1547571200

Please print this page for your records using the print or save functionality built into your browser.

MN Mechanical Solutions Inc.

Form No. 120-M (1031)

Receipt and Waiver of Mechanic's Lien Rights

Date: 7-6-2021

The undersigned hereby acknowledges receipt of the sum of $ 16,650.00

Check only one

1) _____ as partial payment for labor, skill and material furnished.

2) _____ as Payment for all labor, skill and material furnished or to be furnished (except the sum of $_____ retainage or holdback)

3) ✔ as full and final payment for all labor, skill and material furnished or to be furnished to the following described real property: (legal description, street address, or project name)

PROJECT: Brooklyn Center Lift Station #6

LOCATION: 3800 Lake Breeze Ave Brooklyn Center MN

For value received hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill or material furnished to said real property (only for the amount paid if Box 1 is checked, and except for retainage shown if Box 2 is checked). The undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

Company: Heineman Painting

By: _____ Jay Heineman

Title: PRESIDENT

Address: 135-323rd LN NW

Cambridge MN 55008

NOTE: If this instrument is executed by a corporation, it must be signed by an officer, and if executed by a partnership, it must be signed by a partner.

MMS
MN Mechanical Solutions Inc.

Form No. 120-M (1031)

Receipt and Waiver of Mechanic's Lien Rights

Date: 7-6-2021

The undersigned hereby acknowledges receipt of the sum of $ 117,683.23

Check only one

1) _____ **as partial payment for labor, skill and material furnished.**

2) ✔ **as Payment for all labor, skill and material furnished or to be furnished (except the sum of $** 4,887.32 **retainage or holdback)**

3) _____ **as full and final payment for all labor, skill and material furnished or to be furnished to the following described real property: (legal description, street address, or project name)**

PROJECT: Brooklyn Center Lift Station #6

LOCATION: 3800 Lake Breeze Ave Brooklyn Center MN

For value received hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill or material furnished to said real property (only for the amount paid if Box 1 is checked, and except for retainage shown if Box 2 is checked). The undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

Company: Taylor Electric Inc.
By: Paul A. Taylor
Title: Owner
Address: 19717 207th Street
Big Lake MN 55309

NOTE: If this instrument is executed by a corporation, it must be signed by an officer, and if executed by a partnership, it must be signed by a partner.

Consent of Surety to Final Payment

AIA DOCUMENT G707

Bond Number: **107141096**

OWNER	☒
ARCHITECT	☐
CONTRACTOR	☐
SURETY	☐
OTHER	☐

TO OWNER:
(Name and address)
City of Brooklyn Center
6301 Shingle Creek Pkwy
Brooklyn Center, MN 55430

ARCHITECT'S PROJECT NO.:

CONTRACT FOR:

PROJECT:
(Name and address)
Lift Station No. 6 Rehabilitation
City Project Number 2020-08
WSB 015644-000
Brooklyn Center, MN

CONTRACT DATED: **June 22, 2020**

In accordance with the provisions of the Contract between the Owner and the Contractor as included above, the

Travelers Casualty and Surety Company of America, One Tower Square, Hartford, CT 06183
(Insert name and address of Surety)

SURETY, on bond of **MN Mechanical Solutions, Inc., 313 34th Avenue South, Waite Park, MN 56387**
(Insert name and address of Contractor)

, CONTRACTOR,
hereby approves of the final payment to the Contractor, and agrees that final payment to the Contractor shall not relieve the

Surety of any of its obligations to **City of Brooklyn Center**
(Insert name and address of Owner)

6301 Shingle Creek Pkwy Brooklyn Center, MN 55430, OWNER,
as set forth in the said Surety's bond.

IN WITNESS WHEREOF, the Surety has hereunto set its hand on this date: **July 14, 2021**
(Insert in writing the month followed by the numeric date and year.)

Attest:
(Seal):

Travelers Casualty and Surety Company of America
(Surety)

(Signature of authorized representative)

Kathryn Brophy, Attorney-In-Fact
(Printed name and title

Printed in cooperation with the American Institute of Architects (AIA) by the CNA Insurance Companies.
The language in this document conforms exactly to the language used in AIA Document G707 - Consent of Surety Company to Final Payment - 1994 Edition.

TRAVELERS

Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **KATHYRN A BROPHY** of **BLOOMINGTON**, **Minnesota**, their true and lawful Attorney-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **17th** day of **January**, **2019.**

State of Connecticut

City of Hartford ss.

By: _____
Robert L. Raney, Senior Vice President

On this the **17th** day of **January**, **2019**, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, **2021**

_____
Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **14th** day of **July**, **2021**.

_____
Kevin E. Hughes, Assistant Secretary

To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney-in-Fact and the details of the bond to which this Power of Attorney is attached.

MAINTENANCE BOND

TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA
Hartford, Connecticut 06183

Bond No.: 107141096M

KNOWN ALL BY THESE PRESENTS: That we MN Mechanical Solutions, Inc. as Principal, and Travelers Casualty and Surety Company of America, a corporation organized and existing under the Laws of the State of Connecticut, Surety are held and firmly bound unto City of Brooklyn Center as Obligee, in the total sum of Three hundred seventy-eight thousand and fifty-seven dollars & 33/100 U.S. Dollars ($$378,057.33) for the payment whereof said Principal and Surety bind themselves, jointly and severally, as provided herein.

WHEREAS, the Principal entered into a contract with the Obligee dated January 1, 2021 for Lift Station No. 6 Rehabilitation, City Project Number 2020-08 ("Work").

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, that if the Principal shall maintain and remedy said Work free from defects in materials and workmanship for a period of two year(s) following substantial completion of the Work (the "Maintenance Period"), then this obligation shall be void; otherwise it shall remain in full force and effect.

PROVIDED, HOWEVER, that any suit under this bond shall be commenced no later than one (1) year from the expiration date of the Maintenance Period; provided, however, that if this limitation is prohibited by any law controlling the construction hereof, such limitation shall be deemed to be amended so as to be equal to the minimum period of limitation permitted by such law, and said period of limitation shall be deemed to have accrued and shall commence to run on the expiration date of the Maintenance Period.

Signed this 15th day of July, 2021.

MN Mechanical Solutions, Inc.
(Principal)

By: _____
Greg Braegelmann, President

Travelers Casualty and Surety Company of America

By: _____
Kathryn Brophy, Attorney-in-Fact

TRAVELERS

Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **KATHYRN A BROPHY** of **BLOOMINGTON**, **Minnesota**, their true and lawful Attorney-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **17th** day of **January**, **2019.**

State of Connecticut

City of Hartford ss.

By: _____
Robert L. Raney, Senior Vice President

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IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, **2021**

_____
Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **15th** day of **July**, **2021**.

_____
Kevin E. Hughes, Assistant Secretary

To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney-in-Fact and the details of the bond to which this Power of Attorney is attached.

178 East 9th Street, Suite 200
St. Paul, MN 55101
Phone: 651.286.8450

Punch List

Issued Date	June 28, 2021	**WSB Field Representative**	Ursinio Puga
Project Description	Lift Station No. 6 Rehabilitation	**WSB Project Manager**	Greg Johnson
WSB Proj. No.	015644-000	**Contractor**	MN Mechanical Solutions
City Proj. No.	2020-08	**Contractor Project Manager**	Greg Braegelmann
S.P. / S.A.P.	N/A		

Punch List Type

Preliminary	
Partial	
Final	X

Item No.	Description	Date Accepted
1	Submit as-built mark-ups	7/26/2021
2	Submit lien waivers	7/26/2021
3	Submit Contractor Affidavit IC-134	7/26/2021
4	Submit of Consent of Surety	7/26/2021
5	Submit Operation and Maintenance manuals	6/3/2021
6	Submit Two Year Maintenance Bond dated to begin on the achieved substantial completion date of January 1, 2021	7/26/2021
7	Complete Certificate of Substantial Completion	7/14/2021
8	Complete turf restoration per plans (Note 8/Sheet C.01) around slab with seed and blanket	8/9/2021
9	Remove erosion control devices upon finishing turf restoration	8/9/2021
10	Install pressure gauges in the valve vault	8/9/2021
11	Cover and fill-in lifting hooks in the wet well cover slab with non-shrink grout	8/9/2021
12		
13		
14		
15		
16		
17		
18		
19		
20		

CERTIFICATE OF SUBSTANTIAL COMPLETION

DATE OF ISSUANCE: July 13, 2021

OWNER	City of Brooklyn Center, Minnesota
ADDRESS	6301 Shingle Creek Parkway, Brooklyn Center, Minnesota 55430
CONTRACTOR	Minnesota Mechanical Solutions, Inc.
PROJECT NAME	Lift Station No. 6 Rehabilitation
OWNER'S CONTRACT NO.	2020-08
WSB PROJECT NO.	015644-000

This Certificate of Substantial Completion applies to all Work under the Contract Documents.

To: City of Brooklyn Center, Minnesota
OWNER

And To: Minnesota Mechanical Solutions, Inc.
CONTRACTOR

The Work to which this Certificate applies has been inspected by authorized representatives of OWNER, CONTRACTOR, and ENGINEER, and that Work is hereby declared to be substantially complete in accordance with the Contract Documents on:

January 1, 2021

DATE OF SUBSTANTIAL COMPLETION

A tentative list of items to be completed or corrected is attached hereto. This list may not be all-inclusive, and the failure to include an item in it does not alter the responsibility of CONTRACTOR to complete all Work in accordance with the Contract Documents. The items in the tentative list shall be completed or corrected by CONTRACTOR.

The responsibilities between the OWNER and CONTRACTOR for security, operation, safety, maintenance, utilities, insurance and warranties and guarantees shall be as follows:

OWNER	Security, operation, safety, maintenance, utilities, and insurance
CONTRACTOR	Warranties and guarantees

The following documents are attached to and made part of this Certificate:

Punch List dated – punch items have not been completed by contractor.

For items to be attached see definition of Substantial Completion as supplemented and other specifically noted conditions precedent to achieving Substantial Completion as required by Contract Documents.

This Certificate does not constitute an acceptance of Work not in accordance with the Contract Documents nor is it a release of CONTRACTOR's obligation to complete the Work in accordance with the Contract Documents.

Executed by ENGINEER on July 13, 2021
Date

WSB & ASSOCIATES, INC.
ENGINEER

BY: _____
(Authorized Signature)

CONTRACTOR accepts this Certificate of Substantial Completion on 7-14-21
Date

MINNESOTA MECHANICAL SOLUTIONS, INC.
CONTRACTOR

BY: _____
(Authorized Signature)

OWNER accepts this Certificate of Substantial Completion on 7/14/2021
Date

CITY OF BROOKLYN CENTER.
OWNER

BY: _____
(Authorized Signature)

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Andy Splinter, Interim Finance Director

SUBJECT: Resolution Calling for a Public Hearing on Proposed Special Assessments for Delinquent Public Utility Accounts

Requested Council Action:

- Motion to approve a resolution calling a public hearing for Monday, September 27, 2021 on proposed special assessments for delinquent public utility service accounts.

Background:

One of the City's methods for collecting unpaid utilities is to assess them to the property served by the utility. Under Minnesota Statutes (M.S. 444.075, Subd. 3f) municipalities are allowed to certify unpaid utilities to the property taxes for the parcel served by the utility. City Code Section 4-105 confirms the City's expectation that this method of collection will be used for delinquent, unpaid utility charges.

For the Fall Assessment of 2021, accounts included in the preliminary assessment roll attached to this memorandum include those delinquent and unpaid as of June 30, 2021. This list is sorted and presented by the address number of the customer. This year there are 705 accounts totaling $507,064.95 in unpaid utility charges and penalties. This compares with 640 accounts totaling $470,640.50, at this point of the year, in 2020.

With the adoption of this resolution, a letter will be sent to each of these accounts informing them of the amount due on their account, the potential assessment of the amount to their property taxes, and informing them of the Public Hearing location, date and time. Following the Public Hearing on September 27, 2021 the Council will be asked to consider a resolution certifying overdue, unpaid accounts for assessment against 2022 property taxes

Budget Issues:

Inclusive Community Engagement:

Antiracist/Equity Policy Effect:

Strategic Priorities and Values:

Safe, Secure, Stable Community

ATTACHMENTS:

Description	Upload Date	Type
Resolution calling public hearing	8/10/2021	Cover Memo
Delinquent listing 8-5	8/10/2021	Cover Memo

Member introduced the following resolution and moved its adoption:

RESOLUTION NO. _____

RESOLUTION CALLING FOR A PUBLIC HEARING ON PROPOSED SPECIAL ASSESSMENTS FOR DELINQUENT PUBLIC UTILITY SERVICE ACCOUNTS

BE IT RESOLVED by the City Council of the City of Brooklyn Center that:

1. A hearing shall be held on the 27th day of September 2021, in City Hall at 7:00 PM or as soon thereafter as the matter may be heard, to pass upon the proposed assessments for Delinquent Public Utility Service Accounts.

2. The City Clerk, with the assistance of the Interim Finance Director, shall forthwith prepare assessment rolls for the above charges and shall keep them on file and open to inspection by any interested persons.

3. The City Clerk is directed to cause a notice of the Public Hearing on the proposed assessment to be published once in the official newspaper at least two weeks prior to the hearing.

4. The City Clerk shall cause mailed notice to be given to the owner of each parcel described in such assessment rolls not less than two weeks prior to the hearing.

_____ _____

Date Mayor

ATTEST: _____
City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member

and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:
whereupon said resolution was declared duly passed and adopted.

Certification Balance does not equal 0.00

Customer #	Account #	Name	Service Address
00047738	0084330007	RESIDENT	5447 EMERSON AVE N
00047679	0025420005	RESIDENT	6136 LEE AVE N
00048080	0001560000	RESIDENT	6800 QUAIL AVE N
00046043	0079940000	5544 DUPONT LAND TRUST	5544 DUPONT AVE N
00047962	0014480006	7038 PROPERTIES LLC	7038 BROOKLYN BLVD
00042089	0006370504	YASMIN ABDUSHUKUR	7248 UNITY AVE N
00018666	0015890005	PHILLIP ACOSTA	7201 INDIANA AVE N
00039508	0007440009	SANDRA ADAME CAMACHO ET AL	6806 FRANCE AVE N
00033450	0013230003	OMAR ADAMS	7018 IRVING AVE N
00016188	0021230102	RICHARD R ADAMS	7205 FREMONT AVE N
00045226	0004920003	EVYLIN W ADESINA	7042 QUAIL AVE N
00036894	0021620005	AGHARESE AGHAYEDO	7031 EMERSON AVE N
00043922	0074530004	JOSE DOMINGO FRAGOSO AGUILAR	5527 HUMBOLDT AVE N
00039895	0089830006	ANGEL GABRIEL AGUILAR GUERRERO	5901 DUPONT AVE N
00040957	0066130003	VICTORIA AJUNWA	3931 51ST AVE N
00044177	0017990007	RONDA AL-HAKIM	6107 QUAIL AVE N
00045014	0060860100	OLUWAKEMI ALALE	4040 LAKESIDE AVE
00047121	0020670000	HAYDER ALBATUSHI	4918 63RD AVE N
00046258	0035930006	HAYDER ALBATUSHI	6200 BROOKLYN BLVD
00045348	0006376303	LAILA ALI	5410 PONDS DR
00041449	0024010005	JOSE ALVARADO	6224 MAJOR AVE N
00044003	0006375107	SHAWN'DREYA AMERSON	5310 PONDS DR
00047414	0099996039	AMPM CORNER MARKET INC	6501 HUMBOLDT AVE N
00031342	0075170008	BERNADETTE ANDERSON	5603 JAMES AVE N
00025776	0073830009	DENNIS ANDERSON	5412 JAMES AVE N
00045247	0046750005	DENZEL ANDERSON	5319 NORTHPORT DR
00017052	0000200004	DIANNA ANDERSON	6819 TOLEDO AVE N
00034554	0027150006	EVAN ANDERSON	3906 JANET LA
00020296	0022080000	GARY R ANDERSON	5213 ELEANOR LA
00041928	0011870008	JAMES ANDERSON	6912 MORGAN AVE N
00046829	0083890001	RON ANDERSON	5444 DUPONT AVE N
00044863	0035240000	ORETHA ANDREWS	6264 BROOKLYN DR
00041894	0036990009	DENY ARAGON	3107 63RD AVE N
00044731	0000690006	RUFO ARDID-MARTINEZ	6730 TOLEDO AVE N
00023593	0039960009	PAMELA ARNESON	5901 ZENITH AVE N
00032381	0029840000	EDWARD ATKINSON	4400 66TH AVE N
00040569	0088200003	EDWARD AUSTIN	5700 GIRARD AVE N
00040048	0026150007	AZINGO LLC	4309 63RD AVE N
00045870	0089790002	WILLIAM BACKEN	5935 DUPONT AVE N
00037555	0059160007	AFOLAKE BADEWA	6835 COLFAX AVE N

00045947	0075770005	AMY BAILEY	5533 LOGAN AVE N
00029100	0006378606	VICTORIA BAILEY	7268 UNITY AVE N
00038196	0021250000	TROY BAKER	6333 REGENT AVE N
00040796	0006382004	JAMEY BAKKEN	6901 UNITY AVE N
00044353	0085380001	JULIA BALLARD	5440 HUMBOLDT AVE N
00045924	0047240006	STACEY BANKS	5649 NORTHPORT DR
00048203	0064510008	ZACHARY BARR	5013 DREW AVE N
00040812	0081080001	MARIO BARRETO	5624 CAMDEN AVE N
00046296	0029850009	MARISSA BARTHALOW	4406 66TH AVE N
00028902	0013390005	ERIC BAUMGART	1612 71ST AVE N
00020145	0020560003	LORETTA BAY	6401 PERRY AVE N
00043920	0006382608	CHRISTINE BEALIEU	7020 UNITY AVE N
00038128	0006377202	NICOLE BEARD	5430 PONDS DR
00047177	0008540008	BENDERSON DEVELOPMENT COMPANY	5930 EARLE BROWN DR
00039028	0022450204	KAMA BENNAH	1030 73RD AVE N
00046849	0055050004	DAVID BERG	6842 WEST RIVER RD
00047635	0082860104	PHILIP BERGLIN	601 BELLVUE LA
00032045	0025840004	FRANCISCO J BERNAL	4401 63RD AVE N
00035955	0013480007	AMY BERTRAM	7225 HALIFAX AVE N
00044328	0022340008	RAPHAEL BIDAHOR	6424 PERRY AVE N
00031715	0023750007	JASON BLANSKI	6241 MAJOR AVE N
00100065	0060181901	VALERIE BLOUNT MCKISSACK	1316 68TH LN N
00033230	0022690006	SYLVESTER BOBRAY	6443 NOBLE AVE N
00043717	0023330008	ER-LEE BOLDEN	4700 63RD AVE N
00036861	0039130009	EVERRENE BONNICK	5949 WASHBURN AVE N
00035004	0015410002	VERNOISE BOOKER	7201 KYLE AVE N
00032104	0084440004	AMY BORGSTROM	5339 EMERSON AVE N
00041335	0006381105	WELLS BOVARD	6937 UNITY AVE N
00029738	0005700008	MICHAEL BRADFORD	7001 QUAIL AVE N
00041375	0018180004	JACQUELINE BRAESCH	6200 QUAIL AVE N
00044952	0075080009	NATALIE BRANCH	5500 JAMES AVE N
00043651	0010270002	DUSTIN BROOKS	7219 OLIVER AVE N
00032865	0025480009	CHRISTINE BROWN	6224 LEE AVE N
00045922	0006387805	DEANE BROWN	7133 UNITY AVE N
00024538	0037370003	GEORGE BROWN	2907 63RD AVE N
00030712	0044500006	SHAWN M BROWN	5737 DREW AVE N
00044770	0017890009	SIR-LAYRON BROWN	6218 REGENT AVE N
00044917	0075730009	TEMERA BROWN	5501 LOGAN AVE N
00015699	0010640006	DOUGLAS BRUESHABER	6925 NEWTON AVE N
00029407	0045140000	DAVE BRUNS	5600 HALIFAX AVE N
00042358	0022200005	JACOB BRYANT	7007 DUPONT AVE N
00046483	0069270004	PRECIOUS BUFFORD	3201 49TH AVE N
00016034	0014190107	TODD BULLOCK	7243 KNOX AVE N
00100210	0080500009	JOHN BUNCH	5630 BRYANT AVE N
00046999	0023490001	JHERMAYNE BUNDY	873 70TH AVE N
00044232	0080400002	MEHNEA BURGESS	5603 BRYANT AVE N
00038503	0072510008	JACKIE ORMIDES BURNS	5318 NEWTON AVE N

00030575	0070840001	DONN BURSETH	5324 LILAC DR N
00027524	0043050003	SUZANNE BUSS	6001 HALIFAX PL
00033820	0077700000	APRIL BUTERBAUGH	5533 GIRARD AVE N
00047873	0084910006	LATRESE BYRD	5312 GIRARD AVE N
00047785	0089240008	C4D HOMES LLC	5707 EMERSON AVE N
00033994	0075840006	FRANCISCO CAJINA	5633 LOGAN AVE N
00046942	0084110003	CAUE CAMPANHA	5301 DUPONT AVE N
00043376	0014980005	JAMES CAMPBELL	4413 71ST AVE N
00040109	0018820005	KARI CAMPBELL	6505 UNITY AVE N
00044667	0021930008	CASSANDRA CARLSON	7048 EMERSON AVE N
00045679	0083860004	JASON CARLSON	5408 DUPONT AVE N
00022719	0084140000	MARY CARLSTROM	5324 EMERSON AVE N
00040953	0099750004	LUCAS CARPENTER	6337 DUPONT AVE N
00045112	0099440002	JOANNA CARPIO	6443 EMERSON AVE N
00019091	0089030003	KEITH CARRICO	6001 EMERSON AVE N
00031919	0020090001	JERALDINE K CARROLL	5113 WINCHESTER LA
00028884	0091040008	PATRICK CARROLL	6018 COLFAX AVE N
00045303	0001900008	CCF2, LLC	6736 PERRY AVE N
00047491	0069280003	CCF3 LLC	3141 49TH AVE N
00039930	0006384208	CEL MONTON	5325 70TH CIR
00039763	0079170004	CEL MONTON LLC	5640 FREMONT AVE N
00046025	0006401101	MORGATHA CEPHAS	7229 UNITY AVE N
00023110	0034340009	DALE CERNOHLAVEK	2700 OHENRY RD
00045354	0087240000	ADRIANA E CERON-SANCHEZ	5806 IRVING AVE N
00044363	0084340006	VISHAL CHAINSUKH	5435 EMERSON AVE N
00043870	0011610001	CHONG MOUA CHANG	3518 72ND AVE N
00044190	0080700005	GER CHANG	5531 CAMDEN AVE N
00047923	0016270207	JENNIFER CHAREUNRATH	6813 YORK PL
00044366	0072580001	COLETTE CHARLTON	5341 MORGAN AVE N
00035761	0089170007	CHEETARAH	5807 EMERSON AVE N
00042111	0006380305	XINGFU CHEN	6908 UNITY AVE N
00041549	0083910007	CHRIST COVENANT CHAPEL	5452 DUPONT AVE N
00020598	0026630008	ROLAND CHRISTENSEN	6101 JUNE AVE N
00045125	0026190003	RICHARD CHRISTOPHERSON	6318 KYLE AVE N
00044169	0080490003	CHRISTOPHER THOMAS CHUBB	5638 BRYANT AVE N
00047933	0041210005	CITY OF BROOKLYN CENTER	6000 EWING AVE N
00043736	0045340006	WILLIAM CLABOTS	3906 ECKBERG DR
00046530	0023470003	ELIZABETH CLARKE	857 70TH AVE N
00047244	0006377905	DARRICK COATS	5444 PONDS DR
00038472	0088410008	GREGORY COLEMAN	1400 57TH AVE N
00047051	0019370000	JOHNNY COLEMAN	5125 HOWE LA
00041485	0029700006	LINDSEY COLEMAN	4207 66TH AVE N
00021817	0073090000	JAMES M COLLINS	5424 LOGAN AVE N
00042289	0084950002	JULIO COLORADO	5336 GIRARD AVE N
00043017	0033120006	AIMEE COMBS	3100 64TH AVE N
00033157	0033650002	ALBERT D COOKE	3313 POE RD
00045461	0068340006	SERGIO CORTES	5012 LILAC DR N

00046292	0065510007	COSCO PROPERTY 5 LLC	5250 GREAT VIEW AVE
00039172	0072340000	LARRY COX	5307 NEWTON AVE N
00042514	0026180004	SAMUELA COX	6312 KYLE AVE N
00028449	0019280001	DARWIN L CRIMMINS	4913 HOWE LA
00043814	0091270001	FRANCIS CROWLEY	6225 BRYANT AVE N
00040933	0022130003	MARIA CRUZ MARTINEZ	5206 63RD AVE N
00032096	0091100000	JOHN CUMMINGS	6106 COLFAX AVE N
00043287	0032190000	EILEEN CURTIS	3101 66TH AVE N
00044824	0067130002	MARY CURTIS	3853 OAK ST
00037927	0027600000	LUAH DAHN	4001 JOYCE LA
00031090	0016320507	DANMARK PROPERTIES LLC	2820 67TH LN N
00039132	0089490009	JUSTIN DARGIS	6006 EMERSON AVE N
00046001	0023280006	JOSEPH DAVIES	7200 DUPONT AVE N
00042985	0043590008	CHARLES DAVIS	5818 JUNE AVE N
00042647	0099710008	DANA DAVIS	6413 DUPONT AVE N
00041752	0016090001	DOMINIQUE DAVIS	4212 WOODBINE LA
00043741	0006393100	FELICIA DAVIS	5420 71ST CIR
00040731	0013300004	LATRICE DAVIS	7025 HUMBOLDT AVE N
00039435	0090760002	TROY DAVIS	5817 COLFAX AVE N
00042329	0030690006	ADEDAYO DAWODU	3601 66TH AVE N
00043880	0006395907	SLEDGE DEFFOE	5341 72ND CIR
00042341	0029300005	SCOTT DEHNE	6530 INDIANA AVE N
00027891	0099580005	LEROY DENIO	6336 EMERSON AVE N
00045198	0018190003	JAFREEYA DESROSIERS	6124 QUAIL AVE N
00046482	0029320003	CRISTINA DIAZ	4206 WINCHESTER LA
00047401	0017720008	CLAUDIA DIGGS	6124 SCOTT AVE N
00046004	0046650007	CANDICE KRISTIAN DIOR MOBLEY MEANCHOP	3600 53RD AVE N
00048267	0004600050	DIVINE JOY HOMES LLC	7240 BROOKLYN BLVD
00042536	0004000004	ROBERT DIXON JR	6918 MAJOR AVE N
00046174	0058240008	VERA DIXON	6620 BRYANT AVE N
00046361	0004560007	VERA DIXON	7037 PERRY AVE N
00046923	0006395006	ADRIAN DOLENTZ	5435 72ND CIR
00044046	0006376709	FATAMATA DOLLEY	5418 PONDS DR
00032682	0098900006	TODD DOONAN	6430 HUMBOLDT AVE N
00041972	0079210008	STEPHEN DOSSETT	5620 FREMONT AVE N
00038835	0071200007	BEN DOSSMAN	5307 PENN AVE N
00046897	0090670003	NICK J DOUCETTE	5919 COLFAX AVE N
00044397	0039430003	MATILDA DOUGLAS	6013 XERXES AVE N
00034564	0020240003	ELIZABETH DREITZLER	7000 HUMBOLDT AVE N
00038031	0010390001	KARI DRISTE	7007 EWING AVE N
00042459	0083150000	ALDORA DUFFAUT	5453 BRYANT AVE N
00038882	0060860001	DANIEL DUFOUR	4100 LAKESIDE AVE
00045138	0076830006	SANDRA DURAN	2106 ERICON DR
00047920	0022980002	BALLAH Z DWAPU	806 72ND AVE N
00047543	0006373607	MARIAH EATON	5321 PONDS DR
00017103	0000790004	KAREN EDEBURN	6801 SCOTT AVE N
00017122	0000980001	LEROY EDEBURN	6724 SCOTT AVE N

00015743	0011070005	MARK EDSON	7118 NEWTON AVE N
00018216	0011080007	ERICK EDSTROM	3616 VIOLET AVE
00035477	0056710200	JAMIE EDWARDS	6620 CAMDEN DR
00026133	0001710001	TERRY EGAN	6739 PERRY AVE N
00047810	0035510006	EMPIRE CARE SYSTEMS, INC.	3121 LAWRENCE RD
00047552	0035550002	EMPIRE CARE SYSTEMS, LLC	3301 LAWRENCE RD
00047256	0012360009	EVA ENCINAS	7100 LOGAN AVE N
00038268	0039460109	DONALD R ERICKSON	6018 YORK AVE N
00042576	0026610000	AMBER ERVING	6113 JUNE AVE N
00045676	0090600000	ALEXIS ESQUIVEL	6013 COLFAX AVE N
00043977	0080360008	MARIE EZIKE	5523 BRYANT AVE N
00047646	0006402604	BREANNA FAIRBANKS	7261 UNITY AVE N
00023997	0044260007	ROBERT FERN	5727 BROOKLYN BLVD
00016231	0021650002	DAVID FIEDLER	7049 EMERSON AVE N
00047271	0074340008	JAMES FLEMING	5309 HUMBOLDT AVE N
00034808	0009410000	TANYA FLEMING	6807 ABBOTT AVE N
00046433	0022060002	IAN ROBERT FLEMMING	5307 ELEANOR LA
00047866	0006320004	FLIP FUNDING LLC	6931 TOLEDO AVE N
00046576	0048160005	MUSTAPHA FOFANAH	4007 58TH AVE N
00043869	0086810001	SANDRA FORBERG	5727 JAMES AVE N
00100123	0000903006	JOSHUA FORD	615 66TH AVE N 3
00038996	0089950002	THURMAN V FOSTER	5715 DUPONT AVE N
00043619	0011280000	ALISHA FRANCZAK	6913 MORGAN AVE N
00041116	0088420007	JAMES FUHRMANN	1208 57TH AVE N
00028287	0094300003	DWANA FULLER	5705 CAMDEN AVE N
00022379	0090940000	LEONARD GAGNON	5914 COLFAX AVE N
00018478	0013790009	SHIRLEY GAGNON	4407 71ST AVE N
00045729	0037470001	PRESTLY GALIAH	2712 NASH RD
00047057	0064560003	NATHAN GANGL	5012 EWING AVE N
00041954	0008950006	LAMON GARCIA	3301 68TH AVE N
00045592	0013470008	CHAR GARDNER	4101 WOODBINE LA
00040055	0064630004	THERESA GASMAN	5116 EWING AVE N
00047517	0021570002	MOSES GIBSON	7001 EMERSON AVE N
00036592	0074740009	MARTIN GIL-SANDOVAL	5530 IRVING AVE N
00023996	0049250300	JOANN GILBAUGH	5833 SHORES DR
00045397	0067150000	JOHNNY GILBERT	3847 OAK ST
00034291	0010180006	RACHEL GILBERT	7042 FRANCE AVE N
00022011	0075060001	JEANNIE GILDEMEISTER	5520 JAMES AVE N
00032799	0001360005	DARIUS GILES	6707 QUAIL AVE N
00044929	0031030004	JEREMY GILLESPIE	3409 66TH AVE N
00022332	0079540008	LECESTER GLOVER	5642 EMERSON AVE N
00034053	0024260006	ROMEO GONO	6207 LEE AVE N
00046801	0084500005	JOBITA GONZAGA FLORES	5305 EMERSON AVE N
00034226	0009420009	JULIO GONZALEZ	6813 ABBOTT AVE N
00045820	0041520007	VICTOR GONZALEZ	6007 PEARSON DR
00044849	0006401309	ERICA GOWEH	7233 UNITY AVE N
00018164	0010560009	TIMOTHY J GRAHAM	7037 DREW AVE N

00047006	0084710000	GREENLEAF PROPERTIES LLC	5452 FREMONT AVE N
00042656	0072490003	PAUL GROSAM	5330 NEWTON AVE N
00043039	0099140008	GENET GSHAW	6418 GIRARD AVE N
00030849	0092650003	NATASHA L GUNDERSEN	713 58TH AVE N
00047469	0077790001	JULIAN GUO	5637 GIRARD AVE N
00047470	0077790100	JULIAN GUO	5639 GIRARD AVE N
00016892	0060172306	KEVIN P GUSTAFSON	6839 FREMONT PL N
00018983	0087900009	EMIL GUZIK	6106 GIRARD AVE N
00044804	0079470008	JAMES V HAMANN	5637 EMERSON AVE N
00035579	0028750002	KARLI HAMMES	4212 65TH AVE N
00041060	0075610003	CHRISTOPHER HAMMOND	5626 LOGAN AVE N
00032259	0060170409	MARIE HAMMONDS	1315 67TH LN N
00040859	0045450003	KA ZOUA HANG	3825 ECKBERG DR
00045390	0077190004	SEE HANG	2313 BROOKVIEW DR
00041272	0007690009	ELLEN HANSEN	6724 EWING AVE N
00036424	0022560002	MITCHELL HANSON	7301 ALDRICH AVE N
00046429	0064440008	DARNELL HARRIS	5111 DREW AVE N
00047483	0006377509	ORLANDO HARVEY	5436 PONDS DR
00035623	0034690007	MOHAMED D HASSAN	6407 BROOKLYN DR
00044768	0020470005	HUDA HASSEN	4913 WINCHESTER LA
00041813	0067200003	TODD HAVISTO	3815 OAK ST
00043284	0013210104	RICKIE HAYES	1511 71ST AVE N
00042761	0012460000	APRIL HECKARD	6907 FRANCE AVE N
00036239	0084480000	NICOLE HEIKKE	5309 EMERSON AVE N
00041664	0060820003	ADOLPHUS HELB	6616 IRVING PL N
00045587	0029600008	EDWARD HELD	4413 66TH AVE N
00045747	0037060000	VICTORIA HENDERSON	3301 63RD AVE N
00033993	0074080000	CHRISTINE HENSLEY	5413 IRVING AVE N
00046716	0073500008	PANG HER	5350 KNOX AVE N
00040104	0084690004	HERMAN CAPITAL CORP	5420 FREMONT AVE N
00043721	0017380001	HERMAN CAPITAL PARTNERS II LLC	5207 BOULDER LA
00044919	0019950009	JUAN HERRERA MONTES	5206 WINCHESTER LA
00040290	0043470003	COREY HESS	6000 JUNE AVE N
00042722	0001320009	MICHAEL HIETALA	6712 REGENT AVE N
00029103	0011340002	STEPHANIE HIGH	7001 MORGAN AVE N
00037931	0006402406	MARYANN HILL	7257 UNITY AVE N
00033341	0032920000	WILLIAM HILL	3207 65TH AVE N
00020339	0022500007	WILLIAM A HILL	6313 ORCHARD AVE N
00038138	0037160008	MYRNA HJELLMING	6206 CHOWEN AVE N
00042584	0037390001	ROSA HOANG	2819 63RD AVE N
00043427	0010220304	THIEN-THANH HOANG	2200 73RD AVE N
00019523	0093870006	KAREN HOLTER	6127 LYNDALE AVE N
00037379	0073060003	SCOTT HOLTHUS	1821 55TH AVE N
00046828	0069050000	HOMES BY WITT DBA C4D CREW	4937 BEARD AVE N
00040798	0009040005	MENIKA HORTON	3007 68TH AVE N
00018135	0010280004	CYNTHIA HOSKINS	7119 EWING AVE N
00022508	0081130004	SHIRLEY HOSKINS	5560 CAMDEN AVE N

00031396	0007100009	LEROY HOUSTON	6714 GRIMES AVE N
00020383	0022950004	JON L HUDLOW	6431 MAJOR AVE N
00044644	0064720003	SHARONDA HUDSON	5206 EWING AVE N
00024254	0046840004	SCOTT C HUGHES	5348 NORTHPORT DR
00044485	0089860003	WALTER HUMPHREY	5825 DUPONT AVE N
00043261	0006375503	LAUREN HURLEY-MILLER	5318 PONDS DR
00042382	0035640001	PAMELA IDE	3312 LAWRENCE RD
00044744	0083280005	DARIEN INMAN	5321 BRYANT AVE N
00047818	0022250009	CHELSEA IVERSON	6318 PERRY AVE N
00045954	0000900002	JACINTA LLC	615 66TH AVE N
00045728	0029350000	JAMES JACKSON JR	4224 WINCHESTER LA
00038150	0092940008	NEIL JACOBSON	6024 ALDRICH AVE N
00034166	0011780009	JOYCE A JALLAH	7018 MORGAN AVE N
00032986	0039020002	LERNELL D JAMES	5836 WASHBURN AVE N
00044365	0073170000	WOLLOR JAPPAH	5338 LOGAN AVE N
00039898	0073750009	LAMIN JARJU	5431 JAMES AVE N
00031809	0022790005	DORIS JEFFERSON	7243 BRYANT AVE N
00043578	0028780009	ANDREA JOHNSON	4306 65TH AVE N
00043245	0011610008	ANDREW JOHNSON	7224 MORGAN AVE N
00044884	0022640001	CHRISTIE JOHNSON	6418 ORCHARD AVE N
00023631	0040330002	DARRIN JOHNSON	5931 ABBOTT AVE N
00038314	0032510009	JEFFREY JOHNSON	3025 QUARLES RD
00046640	0080480004	KIMBERLY M JOHNSON	5646 BRYANT AVE N
00044622	0020410001	NICOLE JOHNSON	4912 65TH AVE N
00024487	0049280307	SUSAN M JOHNSON	5805 SHORES DR
00044304	0056970101	TIMOTHY JOHNSON	6713 CAMDEN AVE N
00039153	0085300009	MICHAEL JOHNSTON	5326 HUMBOLDT AVE N
00040486	0040770009	NICHOLAS JONAS	5821 DREW AVE N
00042919	0006390205	NIA JONES	5433 71ST CIR
00042042	0013370000	STANLEY JONES	4008 72ND AVE N
00044830	0060790404	THELMA JUAH	1601 67TH LN N
00047100	0046570007	JUNIPER LAND TRUST LLC	5301 FRANCE AVE N
00038550	0087960003	ROMAN KAASA	6101 FREMONT AVE N
00034575	0006380206	REBECCA KAHLE	6904 UNITY AVE N
00047120	0076800009	MAI KAI YANG	2124 ERICON DR
00040751	0083960002	JACOB KALKBENNER	5433 DUPONT AVE N
00044491	0006371809	FATOUMATA KAMISSOKO	5423 PONDS DR
00046110	0068830006	JAMES KASTER	5024 ZENITH AVE N
00042633	0013600007	JAMES KEATON	1618 AMY LA
00043924	0038540000	DARREN KENNEDY	5906 UPTON AVE N
00042017	0077460001	ANTHONY KEOGH	2418 ERICON DR
00037169	0060181802	CYRUS KERIAGO	1320 68TH LN N
00044918	0056710309	HUSSAIN KHAN	6618 CAMDEN DR
00020276	0021880004	BEVERLY KILLEBREW	5318 ELEANOR LA
00030049	0032220005	TINA KNUTH	3119 66TH AVE N
00047551	0018210009	DAVE KOENIG	6112 QUAIL AVE N
00019378	0092090002	BILL KOLBE	6114 BRYANT AVE N

00043478	0006401903	MASSAMA KONNEH	7245 UNITY AVE N
00040389	0020150004	SAYGBAN KORMAH	7106 HUMBOLDT AVE N
00037743	0014090000	SEIGONGHYR KORTI	7121 KNOX AVE N
00016750	0058230009	TROY KOUBSKY	6626 BRYANT AVE N
00018225	0011170006	DAVE KRAUSE	3724 VIOLET AVE
00026391	0064950006	WILLIAM KRIER	5125 EWING AVE N
00040294	0084890000	MAYANLAY KROMAH	5303 FREMONT AVE N
00047839	0074520005	CRAIG KROPELNICKI	5501 HUMBOLDT AVE N
00042978	0032210006	BETTY KUPHAL	3113 66TH AVE N
00029737	0091410003	GLENN KURKE	6021 BRYANT AVE N
00046760	0099160006	ANGELYN KWABO	6430 GIRARD AVE N
00046205	0085340005	JUSU LEO KWEYETEH	5400 HUMBOLDT AVE N
00034214	0090060007	KIMBERLY LACHAPELLE	5808 DUPONT AVE N
00031438	0021140201	MICHAEL LAFAVE	6424 REGENT AVE N
00039182	0080460006	DAVID LAFAVOR	907 57TH AVE N
00046782	0016331603	JERRETT LAMPLEY FOSTER	6609 XERXES PL N
00046379	0075020005	JACQUELINE LANE	5602 JAMES AVE N
00046346	0077050000	DEMAYLE LARKINS	5525 JUDY LA
00045726	0057760006	DAVID LAROCQUE	6712 COLFAX AVE N
00045133	0076940003	ANTHONY L LARSEN	2107 BROOKVIEW DR
00025140	0016240507	JOEY L LASH	6831 YORK PL
00045298	0074440006	LYLE L LATZIG	5413 HUMBOLDT AVE N
00039567	0083160009	AARON LAWSON	5447 BRYANT AVE N
00041428	0093600007	LANETTE LAWVER	625 59TH AVE N
00042270	0025760004	HOWARD LEAKE	6343 KYLE AVE N
00015908	0012720004	CAROLINE LEDIN	1619 IRVING LA N
00032303	0045330007	CHER LEE	3912 ECKBERG DR
00016856	0060050007	JOHN E LEE	6733 EMERSON AVE N
00043530	0011320004	MENG LEE	6937 MORGAN AVE N
00039486	0089350104	TYRONE LEE	5900 EMERSON AVE N
00045555	0091140006	WILLIE LEE	6138 COLFAX AVE N
00042147	0077810007	YER LEE	5651 GIRARD AVE N
00041635	0099860001	PATRICIA LENERS	6430 DUPONT AVE N
00034055	0027230006	TAMMY LENOIR	3901 62ND AVE N
00047436	0091560005	ALEXIS LEPPO	5835 BRYANT AVE N
00039469	0010960001	KATIE LETOURNEAU	7019 PALMER LAKE DR W
00027992	0086630003	JEFFREY LEWIS	5732 KNOX AVE N
00034582	0087490001	SHUANG LIN	5701 HUMBOLDT AVE N
00045432	0069740006	JASON LINDSEY	3321 50TH AVE N
00040392	0030000008	GAO QIANG LIU	4013 65TH AVE N
00048210	0067400009	LLUWAFIKAYO LLAGBAJU	3901 52ND AVE N
00048234	0072890004	LMK ASSOCIATES LLC	5311 LOGAN AVE N
00044283	0010280308	PHILISHA LOCKHART	2116 73RD AVE N
00032825	0017690003	ALVINA LOPEZ	6142 SCOTT AVE N
00035478	0017660006	WILLIAM LORENTZ	6212 SCOTT AVE N
00044381	0020810003	SANDTRICE LOVALOY	7118 GIRARD AVE N
00019682	0000230004	MARCIA LOVEJOY	6331 BRYANT AVE N

00035193	0012210303	THAN LU	1908 73RD AVE N
00039482	0024000006	MICHAEL LUTZ	6218 MAJOR AVE N
00042698	0064340000	DIANE MACKI	5221 DREW AVE N
00039709	0019810005	BRIAN MADDEN	5213 66TH AVE N
00045115	0006402901	TENIKA MADISON	7267 UNITY AVE N
00016612	0055100007	TERRANCE MAGALIS	6724 WILLOW LA N
00046350	0092790007	LESA MANSON	5834 ALDRICH AVE N
00043046	0059690003	SCHYNAE MANWA	6831 DUPONT AVE N
00046266	0089460002	BRIDGET R MANZ	5946 EMERSON AVE N
00024840	0007750001	GEORGE MARSHALL	6812 EWING AVE N
00018408	0012990006	BEATA L MARTELL	7025 GRIMES AVE N
00040856	0035500007	PERRY MARTIN	3117 LAWRENCE RD
00026452	0060270003	ROBERT MARVIN	4711 TWIN LAKE AVE
00047096	0044120003	FATU MASALLIE	3621 ADMIRAL LA
00042063	0056720209	LEROY MASSAQUOI	6601 CAMDEN DR
00044613	0004210306	BRIAN MASTIN	7110 QUAIL CIR E
00041472	0072700005	SHERRICE MAYBELL-FRAZIER	5430 MORGAN AVE N
00034359	0090510001	LORETTA MAYSON-POJAH	6123 COLFAX AVE N
00039991	0010260003	NOLAND R MCALESTER	7225 OLIVER AVE N
00045434	0004310403	KENNETH MCCAIN	7208 PERRY CT E
00035034	0089040002	MARTIN MCDONAL	5951 EMERSON AVE N
00041761	0060191108	SHARON MCGARY	6800 FREMONT PL N
00040968	0060190704	SHARON MCGARY	6820 FREMONT PL N
00045606	0089220000	DAVID E MCGEE	5725 EMERSON AVE N
00036960	0015260001	DELARNAS MCGHEE	7118 LEE AVE N
00026684	0021150003	EDWINA MCGILL	7037 FREMONT AVE N
00042672	0010430005	MICHAEL MCKINLEY	6936 EWING AVE N
00043381	0090380009	JESSICA MCLAIN	6218 DUPONT AVE N
00023116	0034410000	SHARON MEIER	2701 64TH AVE N
00045955	0075160009	JOSHUA MEINNERT	5557 JAMES AVE N
00044331	0016341206	CLAUDIA MELENDEZ RODRIGUEZ	6665 XERXES PL N
00040186	0060770002	BRIAN MELTZER	4746 LAKEVIEW AVE
00046696	0022270007	COLIN MERRILL	6330 PERRY AVE N
00047268	0012390009	MARY METTILLE	7001 FRANCE AVE N
00046811	0064890004	BILLY JAMES MICKELSON	5207 EWING AVE N
00025504	0013780000	JAMES JON MIDTAUNE	4401 71ST AVE N
00020577	0026420004	ALAN MILLER	6331 JUNE AVE N
00047059	0012220008	RICHARD MILLER	7207 FRANCE AVE N
00046940	0060700007	MINNHOTELS LLC	2200 FREEWAY BLVD
00036403	0012740005	ESTEBAN MIRANDA	7212 GRIMES AVE N
00027715	0080340000	JEFFREY S MITCHELL	5513 BRYANT AVE N
00047511	0006399206	GLENN L MITCHELL SR	7157 UNITY AVE N
00043542	0059620000	KYLE MOEN	6737 DUPONT AVE N
00040375	0004170401	ABDULAHI MOHAMED	4807 WINGARD PL
00046751	0071270000	ABDIFATAH MOHAMED ABDULLAHI	5347 PENN AVE N
00028361	0065090000	MICHAEL J MOHS	5006 FRANCE AVE N
00047712	0099890008	MESSIEH MOORE	1001 65TH AVE N

00040382	0044460003	JEROME MOOT	3600 ADMIRAL LA
00035854	0076030003	NITA MORLOCK	5618 HILLSVIEW RD
00045770	0006392300	ELIZA MORRIS	5332 71ST CIR
00044490	0027040009	EMILY C MORRIS	4212 JANET LA
00045570	0038840004	CALVIN MOSBY	5931 VINCENT AVE N
00040320	0069410006	RHONDA MOSTROM	4929 BROOKLYN BLVD
00045532	0015730003	CARRIE MOTARJEMI	7112 JUNE AVE N
00044835	0001440008	KEVIN MOTARJEMI	6354 WILLOW LA N
00044420	0012690009	LUE MOUA	1601 IRVING LA N
00042616	0014450006	TOUTELEE MOUA	1612 WOODBINE LA
00044888	0033030007	ANDREA MOY	3224 64TH AVE N
00041646	0084250007	MICHAEL MUNSON	5424 EMERSON AVE N
00045685	0087700003	CRISTA MURPHY	6032 HUMBOLDT AVE N
00045975	0051130008	DEBRA MYLES	7125 WILLOW LA N
00041510	0004670004	MARY NACHTWEY	6931 PERRY AVE N
00041512	0005880008	BINALAYEFA NAGBERI-OKOLAKPA	7024 REGENT AVE N
00044187	0093360008	IMMANEUL NAH	6007 CAMDEN AVE N
00048230	0068890000	SAMME FAISSAL NASSRALLAH	5007 ZENITH AVE N
00045700	0006383705	DEBBIE NAYES	5407 70TH CIR
00047512	0021090000	ANNETTE NAYOU	6326 REGENT AVE N
00046178	0060790305	FLORENCE NCHOTLE	1601 68TH LN N
00047891	0021240001	TRELISHA NEELY	6401 REGENT AVE N
00041025	0032500000	TIMUTI NEEPAY	3019 QUARLES RD
00030041	0093640003	MICHELLE NELSON	5926 CAMDEN AVE N
00030722	0014990004	VERONICA M NELSON	4406 71ST AVE N
00029261	0030720100	JIM NEUBERGER	6612 DREW AVE N
00044813	0060830004	STEPHANIE NEUFVILLE	4104 LAKESIDE AVE
00034754	0011550009	ANDREW NEW	7207 PALMER LAKE DR W
00042619	0081930007	NATHAN NEWBERG	5337 LYNDALE AVE N
00036866	0013010009	SANGBAN W NGAIMA	1801 70TH AVE N
00100166	0044310000	BOA NGUYEN	5730 NORTHPORT DR
00042334	0022190008	TUOQUELLIE G NIAGAWOE JR	7001 DUPONT AVE N
00017174	0001530003	JOEY C NIENABER	6818 QUAIL AVE N
00042321	0006373706	EGGNA NORGBEAN	5319 PONDS DR
00017045	0000140002	NORTHVIEW JR HIGH	5869 69TH AVE N
00030682	0065430008	JOSEPH A NOURIE	3806 52ND AVE N
00043279	0060410104	ADAM NOVAK	4825 TWIN LAKE AVE
00046136	0029110008	JULIO NUNEZ VALIVIERZO	4513 WINCHESTER LA
00045845	0011960000	YOUNG NYANGWESO	3406 WOODBINE LA
00044990	0042090000	GBOLEY NYANWLEH	3801 61ST AVE N
00029054	0023010007	KEVIN J O'HARA	7212 ALDRICH CT
00046089	0004350508	CHRISTINE OGONGO	4906 WINGARD PL
00032922	0030440006	VICTOR OGUNBANWO	3701 66TH AVE N
00045045	0017840004	ADEDAMOLA O OGUNDIPE	5101 63RD AVE N
00034375	0017050000	JASON OIE	6213 UNITY AVE N
00045568	0026230007	ANDREW OJEDA	4309 64TH AVE N
00037121	0018060008	OLUBUNMI OLABIYI	6219 QUAIL AVE N

00046380	0013410004	OLANREWAJU OLADEJO	7224 HALIFAX AVE N
00042005	0020860007	BEAU E OLSON	6340 QUAIL AVE N
00018282	0011720008	JOHN OLSON	3806 72ND AVE N
00047641	0074710002	JOSHUA M OLSON	5600 IRVING AVE N
00020784	0028500001	KENNETH OLSON	6430 MARLIN DR
00040355	0020620006	JEROME OLVERA	7225 GIRARD AVE N
00046419	0036370004	FAYSAL OMAR	3206 MUMFORD RD
00046242	0072430009	GISELLE OO	2018 54TH AVE N
00042487	0051600000	SAMUEL OPARE-ADDO	6931 WILLOW LA N
00042094	0026790000	ADEDAMOLA OQUNDIPE	3808 61ST AVE N
00044359	0042850007	ISABEL ORBE	5801 HALIFAX AVE N
00045877	0000060005	CALEB OREILLY	6406 COLFAX AVE N
00046045	0014170003	CLAUDIO ORTIZ	6930 INDIANA AVE N
00039803	0084990008	JENNIFER OSTERBAUER	5404 GIRARD AVE N
00040792	0010630000	JOHN OTTO	6943 DREW AVE N
00047133	0077150008	WILLIE OVERSTREET	2223 BROOKVIEW DR
00035007	0037210001	KODJO O OYEGADE	6236 CHOWEN AVE N
00031725	0021550003	KARIE PAGE-HOLDEN	5219 65TH AVE N
00036446	0090580004	JOSEPH PALM	6025 COLFAX AVE N
00042105	0076810008	MARCO PANORA	2118 ERICON DR
00023506	0039080006	JANE PARKER	5919 WASHBURN AVE N
00045087	0001420007	JOSEPH PASCHKA	6801 QUAIL AVE N
00026618	0036870003	DARLENE PASLEY	3013 NASH RD
00042432	0006392508	COLLEEN PATRICK	5344 71ST CIR
00035202	0028060006	JOHN PAYNTER	6300 JUNE AVE N
00039802	0006371502	DIOH PEAH	5431 PONDS DR
00044805	0083720000	JESSICA PEARSON	5301 COLFAX AVE N
00048194	0021790005	DANIEL PENGRA	5207 64TH AVE N
00045601	0086330000	PENROD, LLC	5712 LOGAN AVE N
00045337	0022280007	ALMA PERALTA	7201 DUPONT AVE N
00038434	0016330902	TANYA E PETERSON	6633 XERXES PL N
00042910	0077310008	MARY PETZEL	2306 BROOKVIEW DR
00045318	0061230004	ANIKONE PHIMMALOUNE	6725 CAMDEN AVE N
00043156	0058100004	KEOKHONMA PHOMSOUKHA	6817 BRYANT AVE N
00020488	0025540000	KEITH PILARSKI	6312 LEE AVE N
00020705	0027700008	CANDACE R POLAND	6212 JUNE AVE N
00047689	0088330008	APRIL MARIE POPE	5807 GIRARD AVE N
00019014	0088220001	EDYTHE G POTTER	5712 GIRARD AVE N
00028445	0041880005	SONYA POYSER	5904 HALIFAX PL
00046029	0058040002	MICHAEL PRATT	6816 BRYANT AVE N
00031498	0076900007	SHARON PRIGGE	2009 BROOKVIEW DR
00040549	0012770009	UZOMA PRINCE ABANONU	1821 IRVING LA N
00042052	0019190002	PROSPEROUS PROPERTY LLC	4806 HOWE LA
00042052	0015430000	PROSPEROUS PROPERTY LLC	7125 KYLE AVE N
00042052	0023070001	PROSPEROUS PROPERTY LLC	7208 BRYANT AVE N
00038904	0034260009	RORY PURNELL	2818 OHENRY RD
00043229	0084970000	WILLIAM RAINES	5344 GIRARD AVE N

00043475	0059170006	JOSE RAMIREZ	6839 COLFAX AVE N
00035322	0068310009	NICHOLAS RAMNARACE	3416 50TH AVE N
00020075	0019870009	JED RANCOUR	6524 UNITY AVE N
00026194	0060971103	LAURIE RANDALL	6801 ALDRICH AVE N
00043990	0077930003	DANTRAEL RANDOLPH	5538 GIRARD AVE N
00043148	0083100005	RASCO INVESTMENTS LLC	5432 BRYANT AVE N
00045433	0068940003	JOSE RECINOS-ROGUE	5018 ABBOTT AVE N
00037276	0037630000	BETTY L REEVES	2801 NASH RD
00047515	0076850004	ERICK REKDAHL	2024 ERICON DR
00027240	0073320001	BARBARA J RETIC	5343 KNOX AVE N
00028831	0050350607	GREG C RICHTER	328 73RD AVE N
00026486	0021210005	BRENDA ROBERTS	1301 72ND AVE N
00039672	0037090007	LINDA ROBERTS	3319 63RD AVE N
00033164	0004750004	ALONZO ROBINSON	4812 69TH AVE N
00042986	0058470001	MARCO RODRIGUEZ	6645 BRYANT AVE N
00041463	0027660004	MARIA RODRIGUEZ-GONZALEZ	4113 JOYCE LA
00038603	0039820005	CRAIG ROISUM	6000 ZENITH AVE N
00036186	0001380003	DENNA RUCKER	6719 QUAIL AVE N
00027789	0015340001	LARRY SAAS	7230 LEE AVE N
00047228	0019160005	AUGUSTINE SACKOR	4900 HOWE LA
00046883	0041070003	SALAM INC	6019 BROOKLYN BLVD
00047901	0018350003	JOSE L SALGADO OCAMPO	6237 PERRY AVE N
00027358	0031180007	JANIS SALO	6543 BEARD AVE N
00043805	0086920008	DANIELLE SAMUEL	5742 JAMES AVE N
00033451	0025680004	OMAR SANNEH	4401 65TH AVE N
00044532	0039530000	DAWN SAUL	5936 YORK AVE N
00040737	0091780009	RENAE SAUTER	5728 BRYANT AVE N
00041670	0027450000	NICHOLAS SCHAFER	4012 62ND AVE N
00028493	0029070004	WILLIAM SCHMIDT	4613 WINCHESTER LA
00047867	0001380006	ADAM SCHMITT	6432 WILLOW LA N
00035351	0001070000	KRISTEN SCHMITTOU	6725 REGENT AVE N
00044372	0065420009	AMY E SCHNEIDER	3800 52ND AVE N
00042705	0065020007	ROBERT SCHOFFSTALL	5031 EWING AVE N
00040582	0033640003	SARA SCHOLL	3307 POE RD
00020410	0023220001	JOSEPH SCHORN	6401 LEE AVE N
00042090	0049210502	KEVIN SCHRAMMEN	5845 LAKE CURVE LA
00038665	0072300004	DANA SCHROEDER	5312 OLIVER AVE N
00038072	0064280008	BRAD SCHUMACHER	5240 DREW AVE N
00023167	0034900000	HENRY R SCHWARTZ	2906 65TH AVE N
00046090	0064820001	RICHARD SCOTT	5243 EWING AVE N
00038832	0085060009	SCOTT SORUM HOLDINGS INC	5420 GIRARD AVE N
00026568	0083310000	SHERITTA SCROGGINS	5305 BRYANT AVE N
00019439	0092800004	PAUL SCULLY	5848 ALDRICH AVE N
00038799	0006375800	PATRICIA SELMA	5400 PONDS DR
00017934	0007760000	LORRAINE SENESCALL	6818 EWING AVE N
00037747	0064140004	LORRAINE SETHER	5100 DREW AVE N
00040472	0075810009	MAITHA SHAMMARI	5601 LOGAN AVE N

00045047	0045120002	FELICHA SHANNON	3913 BURQUEST LA
00047105	0075190006	MONICA SHERMAN	5619 JAMES AVE N
00028883	0092330002	MONICA SHOCKENCY	6107 ALDRICH AVE N
00045830	0013150006	STEPHEN SHOCKENCY	7000 HALIFAX AVE N
00043562	0021440007	SHAWN SHOPEK	6401 SCOTT AVE N
00045346	0050840003	MOHAMED A SHUKRI	7100 RIVERDALE RD
00031481	0038450002	GOVAN SINGH	6101 XERXES AVE N
00045919	0036040003	LOUNG SINGRONGSA	3206 62ND AVE N
00024677	0045860003	DAVID SITLER	5513 FRANCE AVE N
00041864	0088590007	QUEENA SLOAN	5914 FREMONT AVE N
00035899	0034350008	DENNIS SMALL	6319 BROOKLYN DR
00016842	0059780002	HEATHER SMITH	6806 EMERSON AVE N
00024626	0093040006	JEFF SMITH	600 62ND AVE N
00022165	0076750006	KEVIN SMITH	2306 ERICON DR
00019664	0000040007	WAYNE SMITHAM	6342 COLFAX AVE N
00026301	0006100000	PHILL SMOGER	6906 SCOTT AVE N
00046399	0022530004	TERRA-NEET SNELLING	4806 63RD AVE N
00039804	0037660007	ALLISON SNYDER	2806 MUMFORD RD
00047171	0022770006	EDGAR BARZALLO SOLIZ	6343 NOBLE AVE N
00024977	0060090003	JOHN SOLOMON	6819 EMERSON AVE N
00032203	0065640002	BRIAN SOMKHAN	5256 TWIN LAKE BLVD E
00046491	0086440007	SPIRIT & TRUTH WORSHIP CHAPEL	5840 LILAC DR N
00047337	0006372906	BRANDI SPRAGGINS	5401 PONDS DR
00042013	0005790009	DENA SPRAGGINS	6906 REGENT AVE N
00042472	0020580002	JASON SPRANDEL	7207 GIRARD AVE N
00045088	0033950006	GORDON STAFF	2918 63RD AVE N
00042869	0020610006	BILLY STALEY	6319 PERRY AVE N
00036035	0025490008	JASON STANFORD	6230 LEE AVE N
00031300	0010280407	PATRICIA STEPHENSON	2124 73RD AVE N
00045968	0060180309	DATTREAS STEWART	1313 68TH LN N
00015739	0011030009	JACQUELINE STICH	7142 NEWTON AVE N
00040700	0089560009	RACHEL STINSON	6100 EMERSON AVE N
00045205	0010900004	ASHARTU STUBBLEFIELD	7225 NEWTON AVE N
00046358	0093900001	CAROYLN STUMP	6101 LYNDALE AVE N
00031447	0080870006	JULIE SUCKOW	827 57TH AVE N
00034953	0009490002	EUGENE SUGGS	6806 BEARD AVE N
00042137	0023430006	GARRGEE SUKHRAM	4512 63RD AVE N
00036472	0072990002	PATRICIA SULLIVAN	5407 LOGAN AVE N
00038367	0004090005	SEAN SULLIVAN	6933 MAJOR AVE N
00042637	0006397002	SHUXING SUN	5328 72ND CIR
00022655	0083460003	STEVEN SWANSON	5412 COLFAX AVE N
00043179	0093730002	LANA SWENSON	6024 CAMDEN AVE N
00031307	0000700003	KIMBERLY SYKES	6736 TOLEDO AVE N
00044135	0065200005	BETH SYUME	5124 FRANCE AVE N
00042039	0076560009	SCOTT TERHAAR	2331 ERICON DR
00046423	0049270407	KARLA TERRY	5815 SHORES DR
00036714	0012820005	CHONG MOUA THAO	7231 GRIMES AVE N

00046067	0023370005	NICOLE THAYER	720 69TH AVE N
00018154	0010470001	ANNA THOMAS	7012 EWING AVE N
00046973	0008720003	JAMES THOR	3013 THURBER RD
00045266	0081650001	DEBRA C TICEY	5607 LYNDALE AVE N
00034888	0006388902	ROSIE TIMS	7077 UNITY AVE N
00048191	0022230001	ANTHONY L TIPPETT	6306 PERRY AVE N
00039903	0022900000	TIARRA TOLIVER	731 WOODBINE LA
00039244	0049220600	MICHAEL TORKELSON	5835 LAKE CURVE LA
00044295	0088850005	EDWIN TORRES	1100 62ND AVE N
00017915	0007570003	FRANK TOUGAS	6743 EWING AVE N
00035492	0086380005	FARNAZ TOUSSI	5800 LOGAN AVE N
00035492	0086410000	FARNAZ TOUSSI	5830 LOGAN AVE N
00041316	0066030005	PHONG TRAN	3818 51ST AVE N
00046104	0091290009	TUUYEN TRAN	6215 BRYANT AVE N
00040638	0045090007	ALEXIS TRENDA	3825 BURQUEST LA
00048132	0050000004	BRADEN TRIPPEL	6900 DALLAS RD
00043482	0060792004	DAOUDA TRORE	1612 68TH LN N
00044955	0014400001	RHONDA TROTTER	7236 KNOX AVE N
00020772	0028360000	DIANN TUCKER	6307 INDIANA AVE N
00040349	0021370006	CHRISTOPHER TURAN	5206 PAUL DR
00035686	0019050008	CHARLES E TURNER	5124 HOWE LA
00021568	0069850003	TWIN LAKE ALANO	4938 BROOKLYN BLVD
00021097	0006370900	UNITY PLACE	7256 UNITY AVE N
00036387	0041720003	DAVID N VAN HORN	3806 58TH AVE N
00047869	0088460003	CHRIS VANG	5730 FREMONT AVE N
00021076	0041130005	DOUA VANG	6048 EWING AVE N
00021683	0071720004	SONNY VANG	5418 PENN AVE N
00043627	0019090004	TOU VANG	5100 HOWE LA
00045914	0090820004	TOUA VANG	921 58TH AVE N
00044746	0013770001	TRISTAN VANG	4319 71ST AVE N
00020217	0021260009	GARY D VARNESS	6327 REGENT AVE N
00044944	0006371304	KARGAWOE VAYE	5435 PONDS DR
00045021	0079860000	ENJOLI VEIT	5642 DUPONT AVE N
00044074	0065350008	ALEX VELASQUEZ	3801 53RD AVE N
00025878	0073680008	SCOTT VINCENT	5345 JAMES AVE N
00035092	0060181604	LISA VITA	1328 68TH LN N
00044553	0086490002	PASCUAL AYALA VITAL	5807 KNOX AVE N
00033236	0042320001	PHYLLIS VONDALL	5808 PEARSON DR
00045909	0008140004	VT HOLDINGS LLC	6837 BEARD AVE N
00040806	0034760008	TRINH VU	2701 65TH AVE N
00044903	0013470005	CHANCE VUE	1619 AMY LA
00036800	0023190006	CHONG VUE	6419 LEE AVE N
00045542	0027390008	PANG VUE	4206 62ND AVE N
00044953	0029470006	PETER VUE	4600 WINCHESTER LA
00042800	0071520008	ABDURAHMAN WABE	5405 QUEEN AVE N
00022826	0085200001	ALISON WALK	5333 GIRARD AVE N
00045578	0092910001	CHRISTOPHER J WALKER	6006 ALDRICH AVE N

00037657	0011120008	LAMAR WALKER	7030 NEWTON AVE N
00044537	0018280002	LATISHA WALKER	6125 PERRY AVE N
00039538	0022710003	LEE A WALKER	912 WOODBINE LA
00045191	0016310102	ROBERT WALKER	2904 67TH LN N
00043571	0041570002	ROBERT WALKER	5913 PEARSON DR
00046376	0071050006	ROSHANDA WALTON	3000 53RD AVE N
00032042	0023340008	ROY WARMBOLD JR	7236 DUPONT AVE N
00021244	0064180000	LAURA WARNER	5132 DREW AVE N
00025466	0000080000	MARY WARNER	5109 69TH AVE N
00038218	0021300202	MARK WARNERT	7300 FREMONT AVE N
00042143	0022010007	KHADER WAZWAZ	6318 UNITY AVE N
00044061	0050590004	BRITTANY WEBSTER	7118 DALLAS RD
00045261	0022220002	MEKEAL WELCH-COLLINS	6300 PERRY AVE N
00034023	0043220002	LUCILLE WESSEN	6013 HALIFAX AVE N
00033729	0021650001	JOHN WETTERHAHN	5007 65TH AVE N
00046893	0092340001	JOSHUA WHETSTINE	810 61ST AVE N
00039917	0099390009	MICHELLE WHITLOCK	6418 FREMONT AVE N
00043276	0087560001	KRYSTAL WIEBUSCH	5754 HUMBOLDT AVE N
00027697	0000350007	DESIREE WILKERSON	5318 68TH AVE N
00039652	0033790006	JESSE WILLE	3312 63RD AVE N
00046780	0084130001	CATHERINE WILLIAMS	5308 EMERSON AVE N
00040610	0094020007	DANNY WILLIAMS	5951 LYNDALE AVE N
00046657	0016311605	FRANCES WILLIAMS	2915 67TH LN N
00038025	0014390004	KRISTOPHER WILLIAMS	1711 73RD AVE N
00041281	0006377004	AELICIA WILLIAMS-MCNEIL	5426 PONDS DR
00037240	0022390103	DEANNA WILSON	7305 DUPONT AVE N
00031109	0006389207	SHARON WILSON	7065 UNITY AVE N
00039899	0009330000	TRAPIC STEVEN WITTEVEEN	6809 ZENITH AVE N
00046623	0075100005	NICHOLAS WITZKE	5509 JAMES AVE N
00044975	0079290000	DEREK JON WOLF	5508 FREMONT AVE N
00045688	0028250003	TAYLOR WOODS	6425 INDIANA AVE N
00031418	0011000005	DAVID WYLIE	6943 PALMER LAKE DR W
00100095	0026310007	SERENA XEE YANG	6442 KYLE AVE N
00044139	0001830007	IA XIONG	6830 PERRY AVE N
00044549	0084490009	PADER XIONG	5307 EMERSON AVE N
00041589	0021800002	SUE XIONG	6331 SCOTT AVE N
00043885	0024210001	XAY L XIONG	6237 LEE AVE N
00045874	0006373805	CECELIA YAFONDO	5315 PONDS DR
00041604	0094050004	AI YANG	5935 LYNDALE AVE N
00028968	0019440001	CHOU YANG	5231 HOWE LA
00041285	0014140006	LEE YANG	6912 INDIANA AVE N
00042824	0019130008	LY MOUACHIN YANG	4918 HOWE LA
00044620	0014380005	MAYSAY YANG	1705 73RD AVE N
00044986	0018270003	MING YANG	6119 PERRY AVE N
00021981	0074750008	NHIA SHOVA YANG	5524 IRVING AVE N
00042568	0072500009	STEVEN YANG	5324 NEWTON AVE N
00040405	0014870008	ZAVAH PAUL YANG	7213 MAJOR AVE N

00022294	0079080005	LISA YANKTON	5615 FREMONT AVE N
00043070	0088320009	ELIZABETH YETUNDE	5813 GIRARD AVE N
00044270	0060190100	EYNI YUSUF OMER	6844 FREMONT PL N
00047761	0084450003	FREDDY MAURICIO ZHAGUI SHAGUI	5335 EMERSON AVE N
00040475	0064160002	NENG XI ZHANG	5120 DREW AVE N
00041691	0076320008	PAUL ZHENG	5541 MORGAN AVE N
00041823	0030620003	PEDRO ZUNIGA TORRES	6532 EWING AVE N

Town/City	Account Status	Collection Status	Certification Balance
BROOKLYN CENTER	Active	No Collection Activity	$564.89
BROOKLYN CENTER	Active	No Collection Activity	$814.42
BROOKLYN CENTER	Active	No Collection Activity	$305.10
BROOKLYN CENTER	Active	Disconnect Order Generated	$741.11
BROOKLYN CENTER	Active	No Collection Activity	$438.41
BROOKLYN CENTER	Active	First Notice	$1,136.29
BROOKLYN CENTER	Active	First Notice	$332.39
BROOKLYN CENTER	Active	First Notice	$816.77
BROOKLYN CENTER	Active	First Notice	$971.54
BROOKLYN CENTER	Active	First Notice	$576.17
BROOKLYN CENTER	Active	First Notice	$342.92
BROOKLYN CENTER	Active	First Notice	$830.31
BROOKLYN CENTER	Active	First Notice	$1,154.40
BROOKLYN CENTER	Active	First Notice	$678.62
BROOKLYN CENTER	Active	First Notice	$389.10
BROOKLYN CENTER	Active	First Notice	$579.42
BROOKLYN CENTER	Active	First Notice	$1,312.73
BROOKLYN CENTER	Active	No Collection Activity	$613.92
BROOKLYN CENTER	Active	First Notice	$224.12
BROOKLYN CENTER	Active	First Notice	$632.14
BROOKLYN CENTER	Active	First Notice	$600.00
BROOKLYN CENTER	Active	First Notice	$609.54
BROOKLYN CENTER	Active	No Collection Activity	$1,042.63
BROOKLYN CENTER	Active	First Notice	$1,630.15
BROOKLYN CENTER	Active	First Notice	$367.37
BROOKLYN CENTER	Active	First Notice	$668.70
BROOKLYN CENTER	Active	First Notice	$549.03
BROOKLYN CENTER	Active	Disconnect Order Generated	$570.70
BROOKLYN CENTER	Active	First Notice	$491.04
BROOKLYN CENTER	Active	First Notice	$375.26
BROOKLYN CENTER	Active	First Notice	$1,965.91
BROOKLYN CENTER	Active	Reconnected	$415.68
BROOKLYN CENTER	Active	First Notice	$609.55
BROOKLYN CENTER	Active	First Notice	$741.28
BROOKLYN CENTER	Active	First Notice	$598.61
BROOKLYN CENTER	Active	First Notice	$538.76
BROOKLYN CENTER	Active	First Notice	$1,783.35
BROOKLYN CENTER	Active	First Notice	$819.16
BROOKLYN CENTER	Active	First Notice	$866.76
BROOKLYN CENTER	Active	First Notice	$993.81

BROOKLYN CENTER	Active	First Notice	$599.93
BROOKLYN CENTER	Active	First Notice	$364.41
BROOKLYN CENTER	Active	First Notice	$677.50
BROOKLYN CENTER	Active	First Notice	$317.86
BROOKLYN CENTER	Active	First Notice	$727.22
BROOKLYN CENTER	Active	First Notice	$329.70
BROOKLYN CENTER	Active	No Collection Activity	$267.34
BROOKLYN CENTER	Active	First Notice	$936.30
BROOKLYN CENTER	Active	Disconnect Order Generated	$1,959.66
BROOKLYN CENTER	Active	First Notice	$931.35
BROOKLYN CENTER	Active	First Notice	$327.07
BROOKLYN CENTER	Active	First Notice	$521.05
BROOKLYN CENTER	Active	First Notice	$654.84
BROOKLYN CENTER	Active	No Collection Activity	$639.06
BROOKLYN CENTER	Active	First Notice	$714.46
BROOKLYN CENTER	Active	First Notice	$335.20
BROOKLYN CENTER	Active	No Collection Activity	$950.83
BROOKLYN CENTER	Active	First Notice	$336.55
BROOKLYN CENTER	Active	First Notice	$587.39
BROOKLYN CENTER	Active	First Notice	$227.50
BROOKLYN CENTER	Active	First Notice	$641.63
BROOKLYN CENTER	Active	First Notice	$425.15
BROOKLYN CENTER	Active	First Notice	$726.55
BROOKLYN CENTER	Active	Disconnect Order Generated	$725.57
BROOKLYN CENTER	Active	First Notice	$958.41
BROOKLYN CENTER	Active	First Notice	$478.94
BROOKLYN CENTER	Active	First Notice	$772.42
BROOKLYN CENTER	Active	First Notice	$762.38
BROOKLYN CENTER	Active	First Notice	$673.96
BROOKLYN CENTER	Active	First Notice	$409.23
BROOKLYN CENTER	Active	First Notice	$959.84
BROOKLYN CENTER	Active	First Notice	$699.31
BROOKLYN CENTER	Active	First Notice	$633.18
BROOKLYN CENTER	Active	First Notice	$726.17
BROOKLYN CENTER	Active	First Notice	$587.39
BROOKLYN CENTER	Active	First Notice	$851.88
BROOKLYN CENTER	Active	First Notice	$269.00
BROOKLYN CENTER	Active	First Notice	$902.22
BROOKLYN CENTER	Active	First Notice	$433.60
BROOKLYN CENTER	Active	First Notice	$916.56
BROOKLYN CENTER	Active	First Notice	$674.24
BROOKLYN CENTER	Active	No Collection Activity	$375.49
BROOKLYN CENTER	Active	First Notice	$810.99
BROOKLYN CENTER	Active	First Notice	$710.50
BROOKLYN CENTER	Active	First Notice	$310.70
BROOKLYN CENTER	Active	Disconnect Order Generated	$528.16
BROOKLYN CENTER	Active	First Notice	$510.40

BROOKLYN CENTER	Active	First Notice	$672.69
BROOKLYN CENTER	Active	First Notice	$820.66
BROOKLYN CENTER	Active	First Notice	$414.81
BROOKLYN CENTER	Active	No Collection Activity	$505.32
BROOKLYN CENTER	Active	No Collection Activity	$203.75
BROOKLYN CENTER	Active	First Notice	$816.66
BROOKLYN CENTER	Active	First Notice	$283.89
BROOKLYN CENTER	Active	First Notice	$820.80
BROOKLYN CENTER	Active	First Notice	$650.08
BROOKLYN CENTER	Active	First Notice	$665.79
BROOKLYN CENTER	Active	First Notice	$346.39
BROOKLYN CENTER	Active	First Notice	$265.06
BROOKLYN CENTER	Active	First Notice	$613.37
BROOKLYN CENTER	Active	First Notice	$703.17
BROOKLYN CENTER	Active	First Notice	$679.88
BROOKLYN CENTER	Active	First Notice	$657.79
BROOKLYN CENTER	Active	First Notice	$369.67
BROOKLYN CENTER	Active	First Notice	$844.37
BROOKLYN CENTER	Active	No Collection Activity	$1,194.07
BROOKLYN CENTER	Active	First Notice	$261.81
BROOKLYN CENTER	Active	First Notice	$952.08
BROOKLYN CENTER	Active	First Notice	$320.82
BROOKLYN CENTER	Active	First Notice	$648.89
BROOKLYN CENTER	Active	First Notice	$788.75
BROOKLYN CENTER	Active	First Notice	$899.91
BROOKLYN CENTER	Active	First Notice	$900.00
BROOKLYN CENTER	Active	First Notice	$1,367.11
BROOKLYN CENTER	Active	No Collection Activity	$368.09
BROOKLYN CENTER	Active	First Notice	$751.13
BROOKLYN CENTER	Active	First Notice	$668.80
BROOKLYN CENTER	Active	First Notice	$772.45
BROOKLYN CENTER	Active	First Notice	$516.34
BROOKLYN CENTER	Active	No Collection Activity	$279.61
BROOKLYN CENTER	Active	First Notice	$743.31
BROOKLYN CENTER	Active	First Notice	$453.76
BROOKLYN CENTER	Active	No Collection Activity	$318.56
BROOKLYN CENTER	Active	First Notice	$713.16
BROOKLYN CENTER	Active	First Notice	$637.67
BROOKLYN CENTER	Active	No Collection Activity	$752.23
BROOKLYN CENTER	Active	First Notice	$565.19
BROOKLYN CENTER	Active	First Notice	$752.18
BROOKLYN CENTER	Active	First Notice	$723.36
BROOKLYN CENTER	Active	First Notice	$1,011.37
BROOKLYN CENTER	Active	First Notice	$967.89
BROOKLYN CENTER	Active	First Notice	$948.11
BROOKLYN CENTER	Active	Disconnect Order Generated	$808.81
BROOKLYN CENTER	Active	First Notice	$700.67

BROOKLYN CENTER	Active	First Notice	$203.75
BROOKLYN CENTER	Active	First Notice	$848.47
BROOKLYN CENTER	Active	First Notice	$301.78
BROOKLYN CENTER	Active	First Notice	$455.06
BROOKLYN CENTER	Active	Disconnect Order Generated	$790.12
BROOKLYN CENTER	Active	First Notice	$705.09
BROOKLYN CENTER	Active	First Notice	$806.98
BROOKLYN CENTER	Active	First Notice	$870.87
BROOKLYN CENTER	Active	First Notice	$745.98
BROOKLYN CENTER	Active	First Notice	$381.31
BROOKLYN CENTER	Active	First Notice	$546.92
BROOKLYN CENTER	Active	First Notice	$899.79
BROOKLYN CENTER	Active	First Notice	$769.26
BROOKLYN CENTER	Active	First Notice	$595.98
BROOKLYN CENTER	Active	First Notice	$720.06
BROOKLYN CENTER	Active	First Notice	$856.39
BROOKLYN CENTER	Active	First Notice	$761.37
BROOKLYN CENTER	Active	First Notice	$655.13
BROOKLYN CENTER	Active	First Notice	$848.98
BROOKLYN CENTER	Active	First Notice	$650.10
BROOKLYN CENTER	Active	First Notice	$203.79
BROOKLYN CENTER	Active	First Notice	$632.62
BROOKLYN CENTER	Active	Disconnect Order Generated	$406.22
BROOKLYN CENTER	Active	First Notice	$287.15
BROOKLYN CENTER	Active	First Notice	$308.56
BROOKLYN CENTER	Active	No Collection Activity	$317.61
BROOKLYN CENTER	Active	First Notice	$705.27
BROOKLYN CENTER	Active	No Collection Activity	$326.82
BROOKLYN CENTER	Active	First Notice	$709.37
BROOKLYN CENTER	Active	Reconnected	$285.34
BROOKLYN CENTER	Active	First Notice	$1,082.12
BROOKLYN CENTER	Active	No Collection Activity	$335.98
BROOKLYN CENTER	Active	First Notice	$427.99
BROOKLYN CENTER	Active	First Notice	$711.30
BROOKLYN CENTER	Active	First Notice	$206.66
BROOKLYN CENTER	Active	First Notice	$936.72
BROOKLYN CENTER	Active	First Notice	$625.42
BROOKLYN CENTER	Active	First Notice	$752.64
BROOKLYN CENTER	Active	First Notice	$761.75
BROOKLYN CENTER	Active	First Notice	$632.27
BROOKLYN CENTER	Active	Disconnect Order Generated	$453.12
BROOKLYN CENTER	Active	First Notice	$311.47
BROOKLYN CENTER	Active	First Notice	$937.90
BROOKLYN CENTER	Active	Disconnect Order Generated	$865.43
BROOKLYN CENTER	Active	No Collection Activity	$721.28
BROOKLYN CENTER	Active	First Notice	$888.93
BROOKLYN CENTER	Active	First Notice	$438.90

BROOKLYN CENTER	Active	First Notice	$831.04
BROOKLYN CENTER	Active	First Notice	$724.52
BROOKLYN CENTER	Active	Disconnect Order Generated	$564.95
BROOKLYN CENTER	Active	First Notice	$425.15
BROOKLYN CENTER	Active	No Collection Activity	$471.87
BROOKLYN CENTER	Active	No Collection Activity	$805.53
BROOKLYN CENTER	Active	No Collection Activity	$771.79
BROOKLYN CENTER	Active	First Notice	$576.03
BROOKLYN CENTER	Active	First Notice	$399.41
BROOKLYN CENTER	Active	First Notice	$698.99
BROOKLYN CENTER	Active	First Notice	$687.21
BROOKLYN CENTER	Active	No Collection Activity	$283.55
BROOKLYN CENTER	Active	First Notice	$564.95
BROOKLYN CENTER	Active	First Notice	$868.17
BROOKLYN CENTER	Active	No Collection Activity	$305.21
BROOKLYN CENTER	Active	First Notice	$209.57
BROOKLYN CENTER	Active	First Notice	$627.64
BROOKLYN CENTER	Active	No Collection Activity	$421.04
BROOKLYN CENTER	Active	First Notice	$1,317.38
BROOKLYN CENTER	Active	First Notice	$695.38
BROOKLYN CENTER	Active	First Notice	$296.16
BROOKLYN CENTER	Active	First Notice	$794.99
BROOKLYN CENTER	Active	First Notice	$626.31
BROOKLYN CENTER	Active	Disconnect Order Generated	$694.96
BROOKLYN CENTER	Active	Disconnect Order Generated	$282.00
BROOKLYN CENTER	Active	First Notice	$340.57
BROOKLYN CENTER	Active	Reconnected	$212.48
BROOKLYN CENTER	Active	First Notice	$728.28
BROOKLYN CENTER	Active	No Collection Activity	$776.98
BROOKLYN CENTER	Active	First Notice	$663.02
BROOKLYN CENTER	Active	Disconnect Order Generated	$458.15
BROOKLYN CENTER	Active	First Notice	$871.03
BROOKLYN CENTER	Active	No Collection Activity	$215.39
BROOKLYN CENTER	Active	First Notice	$214.56
BROOKLYN CENTER	Active	First Notice	$651.80
BROOKLYN CENTER	Active	First Notice	$375.49
BROOKLYN CENTER	Active	First Notice	$868.52
BROOKLYN CENTER	Active	First Notice	$898.22
BROOKLYN CENTER	Active	First Notice	$1,023.78
BROOKLYN CENTER	Active	First Notice	$647.45
BROOKLYN CENTER	Active	First Notice	$1,893.28
BROOKLYN CENTER	Active	First Notice	$795.41
BROOKLYN CENTER	Active	First Notice	$221.21
BROOKLYN CENTER	Active	First Notice	$793.08
BROOKLYN CENTER	Active	First Notice	$649.03
BROOKLYN CENTER	Active	Disconnect Order Generated	$676.74
BROOKLYN CENTER	Active	First Notice	$718.70

BROOKLYN CENTER	Active	First Notice	$430.90
BROOKLYN CENTER	Active	First Notice	$721.72
BROOKLYN CENTER	Active	First Notice	$688.37
BROOKLYN CENTER	Active	First Notice	$791.80
BROOKLYN CENTER	Active	No Collection Activity	$933.00
BROOKLYN CENTER	Active	No Collection Activity	$1,145.87
BROOKLYN CENTER	Active	First Notice	$653.59
BROOKLYN CENTER	Active	First Notice	$472.31
BROOKLYN CENTER	Active	First Notice	$540.82
BROOKLYN CENTER	Active	First Notice	$206.66
BROOKLYN CENTER	Active	First Notice	$840.16
BROOKLYN CENTER	Active	First Notice	$784.55
BROOKLYN CENTER	Active	First Notice	$221.21
BROOKLYN CENTER	Active	First Notice	$206.66
BROOKLYN CENTER	Active	First Notice	$283.94
BROOKLYN CENTER	Active	First Notice	$354.89
BROOKLYN CENTER	Active	First Notice	$998.40
BROOKLYN CENTER	Active	No Collection Activity	$548.87
BROOKLYN CENTER	Active	First Notice	$671.33
BROOKLYN CENTER	Active	First Notice	$620.70
BROOKLYN CENTER	Active	First Notice	$727.39
BROOKLYN CENTER	Active	First Notice	$681.29
BROOKLYN CENTER	Active	First Notice	$688.37
BROOKLYN CENTER	Active	First Notice	$710.50
BROOKLYN CENTER	Active	First Notice	$564.95
BROOKLYN CENTER	Active	First Notice	$743.87
BROOKLYN CENTER	Active	First Notice	$800.32
BROOKLYN CENTER	Active	First Notice	$870.91
BROOKLYN CENTER	Active	First Notice	$460.89
BROOKLYN CENTER	Active	First Notice	$722.59
BROOKLYN CENTER	Active	First Notice	$714.91
BROOKLYN CENTER	Active	First Notice	$422.05
BROOKLYN CENTER	Active	First Notice	$696.54
BROOKLYN CENTER	Active	First Notice	$571.99
BROOKLYN CENTER	Active	First Notice	$528.56
BROOKLYN CENTER	Active	First Notice	$253.45
BROOKLYN CENTER	Active	First Notice	$509.32
BROOKLYN CENTER	Active	First Notice	$1,033.76
BROOKLYN CENTER	Active	First Notice	$564.95
BROOKLYN CENTER	Active	First Notice	$880.79
BROOKLYN CENTER	Active	First Notice	$616.95
BROOKLYN CENTER	Active	First Notice	$607.41
BROOKLYN CENTER	Active	First Notice	$953.72
BROOKLYN CENTER	Active	First Notice	$909.16
BROOKLYN CENTER	Active	First Notice	$676.87
BROOKLYN CENTER	Active	First Notice	$827.30
BROOKLYN CENTER	Active	No Collection Activity	$224.32

BROOKLYN CENTER	Active	First Notice	$378.31
BROOKLYN CENTER	Active	First Notice	$768.52
BROOKLYN CENTER	Active	Bankrupt	$343.48
BROOKLYN CENTER	Active	First Notice	$592.93
BROOKLYN CENTER	Active	First Notice	$630.13
BROOKLYN CENTER	Active	First Notice	$688.38
BROOKLYN CENTER	Active	First Notice	$857.65
BROOKLYN CENTER	Active	First Notice	$599.23
BROOKLYN CENTER	Active	No Collection Activity	$384.22
BROOKLYN CENTER	Active	First Notice	$2,103.22
BROOKLYN CENTER	Active	First Notice	$897.54
BROOKLYN CENTER	Active	First Notice	$755.93
BROOKLYN CENTER	Active	First Notice	$886.80
BROOKLYN CENTER	Active	First Notice	$817.33
BROOKLYN CENTER	Active	First Notice	$625.81
BROOKLYN CENTER	Active	First Notice	$872.32
BROOKLYN CENTER	Active	First Notice	$635.04
BROOKLYN CENTER	Active	First Notice	$925.76
BROOKLYN CENTER	Active	First Notice	$392.75
BROOKLYN CENTER	Active	First Notice	$841.80
BROOKLYN CENTER	Active	First Notice	$740.76
BROOKLYN CENTER	Active	First Notice	$751.52
BROOKLYN CENTER	Active	First Notice	$249.84
BROOKLYN CENTER	Active	First Notice	$889.43
BROOKLYN CENTER	Active	First Notice	$629.50
BROOKLYN CENTER	Active	First Notice	$535.42
BROOKLYN CENTER	Active	First Notice	$871.05
BROOKLYN CENTER	Active	First Notice	$777.99
BROOKLYN CENTER	Active	First Notice	$475.85
BROOKLYN CENTER	Active	First Notice	$824.07
BROOKLYN CENTER	Active	First Notice	$691.38
BROOKLYN CENTER	Active	No Collection Activity	$384.12
BROOKLYN CENTER	Active	First Notice	$1,022.78
BROOKLYN CENTER	Active	First Notice	$340.48
BROOKLYN CENTER	Active	Disconnect Order Generated	$372.58
BROOKLYN CENTER	Active	First Notice	$536.47
BROOKLYN CENTER	Active	First Notice	$513.44
BROOKLYN CENTER	Active	First Notice	$436.65
BROOKLYN CENTER	Active	First Notice	$769.43
BROOKLYN CENTER	Active	First Notice	$610.89
BROOKLYN CENTER	Active	First Notice	$938.65
BROOKLYN CENTER	Active	First Notice	$776.68
BROOKLYN CENTER	Active	First Notice	$836.96
BROOKLYN CENTER	Active	First Notice	$729.74
BROOKLYN CENTER	Active	First Notice	$1,161.19
BROOKLYN CENTER	Active	No Collection Activity	$369.67
BROOKLYN CENTER	Active	First Notice	$872.28

BROOKLYN CENTER	Active	First Notice	$315.42
BROOKLYN CENTER	Active	First Notice	$861.69
BROOKLYN CENTER	Active	First Notice	$750.15
BROOKLYN CENTER	Active	First Notice	$283.92
BROOKLYN CENTER	Active	First Notice	$748.75
BROOKLYN CENTER	Active	First Notice	$880.06
BROOKLYN CENTER	Active	First Notice	$775.04
BROOKLYN CENTER	Active	No Collection Activity	$247.33
BROOKLYN CENTER	Active	First Notice	$735.46
BROOKLYN CENTER	Active	First Notice	$417.30
BROOKLYN CENTER	Active	Disconnect Order Generated	$997.54
BROOKLYN CENTER	Active	First Notice	$934.50
BROOKLYN CENTER	Active	First Notice	$686.23
BROOKLYN CENTER	Active	First Notice	$794.43
BROOKLYN CENTER	Active	First Notice	$383.49
BROOKLYN CENTER	Active	No Collection Activity	$287.28
BROOKLYN CENTER	Active	First Notice	$869.93
BROOKLYN CENTER	Active	First Notice	$1,086.22
BROOKLYN CENTER	Active	First Notice	$763.86
BROOKLYN CENTER	Active	First Notice	$854.57
BROOKLYN CENTER	Active	First Notice	$743.71
BROOKLYN CENTER	Active	First Notice	$887.67
BROOKLYN CENTER	Active	First Notice	$864.70
BROOKLYN CENTER	Active	First Notice	$837.64
BROOKLYN CENTER	Active	First Notice	$565.40
BROOKLYN CENTER	Active	First Notice	$793.80
BROOKLYN CENTER	Active	First Notice	$713.72
BROOKLYN CENTER	Active	First Notice	$693.63
BROOKLYN CENTER	Active	First Notice	$734.38
BROOKLYN CENTER	Active	First Notice	$924.55
BROOKLYN CENTER	Active	First Notice	$551.56
BROOKLYN CENTER	Active	First Notice	$291.10
BROOKLYN CENTER	Active	First Notice	$709.51
BROOKLYN CENTER	Active	First Notice	$799.83
BROOKLYN CENTER	Active	No Collection Activity	$561.90
BROOKLYN CENTER	Active	First Notice	$790.53
BROOKLYN CENTER	Active	First Notice	$680.13
BROOKLYN CENTER	Active	First Notice	$308.87
BROOKLYN CENTER	Active	Disconnect Order Generated	$889.94
BROOKLYN CENTER	Active	First Notice	$537.39
BROOKLYN CENTER	Active	No Collection Activity	$716.03
BROOKLYN CENTER	Active	No Collection Activity	$223.77
BROOKLYN CENTER	Active	First Notice	$666.04
BROOKLYN CENTER	Active	First Notice	$661.30
BROOKLYN CENTER	Active	First Notice	$669.75
BROOKLYN CENTER	Active	First Notice	$246.29
BROOKLYN CENTER	Active	First Notice	$235.96

BROOKLYN CENTER	Active	First Notice	$603.63
BROOKLYN CENTER	Active	First Notice	$803.16
BROOKLYN CENTER	Active	First Notice	$761.34
BROOKLYN CENTER	Active	First Notice	$817.55
BROOKLYN CENTER	Active	First Notice	$493.10
BROOKLYN CENTER	Active	First Notice	$736.16
BROOKLYN CENTER	Active	First Notice	$703.97
BROOKLYN CENTER	Active	First Notice	$957.63
BROOKLYN CENTER	Active	First Notice	$587.77
BROOKLYN CENTER	Active	First Notice	$724.80
BROOKLYN CENTER	Active	Disconnect Order Generated	$413.55
BROOKLYN CENTER	Active	First Notice	$659.35
BROOKLYN CENTER	Active	First Notice	$949.60
BROOKLYN CENTER	Active	No Collection Activity	$810.51
BROOKLYN CENTER	Active	First Notice	$675.92
BROOKLYN CENTER	Active	First Notice	$716.91
BROOKLYN CENTER	Active	First Notice	$862.18
BROOKLYN CENTER	Active	First Notice	$264.63
BROOKLYN CENTER	Active	First Notice	$434.40
BROOKLYN CENTER	Active	First Notice	$635.32
BROOKLYN CENTER	Active	First Notice	$671.05
BROOKLYN CENTER	Active	First Notice	$327.25
BROOKLYN CENTER	Active	First Notice	$1,009.15
BROOKLYN CENTER	Active	First Notice	$349.30
BROOKLYN CENTER	Active	First Notice	$584.95
BROOKLYN CENTER	Active	First Notice	$473.93
BROOKLYN CENTER	Active	First Notice	$400.00
BROOKLYN CENTER	Active	First Notice	$597.10
BROOKLYN CENTER	Active	First Notice	$259.77
BROOKLYN CENTER	Active	First Notice	$934.34
BROOKLYN CENTER	Active	First Notice	$477.40
BROOKLYN CENTER	Active	First Notice	$559.75
BROOKLYN CENTER	Active	First Notice	$703.41
BROOKLYN CENTER	Active	No Collection Activity	$710.39
BROOKLYN CENTER	Active	First Notice	$384.95
BROOKLYN CENTER	Active	First Notice	$263.67
BROOKLYN CENTER	Active	First Notice	$297.98
BROOKLYN CENTER	Active	First Notice	$714.07
BROOKLYN CENTER	Active	No Collection Activity	$25,320.58
BROOKLYN CENTER	Active	First Notice	$444.75
BROOKLYN CENTER	Active	Disconnect Order Generated	$1,379.11
BROOKLYN CENTER	Active	No Collection Activity	$917.57
BROOKLYN CENTER	Active	First Notice	$293.80
BROOKLYN CENTER	Active	First Notice	$635.04
BROOKLYN CENTER	Active	No Collection Activity	$1,039.79
BROOKLYN CENTER	Active	First Notice	$301.07
BROOKLYN CENTER	Active	No Collection Activity	$209.57

BROOKLYN CENTER	Active	First Notice	$615.37
BROOKLYN CENTER	Active	First Notice	$619.60
BROOKLYN CENTER	Active	First Notice	$430.12
BROOKLYN CENTER	Active	First Notice	$825.55
BROOKLYN CENTER	Active	First Notice	$925.28
BROOKLYN CENTER	Active	First Notice	$326.20
BROOKLYN CENTER	Active	First Notice	$601.24
BROOKLYN CENTER	Active	First Notice	$206.66
BROOKLYN CENTER	Active	First Notice	$674.66
BROOKLYN CENTER	Active	First Notice	$803.20
BROOKLYN CENTER	Active	First Notice	$792.12
BROOKLYN CENTER	Active	First Notice	$1,002.89
BROOKLYN CENTER	Active	First Notice	$712.56
BROOKLYN CENTER	Active	First Notice	$953.31
BROOKLYN CENTER	Active	First Notice	$497.68
BROOKLYN CENTER	Active	Disconnect Order Generated	$281.52
BROOKLYN CENTER	Active	First Notice	$752.32
BROOKLYN CENTER	Active	No Collection Activity	$418.42
BROOKLYN CENTER	Active	First Notice	$333.25
BROOKLYN CENTER	Active	No Collection Activity	$735.26
BROOKLYN CENTER	Active	First Notice	$673.96
BROOKLYN CENTER	Active	No Collection Activity	$490.43
BROOKLYN CENTER	Active	First Notice	$747.10
BROOKLYN CENTER	Active	First Notice	$658.39
BROOKLYN CENTER	Active	First Notice	$348.20
BROOKLYN CENTER	Active	First Notice	$695.94
BROOKLYN CENTER	Active	First Notice	$1,048.22
BROOKLYN CENTER	Active	First Notice	$665.65
BROOKLYN CENTER	Active	First Notice	$806.36
BROOKLYN CENTER	Active	First Notice	$859.72
BROOKLYN CENTER	Active	First Notice	$368.70
BROOKLYN CENTER	Active	First Notice	$715.79
BROOKLYN CENTER	Active	First Notice	$412.24
BROOKLYN CENTER	Active	Reconnected	$541.14
BROOKLYN CENTER	Active	First Notice	$7,082.35
BROOKLYN CENTER	Active	First Notice	$1,411.35
BROOKLYN CENTER	Active	First Notice	$1,060.99
BROOKLYN CENTER	Active	First Notice	$273.74
BROOKLYN CENTER	Active	First Notice	$350.54
BROOKLYN CENTER	Active	First Notice	$838.79
BROOKLYN CENTER	Active	First Notice	$735.04
BROOKLYN CENTER	Active	First Notice	$1,139.97
BROOKLYN CENTER	Active	First Notice	$552.43
BROOKLYN CENTER	Active	First Notice	$585.66
BROOKLYN CENTER	Active	First Notice	$924.99
BROOKLYN CENTER	Active	First Notice	$704.11
BROOKLYN CENTER	Active	First Notice	$903.85

BROOKLYN CENTER	Active	First Notice	$775.22
BROOKLYN CENTER	Active	First Notice	$647.31
BROOKLYN CENTER	Active	First Notice	$578.54
BROOKLYN CENTER	Active	No Collection Activity	$748.32
BROOKLYN CENTER	Active	First Notice	$632.29
BROOKLYN CENTER	Active	First Notice	$713.58
BROOKLYN CENTER	Active	First Notice	$746.96
BROOKLYN CENTER	Active	No Collection Activity	$671.48
BROOKLYN CENTER	Active	First Notice	$691.14
BROOKLYN CENTER	Active	First Notice	$551.02
BROOKLYN CENTER	Active	First Notice	$792.26
BROOKLYN CENTER	Active	First Notice	$682.76
BROOKLYN CENTER	Active	First Notice	$564.95
BROOKLYN CENTER	Active	First Notice	$766.74
BROOKLYN CENTER	Active	First Notice	$643.63
BROOKLYN CENTER	Active	No Collection Activity	$1,051.76
BROOKLYN CENTER	Active	First Notice	$218.14
BROOKLYN CENTER	Active	First Notice	$799.70
BROOKLYN CENTER	Active	First Notice	$495.80
BROOKLYN CENTER	Active	First Notice	$258.19
BROOKLYN CENTER	Active	First Notice	$666.63
BROOKLYN CENTER	Active	No Collection Activity	$718.56
BROOKLYN CENTER	Active	First Notice	$679.64
BROOKLYN CENTER	Active	First Notice	$1,301.36
BROOKLYN CENTER	Active	First Notice	$363.68
BROOKLYN CENTER	Active	First Notice	$387.40
BROOKLYN CENTER	Active	First Notice	$561.74
BROOKLYN CENTER	Active	No Collection Activity	$329.97
BROOKLYN CENTER	Active	First Notice	$500.22
BROOKLYN CENTER	Active	Reconnected	$613.24
BROOKLYN CENTER	Active	First Notice	$612.60
BROOKLYN CENTER	Active	First Notice	$534.12
BROOKLYN CENTER	Active	First Notice	$412.35
BROOKLYN CENTER	Active	Disconnect Order Generated	$1,671.32
BROOKLYN CENTER	Active	First Notice	$621.12
BROOKLYN CENTER	Active	First Notice	$612.60
BROOKLYN CENTER	Active	No Collection Activity	$240.09
BROOKLYN CENTER	Active	First Notice	$732.09
BROOKLYN CENTER	Active	First Notice	$685.04
BROOKLYN CENTER	Active	Disconnect Order Generated	$520.35
BROOKLYN CENTER	Active	First Notice	$369.58
BROOKLYN CENTER	Finalled	First Notice	$577.29
BROOKLYN CENTER	Active	First Notice	$356.56
BROOKLYN CENTER	Active	First Notice	$521.61
BROOKLYN CENTER	Active	Disconnect Order Generated	$1,228.69
BROOKLYN CENTER	Active	First Notice	$350.86
BROOKLYN CENTER	Active	First Notice	$959.16

BROOKLYN CENTER	Active	First Notice	$678.52
BROOKLYN CENTER	Active	First Notice	$809.27
BROOKLYN CENTER	Active	First Notice	$712.14
BROOKLYN CENTER	Active	First Notice	$341.45
BROOKLYN CENTER	Active	First Notice	$820.35
BROOKLYN CENTER	Active	First Notice	$459.58
BROOKLYN CENTER	Active	First Notice	$1,007.09
BROOKLYN CENTER	Active	First Notice	$1,608.76
BROOKLYN CENTER	Active	No Collection Activity	$600.43
BROOKLYN CENTER	Active	First Notice	$809.45
BROOKLYN CENTER	Active	First Notice	$489.53
BROOKLYN CENTER	Active	First Notice	$774.80
BROOKLYN CENTER	Active	First Notice	$595.59
BROOKLYN CENTER	Active	First Notice	$294.42
BROOKLYN CENTER	Active	Disconnect Order Generated	$726.45
BROOKLYN CENTER	Active	First Notice	$863.32
BROOKLYN CENTER	Active	First Notice	$366.34
BROOKLYN CENTER	Active	First Notice	$513.16
BROOKLYN CENTER	Active	First Notice	$460.78
BROOKLYN CENTER	Active	No Collection Activity	$640.82
BROOKLYN CENTER	Active	First Notice	$760.67
BROOKLYN CENTER	Active	No Collection Activity	$603.22
BROOKLYN CENTER	Active	First Notice	$692.75
BROOKLYN CENTER	Active	First Notice	$835.31
BROOKLYN CENTER	Active	First Notice	$726.97
BROOKLYN CENTER	Active	First Notice	$806.53
BROOKLYN CENTER	Active	First Notice	$2,049.35
BROOKLYN CENTER	Active	First Notice	$870.73
BROOKLYN CENTER	Active	First Notice	$331.84
BROOKLYN CENTER	Active	No Collection Activity	$516.61
BROOKLYN CENTER	Active	First Notice	$688.09
BROOKLYN CENTER	Active	First Notice	$786.69
BROOKLYN CENTER	Active	First Notice	$423.20
BROOKLYN CENTER	Active	First Notice	$682.27
BROOKLYN CENTER	Active	First Notice	$596.19
BROOKLYN CENTER	Active	First Notice	$687.28
BROOKLYN CENTER	Active	First Notice	$352.21
BROOKLYN CENTER	Active	Disconnect Order Generated	$1,121.70
BROOKLYN CENTER	Active	First Notice	$513.55
BROOKLYN CENTER	Active	First Notice	$997.14
BROOKLYN CENTER	Active	First Notice	$522.34
BROOKLYN CENTER	Active	First Notice	$902.64
BROOKLYN CENTER	Active	First Notice	$679.57
BROOKLYN CENTER	Active	First Notice	$644.00
BROOKLYN CENTER	Active	First Notice	$483.78
BROOKLYN CENTER	Active	First Notice	$865.65
BROOKLYN CENTER	Active	First Notice	$710.50

BROOKLYN CENTER	Active	First Notice	$383.21
BROOKLYN CENTER	Active	No Collection Activity	$873.40
BROOKLYN CENTER	Active	First Notice	$706.60
BROOKLYN CENTER	Active	First Notice	$738.51
BROOKLYN CENTER	Active	First Notice	$561.37
BROOKLYN CENTER	Active	First Notice	$384.68
BROOKLYN CENTER	Active	First Notice	$564.95
BROOKLYN CENTER	Active	First Notice	$1,073.15
BROOKLYN CENTER	Active	First Notice	$595.84
BROOKLYN CENTER	Active	First Notice	$682.93
BROOKLYN CENTER	Active	First Notice	$653.59
BROOKLYN CENTER	Active	First Notice	$455.38
BROOKLYN CENTER	Active	First Notice	$203.49
BROOKLYN CENTER	Active	First Notice	$994.25
BROOKLYN CENTER	Active	First Notice	$409.20
BROOKLYN CENTER	Active	First Notice	$1,009.12
BROOKLYN CENTER	Active	First Notice	$416.23
BROOKLYN CENTER	Active	First Notice	$706.69
BROOKLYN CENTER	Active	First Notice	$765.89
BROOKLYN CENTER	Active	First Notice	$981.77
BROOKLYN CENTER	Active	First Notice	$356.59
BROOKLYN CENTER	Active	No Collection Activity	$1,249.00
BROOKLYN CENTER	Active	No Collection Activity	$707.77
BROOKLYN CENTER	Active	Disconnect Order Generated	$2,817.68
BROOKLYN CENTER	Active	First Notice	$758.18
BROOKLYN CENTER	Active	First Notice	$384.68
BROOKLYN CENTER	Active	First Notice	$867.94
BROOKLYN CENTER	Active	First Notice	$1,090.49
BROOKLYN CENTER	Active	First Notice	$538.41
BROOKLYN CENTER	Active	First Notice	$858.50
BROOKLYN CENTER	Active	First Notice	$203.11
BROOKLYN CENTER	Active	First Notice	$746.08
BROOKLYN CENTER	Active	First Notice	$735.91
BROOKLYN CENTER	Active	First Notice	$554.07
BROOKLYN CENTER	Active	First Notice	$922.03
BROOKLYN CENTER	Active	First Notice	$747.38
BROOKLYN CENTER	Active	Disconnect Order Generated	$543.41
BROOKLYN CENTER	Active	First Notice	$691.94
BROOKLYN CENTER	Active	First Notice	$654.43
BROOKLYN CENTER	Active	First Notice	$506.74
BROOKLYN CENTER	Active	First Notice	$804.01
BROOKLYN CENTER	Active	First Notice	$804.81
BROOKLYN CENTER	Active	First Notice	$814.35
BROOKLYN CENTER	Active	No Collection Activity	$508.07
BROOKLYN CENTER	Active	First Notice	$1,005.16
BROOKLYN CENTER	Active	First Notice	$295.02
BROOKLYN CENTER	Active	First Notice	$413.08

BROOKLYN CENTER	Active	Disconnect Order Generated	$364.87
BROOKLYN CENTER	Active	First Notice	$316.52
BROOKLYN CENTER	Active	First Notice	$819.96
BROOKLYN CENTER	Active	First Notice	$962.31
BROOKLYN CENTER	Active	First Notice	$522.94
BROOKLYN CENTER	Active	No Collection Activity	$292.23
BROOKLYN CENTER	Active	Disconnect Order Generated	$1,470.09
BROOKLYN CENTER	Active	First Notice	$526.41
BROOKLYN CENTER	Active	First Notice	$834.61
BROOKLYN CENTER	Active	First Notice	$576.83
BROOKLYN CENTER	Active	First Notice	$6,386.22
BROOKLYN CENTER	Active	First Notice	$7,175.16
BROOKLYN CENTER	Active	First Notice	$355.12
BROOKLYN CENTER	Active	First Notice	$221.21
BROOKLYN CENTER	Active	First Notice	$722.03
BROOKLYN CENTER	Active	No Collection Activity	$210.67
BROOKLYN CENTER	Active	First Notice	$820.64
BROOKLYN CENTER	Active	First Notice	$685.74
BROOKLYN CENTER	Active	First Notice	$795.41
BROOKLYN CENTER	Active	First Notice	$789.31
BROOKLYN CENTER	Active	First Notice	$672.94
BROOKLYN CENTER	Active	First Notice	$358.34
BROOKLYN CENTER	Active	Disconnect Order Generated	$220.83
BROOKLYN CENTER	Active	First Notice	$1,158.89
BROOKLYN CENTER	Active	No Collection Activity	$372.58
BROOKLYN CENTER	Active	First Notice	$811.13
BROOKLYN CENTER	Active	First Notice	$624.12
BROOKLYN CENTER	Active	First Notice	$203.75
BROOKLYN CENTER	Active	First Notice	$984.63
BROOKLYN CENTER	Active	First Notice	$880.80
BROOKLYN CENTER	Active	First Notice	$483.06
BROOKLYN CENTER	Active	First Notice	$876.42
BROOKLYN CENTER	Active	First Notice	$803.45
BROOKLYN CENTER	Active	First Notice	$215.34
BROOKLYN CENTER	Active	First Notice	$970.24
BROOKLYN CENTER	Active	Disconnect Order Generated	$702.36
BROOKLYN CENTER	Active	First Notice	$899.53
BROOKLYN CENTER	Active	First Notice	$718.74
BROOKLYN CENTER	Active	First Notice	$579.08
BROOKLYN CENTER	Active	First Notice	$370.55
BROOKLYN CENTER	Active	First Notice	$410.03
BROOKLYN CENTER	Active	First Notice	$687.21
BROOKLYN CENTER	Active	First Notice	$451.15
BROOKLYN CENTER	Active	No Collection Activity	$882.82
BROOKLYN CENTER	Active	First Notice	$398.77
BROOKLYN CENTER	Active	First Notice	$713.27
BROOKLYN CENTER	Active	First Notice	$542.11

BROOKLYN CENTER	Active	First Notice	$705.27
BROOKLYN CENTER	Active	First Notice	$655.62
BROOKLYN CENTER	Active	First Notice	$757.76
BROOKLYN CENTER	Active	First Notice	$666.21
BROOKLYN CENTER	Active	First Notice	$245.55
BROOKLYN CENTER	Active	First Notice	$944.19
BROOKLYN CENTER	Active	First Notice	$632.27
BROOKLYN CENTER	Active	First Notice	$1,235.44
BROOKLYN CENTER	Active	First Notice	$275.01
BROOKLYN PARK	Active	First Notice	$467.10
BROOKLYN CENTER	Active	First Notice	$468.48
BROOKLYN CENTER	Active	Disconnect Order Generated	$354.05
BROOKLYN CENTER	Active	First Notice	$775.88
BROOKLYN CENTER	Active	No Collection Activity	$239.82
BROOKLYN CENTER	Active	First Notice	$1,356.28
BROOKLYN CENTER	Active	First Notice	$987.67
BROOKLYN CENTER	Active	First Notice	$713.65
BROOKLYN CENTER	Active	First Notice	$569.71
BROOKLYN CENTER	Active	First Notice	$660.25
BROOKLYN CENTER	Active	First Notice	$803.34
BROOKLYN CENTER	Active	First Notice	$1,193.75
BROOKLYN CENTER	Active	First Notice	$840.15
BROOKLYN CENTER	Active	First Notice	$341.35
BROOKLYN CENTER	Active	First Notice	$671.75
BROOKLYN CENTER	Active	First Notice	$468.72
BROOKLYN CENTER	Active	First Notice	$577.19
BROOKLYN CENTER	Active	First Notice	$202.86
BROOKLYN CENTER	Active	First Notice	$209.57
BROOKLYN CENTER	Active	First Notice	$906.54
BROOKLYN CENTER	Active	First Notice	$417.49
BROOKLYN CENTER	Active	Bankrupt	$632.23
BROOKLYN CENTER	Active	First Notice	$660.39
BROOKLYN CENTER	Active	First Notice	$788.75
BROOKLYN CENTER	Active	First Notice	$895.62
BROOKLYN CENTER	Active	First Notice	$810.04
BROOKLYN CENTER	Active	First Notice	$898.75
BROOKLYN CENTER	Active	First Notice	$442.26
BROOKLYN CENTER	Active	First Notice	$846.98
BROOKLYN CENTER	Active	First Notice	$818.32
BROOKLYN CENTER	Active	First Notice	$877.07
BROOKLYN CENTER	Active	First Notice	$206.75
BROOKLYN CENTER	Active	First Notice	$772.97
BROOKLYN CENTER	Active	First Notice	$353.15
BROOKLYN CENTER	Active	First Notice	$365.57
BROOKLYN CENTER	Active	First Notice	$548.95
BROOKLYN CENTER	Active	First Notice	$644.30
BROOKLYN CENTER	Active	First Notice	$215.39

BROOKLYN CENTER	Active	First Notice	$797.16
BROOKLYN CENTER	Active	First Notice	$209.57
BROOKLYN CENTER	Active	First Notice	$227.15
BROOKLYN CENTER	Active	No Collection Activity	$314.38
BROOKLYN CENTER	Active	First Notice	$256.70
BROOKLYN CENTER	Active	First Notice	$400.00
BROOKLYN CENTER	Active	First Notice	$433.76
			$507,064.95

Member introduced the following resolution and moved its adoption:

RESOLUTION NO. _____

RESOLUTION EXPRESSING RECOGNITION AND APPRECIATION TO BARB SUCIU, CITY CLERK FOR CONDUCTING THE 2020 ELECTIONS DURING THE COVID-19 PANDEMIC

WHEREAS, City Clerk Barb Suciu is the city official charged with conducting elections for the City Of Brooklyn Center in accordance with State and Federal election laws; and

WHEREAS, during the beginning of the pandemic, active precautions were established and implemented by the City Clerk for the March Presidential Primary Election; and

WHEREAS, after the Presidential Primary Election, the City Clerk in accordance with recommendations from the Minnesota Department of Health worked to remove polling places from schools to other locations in order to protect the health of students during the pandemic; and

WHEREAS, City Clerk Suciu actively implemented precautionary measures for candidate filing by having candidates file by appointment only to ensure safety for all; and

WHEREAS, due to COVID-19, City Clerk Barb Suciu effectively implemented online election judge training to ensure all judges were properly trained following State and Federal election laws; and

WHEREAS, City Clerk Suciu successfully conducted absentee voting and Election Day activities for the State Primary Election with social distancing, sanitizing, plexiglass screens, and other precautionary measures in place; and

WHEREAS, City Clerk Suciu effectively conducted health care facility absentee voting with the precautionary measures that were established by the Minnesota Secretary of State; and

WHEREAS, City Clerk Suciu wisely established a Ballot Drop Off at City Hall and a no-contact ballot drive-thru at the East Fire Station to accommodate voters and protect the health of voters by helping prevent the spread of the COVID-19 virus; and

WHEREAS, City Clerk Suciu actions facilitated safer voting processes that resulted in a 66% turn out for absentee voting and a 34% in-person on November 3, 2020, for the Presidential Election with social distancing, sanitizing objects with protection to the voters, and staff as established by the Minnesota Secretary of State.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brooklyn Center, Minnesota, that we recognize Barb Suciu, City Clerk for excellent leadership in conducting the 2020 Elections During the COVID-19 Pandemic.

August 23, 2021
Date

_____
Mayor

ATTEST: _____
City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member
and upon vote being taken thereon, the following voted in favor thereof:
and the following voted against the same:
whereupon said resolution was declared duly passed and adopted.

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: Mike Marsh, Interim Public Works Director
BY: Andrew Hogg, P.E., Assistant City Engineer

SUBJECT: Resolution Vacating Certain Easements Within Lot 1, Block 1 Evangelical Church of the Master 2nd Addition, Hennepin County, Minnesota

Requested Council Action:

- Motion to open the Public Hearing, take public input, close the Public Hearing and consider approval of a resolution vacating certain easements that are associated with the 69th Avenue North Addition.

Background:

A public hearing is scheduled on August 23, 2021. The public hearing is to consider vacating certain easements as referenced above that are associated with the Lot 1, Block 1 Evangelical Church of the Master 2nd Addition, Hennepin County, Minnesota. The Planning Commission has reviewed the final plat for 69th Avenue North Addition. In connection with the final plat and easement dedication proceedings, the developer is requesting release and termination of easements that are either no longer needed or are being replaced by new easements or conflict with the proposed platting. The easements proposed to be released and terminated are indicated in the attached exhibit.

As part of the Public Hearing and notification process, affected entities with interests in said existing easements have been notified in accordance with City Ordinance and State Statute. It is staff's opinion that the portions of the easements proposed to be vacated are no longer needed and should not negatively affect rights to public easements. We are unaware of any entity objecting to the proposed vacation.

The attached exhibits outline the release and termination of easements and show the locations of said existing easements. The City Attorney has reviewed the release and termination documents and concurs to the purpose and form of the documents.

Staff recommends that a presentation be provided to the City Council prior to holding the Public Hearing. Following the presentation, a Public Hearing to consider vacating the easements as referenced above should be conducted to receive public comments. A resolution vacating certain easements within Lot 1, Block 1 Evangelical Church of the Master 2nd Addition, Hennepin County, Minnesota will be provided for City Council consideration upon closing of the Public Hearing. It should be noted that this resolution will only take effect upon the release and filing of the final plat of 69th Avenue North Addition, execution and filing of associated and separate rededicated easements, and upon execution and filing the subdivision agreement for said associated development.

Budget Issues:

There are no budget issues to consider.

Inclusive Community Engagement:

N/A

Antiracist/Equity Policy Effect:

N/A

Strategic Priorities and Values:

Targeted Redevelopment

ATTACHMENTS:

Description	Upload Date	Type
Resolution	8/16/2021	Cover Memo
Exhibit B	8/16/2021	Cover Memo

Member introduced the following resolution and moved its adoption:

RESOLUTION NO. _____

RESOLUTION VACATING CERTAIN EASEMENTS WITHIN LOT 1, BLOCK 1, EVANGELICAL LUTHERAN CHURCH OF THE MASTER 2ND ADDITION, HENNEPIN COUNTY, MINNESOTA

WHEREAS, the Planning Commission has recommended approval for the plat for 69th AVENUE NORTH ADDITION based on certain conditions as set forth in the City Council Resolution No. No. 2021-84 and Planning Commission Resolution No. 2021-02; and

WHEREAS, certain existing easements on existing properties are either no longer needed, or are being replaced by new easements pertaining to the properties contained within the proposed plat for 69th AVENUE NORTH ADDITION; and

WHEREAS, the easements proposed to be vacated are identified as follows and are hereafter referred to as "the Easements":

That part of Lot 1, Block 1, EVANGELICAL LUTHERAN CHURCH OF THE MASTER 2ND ADDITION, Hennepin County, Minnesota, described as follows: Commencing at the southeast corner of said Lot 1; thence northerly along the easterly line of said Lot 1, a distance of 142.99 feet, more or less, to a corner of said Lot 1; thence westerly along the northerly line of said Lot 1, a distance of 140.00 feet, more or less, to a corner of said Lot 1 and also the point of beginning of the parcel to be described; thence continuing along the last described line to a point that is distance 5.00 feet westerly of the easterly line of said Lot 1; thence northerly parallel to the easterly line of said Lot 1, a distance of 105.20 feet, more or less, to the intersection with a line drawn parallel with and 10.00 feet southerly of the northerly line of said Lot 1; thence easterly parallel with the northerly line of said Lot 1, a distance of 5.00 feet to said easterly line of said Lot 1; thence southerly, along said easterly line of said Lot 1, to the point of beginning.; and

WHEREAS, after due notice and public hearing, the City Council has determined that the Easements will be no longer needed, once the plat of 69th AVENUE NORTH ADDITION is recorded, and it is in the public interest to vacate the Easements;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brooklyn Center, Minnesota, that:

1. The City Council hereby approves the vacation of the Easements described above and depicted in the attached Exhibit.

RESOLUTION NO. _____

2. The City Clerk is directed to prepare a Notice of Completion of Vacation Proceedings and to record it with the Hennepin County Recorder or Hennepin County Registrar of Titles, as appropriate; provided, that this resolution will only take effect upon the release and filing of the final plat of 69th AVEUNE NORTH ADDITION, execution and filing of associated and separate rededicated easements, and upon execution and filing the subdivision agreement for said associated development.

August 23, 2021 _____
Date

_____
Mayor

ATTEST: _____
City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member

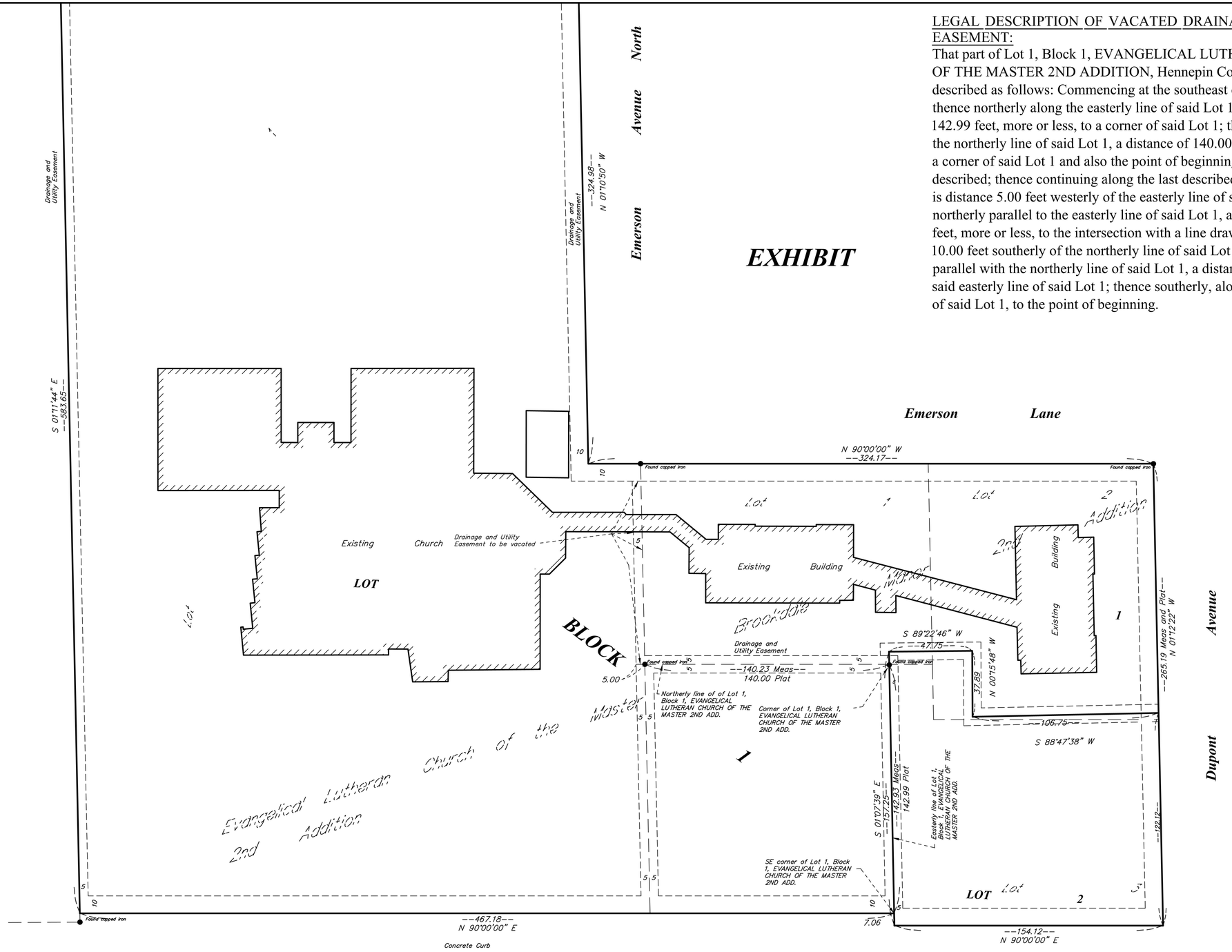
and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:
whereupon said resolution was declared duly passed and adopted.

EXHIBIT

LEGAL DESCRIPTION OF VACATED DRAINAGE AND UTILITY EASEMENT:

That part of Lot 1, Block 1, EVANGELICAL LUTHERAN CHURCH OF THE MASTER 2ND ADDITION, Hennepin County, Minnesota, described as follows: Commencing at the southeast corner of said Lot 1; thence northerly along the easterly line of said Lot 1, a distance of 142.99 feet, more or less, to a corner of said Lot 1; thence westerly along the northerly line of said Lot 1, a distance of 140.00 feet, more or less, to a corner of said Lot 1 and also the point of beginning of the parcel to be described; thence continuing along the last described line to a point that is distance 5.00 feet westerly of the easterly line of said Lot 1; thence northerly parallel to the easterly line of said Lot 1, a distance of 105.20 feet, more or less, to the intersection with a line drawn parallel with and 10.00 feet southerly of the northerly line of said Lot 1; thence easterly parallel with the northerly line of said Lot 1, a distance of 5.00 feet to said easterly line of said Lot 1; thence southerly, along said easterly line of said Lot 1, to the point of beginning.



DATE	REVISION DESCRIPTION

DRAWING ORIENTATION & SCALE

SCALE - 1" = 20'

0 20 40

CLIENT NAME / JOB ADDRESS

LUTHERAN CHURCH OF THE MASTER

1107 EMERSON LANE
BROOKLYN CENTER, MN

Advance
Surveying & Engineering, Co.

17917 Highway 7
Minnetonka, Minnesota 55345
Phone (952) 474-7964
Web: www.advsur.com

I HEREBY CERTIFY THAT THIS PLAN, SURVEY 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.

Thomas M. Bloom
42379
LICENSE NO.
AUGUST 3, 2021
DATE

SHEET TITLE
EASEMENT VACATION EXHIBIT

DRAWING NUMBER
211262 TB EASEMENT VACATION

SHEET SIZE *22 X 34*

SHEET NO.
S1

SHEET 1 OF 1

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Andy Splinter, Interim Finance Director

SUBJECT: Resolution Awarding the Sale of $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A Fixing Their Form and Specifications; Directing Their Execution and Delivery; and Providing for Their Payment

Requested Council Action:

- Motion to approve a resolution awarding the sale of $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A fixing their form and specifications; directing their execution and delivery; and providing for their payment.

Background:

On July 26, 2021 the City Council adopted a resolution setting the date for the competitive negotiated sale of $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A. The bond proceeds will be used to finance the construction of Grandview South Area Improvements and the Storm Water portion of Brooklyn Boulevard Phase II Improvements.

We have attached a copy of the Preliminary Official Statement which describes the bond sale in more detail. We anticipate that Standard & Poor's will confirm that the bonds will continue to be rated AA. The rating report will be sent to the Council when received prior to the Council meeting. The City's financial advisor, Baker Tilly, will receive competitive proposals at 10:30am on August 26, 2021. Doug Green, Director at Baker Tilly will be present at the Council meeting to discuss the recommendations for the sale.

Grandview South Area Improvements

The Grandview South project area extends from 57th Avenue to 59th Avenue and from Logan Avenue to Dupont Avenue. The total project length is 15,557 feet. The neighborhood consists of approximately 183 residential properties (R1), one school property (R1), two church properties (R1), 14 multi-family properties (R4 and R5), and three commercial properties (C1 and C2).

On May 13, 2019, the City Council approved resolutions establishing improvement projects for the Grandview Area. On September 28th 2020 the City Council approved a resolution ordering improvements and authorizing preparation of plans and specifications for the Grandview South Area street, storm drainage and utility improvements.

The City Council also approved a resolution certifying the special assessments on this project on December 14, 2020. On March 8th, 2021 the City Council accepted the bid and awarded the contract of the Grandview North project to the lowest responsible bidder. The estimated total cost of the project (amended per low bid) is $10,171,743.

Brooklyn Boulevard Phase II Storm Water Improvements

Phase II of the Brooklyn Boulevard Improvements runs from Bass Lake Road to I-94.

On March 8th, 2021 The City entered into a Cooperative Construction Agreement for Brooklyn Boulevard Corridor Project Phase 2 Improvements with Hennepin County. On May 10, 2021 the City Council accepted the bid and awarded the contract of the Brooklyn Boulevard Phase II project to the lowest responsible bidder. The estimated total cost of the project (amended per low bid) is $17,804,603

The total estimate combined cost (amended per low bid) of the two projects is $27,976,346. Of this total cost, $8,950,000 of street, sanitary sewer, storm water, and water infrastructure costs will be financed through bond proceeds and paid from a combination of future property taxes and utility revenues. This equates to approximately 32% of the total project cost.

Brooklyn Boulevard Phase II is largely funded by Federal and County contributions, the largest share of City expenses relates to Storm Water Improvements and that is the only portion of that project the City is bonding for.

Budget Issues:

The proposed 2021A bond issue includes approximately $2.055 million in street reconstruction costs that will be repaid from an additional debt service property tax levy and $1.3 million that will be repaid with special assessments. The estimated required levy for the new debt service in 2022 is approximately $216,639.09, which equates to an approximate 1.08% levy increase for taxes payable in 2022.

The utility funds pay for infrastructure replacement costs through utility charges. Issuing debt to provide funding for the infrastructure improvements will allow the City to minimize the impact on these charges. The 2021A bond issue includes $1.935 million in water utility costs, $2.2240 million in storm water utility costs and $1.42 million in sanitary sewer utility costs that will be funded through water, storm water, and sanitary sewer utility fees.

Debt Summary (By Repayment Source)	
Property Tax Levy	$2,055,000
Special Assessments	1,300,000
Water Charges	1,935,000
Storm Water Charges	2,240,000
Sanitary Sewer Charges	1,420,000
Total Debt Issue	$8,950,000

We have attached a copy of the projected debt schedules for the issuance of bonds prepared by the City's financial advisor, Baker Tilly. A bond rating call is expected to take place August 11, in which we anticipate that Standard & Poor's will confirm that the bonds will continue to be rated AA.

The anticipated net interest cost of the bond sale is 1.08 percent, which compares to 1.1 percent received on last year's bond issue. The City's financial advisor, Baker Tilly at 10:30am on August 23, 2021, will receive competitive proposals. Proceeds from the bonds will be received September 22, 2021.

Inclusive Community Engagement:

Antiracist/Equity Policy Effect:

Strategic Priorities and Values:

Safe, Secure, Stable Community, Key Transportation Investments, Operational Excellence

ATTACHMENTS:

Description	Upload Date	Type
Preliminary Official Statement	8/13/2021	Exhibit
Resolution Awarding the Sale	8/17/2021	Resolution Letter

PRELIMINARY OFFICIAL STATEMENT DATED AUGUST 3, 2021

NEW ISSUE **S&P Rating: Requested**
NOT BANK QUALIFIED

In the opinion of Kennedy & Graven, Chartered, Bond Counsel for the Bonds, based on present federal and Minnesota laws, regulations, rulings and decisions (which excludes any pending legislation which may have a retroactive effect), and assuming compliance with certain covenants, interest to be paid on the Bonds is excluded from gross income for federal income tax purposes and, to the same extent, from taxable net income of individuals, estates and trusts for Minnesota income purposes, and is not a preference item for purposes of computing the federal alternative minimum tax or the Minnesota alternative minimum tax imposed on individuals, trusts, and estates. Such interest is subject to Minnesota franchise taxes on corporations (including financial institutions) measured by income. No opinion will be expressed by Kennedy & Graven, Chartered regarding other state or federal tax consequences caused by the receipt or accrual of interest on the Bonds or arising with respect to ownership of the Bonds. The Bonds will not be designated as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations. See "TAX EXEMPTION" and "OTHER FEDERAL AND STATE TAX CONSIDERATIONS" herein.

$8,950,000*

City of Brooklyn Center, Minnesota

General Obligation Improvement and Utility Revenue Bonds, Series 2021A (the "Bonds")

(Book Entry Only)

Dated Date: Date of Delivery **Interest Due: Each February 1 and August 1, commencing August 1, 2022**

The Bonds will mature February 1 in the years and amounts* as follows:

2023	$870,000	2025	$890,000	2027	$890,000	2029	$895,000	2031	$905,000
2024	$895,000	2026	$885,000	2028	$895,000	2030	$905,000	2032	$920,000

The City of Brooklyn Center, Minnesota (the "City") may elect on February 1, 2030, and on any day thereafter, to redeem Bonds due on or after February 1, 2031 at a price of par plus accrued interest.

The Bonds will be general obligations of the City for which the City will pledge its full faith and credit and power to levy direct general ad valorem taxes. In addition, the City will pledge (i) special assessments against benefited properties; and (ii) net revenues of the City's water, sanitary sewer, and storm drainage utility funds for repayment of a portion of the Bonds. The proceeds of the Bonds will be used to finance (i) various street improvements; and (ii) related utility improvements within the City.

Proposals shall be for not less than $8,878,400 plus accrued interest, if any, on the total principal amount of the Bonds. Proposals shall specify rates in integral multiples of 1/100 or 1/8 of 1%. The initial price to the public for each maturity as stated on the proposal must be 98.0% or greater. Proposals for the Bonds may contain a maturity schedule providing for a combination of serial bonds and term bonds. All term bonds shall be subject to mandatory sinking fund redemption at a price of par plus accrued interest to the date of redemption scheduled to conform to the maturity schedule set forth above. Following receipt of proposals, a good faith deposit will be required to be delivered to the City by the lowest bidder as described in the "Terms of Proposal" herein. Award of the Bonds will be made on the basis of True Interest Cost (TIC).

The Bonds will be issued as fully registered bonds without coupons and, when issued, will be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("DTC"). DTC will act as securities depository for the Bonds. Individual purchases may be made in book entry form only, in the principal amount of $5,000 and integral multiples thereof. Investors will not receive physical certificates representing their interest in the Bonds purchased. (See "Book Entry System" herein.) Zions Bancorporation, National Association, Chicago, Illinois will serve as registrar (the "Registrar") for the Bonds. The Bonds will be available for delivery at DTC on or about September 22, 2021

PROPOSALS RECEIVED: Monday, August 23, 2021 until 10:30 A.M., Central Time
CONSIDERATION OF AWARD: Council meeting commencing at 7:00 P.M., Central Time on Monday, August 23, 2021

bakertilly
MUNICIPAL ADVISORS

Further information may be obtained from Baker Tilly Municipal Advisors, LLC, 380 Jackson Street, Suite 300, Saint Paul, Minnesota 55101-2887 (651) 223-3000.

The information contained in this Preliminary Official Statement is deemed by the City to be final as of the date hereof; however, the pricing and underwriting information is subject to completion or amendment. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

* *Preliminary; subject to change.*

CITY OF BROOKLYN CENTER, MINNESOTA

CITY COUNCIL

Mike Elliott	Mayor
Marquita Butler	Council Member
April Graves	Council Member
Kris Lawrence-Anderson	Council Member
Dan Ryan	Council Member

CITY MANAGER

Reggie Edwards

INTERIM DIRECTOR OF FISCAL AND SUPPORT SERVICES

Andrew Splinter

MUNICIPAL ADVISOR

Baker Tilly Municipal Advisors, LLC
Saint Paul, Minnesota

BOND COUNSEL

Kennedy & Graven, Chartered
Minneapolis, Minnesota

Baker Tilly Municipal Advisors, LLC is a registered municipal advisor and wholly-owned subsidiary of Baker Tilly US, LLP, an accounting firm. Baker Tilly US, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2021 Baker Tilly Municipal Advisors, LLC.

For purposes of compliance with Rule 15c2-12 of the Securities and Exchange Commission, this document, as the same may be supplemented or corrected by the City from time to time, may be treated as a Preliminary Official Statement with respect to the Bonds described herein that is deemed final as of the date hereof (or of any such supplement or correction) by the City.

By awarding the Bonds to any underwriter or underwriting syndicate submitting a Proposal therefor, the City agrees that, no more than seven business days after the date of such award, it shall provide without cost to the senior managing underwriter of the syndicate to which the Bonds are awarded copies of the Final Official Statement in the amount specified in the Terms of Proposal.

No dealer, broker, salesman or other person has been authorized by the City to give any information or to make any representations with respect to the Bonds, other than as contained in the Preliminary Official Statement or the Final Official Statement, and if given or made, such other information or representations must not be relied upon as having been authorized by the City.

Certain information contained in the Preliminary Official Statement or the Final Official Statement may have been obtained from sources other than records of the City and, while believed to be reliable, is not guaranteed as to completeness or accuracy. THE INFORMATION AND EXPRESSIONS OF OPINION IN THE PRELIMINARY OFFICIAL STATEMENT AND THE FINAL OFFICIAL STATEMENT ARE SUBJECT TO CHANGE, AND NEITHER THE DELIVERY OF THE PRELIMINARY OFFICIAL STATEMENT NOR THE FINAL OFFICIAL STATEMENT NOR ANY SALE MADE UNDER EITHER SUCH DOCUMENT SHALL CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE AFFAIRS OF THE CITY SINCE THE RESPECTIVE DATE THEREOF.

References herein to laws, rules, regulations, resolutions, agreements, reports and other documents do not purport to be comprehensive or definitive. All references to such documents are qualified in their entirety by reference to the particular document, the full text of which may contain qualifications of and exceptions to statements made herein. Where full texts have not been included as appendices to the Preliminary Official Statement or the Final Official Statement, they will be furnished upon request.

Any CUSIP numbers for the Bonds included in the Final Official Statement are provided for convenience of the owners and prospective investors. The CUSIP numbers for the Bonds are assigned by an organization unaffiliated with the City. The City is not responsible for the selection of the CUSIP numbers and makes no representation as to the accuracy thereof as printed on the Bonds or as set forth in the Final Official Statement. No assurance can be given by the City that the CUSIP numbers for the Bonds will remain the same after the delivery of the Final Official Statement or the date of issuance and delivery of the Bonds.

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THE CITY HAS AUTHORIZED BAKER TILLY MUNICIPAL ADVISORS, LLC TO NEGOTIATE THIS ISSUE ON ITS BEHALF. PROPOSALS WILL BE RECEIVED ON THE FOLLOWING BASIS:

TERMS OF PROPOSAL

$8,950,000*

CITY OF BROOKLYN CENTER, MINNESOTA

GENERAL OBLIGATION IMPROVEMENT AND UTILITY REVENUE BONDS, SERIES 2021A

(BOOK ENTRY ONLY)

Proposals for the above-referenced obligations (the "Bonds") will be received by the City of Brooklyn Center, Minnesota (the "City") on Monday, August 23, 2021 (the "Sale Date") until 10:30 A.M., Central Time (the "Sale Time") at the offices of Baker Tilly Municipal Advisors, LLC ("Baker Tilly MA"), 380 Jackson Street, Suite 300, Saint Paul, Minnesota, 55101, after which time proposals will be opened and tabulated. Consideration for award of the Bonds will be by the City Council at its meeting commencing at 7:00 P.M., Central Time, of the same day.

SUBMISSION OF PROPOSALS

Baker Tilly MA will assume no liability for the inability of a bidder or its proposal to reach Baker Tilly MA prior to the Sale Time, and neither the City nor Baker Tilly MA shall be responsible for any failure, misdirection or error in the means of transmission selected by any bidder. All bidders are advised that each proposal shall be deemed to constitute a contract between the bidder and the City to purchase the Bonds regardless of the manner in which the proposal is submitted.

(a) ***Sealed Bidding.*** Completed, signed proposals may be submitted to Baker Tilly MA by email to bondservice@bakertilly.com or by fax (651) 223-3046, and must be received prior to the Sale Time.

OR

(b) ***Electronic Bidding.*** Proposals may also be received via PARITY®. For purposes of the electronic bidding process, the time as maintained by PARITY® shall constitute the official time with respect to all proposals submitted to PARITY®. *Each bidder shall be solely responsible for making necessary arrangements to access PARITY® for purposes of submitting its electronic proposal in a timely manner and in compliance with the requirements of the Terms of Proposal.* Neither the City, its agents, nor PARITY® shall have any duty or obligation to undertake registration to bid for any prospective bidder or to provide or ensure electronic access to any qualified prospective bidder, and neither the City, its agents, nor PARITY® shall be responsible for a bidder's failure to register to bid or for any failure in the proper operation of, or have any liability for any delays or interruptions of or any damages caused by the services of PARITY®. The City is using the services of PARITY® solely as a communication mechanism to conduct the electronic bidding for the Bonds, and PARITY® is not an agent of the City.

If any provisions of this Terms of Proposal conflict with information provided by PARITY®, this Terms of Proposal shall control. Further information about PARITY®, including any fee charged, may be obtained from:

PARITY®, 1359 Broadway, 2nd Floor, New York, New York 10018
Customer Support: (212) 849-5000

* *Preliminary; subject to change.*

Baker Tilly Municipal Advisors, LLC is a registered municipal advisor and controlled subsidiary of Baker Tilly US, LLP, an accounting firm. Baker Tilly US, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2021 Baker Tilly Municipal Advisors, LLC.

DETAILS OF THE BONDS

The Bonds will be dated as of the date of delivery and will bear interest payable on February 1 and August 1 of each year, commencing August 1, 2022. Interest will be computed on the basis of a 360-day year of twelve 30-day months.

The Bonds will mature February 1 in the years and amounts* as follows:

2023	$870,000	2025	$890,000	2027	$890,000	2029	$895,000	2031	$905,000
2024	$895,000	2026	$885,000	2028	$895,000	2030	$905,000	2032	$920,000

* *The City reserves the right, after proposals are opened and prior to award, to increase or reduce the principal amount of the Bonds or the amount of any maturity or maturities in multiples of $5,000. In the event the amount of any maturity is modified, the aggregate purchase price will be adjusted to result in the same gross spread per $1,000 of Bonds as that of the original proposal. Gross spread for this purpose is the differential between the price paid to the City for the new issue and the prices at which the proposal indicates the securities will be initially offered to the investing public.*

Proposals for the Bonds may contain a maturity schedule providing for a combination of serial bonds and term bonds. All term bonds shall be subject to mandatory sinking fund redemption at a price of par plus accrued interest to the date of redemption scheduled to conform to the maturity schedule set forth above. In order to designate term bonds, the proposal must specify "Years of Term Maturities" in the spaces provided on the proposal form.

BOOK ENTRY SYSTEM

The Bonds will be issued by means of a book entry system with no physical distribution of Bonds made to the public. The Bonds will be issued in fully registered form and one Bond, representing the aggregate principal amount of the Bonds maturing in each year, will be registered in the name of Cede & Co. as nominee of The Depository Trust Company ("DTC"), New York, New York, which will act as securities depository for the Bonds. Individual purchases of the Bonds may be made in the principal amount of $5,000 or any multiple thereof of a single maturity through book entries made on the books and records of DTC and its participants. Principal and interest are payable by the registrar to DTC or its nominee as registered owner of the Bonds. Transfer of principal and interest payments to participants of DTC will be the responsibility of DTC; transfer of principal and interest payments to beneficial owners by participants will be the responsibility of such participants and other nominees of beneficial owners. The lowest bidder (the "Purchaser"), as a condition of delivery of the Bonds, will be required to deposit the Bonds with DTC.

REGISTRAR

The City will name the registrar which shall be subject to applicable regulations of the Securities and Exchange Commission. The City will pay for the services of the registrar.

OPTIONAL REDEMPTION

The City may elect on February 1, 2030, and on any day thereafter, to redeem Bonds due on or after February 1, 2031. Redemption may be in whole or in part and if in part at the option of the City and in such manner as the City shall determine. If less than all Bonds of a maturity are called for redemption, the City will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All redemptions shall be at a price of par plus accrued interest.

SECURITY AND PURPOSE

The Bonds will be general obligations of the City for which the City will pledge its full faith and credit and power to levy direct general ad valorem taxes. In addition, the City will pledge (i) special assessments against benefited properties; and (ii) net revenues of the City's water, sanitary sewer, and storm drainage utility funds for repayment of a portion of the Bonds. The proceeds of the Bonds will be used to finance (i) various street improvements, and (ii) related utility improvements with in the City.

NOT BANK QUALIFIED TAX-EXEMPT OBLIGATIONS

The City will not designate the Bonds as qualified tax-exempt obligations for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

BIDDING PARAMETERS

Proposals shall be for not less than $8,878,400 plus accrued interest, if any, on the total principal amount of the Bonds. No proposal can be withdrawn or amended after the time set for receiving proposals on the Sale Date unless the meeting of the City scheduled for award of the Bonds is adjourned, recessed, or continued to another date without award of the Bonds having been made. Rates shall be in integral multiples of 1/100 or 1/8 of 1%. The initial price to the public for each maturity as stated on the proposal must be 98.0% or greater. Bonds of the same maturity shall bear a single rate from the date of the Bonds to the date of maturity. No conditional proposals will be accepted.

ESTABLISHMENT OF ISSUE PRICE

In order to provide the City with information necessary for compliance with Section 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations promulgated thereunder (collectively, the "Code"), the Purchaser will be required to assist the City in establishing the issue price of the Bonds and shall complete, execute, and deliver to the City prior to the closing date, a written certification in a form acceptable to the Purchaser, the City, and Bond Counsel (the "Issue Price Certificate") containing the following for each maturity of the Bonds (and, if different interest rates apply within a maturity, to each separate CUSIP number within that maturity): (i) the interest rate; (ii) the reasonably expected initial offering price to the "public" (as said term is defined in Treasury Regulation Section 1.148-1(f) (the "Regulation")) or the sale price; and (iii) pricing wires or equivalent communications supporting such offering or sale price. Any action to be taken or documentation to be received by the City pursuant hereto may be taken or received on behalf of the City by Baker Tilly MA.

The City intends that the sale of the Bonds pursuant to this Terms of Proposal shall constitute a "competitive sale" as defined in the Regulation based on the following:

(i) the City shall cause this Terms of Proposal to be disseminated to potential bidders in a manner that is reasonably designed to reach potential bidders;

(ii) all bidders shall have an equal opportunity to submit a bid;

(iii) the City reasonably expects that it will receive bids from at least three bidders that have established industry reputations for underwriting municipal bonds such as the Bonds; and

(iv) the City anticipates awarding the sale of the Bonds to the bidder who provides a proposal with the lowest true interest cost, as set forth in this Terms of Proposal (See "AWARD" herein).

Any bid submitted pursuant to this Terms of Proposal shall be considered a firm offer for the purchase of the Bonds, as specified in the proposal. The Purchaser shall constitute an "underwriter" as said term is defined in the Regulation. By submitting its proposal, the Purchaser confirms that it shall require any agreement among underwriters, a selling group agreement, or other agreement to which it is a party relating to the initial sale of the Bonds, to include provisions requiring compliance with the provisions of the Code and the Regulation regarding the initial sale of the Bonds.

If all of the requirements of a "competitive sale" are not satisfied, the City shall advise the Purchaser of such fact prior to the time of award of the sale of the Bonds to the Purchaser. **In such event, any proposal submitted will not be subject to cancellation or withdrawal.** Within twenty-four (24) hours of the notice of award of the sale of the Bonds, the Purchaser shall advise the City and Baker Tilly MA if 10% of any maturity of the Bonds (and, if different interest rates apply within a maturity, to each separate CUSIP number within that maturity) has been sold to the public and the price at which it was sold. The City will treat such sale price as the "issue price" for such maturity, applied on a maturity-by-maturity basis. The City will not require the Purchaser to comply with that portion of the Regulation commonly described as the "hold-the-offering-price" requirement for the remaining maturities, but the Purchaser may elect such option. If the Purchaser exercises such option, the City will apply the initial offering price to the public provided in the proposal as the issue price for such maturities. If the Purchaser does not exercise that option, it shall thereafter promptly provide the City and Baker Tilly MA the prices at which 10% of such maturities are sold to the public; provided such determination shall be made and the City and Baker Tilly MA notified of such prices whether or not the closing date has occurred, until the 10% test has been satisfied as to each maturity of the Bonds or until all of the Bonds of a maturity have been sold.

GOOD FAITH DEPOSIT

To have its proposal considered for award, the Purchaser is required to submit a good faith deposit via wire transfer to the City in the amount of $89,500 (the "Deposit") no later than 1:30 P.M., Central Time on the Sale Date. The Purchaser shall be solely responsible for the timely delivery of its Deposit, and neither the City nor Baker Tilly MA have any liability for delays in the receipt of the Deposit. If the Deposit is not received by the specified time, the City may, at its sole discretion, reject the proposal of the lowest bidder, direct the second lowest bidder to submit a Deposit, and thereafter award the sale to such bidder.

A Deposit will be considered timely delivered to the City upon submission of a federal wire reference number by the specified time. Wire transfer instructions will be available from Baker Tilly MA following the receipt and tabulation of proposals. The successful bidder must send an e-mail including the following information: (i) the federal reference number and time released; (ii) the amount of the wire transfer; and (iii) the issue to which it applies.

Once an award has been made, the Deposit received from the Purchaser will be retained by the City and no interest will accrue to the Purchaser. The amount of the Deposit will be deducted at settlement from the purchase price. In the event the Purchaser fails to comply with the accepted proposal, said amount will be retained by the City.

AWARD

The Bonds will be awarded on the basis of the lowest interest rate to be determined on a true interest cost (TIC) basis calculated on the proposal prior to any adjustment made by the City. The City's computation of the interest rate of each proposal, in accordance with customary practice, will be controlling.

The City will reserve the right to: (i) waive non-substantive informalities of any proposal or of matters relating to the receipt of proposals and award of the Bonds, (ii) reject all proposals without cause, and (iii) reject any proposal that the City determines to have failed to comply with the terms herein.

BOND INSURANCE AT PURCHASER'S OPTION

The City has **not** applied for or pre-approved a commitment for any policy of municipal bond insurance with respect to the Bonds. If the Bonds qualify for municipal bond insurance and a bidder desires to purchase a policy, such indication, the maturities to be insured, and the name of the desired insurer must be set forth on the bidder's proposal. The City specifically reserves the right to reject any bid specifying municipal bond insurance, even though such bid may result in the lowest TIC to the City. All costs associated with the issuance and administration of such policy and associated ratings and expenses (other than any independent rating requested by the City) shall be paid by the successful bidder. Failure of the municipal bond insurer to issue the policy after the award of the Bonds shall not constitute cause for failure or refusal by the successful bidder to accept delivery of the Bonds.

CUSIP NUMBERS

If the Bonds qualify for the assignment of CUSIP numbers such numbers will be printed on the Bonds; however, neither the failure to print such numbers on any Bond nor any error with respect thereto will constitute cause for failure or refusal by the Purchaser to accept delivery of the Bonds. Baker Tilly MA will apply for CUSIP numbers pursuant to Rule G-34 implemented by the Municipal Securities Rulemaking Board. The CUSIP Service Bureau charge for the assignment of CUSIP identification numbers shall be paid by the Purchaser.

SETTLEMENT

On or about September 22, 2021, the Bonds will be delivered without cost to the Purchaser through DTC in New York, New York. Delivery will be subject to receipt by the Purchaser of an approving legal opinion of Kennedy & Graven, Chartered of Minneapolis, Minnesota, and of customary closing papers, including a no-litigation certificate. On the date of settlement, payment for the Bonds shall be made in federal, or equivalent, funds that shall be received at the offices of the City or its designee not later than 12:00 Noon, Central Time. Unless compliance with the terms of payment for the Bonds has been made impossible by action of the City, or its agents, the Purchaser shall be liable to the City for any loss suffered by the City by reason of the Purchaser's non-compliance with said terms for payment.

CONTINUING DISCLOSURE

In accordance with SEC Rule 15c2-12(b)(5), the City will undertake, pursuant to the resolution awarding sale of the Bonds, to provide annual reports and notices of certain events. A description of this undertaking is set forth in the Official Statement. The Purchaser's obligation to purchase the Bonds will be conditioned upon receiving evidence of this undertaking at or prior to delivery of the Bonds.

OFFICIAL STATEMENT

The City has authorized the preparation of a Preliminary Official Statement containing pertinent information relative to the Bonds, and said Preliminary Official Statement has been deemed final by the City as of the date thereof within the meaning of Rule 15c2-12 of the Securities and Exchange Commission. For an electronic copy of the Preliminary Official Statement or for any additional information prior to sale, any prospective purchaser is referred to the Municipal Advisor to the City, Baker Tilly Municipal Advisors, LLC, by telephone (651) 223-3000, or by email bondservice@bakertilly.com. The Preliminary Official Statement will also be made available at https://connect.bakertilly.com/bond-sales-calendar.

A Final Official Statement (as that term is defined in Rule 15c2-12) will be prepared, specifying the maturity dates, principal amounts, and interest rates of the Bonds, together with any other information required by law. By awarding the Bonds to the Purchaser, the City agrees that, no more than seven business days after the date of such award, it shall provide to the Purchaser an electronic copy of the Final Official Statement. The City designates the Purchaser as its agent for purposes of distributing the Final Official Statement to each syndicate member, if applicable. The Purchaser agrees that if its proposal is accepted by the City, (i) it shall accept designation and (ii) it shall enter into a contractual relationship with its syndicate members for purposes of assuring the receipt of the Final Official Statement by each such syndicate member.

Dated July 26, 2021

BY ORDER OF THE CITY COUNCIL

/s/ Barb Suciu
City Clerk

OFFICIAL STATEMENT

$8,950,000*

CITY OF BROOKLYN CENTER, MINNESOTA

GENERAL OBLIGATION IMPROVEMENT AND UTILITY REVENUE BONDS, SERIES 2021A

(BOOK ENTRY ONLY)

INTRODUCTORY STATEMENT

General

This Official Statement contains certain information relating to the City of Brooklyn Center, Minnesota (the "City") and its issuance of $8,950,000* General Obligation Improvement and Utility Revenue Bonds, Series 2021A (the "Bonds"). The Bonds will be general obligations of the City for which it will pledge its full faith and credit and power to levy direct general ad valorem taxes. In addition, the City will pledge (i) special assessments against benefited properties; and (ii) net revenues of the City's water, sanitary sewer, and storm drainage utility funds for repayment of a portion of the Bonds. See "SECURITY AND FINANCING" herein.

Inquiries may be directed to Mr. Andrew Splinter, Interim Director of Fiscal and Support Services, City of Brooklyn Center, 6301 Shingle Creek Parkway, Brooklyn Center, Minnesota 55430, by telephoning (763) 569-3352, or by e-mailing asplinter@ci.brooklyn-center.mn.us. Inquiries may also be made to Baker Tilly Municipal Advisors, LLC, 380 Jackson Street, Suite 300, Saint Paul, Minnesota 55101-2887, by telephoning (651) 223-3000, or by e-mailing bondservice@bakertilly.com.

Potential Impacts Resulting from Coronavirus (COVID-19)

On March 11, 2020, the World Health Organization proclaimed the Coronavirus (COVID-19) to be a pandemic. In an effort to lessen the risk of transmission of COVID-19, the United States government, state governments, local governments and private industries have taken measures to limit social interactions in an effort to limit the spread of COVID-19, affecting business activities and impacting global, state and local commerce and financial markets. The emergence of COVID-19 and the spread thereof is an emerging and evolving issue. As the federal, state, and local governments, including the City, continue efforts to contain and limit the spread COVID-19 disease, future tax and other revenue collections may deviate from historical or anticipated collections and may have an adverse impact on the financial position and operations of the City and its ability to fund debt obligations, including the Bonds in accordance with its terms.

The City is not able to predict and makes no representations as to the economic impact of the COVID-19 pandemic on the City or its financial position. As of the date of this Official Statement, the City has received a total of $2,433,415 of CARES funding, which has been allocated as follows: $1,549,821 to the general fund, $366,683 to special revenue funds, $58,193 to capital projects, $9,487 to internal service funds, and $449,231 to enterprise funds.

* *Preliminary; subject to change.*

CONTINUING DISCLOSURE

In order to assist the Underwriter in complying with SEC Rule 15c2-12 (the "Rule"), pursuant to the Awarding Resolution, the City has covenanted to comply with the continuing disclosure certificate (the "Undertaking") for the benefit of holders or beneficial owners of the Bonds to provide certain financial information and operating data relating to the City to the Municipal Securities Rulemaking Board annually, and to provide notices of the occurrence of certain events enumerated in the Rule to the Municipal Securities Rulemaking Board and to any state information depository. The specific nature of the Undertaking, as well as the information to be contained in the annual report or the notices of material events, is set forth in the Undertaking in substantially the form attached hereto as Appendix II, subject to such modifications thereof or additions thereto as: (i) consistent with requirements under the Rule, (ii) required by the purchaser of the Bonds from the City, and (iii) acceptable to the Mayor and the Manager of the City.

The City believes it has complied for the past five years in accordance with the terms of its previous continuing disclosure undertakings entered into pursuant to the Rule, except to the extent the following are deemed to be material. In reviewing its past disclosure practices, the City notes the following:

- Prior continuing disclosure undertakings entered into by the City included language stating that the City's audited financial statements would be filed "as soon as available." Although the City did not always file "as soon as available," the audited financial statements were timely filed within the required twelve (12) month timeframe as provided for in each undertaking.

A failure by the City to comply with the Undertaking will not constitute an event of default on the Bonds (although holders or other beneficial owners of the Bonds will have the sole remedy of bringing an action for specific performance). Nevertheless, such a failure must be reported in accordance with the Rule and must be considered by any broker, dealer or municipal securities dealer before recommending the purchase or sale of the Bonds in the secondary market. Consequently, such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

THE BONDS

General Description

The Bonds are dated as of the date of delivery and will mature annually on February 1 as set forth on the front cover of this Official Statement. The Bonds are issued in book entry form. Interest on the Bonds is payable on February 1 and August 1 of each year, commencing August 1, 2022. Interest will be payable to the holder (initially Cede & Co.) registered on the books of the Registrar as of the fifteenth day of the calendar month next preceding such interest payment date. Interest will be computed on the basis of a 360-day year of twelve 30-day months. Principal of and interest on the Bonds will be paid as described in the section herein entitled "Book Entry System." Zions Bancorporation, National Association, Chicago, Illinois will serve as Registrar for the Bonds, and the City will pay for registrar services.

Redemption Provisions

Mailed notice of redemption shall be given to the registered owner(s) of the Bonds in accordance with the requirements of DTC which currently requires no less than twenty (20) days nor more than sixty (60) days prior to the redemption date. Failure to give such written notice to any registered owner of the Bonds or any defect therein shall not affect the validity of any proceedings for the redemption of the Bonds. All Bonds or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment.

Optional Redemption

The City may elect on February 1, 2030, and on any day thereafter, to redeem Bonds due on or after February 1, 2031. Redemption may be in whole or in part and if in part at the option of the City and in such manner as the City shall determine. If less than all the Bonds of a maturity are called for redemption, the City will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All redemptions shall be at a price of par plus accrued interest.

Book Entry System

The Depository Trust Company ("DTC"), New York, New York, will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered certificate will be issued for each maturity of the Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation, and Fixed Income Clearing Corporation all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of the Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within a maturity are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such maturity to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the City as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions, and dividend payments on the Bonds will be made to Cede & Co. or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or its agent on the payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC or the City, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or its agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to City or its agent. Under such circumstances, in the event that a successor depository is not obtained, certificates are required to be printed and delivered.

The City may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the City believes to be reliable, but the City takes no responsibility for the accuracy thereof.

AUTHORITY AND PURPOSE

The Bonds are being issued pursuant to Minnesota Statutes, Chapters 429, 444, and 475. The proceeds of the Bonds will be used to finance (i) street improvement projects (the "Improvement Portion"); and (ii) related utility improvements (the "Utility Portion") throughout various areas of the City.

SOURCES AND USES OF FUNDS

The composition of the Bonds is estimated to be as follows:

	Improvement Portion	Utility Portion	Total
Sources of Funds:			
Principal Amount	$3,355,000	$5,595,000	$8,950,000
Total Sources of Funds	$3,355,000	$5,595,000	$8,950,000
Uses of Funds:			
Deposit to Project Funds	$3,300,000	$5,500,000	$8,800,000
Costs of Issuance	28,160	50,240	78,400
Allowance for Discount Bidding	26,840	44,760	71,600
Total Uses of Funds	$3,355,000	$5,595,000	$8,950,000

SECURITY AND FINANCING

The Bonds will be general obligations of the City for which the City will pledge its full faith and credit and power to levy direct general ad valorem taxes. Additional sources of security for the Bonds are discussed below.

Improvement Portion

The City will pledge special assessments against benefited properties for repayment of a portion of the Improvement Portion of the Bonds. Special assessments in the principal amount of approximately $1,300,000 are expected to be filed in the fall of 2021 for first collection in 2022, and will be filed over a term of ten years with equal annual payments of principal. Interest on the unpaid balance will be charged at an interest rate of 4.00%.

The City will make its first levy for the Improvement Portion of the Bonds in 2021 for collection in 2022. Each year's collection of taxes and special assessments, if collected in full, will be sufficient to pay 105% of the interest payment due August 1 of the collection year and the principal and interest payment due February 1 of the following year.

Utility Portion

Pursuant to Minnesota Statutes, Chapter 444, and the resolution awarding the sale of the Bonds, the City will covenant to impose and collect charges for the service, use, availability and connection to the water, sanitary sewer, and storm drainage utilities (the "Utilities") to produce net revenues in amounts sufficient to support the operation of the Utilities and to pay 105% of debt service due on obligations to which it has pledged the net revenues of the Utilities, including the Utility Portion of the Bonds. The City is required to annually review the budget of the Utilities to determine whether current rates and charges are sufficient and to adjust such rates and charges as necessary. The City does not anticipate the need to levy taxes for repayment of the Utility Portion of the Bonds.

FUTURE FINANCING

The City does not anticipate issuing any additional long-term general obligation debt for at least the next 90 days.

LITIGATION

The City is not aware of any threatened or pending litigation affecting the validity of the Bonds or the City's ability to meet its financial obligations.

LEGALITY

The Bonds are subject to approval as to certain matters by Kennedy & Graven, Chartered, of Minneapolis, Minnesota, as Bond Counsel. Bond Counsel has not participated in the preparation of this Official Statement and will not pass upon its accuracy, completeness, or sufficiency. Bond Counsel has not examined nor attempted to examine or verify any of the financial or statistical statements or data contained in this Official Statement and will express no opinion with respect thereto. A legal opinion in substantially the form set out in Appendix I herein will be delivered at closing.

TAX EXEMPTION

At closing Kennedy & Graven, Chartered, of Minneapolis, Minnesota, Bond Counsel for the Bonds, will render an opinion that, at the time of their issuance and delivery to the original purchaser, under present federal and State of Minnesota laws, regulations, rulings and decisions (which excludes any pending legislation which may have a retroactive effect), the interest on the Bonds is excluded from gross income for purposes of United States income tax and is excluded, to the same extent, from taxable net income of individuals, estates and trusts for Minnesota income purposes, and is not a preference item for purposes of computing the federal alternative minimum tax or the Minnesota alternative minimum tax imposed on individuals, trusts, and estates. Such interest is subject to Minnesota franchise taxes on corporations (including financial institutions) measured by income. No opinion will be expressed by Kennedy & Graven regarding other federal or state tax consequences caused by the receipt or accrual of interest on the Bonds or arising with respect to ownership of Bonds. Preservation of the exclusion of interest on the Bonds from federal gross income and state gross and taxable net income, however, depends upon compliance by the

City with all requirements of the Internal Revenue Code of 1986, as amended, (the "Code") that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be (or continue to be) excluded from federal gross income and state gross and taxable net income.

The City will covenant to comply with requirements necessary under the Code to establish and maintain the Bonds as tax-exempt under Section 103 thereof, including without limitation, requirements relating to temporary periods for investments and limitations on amounts invested at a yield greater than the yield on the Bonds.

Original Issue Premium

Certain maturities of the Bonds (the "Premium Bonds") may be sold to the public at an amount in excess of their stated redemption price at maturity. Such excess of the purchase price of such Premium Bonds over the stated redemption price at maturity constitutes original issue premium with respect to such Premium Bonds. A purchaser of a Premium Bond must amortize any original issue premium over the term of such Premium Bond using constant yield principles, based on the purchaser's yield to maturity. As original issue premium is amortized, the purchaser's basis in such Premium Bond is reduced by a corresponding amount, resulting in an increase in the gain (or a decrease in the loss) to be recognized for federal income tax purposes upon a sale or disposition of such Premium Bond prior to its maturity. Even though the purchaser's basis is reduced, no federal income tax deduction is allowed. Purchasers of any Premium Bonds at a premium, whether at the time of initial issuance or subsequent thereto, should consult with their own tax advisors with respect to the determination and treatment of premium for federal income tax purposes and with respect to state and local tax consequences of owning such Premium Bonds.

Original Issue Discount

Certain maturities of the Bonds (the "Discount Bonds") may be sold at a discount from the principal amount payable on such Discount Bonds at maturity. The difference between the price at which a substantial amount of the Discount Bonds of a given maturity is first sold to the public (the "Issue Price") and the principal amount payable at maturity constitutes "original issue discount" under the Code. The amount of original issue discount that accrues to a holder of a Discount Bond under section 1288 of the Code is excluded from federal gross income to the same extent that stated interest on such Discount Bond would be so excluded. The amount of the original issue discount that accrues with respect to a Discount Bond under section 1288 is added to the owner's federal tax basis in determining gain or loss upon disposition of such Discount Bond (whether by sale, exchange, redemption or payment at maturity).

Interest in the form of original issue discount accrues under section 1288 pursuant to a constant yield method that reflects semiannual compounding on dates that are determined by reference to the maturity date of the Discount Bond. The amount of original issue discount that accrues for any particular semiannual accrual period generally is equal to the excess of (1) the product of (a) one-half of the yield on such Bonds (adjusted as necessary for an initial short period) and (b) the adjusted issue price of such Bonds, over (2) the amount of stated interest actually payable. For purposes of the preceding sentence, the adjusted issue price is determined by adding to the Issue Price for such Bonds the original issue discount that is treated as having accrued during all prior semiannual accrual periods. If a Discount Bond is sold or otherwise disposed of between semiannual compounding dates, then the original issue discount that would have accrued for that semiannual accrual period for federal income tax purposes is allocated ratably to the days in such accrual period.

If a Discount Bond is purchased at a price that exceeds the sum of the Issue Price plus accrued interest and accrued original issue discount, the amount of original issue discount that is deemed to accrue thereafter to the purchaser is reduced by an amount that reflects amortization of such excess over the remaining term of such Bond.

No opinion is expressed as to state and local income tax treatment of original issue discount. It is possible under certain state and local income tax laws that original issue discount on a Discount Bond may be taxable in the year of accrual, and may be deemed to accrue differently than under federal law.

Holders of Discount Bonds should consult their tax advisors with respect to the computation and accrual of original issue discount for federal income tax purposes and with respect to the state and local tax consequences of owning such Discount Bonds.

OTHER FEDERAL AND STATE TAX CONSIDERATIONS

Property and Casualty Insurance Companies

Property and casualty insurance companies are required to reduce the amount of their loss reserve deduction by the applicable percentage of the amount of tax-exempt interest received or accrued during the taxable year on certain obligations, including interest on the Bonds.

Foreign Insurance Companies

Foreign companies carrying on an insurance business in the United States are subject to a tax on income which is effectively connected with their conduct of any trade or business in the United States, including "net investment income." Net investment income includes tax-exempt interest such as interest on the Bonds.

Branch Profits Tax

A foreign corporation is subject to a branch profits tax imposed by Section 884 of the Code. A branch's earnings and profits may include tax-exempt municipal bond interest, such as interest on the Bonds.

Passive Investment Income of S Corporations

Passive investment income, including interest on the Bonds, may be subject to federal income taxation under Section 1375 of the Code for an S corporation that has Subchapter C earnings and profits at the close of the taxable year if more than a certain percentage of the gross receipts of such S corporation is passive investment income.

General

The preceding is not a comprehensive list of all federal or State tax consequences which may arise from the receipt or accrual of interest on the Bonds. The receipt or accrual of interest on the Bonds may otherwise affect the federal income tax (or Minnesota income tax or franchise tax) liability of the recipient based on the particular taxes to which the recipient is subject and the particular tax status of other items of income or deductions. All prospective purchasers of the Bonds are advised to consult their own tax advisors as to the tax consequences of, or tax considerations for, purchasing or holding the Bonds.

NOT BANK QUALIFIED TAX-EXEMPT OBLIGATIONS

The City will not designate the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

RATING

Application for a rating of the Bonds has been made to S&P Global Ratings ("S&P"), 55 Water Street, New York, New York. If a rating is assigned, it will reflect only the opinion of S&P. Any explanation of the significance of the rating may be obtained only from S&P.

There is no assurance that a rating, if assigned, will continue for any given period of time, or that such rating will not be revised, suspended or withdrawn, if, in the judgment of S&P, circumstances so warrant. A revision, suspension or withdrawal of a rating may have an adverse effect on the market price of the Bonds.

MUNICIPAL ADVISOR

The City has retained Baker Tilly Municipal Advisors, LLC as municipal advisor in connection with certain aspects of the issuance of Bonds (the "Municipal Advisor" or "BTMA"). BTMA is a registered municipal advisor and a wholly-owned subsidiary of Baker Tilly US, LLP ("BTUS"), an accounting firm and has been retained by the City to provide certain financial advisory services including, among other things, preparation of the deemed "nearly final" Preliminary Official Statement and the Final Official Statement (the "Official Statements"). The information contained in the Official Statements has been compiled from records and other materials provided by City officials and other sources deemed to be reliable. The Municipal Advisor has not and will not independently verify the completeness and accuracy of the information contained in the Official Statements. The Municipal Advisor's duties, responsibilities and fees arise solely as Municipal Advisor to the City and they have no secondary obligations or other responsibility.

BTUS was engaged to conduct the executive recruitment search for the Finance Director of the City within the 24-month period ending on the date of this Official Statement. BTUS performed this search under a separate engagement contract and received a separate fee from the City pursuant to that contract.

Municipal Advisor Registration:

BTMA is a Municipal Advisor registered with the Securities and Exchange Commission and the Municipal Securities Rulemaking Board. As such, BTMA is providing certain specific municipal advisory services to the Issuer, but is neither a placement agent to the Issuer nor a broker/dealer and cannot participate in the underwriting of the Bonds.

The offer and sale of the Bonds shall be made by the Issuer, in the sole discretion of the Issuer, and under its control and supervision. The Issuer has agreed that BTMA does not undertake to sell or attempt to sell the Bonds, and will take no part in the sale thereof.

Other Financial Industry Activities and Affiliations:

BTUS is an advisory, tax and assurance firm headquartered in Chicago, Illinois. BTUS and its affiliated entities, have operations in North America, South America, Europe, Asia and Australia. BTUS is an independent member of Baker Tilly International, a worldwide network of independent accounting and business advisory firms in 47 territories, with 33,600 professionals.

Baker Tilly Investment Services, LLC ("BTIS") is registered as an investment adviser with the Securities and Exchange Commission ("SEC") under the Federal Investment Advisers Act of 1940. BTIS provides discretionary and non-discretionary investment management services to government and municipal entities. BTIS may provide advisory services to the clients of BTMA.

Baker Tilly Capital, LLC ("BTC"), a wholly owned subsidiary of BTUS, is a limited purpose broker/dealer registered with the SEC and member of the Financial Industry Regulatory Authority ("FINRA"). BTC provides merger & acquisition, capital sourcing and corporate finance advisory services. BTC may provide transaction advisory services to clients of BTMA.

Baker Tilly Financial, LLC ("BTF"), a wholly owned subsidiary of BTUS, is an investment adviser registered with the SEC. BTF provides both discretionary and non-discretionary portfolio management, , consulting and retirement plan management services to individuals and retirement plans. BTF may provide advisory services to the clients of BTMA.

BTMA has no other activities or arrangements that are material to its advisory business or its clients with a related person who is a broker-dealer, investment company, other investment adviser or financial planner, bank, law firm or other financial entity.

CERTIFICATION

The City has authorized the distribution of the Preliminary Official Statement for use in connection with the initial sale of the Bonds and a Final Official Statement following award of the Bonds. The Purchaser will be furnished with a certificate signed by the appropriate officers of the City stating that the City examined each document and that, as of the respective date of each document and the date of such certificate, each document did not and does not contain any untrue statement of material fact or omit to state a material fact necessary, in order to make the statements made therein, in light of the circumstances under which they were made, not misleading.

CITY PROPERTY VALUES

Trend of Values[(a)]

Assessment/ Collection Year	Assessor's Estimated Market Value	Sales Ratio[(b)]	Economic Market Value[(c)]	Market Value Homestead Exclusion	Taxable Market Value	Adjusted Taxable Net Tax Capacity
2020/21	$2,606,518,800	94.6%	$2,756,949,732	$128,892,345	$2,468,226,455	$30,738,953
2019/20	2,448,176,800	95.2	2,573,197,729	135,015,397	2,304,437,403	29,240,979
2018/19	2,234,245,900	89.6	2,499,069,716	144,494,942	2,081,039,958	26,538,221
2017/18	2,054,586,200	94.5	2,178,582,990	154,116,646	1,892,639,554	25,120,921
2016/17	1,870,150,101	92.5	2,028,801,815	163,771,285	1,699,535,316	22,841,269

(a) *For a description of the Minnesota property tax system, see Appendix III.*

(a) *Sales Ratio Study for the year of assessment as posted by the Minnesota Department of Revenue, https://www.revenue.state.mn.us/economic-market-values and https://www.revenue.state.mn.us/economic-market-values-reports*

(c) *Economic market values for the year of assessment as posted by the Minnesota Department of Revenue, https://www.revenue.state.mn.us/economic-market-values and https://www.revenue.state.mn.us/economic-market-values-reports.*

Source: Hennepin County, Minnesota, July 2021, except as otherwise noted.

2020/21 Adjusted Taxable Net Tax Capacity: $30,738,953

Real Estate:		
Residential Homestead	$15,402,978	49.78%
Commercial/Industrial, Railroad, and Public Utility	11,075,150	35.80
Residential Non-Homestead	3,932,548	12.71
Seasonal Recreational and Other	11,200	0.04
Personal Property	517,001	1.67
2020/21 Net Tax Capacity	$30,938,877	100.00%
Less: Captured Tax Increment	(5,089,788)	
Contribution to Fiscal Disparities	(3,804,245)	
Plus: Distribution from Fiscal Disparities	8,694,109	
2020/21 Adjusted Taxable Net Tax Capacity	$30,738,953	

Ten of the Largest Taxpayers in the City

Taxpayer	Type of Property	2020/21 Net Tax Capacity
The Luther Company LLC	Car Dealer	$ 719,700
The Molasky Group of COS	FBI Regional Headquarters	505,250
Marvin F Poer and Company	Property Tax Advisors	408,690
Lake Point Apartments LLC	Apartments	322,313
TLN Lanel Ltd Partnership	Apartments	320,600
Brooklyn Hotel Partners	Hotel	312,250
Medtronic Inc.	Industrial	310,250
G B Homes LLC	Custom Home Builders	291,850
Brookdale Corner LLC	Retail	288,730
Melrose Gates LLC	Apartments	250,113
Total		$3,729,476*

* *Represents 12.1% of the City's 2020/21 adjusted taxable net tax capacity.*

CITY INDEBTEDNESS

Legal Debt Limit and Debt Margin*

Legal Debt Limit (3% of 2020/21 Estimated Market Value)	$78,195,564
Less: Outstanding Debt Subject to Limit	0
Legal Debt Margin as of September 22, 2021	$78,195,564

* *The legal debt margin is referred to statutorily as the "Net Debt Limit" and may be increased by debt service funds and current revenues which are applicable to the payment of debt in the current fiscal year.*

NOTES: Certain types of debt are not subject to the legal debt limit. See Appendix III – Debt Limitations.

General Obligation Special Assessment Debt

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 9-22-21
12-19-13	$4,920,000	Improvements	2-1-2024	$ 965,000
7-9-15	5,240,000	Improvements	2-1-2026	2,685,000
10-13-16	1,820,000	Street Improvements	2-1-2027	1,140,000
6-8-17	3,735,000	Street Improvements	2-1-2028	2,680,000
7-10-18	3,835,000	Street Improvements	2-1-2029	3,140,000
9-12-19	4,050,000	Street Improvements	2-1-2030	3,180,000
11-24-20	2,050,000	Improvements	2-1-2031	1,955,000
9-22-21	3,355,000	Improvements (the Improvement Portion)	2-1-2032	3,355,000
Total				$19,100,000

General Obligation Tax Increment Debt

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 9-22-21
12-19-13	$6,040,000	Taxable Tax Increment	2-1-2022	$2,195,000
12-8-16	2,075,000	Tax Increment Refunding	2-1-2029	2,075,000
12-8-16	1,725,000	Taxable Tax Increment Refunding	2-1-2023	600,000
Total				$4,870,000

General Obligation Utility Revenue Debt

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 9-22-21
7-9-15	$1,660,000	Utility Revenue Refunding	2-1-2025	$ 695,000
10-13-16	3,605,000	Utility Revenue	2-1-2027	2,265,000
6-8-17	4,880,000	Utility Revenue	2-1-2028	3,380,000
7-10-18	4,350,000	Utility Revenue	2-1-2029	3,635,000
9-12-19	5,800,000	Utility Revenue	2-1-2030	4,540,000
11-24-20	2,955,000	Utility Revenue	2-1-2031	2,830,000
9-22-21	5,595,000	Utility Revenue (the Utility Portion)	2-1-2032	5,595,000
Total				$22,940,000

Revenue Debt

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 9-22-21
1-20-15	$19,662,798	Taxable GO PFA Water Loan	8-20-2034	$13,799,445

Liquor Enterprise Debt

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 9-22-21
9-26-19	$2,620,000	Lease Revenue	2-1-2035	$2,420,000*

* *These bonds are being issued through means of an operating lease-purchase agreement between the City and the Economic Development Authority of Brooklyn Center, Minnesota (the "EDA"). This issue is repaid with annual appropriation lease payments to be made by the City.*

Estimated Calendar Year Debt Service Payments

	G.O. Special Assessment Debt		G.O. Tax Increment Debt	
Year	Principal	Principal & Interest[(a)]	Principal	Principal & Interest
2021 (at 9-22)	(Paid)	(Paid)	(Paid)	(Paid)
2022	$ 2,225,000	$ 2,719,098	$2,490,000	$2,582,680
2023	2,545,000	2,971,819	305,000	355,333
2024	2,585,000	2,938,045	330,000	373,525
2025	2,410,000	2,689,193	335,000	371,875
2026	2,445,000	2,650,938	340,000	369,700
2027	1,930,000	2,073,406	350,000	371,938
2028	1,755,000	1,848,389	355,000	368,563
2029	1,365,000	1,416,633	365,000	369,563
2030	955,000	978,079		
2031	555,000	563,171		
2032	330,000	332,310		
Total	$19,100,000[(b)]	$21,181,081	$4,870,000	$5,163,177

(a) *Includes estimated debt service on the Improvement Portion of the Bonds.*

(b) *98.3% of this debt will be retired within ten years.*

Estimated Calendar Year Debt Service Payments (Continued)

	G.O. Utility Revenue Debt		Revenue Debt	
Year	Principal	Principal & Interest[(a)]	Principal	Principal & Interest
2021 (at 9-22)	(Paid)	(Paid)	(Paid)	(Paid)
2022	$ 1,965,000	$ 2,545,118	$ 1,002,000	$ 1,140,390
2023	2,555,000	3,074,403	1,012,000	1,140,370
2024	2,655,000	3,102,303	1,022,000	1,140,250
2025	2,710,000	3,081,446	1,033,000	1,141,030
2026	2,725,000	3,016,271	1,043,000	1,140,700
2027	2,820,000	3,033,289	1,053,000	1,140,270
2028	2,485,000	2,626,857	1,064,000	1,140,740
2029	2,020,000	2,101,834	1,075,000	1,141,100
2030	1,535,000	1,573,066	1,085,000	1,140,350
2031	880,000	893,904	1,096,000	1,140,500
2032	590,000	594,130	1,107,000	1,140,540
2033			1,118,000	1,140,470
2034			1,089,445	1,100,735
Total	$22,940,000[(b)]	$25,642,621	$13,799,445[(c)]	$14,787,445

	Liquor Enterprise Debt	
Year	Principal	Principal & Interest
2021 (at 9-22)	(Paid)	(Paid)
2022	$ 135,000	$ 213,900
2023	140,000	213,400
2024	145,000	212,700
2025	155,000	216,700
2026	160,000	215,400
2027	165,000	213,900
2028	170,000	213,050
2029	175,000	212,875
2030	180,000	212,550
2031	185,000	212,075
2032	195,000	216,375
2033	200,000	215,450
2034	205,000	214,375
2035	210,000	213,150
Total	$2,420,000[(d)]	$2,995,900

(a) *Includes estimated debt service on the Utility Portion of the Bonds.*

(b) *97.4% of this debt will be retired within ten years.*

(c) *76.0% of this debt will be retired within ten years.*

(d) *66.5% of this debt will be retired within ten years.*

Other Debt Obligations

Charter School Lease Revenue Bonds

The City issued $8,225,000 Charter School Lease Revenue Bonds (Twin Lakes Stem Academy Project), Series 2021A and $730,000 Taxable Charter School Lease Revenue Bonds (Twin Lakes Stem Academy Project), Series 2021B (collectively ,the "Lease Revenue Bonds") on behalf of SYH Brooklyn Center LLC (the "Company"), a Minnesota nonprofit limited liability company, the sole member of which is Spark Youth. Proceeds of the Lease Revenue Bonds will be used by the Company to finance the acquisition and improvement of an existing school facility located at 6201 Noble Avenue North, Brooklyn Center, Minnesota (the "School Facility") to be owned by the Company and leased to Twin Lakes STEM Academy, a Minnesota nonprofit corporation and501(c)(3) organization (the "Charter School").

The Lease Revenue Bonds will be secured by and payable from an assignment and pledge of all money held under a trust indenture, and lease payments to be made by the Charter School in amounts sufficient to pay debt service on the Lease Revenue Bonds. The Lease Revenue Bonds will also be secured by a mortgage lien on and security interest in the School Facility pursuant to an agreement between the Company and U.S. Bank National Association as Trustee. The Lease Revenue Bonds are not secured by or payable from any taxes, revenues or assets of the City, except for the City's interest in revenues derived from a loan agreement and amounts held pursuant to a trust indenture. As of this Official Statement, the Lease Revenue Bonds are outstanding in the principal amounts of $8,225,000 and $730,000, respectively.

Operating Leases

The City has leased a portion of the police second floor expansion area to the Local Government Information Systems Association (LOGIS) as a backup computer facility. The lease has a term of ten years, commencing on January 12, 2016 and calls for monthly lease payments based on square-footage. Lease revenue for the year ended December 31, 2020 was $12,000. Future minimum lease revenues under the current agreement is as follows:

Year Ending December 31	
2021	$12,000
2022	12,000
2023	12,000
2024	12,000
2025	12,000
Total	$60,000

The City previously entered into two operating leases for its municipal liquor stores. One of the leased spaces was replaced with a new City-owned building in 2020. The remaining lease began in 2013 and has a term of ten years. Rent expenses for the fiscal year ended December 31, 2020 were $190,977. The following is a schedule by years of future minimum rental payments required under the remaining operating lease as of December 31, 2020:

Year Ending December 31	
2021	$ 93,360
2022	93,360
2023	93,360
Total	$280,080

The City has a lease for a building being used as a sit-down restaurant. The lease was signed in 2011 with a ten-year term, with an option to extend the lease for an additional five years. Rental revenue for the year ended December 31, 2020 was $103,029. Future minimum base rent revenues under the current agreement are as follows:

Year Ending December 31	
2021	$96,190

The City has a lease for a building known as "Building D", consisting of approximately 4,100 square feet and located within the Earle Brown Heritage Center. The lease was signed in 2009 with a ten-year term, with an option for two renewals of five years each. Rental revenue for the year ended December 31, 2020 was $78,810. Future minimum base rent revenues under the current agreement are as follows:

Year Ending December 31	
2021	$ 78,810
2022	78,810
2023	78,810
Total	$236,430

The City has a lease for golf carts used at Centerbrook Golf Course. The lease was signed in 2019 with a four-year term. Total rental expenses under the lease agreement for the year ended December 31, 2020 was $13,234. Future minimum base rent payments under the current agreement are as follows:

Year Ending December 31	
2021	$12,012
2022	12,012
2023	12,012
Total	$36,036

Overlapping Debt

Taxing Unit[(a)]	2020/21 Adjusted Taxable Net Tax Capacity	Est. G.O. Debt As of 9-22-21[(b)]	Debt Applicable to Tax Capacity in City Percent	Debt Applicable to Tax Capacity in City Amount
Hennepin County	$2,261,068,019	$ 937,475,000	1.4%	$ 13,124,650
Hennepin County Regional Railroad	2,261,068,019	94,705,000	1.4	1,325,870
Three Rivers Park District	1,563,969,505	50,610,000	2.0	1,012,200
I.S.D. No. 11 (Anoka-Hennepin)	301,895,093	251,620,000	20.8	52,336,960
I.S.D. No. 279 (Osseo)	224,913,697	150,885,000	4.5	6,789,825
I.S.D. No. 281 (Robbinsdale)	131,495,210	177,780,000	5.2	9,244,560
I.S.D. No. 286 (Brooklyn Center)	9,660,809	46,259,000	100.0	46,259,000
Metropolitan Council	4,576,186,304[(d)]	8,825,000[(c)]	0.7	61,775
Metropolitan Transit	3,662,962,426[(d)]	187,200,000	0.8	1,497,600
Total				$131,652,440

(a) *Only those units with outstanding general obligation debt are shown here.*

(b) *Excludes general obligation tax and aid anticipation certificates and revenue-supported debt.*

(c) *Excludes general obligation debt supported by wastewater revenues and housing rental payments. Includes certificates of participation.*

(d) *2019/20 valuations.*

Debt Ratios*

	G.O. Direct Debt	G.O. Direct & Overlapping Debt
To 2020/21 Estimated Market Value ($2,606,518,800)	0.92%	5.97%
Per Capita - (30,253 – 2020 U.S. Census Estimate)	$792	$5,144

* *Excludes general obligation utility revenue debt, revenue debt, liquor enterprise debt, and other debt obligations.*

CITY TAX RATES, LEVIES AND COLLECTIONS

Tax Capacity Rates for a Resident in Independent School District No. 286 (Brooklyn Center)

	2016/17	2017/18	2018/19	2019/20	2020/21
Hennepin County	44.087%	42.808%	41.861%	41.084%	38.210%
City of Brooklyn Center	71.904	68.432	71.860	66.589	66.260
I.S.D. No. 286 (Brooklyn Center)[(a)]	40.438	46.098	50.075	47.372	45.987
Special Districts[(b)]	9.319	8.973	8.550	8.219	7.813
Total	165.748%	166.311%	172.346%	163.264%	158.270%

(a) *In addition, Independent School District No. 286 (Brooklyn Center) has a 2020/21 market value tax rate of 0.19085% spread across the market value of property in support of an excess operating levy.*

(b) *Special districts include Metropolitan Council, Metropolitan Transit, Metropolitan Mosquito Control, Hennepin Park Museum, Hennepin County Regional Rail Authority, Three Rivers Park District, and the Hennepin County Housing and Redevelopment Authority.*

NOTE: This table includes only net tax capacity-based rates. Certain other tax rates are based on market value. See Appendix III.

Tax Levies and Collections

Levy/Collect	Net Levy*	Collected During Collection Year Amount	Percent	Collected and/or Abated as of 1-1-21 Amount	Percent
2020/21	$20,278,373	(In Process of Collection)			
2019/20	19,836,092	$19,857,378	100.1%	$19,857,378	100.1%
2018/19	18,757,679	18,623,860	99.3	18,700,650	99.7
2017/18	17,415,844	17,320,084	99.5	17,402,664	99.9
2016/17	16,455,160	16,342,413	99.3	16,459,137	100.0

* *The net levy excludes state aid for property tax relief and fiscal disparities, if applicable. The net levy is the basis for computing tax capacity rates. See Appendix III.*

FUNDS ON HAND
As of May 31, 2021

General Fund	$ 5,527,315
Special Revenue Funds	8,542,121
Debt Service Funds	(230,241)
Capital Project Funds	12,275,288
Enterprise Fund	13,698,314
Internal Service	5,833,640
Total Cash and Investments	$45,646,437

INVESTMENTS

The City's investment policy, last revised in April 2016, has the objectives of preserving safety of principal, retaining sufficient liquidity, providing a market rate of return, and yielding stable earnings on invested City funds.

Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Safety of principal is the foremost objective.

Liquidity and yield are also important considerations. It is essential that the investment portfolio remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

The investment portfolio of the City shall be designed to attain a market-average rate of return during budgetary and economic cycles, taking into account the City's investment risk constraints and liquidity needs. Return on investment is of least importance compared to the objectives for safety and liquidity. Securities shall be held to maturity with the exceptions of meeting the liquidity needs of the portfolio and minimizing loss of principal for a security of declining credit.

Minnesota Statutes, Chapter 118A, authorizes and defines an investment program for municipal governments. The City may invest in the following instruments allowed by Minnesota Statutes:

a. United States Securities: including bonds, notes, bills or other securities which are direct obligations of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, which carry the full faith and credit of the United States.

b. Commercial paper issued by U.S. corporations or their Canadian subsidiaries that is rated in the highest quality by at least two nationally recognized rating agencies and matures in 90 days or less.

c. Certificates of Deposit (Time Deposits) that are fully insured by the Federal Deposit Insurance Corporation.

d. Repurchase agreements and reverse repurchase agreements may be entered into with financial institutions identified by Minnesota Statutes, Chapter 118A. Reverse repurchase agreements may only be entered into for a period of 90 days or less and only to meet short-term cash flow needs.

e. Securities lending agreements may be entered into with financial institutions identified by Minnesota Statutes, Chapter 118A.

f. Minnesota joint powers investment trusts may be entered into with trusts identified by Minnesota Statutes, Chapter 118A

g. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of short-term securities permitted by Minnesota Statutes, Chapter 118A.

h. Bonds of the City of Brooklyn Center issued in prior years may be redeemed at current market price, which may include a premium, prior to maturity using surplus funds of the debt service fund set up for that issue. Such repurchased bonds shall be canceled and removed from the obligation of the fund.

i. General obligation bonds of state or local governments rated A or better by a national bond rating services.

j. Revenue obligations of state or local governments rated AA or better by a national bond rating agency.

k. The Minnesota Municipal Money Market Fund (4M) that was established by the League of Minnesota Cities to address the investment needs of the Minnesota cities.

Authority to manage the investment program is vested in the City Manager and City Treasurer/Director of Fiscal and Support Services, with the City Treasurer responsible for establishing and maintaining an internal control structure to provide reasonable assurance that the objectives of the investment policy are met.

As of May 31, 2021, the City had $45,569,634 invested, with a market value of $45,824,305 (100.56%). The market value of the City's investments includes the following: $9,949,712 (21.71%) in government agency securities; $18,452,226 (40.27%) in certificates of deposit; $1,460,862 (3.19%) in money market accounts; and $15,961,505 (34.83%) in municipal bonds. All of the investments in the City's portfolio mature within 72 months or less. The longest investment held by the City is currently scheduled to mature in March 2027.

GENERAL INFORMATION CONCERNING THE CITY

The City is a northern suburb of the Minneapolis/Saint Paul metropolitan area, adjacent to the City of Minneapolis. The City is wholly within Hennepin County and encompasses an area of approximately 8.5 square miles (5,440 acres). The Mississippi River forms the City's eastern boundary.

Population

The City's population trend is shown below.

	Population	Percent Change
2020 U.S. Census Estimate	30,253	0.5%
2010 U.S. Census	30,104	3.2
2000 U.S. Census	29,172	1.0
1990 U.S. Census	28,887	(7.5)
1980 U.S. Census	31,230	--

Sources: United States Census Bureau, http://www.census.gov/.

The City's population by age group for the past five years is as follows:

Data Year/ Report Year	0-17	18-34	35-64	65 and Over
2020/21	9,117	7,560	11,459	4,075
2019/20	9,031	7,596	11,342	3,976
2018/19	9,050	7,607	11,312	3,938
2017/18	8,970	7,568	11,254	3,896
2016/17	8,956	7,650	11,255	3,879

Sources: Environics Analytics, Claritas, Inc. and The Nielsen Company.

Transportation

Major transportation routes in and through the City, including Interstate Highways 94 and 694 and State Highways 100 and 252, have provided a continued impetus for the development of the City's commercial tax base.

Major Employers

Employer	Product/Service	Approximate Number of Employees
Hennepin County	Government	9,300[(a)]
Promeon, Inc. (a division of Medtronic)	Medical devices	1,100
Luther Auto Group (five locations)	Automobile dealership	555[(b)]
Independent School District No. 286 (Brooklyn Center)	Education	396
City of Brooklyn Center	Government	342[(b)]
Walmart	Retail	278[(b)]
University of Minnesota Physicians	Healthcare	212
Caribou Coffee (Headquarters)	Coffee retailer	200
Maranatha Care Center, Presbyterian Homes	Continuing care/retirement community	200[(b)]
TCR Corporation	Metal components	150
Cass Screw Machine Products	Screw machine parts	124
Cub Foods	Grocery	125
Health Partners-Brooklyn Center	Medical and dental clinic	97

(a) Not all employees are located within the City.

(b) Includes full-time and part-time employees.

Source: This does not purport to be a comprehensive list and is based on a September 2020 best efforts telephone survey of individual employers. Some employers do not respond to inquiries.

Labor Force Data

	Annual Average				June
	2017	2018	2019	2020	2021
Labor Force:					
City of Brooklyn Center	15,349	15,428	15,612	15,651	15,353
Hennepin County	698,548	703,310	711,530	706,189	700,187
Minneapolis-Saint Paul MSA	1,979,780	2,016,208	2,023,566	2,005,559	1,990,536
State of Minnesota	3,050,764	3,059,402	3,092,899	3,094,701	3,050,586
Unemployment Rate:					
City of Brooklyn Center	3.9%	3.3%	3.6%	8.7%	7.5%
Hennepin County	3.0	2.5	2.8	6.2	4.8
Minneapolis-Saint Paul MSA	3.3	2.7	3.0	6.1	4.5
State of Minnesota	3.4	3.0	3.2	6.2	4.4

Source: Minnesota Department of Employment and Economic Development, https://apps.deed.state.mn.us/lmi/laus. 2021 data are preliminary.

Retail Sales and Effective Buying Income (EBI)

City of Brooklyn Center

Data Year/ Report Year	Total Retail Sales ($000)	Total EBI ($000)	Median Household EBI
2020/21	$928,992	$698,139	$51,116
2019/20	690,888	685,562	50,024
2018/19	650,264	630,186	46,331
2017/18	571,339	582,953	43,718
2016/17	623,655	545,667	40,885

Hennepin County

Data Year/ Report Year	Total Retail Sales ($000)	Total EBI ($000)	Median Household EBI
2020/21	$37,562,633	$60,644,521	$67,002
2019/20	37,920,168	50,058,891	66,440
2018/19	35,994,743	46,545,289	63,176
2017/18	32,491,357	43,417,597	60,957
2016/17	33,502,543	40,956,757	57,190

The 2020/21 Median Household EBI for the State of Minnesota was $62,120. The 2020/21 Median Household EBI for the United States was $56,093.

Sources: Environics Analytics, Claritas, Inc. and The Nielsen Company.

Permits Issued by the City

Year	Total Permits		Commercial Permits		Residential Permits	
	Number	Value	Number	Value	Number	Value
2021 (to 7-9)	1,362	$13,983,429	126	$ 7,725,483	1,236	$ 6,257,946
2020	2,883	56,445,490	461	38,479,410	2,422	17,966,080
2019	3,623	79,076,831	923	67,320,334	2,700	11,756,497
2018	3,181	77,347,546	481	63,424,938	2,700	13,922,608
2017	5,758	59,017,940	3,042	41,405,474	2,716	17,612,466
2016	4,745	71,232,941	2,547	48,819,051	2,198	22,413,890
2015	4,834	51,457,015	2,655	34,769,633	2,179	16,687,382
2014	5,251	125,369,473	2,844	109,829,770	2,407	15,539,703
2013	7,309	67,228,061	3,874	42,049,442	3,435	25,178,619
2012	5,188	31,227,915	2,811	21,729,528	2,377	9,498,387

Includes all permits except for temporary land use and vacant building registrations. Classification is based on zoning type.

Source: City of Brooklyn Center.

Growth and Development

Successful redevelopment continues to be the key to commercial and industrial tax base growth, including:

The 80-acre Opportunity Site, which is planned for a mix of commercial and residential redevelopment, along with regional recreational and entertainment amenities.

- Since 2008, the EDA has acquired 44 acres of land within the Opportunity Site. This includes the former Brookdale Square shopping center site, former Brookdale Ford dealership property, and former Target store.
- In 2016, the City Council approved the creation of a 25 year tax increment redevelopment district and completed the soil corrections and final demolition of the former Brookdale Ford building, floor lifts, and underground LP tank.
- The EDA entered into a Preliminary Development Agreement (PDA) with Alatus, LLC, a Minneapolis-based developer, in April 2018 for the southern 35 acres of the Opportunity Site. The PDA identified Alatus as the master developer to plan the site and initiate a Phase I development.
- In May 2018, the census tract (27053020200) that the Opportunity Site is located within was designated as an Opportunity Zone.
- City EDA renewed its PDA with Alatus in April of 2019, taking the lead on the master planning for the entire 80-acre Opportunity Site in collaboration with Alatus. The timing was structured to allow Alatus to move forward with Phase I in conjunction with the creation of a master plan.
- The City engaged a consultant to update the 2006 Opportunity Site Master Plan. A draft of the Master Plan has been completed and a traffic study and stormwater plan are underway. The Master Plan is in final draft form and will be going to the City Council in the summer of 2021 for final adoption. Zoning regulations are currently being drafted for the site.
- Alatus is in predevelopment on Phase I of the development, which they intend to move ahead with in 2021. Phase I would include 750 units of multi-family housing with a mix of market-rate and affordable, and 36,000 square feet of additional commercial space, including 20,000 square feet of community driven entrepreneurial market space. Alatus has partnered with Project for Pride in Living on the project. They anticipate bringing the project through entitlements in the fall of 2021. An Environmental Assessment Worksheet is currently underway.

Additional development activities in 2020 and 2021 include:

- On September 24, 2018, Earle Brown Elementary School (1500 59th Avenue North) received approval to construct a new 1,200 square-foot front entry, a 23,551 square-foot second story addition, and select site improvements. Construction began following end of the school year in June 2019 and is still underway.
- The City approved plans to construct a new car wash facility within the Shingle Creek Crossing shopping center. The project is currently under construction.
- The City approved an application by C Alan Homes to construct 13 triplexes on EDA owned lots along Brooklyn Boulevard. The project consists of a total of 39 three-bedroom units in 13 structures. Construction is underway on the first two buildings, with the rest to follow through the end of 2021.
- Real Estate Equities completed 270 new units at 5801 Xerxes Avenue N. The project includes a mix of 143 affordable independent senior units (Sonder Point) and 127 workforce units (Sonder House). The first building opened April 1, 2021 and was fully leased at opening. The second building will officially open in August 2021 and is also fully leased.
- Sears has entered into a purchase agreement with Scannell Properties for the 15-acre former Sears site. An environmental assessment and additional due diligence are currently being conducted on the site. It is anticipated that a formal land use application will be submitted in the summer of 2021 for a commercial business center for the site.
- Construction is nearing completion on the 30-lot Eastbrook Estates subdivision by Developer Centra Homes on approximately 8 acres of land located west of 252 and south of 69th Avenue North. All 30 lots have been sold and all building permits have been issued. The City recently submitted the final punch list to Centra Homes on the new streets.
- The City has entered into a Preliminary Development Agreement with JO Companies for a multi-family apartment on the EDA-owned properties at Brooklyn Boulevard and 61st Avenue North. JO properties has continued its due diligence and is putting together an application for 9% Low Income Housing Tax credits that was submitted to the Minnesota Housing Finance Authority in June 2021.

Other Activities in 2020 and 2021

- Brooklyn Boulevard (49th Avenue to Bass Lake Road) was reconstructed and modernized to improve roadway safety, enhance traffic operations, reduce access points and provide improvement bicycle and pedestrian facilities. Federal funding through the Surface Transportation Program has been awarded to the City and Hennepin County for this project. Phase I of the project has been completed. Phase II will focus on Brooklyn Boulevard from Bass lake Road north to 69th Avenue. Construction began in the spring of 2021 and is anticipated to be completed in 2022.
- In conjunction with the Brooklyn Boulevard reconstruction, the City is undertaking a land use study along the corridor and the creation of an overlay district with regulatory framework intended to facilitate redevelopment. The study will include the numerous EDA-owned properties along the corridor and identify a plan for their reuse.
- The City is in the process of rewriting of its zoning ordinances. This will include the creation of several new mixed-use zoning districts to implement the recent 2040 Comprehensive Plan. The mixed-use zoning districts will introduce higher density housing to currently underdeveloped areas of the City where housing has historically not been allowed, such as the Opportunity Site, along Brooklyn Boulevard, and in other key redevelopment sites in the City.

Financial Institutions*

City residents are served by branch facilities of Wells Fargo Bank, National Association; Bremer Bank, National Association; Bank of America; TCF National Bank, and Old National Bank as well as numerous credit unions.

* *This does not purport to be a comprehensive list.*

Source: Federal Deposit Insurance Corporation, https://research.fdic.gov/bankfind/.

Health Care Services

The following is a summary of inpatient health care facilities located in and around the City:

Facility	Location	No. of Beds
Maranatha Care Center	City of Brooklyn Center	97 Nursing Home
Living Well Lyndale	City of Brooklyn Center	8 Supervised Living
MTAI Brooklyn Center	City of Brooklyn Center	6 Supervised Living
North Memorial Medical Center	City of Robbinsdale	518 Hospital 42 Infant Bassinets

In addition, senior living options including assisted living and memory support are also provided through The Sanctuary at Brooklyn Center.

Source: Minnesota Department of Health, http://www.health.state.mn.us/.

Education

Public Education

The following districts serve the residents of the City:

School	Location	Grades	2020/21 Enrollment
ISD No. 11 (Anoka-Hennepin)	City of Anoka	PK-12	37,719
ISD No. 279 (Osseo)	City of Osseo	PK-12	20,672
ISD No. 281 (Robbinsdale)	City of Robbinsdale	PK-12	11,692
ISD No. 286 (Brooklyn Center)	City of Brooklyn Center	PK-12	2,333

Source: Minnesota Department of Education, www.education.state.mn.us.

The City's taxable net tax capacity is attributable to each of the four school districts as follows:

	Portion of 2020/21 Taxable Net Tax Capacity Located in the City	% of Total
ISD No. 279 (Osseo)	$ 10,048,437	32.7%
ISD No. 286 (Brooklyn Center)*	9,660,809	31.4
ISD No. 281 (Robbinsdale)	6,887,856	22.4
ISD No. 11 (Anoka-Hennepin)	4,141,851	13.5
Total	$30,738,953	100.0%

* *Located entirely within the City.*

Non-Public Education

City residents are also served by the following private schools:

School	Location	Grades	2020/21 Enrollment
King of Grace Lutheran School	City of Golden Valley	K-8	170
Sacred Heart Catholic School	City of Robbinsdale	K-8	161
St. Alphonsus	City of Brooklyn Center	K-8	139
RiverTree School	City of Crystal	K-12	127
St. Raphael Catholic School	City of Crystal	K-8	115
Holy Trinity Lutheran School	City of New Hope	K-8	72

Source: Minnesota Department of Education, www.education.state.mn.us.

Post-Secondary Education

City residents have access to various colleges and universities located throughout the Minneapolis/St. Paul metropolitan area.

GOVERNMENTAL ORGANIZATION AND SERVICES

Organization

The City has been a municipal corporation since 1911 and is governed under a Home Rule Charter adopted in 1966 and subsequently amended. The City has a Council-Manager form of government and the Mayor and four Council Members are elected to serve overlapping four-year terms. The following individuals comprise the current City Council:

		Expiration of Term
Mike Elliott	Mayor	December 31, 2022
Marquita Butler	Council Member/Mayor Pro Tem	December 31, 2024
April Graves	Council Member	December 31, 2022
Kris Lawrence-Anderson	Council Member	December 31, 2024
Dan Ryan	Council Member/Acting Mayor Pro Tem	December 31, 2022

The City Manager, Dr. Reggie Edwards, is responsible for the administration of Council policy and the daily management of the City. The Manager is appointed by the Council and serves at its discretion. Dr. Edwards has served the City in this position since April 2021. Prior to that, Dr. Edwards served as the City's Assistant Manager.

The Interim Director of Fiscal and Support Services, Mr. Andrew Splinter, is responsible for directing the City's financial operations, including preparation of the comprehensive annual financial report and interim reports, and the investment of City funds. Mr. Splinter has served as the City's Interim Director of Fiscal and Support Services since June 28, 2021. Previously, Mr. Splinter served as Assistant Director of Fiscal & Support Services.

The City has 176 regular full-time and 200 seasonal full- and part-time employees.

Services

49 full-time sworn police officers and a support staff of 13 provide protective services in the City. Fire protection is provided by one full-time Chief, one full-time Deputy Chief, one full-time fire inspector/educator, and a 27-member volunteer force. The City has two fire stations and a class 4 insurance rating.

All areas of the City are serviced by municipal water and sewer systems, with exception to one property located at 5306 Perry Avenue North. Water is supplied by nine wells and storage is provided by three elevated tanks with a combined total capacity of 3.0 million gallons. The municipal water system has a pumping capacity of 16.4 million gallons per day (mgd). In 2016, the City brought a new water treatment plant online, capable of filtering 10 mgd. When combined with the capacity of 1.7 mdg from Well #2, the City now has a total finished water capacity of 11.7 mgd. The average daily water demand is estimated to be 2.9 mgd and peak demand is estimated to be 9.7 mgd. Water connections totaled 9,000 as of May 31, 2021.

Although the City owns and maintains its own sanitary and storm sewer collection systems, wastewater treatment facilities are owned and operated by the Metropolitan Council Environmental Services (MCES). The City is billed an annual service charge by MCES, which is adjusted each year based on the prior years' actual usage. The City had 8,852 sewer connections as of May 31, 2021.

Labor Contracts

The status of labor contracts in the City are as follows:

Bargaining Unit	No. of Employees	Expiration Date of Current Contract
IUOE Local 49	26	December 31, 2021
LELS Local 82	38	December 31, 2021
LELS Local 86	10	December 31, 2021
Subtotal	74	
Non-unionized employees	102	
Total employees	176	

Employee Pensions

All full-time employees and certain part-time employees of the City are covered by defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Fund (GERF) and the Public Employees Police and Fire Fund (PEPFF), which are cost-sharing multiple-employer retirement plans. GERF members belong to the Coordinated Plan and are covered by Social Security. All police officers, fire fighters and peace officers who qualify for membership by statute are covered by PEPFF. The City's contributions to GERF and PEPFF are equal to the contractually required contributions for each year as set by State Statute, and are as follows for the past five years:

	GERF	PEPFF
2020	$649,561	$887,315
2019	651,633	818,676
2018	612,983	761,952
2017	572,442	720,865
2016	550,846	689,601

For more information regarding the liability of the City with respect to its employees, please reference "Note 4. Defined Benefit Pension Plan – City Employees" of the City's Comprehensive Annual Financial Report for fiscal year ended December 31, 2020, an excerpt of which is included as Appendix IV of this Official Statement.

Multiple-Employer Defined Benefit Pension

City employees belonging to the International Union of Operating Engineers (IUOE) are participants in a multiple-employer defined benefit pension plan, the Central Pension Fund of the International Union of Operating Engineers and Participating Employers (CPF), administered by the Board of Trustees of the Central Pension Fund. The plan is a cost-sharing pension plan that is not a state or local governmental pension plan, is used to provide defined benefit pensions to employers that are not state or local governmental employers, and has no predominate state or local government employer. The plan issues a publicly available financial report located on their website at www.cpfiuoe.org.

The City has 26 employees who are covered by this pension plan. The plan provides benefits such as monthly retirement income, special and early retirement benefits, post-retirement surviving spouse benefits, pre-retirement surviving spouse benefits, and disability benefits.

The City's contributions to the plan are pursuant to a collective bargaining agreement with the IUOE which expires December 31, 2021. The required contribution rate is $0.96 per hour, which is applied to all compensated hours, and capped at $5,000 per year. With regards to withdrawal from the pension plan, the parties agree that the amount that would otherwise be paid in salary or wages will be contributed instead to the CPF as pre-tax employer contributions. The City's contributions to IOUE for the past five years are as follows:

	IUOE
2020	$48,624
2019	53,912
2018	51,152
2017	50,782
2016	51,410

For more information regarding the liability of the City with respect to its employees, please reference "Note 6. Multiple-Employer Defined Benefit Pension Plan" of the City's Comprehensive Annual Financial Report for fiscal year ended December 31, 2020, an excerpt of which is included as Appendix IV of this Official Statement.

PEDCP

Five Council members of the City are covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA. The PEDCP is a tax-qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until the time of withdrawal. Plan benefits depend solely on the amounts contributed to the plan plus investment earnings less administrative expenses. An eligible elected official who chooses to participate in the plan contributes 5% of their salary, which is matched by the elected official's employer. PERA receives 2% of employer contributions and 0.025% of the assets in each member's account annually for administering the plan. The City's contributions to PEDCP for the past five years are as follows:

	PEDCP
2020	$1,623
2019	1,591
2018	944
2017	925
2016	907

For more information regarding the liability of the City with respect to its employees, please reference "Note 7. Defined Contribution Plan" of the City's Comprehensive Annual Financial Report for fiscal year ended December 31, 2020 an excerpt of which is included as Appendix IV of this Official Statement.

City Firefighter's Association

The City contributes to the Brooklyn Center Fire Department Relief Association (the "Association"), which is the administrator of a single employer, public employee defined benefit retirement system to provide a retirement plan (the "Plan") to volunteer firefighters of the City who are members of the Association. The Association is organized and operates under the provisions of the Minnesota State Statutes 424A, and provides benefits in accordance with those statutes.

The Association provides retirement benefits to members and survivors upon death of eligible members. Benefits are established by the Association and approved by the City Council under the applicable statutes. The defined retirement benefits are based on a member's years of service. Vesting begins after the tenth year of service with a 60% benefit increasing to 100% after the 20th year of service.

Full benefits are available to members after 20 years of service and having attained the age of 50. The current benefit available is a lump sum distribution of $8,500 per year of service. Vested, terminated members who are entitled to benefits but are not yet receiving them are bound by the provisions in effect at the time of termination of membership.

The City levies property taxes at the direction of and for the benefit of this plan and passes through state aids allocated to the plan, all in accordance with State statutes. The minimum tax levy obligation is the financial contribution requirement for the year less anticipated state aids.

The City's contributions to the Firefighter's Association for the past five years are as follows:

Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2020	$ 67,773	252%	-0-
December 31, 2019	85,089	187	-0-
December 31, 2018	85,089	181	-0-
December 31, 2017	71,203	206	-0-
December 31, 2016	101,453	141	-0-

Funded status of the Association as reported to-date:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Assets in Excess of Unfunded Accrued Liability	Funded Ratio
January 1, 2019	$4,238,325	$3,239,606	$998,719	130.8%
January 1, 2017	3,673,474	3,036,210	637,264	121.0
January 1, 2015	3,508,210	3,084,717	423,493	113.7
January 1, 2013	3,282,317	3,279,231	3,086	100.1

For more information regarding the liability of the City with respect to its employees, please reference "Note 5. Defined Benefit Pension Plan – Single Employer – Fire Relief Association" of the City's Comprehensive Annual Financial Report for fiscal year ended December 31, 2020, an excerpt of which is included as Appendix IV of this Official Statement.

Sources: City's Comprehensive Annual Financial Reports.

GASB 68

The Government Accounting Standards Board (GASB) has issued Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68) and related GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment to GASB 68, which revised existing standards for measuring and reporting pension liabilities for pension plans provided to City employees and require recognition of a liability equal to the City's proportionate share of net pension liability, which is measured as the total pension liability less the amount of the pension plan's fiduciary net position.

The City's proportionate shares of the pension costs and the City's net pension liability for GERF and PEPFF for the past five years are as follows:

	GERF		PEPFF	
	Proportionate Share of Pension Costs	Net Pension Liability	Proportionate Share of Pension Costs	Net Pension Liability
2020	0.1240%	$7,434,368	0.4405%	$ 5,806,261
2019	0.1189	6,573,715	0.4483	4,772,607
2018	0.1194	6,623,822	0.4330	4,615,334
2017	0.1201	7,667,105	0.4410	5,954,026
2016	0.1172	9,516,059	0.4290	17,216,516

For more information regarding GASB 68 with respect to the City, please reference "Note 4. Defined Benefit Pension Plan – City Employees" of the City's Comprehensive Annual Financial Report for fiscal year ended December 31, 2020, an excerpt of which is included as Appendix IV of this Official Statement.

Additional and detailed information about GERF's net position is available in a separately-issued PERA financial report, which may be obtained at www.mnpera.org; by writing to PERA at 60 Empire Drive #200, St. Paul, Minnesota, 55103-2088; or by calling 1-800-652-9026.

Sources: City's Comprehensive Annual Financial Reports.

Other Postemployment Benefits

The Government Accounting Standards Board (GASB) issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB 75), establishing new accounting and financial reporting requirements related to post-employment healthcare and other non-pension benefits (referred to as Other Postemployment Benefits or "OPEB").

The City provides post-employment insurance benefits to certain eligible employees through its OPEB Plan, a single-employer defined benefit plan administered by the City. All post-employment benefits are based on contractual agreements with employee groups, and eligibility for these benefits is based on years of service and/or minimum age requirements. The City is required by State statute to allow retirees to continue participation in the City's group health insurance plan in the individual terminates service with the city through service or disability retirement. Former employees who are receiving, or who have met age and service requirements to receive, an annuity from a Minnesota public pension plan and those receiving a disability benefit from such a plan are immediately eligible to participate in this plan. Retirees may obtain dependent coverage if the employee received dependent coverage immediately before leaving employment. Covered spouses may continue coverage after the death of a retiree. In addition, the surviving spouse of an active employee may continue coverage in the group health insurance plan after the employee's death. All health care coverage is provided through the City's group health insurance plans.

The City currently finances the plan on a pay-as-you-go basis. During 2020, the City expended $131,937 for these benefits. The following employees were covered by the benefit terms as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	14
Active plan members	163
Total	177

The City's net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2020. The discount rate used was 4.09%. Components of the City's OPEB liability and related ratios for the fiscal year ended December 31, 2020 are as follows:

Service cost	$ 114,736
Interest	85,818
Differences between expected and actual experience	45,132
Changes of assumptions	277,698
Benefit payments	(110,790)
Net change in total OPEB liability	$ 412,594
Total OPEB liability – beginning of year	2,038,900
Total OPEB liability – end of year	$ 2,451,494
Covered payroll	$12,599,989
Total OPEB liability as a percentage of covered payroll	19.46%

For more information regarding GASB 75 with respect to the City, please reference "Note 8. Other Post-Employment Benefits (OPEB) Plan" of the City's Comprehensive Annual Financial Report for fiscal year ended December 31, 2020, an excerpt of which is included as Appendix IV of this Official Statement.

Sources: City's Comprehensive Annual Financial Reports.

General Fund Budget Summary

	2020 Budget	2020 Actual	2021 Budget
January 1 Fund Balance	$12,524,212	$12,524,217	$14,205,568
Revenues:			
Taxes	$19,547,857	$18,800,513	$19,048,357
Licenses and Permits	1,075,001	991,972	1,016,093
Intergovernmental	1,813,781	3,371,120	1,854,590
Charges for Services	790,150	293,498	825,750
Fines & Forfeits	246,500	155,462	216,000
Special Assessments	50,000	63,154	100,000
Investment Earnings	125,000	266,188	79,900
Transfers In	1,148,154	1,201,027	1,573,097
Miscellaneous	145,700	156,714	559,837
Total Revenues	$24,942,143	$25,299,648	$25,273,624
Expenditures:			
General Government	$ 4,697,820	$ 4,630,012	$ 4,761,238
Public Safety	12,548,980	12,267,694	11,459,459
Public Works	2,830,295	2,577,035	4,217,639
CARS	3,243,299	2,381,699	1,831,698
Economic Development	1,013,021	804,083	1,751,300
Non-Departmental	398,728	547,400	1,032,290
Transfers Out	210,000	410,374	220,000
Total Expenditures	$24,942,143	$23,618,297	$25,273,624
December 31 Fund Balance	$12,524,212	$14,205,568	$14,205,568

Sources: The City.

Major General Fund Revenue Sources

Revenue	2016	2017	2018	2019	2020
Taxes	$16,128,373	$16,766,847	$17,361,854	$18,357,019	$18,800,513
Intergovernmental	1,466,341	1,496,165	1,658,391	1,692,425	3,371,120
Licenses and Permits	932,051	904,785	1,209,029	1,172,439	991,972
Charges for Services	765,831	809,031	861,965	792,319	293,498
Fines & Forfeits	211,712	243,915	273,507	239,893	155,462

Sources: City's Comprehensive Annual Financial Reports.

PROPOSED FORM OF LEGAL OPINION

City of Brooklyn Center, Minnesota
$8,950,000
General Obligation Improvement and Utility Revenue Bonds, Series 2021A

We have acted as bond counsel to the City of Brooklyn Center, Minnesota (the "Issuer") in connection with the issuance by the Issuer of its General Obligation Improvement and Utility Revenue Bonds, Series 2021A (the "Bonds"), originally dated the date hereof, and issued in the original aggregate principal amount of $8,950,000. In such capacity and for the purpose of rendering this opinion we have examined such certified copies of certain proceedings, certifications and other documents, and applicable laws as we have deemed necessary. Regarding questions of fact material to this opinion, we have relied on certified proceedings and other certifications of public officials and other documents furnished to us without undertaking to verify the same by independent investigation. Under existing laws, regulations, rulings and decisions in effect on the date hereof, and based on the foregoing we are of the opinion that:

1. The Bonds have been duly authorized and executed, and are valid and binding general obligations of the Issuer, enforceable against the Issuer in accordance with their terms.

2. The principal of and interest on the Bonds are payable primarily from special assessments levied or to be levied on property specially benefited by local improvements, ad valorem taxes for the Issuer's share of the cost of the improvements and revenues of the water, sanitary sewer and storm drainage systems of the Issuer, but if necessary for the payment thereof additional ad valorem taxes are required by law to be levied on all taxable property of the Issuer, which taxes are not subject to any limitation as to rate or amount.

3. Interest on the Bonds is excludable from gross income of the recipient for federal income tax purposes and, to the same extent, is excludable from taxable net income of individuals, trusts, and estates for Minnesota income tax purposes, and is not a preference item for purposes of the computation of the federal alternative minimum tax, or the computation of the Minnesota alternative minimum tax imposed on individuals, trusts and estates. However, such interest is subject to Minnesota franchise taxes on corporations (including financial institutions) measured by income. The opinion set forth in this paragraph is subject to the condition that the Issuer comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be, or continue to be, excludable from gross income for federal income tax purposes and from taxable net income for Minnesota income tax purposes. The Issuer has covenanted to comply with all such requirements. Failure to comply with certain of such requirements may cause interest on the Bonds to be included in gross income for federal income tax purposes and taxable net income for Minnesota income tax purposes retroactively to the date of issuance of the Bonds. We express no opinion regarding tax consequences arising with respect to the Bonds other than as expressly set forth herein.

4. The rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, reorganization, moratorium, and other similar laws affecting creditors' rights generally and by equitable principles, whether considered at law or in equity.

We have not been asked and have not undertaken to review the accuracy, completeness or sufficiency of the Official Statement or other offering material relating to the Bonds, and accordingly we express no opinion with respect thereto.

This opinion is given as of the date hereof and we assume no obligation to update, revise, or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Dated September __, 2021 at Minneapolis, Minnesota.

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* *Preliminary; subject to change.*

CONTINUING DISCLOSURE CERTIFICATE

$8,950,000
City of Brooklyn Center, Minnesota
General Obligation Improvement and Utility Revenue Bonds
Series 2021A

September __, 2021

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the City of Brooklyn Center, Minnesota (the "Issuer") in connection with the issuance of its General Obligation Improvement and Utility Revenue Bonds, Series 2021A (the "Bonds") in the original aggregate principal amount of $8,950,000. The Bonds are being issued pursuant to resolutions adopted by the City Council of the Issuer (the "Resolutions"). The Bonds are being delivered to _____, _____, _____ (the "Purchaser") on the date hereof. Pursuant to the Resolutions, the Issuer has covenanted and agreed to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events. The Issuer hereby covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the Holders (as defined herein) of the Bonds in order to provide for the public availability of such information and assist the Participating Underwriter(s) (as defined herein) in complying with the Rule (as defined herein). This Disclosure Certificate, together with the Resolutions, constitutes the written agreement or contract for the benefit of the Holders of the Bonds that is required by the Rule.

Section 2. Definitions. In addition to the defined terms set forth in the Resolutions, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" means any annual report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Audited Financial Statements" means annual financial statements of the Issuer, prepared in accordance with GAAP as prescribed by GASB.

"Bonds" means the General Obligation Improvement and Utility Revenue Bonds, Series 2021A, issued by the Issuer in the original aggregate principal amount of $8,950,000.

"Disclosure Certificate" means this Continuing Disclosure Certificate.

"EMMA" means the Electronic Municipal Market Access system operated by the MSRB and designated as a nationally recognized municipal securities information repository and the exclusive portal for complying with the continuing disclosure requirements of the Rule.

"Final Official Statement" means the deemed final Official Statement, dated _____, 2021, which constitutes the final official statement delivered in connection with the Bonds, which is available from the MSRB.

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* *Preliminary; subject to change.*

"Financial Obligation" means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a Financial Obligation as described in clause (a) or (b). The term "Financial Obligation" shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

"Fiscal Year" means the fiscal year of the Issuer.

"GAAP" means generally accepted accounting principles for governmental units as prescribed by GASB.

"GASB" means the Governmental Accounting Standards Board.

"Holder" means the person in whose name a Bond is registered or a beneficial owner of such a Bond.

"Issuer" means the City of Brooklyn Center, Minnesota, which is the obligated person with respect to the Bonds.

"Material Event" means any of the events listed in Section 5(a) of this Disclosure Certificate.

"MSRB" means the Municipal Securities Rulemaking Board located at 1300 I Street NW, Suite 1000, Washington, DC 20005.

"Participating Underwriter" means any of the original underwriter(s) of the Bonds (including the Purchaser) required to comply with the Rule in connection with the offering of the Bonds.

"Purchaser" means _____, _____, _____.

"Repository" means EMMA, or any successor thereto designated by the SEC.

"Rule" means SEC Rule 15c2-12(b)(5) promulgated by the SEC under the Securities Exchange Act of 1934, as the same may be amended from time to time, and including written interpretations thereof by the SEC.

"SEC" means Securities and Exchange Commission, and any successor thereto.

Section 3. Provision of Annual Financial Information and Audited Financial Statements.

(a) The Issuer shall provide to the Repository not later than 12 months after the end of the Fiscal Year commencing with the year that ends December 31, 2021, an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the Audited Financial Statements of the Issuer may be submitted separately from the balance of the Annual Report.

(b) If the Issuer is unable or fails to provide to the Repository an Annual Report by the date required in subsection (a), the Issuer shall send a notice of that fact to the Repository and the MSRB.

(c) The Issuer shall determine each year prior to the date for providing the Annual Report the name and address of each Repository.

Section 4. Content of Annual Reports. The Issuer's Annual Report shall contain or incorporate by reference the following sections of the Final Official Statement:

1. City Property Values
2. City Indebtedness
3. City Tax Rates, Levies and Collections

In addition to the items listed above, the Annual Report shall include Audited Financial Statements submitted in accordance with Section 3 of this Disclosure Certificate.

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues of the Issuer or related public entities, which have been submitted to the Repository or the SEC. If the document incorporated by reference is a final official statement, it must also be available from the MSRB. The Issuer shall clearly identify each such other document so incorporated by reference.

Section 5. Reporting of Material Events.

(a) This Section 5 shall govern the giving of notice of the occurrence of any of the following events ("Material Events") with respect to the Bonds:

1. Principal and interest payment delinquencies;

2. Non-payment related defaults, if material;

3. Unscheduled draws on debt service reserves reflecting financial difficulties;

4. Unscheduled draws on credit enhancements reflecting financial difficulties;

5. Substitution of credit or liquidity providers, or their failure to perform;

6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701–TEB), or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;

7. Modifications to rights of security holders, if material;

8. Bond calls, if material, and tender offers;

9. Defeasances;

10. Release, substitution, or sale of property securing repayment of the securities, if material;

11. Rating changes;

12. Bankruptcy, insolvency, receivership or similar event of the obligated person;

13. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

14. Appointment of a successor or additional trustee or the change of name of a trustee, if material;

15. Incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and

16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

(b) The Issuer shall file a notice of such occurrence with the Repository or with the MSRB within 10 business days of the occurrence of the Material Event.

(c) Unless otherwise required by law and subject to technical and economic feasibility, the Issuer shall employ such methods of information transmission as shall be requested or recommended by the designated recipients of the Issuer's information.

Section 6. EMMA. The SEC has designated EMMA as a nationally recognized municipal securities information repository and the exclusive portal for complying with the continuing disclosure requirements of the Rule. Until the EMMA system is amended or altered by the MSRB and the SEC, the Issuer shall make all filings required under this Disclosure Certificate solely with EMMA.

Section 7. Termination of Reporting Obligation. The Issuer's obligations under the Resolutions and this Disclosure Certificate shall terminate upon the redemption in full of all Bonds or payment in full of all Bonds.

Section 8. Agent. The Issuer may, from time to time, appoint or engage a dissemination agent to assist it in carrying out its obligations under the Resolutions and this Disclosure Certificate, and may discharge any such agent, with or without appointing a successor dissemination agent.

Section 9. Amendment; Waiver. Notwithstanding any other provision of the Resolutions or this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, if such amendment or waiver is supported by an opinion of nationally recognized bond counsel to the effect that such amendment or waiver would not, in and of itself, cause a violation of the Rule. The provisions of the Resolutions requiring continuing disclosure pursuant to the Rule and this Disclosure Certificate, or any provision hereof, shall be null and void in the event that the Issuer delivers to the Repository an opinion of nationally recognized bond counsel to the effect that those portions of the Rule which impose the continuing disclosure requirements of the Resolutions and the execution and delivery of this Disclosure Certificate are invalid, have been repealed retroactively or otherwise do not apply to the Bonds. The provisions of the Resolutions requiring continuing disclosure pursuant to the Rule and this Disclosure Certificate may be amended without the consent of the Holders of the Bonds, but only upon the delivery by the Issuer to the Repository of the proposed amendment and an opinion of nationally recognized bond counsel to the effect that such amendment, and giving effect thereto, will not adversely affect the compliance with the Rule.

Section 10. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Material Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

Section 11. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate any Holder of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under the Resolutions and this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an event of default with respect to the Bonds and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

Section 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Participating Underwriters, and the Holders from time to time of the Bonds, and shall create no rights in any other person or entity.

IN WITNESS WHEREOF, we have executed this Disclosure Certificate in our official capacities effective as of the date and year first written above.

CITY OF BROOKLYN CENTER, MINNESOTA

_____

Its Mayor

_____

Its City Manager

SUMMARY OF TAX LEVIES, PAYMENT PROVISIONS, AND MINNESOTA REAL PROPERTY VALUATION

Following is a summary of certain statutory provisions relative to tax levy procedures, tax payment and credit procedures, and the mechanics of real property valuation. The summary does not purport to be inclusive of all such provisions or of the specific provisions discussed, and is qualified by reference to the complete text of applicable statutes, rules and regulations of the State of Minnesota.

Property Valuations (Chapter 273, Minnesota Statutes)

Assessor's Estimated Market Value. Each parcel of real property subject to taxation must, by statute, be appraised at least once every five years as of January 2 of the year of appraisal. With certain exceptions, all property is valued at its market value, which is the value the assessor determines to be the price the property to be fairly worth, and which is referred to as the "Estimated Market Value." The 2013 Minnesota Legislature established the Estimated Market Value as the value used to calculate a municipality's legal debt limit.

Economic Market Value. The Economic Market Value is the value of locally assessed real property (Assessor's Estimated Market Value) divided by the sales ratio as provided by the State of Minnesota Department of Revenue plus the estimated market value of personal property, utilities, railroad, and minerals.

Taxable Market Value. The Taxable Market Value is the value that Net Tax Capacity is based on, after all reductions, limitations, exemptions and deferrals.

Net Tax Capacity. The Net Tax Capacity is the value upon which net taxes are levied, extended and collected. The Net Tax Capacity is computed by applying the class rate percentages specific to each type of property classification against the Taxable Market Value. Class rate percentages vary depending on the type of property as shown on the last page of this Appendix. The formulas and class rates for converting Taxable Market Value to Net Tax Capacity represent a basic element of the State's property tax relief system and are subject to annual revisions by the State Legislature. Property taxes are the sum of the amounts determined by (i) multiplying the Net Tax Capacity by the tax capacity rate, and (ii) multiplying the referendum market value by the market value rate.

Market Value Homestead Exclusion. In 2011, the Market Value Homestead Exclusion Program (MVHE) was implemented to offset the elimination of the Market Value Homestead Credit Program that provided relief to certain homesteads. The MVHE reduces the taxable market value of a homestead with an Assessor's Estimated Market Value up to $413,800 in an attempt to result in a property tax similar to the effective property tax prior to the elimination of the homestead credit. The MVHE applies to property classified as Class 1a or 1b and Class 2a, and causes a decrease in the City's aggregate Taxable Market Value, even if the Assessor's Estimated Market Value on the same properties did not decline.

Property Tax Payments and Delinquencies (Chapters 275, 276, 277, 279-282 and 549, Minnesota Statutes)

Ad valorem property taxes levied by local governments in Minnesota are extended and collected by the various counties within the State. Each taxing jurisdiction is required to certify the annual tax levy to the county auditor within five (5) working days after December 20 of the year preceding the collection year. A listing of property taxes due is prepared by the county auditor and turned over to the county treasurer on or before the first business day in March.

The county treasurer is responsible for collecting all property taxes within the county. Real estate and personal property tax statements are mailed out by March 31. One-half (1/2) of the taxes on real property is due on or before May 15. The remainder is due on or before October 15. Real property taxes not paid by their due date are assessed a penalty on homestead property of 2% until May 31 and increased to 4% on June 1. The penalty on nonhomestead property is assessed at a rate of 4% until May 31 and increased to 8% on June 1. Thereafter, an additional 1% penalty shall accrue each month through October 1 of the collection year for unpaid real property taxes. In the case of the second installment of real property taxes due October 15, a penalty of 2% on homestead property and 4% on nonhomestead property is assessed. The penalty for homestead property increases to 6% on November 1 and again to 8% on December 1. The penalty for nonhomestead property increases to 8% on November 1 and again to 12% on December 1. Personal property taxes remaining unpaid on May 16 are deemed to be delinquent and a penalty of 8% attaches to the unpaid tax. However, personal property that is owned by a tax-exempt entity, but is treated as taxable by virtue of a lease agreement, is subject to the same delinquent property tax penalties as real property.

On the first business day of January of the year following collection all delinquencies are subject to an additional 2% penalty, and those delinquencies outstanding as of February 15 are filed for a tax lien judgment with the district court. By March 20 the county auditor files a publication of legal action and a mailing of notice of action to delinquent parties. Those property interests not responding to this notice have judgment entered for the amount of the delinquency and associated penalties. The amount of the judgment is subject to a variable interest determined annually by the Department of Revenue, and equal to the adjusted prime rate charged by banks but in no event is the rate less than 10% or more than 14%.

Property owners subject to a tax lien judgment generally have three years (3) to redeem the property. After expiration of the redemption period, unredeemed properties are declared tax forfeit with title held in trust by the State of Minnesota for the respective taxing districts. The county auditor, or equivalent thereof, then sells those properties not claimed for a public purpose at auction. The net proceeds of the sale are first dedicated to the satisfaction of outstanding special assessments on the parcel, with any remaining balance in most cases being divided on the following basis: county - 40%; town or city - 20%; and school district - 40%.

Property Tax Credits (Chapter 273, Minnesota Statutes)

In addition to adjusting the taxable value for various property types, primary elements of Minnesota's property tax relief system are: property tax levy reduction aids; the homestead credit refund and the renter's property tax refund, which relate property taxes to income and provide relief on a sliding income scale; and targeted tax relief, which is aimed primarily at easing the effect of significant tax increases. The homestead credit refund, the renter's property tax refund, and targeted credits are reimbursed to the taxpayer upon application by the taxpayer. Property tax levy reduction aid includes educational aids, local governmental aid, equalization aid, county program aid and disparity reduction aid.

Debt Limitations

All Minnesota municipalities (counties, cities, towns and school districts) are subject to statutory "net debt" limitations under the provisions of Minnesota Statutes, Section 475.53. Net debt is defined as the amount remaining after deducting from gross debt the amount of current revenues that are applicable within the current fiscal year to the payment of any debt and the aggregate of the principal of the following:

1. Obligations issued for improvements which are payable wholly or partly from the proceeds of special assessments levied upon property specially benefited thereby, including those which are general obligations of the municipality issuing them, if the municipality is entitled to reimbursement in whole or in part from the proceeds of the special assessments.

2. Warrants or orders having no definite or fixed maturity.

3. Obligations payable wholly from the income from revenue producing conveniences.

4. Obligations issued to create or maintain a permanent improvement revolving fund.

5. Obligations issued for the acquisition, and betterment of public waterworks systems, and public lighting, heating or power systems, and of any combination thereof or for any other public convenience from which a revenue is or may be derived.

6. Debt service loans and capital loans made to a school district under the provisions of Minnesota Statutes, Sections 126C.68 and 126C.69.

7. Amount of all money and the face value of all securities held as a debt service fund for the extinguishment of obligations other than those deductible under this subdivision.

8. Obligations to repay loans made under Minnesota Statutes, Section 216C.37.

9. Obligations to repay loans made from money received from litigation or settlement of alleged violations of federal petroleum pricing regulations.

10. Obligations issued to pay pension fund or other postemployment benefit liabilities under Minnesota Statutes, Section 475.52, subdivision 6, or any charter authority.

11. Obligations issued to pay judgments against the municipality under Minnesota Statutes, Section 475.52, subdivision 6, or any charter authority.

12. All other obligations which under the provisions of law authorizing their issuance are not to be included in computing the net debt of the municipality.

Levies for General Obligation Debt
(Sections 475.61 and 475.74, Minnesota Statutes)

Any municipality that issues general obligation debt must, at the time of issuance, certify levies to the county auditor of the county(ies) within which the municipality is situated. Such levies shall be in an amount that if collected in full will, together with estimates of other revenues pledged for payment of the obligations, produce at least five percent in excess of the amount needed to pay principal and interest when due. Notwithstanding any other limitations upon the ability of a taxing unit to levy taxes, its ability to levy taxes for a deficiency in prior levies for payment of general obligation indebtedness is without limitation as to rate or amount.

Metropolitan Revenue Distribution (Chapter 473F, Minnesota Statutes)
"Fiscal Disparities Law"

The Charles R. Weaver Metropolitan Revenue Distribution Act, more commonly known as "Fiscal Disparities," was first implemented for taxes payable in 1975. Forty percent of the increase in commercial-industrial (including public utility and railroad) net tax capacity valuation since 1971 in each assessment district in the Minneapolis/Saint Paul seven-county metropolitan area (Anoka, Carver, Dakota, excluding the City of Northfield, Hennepin, Ramsey, Scott, excluding the City of New Prague, and Washington Counties) is contributed to an area-wide tax base. A distribution index, based on the factors of population and real property market value per capita, is employed in determining what proportion of the net tax capacity value in the area-wide tax base shall be distributed back to each assessment district.

STATUTORY FORMULAE: CONVERSION OF TAXABLE MARKET VALUE (TMV) TO NET TAX CAPACITY FOR MAJOR PROPERTY CLASSIFICATIONS

Property Type	Local Tax Payable 2017-2021
Residential Homestead (1a)	
Up to $500,000	1.00%
Over $500,000	1.25%
Residential Non-homestead	
Single Unit (4bb)	
Up to $500,000	1.00%
Over $500,000	1.25%
2-3 unit and undeveloped land (4b1)	1.25%
Market Rate Apartments	
Regular (4a)	1.25%
Low-Income (4d)	
Up to $150,000[(c)]	0.75%
Over $150,000[(c)]	0.25%
Commercial/Industrial/Public Utility (3a)	
Up to $150,000	1.50%[(a)]
Over $150,000	2.00%[(a)]
Electric Generation Machinery	2.00%
Commercial Seasonal Residential	
Homestead Resorts (1c)	
Up to $600,000	0.50%
$600,000 - $2,300,000	1.00%
Over $2,300,000	1.25%[(a)]
Seasonal Resorts (4c)	
Up to $500,000	1.00%[(a)]
Over $500,000	1.25%[(a)]
Non-Commercial (4c12)	
Up to $500,000	1.00%[(a)(b)]
Over $500,000	1.25%[(a)(b)]
Disabled Homestead (1b)	
Up to $50,000	0.45%
Agricultural Land & Buildings	
Homestead (2a)	
Up to $500,000	1.00%
Over $500,000	1.25%
Remainder of Farm	
Up to $1,880,000[(d)]	0.50%[(b)]
Over $1,880,000[(d)]	1.00%[(b)]
Non-homestead (2b)	1.00%[(b)]

(a) *State tax is applicable to these classifications.*

(b) *Exempt from referendum market value based taxes.*

(c) *Legislative increases, payable 2019. Historical valuations are: Payable 2018 - $121,000; Payable 2017 - $115,000; Payable 2016 - $106,000; and Payable 2015 - $100,000.*

(d) *Legislative increases, payable 2019. Historical valuations are: Payable 2018 - $1,940,000; Payable 2017 - $2,050,000; Payable 2016 - $2,140,000; and Payable 2015 - $1,900,000.*

NOTE: For purposes of the State general property tax only, the net tax capacity of non-commercial class 4c(1) seasonal residential recreational property has the following class rate structure: First $76,000 – 0.40%; $76,000 to $500,000 – 1.00%; and over $500,000 – 1.25%. In addition to the State tax base exemptions referenced by property classification, airport property exempt from city and school district property taxes under M.S. 473.625 is exempt from the State general property tax (MSP International Airport and Holman Field in Saint Paul are exempt under this provision).

EXCERPT OF 2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT

Data on the following pages was extracted from the City's Comprehensive Annual Financial Report for fiscal year ended December 31, 2020. The reader should be aware that the complete financial statements may contain additional information which may interpret, explain or modify the data presented here.

The City's comprehensive annual financial reports for the years ending 1966 through 2019 were awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. The City has submitted its Comprehensive Annual Financial Report for the 2020 fiscal year to GFOA.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such Comprehensive Annual Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

INDEPENDENT AUDITOR'S REPORT

To the City Council and Management
City of Brooklyn Center, Minnesota

REPORT ON THE FINANCIAL STATEMENTS

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 Brooklyn Center, Minnesota (the City) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to on the previous page 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 as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund and budgeted major special revenue funds for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 RSI 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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'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's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
May 24, 2021

As management of the City of Brooklyn Center (the City), we offer readers of the City's Annual Comprehensive Financial Report (ACFR), this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2020. 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 on pages 1-7 of this ACFR.

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 $160,550,829 (net position). Of this amount, $23,819,445 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by $7,638,123 (5.0%) from the previous year, The increase can be primarily attributed to a significant amount of tax increment revenues and utility revenues being used for debt service and capital outlay.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $57,135,658, which is an increase of $2,823,146 (5.20%) from the previous year. Of the total fund balance, $12,136,345 (21.24%) is unassigned, which is free from any internal or external constraints of its use.
- The General fund has a fund balance of $14,205,568 at the close of the current fiscal year. During 2020, the fund balance increased $1,681,351 (13.42%) from the previous year. The unassigned fund balance at year end is $12,352,562, which represents 52.00% of the following year's budget. The remaining portion of the fund balance is nonspendable or assigned.
- The City's total outstanding bonded debt decreased by $1,742,000 during the current fiscal year, from $63,113,445 to $61,371,445. The City retired $6,527,000 in principal in 2020, and issued $4,785,000 in new debt for infrastructure projects that included the Grandview North Area Infrastructure Improvement Project and rehabilitation of Water Tower #1.

Overview of the Financial Statements

The discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This ACFR 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.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference 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 the 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).

CITY OF BROOKLYN CENTER, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

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, community services, parks & recreation, economic development, and interest on long-term debt. The business- type activities of the City include: municipal liquor, Earle Brown Heritage Center, water utility, sanitary sewer utility, storm drainage utility, street light utility, and the recycling utility.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Housing and Redevelopment Authority and Economic Development Authority, for which the City is financially accountable. Although legally separate, these component units, function for all practical purposes as a department of the City, and therefore have been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 29 through 31 of this ACFR.

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 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 changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 22 individual 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 balances for the following: General, Tax Increment District No. 3, Debt Service, Capital Improvements, Municipal State Aid for Construction, Special Assessment Construction, and Street Reconstruction Funds which are considered to be major funds. Data from the other 15 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 or schedules, elsewhere in this ACFR.

The City adopts an annual appropriated budget for nearly all funds presented in this ACFR. A budgetary comparison statement has been provided in the basic financial statements for the General fund and the Tax Increment District No. 3 fund. The budgetary comparison statements for any nonmajor funds are provided elsewhere in this ACFR.

The basic governmental fund financial statements can be found on pages 32 through 40 of this ACFR.

Proprietary Funds: Proprietary funds provide similar information to the government-wide financial statements, but in more detail. The City maintains two different types of proprietary funds.

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: municipal liquor, Earle Brown Heritage Center, water utility, sanitary sewer utility, storm drainage utility, street light utility, and recycling utility. All of the City's enterprise funds are considered to be major funds, and separate information is provided for each of them in the basic financial statements.

Internal service funds are an accounting device to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its: central garage, employee retirement benefits, pension - coordinated, pension - police and fire, and compensated absences accumulations. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual data for the internal service funds is provided in the form of combining statements elsewhere in this ACFR. Because all of these services predominately benefit governmental rather than business-type functions, they have been included as governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 42 through 47 of this ACFR.

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 on pages 49 through 90 of this ACFR.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, for other post-employment benefits (OPEB) and defined benefit pension plans. The schedule of changes in the City's total OPEB liability and related ratios, City contributions, City's and non-employer proportionate share of net pension liability, and schedule of changes in Net Pension Asset can be found on pages 91 through 101 of this ACFR. The combining and budgetary comparison statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and budgetary comparison statements can be found on pages 103 through 161 of this ACFR.

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 $160,550,829 at the close of the most recent fiscal year.

The largest portion of the City's net position ($98,257,502 or 61.20%) reflects its investment in capital assets, which includes: land infrastructure, buildings, and machinery & equipment, 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 BROOKLYN CENTER, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

CITY OF BROOKLYN CENTER - SUMMARY OF NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	$ 77,873,628	$ 78,587,258	$ 18,326,844	$ 25,042,033	$ 96,200,472	$ 103,629,291
Capital assets	72,579,894	68,784,513	81,248,474	76,186,001	153,828,368	144,970,514
Total assets	150,453,522	147,371,771	99,575,318	101,228,034	250,028,840	248,599,805
Deferred outflows of resources	4,617,608	6,222,876	-	-	4,617,608	6,222,876
Long-term liabilities outstanding	38,175,263	38,201,286	36,416,500	36,385,096	74,591,763	74,586,382
Other liabilities	6,776,783	7,613,928	4,888,553	5,387,561	11,665,336	13,001,489
Total liabilities	44,952,046	45,815,214	41,305,053	41,772,657	86,257,099	87,587,871
Deferred inflows of resources	7,838,520	14,322,104	-	-	7,838,520	14,322,104
Net investment in capital assets	54,471,240	52,560,591	43,786,262	43,450,307	98,257,502	96,010,898
Restricted	38,473,882	35,743,847	-	-	38,473,882	35,743,847
Unrestricted	9,335,442	5,152,891	14,484,003	16,005,070	23,819,445	21,157,961
Total Net Position	$ 102,280,564	$ 93,457,329	$ 58,270,265	$ 59,455,377	$ 160,550,829	$ 152,912,706

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.

A portion of the City's net position (23.96%) represents resources that are subject to external restrictions on how they may be used. The remaining portion (14.84%) may be used to meet the City's ongoing obligations.

Current and other assets decreased by over $7.4 million during 2020. This relates to the usage of current assets to fund increases in capital assets which increased by $8.8 million.

The governmental activities had a significant decrease in the amount of deferred outflows and inflows of resources. The change is primarily a result of GASB Statement No. 68 in which the City is required to report its proportionate share of the Minnesota Public Employees Retirement Association (PERA) net pension liabilities and deferred outflows and inflows of resources. Recording these items does not change the City's future contribution requirements or obligations under the plans, which are determined by Minnesota statutes.

Governmental Activities

Governmental activities resulted in an increase of the City's net position by $8,823,235 (9.44%). Key elements of the changes are as follows:

CITY OF BROOKLYN CENTER - CHANGES IN NET POSITION

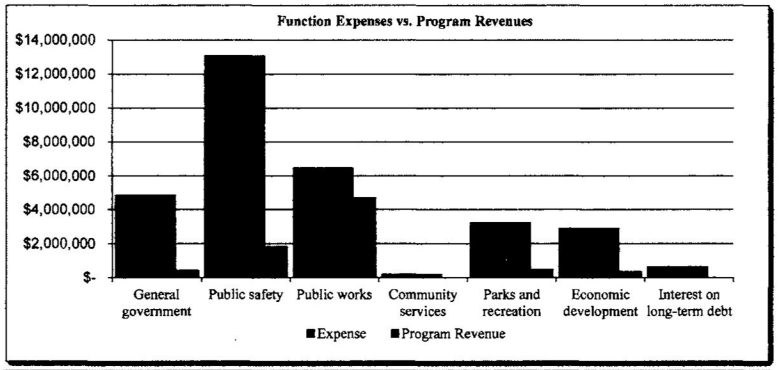
	Governmental Activities		Business-Type Activities		Total	
Revenues:	2020	2019	2020	2019	2020	2019
Program revenues						
Charges for services	$ 1,946,890	$ 2,781,595	$ 18,300,223	$ 22,857,361	$ 20,247,113	$ 25,638,956
Operating grants and contributions	2,607,134	9,562,139	-	-	2,607,134	9,562,139
Capital grants and contributions	3,148,955	3,148,710	-	455,363	3,148,955	3,604,073
General revenues						
Property taxes	20,136,395	19,073,449	-	-	20,136,395	19,073,449
Other taxes	7,127,701	6,445,854	-	-	7,127,701	6,445,854
Grants and contributions not restricted to specific programs	4,432,381	2,239,180	449,232	-	4,881,613	2,239,180
Unrestricted investment earnings	971,753	1,271,500	480,975	656,456	1,452,728	1,927,956
Gain on disposal of capital assets	82,875	58,869	-	-	82,875	58,869
Total revenues	40,454,084	44,581,296	19,230,430	23,969,180	59,684,514	68,550,476
Expenses:						
General government	4,834,450	4,423,425	-	-	4,834,450	4,423,425
Public safety	13,057,043	12,706,644	-	-	13,057,043	12,706,644
Public works	6,450,769	12,787,805	-	-	6,450,769	12,787,805
Community services	171,344	181,159	-	-	171,344	181,159
Parks and recreation	3,218,266	3,827,299	-	-	3,218,266	3,827,299
Economic development	2,872,886	2,146,011	-	-	2,872,886	2,146,011
Interest on long-term debt	634,139	666,343	-	-	634,139	666,343
Municipal liquor	-	-	5,699,529	6,775,430	5,699,529	6,775,430
Earle Brown Heritage Center	-	-	3,034,695	5,242,416	3,034,695	5,242,416
Water utility	-	-	4,377,809	4,148,609	4,377,809	4,148,609
Sanitary sewer utility	-	-	4,551,331	4,546,350	4,551,331	4,546,350
Storm drainage utility	-	-	2,441,109	2,407,046	2,441,109	2,407,046
Street light utility	-	-	306,619	333,744	306,619	333,744
Recycling utility	-	-	396,402	410,610	396,402	410,610
Total expenses	31,238,897	36,738,686	20,807,494	23,864,205	52,046,391	60,602,891
Change in net position before transfers	9,215,187	7,842,610	(1,577,064)	104,975	7,638,123	7,947,585
Transfers	-	325,487	-	(325,487)	-	-
Transfers - capital assets	(391,952)	(1,016,734)	391,952	1,016,734	-	-
Change in net position	8,823,235	7,151,363	(1,185,112)	796,222	7,638,123	7,947,585
Net Position - January 1	93,457,329	86,305,966	59,455,377	58,659,155	152,912,706	144,965,121
Net Position - December 31	$ 102,280,564	$ 93,457,329	$ 58,270,265	$ 59,455,377	$ 160,550,829	$ 152,912,706

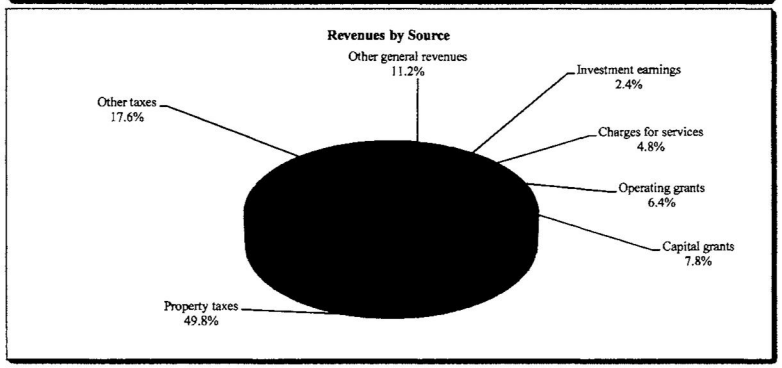
CITY OF BROOKLYN CENTER, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

Governmental activities accounted for (115.52%) of the increase in the City's net position. The change in net position from the previous year can be attributed to prepaid special assessments, tax increment revenues received in Tax Increment District #3, and municipal state aid and other intergovernmental revenues earned related to capital spending.

Government wide charges for services and expenses for the Earle Brown Heritage Center saw significant decreases in 2020 due to the effects of the pandemic lockdown. Operating grants and Public Works expenses were much higher in the prior year due to the outside funding the City received and expensed for the Brooklyn Boulevard Phase 1 project that was largely County owned property.

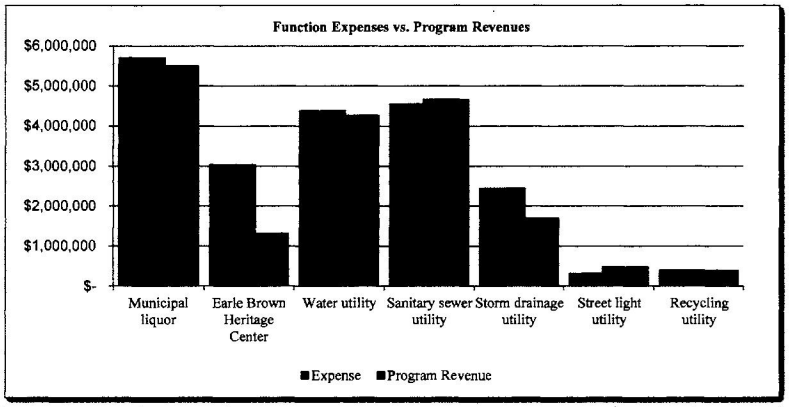
Below are specific graphs which provide comparisons of the governmental activities revenues and expenses:

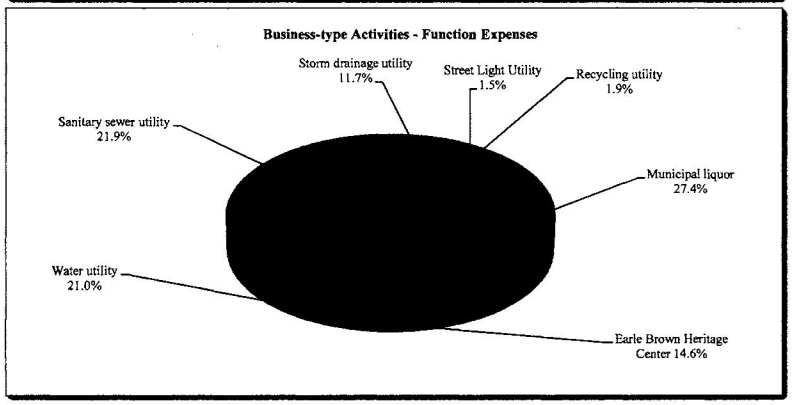




Business-type Activities

Business-type activities decreased net position by $1,185,112, which accounts for (-15.52%) of the total growth in the City's net position. The factors contributing to this change are illustrated below:





The net position of the business-type activities increased for the Sanitary Sewer, Water, Street Light, and Recycling Utilities. Net position of the Municpal Liquor fund, Earle Brown Heritage Center, and Storm Drainage Utility decreased during 2020.

CITY OF BROOKLYN CENTER, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

Financial Analysis of the Government's Funds

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $57,135,658, which is an increase of $2,823,146 (5.20%) from the previous year. The unassigned fund balance, which is not subject to internal or external constraints upon its use, is $12,136,345, or 21.24% of total fund balance. A small portion of the fund balance, $85,703 (0.15%) is in nonspendable form. The remaining fund balance has either internal or external constraints upon its use, and can be broken down into the following components: $34,032,886 (59.57%) of restricted fund balance; $7,631,587 (13.36%) of committed fund balance; and $3,249,137 (5.68%) of assigned fund balance. A more detailed breakdown of fund balance components can be found in the basic financial statements.

The General fund is the primary operating fund of the City. At the end of the current fiscal year, total fund balance is $14,205,568. As a measure of the General fund's liquidity, it may be useful to compare both unassigned and total fund balance, to total fund expenditures. Unassigned balance, which is $12,352,562, represents 56.13% of the current year General fund expenditures. Total General fund balance represents 64.55% of those same expenditures.

The fund balance of the City's General fund increased by $1,681,351 (13.42%) from the previous year. The City had budgeted for a break-even year in 2020, however there was a positive variance in revenues of $304,632, and expenditures and transfers out of $1,376,719. The revenue variance was driven by unbudgeted Coronavirus Aid, Relief, and Economic Security (CARES) Act grant funding which was offset by significant negative variances in lodging taxes and charges for services due to various Covid-19 related shutdowns. The largest expenditure variances were in Parks and Recreation due to shutdown of the Community Center for a large portion of the year among other programs, and in economic development related to reduced lodging tax payments forwarded to North Metro Tourism Board.

The Tax Increment District No. 3 fund has a total fund balance of $23,057,146 at the end of the year. The increase in fund balance was $1,442,611 (6.67%) from the previous year. The fund received $5,201,153 in tax increment revenues, expended $1,330,802 on economic development and transferred $2,796,461 for debt service. As of December 31, 2020 the fund has total assets held for resale of $17,860,307, the largest contributor to the decrease from prior year was transfer of property to C Alan Homes.

The Debt Service fund has a total fund balance of $4,398,682 at the end of the year. The increase in fund balance was $407,360 (10.21%) from the previous year. The increase in fund balance is primarily the result of prepaid special assessments.

The Capital Improvements fund has a total fund balance of $773,207, a decrease of $840,092 (52.07%) from the previous year. The decrease was the result of the Brooklyn Boulevard improvement project.

The Municipal State Aid Construction fund has a fund balance of $2,672,384 at the end of the year. The increase in fund balance was $1,378,249 (106.5%) from the previous year. As of December 31, 2020 the fund had a cash balance of $3,108,623 and a receivable balance in the amount of $2,480,464 in Municipal State Aid Construction funds.

The Special Assessments Construction fund has an ending fund balance of $1,480,133 a decrease of $1,261,930 from the previous year. The fund incurred $1,841,451 of capital expenditures during the year primarily for Grandview North Area neighborhood infrastructure reconstruction project.

The Street Reconstruction fund has an ending fund balance of $5,129,774, a decrease of $1,312,715 from the prior year. Bond proceeds were received in the amount of $2,036,687 to help fund capital expenditures of $4,227,779 during the year, primarily for Grandview North Area neighborhood infrastructure reconstruction project.

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

The enterprise funds have a combined ending net position of $60,918,786, of which $17,132,524 (28.12%) is unrestricted and can be used for operations. As a measure of the liquidity of the enterprise funds, it may be useful to compare the unrestricted net position to the operating expenses. For the current year, unrestricted net position is 113.55% of the current year operating expenses. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

During the year, there were no amendments to the General Fund budget. The City had budgeted for a break-even year in 2020, however there was a positive variance in revenues of $304,632, and expenditures and transfers of $1,376,719. The revenue variance was driven by unbudgeted CARES grant funding which was offset by significant negative variances in lodging taxes and charges for services due to various Covid-19 related shutdowns. The largest expenditure variances were in Parks and Recreation due to shutdown of the Community Center for a large portion of the year among other programs, and in economic development related to reduced lodging tax payments forwarded to North Metro Tourism Board.

Capital Asset and Debt Administration

Capital Assets: The City's investment in capital assets for its governmental and business-type activities at the end of the current year, amounts to $153,828,368 (net of accumulated depreciation). This investment in capital assets includes: land, buildings, infrastructure machinery and equipment, and construction in progress. The City's investment in capital assets increased $8,857,854 (6.11%) from the previous year.

Major capital asset events during the current year included the following:

- The Interstate Area neighborhood infrastructure reconstruction project was partially completed, with a total cost of $8,733,849 including construction in progress from the previous year. This amount includes work on streets, as well as water, sewer, storm and street light utilities.
- The Grandview North Area Infrastructure project was partially completed, with a total cost of $5,381,051 (including previous years). This amount includes work on streets, water, sewer, storm, and street light utilities.
- The Brooklyn Boulevard street reconstruction project (49th Avenue to Bass Lake Road) continued construction, with a total of $15,659,473 in costs (including previous years). This amount includes work on streets, as well as water, sewer, storm and street light utilities. Federal funding through the Surface Transportation Program has been awarded to the City and Hennepin County for this project. Phase II Engineering and Planning also got underway during 2020 totalling $1,497,673.
- The Bellvue Mill and Overlay project was completed, with a total cost of $2,114,882 (including previous years). This amount includes work on streets, water, sewer, storm, and street light utilities.
- The Rehabilitation of Water Tower #1 was completed at a total cost of $781,799.
- The City completed construction of a municipal liquor store with total costs of $2,952,674.
- The Central Garage purchased or completed setup of 18 pieces of machinery & equipment during the year. The total outlay for machinery and equipment during the year was $923,898

CITY OF BROOKLYN CENTER, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

CITY OF BROOKLYN CENTER - CAPITAL ASSETS
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	$ 5,632,883	$ 5,632,883	$ 2,698,879	$ 2,698,879	$ 8,331,762	$ 8,331,762
Easements	88,704	88,704	10,285	10,285	98,989	98,989
Construction in progress	11,469,260	5,699,286	11,855,805	6,920,806	23,325,065	12,620,092
Land improvements	-	-	238,599	267,754	238,599	267,754
Other land improvements	5,840,636	6,209,125	-	-	5,840,636	6,209,125
Buildings and improvements	9,188,779	9,905,593	24,820,509	22,316,360	34,009,288	32,221,953
Machinery and equipment	4,484,842	4,536,876	370,749	416,323	4,855,591	4,953,199
Street infrastructure	35,874,790	36,712,046	-	-	35,874,790	36,712,046
Street light systems	-	-	576,172	646,273	576,172	646,273
Mains and lines	-	-	40,677,476	42,909,321	40,677,476	42,909,321
Total	$ 72,579,894	$ 68,784,513	$ 81,248,474	$ 76,186,001	$ 153,828,368	$ 144,970,514

Additional information on the City's capital assets can be found in Note 3 (C) on pages 62 through 63 of this ACFR.

Long-Term Debt: At the end of the current year, the City had outstanding long-term bonded debt of $61,371,445.

CITY OF BROOKLYN CENTER - LONG-TERM LIABILITIES

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation tax increment bonds	$ 7,300,000	$ 9,650,000	$ -	$ -	$ 7,300,000	$ 9,650,000
General obligation improvement bonds	16,739,519	16,525,276	1,115,481	1,294,724	17,855,000	17,820,000
General obligation revenue bonds	-	-	18,905,000	17,350,000	18,905,000	17,350,000
General obligation lease revenue bonds	-	-	2,520,000	2,520,000	2,520,000	2,520,000
General obligation revenue notes	-	-	14,791,445	15,773,445	14,791,445	15,773,445
Unamortized premiums (discounts)	1,405,244	1,463,854	1,917,557	1,883,170	3,322,801	3,347,024
Compensated absences	1,552,660	1,408,546	-	-	1,552,660	1,408,546
Net pension liability	13,240,629	11,346,322	-	-	13,240,629	11,346,322
Total OPEB liability	2,451,494	2,038,900	-	-	2,451,494	2,038,900
Total	$ 42,689,546	$ 42,432,898	$ 39,249,483	$ 38,821,339	$ 81,939,029	$ 81,254,237

The City's total outstanding bonded debt decreased by $1,742,000 during the current fiscal year, from $63,113,445 to $61,371,445. The City retired $6,527,000 in principal in 2020, and issued $4,785,000 in new debt for infrastructure projects that included the Grandview North Area Infrastructure Improvement Project and rehabilitation of Water Tower #1.

The City's bond rating is AA from Standard & Poor's Ratings Services.

State statutes limit the amount of general obligation debt a Minnesota city may issue to 3% of total Taxable Market Value. The current debt limitation for the City is $68,409,378. The City does not currently have any debt outstanding that is applicable to the limit.

Additional information on the City's long-term debt can be found in Note 3 (F) on pages 67 through 71 of this ACFR.

Economic Factors and Next Year's Budget and Rates

All of these factors were considered in the preparation of the City's budget for the 2021 fiscal year.

- The unemployment rate for the City is 8.7% at the end of the 2020 fiscal year, which is an increase from the rate of 3.6% a year ago. This compares to the State's average unemployment rate of 6.2% and the national average of 8.1%.

- An increase in estimated taxable market value of 7.09% from taxes payable 2020 to 2021. The taxable market value increase was driven by significant increases in residential property values (6.2%) and apartment property values (9.7%).

- Continuing redevelopment throughout the City will yield net growth in tax base and stability in tax base along with providing job growth in the City.

- Since 2008, the EDA has acquired approximately 35 acres of land including the former Brookdale Square shopping center site and former Brookdale Ford dealership property. The EDA entered into a Preliminary Development Agreement with Alatus, LLC as the master developer of this site. In May 2018, the site was federally designated as an Opportunity Zone. The preliminary development concept proposed involves the construction of a mixed-use apartment/hotel/commercial/single-family development together with related improvements including a centralized park area, new roads and storm water ponding improvements.

- As a result of the impact of COVID 19 on the travel and tourism industry the City's collection of lodging tax was significantly impacted Net revenues in 2020 were approximately 50% of budget and the City plans to offset some of the continued shortfall into 2021 with fund balance reserves untill the industry recovers.

- The COVID 19 pandemic amplified the need for emergency preparedness. CARES funding was utilized to equip the emergency operations center with better technlogy. Going forward the City will review and expand funds available for future emergency response.

The City's policy is to maintain a General fund unassigned fund balance of 50% - 52% of the ensuing year's budgeted General fund operations. Additionally the City's capital project funding policy that transfers the amount of fund balance exceeding 52% to the Capital Improvements fund following the completed audit of the City's ACFR. Total unassigned and assigned fund balance at the end of 2020 was $14,121,566 (59.45%) of the adopted 2021 budgeted expenditures. The City intends to make a Capital Improvements fund transfer of $1,372,967 from the General fund during 2021.

Requests for Information

This financial report is designed to provide a general overview of the City of Brooklyn Center'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, 6301 Shingle Creek Parkway, Brooklyn Center, MN 55430.

CITY OF BROOKLYN CENTER, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 46,891,591	$ 16,596,060	$ 63,487,651
Receivables:			
Accounts - net	436,152	2,876,005	3,312,157
Taxes	561,623	-	561,623
Special assessments	5,374,273	478,150	5,852,423
Internal balances	2,648,521	(2,648,521)	-
Due from other governments	2,552,789	-	2,552,789
Prepaid items	52,245	243,861	296,106
Inventories	54,410	781,289	835,699
Notes receivable	59,216	-	59,216
Assets held for resale	18,295,285	-	18,295,285
Capital assets:			
Nondepreciable	17,190,847	14,564,969	31,755,816
Depreciable	55,389,047	66,683,505	122,072,552
Net pension asset	947,523	-	947,523
Total assets	150,453,522	99,575,318	250,028,840
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension resources	4,076,073	-	4,076,073
Deferred OPEB resources	541,535	-	541,535
Total deferred outflows of resources	4,617,608	-	4,617,608
LIABILITIES			
Accounts payable	871,272	477,799	1,349,071
Contracts payable	156,251	125,068	281,319
Accrued salaries and wages	510,863	83,221	594,084
Accrued interest payable	300,877	343,808	644,685
Due to other governments	146,401	106,565	252,966
Deposits payable	275,245	587,673	862,918
Unearned revenue	1,591	331,436	333,027
Compensated absences payable:			
Due within one year	155,266	-	155,266
Due in more than one year	1,397,394	-	1,397,394
Total OPEB liability:			
Due in more than one year	2,451,494	-	2,451,494
Bonds and net pension liability payable:			
Due within one year	4,359,017	2,832,983	7,192,000
Due in more than one year	34,326,375	36,416,500	70,742,875
Total liabilities	44,952,046	41,305,053	86,257,099
DEFERRED INFLOWS OF RESOURCES			
Deferred pension resources	4,840,090	-	4,840,090
Deferred OPEB resources	82,111	-	82,111
State aid received for subsequent years	2,916,319	-	2,916,319
Total deferred inflows of resources	7,838,520	-	7,838,520
NET POSITION			
Net investment in capital assets	54,471,240	43,786,262	98,257,502
Restricted for:			
Tax increment financing	25,284,162	-	25,284,162
Economic development	1,866,516	-	1,866,516
Law enforcement enhancements	11,158	-	11,158
Debt service	7,873,661	-	7,873,661
Pension benefits	766,001	-	766,001
State-aid street systems	2,672,384	-	2,672,384
Unrestricted	9,335,442	14,484,003	23,819,445
Total net position	$ 102,280,564	$ 58,270,265	$ 160,550,829

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

FUNCTIONS/PROGRAMS	Expenses	Charges For Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Government activities:							
General government	$ 4,834,450	$ 412,993	$ -	$ -	$ (4,421,457)	$ -	$ (4,421,457)
Public safety	13,057,043	808,885	1,005,949	-	(11,242,209)	-	(11,242,209)
Public works	6,450,769	13,451	1,527,479	3,138,757	(1,771,082)	-	(1,771,082)
Community services	171,344	-	-	-	(171,344)	-	(171,344)
Parks and recreation	3,218,266	408,515	36,557	10,198	(2,762,996)	-	(2,762,996)
Economic development	2,872,886	303,046	37,149	-	(2,532,691)	-	(2,532,691)
Interest on long-term debt	634,139	-	-	-	(634,139)	-	(634,139)
Total government activities	31,238,897	1,946,890	2,607,134	3,148,955	(23,535,918)	-	(23,535,918)
Business-type activities:							
Municipal liquor	5,699,529	5,503,163	-	-	-	(196,366)	(196,366)
Earle Brown Heritage Center	3,034,695	1,309,634	-	-	-	(1,725,061)	(1,725,061)
Water utility	4,377,809	4,261,455	-	-	-	(116,354)	(116,354)
Sanitary sewer utility	4,551,331	4,662,764	-	-	-	111,433	111,433
Storm drainage utility	2,441,109	1,691,946	-	-	-	(749,163)	(749,163)
Street light utility	306,619	476,766	-	-	-	170,147	170,147
Recycling utility	396,402	394,495	-	-	-	(1,907)	(1,907)
Total business-type activities	20,807,494	18,300,223	-	-	-	(2,507,271)	(2,507,271)
Total	$ 52,046,391	$ 20,247,113	$ 2,607,134	$ 3,148,955	(23,535,918)	(2,507,271)	(26,043,189)
General revenues:							
Property taxes					20,136,395	-	20,136,395
Tax increments					6,566,099	-	6,566,099
Lodging taxes					561,602	-	561,602
Grants and contributions not restricted to specific programs					4,432,381	449,232	4,881,613
Unrestricted investment earnings					971,753	480,975	1,452,728
Gain on disposal of capital asset					82,875	-	82,875
Transfers - capital assets					(391,952)	391,952	-
Total general revenues and transfers					32,359,153	1,322,159	33,681,312
Change in net position					8,823,235	(1,185,112)	7,638,123
Net position - January 1					93,457,329	59,455,377	152,912,706
Net position - December 31					$ 102,280,564	$ 58,270,265	$ 160,550,829

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020

	General	Tax Increment District No. 3	Debt Service	Capital Improvements	Municipal State Aid for Construction	Special Assessment Construction	Street Reconstruction	Other Nonmajor Governmental	Total Governmental
ASSETS									
Cash and investments	$ 14,607,156	$ 5,247,197	$ 4,376,976	$ 1,110,319	$ 3,108,623	$ 1,579,756	$ 5,089,944	$ 5,314,031	$ 40,434,002
Receivables:									
Accounts - net	171,268	7,500	-	6,493	-	-	185,966	7	371,234
Current taxes	130,172	20,952	10,261	-	-	-	-	2,857	164,242
Delinquent taxes	198,267	199,114	-	-	-	-	-	-	397,381
Special assessments	75,131	-	3,787,301	524	-	1,511,317	-	-	5,374,273
Due from other funds	204,852	-	-	-	-	-	-	-	204,852
Due from other governments	23,920	-	-	10,000	2,480,464	-	-	30,851	2,545,235
Notes receivable	-	-	-	-	-	-	-	59,216	59,216
Inventories	32,659	-	-	-	-	-	-	799	33,458
Prepaid items	51,343	-	-	-	-	-	-	902	52,245
Advances to other funds	-	-	-	-	-	-	-	356,954	356,954
Assets held for resale	-	17,860,307	-	-	-	-	-	434,978	18,295,285
Total assets	15,494,768	23,335,070	8,174,538	1,127,336	5,589,087	3,091,073	5,275,910	6,200,595	68,288,377
LIABILITIES									
Accounts payable	175,782	68,075	-	290,424	-	30,087	127,235	152,496	844,099
Contracts payable	-	-	-	63,181	-	74,169	18,901	-	156,251
Accrued salaries and wages	485,256	-	-	-	-	-	-	13,533	498,789
Due to other funds	-	-	-	-	-	-	-	204,852	204,852
Due to other governments	97,975	7,844	-	-	384	-	-	39,577	145,780
Deposits payable	258,970	1,856	-	-	-	-	-	14,419	275,245
Unearned revenue	556	1,035	-	-	-	-	-	-	1,591
Advances from other funds	-	-	-	-	-	-	-	356,954	356,954
Total liabilities	1,018,539	78,810	-	353,605	384	104,256	146,136	781,831	2,483,561
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	198,267	-	-	-	-	-	-	-	198,267
Unavailable revenue - tax increments	-	199,114	-	-	-	-	-	-	199,114
Unavailable revenue - special assessments	72,394	-	3,775,856	524	-	1,506,684	-	-	5,355,458
Unavailable revenue - intergovernmental	-	-	-	-	2,916,319	-	-	-	2,916,319
Total deferred inflows of resources	270,661	199,114	3,775,856	524	2,916,319	1,506,684	-	-	8,669,158
FUND BALANCES (DEFICITS)									
Nonspendable	84,002	-	-	-	-	-	-	1,701	85,703
Restricted	-	23,057,146	4,398,682	-	2,672,384	-	-	3,904,674	34,032,886
Committed	-	-	-	773,207	-	-	5,129,774	1,728,606	7,631,587
Assigned	1,769,004	-	-	-	-	1,480,133	-	-	3,249,137
Unassigned	12,352,562	-	-	-	-	-	-	(216,217)	12,136,345
Total fund balances	14,205,568	23,057,146	4,398,682	773,207	2,672,384	1,480,133	5,129,774	5,418,764	57,135,658
Total liabilities, deferred inflows of resources and fund balances	$ 15,494,768	$ 23,335,070	$ 8,174,538	$ 1,127,336	$ 5,589,087	$ 3,091,073	$ 5,275,910	$ 6,200,595	$ 68,288,377

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2020

Fund balances - governmental funds	$	57,135,658
Amounts reported for the governmental activities within the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported as assets in governmental funds.		
Cost of capital assets		121,577,946
Accumulated depreciation		(52,638,738)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported as liabilities in governmental funds.		
Bonds payable		(24,039,519)
Accrued interest payable		(300,877)
Unamortized premium		(1,405,244)
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore, are unavailable in governmental funds.		
Delinquent property taxes receivable		198,267
Delinquent tax increments receivable		199,114
Special assessments receivable		5,355,458
The Plan Fiduciary Net Position of the City's Fire Relief Association Pension Fund currently exceeds the actuarially determined total pension liability creating a net pension asset		947,523
Deferred outflows related to the City's Fire Relief Association Pension Fund		
Change of assumptions		110,343
Contributions to the plan subsequent to the measurement date		177,079
Deferred inflows related to City's Fire Relief Association Pension Fund		
Grant funding of contributions to the plan subsequent to the measurement date		(177,079)
Net difference between expected and actual liability, projected and actual investment earnings, and change of assumptions		(291,865)
Internal service funds are used by management to charge the cost of certain activities to individual funds. The assets, liabilities, and deferred outflows/inflows are included in the governmental statement of net position.		(4,567,502)
Total net position - governmental activities	$	102,280,564

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	General	Tax Increment District No. 3	Debt Service	Capital Improvements	Municipal State Aid for Construction	Special Assessment Construction	Street Reconstruction	Other Nonmajor Governmental	Total Governmental
REVENUES									
Property taxes	$ 18,238,911	$ -	$ 1,456,676	$ -	$ -	$ -	$ -	$ 405,209	$ 20,100,796
Tax increments	-	5,201,153	-	-	-	-	-	1,195,244	6,396,397
Lodging taxes	561,602	-	-	-	-	-	-	-	561,602
Franchise fees	-	-	-	-	-	-	738,213	-	738,213
Licenses and permits	991,972	-	-	-	-	-	-	-	991,972
Intergovernmental	3,371,120	-	-	2,444,615	1,412,471	-	-	607,037	7,835,243
Charges for services	293,498	241,029	-	-	-	1,065	-	293,840	829,432
Special assessments	63,154	-	1,143,880	-	-	563,786	-	-	1,770,820
Fines and forfeits	155,462	-	-	-	-	-	-	640	156,102
Investment earnings (net of market value adjustment)	266,188	92,277	74,597	12,296	72,176	17,527	175,021	117,823	827,905
Miscellaneous	156,714	35,415	-	-	-	-	-	32,987	225,116
Total revenues	24,098,621	5,569,874	2,675,153	2,456,911	1,484,647	582,378	913,234	2,652,780	40,433,598
EXPENDITURES									
Current:									
General government	3,971,106	-	-	-	-	-	-	232,689	4,203,795
Public safety	12,267,694	-	-	-	-	-	-	121,488	12,389,182
Public works	2,034,162	-	-	-	105,834	2,857	-	-	2,142,853
Community services	171,344	-	-	-	-	-	-	-	171,344
Parks and recreation	2,368,409	-	-	-	-	-	-	328,679	2,697,088
Economic development	632,739	1,330,802	-	-	-	-	-	1,004,838	2,968,379
Nondepartmental	547,400	-	-	-	-	-	-	-	547,400
Capital outlay:									
General government	752	-	-	-	-	-	-	-	752
Public safety	-	-	-	-	-	-	-	51,889	51,889
Public works	-	-	-	3,361,877	564	1,841,451	4,227,779	-	9,431,671
Parks and recreation	13,290	-	-	-	-	-	-	-	13,290
Debt service:									
Principal	-	-	4,090,757	-	-	-	-	-	4,090,757
Interest	-	-	756,623	-	-	-	-	-	756,623
Fiscal agent fees	-	-	11,759	-	-	-	-	-	11,759
Bond issuance costs	-	-	-	-	-	-	34,857	-	34,857
Total expenditures	22,006,896	1,330,802	4,859,139	3,361,877	106,398	1,844,308	4,262,636	1,739,583	39,511,639
Excess (deficiency) of revenues over (under) expenditures	2,091,725	4,239,072	(2,183,986)	(904,966)	1,378,249	(1,261,930)	(3,349,402)	913,197	921,959
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	2,591,346	64,874	-	-	-	1,176,410	3,832,630
Issuance of debt	-	-	-	-	-	-	1,955,000	-	1,955,000
Premium on issuance of debt	-	-	-	-	-	-	81,687	-	81,687
Transfers out	(410,374)	(2,796,461)	-	-	-	-	-	(761,295)	(3,968,130)
Total other financing sources (uses)	(410,374)	(2,796,461)	2,591,346	64,874	-	-	2,036,687	415,115	1,901,187
Net change in fund balance	1,681,351	1,442,611	407,360	(840,092)	1,378,249	(1,261,930)	(1,312,715)	1,328,312	2,823,146
Fund balances - January 1	12,524,217	21,614,535	3,991,322	1,613,299	1,294,135	2,742,063	6,442,489	4,090,452	54,312,512
Fund balances - December 31	$ 14,205,568	$ 23,057,146	$ 4,398,682	$ 773,207	$ 2,672,384	$ 1,480,133	$ 5,129,774	$ 5,418,764	$ 57,135,658

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Total net change in fund balances - governmental funds	$	2,823,146
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 as depreciation.		
Capital outlays		7,971,092
Depreciation expense		(3,710,814)
Contributions of capital assets from the proprietary funds increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.		(391,952)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, the governmental funds report the affect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities		
Long-term debt issued (including premiums on current year bonds)		(2,036,687)
Principal repayments		4,090,757
Amortization of bond discount and premium		140,297
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		28,803
Contributions to the Fire Relief Association Pension are reported as expenses in the fund financial statements. In the statement of activities, however, all facets of the pension plan are taken into account and when considering things such as investment return, changes in assumptions, and plan performance differing from expectations, pension expense related to this retirement plan for the year was reported at the following amount.		(156,821)
Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.		
Property taxes		35,599
Tax increments		169,702
Special assessments		(559,592)
Internal service funds are used by management to charge the cost of certain activities to individual funds. This amount is net revenue attributable to governmental activities.		419,705
Change in net position - governmental activities	$	8,823,235

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Property taxes	$ 18,367,857	$ 18,367,857	$ 18,238,911	$ (128,946)
Lodging taxes	1,180,000	1,180,000	561,602	(618,398)
Licenses and permits	1,075,001	1,075,001	991,972	(83,029)
Intergovernmental	1,813,781	1,813,781	3,371,120	1,557,339
Charges for services	790,150	790,150	293,498	(496,652)
Special assessments	50,000	50,000	63,154	13,154
Fines and forfeits	246,500	246,500	155,462	(91,038)
Investment earnings (net of market value adjustment)	125,000	125,000	266,188	141,188
Miscellaneous	145,700	145,700	156,714	11,014
Total revenues	23,793,989	23,793,989	24,098,621	304,632
EXPENDITURES				
Current:				
General government	4,039,666	4,039,666	3,971,106	68,560
Public safety	12,548,980	12,548,980	12,267,694	281,286
Public works	2,340,295	2,340,295	2,034,162	306,133
Community services	187,000	187,000	171,344	15,656
Parks and recreation	3,243,299	3,243,299	2,368,409	874,890
Economic development	826,021	826,021	632,739	193,282
Nondepartmental	398,728	398,728	547,400	(148,672)
Capital outlay:				
General government	-	-	752	(752)
Parks and recreation	-	-	13,290	(13,290)
Total expenditures	23,583,989	23,583,989	22,006,896	1,577,093
Excess of revenues over expenditures	210,000	210,000	2,091,725	1,881,725
OTHER FINANCING SOURCES (USES)				
Transfers out	(210,000)	(210,000)	(410,374)	(200,374)
Net change in fund balance	-	-	1,681,351	1,681,351
Fund balance - January 1	12,524,217	12,524,217	12,524,217	-
Fund balance - December 31	$ 12,524,217	$ 12,524,217	$ 14,205,568	$ 1,681,351

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
TAX INCREMENT DISTRICT NO. 3 - STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Tax increments	$ 4,379,239	$ 4,379,239	$ 5,201,153	$ 821,914
Charges for services	164,548	164,548	241,029	76,481
Investment earnings (net of market value adjustment)	42,742	42,742	92,277	49,535
Miscellaneous	1,400,000	1,400,000	35,415	(1,364,585)
Total revenues	5,986,529	5,986,529	5,569,874	(416,655)
EXPENDITURES				
Current:				
Economic development	842,214	842,214	1,330,802	(488,588)
Excess of revenues over expenditures	5,144,315	5,144,315	4,239,072	(905,243)
OTHER FINANCING SOURCES (USES)				
Transfers in	281,502	281,502	-	(281,502)
Transfers out	(2,234,513)	(2,234,513)	(2,796,461)	(561,948)
Total other financing sources (uses)	(1,953,011)	(1,953,011)	(2,796,461)	(843,450)
Net change in fund balance	3,191,304	3,191,304	1,442,611	(1,748,693)
Fund balance - January 1	21,614,535	21,614,535	21,614,535	-
Fund balance - December 31	$ 24,805,839	$ 24,805,839	$ 23,057,146	$ (1,748,693)

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	Business-Type Activities				Business-Type Activities				Governmental Activities-
	Municipal Liquor	Earle Brown Heritage Center	Water Utility	Sanitary Sewer Utility	Storm Drainage Utility	Street Light Utility	Recycling Utility	Total Enterprise	Internal Service
ASSETS									
Current assets:									
Cash and cash equivalents	$ 1,441,472	$ 1,662,759	$ 3,135,562	$ 4,878,097	$ 4,119,635	$ 1,152,977	$ 205,558	$ 16,596,060	$ 6,457,589
Receivables:									
Accounts - net	8,127	10,333	1,187,312	1,121,588	380,352	87,504	80,789	2,876,005	64,918
Special assessments	-	-	474,724	3,426	-	-	-	478,150	-
Due from other governments	-	-	-	-	-	-	-	-	7,554
Prepaid items	23,248	13,279	1,259	204,816	1,259	-	-	243,861	-
Inventories	695,195	36,325	49,769	-	-	-	-	781,289	20,952
Total current assets	2,168,042	1,722,696	4,848,626	6,207,927	4,501,246	1,240,481	286,347	20,975,365	6,551,013
Noncurrent assets:									
Capital assets:									
Land	594,298	1,493,300	20,734	3,389	587,158	-	-	2,698,879	-
Easements	-	-	-	20,335	10,285	-	-	30,620	-
Land improvements	-	570,769	-	-	-	-	-	570,769	-
Buildings and improvements	2,952,675	13,057,343	27,002,589	2,571,416	-	-	-	45,584,023	166,108
Machinery and equipment	106,913	740,815	163,334	179,130	109,332	-	-	1,299,524	10,616,777
Street light systems	-	-	-	-	-	1,087,627	-	1,087,627	-
Mains and lines	-	-	29,157,595	27,981,910	36,096,405	-	-	93,235,910	-
Construction in progress	-	-	2,524,950	4,374,913	4,059,246	896,696	-	11,855,805	-
Total capital assets	3,653,886	15,862,227	58,869,202	35,131,093	40,862,426	1,984,323	-	156,363,157	10,782,885
Less: accumulated depreciation	(187,530)	(12,385,676)	(23,867,228)	(18,349,448)	(19,813,346)	(511,455)	-	(75,114,683)	(7,142,199)
Net capital assets	3,466,356	3,476,551	35,001,974	16,781,645	21,049,080	1,472,868	-	81,248,474	3,640,686
Total noncurrent assets	3,466,356	3,476,551	35,001,974	16,781,645	21,049,080	1,472,868	-	81,248,474	3,640,686
Total assets	5,634,398	5,199,247	39,850,600	22,989,572	25,550,326	2,713,349	286,347	102,223,839	10,191,699
DEFERRED OUTFLOWS OF RESOURCES									
Deferred pension resources	-	-	-	-	-	-	-	-	3,788,651
Deferred OPEB resources	-	-	-	-	-	-	-	-	541,535
Total deferred outflows of resources	-	-	-	-	-	-	-	-	4,330,186
LIABILITIES									
Current liabilities:									
Accounts payable	136,941	26,111	46,102	252,368	358	15,860	59	477,799	27,173
Contracts payable	-	27,841	34,523	62,704	-	-	-	125,068	-
Accrued salaries and wages	27,020	23,134	17,503	6,291	9,273	-	-	83,221	12,074
Accrued interest payable	35,667	-	182,786	69,209	56,146	-	-	343,808	-
Due to other governments	64,344	-	8,709	33,512	-	-	-	106,565	621
Deposits payable	-	581,548	6,125	-	-	-	-	587,673	-
Unearned revenue	29,585	1,600	300,251	-	-	-	-	331,436	-
Notes payable	-	-	992,000	-	-	-	-	992,000	-
Bonds payable	100,000	-	848,750	577,233	315,000	-	-	1,840,983	-
Compensated absences payable	-	-	-	-	-	-	-	-	155,266
Total current liabilities	393,557	660,234	2,436,749	1,001,317	380,777	15,860	59	4,888,553	195,134
Noncurrent liabilities:									
Notes payable	-	-	13,799,445	-	-	-	-	13,799,445	-
Bonds payable	2,629,806	-	10,388,659	6,064,395	3,534,195	-	-	22,617,055	-
Compensated absences payable	-	-	-	-	-	-	-	-	1,397,394
Total OPEB liability	-	-	-	-	-	-	-	-	2,451,494
Net pension liability	-	-	-	-	-	-	-	-	13,240,629
Total noncurrent liabilities	2,629,806	-	24,188,104	6,064,395	3,534,195	-	-	36,416,500	17,089,517
Total liabilities	3,023,363	660,234	26,624,853	7,065,712	3,914,972	15,860	59	41,305,053	17,284,651
DEFERRED INFLOWS OF RESOURCES									
Deferred pension resources	-	-	-	-	-	-	-	-	4,371,146
Deferred OPEB resources	-	-	-	-	-	-	-	-	82,111
Total deferred inflows of resources	-	-	-	-	-	-	-	-	4,453,257
NET POSITION									
Net investment in capital assets	736,550	3,476,551	10,219,490	10,680,918	17,199,885	1,472,868	-	43,786,262	3,640,686
Unrestricted	1,874,485	1,062,462	3,006,257	5,242,942	4,435,469	1,224,621	286,288	17,132,524	(10,856,709)
Total net position	$ 2,611,035	$ 4,539,013	$ 13,225,747	$ 15,923,860	$ 21,635,354	$ 2,697,489	$ 286,288	$ 60,918,786	$ (7,216,023)
Net position from this Statement								$ 60,918,786	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds								(2,648,521)	
Net position of business-type activities								$ 58,270,265	

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2020

	Business-Type Activities				Business-Type Activities				Governmental Activities-
	Municipal Liquor	Earle Brown Heritage Center	Water Utility	Sanitary Sewer Utility	Storm Drainage Utility	Street Light Utility	Recycling Utility	Total Enterprise	Internal Service
OPERATING REVENUES									
Sales and user fees	$ 5,490,543	$ 1,304,966	$ 4,206,283	$ 4,662,342	$ 1,691,946	$ 449,286	$ 394,495	$ 18,199,861	$ 3,559,356
Cost of sales	(3,989,186)	(826,353)	-	-	-	-	-	(4,815,539)	-
Total operating revenues	1,501,357	478,613	4,206,283	4,662,342	1,691,946	449,286	394,495	13,384,322	3,559,356
OPERATING EXPENSES									
Personal services	909,611	1,059,005	610,323	270,334	324,114	-	-	3,173,387	2,155,611
Supplies	33,131	72,239	316,795	26,058	13,541	481	405	462,650	353,728
Other services	271,169	614,745	932,051	3,034,503	529,352	52,520	394,117	5,828,457	215,456
Insurance	22,687	41,952	45,435	21,115	2,759	1,132	1,880	136,960	66,115
Utilities	55,433	153,166	219,288	36,689	2,800	182,385	-	649,761	537
Rent	190,977	-	-	-	-	-	-	190,977	-
Depreciation	107,432	258,709	1,800,118	977,861	1,431,750	70,101	-	4,645,971	897,970
Total operating expenses	1,590,440	2,199,816	3,924,010	4,366,560	2,304,316	306,619	396,402	15,088,163	3,689,417
Operating income (loss)	(89,083)	(1,721,203)	282,273	295,782	(612,370)	142,667	(1,907)	(1,703,841)	(130,061)
NONOPERATING REVENUES (EXPENSES)									
Intergovernmental	61,484	335,719	18,862	8,271	24,896	-	-	449,232	120,006
Investment earnings (net of market value adjustment)	29,667	42,811	87,134	152,855	138,112	25,587	4,809	480,975	143,848
Special assessments	-	-	47,046	422	-	-	-	47,468	-
Gain on sale of capital assets	-	-	-	-	-	-	-	-	82,875
Loss on sale of capital assets	(34,688)	-	-	-	-	-	-	(34,688)	(9,316)
Other revenue (expense)	12,620	4,668	8,126	-	-	27,480	-	52,894	28,049
Interest and fiscal agent fees	(87,001)	-	(441,452)	(172,818)	(119,029)	-	-	(820,300)	-
Total nonoperating revenues (expenses)	(17,918)	383,198	(280,284)	(11,270)	43,979	53,067	4,809	175,581	365,462
Income (loss) before contributions and transfers	(107,001)	(1,338,005)	1,989	284,512	(568,391)	195,734	2,902	(1,528,260)	235,401
Capital contributions from other funds	-	-	-	-	391,952	-	-	391,952	-
Transfers in	-	-	-	-	-	-	-	-	135,500
Change in net position	(107,001)	(1,338,005)	1,989	284,512	(176,439)	195,734	2,902	(1,136,308)	370,901
Net position - January 1	2,718,036	5,877,018	13,223,758	15,639,348	21,811,793	2,501,755	283,386	62,055,094	(7,586,924)
Net position - December 31	$ 2,611,035	$ 4,539,013	$ 13,225,747	$ 15,923,860	$ 21,635,354	$ 2,697,489	$ 286,288	$ 60,918,786	$ (7,216,023)

Change in net position from this Statement	$ (1,136,308)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(48,804)
Change in net position of business-type activities	$ (1,185,112)

The notes to the financial statements are an integral part of this statement.

CITY OF BROOKLYN CENTER, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2020

	Business-Type Activities				Business-Type Activities				Governmental Activities-
	Municipal Liquor	Earle Brown Heritage Center	Water Utility	Sanitary Sewer Utility	Storm Drainage Utility	Street Light Utility	Recycling Utility	Total Enterprise	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users	$ 5,470,790	$ 1,483,816	$ 4,097,420	$ 4,642,831	$ 1,690,175	$ 462,270	$ 398,449	$ 18,245,751	$ -
Receipts from interfund services provided	-	-	-	-	-	-	-	-	3,540,812
Other operating receipts	74,104	340,387	26,988	8,271	24,896	27,480	-	502,126	37,536
Payments for interfund services received	(137,197)	(164,676)	(208,613)	(199,524)	(209,735)	(25,766)	(11,169)	(956,680)	(42,314)
Payments to suppliers	(5,188,715)	(1,648,080)	(1,351,884)	(2,834,173)	(376,081)	(200,100)	(386,578)	(11,985,611)	(677,965)
Payments to employees	(853,079)	(1,010,986)	(572,533)	(256,969)	(305,902)	-	-	(2,999,469)	(2,254,190)
Net cash flows provided (used) by operating activities	(634,097)	(999,539)	1,991,378	1,360,436	823,353	263,884	702	2,806,117	603,879
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES									
Transfers in (operating)	-	-	-	-	-	-	-	-	110,000
Interfund payable (operating)	-	4,862	-	-	-	-	-	4,862	-
Special assessments	-	-	149,571	(3,004)	-	-	-	146,567	-
Intergovernmental grants	-	-	-	-	-	-	-	-	8,841
Net cash flows provided (used) by noncapital financing activities	-	4,862	149,571	(3,004)	-	-	-	151,429	118,841
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Acquisition and construction of capital assets	(646,385)	(43,919)	(2,515,184)	(3,678,642)	(2,378,098)	(54,430)	-	(9,316,658)	(923,898)
Transfers in (capital)	-	-	-	-	-	-	-	-	25,500
Principal paid on revenue and improvement bonds	-	-	(773,750)	(460,493)	(220,000)	-	-	(1,454,243)	-
Principal paid on revenue notes	-	-	(982,000)	-	-	-	-	(982,000)	-
Interest paid on capital debt	(75,674)	-	(491,456)	(180,289)	(131,396)	-	-	(878,815)	-
Proceeds from g.o. revenue bonds	-	-	1,825,604	1,118,107	-	-	-	2,943,711	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	172,432
Net cash flows provided (used) by capital and related financing activities	(722,059)	(43,919)	(2,936,786)	(3,201,317)	(2,729,494)	(54,430)	-	(9,688,005)	(725,966)
CASH FLOWS FROM INVESTING ACTIVITIES									
Interest on investments	29,667	42,811	87,134	152,855	138,112	25,587	4,809	480,975	143,848
Net increase (decrease) in cash and cash equivalents	(1,326,489)	(995,785)	(708,703)	(1,691,030)	(1,768,029)	235,041	5,511	(6,249,484)	140,602
Cash and cash equivalents - January 1	2,767,961	2,658,544	3,844,265	6,569,127	5,887,664	917,936	200,047	22,845,544	6,316,987
Cash and cash equivalents - December 31	$ 1,441,472	$ 1,662,759	$ 3,135,562	$ 4,878,097	$ 4,119,635	$ 1,152,977	$ 205,558	$ 16,596,060	$ 6,457,589
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES									
Operating income (loss)	$ (89,083)	$ (1,721,203)	$ 282,273	$ 295,782	$ (612,370)	$ 142,667	$ (1,907)	$ (1,703,841)	$ (130,061)
Adjustments to reconcile operating income (loss) to net cash flows provided (used) by operating activities:									
Depreciation	107,432	258,709	1,800,118	977,861	1,431,750	70,101	-	4,645,971	897,970
Other income (expense) related to operations	74,104	340,387	26,988	8,271	24,896	27,480	-	502,126	139,214
(Increase) decrease in assets:									
Accounts receivable	(347)	178,850	(17,436)	(19,511)	(1,771)	12,984	3,954	156,723	(18,045)
Due from other governments	-	104,238	-	-	-	-	-	104,238	-
Prepaid items	5,136	18,162	2,629	6,415	(25)	-	-	32,317	550
Inventories	33,349	(2,514)	(11,173)	-	-	-	-	19,662	327
(Increase) decrease in deferred outflows of resources:									
Deferred outflows for pension	-	-	-	-	-	-	-	-	1,315,958
Increase (decrease) in liabilities									
Accounts payable	(754,569)	(154,984)	(9,365)	90,995	(21,126)	10,652	(1,345)	(839,742)	(85,320)
Due to other governments	4,452	(18,055)	3,096	-	-	-	-	(10,507)	-
Net pension liability	-	-	-	-	-	-	-	-	1,894,307
Accrued salaries and wages	4,835	(3,129)	5,675	623	1,999	-	-	10,003	558,756
Unearned revenue	(19,406)	-	(91,427)	-	-	-	-	(110,833)	-
(Increase) decrease in deferred inflows of resources:									
Deferred pension resources	-	-	-	-	-	-	-	-	(3,969,777)
Net cash flows provided (used) by operating activities	$ (634,097)	$ (999,539)	$ 1,991,378	$ 1,360,436	$ 823,353	$ 263,884	$ 702	$ 2,806,117	$ 603,879
NONCASH FINANCING ACTIVITIES									
Acquisitions of capital assets on account	$ -	$ -	$ 34,523	$ -	$ -	$ -	$ -	$ 34,523	$ -
Capital assets contributed from other funds	$ -	$ -	$ -	$ -	$ 391,952	$ -	$ -	$ 391,952	$ -
Capital asset trade-ins	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,000
Loss on disposal of capital assets	$ 34,688	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,688	$ 9,316
Grants deposited with pension plan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,474

The notes to the financial statements are an integral part of this statement.

The City of Brooklyn Center was incorporated in 1911 and has operated under a Council/Manager form of government since the adoption of the City charter in 1966. The governing body consists of a Mayor and four City Council members. elected at-large to serve four-year staggered terms. The City provides a full range of municipal services to its citizens, including public safety (police and fire protection), highways and streets, parks and recreation, public improvements, planning and inspections, economic development, sanitary and storm sewer, water, and general administrative services.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units by the Governmental Accounting Standards Board (GASB).

The City's significant accounting policies are described below.

A. REPORTING ENTITY

The City includes all funds, organizations, institutions, agencies, departments, boards, and offices that are not legally separate from the City. Component units are legally separate organizations for which the elected officials of the City are financially accountable and are included within the basic financial statements of the City because of the significance of their operational or financial relationships with the City.

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City.

Blended component units, although legally separate, are, in substance, part of the government's operations. A blended component unit is reported as if it were a fund of the City throughout the year. It is included at both the government-wide and fund financial reporting levels.

A description of the City's blended component units follows:

City of Brooklyn Center Housing and Redevelopment Authority (HRA) - The City Council serves as the Board of Directors for the HRA, with the power to levy taxes and enter into contracts. The Council reviews and approves the tax levy and all expenditures for the HRA. The HRA is reported as a Special Revenue fund. The HRA does not issue separate financial statements. Financial information may be obtained at the City's offices.

City of Brooklyn Center Economic Development Authority (EDA) – The governing board for the EDA is the City Council, with the power to issue bonds and enter into contracts. The council reviews and approves major community development improvement activities. City general obligation tax increment financing bonds are issued to finance EDA activities. The EDA is reported as a Special Revenue fund. The EDA does not issue separate financial statements. Financial information may be obtained at the City's offices.

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 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.

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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 and special assessments 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 year. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, compensated absences, net pension liabilities, and OPEB are recorded only when payment is due.

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

The City reports the following major governmental funds:

General Fund
This 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. Most of the current day-to-day operations of the governmental units are financed from this fund.

Tax Increment District No. 3 Special Revenue Fund
This fund was established to account for the collection of tax increment generated revenues for parcels within the District. These funds are used to finance the various redevelopment activities throughout the City. This fund also provides the resources to repay the debt service on bonds issued to finance these redevelopment activities.

Debt Service Fund
This fund is used to account for the collection of property taxes, special assessments and other resources which are used to repay the principal and interest on debt issued for various improvements in the City.

Capital Improvements Capital Project Fund
This fund was established to provide funds and to account for the expenditure of such funds, for major capital outlays. The accumulation of funds to provide for such outlays is an attempt to reduce future debt issuance. The financing sources of the fund primarily consist of transfers from other funds.

Municipal State-Aid for Construction Capital Project Fund
This fund was established to account for the state allotment of construction and maintenance aid. The source of the State funding is provided for through the collection of gasoline taxes. The funds accumulated must be used on transportation related construction and maintenance projects.

Special Assessment Construction Capital Project Fund
This fund was established to account for the resources and expenditures required for the acquisition and construction of capital facilities or improvements financed wholly or in part by special assessments levied against benefited properties.

Street Reconstruction Capital Project Fund
This fund was established to account for the resources and expenditures required for the acquisition and construction of capital facilities or improvements financed wholly or in part by franchise fees.

The government reports the following major enterprise funds:

Municipal Liquor Fund
The fund accounts for the operations of the City's municipal off-sale liquor stores.

Earle Brown Heritage Center Fund
The Earle Brown Heritage Center is a pioneer farmstead that has been historically preserved and restored as a modern multipurpose facility. Its convention center can host conferences, trade shows and concerts.

Water Utility Fund
The fund accounts for pumping, treatment and distribution of water to customers. Administration, wells, water treatment, water storage, and distribution are included.

Sanitary Sewer Utility Fund
The fund accounts for the collection and pumping of sanitary sewage through a system of sewer lines and lift stations. Sewage is treated by the Metropolitan Council Environmental Services whose fees represent about 60% of this fund's operating expenses.

Storm Drainage Utility Fund
The fund accounts for the collection and treatment of surface runoff water that does not require sanitary wastewater treatment. It incorporates not only the storm sewer collection system, but also structures such as holding ponds and facilities to improve water quality. Fees are based upon the quantity of water running off a property and vary with both size and absorption characteristics of the parcel.

Street Light Utility Fund
The fund accounts for the electrical service, maintenance, repair and replacement of lights owned by the City as well as those lights owned by Xcel Energy.

Recycling Utility Fund
The fund accounts for the contracted services to provide a City wide recycling program.

Additionally, the City reports the following fund type:

Internal Service Funds
Account for compensated absences, health care insurance benefits for retired employees, pension liabilities, and central garage services provided to other departments of the City on a cost reimbursement basis.

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

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. 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 non-operating 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 enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service 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. CASH AND INVESTMENTS

The City considers 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 funds have original maturities of 90 days or less.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from pooled investments are allocated on the basis of applicable participation by each of the funds.

The City's investment policy authorizes the City to invest in the following:

a) United States Securities: including bonds, notes, bills or other securities which are direct obligations of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, which carry full faith and credit of the United States.

b) Commercial paper issued by U.S. corporations or their Canadian subsidiaries that is rated in the highest quality by at least two nationally recognized rating agencies and matures in 90 days or less.

c) Certificates of Deposits (Time Deposits) that are fully insured by the Federal Deposit Insurance Corporation.

d) Repurchase agreements and reverse repurchase agreements may be entered into with financial institutions identified by Minnesota Statutes Chapter 118A. Reverse repurchase agreements may only be entered into for a period of 90 days or less and only to meet short-term cash flow needs.

e) Securities lending agreements may be entered into with financial institutions identified by Minnesota Statutes Chapter 118A.

f) Minnesota joint powers investment trusts may be entered into with trusts identified by Minnesota Statutes Chapter 118A.

g) Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of short term securities permitted by Minnesota Statutes 118A.

h) Bonds of the City of Brooklyn Center issued in prior years, may be redeemed at current market price, which may include a premium, prior to maturing using surplus funds of the debt service fund set up for that issue.

i) General obligation bonds of state or local governments rated A or better by a national bond rating service.

j) Revenue obligations of state or local governments rated AA or better by a national bond rating agency.

k) The Minnesota Municipal Money Market Fund (4M) that was established by the League of Minnesota Cities to address the investment needs of Minnesota cities.

Investments are reported at fair value, based on quoted market prices as of the balance sheet date, except for investments in external investment pools, which are stated at amortized cost. The reported value of these funds is the same as the value of the pool shares. For the 4M fund, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice for the Liquid class; the redemption notice period is 14 days for the Plus Class. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment earnings. Investment income on commingled funds is allocated monthly, based on month-end balances.

E. RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Short-term interfund loans are classified as "due to/from other funds." All short-term interfund receivables and payables at December 31, 2020 are planned to be eliminated in 2021. Long-term interfund loans are classified as "advances to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by restricted or committed fund balance in applicable governmental funds. This classification is based on the restraint that will be placed on the advanced funds when they are returned to the lending fund.

All miscellaneous accounts receivable and trade receivables, other than utilities, are presented net of an allowance for doubtful accounts. All utility trade receivables are reported at gross because it is the City's policy to certify delinquent account balances as special assessments. The City expects to make full collection of all property tax and special assessment receivables, so no allowance is considered necessary.

Property tax levies are submitted to the County in December each year. The County allocates these levies across taxable properties in the City based on valuations certified in the prior year. The County collects these levies and distributes the City's proceeds in June and December of the fiscal year. These taxes are reported as general revenues in the government-wide financial statements in the year levied. Unpaid taxes at December 31 become liens on the respective property and are classified as delinquent receivables and are fully offset by a deferred inflow of resources in the fund financial statements. Delinquent taxes receivable includes the past six years of uncollected taxes.

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivables upon certification to the County. Governmental special assessments have been offset by a deferred inflow of resources for collections not received within 60 days after year end in the fund financial statements.

F. INVENTORIES AND PREPAID ITEMS

Inventories in the governmental funds are reported using the consumption method and valued at cost, using the first in/first out (FIFO) method. Inventories in the proprietary funds are valued at cost, using the weighted average method in the Municipal Liquor and Earle Brown Heritage Center Funds and the FIFO method in all other funds.

Certain payments 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.

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

G. ASSETS HELD FOR RESALE

Assets held for resale represent various property purchases made by the City with the intent to sell in order to increase tax base or to attract new businesses. These assets are stated at the lower of cost or acquisition value. During the year ended December 31, 2020 management has reviewed the cost value reported for these assets and has indicated the properties are fairly presented for financial reporting purposes.

H. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets such as easements and computer software, 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 initial, individual cost in excess of the amounts in the table below and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Infrastructure	$ 250,000
Buildings and Building Improvements	50,000
Land Improvements	25,000
Heavy Equipment	25,000
Furniture and Furnishings	10,000
Motorized Vehicles	10,000
Technology Equipment	10,000
Land Easements	10,000

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.

Capital assets of the City, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

Easements - temporary	
Land improvements	25 years
Buildings and structures	25 years
Water and sewer mains and lines, wells and storage tanks, sewer lift stations	25 years
Infrastructure	25 years
Street light systems	15 years
Machinery and equipment	5 - 15 years

I. DEFERRED OUTFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in the category and are reported only in the statements of net position. These items result from actuarial calculations and current year pension and OPEB contributions made subsequent to the measurement date.

J. PENSIONS

For purposes of measuring the net pension liability/asset, deferred outflows of resources, deferred inflows of resources, and pension expense, information about the fiduciary net position of the applicable pension and additions to or deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the plan 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.

K. DEFERRED INFLOWS OF RESOURCES

In addition to liabilities, statements of financial position or balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items, which arise under a modified accrual basis of accounting, which qualify for reporting in this category. One item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenue from sources such as: property taxes, tax increments, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The second item, imposed nonexchange revenue transactions, state aid, and capital funding received for subsequent years, is deferred and recognized as an inflow of resources in the period that the resources are required to be used. This item is reported both in the governmental fund balance sheet and the government-wide statement of Net Position as a deferred inflow of resources. The third item results from actuarial calculations related to the City's pension and OPEB obligations.

L. COMPENSATED ABSENCES

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and vested sick leave pay is accrued in the Public Employees Compensated Absences internal service fund. In accordance with the provisions of Statement of Government Accounting Standards No. 16, Accounting for Compensated Absences, a liability is recognized for that portion of accumulating sick leave benefits that is vested. The City pays out up to 230 hours of vacation upon seperation and one third of accrued sick leave time.

M. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Under Minnesota Statute 471.61, subdivision 2(b), public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan; 2) coverage must continue in group plan until age 65 and pay no more than the group premium; and 3) retirees may obtain dependent coverage immediately before retirement. All premiums are funded on a pay-as-you-go basis. The liability was actuarially determined, in accordance with GASB Statement No. 75, at January 1, 2020. The liability is accrued in the Public Employees Retirement internal service fund.

N. LONG TERM OBLIGATIONS

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

O. FUND EQUITY

Fund equity in the fund financial statements is classified as fund balance for governmental funds and net position for proprietary funds. Fund equity in the government-wide financial statements is classified as net position for both governmental and business-type activities.

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

Nonspendable – consists of amounts that are not in spendable form or are required to be maintained intact.

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

Committed – consists of internally imposed constraints. These constraints are imposed by formal action (resolution) of the City Council, which is the highest level of decision making authority.

Assigned – consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the City's intended use. These constraints are established by the City Council or, pursuant to council resolution, the City Manager or the City Manager's designee.

Unassigned – is the residual classification for the general fund and also reflects negative residual amounts in other funds.

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

The City has formally adopted a fund balance policy for the General Fund. The policy establishes a year-end target unassigned fund balance amount of 50-52% of the next year's operating budget for cash flow needs (working capital). At December 31, 2020 the unassigned fund balance of the General fund was 52% of the subsequent year's budgeted expenditures.

Net Position – Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources, and liabilities. Net position, net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All remaining net position is reported as unrestricted.

When both restricted and unrestricted net position are available for an allowable use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

P. INTERFUND TRANSACTIONS

Interfund services provided and used are accounted for as revenues and 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. All other interfund transactions are reported as transfers.

Q. USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Actual results could differ from such estimates.

R. NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board recently approved the following statements which were not implemented in these financial statements. The effect these standards may have on future financial statements has not been determined at this time.

Statement No. 87, Leases. The goal of this statement is to better meet the information needs of users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The statement excludes short-term leases of 12 months (or less). The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

Note 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States for all governmental funds. All annual appropriations lapse at fiscal year end.

In September, the City Manager submits to the City Council proposed operating budgets for the fiscal year commencing the following January. The proposed general fund budget and preliminary tax levy must be certified to the County prior to September 30. The Council holds public hearings on the certified budget and levy and must submit a final levy to the County prior to the end of December.

The appropriated budget is prepared by fund and department. The City Council must authorize any transfer of budgeted amounts between departments or funds. Transfers of budgeted amounts within departments in the General Fund must be authorized by the City Manager. The legal level of budgetary control is the department level for the General Fund and the fund level for all other governmental funds. There were no supplemental budgetary appropriations or amendments during the year.

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For the year ended December 31, 2020 expenditures and transfers out exceeded appropriations in the following General Fund departments and other governmental funds:

	Final Budget	Actual	Excess of Appropriations
Major Funds:			
General Fund:			
Elections and voter registration	$ 174,154	$ 181,607	$ (7,453)
Assessing	210,200	239,969	(29,769)
Government buildings	939,939	1,152,247	(212,308)
Fire protection	1,556,794	1,592,343	(35,549)
Protective inspection	287,086	350,321	(63,235)
Emergency preparedness	11,500	47,801	(36,301)
Engineering department	1,080,500	1,087,684	(7,184)
Park and recreation administration	258,903	274,623	(15,720)
Community development administration	263,121	366,653	(103,532)
Nondepartmental	398,728	547,400	(148,672)
Transfers out	210,000	410,374	(200,374)
Special Revenue Funds:			
Tax Increment District No. 3	842,214	1,330,802	(488,588)
Capital Project Funds:			
Capital Improvements	1,331,800	3,361,877	(2,030,077)
Special Assessment Construction	1,042,300	1,844,308	(802,008)
Street Reconstruction	2,350,000	4,262,636	(1,912,636)
Nonmajor Funds:			
Special Revenue Funds:			
Economic Development Authority	475,088	705,483	(230,395)
Police Forfeitures	13,000	57,025	(44,025)
Centerbrook Golf Course	301,550	322,533	(20,983)
Tax Increment District No. 7	-	30,845	(30,845)

B. DEFICIT FUND EQUITY

Deficit fund equity exists at December 31, 2020 in the following funds:

Unassigned deficit fund balance	
Nonmajor Funds:	
Centerbrook Golf	$ 199,713
Tax Increment District No. 6	4,004
Tax Increment District No. 8	12,500
Unrestricted deficit net position	
Internal Service Funds:	
EE Retirement Benefit	1,932,817
Pension - GERF	7,017,266
Pension - PEPFF	6,805,858

The deficits are being funded through internal borrowing and will be repaid from future collections of tax increment revenues, intergovernmental revenue, customer revenues, and internal transfers. The Internal service fund deficits will be funded through future interfund charges, state grant revenues, and employee withholdings.

Note 3 DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

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

Minnesota Statutes require that all City deposits be protected by insurance, surety bond, or collateral. The fair value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds. Authorized collateral includes the legal investments described in Note 1.D., as well as certain first mortgage notes, and certain other state or local government obligations. Minnesota Statutes require that securities pledged as collateral be placed in safekeeping in a restricted account at the Federal Reserve bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

At year-end, the City's carrying value and bank balance of deposits was $0.

As of December 31, 2020 the City had the following investments and maturities:

		Investment Maturities (in years)			
Investment Type	Fair Value	No maturity	< 1	1 - 3	3 - 6
Negotiable certificates of deposit	$ 22,320,852	$ -	$ 9,380,862	$ 9,199,480	$ 3,740,510
Federal agency notes	8,506,204	-	1,522,144	6,984,060	-
Municipal bonds	11,819,342	-	1,712,762	4,514,461	5,592,119
External investment pool - 4M Fund	13,966,187	13,966,187	-	-	-
Money market	6,860,361	6,860,361	-	-	-
Total Investments	$ 63,472,946	$ 20,826,548	$ 12,615,768	$ 20,698,001	$ 9,332,629

As of December 31, 2020, the City had the following summary of investments related to the credit risk, par values and fair values of securities:

Investment Type	Credit Risk (*)	Par	Fair Value	% of total Portfolio
Negotiable certificates of deposit	Not rated	$ 21,790,000	$ 22,320,852	35.17%
Federal agency notes	AA	8,360,000	8,506,204	13.40%
Municipal bonds	A or better	11,110,000	11,819,342	18.62%
External investment pool - 4M Fund	Not rated	13,966,185	13,966,187	22.00%
Money market	AAA	6,860,329	6,860,361	10.81%
Total Investments		$ 62,086,514	$ 63,472,946	100.00%

(*) The credit risk for the Federal Agency Notes, Municipal Bonds and Money Market ratings are provided by S&P.

Cash and investments at year-end consist of the following:

Investments	$ 63,472,946
Petty cash and change funds	14,705
Total cash, cash equivalents, and investments	$ 63,487,651

The deposits and investments of the City are presented in the financial statements as follows:

Statement of Net Position	
Cash and investments	$ 63,487,651

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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. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities relationship to benchmark quoted prices.

The City has the following recurring fair value measurements as of December 31, 2020:

		Fair Value Measurement Using		
Investment Type	12/31/2020	Level 1	Level 2	Level 3
Investments at fair value:				
Negotiable certificates of deposit	$ 22,320,852	$ -	$ 22,320,852	$ -
Federal agency notes	8,506,204	-	8,506,204	-
Municipal bonds	11,819,342	-	11,819,342	-
Money market	6,860,361	6,860,361	-	-
Total Investments	$ 49,506,759	$ 6,860,361	$ 42,646,398	$ -
Investments at amortized cost:				
External investment pool - 4M Fund	13,966,187			
Total	$ 63,472,946			

Interest rate risk – The City's investment policy mitigates interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and by investing operating funds primarily in short-term securities. The City's policy restricts investments to investments maturing no more than six years from the date of the purchase. No more than ten percent of the City's portfolio at any time shall be invested in securities with maturities of more than five years. The policy also states that the portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably expected.

Credit risk – The City's investment policy restricts investment instruments to those authorized by Minnesota Statutes §118A as listed in Note 1.D. The policy also requires that any counterparty in investment transactions be pre-qualified and approved by the City Council and that the portfolio be diversified to limit potential losses on individual securities.

Concentration of credit risk – The City's investment policy requires that the investment portfolio be diversified to minimize potential losses on individual securities. As of year end, the City had portfolio concentrations in excess of five percent (excluding external investment pools) in the following federal agencies: Federal Home Loan Bank (5.86%).

Custodial credit risk – The City's investment policy requires that securities purchased from any bank or dealer be placed with an independent third party for custodial safekeeping. 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. All of the City's remaining investments were held in an institutional trust under contract with the City for safekeeping services.

B. RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2020 are as follows:

	Delinquent Property Taxes	Delinquent Tax Increments	Special Assessments	Due from Other Governments	Notes Receivable
Major Funds:					
General	$ 198,267	$ -	$ 72,394	$ -	$ -
Tax Increment District No. 3	-	199,114	-	-	-
Debt Service	-	-	3,775,856	-	-
Capital Improvements	-	-	524	-	-
Municipal State Aid for Construction	-	-	-	2,480,464	-
Special Assessment Construction	-	-	1,506,684	-	-
Nonmajor Funds					
Revolving Loan	-	-	-	-	59,216
Total	$ 198,267	$ 199,114	$ 5,355,458	$ 2,480,464	$ 59,216

The Economic Development Authority (EDA) offers a down payment and closing cost assistance program to home buyers purchasing foreclosed or vacant properties as their principal residence. The program offers up to a $10,000, no-interest deferred loan that is forgivable if the borrower resides in the property for five consecutive years. As of December 31, 2020, the balance of these loans is $20,000. There has been an allowance for doubtful accounts recorded for the same amount, as it is fully expected that these loans will be forgiven.

The Revolving Loan Fund received a grant from the Minnesota Investment Fund and disbursed an interest-free loan to Get Bizzy coffee in the amount of $101,513 in 2018. It will be repaid in 60 monthly installments of $1,692 ending December 1, 2023. As the repayments are made, the City will remit 60% to the Minnesota Department of Employment and Economic Development.

CITY OF BROOKLYN CENTER, MINNESOTA
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C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 5,632,883	$ -	$ -	$ 5,632,883
Easements - perpetual	88,704	-	-	88,704
Construction in progress	5,699,286	7,197,360	(1,427,386)	11,469,260
Total capital assets, not being depreciated	11,420,873	7,197,360	(1,427,386)	17,190,847
Capital assets, being depreciated:				
Easements - temporary	22,715	-	-	22,715
Buildings and improvements	25,991,735	218,790	-	26,210,525
Land improvements	12,436,714	-	-	12,436,714
Machinery and equipment	11,912,222	1,082,024	(690,149)	12,304,097
Street infrastructure	62,763,683	1,432,250	-	64,195,933
Total capital assets, being depreciated	113,127,069	2,733,064	(690,149)	115,169,984
Less accumulated depreciation for:				
Easements - temporary	22,715	-	-	22,715
Buildings and improvements	16,086,142	935,604	-	17,021,746
Land improvements	6,227,589	368,489	-	6,596,078
Machinery and equipment	7,375,346	1,035,185	(591,276)	7,819,255
Street infrastructure	26,051,637	2,269,506	-	28,321,143
Total accumulated depreciation	55,763,429	4,608,784	(591,276)	59,780,937
Total capital assets being depreciated - net	57,363,640	(1,875,720)	(98,873)	55,389,047
Governmental activities capital assets - net	$ 68,784,513	$ 5,321,640	$ (1,526,259)	$ 72,579,894

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

Governmental activities:	
General government	$ 158,369
Public safety	508,861
Public works	2,548,751
Parks and recreation	493,049
Economic development	1,784
Capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets	897,970
Total depreciation expense - governmental activities	$ 4,608,784

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 2,698,879	$ -	$ -	$ 2,698,879
Easements - perpetual	10,285	-	-	10,285
Construction in progress	6,920,806	7,921,595	(2,986,596)	11,855,805
Total capital assets, not being depreciated	9,629,970	7,921,595	(2,986,596)	14,564,969
Capital assets, being depreciated:				
Easements - temporary	20,335	-	-	20,335
Land improvements	570,769	-	-	570,769
Buildings and improvements	41,998,401	3,778,393	(192,771)	45,584,023
Machinery and equipment	1,384,542	84,745	(169,763)	1,299,524
Street light systems	1,087,627	-	-	1,087,627
Mains and lines	92,290,915	944,995	-	93,235,910
Total capital assets, being depreciated	137,352,589	4,808,133	(362,534)	141,798,188
Less accumulated depreciation for:				
Easements - temporary	20,335	-	-	20,335
Land improvements	303,015	29,155	-	332,170
Buildings and improvements	19,682,041	1,274,244	(192,771)	20,763,514
Machinery and equipment	968,219	95,631	(135,075)	928,775
Street light systems	441,354	70,101	-	511,455
Mains and lines	49,381,594	3,176,840	-	52,558,434
Total accumulated depreciation	70,796,558	4,645,971	(327,846)	75,114,683
Total capital assets being depreciated - net	66,556,031	162,162	(34,688)	66,683,505
Business-type activities capital assets - net	$ 76,186,001	$ 8,083,757	$ (3,021,284)	$ 81,248,474

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

Business-type activities:	
Municipal liquor	$ 107,432
Earle Brown Heritage Center	258,709
Water utility	1,800,118
Sanitary sewer utility	977,861
Storm drainage utility	1,431,750
Street light utility	70,101
Total depreciation expense - business-type activities	$ 4,645,971

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CONSTRUCTION COMMITMENTS

At December 31, 2020 the City had construction project contracts in progress. The commitments related to remaining contract balances are summarized as follows:

Project	Contract Amount	Remaining Commitment
Brooklyn Boulevard Corridor Project Phase I	$ 12,670,125	$ 97,134
51st Avenue Frontage Road Improvements	616,511	3,126
Water Tower #1 Rehab	707,950	52,022
Lift Station #2 Rehab	997,000	121,034
Lift Station #6 Rehab	369,200	53,800
Bellvue Mill & Overlay	2,472,410	329,945
Interstate Area Improvements	9,667,269	1,873,608
Grandview North Area Improvements	5,074,230	183,413
Total	$ 32,574,695	$ 2,714,082

D. INTERFUND BALANCES AND TRANSFERS

The composition of due to/from other fund balances at December 31, 2020 are as follows:

Fund	Due from Other Funds	Due to Other Funds
Major Funds:		
General	$ 204,852	$ -
Nonmajor Funds:		
Centerbrook Golf Course	-	192,352
Tax Increment District No. 8	-	12,500
Total	$ 204,852	$ 204,852

Interfund due to/from balances are representative of lending/borrowing arrangements to cover deficit cash balances at the end of the fiscal year. Balances will be paid with future tax increments, operating revenues, interfund transfers, and/or receipt of federal grant funds.

Individual fund advances to and advances from other funds at December 31, 2020 are as follows:

Fund	Advances to Other Funds	Advances From Other Funds
Nonmajor Funds:		
Tax Increment District No. 5	$ -	$ 356,954
Tax Increment District No. 2	356,954	-
	$ 356,954	$ 356,954

The $356,954 advance between the Tax Increment District No. 2 and the Tax Increment District No. 5 funds was made to provide funding for a specific development project within the City. The financing plan for the Tax Increment District projects payments of approximately $110,000 in 2019 through 2024.

The composition of interfund transfers as of December 31, 2020 are as follows:

	Transfer In	Transfer Out
Governmental Funds:		
Major Funds:		
General	$ -	$ 410,374
Tax Increment District No. 3	-	2,796,461
Debt Service	2,591,346	-
Capital Improvements	64,874	-
Nonmajor Funds:		
Housing and Redevelopment Authority	-	404,462
Economic Development Authority	404,462	-
Centerbrook Golf Course	85,000	-
Tax Increment District No. 4	561,948	-
Tax Increment District No. 5	-	356,833
Technology	125,000	-
Total governmental funds	3,832,630	3,968,130
Proprietary Funds:		
Governmental activities: Internal Service		
Central Garage	25,500	-
EE Comp Absences	110,000	-
Total proprietary funds	135,500	-
Total all funds	$ 3,968,130	$ 3,968,130

Interfund transfers allow the City to allocate financial resources to the funds that receive benefit from services provided by another fund or to provide additional capital and infrastructure funding. In addition, interfund transfers are occasionally authorized to allow redistribution of resources between funds for the most efficient use of funds. In 2020, the following non-routine transfers were made between funds:

- The General Fund transferred $25,500 to the Central Garage to fund a vehicle out of the 2020 budget that was not yet purchased.
- The General Fund transferred $110,000 to the EE Comp Absenses fund to set aside previously levied funds for increases in Part-Time Livable Wages during 2021.
- The General Fund transferred $64,874 to the Capital Improvements fund for Unassigned Fund Balance at 12/31/19 in excess of 52% of the 2020 General Fund budget.

CITY OF BROOKLYN CENTER, MINNESOTA
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E. OPERATING LEASES

The City has leased a portion of the police second floor expansion area to the Local Government Information Systems Association (LOGIS) as a backup computer facility. The lease has a term of ten years, commencing on January 12, 2016 and calls for monthly lease payments based on square-footage. Lease revenue for the year ended December 31, 2020 was $12,000. Future minimum lease revenues under the current agreement is as follows:

Year Ending	Total Minimum Rents
2021	$ 12,000
2022	12,000
2023	12,000
2024	12,000
2025	12,000
	$ 60,000

The City leased space for both of its liquor stores for part of 2020, one of which was replaced by the new City owned building. The remaining lease is ten years and began in 2013. The lease provides for a minimum monthly base rent payment, plus a pro-rata share of common area expenses. Additional lease payments are required if agreed-upon revenue thresholds are attained. The lease may be cancelled at the City's option if the City ceases liquor operations. Total rental expense under the lease agreements for the year ended December 31, 2020 was $190,977. Future minimum base rent payments under the remaining agreement are as follows:

Year Ending	Total Minimum Rents
2021	$ 93,360
2022	93,360
2023	93,360
	$ 280,080

The City is the lessor in an operating lease for a building being used for a sit-down restaurant. The lease was originally signed in 2011 with a ten year term with an option to extend for an additional five years. For the year ended 2020, the City received $103,029 in rental revenue. Future minimum base rent revenues under the current agreement are as follows:

Year Ending	Total Minimum Rents
2021	$ 96,190

The City is the lessor in an operating lease for a building, known as "Building D", consisting of approximately 4,100 square feet and located within the Earle Brown Heritage Center. The lease was originally signed January 1, 2009 with a ten year term with an option for two renewals of five years each. For the year ended 2020, the City received $78,810 in rental revenue. Future minimum base rent revenues under the current agreement are as follows:

Year Ending	Total Minimum Rents
2021	$ 78,810
2022	78,810
2023	78,810
	$ 236,430

The City leases golf carts used at Centerbrook Golf Course. A new lease was signed May 10, 2019 with a 4 year term. Total rental expenses under the lease agreements for the year ended December 31, 2020 was $13,234. Future minimum base rent payments under the current agreement are as follows:

Year Ending	Total Minimum Rents
2021	$ 12,012
2022	12,012
2023	12,012
	$ 36,036

F. LONG-TERM DEBT

GOVERNMENTAL ACTIVITIES

The City issued general obligation improvement bonds to provide funds for the construction of major capital facilities and construction of infrastructure. These bonds are reported in the governmental activities of the City.

The City issued general obligation tax increment bonds to finance various redevelopment projects and redevelopment property acquisitions within the City. These bonds are reported in the governmental activities of the City.

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	Interest Rates	Date	Final Maturity Date	Original Issue	Payable 12/31/2020
G.O. Tax Increment Bonds:					
Taxable Tax Increment Bonds of 2013A	2.00 - 3.25%	12/19/2013	02/01/2022	$ 6,040,000	$ 4,335,000
Tax Increment Bonds of 2016B	2.00 - 2.50%	12/08/2016	02/01/2029	2,075,000	2,075,000
Taxable Tax Increment Bonds of 2016C	2.00 - 2.30%	12/08/2016	02/01/2023	1,725,000	890,000
Total G.O. Tax Increment Bonds				9,840,000	7,300,000
G.O. Improvement Bonds:					
Improvement Bonds, 2013B	3.00%	12/19/2013	02/01/2024	4,920,000	1,495,000
Improvement Bonds, 2015A	2.00 - 2.50%	07/09/2015	02/01/2026	3,416,248	2,089,519
Improvement Bonds, 2016A	2.00%	10/13/2016	02/01/2027	1,820,000	1,320,000
Improvement Bonds, 2017A	2.25 - 3.00%	06/08/2017	02/01/2028	3,735,000	3,035,000
Improvement Bonds, 2018A	3.00 - 5.00%	07/10/2018	02/01/2029	3,835,000	3,490,000
Improvement Bonds, 2019A	4.00 - 5.00%	09/12/2019	02/01/2030	3,355,000	3,355,000
Improvement Bonds, 2020A	1.00 - 2.00%	11/24/2020	02/01/2031	1,955,000	1,955,000
Total G.O. Improvement Bonds				23,036,248	16,739,519
Unamortized Bond Premiums				1,970,038	1,405,244
Total - bonded indebtedness				$ 34,846,286	25,444,763
Other Liabilities:					
Compensated absences payable					1,552,660
Net pension liability					13,240,629
Total OPEB liability					2,451,494
Total governmental activities					$ 42,689,546

All long-term bonded indebtedness outstanding at December 31, 2020 is backed by the full faith and credit of the City, including improvement and tax increment bond issues. Bonds in the governmental activities will be retired by future property tax levies, tax increments or special assessments accumulated in the specific debt services funds. In the event that a deficiency exists because of unpaid or delinquent taxes or special assessments at the time a debt service payment is due, the City must provide resources to cover the deficiency until other resources are available. At the end of the current year, there are $8,174,538 of assets accumulated in the debt service funds for future debt service. Included within those accumulated assets, there was a combined $3,797,562 of property taxes and special assessments receivable.

Annual debt service requirements to maturity for governmental activities long-term debt are as follows:

Year Ending December 31	Governmental Activities			
	G.O. Tax Increment Bonds		G.O. Improvement Bonds	
	Principal	Interest	Principal	Interest
2021	$ 2,430,000	$ 166,520	$ 1,929,017	$ 503,727
2022	2,490,000	92,680	2,042,277	448,966
2023	305,000	50,333	2,015,537	381,688
2024	330,000	43,525	2,053,796	313,234
2025	335,000	36,875	1,880,316	245,643
2026-2030	1,410,000	69,763	6,593,576	424,670
2031	-	-	225,000	1,406
Total	$ 7,300,000	$ 459,696	$ 16,739,519	$ 2,319,334

BUSINESS-TYPE ACTIVITIES

The City issued general obligation revenue bonds to finance the metering of all City connected water and sewer utility services in 2010 which were refunded in 2015. The City also issued general obligation revenue bonds in 2015, 2016, 2017, 2018, 2019 and 2020 for utility portions of infrastructure improvement projects and a Revenue Note financed by the MN Public Facilities Authority Drinking Water State Revolving Fund for the construction of a new water treatment plant. In 2019 the City issued Lease Revenue Bonds for the construction of a City-owned municipal liquor store. These bonds are reported in the business-type activities of the City.

	Interest Rates	Date	Final Maturity Date	Original Issue	Payable 12/31/2020
G.O. Improvement Bonds:					
Improvement Bonds, 2015A	2.00 - 2.50%	07/09/2015	02/01/2026	$ 1,823,752	$ 1,115,481
G.O. Lease Revenue Bonds:					
Lease Revenue Bonds of 2019B	3.00 - 4.00%	09/18/2019	02/01/2035	2,520,000	2,520,000
General Obligation Taxable Utility Revenue Bonds:					
Revenue Refunding Bonds of 2015A	2.00 - 2.50%	07/09/2015	02/01/2026	1,660,000	860,000
Revenue Bonds of 2016A	2.00%	10/13/2016	02/01/2027	3,605,000	2,615,000
Revenue Bonds of 2017A	2.25 - 3.00%	06/08/2017	02/01/2028	4,625,000	3,805,000
Revenue Bonds of 2018A	3.00 - 5.00%	07/10/2018	02/01/2029	4,350,000	4,005,000
Revenue Bonds of 2019A	4.00 - 5.00%	09/12/2019	02/01/2030	4,790,000	4,790,000
Revenue Bonds of 2020A	1.00 - 2.00%	11/24/2020	02/01/2031	2,830,000	2,830,000
Total General Obligation Taxable Utility Revenue Bonds				21,860,000	18,905,000
General Obligation Taxable Utility Revenue Notes:					
PFA Revenue Note of 2015	1.00%	01/20/2015	08/20/2034	19,622,797	14,791,445
Unamortized Bond Premiums				2,091,162	1,917,557
Total business-type activities				$ 47,917,711	$ 39,249,483

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Annual debt service requirements to maturity for business-type activities long-term debt are as follows:

Year Ending December 31	Business-Type Activities			
	G.O. Improvement Bonds		G.O. Lease Revenue Bonds	
	Principal	Interest	Principal	Interest
2021	$ 180,983	$ 22,871	$ 100,000	$ 83,600
2022	182,723	19,234	135,000	78,900
2023	184,463	15,562	140,000	73,400
2024	186,204	11,623	145,000	67,700
2025	189,684	7,157	155,000	61,700
2026-2030	191,424	2,393	850,000	217,775
2031-2035	-	-	995,000	76,425
Total	$ 1,115,481	$ 78,840	$ 2,520,000	$ 659,500

Year Ending December 31	Business-Type Activities			
	G.O. Revenue Bonds		G.O. Revenue Notes	
	Principal	Interest	Principal	Interest
2021	$ 1,560,000	$ 580,763	$ 992,000	$ 148,310
2022	1,965,000	536,169	1,002,000	138,390
2023	2,030,000	469,119	1,012,000	128,370
2024	2,105,000	399,175	1,022,000	118,250
2025	2,160,000	326,206	1,033,000	108,030
2026-2030	8,780,000	609,272	5,320,000	383,160
2031-2035	305,000	1,906	4,410,445	111,800
Total	$ 18,905,000	$ 2,922,610	$ 14,791,445	$ 1,136,310

The utility revenue bonds, lease revenue bonds, and notes are backed by the full faith and credit of the City. Bonds and Notes in the business-type activities will be retired with the net revenues of the Liquor fund, Water Utility, Sanitary Sewer Utility, and Storm Drainage Utility systems. (Net revenues of each system are defined as the excess of gross revenues and earnings over the normal, reasonable, and current costs of operating and maintaining the system.) In the event that a deficiency exists because of inadequate net revenues at the time a debt service payment is due, the City must provide resources to cover the deficiency until other resources are available. For the year ended December 31, 2020, the liquor, water, sewer, and storm utility funds provided net revenues of ($123,398), which accounts for a debt-service coverage ratio of (3.72%) on principal and interest payments of $3,315,058.

CHANGE IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
G.O. tax increment bonds	$ 9,650,000	$ -	$ (2,350,000)	$ 7,300,000	$ 2,430,000
G.O. improvement bonds	16,525,276	1,955,000	(1,740,757)	16,739,519	1,929,017
Premium	1,463,854	81,687	(140,297)	1,405,244	-
Total bonds payable	27,639,130	2,036,687	(4,231,054)	25,444,763	4,359,017
Compensated absences	1,408,546	276,840	(132,726)	1,552,660	155,266
Net Pension liability:					
GERF	6,573,715	1,721,186	(860,533)	7,434,368	-
PEPFF	4,772,607	2,126,814	(1,093,160)	5,806,261	-
Total OPEB liability	2,038,900	523,384	(110,790)	2,451,494	-
Total government activity long-term liabilities	$42,432,898	$ 6,684,911	$ (6,428,263)	$ 42,689,546	$ 4,514,283
Business-type activities:					
Bonds payable:					
G.O. improvement bonds	$ 1,294,724	$ -	$ (179,243)	$ 1,115,481	$ 180,983
G.O. lease revenue bonds	2,520,000	-	-	2,520,000	100,000
G.O. revenue bonds	17,350,000	2,830,000	(1,275,000)	18,905,000	1,560,000
G.O. revenue notes	15,773,445	-	(982,000)	14,791,445	992,000
Premium	1,883,170	113,711	(79,324)	1,917,557	-
Total business-type activity long-term liabilities	$38,821,339	$ 2,943,711	$ (2,515,567)	$ 39,249,483	$ 2,832,983

Compensated absences are liquidated by the Public Employees Compensated Absences internal service fund and the total OPEB liability by the Public Employees Retirement internal service fund. Net pension liabilities will be liquidated by the Pension - GERF and Pension - PEPFF internal service funds.

CONDUIT DEBT OBLIGATIONS

From time to time, the City has issued Housing Revenue Bonds and Industrial Revenue Bonds or Notes to provide assistance to qualified private sector entities for the acquisition and construction of housing, industrial, or commercial facilities deemed to be in the public interest. The bonds or notes are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. The City has no obligation of its assets or of its general tax base for the repayment of any of these bonds or notes. Accordingly, the bonds or notes are not reported as liabilities in the accompanying financial statements. Upon final redemption of the bonds or notes, ownership of the property transfers to the private sector entity served by the bond or note issue.

As of December 31, 2020 there were two series of fixed rate Multifamily Housing Revenue Refunding bonds, one Housing Revenue Development Refinancing Note, two Healthcare Revenue Notes, four Senior Housing Development Revenue Notes, three Multifamily Housing Revenue bonds, and two Charter School Lease Revenue bonds outstanding. The aggregate amount of conduit debt as of December 31, 2020 is $66,619,253.

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G. FUND EQUITY

Net position reported in the government-wide statement of net position at December 31, 2020 include the following:

Governmental activities

Net investment in capital assets:	
Cost of capital assets	$ 132,360,831
Less: accumulated depreciation	(59,780,937)
Less: related long-term debt outstanding	(18,108,654)
Total net investment in capital assets	54,471,240
Restricted:	
Tax increment financing	25,284,162
Economic development	1,866,516
Law enforcement enhancements	11,158
Debt service	7,873,661
Pension benefits	766,001
State-aid Street Systems	2,672,384
Total restricted	38,473,882
Unrestricted	9,335,442
Total governmental activities net position	$ 102,280,564

Related debt for governmental activities capital assets includes $16,739,519 in G.O. Improvement Bonds and $1,456,131 of premium which was the amount issued to finance the street portion of construction projects.

Business-type activities

Net investment in capital assets:	
Cost of capital assets	$ 156,363,157
Less: accumulated depreciation	(75,114,683)
Less: related long-term debt outstanding	(38,359,620)
Add: unspent bond proceeds	897,408
Total net investment in capital assets	43,786,262
Unrestricted	14,484,003
Total business-type activities net position	$ 58,270,265

Aggregated fund balances reported in the governmental funds balance sheet at December 31, 2020 include the following:

Governmental funds

	Nonspendable	Restricted	Committed	Assigned
General				
Inventories	$ 32,659	$ -	$ -	$ -
Prepaid Items	51,343	-	-	-
Capital Improvements	-	-	-	1,769,004
Tax Increment District No. 3				
Tax Increment Financing	-	23,057,146	-	-
Debt Service				
Debt Service	-	4,398,682	-	-
Capital Improvements				
Capital Improvements	-	-	773,207	-
Municipal State-Aid for Construction				
State-Aid street systems	-	2,672,384	-	-
Special Assessment Construction				
Capital Improvements	-	-	-	1,480,133
Street Reconstruction Fund				
Street Improvements	-	-	5,129,774	-
Nonmajor Funds				
Centerbrook Golf Course	799	-	-	-
Tax Increment Financing	-	2,027,902	-	-
Economic Development	902	1,865,614	-	-
Law Enforcement Enhancements	-	11,158	-	-
Public Safety	-	-	8,112	-
Cable Communications	-	-	124,159	-
Community Recreation	-	-	78,475	-
Emergency Capital Improvements	-	-	1,171,730	-
Technology Improvements	-	-	346,130	-
Total fund balances	$ 85,703	$ 34,032,886	$ 7,631,587	$ 3,249,137

Note 4 DEFINED BENEFIT PENSION PLAN - CITY EMPLOYEES

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 and certain part-time employees of the City are covered by the 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 a local fire relief association that elected to merge with and transfer assets and administration to PERA.

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B. BENEFITS PROVIDED

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

1. GERF BENEFITS

General Employees Plan 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 Plan 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 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50 percent of the cost-of-living adjustment (COLA) announced by the Social Security Administration (SSA), with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. PEPFF BENEFITS

Benefits for the PEPFF members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50 percent after five years up to 100 percent after ten years of credited service. Benefits for PEPFF members first hired after June 30, 2014, vest on a prorated basis from 50 percent after ten years of service up to 100 percent after twenty years of credited service. The annuity accrual rate is 3 percent of average salary for each year of service. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be fixed at 1 percent. 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 percent of their annual covered salary in calendar year 2020. The City was required to contribute 7.5 percent for Coordinated Plan members in calendar year 2020. The City's contributions to the GERF for year ended December 31, 2020 were $649,561. The City's contributions were equal to the required contributions as set by state statute.

2. PEPFF CONTRIBUTIONS

Police and Fire member's contribution rates increased from 11.3 percent of pay to 11.8 percent and employer rates increased from 16.95 percent to 17.70 percent on January 1, 2020. The City contributions to the PEPFF for the year ended December 31, 2020 were $887,315. The City's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

The City reported amounts for pension expense in the statement of activities, as well as deferred outflows, deferred inflows, and net pension liability in the statement of net position associated with various plans as follows:

Pension Plan	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability
PERA - GERF	$ 441,092	$ 739,813	$ 322,712	$ 7,434,368
PERA - PEPFF	713,552	3,048,838	4,048,434	5,806,261
PERA - PEDCP	1,623	-	-	-
Fire Relief Association	156,821	287,422	468,944	-
Central Pension Fund	48,624	-	-	-
Total	$ 1,361,712	$ 4,076,073	$ 4,840,090	$ 13,240,629

1. GERF PENSION COSTS

At December 31, 2020, the City reported a liability of $7,434,368 for its proportionate share of the 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 to the fund in 2020. The State of Minnesota is considered a nonemployer contributing entity and their 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 $229,207. The net pension liability was measured as of June 30, 2020, 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, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2020, the City's proportion was 0.1240 percent which was an increase of 0.0051 percent from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the City recognized pension expense of $660,193 for its proportionate share of the GERF's pension expense. In addition, the City recognized an additional $19,948 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the GERF. Adjustments for deferred inflows and outflows dereased the total amount reported across governmental and business type activities to $441,092

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At December 31, 2020, the City reported its proportionate share of the GERF'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	$ 65,005	$ 28,128
Changes in actuarial assumptions	-	269,542
Differences between projected and actual investment earnings	148,293	-
Changes in proportion	211,476	25,042
GERF contributions paid subsequent to the measurement date	315,039	-
Totals	$ 739,813	$ 322,712

$315,039 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, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2021	$ (350,610)
2022	61,677
2023	211,381
2024	179,614
Total	$ 102,062

2. PEPFF PENSION COSTS

At December 31, 2020, the City reported a liability of $5,806,261 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2020, the City's proportion was 0.4405 percent which was a decrease of 0.0078 percent from its proportion measured as of June 30, 2019.

The State of Minnesota contributed $13.5 million to the Police and Fire Fund in the plan fiscal year endd June 30, 2020. The contribution consisted of $4.5 million in direct state aid that does meet the definition of a special funding situation and $9.0 million in supplemental state aid that does not meet the definition of a special funding situation. The $4.5 million direct state was paid on October 1, 2019. Thereafter, by October 1 of each year, the state will pay $9 million to the Police and Fire Fund 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 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later.

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the $4.5 million in direct state aid. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $136,792. Police and Fire Plan employers need to recognize their porportionate 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, 2020 the City recognized pension expense of $1,003,794 for its proportionate share of the Police and Fire Plan's pension expense. Adjustment for deferred inflows and outflows adjusted this amount reported to public safety activities to $713,552. The City recognized $42,085 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the contribution of $4.5 million to the Police and Fire Fund.

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 $39,645 for the year ended December 31, 2020 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, 2020, the City reported its proportionate share of the PEPFF's deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 256,552	$ 268,536
Changes in actuarial assumptions	1,895,001	3,624,420
Differences between projected and actual investment earnings	183,529	-
Changes in proportion	269,247	155,478
PEPFF contributions paid subsequent to the measurement date	444,509	-
Totals	$ 3,048,838	$ 4,048,434

$444,509 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, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2021	$ (412,255)
2022	(1,534,203)
2023	247,322
2024	264,798
2025	(9,767)
Total	$ (1,444,105)

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E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2020, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

	General Employees Plan	Police & Fire Plan
Inflation	2.25% per year	2.5% per year
Active Member Payroll Growth	3.00% per year	3.25% per year
Investment Rate of Return	7.50%	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the General Employees Plan and 1.0 percent per year for the Police and Fire Plan.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The most recent four-year experience study for Police and Fire Plan was completed in 2020. The recommended assumptions for these plans were adopted by the Board and will be effective with the July 1, 2020 actuarial valuations if approved by the state legislature.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

General Employees Fund

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 changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed 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.

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.

Police and Fire Fund

Changes in Actuarial Assumptions

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

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis 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 Stocks	35.50%	5.10%
International Stocks	17.50%	5.30%
Bonds (Fixed Income)	20.00%	0.75%
Alternative Assets (Private Markets)	25.00%	5.90%
Cash	2.00%	0.00%

F. DISCOUNT RATE

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. PENSION LIABILITY SENSITIVITY

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rates disclosed in the preceding paragraphs, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rates:

	Sensitivity of Net Pension Liability			
	General Employees Fund		Police and Fire Fund	
1% Lower	6.50%	$ 11,914,712	6.50%	$ 11,572,715
Current Discount Rate	7.50%	7,434,368	7.50%	5,806,261
1% Higher	8.50%	3,738,443	8.50%	1,035,532

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 by:

Internet:	www.mnpera.org
Phone:	(651) 296-7460
Mail:	60 Empire Drive, #200 St. Paul, MN 55103-2088

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

Note 5 DEFINED BENEFIT PENSION PLAN - SINGLE EMPLOYER - FIRE RELIEF ASSOCIATION

A. PLAN DESCRIPTION

The City contributes to the Brooklyn Center Fire Department Relief Association (the Association) which is the administrator of a single employer, public employee defined benefit retirement system to provide a retirement plan (the Plan) to volunteer firefighters of the City who are members of the Association. The Association is organized and operates under the provisions of Minnesota State Statutes 424A, and provides benefits in accordance with those statutes.

At December 31, 2019, the membership of the Association consisted of:

Retirees and beneficiaries currently receiving benefits	14
Terminated employees entitled to benefits but not yet receiving them	15
Active plan participants - vested	8
Active plan participants - non-vested	19
Total	56

The Association issues a financial report that includes financial statements and required supplementary information for the Brooklyn Center Fire Department Relief Association. That report is available at the City of Brooklyn Center City offices.

B. BENEFITS PROVIDED

Basic Service Pension for Retired Members - Upon retirement each individual will receive a lump sum distribution of $8,500 per year of service. This benefit level was placed into effect on January 1, 2019. Prior to 1998, a monthly benefit level of $26.50 was available for retirees. The monthly benefit is no longer an option for retiring members. Vested, terminated members, who are entitled to benefits but are not yet receiving them, are bound by the provisions in effect at the time of termination from membership.

Basic Service Pension for Deferred Pensioner - A member who is otherwise qualified for a service pension but who has not reached the age of 50 years may retire from the Fire Department without forfeiting the member's right to such pension. Upon approval of an application therefore, the deferred pensioner shall receive a pension based on the benefit level at that time multiplied by such person's years of active service with the Fire Department and further multiplied by the decimal equivalent of the applicable percentage determined from the following table:

Years of Service	Applicable Percentage
10	60%
11	64
12	68
13	72
14	76
15	80
16	84
17	88
18	92
19	96
20 and beyond	100

C. FUNDING POLICY

The City levies property taxes at the direction of and for the benefit of the Plan and passes through state aids allocated to the Plan, all in accordance with enabling State statutes. The minimum tax levy obligation is the financial contribution requirement for the year less anticipated state aids.

D. CONTRIBUTIONS

Authority for contributions to the pension plan is established by Minn. Stat. § 69.77 and may be amended only by the Minnesota State Legislature. See 2018 Minn. Laws, ch. 111, art. 5, § 31 to 42 and 80. There are no employee contributions. The City provided no statutory contributions in 2020. The actuary compares the actual statutory contribution rate to a "required" contribution rate. The required contribution rate consists of: (a) normal costs based on entry age normal cost methods, (b) a supplemental contribution for amortizing any unfunded actuarial accrued liability, and (c) an allowance for administrative expenses.

E. PENSION COSTS

At December 31, 2020, the City reported an asset of $947,523 for the difference between the Fire Relief Plan Fiduciary net position and the total pension liability. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Changes in Net Pension Asset

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at 12/31/19	$ 2,703,445	$ 3,405,643	$ (702,198)
Changes for the year			
Service cost	99,907	-	99,907
Interest	137,983	-	137,983
Changes of benefit terms	164,525	-	164,525
Contributions - State and local	-	165,652	(165,652)
Net investment income	-	503,214	(503,214)
Benefit payments	(350,222)	(350,222)	-
Administrative expenses	-	(21,707)	21,707
Other changes	-	581	(581)
Net changes	52,193	297,518	(245,325)
Balance at 12/31/20	$ 2,755,638	$ 3,703,161	$ (947,523)

Plan Changes since the prior measurement date include the following:
The lump sum benefit amount increased from $7,700 to $8,500

At December 31, 2020, the City reported deferred outflows of resources, and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in actuarial assumptions	$ 110,343	$ 17,076
Difference between expected and actual liability	-	128,077
Difference between projected and actual investment earnings	-	146,712
Contribution paid subsequent to measurement date	177,079	177,079
Totals	$ 287,422	$ 468,944

$177,079 reported as deferred outflows of resources related to pensions resulting from state aid received subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Deferred inflows of resources totaling $177,079 related to state aid received subsequent to the measurement date will be recognized for its impact on the net pension liability in the year ended December 31, 2021.

CITY OF BROOKLYN CENTER, MINNESOTA
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Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2021	$ (32,730)
2022	(67,508)
2023	14,291
2024	(80,190)
2026	(12,213)
Thereafter	(3,172)
Total	$ (181,522)

F. ACTUARIAL ASSUMPTIONS

The Association is funded with contributions from the City of Brooklyn Center. The actuarially determined contributions in the Schedule of Contributions are calculated as of the beginning of the fiscal year in which contributions were reported.

The following methods and assumptions were used to calculate the actuarially determined contributions reported in the most recent fiscal year end.

- The most recent actuarial valuation date is January 1, 2019.
- Actuarial cost is determined using the Entry Age Normal Cost Method.
- The actuarial value of assets is market value.
- The unfunded accrued liability is amortized using a 20-year rolling end date.
- Investment rate of return is 5.25 percent.
- The inflation rate assumption is 2.50 percent.
- Mortality assumptions for pre-retirement, post-retirement, and post-disability are:

Pre-retirement:	RP-2014 employee generational mortality table projected with mortality improvement scale MP-2017, from a base year of 2006.
Post-retirement:	RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2017 from a base year of 2006. Male rates are adjusted by a factor of .96.
Post-disability:	RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2017 from a base year of 2006. Male rates are adjusted by a factor of .96.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These asset class estimates are combined to produce the portfolio long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage (or target allocation, if available) and by adding expected inflation.

Best-estimates of geometric real and nominal rates of return for each major asset class included in the pension plan's asset allocation as of the measurement date are summarized in the following table:

Asset Class	Allocation at Measurement Date	Long-term Expected Real Rate of Return	Long-Term Expected Nominal Rate of Return
Domestic Equity	45.00%	4.76%	7.26%
International Equity	15.00%	5.41%	7.91%
Fixed Income	30.00%	2.01%	4.51%
Real Estate and Alternatives	0.00%	4.53%	7.03%
Cash and Equivalents	10.00%	0.74%	3.24%
Total	100.00%		6.58%
Reduced for assumed investment expense			-1.40%
Net assumed investment return (weighted average rounded to 1/4%)			5.25%

G. DISCOUNT RATE

The discount rate used to measure the total pension liability was 5.25 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at the actual statutory contribution rate. Based on those assumptions, the Association's fiduciary net position was projected to be available to make all projected future benefit payments of the 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.

H. PENSION LIABILITY (ASSET) SENSITIVITY

The following presents the net pension asset calculated using the discount rate of 5.25 percent, as well as what the net pension (asset)/liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.25 percent) or one percentage- point higher (6.25 percent) than the current rate:

City's Proportionate Share of the Net Pension (Asset) Liability	4.25% One Point Decrease	5.25% Current Rate	6.25% One Point Increase
Net Pension (Asset)/Liability	$ (853,630)	$ (947,523)	$ (1,035,823)

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

Note 6 MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

City employees belonging to International Union of Operating Engineers (IUOE) are participants in a multiple-employer defined benefit pension plan Central Pension Fund of the International Union of Operating Engineers and Participating Employers (CPF) administered by the Board of Trustees of the Central Pension Fund. The plan is a cost-sharing pension plan that is not a state or local governmental pension plan, is used to provide defined benefit pensions both to employers that are not state or local governmental employers, and has no predominant state or local government employer. The Plan issues a publicly available financial report located on their website at www.cpfiuoe.org.

The City has 26 employees who are covered by this pension plan. The plan provides benefits such as monthly retirement income, special and early retirement benefits, post-retirement surviving spouse benefits, pre-retirement surviving spouse benefits, and disability benefits. The CPF is a supplemental Pension Fund authorized by Minnesota Statutes, 356.24, subdivision 1(9). The CPF Plan of Benefits and the Agreement and Declaration of Trust will serve as the governing documents.

The City's contributions to the plan are pursuant to a collective bargaining agreement with the IUOE which expires December 31, 2021. The required contribution rate is $0.96 per hour, which is applied to all compensated hours, and capped at $5,000 per year. Total employer contributions for the year ended December 31, 2020 were $48,624. With regard to withdrawal from the pension plan, the parties agree that the amount that would otherwise be paid in salary or wages will be contributed instead to the CPF as pre-tax employer contributions.

Note 7 DEFINED CONTRIBUTION PLAN

There are five City Council members of the City covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA. The PEDCP is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

The defined contribution plan consists of individual accounts paying a lump-sum benefit, plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses, therefore, there is no future liability to the employer. Minnesota Statutes, Chapter 353(D.03), specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5 percent of salary which is matched by the elected official's employer. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2 percent of employer contributions and twenty-five hundredths of 1 percent (.0025%) of the assets in each member's account annually.

Pension expense for the year is equal to contributions made. Total contributions made by the City during fiscal year 2020 were:

For the Year Ended:	Contribution Amount		Percentage of Covered Payroll		Required Rate for Employees & Employers	
	Employee	Employer	Employee	Employer	Employee	Employer
December 31, 2020	$ 1,623	$ 1,623	5.0%	5.0%	5.0%	5.0%

Note 8 OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The City provides post-employment insurance benefits to certain eligible employees through its OPEB Plan, a single-employer defined benefit plan administered by the City. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report. No plan assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Benefits Provided

Retirees
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. Former employees who are receiving, or who have met age and service requirements to receive, an annuity from a Minnesota public pension plan and those receiving a disability benefit from such a plan are immediately eligible to participate in this Plan. Retirees may obtain dependent coverage if the employee received dependent coverage immediately before leaving employment. Covered spouses may continue coverage after the death of a retiree. In addition, the surviving spouse of an active employee may continue coverage in the group health insurance plan after the employee's death.

All health care coverage is provided through the City's group health insurance plans. The retiree is required to pay the premium as described below:

Employees hired before January 1, 1992 with continuous full-time employment
Employees who, on the date of their retirement, meet eligibility requirement for a full retirement annuity under PERA or PERA Police without reduction of benefits because of age, disability, or any other reason for reduction shall be eligible for the City to pay 100% of the single-person premium until such time as the retiree is eligible for Medicare or at age 65, whichever is sooner. If the retiree desires to continue coverage in excess of single coverage, the additional cost for the coverage shall be paid to the City by the retiree on a monthly basis.

Employees hired after January 1, 1992
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, they are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees.

Disabled police and firefighter
The City is required to continue to pay the employer's contribution toward health coverage for police or firefighters disabled in the line of duty per Minnesota Statute 299A.465, until age 65. Dependent coverage is included, if the dependents were covered at the time of the disability.

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the City. The City's current year required pay-as-you-go contributions to finance the benefits described in the previous section totaled $131,937.

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

D. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation

Retirees and beneficiaries receiving benefits	14
Active plan members	163
Total members	177

E. Total OPEB Liability of the City

The City's total OPEB liability of $2,451,494 as of year-end was measured as of December 31, 2019, and was determined by an actuarial valuation as of January 1, 2020.

F. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.74%
20-year municipal bond yield	2.74%
Inflation rate	2.00%
Salary increases	3.25%
Medical trend rate	7.67% grading to 5.00% over 8 years

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota city employees. The state pension plans base their assumptions on periodic experience studies. Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate of 2.74 percent, which was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date. The City discount rate used in the prior measurement date was 4.09 percent.

Mortality rates were based on the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel). The mortality rates used in the previous study were based on the RP-2014 adjusted to 2006 White Collar Mortality Tables with MP-2016 Generational Improvement Scale (Blue Collar Tables for Police and Fire Personnel). Medical trend rates were also changed from the previous study to better anticipate short-term and long-term medical increases.

Future retirees electing coverage is assumed to be 55 percent for employees. Spouses of Coordinated Plan participants is assumed to be 40% electing coverage and spouses of Police & Fire Fund participants is assumed to be 60%.

G. Changes in the Total OPEB Liability

	Total OPEB Liability
Beginning balance – January 1, 2020	$ 2,038,900
Changes for the year	
Service cost	114,736
Interest	85,818
Differences between expected and actual experience	45,132
Changes of assumptions	277,698
Benefit payments	(110,790)
Total net changes	412,594
Ending balance – December 31, 2020	$ 2,451,494

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 4.09 percent to 2.74 percent.
- The healthcare trend rates, mortality tables, and payroll growth rates were updated for changes in recent studies and inflationary adjustments.

H. Total OPEB Liability Sensitivity to Discount and Health-Care Trend Rate Changes

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 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
OPEB Discount Rate	1.74%	2.74%	3.74%
Total OPEB Liability	$ 2,688,402	$ 2,451,494	$ 2,241,541

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 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Medical Trend Rate	1% Increase
Medical Trend Rate	6.67 to 4.00% over 8 years	7.67 to 5.00% over 8 years	8.67 to 6.00% over 8 years
Total OPEB Liability	$ 2,174,590	$ 2,451,494	$ 2,783,035

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

I. OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources

For the current year ended, the City recognized OPEB expense of $240,933. As of year-end, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in actuarial assumptions	$ 284,406	$ 82,111
Difference between expected and actual economic experience	125,192	-
Contribution paid subsequent to measurement date	131,937	-
Totals	$ 541,535	$ 82,111

A total of $131,937 reported as defered outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending December 31, 2021.

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

Year Ended December 31,	OPEB Expense Amount
2021	$ 40,379
2022	40,379
2023	40,379
2024	40,379
2025	40,379
Thereafter	125,592
Total	$ 327,487

Note 9 OTHER INFORMATION

A. 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 and natural disasters.

Property and casualty insurance is provided through the League of Minnesota Cities Insurance Trust (LMCIT), a public entity risk pool currently operating as a common risk management and insurance program for Minnesota cities: general liability, property, automobile, mobile property and marine, crime, employee dishonesty, boiler, and open meeting law. The City pays an annual insurance premium to the LMCIT for its insurance coverage. The City is subject to supplemental assessments if deemed necessary by the LMCIT. Currently, the LMCIT is self-sustaining through member premiums and reinsures through commercial companies for claims in excess of various amounts. The City retains risk for the deductible portions of the insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

Workers' compensation coverage 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 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 is retroactively 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.

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

B. ARBITRAGE REBATE

The Tax Reform Act of 1986 requires governmental entities to pay to the federal government income earned on the proceeds from the issuance of debt in excess of interest costs, pending the expenditure of the borrowed funds. This rebate of interest income (known as arbitrage) applies to governmental debt issued after August 31, 1986. The City issued greater than $5 million of bonds in subsequent years and therefore is required to rebate excess investment income relating to these issues to the federal government. The extent of the City's liability for arbitrage rebates on the remaining bond issues is not determinable at this time. However, in the opinion of management, any such liability would be immaterial.

C. LITIGATION

The City is subject to certain legal claims in the normal course of business. Management does not expect the resolution of these claims will have a material impact on the City's financial condition or results of operations.

D. JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATIONS

The City has several agreements with other entities that provide reduced costs, better service, and additional benefits to the participants. The programs in which the City participates are listed below and amounts recorded within the current year's financial statements are disclosed.

Local Government Information Systems Association (LOGIS)
This consortium of approximately 30 government entities provides computerized data processing and support services to its members. LOGIS is legally separate; the City does not appoint a voting majority of its board, and the Consortium is fiscally independent of the City. The total amount recorded within the 2020 financial statements of the City is $1,101,229 for general services and application upgrades provided. Costs were allocated to the various funds based on applications and/or use of services. Complete financial statements for LOGIS may be obtained at the LOGIS offices located at 5750 Duluth Street, Golden Valley, Minnesota 55422.

LOGIS Insurance Group
This group provides cooperative purchasing of health and life insurance benefits for approximately 45 governmental entities. The total of 2020 health and life insurance costs paid by the City was $1,876,463. Complete financial statements may be obtained from Gallagher Benefit Services, Inc. located at 3600 American Blvd West, Bloomington, MN 55431.

The Brooklyn Center Fire Department Relief Association (the Association)
The Association is organized as a nonprofit organization, legally separate from the City, by its members to provide pension and other benefits to members in accordance with Minnesota Statutes. Its board of directors is elected by the membership of the Association and not by the City Council. The Association issues its own set of financial statements. All funding is conducted in accordance with applicable Minnesota Statutes, whereby state aids flow to the Association, tax levies are determined by the Association and are only reviewed by the City. The Association pays benefits directly to its members. The Association may certify tax levies to Hennepin County directly if the City does not carry out this function. Because the Association is fiscally independent of the City, the financial information of the Association has not been included within the City's financial statements. (See Note 5 for disclosures relating to the pension plan operated by the Association.) Complete financial statements for the Association may be obtained at the City offices located at 6301 Shingle Creek Parkway, Brooklyn Center, Minnesota 55430.

CITY OF BROOKLYN CENTER, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
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E. TAX ABATEMENTS

The City entered into a property tax abatement with Hurlbut-Zeppa Charitable Trust AR under Minnesota Statute 469.1813. Under the Statute the City may grant a prospective property tax abatement if (1) it expects the benefits to the City of the abatement agreement to at least equal the costs of the proposed agreement or intends the abatement to phase in a property tax increase and (2) it finds that doing so is in the public interest. The abatement increased the City's tax base and provided employment opportunities within the City.

For the year ended December 31, 2020, the City abated $101,575 of property taxes to Hurlbut-Zeppa Charitable Trust AR for the construction and opening of the Embassy Suites Hotel. The abatement is equal to the City's portion of increased property taxes paid on the increased market value of the development of the property for payable years 2010 to 2019.

F. SUBSEQUENT EVENT

The City is exposed to numerous liabilities subsequent to year end resulting from an Officer involved shooting that received national media attention. These include potential settlements with the victim's family, security costs to prevent the destruction of police headquarters by protestors, and potential lawsuits involving the dismissal of employees without due process. The results of these items cannot be estimated at this time and no potential liabilities have been recorded as of year end.

CITY OF BROOKLYN CENTER, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
For the Year Ended December 31, 2020

	2020	2019	2018
Total OPEB liability			
Service cost	$ 114,736	$ 143,059	$ 130,096
Interest	85,818	71,986	71,659
Differences between expected and actual experience	45,132	43,355	73,751
Changes of assumptions	277,698	(103,957)	51,929
Benefit payments	(110,790)	(130,222)	(156,791)
Net change in total OPEB liability	412,594	24,221	170,644
Total OPEB liability - beginning of year	2,038,900	2,014,679	1,844,035
Total OPEB liability - end of year	$ 2,451,494	$ 2,038,900	$ 2,014,679
Covered payroll	$ 12,599,989	$ 12,122,568	$ 11,524,587
Total OPEB liability as a percentage of covered payroll	19.46%	16.82%	17.48%

Note 1:

2020 Changes in Actuarial Assumptions
The discount rate was changed from 4.09 percent to 2.74 percent.
The healthcare trend rates, mortality tables, and payroll growth rates were updated for changes in recent studies and inflationary adjustments.

2019 Changes in Actuarial Assumptions
The discount rate was changed from 3.44 percent to 4.09 percent.

2018 Changes in Actuarial Assumptions
The health care trend rates were changed to better anticipate short-term and long-term medical increases.
The mortality table was updated from RP-2014 adjusted to 2006 to the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale.
The actuarial cost method was changed from entry age, level dollar to entry age, level percent of pay as prescribed by GASB 75.
The discount rate was changed from 4.50 percent to 3.44 percent.

Note 2: The City implemented GASB Statement No. 75 for the year ended December 31, 2018. The schedules within the RSI section require a 10-year presentation. Additional years will be presented as they become available.

CITY OF BROOKLYN CENTER, MINNESOTA
SCHEDULE OF CITY CONTRIBUTIONS
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND
Required Supplementary Information (Last Ten Years*)

Fiscal Year Ending	Statutorily Required Contributions (a)	Contributions in Relation to the Statutorily Required Contributions (b)	Contribution Deficiency (Excess) (a -b)	Covered Payroll** (d)	Contributions as a Percentage of Covered Payroll (b/d)
December 31, 2020	$ 649,561	$ 649,561	$ -	$ 8,660,814	7.50%
December 31, 2019	651,633	651,633	-	8,688,397	7.50%
December 31, 2018	612,983	612,983	-	8,173,316	7.50%
December 31, 2017	572,442	572,442	-	7,634,297	7.50%
December 31, 2016	550,846	550,846	-	7,344,613	7.50%
December 31, 2015	564,168	564,168	-	7,522,240	7.50%

* This schedule is presented prospectively beginning with the fiscal year ended December 31, 2015.
** For purposes of this schedule, covered payroll is defined as "pensionable wages".

CITY OF BROOKLYN CENTER, MINNESOTA
SCHEDULE OF CITY'S AND NON-EMPLOYER PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND
Required Supplementary Information (Last Ten Years*)

Fiscal Year Ending	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Assets)	Employer's proportionate share of the State of Minnesota's proportionate share of the Net Pension Liability	Proportionate share of the Net Pension Liability and the Employer's share of the State of Minnesota's Share of the Net Pension Liability	Employer's Covered Payroll**	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2020	0.1240%	$ 7,434,368	$ 229,207	$ 7,663,575	$ 8,843,395	84.07%	79.10%
June 30, 2019	0.1189%	6,573,715	204,324	6,778,039	8,411,938	78.15%	80.23%
June 30, 2018	0.1194%	6,623,822	217,244	6,841,066	7,892,915	83.92%	79.50%
June 30, 2017	0.1201%	7,667,105	96,388	7,763,493	7,735,587	99.11%	75.90%
June 30, 2016	0.1172%	9,516,060	124,251	9,640,311	7,269,667	130.90%	68.91%
June 30, 2015	0.1243%	6,441,872	-	6,441,872	7,303,595	88.20%	78.20%

* This schedule is presented prospectively beginning with the fiscal year ended December 31, 2015.
** For purposes of this schedule, covered payroll is defined as "pensionable wages".

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.

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 changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.

Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.

Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.

Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.

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

The assumed 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.

2019 Changes in 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.

2019 Changes in Actuarial Assumptions
The mortality projection scale was changed from MP-2017 to MP-2018

2018 Changes in Plan Provisions
The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30,2024.

Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.

Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued fro deferred members will still apply.

Contribution stabilizer provisions were repealed

Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.

For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.

Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

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 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 Changes in Plan Provisions
The State's contribution for the Minneaplis Employees Retirement Fund equals $16 million in 2017 and 2018 and $6 million thereafter

The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from $21,000,000 to $31,000,000 in calendar years 2019 to 2031. The state's contribution changed from $16,000,000 to $6,000,000 in calendar years 2019 to 2031.

2017 Changes in Actuarial Assumptions
The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60.0 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.0 percent for vested deferred member liability, and 3.0 percent for nonvested deferred member liability.

The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044, and 2.5 percent per year thereafter.

2016 Changes in Actuarial Assumptions
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035, and 2.5 percent per year thereafter, to 1.0 percent per year for all years.

The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent.

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 .25 percent to 3.25 percent for payroll growth, and 2.5 percent for inflation.

2015 Changes in Plan Provisions
On January 1, 2015, the Minneapolis Employees Retirement Fund was merged in the General Employees Retirement Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised; the state's contribution of $6.0 million, which meets the special funding situation definition, was due September 2015.

2015 Changes in Actuarial Assumptions
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030, and 2.5 percent per year thereafter, to 1.0 percent per year through 2035, and 2.5 percent per year thereafter.

CITY OF BROOKLYN CENTER, MINNESOTA
SCHEDULE OF CITY CONTRIBUTIONS
PUBLIC EMPLOYEES POLICE AND FIRE FUND
Required Supplementary Information (Last Ten Years*)

Fiscal Year Ending	Statutorily Required Contributions (a)	Contributions in Relation to the Statutorily Required Contributions (b)	Contribution Deficiency (Excess) (a -b)	Covered Payroll** (d)	Contributions as a Percentage of Covered Payroll (b/d)
December 31, 2020	$ 887,315	$ 887,315	$ -	$ 5,013,084	17.70%
December 31, 2019	818,676	818,676	-	4,829,945	16.95%
December 31, 2018	761,952	761,952	-	4,703,405	16.20%
December 31, 2017	720,865	720,865	-	4,449,784	16.20%
December 31, 2016	689,601	689,601	-	4,256,796	16.20%
December 31, 2015	687,935	687,935	-	4,246,511	16.20%

* This schedule is presented prospectively beginning with the fiscal year ended December 31, 2015.
** For purposes of this schedule, covered payroll is defined as "pensionable wages".

CITY OF BROOKLYN CENTER, MINNESOTA
SCHEDULE OF CITY'S AND NONEMPLOYER PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES POLICE & FIRE FUND
Required Supplementary Information (Last Ten Years*)

Fiscal Year Ending	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Assets)	Employer's proportionate share of the State of Minnesota's proportionate share of the Net Pension Liability	Proportionate share of the Net Pension Liability and the Employer's share of the State of Minnesota's Share of the Net Pension Liability	Employer's Covered Payroll**	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2020	0.4405%	$ 5,806,261	$ - 136,792	$ 5,943,053	$ 4,970,710	116.81%	87.20%
June 30, 2019	0.4483%	4,772,607	-	4,772,607	4,729,530	100.91%	89.30%
June 30, 2018	0.4330%	4,615,334	-	4,615,334	4,549,453	101.45%	88.80%
June 30, 2017	0.4410%	5,954,026	-	5,954,026	4,529,519	131.45%	85.40%
June 30, 2016	0.4290%	17,216,517	-	17,216,517	4,128,855	416.98%	63.90%
June 30, 2015	0.4460%	5,067,604	-	5,067,604	4,031,138	125.71%	86.60%

* This schedule is presented prospectively beginning with the fiscal year ended December 31, 2015.
** For purposes of this schedule, covered payroll is defined as "pensionable wages".

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 Plan Provisions
Postretirement benefit increases were changed to 1.00 percent for all years, with no trigger.

An end date of July 1, 2048 was added to the existing $9.0 million state contribution.

New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9.0 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier

Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019 and 11.80 percent of pay, effective January 1, 2020.

Employer Contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019 and 17.7 percent of pay, effective January 1, 2020.

Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.

Deferred augmentation was changed to 0.00 percen, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.

Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2018 Changes in Actuarial Assumptions
The mortality projection scale was changed from MP-2016 to MP-2017.

2017 Changes in Actuarial Assumptions
Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.

Assumed rates of retirement were changed, resulting in fewer retirements

The Combined Service Annuity (CSA) load was 30 percent for vested and nonvested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for nonvested 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 3.0 percent 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 percent to 60 percent.

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 1.0 percent for all years to 1.0 percent per year through 2064, and 2.5 percent thereafter.

The single discount rate changed from 5.6 percent to 7.5 percent per annum.

2016 Changes in Actuarial Assumptions
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037, and 2.5 percent thereafter, to 1.0 percent per year for all future years.

The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate changed from 7.9 percent to 5.6 percent.

The assumed future salary increases, payroll growth, and inflation were decreased by .25 percent to 3.25 percent for payroll growth, and 2.5 percent for inflation.

2015 Changes in Plan Provisions
The post-retirement benefit increase to be paid after attainment of the 90 percent funding threshold was changed, from inflation up to 2.5 percent, to a fixed rate of 2.5 percent.

2015 Changes in Actuarial Assumptions
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030, and 2.5 percent per year thereafter, to 1.0 percent per year through 2037, and 2.5 percent per year thereafter.

CITY OF BROOKLYN CENTER, MINNESOTA
SCHEDULE OF CHANGES IN NET PENSION ASSET AND RELATED RATIO
FIRE RELIEF ASSOCIATION
Required Supplementary Information (Last Ten Years*)

	2020	2019	2018	2017	2016	2015
Total Pension Liability						
Service Cost	$ 99,907	$ 107,405	$ 98,240	$ 120,802	$ 88,266	$ 85,904
Interest	137,983	171,057	191,790	174,191	173,219	178,242
Changes in Benefit Terms	164,525	18,251	-	26,709	-	-
Differences Between Expected and Actual Experience	-	(141,409)	-	(75,613)	-	-
Changes of Assumptions	-	52,746	44,974	(50,396)	358,422	-
Benefit Payments	(350,222)	(744,211)	(131,608)	(136,168)	(59,016)	(617,541)
Net Change in Total Pension Liability	52,193	(536,161)	203,396	59,525	560,891	(353,395)
Total Pension Liability - Beginning of Year	2,703,445	3,239,606	3,036,210	2,976,685	2,415,794	2,769,189
Total Pension Liability - End of Year	2,755,638	2,703,445	3,239,606	3,036,210	2,976,685	2,415,794
Plan Fiduciary Net Position						
Contributions - State and Local	165,652	164,147	154,366	147,002	143,061	158,545
Net Investment Income	503,214	(236,910)	557,117	275,625	(181,185)	149,635
Benefit Payments	(350,222)	(744,211)	(131,608)	(136,168)	(59,016)	(617,541)
Administrative Expenses	(21,707)	(15,708)	(15,024)	(9,495)	(14,560)	(10,080)
Other	581	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	297,518	(832,682)	564,851	276,964	(111,700)	(319,441)
Plan Fiduciary Net Position - Beginning of Year	3,405,643	4,238,325	3,673,474	3,396,510	3,508,210	3,827,651
Plan Fiduciary Net Position - End of Year	3,703,161	3,405,643	4,238,325	3,673,474	3,396,510	3,508,210
Net Pension Liability (Asset) - End of Year	(947,523)	(702,198)	(998,719)	(637,264)	(419,825)	(1,092,416)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	134.4%	126.0%	130.8%	121.0%	114.1%	145.2%
Covered Payroll	n/a	n/a	n/a	n/a	n/a	n/a
Net Pension Liability as a Percentage of Covered Payroll	n/a	n/a	n/a	n/a	n/a	n/a

* This schedule is presented prospectively beginning with the fiscal year ended December 31, 2015 (using a December 31, 2014 measurement date).

2020 Changes in Benefit Terms
The lump sum distribution upon retirement per year of service was changed from $7,700 to $8,500

2019 Changes in Actuarial Assumptions
The discount rate was changed from 5.75% to 5.25% to reflect updated capital market assumptions.

The mortality and withdrawel assumptions were updated from the rates used in the July 1, 2016 Minnesota PERA Police & Fire Plan actuarial valuation to the rates used in the July 1, 2018 Minnesota PERA Police & Fire Plan actuarial valuation.

The inflation assumption was updated from 2.75% to 2.50%.

2019 Changes in Benefit Terms
The lump sum distribution upon retirement per year of service was changed from $7,600 to $7,700

2018 Changes in Actuarial Assumptions
The discount rate was changed from 6.25% to 5.75% to reflect updated capital market assumptions.

2017 Changes in Actuarial Assumptions
The discount rate was changed from 5.75% to 6.25% to reflect updated capital market assumptions.

2017 Changes in Benefit Terms
The lump sum distribution upon retirement per year of service was changed from $7,500 to $7,600

2016 Changes in Actuarial Assumptions
The discount rate was changed from 7.00% to 5.75% to reflect updated capital market assumptions.

CITY OF BROOKLYN CENTER, MINNESOTA
SCHEDULE OF CITY CONTRIBUTIONS
FIRE RELIEF ASSOCIATION
Required Supplementary Information (Last Ten Years)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially Determined Contribution	$ 67,773	$ 85,089	$ 85,089	$ 71,203	$ 101,453	$ 101,453	$ 111,463	$ 111,463	$ 135,929	$ 183,928
Contributions in Relation to the Actuarially Determined Contribution	170,652	159,147	154,366	147,002	143,061	158,545	134,340	151,503	101,119	165,697
Contribution Deficiency (Excess)	(102,879)	(74,058)	(69,277)	(75,799)	(41,608)	(57,092)	(22,877)	(40,040)	34,810	18,231
Covered Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Contributions as a Percentage of Covered Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes to Schedule

Valuation date:
Actuarily determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Straight-line amortization over a closed 5-year period
Remaining amortization period	5 years
Asset valuation method	Fair value
Inflation	2.50%
Salary increases	Not applicable
Investment rate of return	5.25% compounded annually
Retirement age	Members are assumed to retire at the later of age 50 or 20 years of service
Mortality	Based on RP-2014 Annuitant Mortality Table

CITY OF BROOKLYN CENTER, MINNESOTA
SCHEDULE OF CITY CONTRIBUTIONS
INTERNATIONAL UNION OF OPERATING ENGINEERS CENTRAL PENSION FUND
Required Supplementary Information (Last Ten Years)

Fiscal Year Ending	Required Contributions
December 31, 2020	$ 48,624
December 31, 2019	53,912
December 31, 2018	51,152
December 31, 2017	50,782
December 31, 2016	51,410
December 31, 2015	51,699
December 31, 2014	51,868
December 31, 2013	52,046
December 31, 2012	51,636
December 31, 2011	50,603

PROPOSAL SALE DATE: August 23, 2021

City of Brooklyn Center, Minnesota

$8,950,000* General Obligation Improvement and Utility Revenue Bonds, Series 2021A

For the Bonds of this Issue which shall mature and bear interest at the respective annual rates, as follow, we offer a price of $_____ (which may not be less than $8,878,400) plus accrued interest, if any, to the date of delivery.

Year	Interest Rate (%)	Yield (%)	Dollar Price	Year	Interest Rate (%)	Yield (%)	Dollar Price
2023	_____%	_____%	_____%	2028	_____%	_____%	_____%
2024	_____%	_____%	_____%	2029	_____%	_____%	_____%
2025	_____%	_____%	_____%	2030	_____%	_____%	_____%
2026	_____%	_____%	_____%	2031	_____%	_____%	_____%
2027	_____%	_____%	_____%	2032	_____%	_____%	_____%

Designation of Term Maturities

Years of Term Maturities _____ _____
_____ _____

In making this offer on the sale date of August 23, 2021 we accept all of the terms and conditions of the Terms of Proposal published in the Preliminary Official Statement dated August 3, 2021 including the City's right to modify the principal amount of the Bonds. (See "Terms of Proposal" herein.) In the event of failure to deliver these Bonds in accordance with said Terms of Proposal, we reserve the right to withdraw our offer, whereupon the deposit accompanying it will be immediately returned. All blank spaces of this offer are intentional and are not to be construed as an omission.

By submitting this proposal, we confirm that we have an established industry reputation for underwriting municipal bonds such as the Bonds.

Not as a part of our offer, the above quoted prices being controlling, but only as an aid for the verification of the offer, we have made the following computations:

NET INTEREST COST: $_____

TRUE INTEREST RATE: _____ %

The Bidder ☐ will not ☐ will purchase municipal bond insurance from _____.

Account Members

_____
Account Manager

By: _____
Phone: _____

.....

The foregoing proposal has been accepted by the City.

Attest: _____ Date: _____

.....

* *Preliminary; subject to change.*

Phone: 651-223-3000
Email: bondservice@bakertilly.com

Extract of Minutes of Meeting
of the City Council of the City of
Brooklyn Center, Hennepin County, Minnesota

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Brooklyn Center, Minnesota, was duly called and held by teleconference in said City on Monday, the 23rd day of August, 2021, at 7:00 o'clock P.M. The teleconference was held in accordance with Minnesota Statutes, Section 13D.021.

The following members were present:

and the following were absent:

* * * * * * * * *

The Mayor announced that the next order of business was consideration of the proposals which had been received for the purchase of the City's approximately $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A.

The City Manager presented a tabulation of the proposals that had been received in the manner specified in the Official Terms of Proposal for the Bonds. The proposals were as set forth in **Exhibit A** attached.

After due consideration of the proposals, Member _____ then introduced the following resolution, and moved its adoption:

RESOLUTION _____

RESOLUTION AWARDING THE SALE OF $8,950,000 GENERAL OBLIGATION IMPROVEMENT AND UTILITY REVENUE BONDS, SERIES 2021A FIXING THEIR FORM AND SPECIFICATIONS; DIRECTING THEIR EXECUTION AND DELIVERY; AND PROVIDING FOR THEIR PAYMENT.

BE IT RESOLVED By the City Council of the City of Brooklyn Center, Hennepin County, Minnesota (the "City") in regular meeting assembled as follows:

Section 1. Background.

1.01 The City is authorized by Minnesota Statutes, Chapters 429 and Minnesota Statutes, Chapter 475, as amended (collectively, the "Improvement Act") to provide financing for various public street improvements in the City (the "Improvements").

1.02 The City is authorized by Minnesota Statutes, Section 444.075 and Minnesota Statutes, Chapter 475, as amended (collectively, the "Utility Act"), to finance all or a portion of the cost of certain utility improvements of the City (the "Utility Improvements") by the issuance of general obligation bonds of the City payable from the net revenues of the water, sanitary sewer, and storm drainage utility systems of the City.

1.03 The City is authorized by Minnesota Statutes, Section 475.60, subdivision 2(9) to negotiate the sale of the Bonds, it being determined that the City has retained an independent municipal advisor in connection with such sale. The actions of the City staff and the City's municipal advisor in negotiating the sale of the Bonds are ratified and confirmed in all aspects.

Section 2. Sale of Bonds.

2.01 Authorization. It is hereby determined that it is necessary to provide financing for the Improvements and the Utility Improvements and to finance those improvements through the issuance of the City's $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A (the "Bonds").

2.02. Acceptance of Offer. The proposal of _____, _____, _____ (the "Purchaser") to purchase the Bonds is hereby found and determined to be the most favorable offer and is hereby accepted, the proposal being to purchase the Bonds at a price of $_____ ($8,950,000.00 par amount, plus original issue premium of $_____, less underwriter's discount of $_____), for Bonds bearing interest as follows:

Year of Maturity	Interest Rate	Year of Maturity	Interest Rate
2023	%	2028	%
2024		2029	
2025		2030	
2026		2031	
2027		2032	

2.03. Purchase Contract. Any amount paid by the Purchaser over the minimum purchase price shall be credited to the Debt Service Fund hereinafter created, or deposited in the accounts in the Construction Fund hereinafter created, as determined by the City Finance Director after consultation with the City's municipal advisor. The City Finance Director is directed to retain the good faith check of the Purchaser, pending completion of the sale of the Bonds. The Mayor and City Manager are authorized to execute a contract with the Purchaser on behalf of the City, if requested by the Purchaser.

2.04. Terms and Principal Amounts of Bonds. The City will forthwith issue and sell the Bonds pursuant to the Improvement Act and the Utility Act (collectively, the "Act"), in the total principal amount of $8,950,000, originally dated the date of delivery, the Bonds being in fully registered form in the denominations of $5,000 each or any integral multiple thereof, numbered No. R-1 and upward, bearing interest as above set forth, and maturing serially on February 1 in the years and amounts as follows:

Year	Amount	Year	Amount
2023	$870,000	2028	$895,000
2024	895,000	2029	895,000
2025	890,000	2030	905,000
2026	885,000	2031	905,000
2027	890,000	2032	920,000

$3,355,000 of the Bonds (the "Improvement Bonds") maturing in the amounts and on the dates set forth below are being issued to finance the cost of the Improvements:

Year	Amount	Year	Amount
2023	$345,000	2028	$335,000
2024	345,000	2029	330,000
2025	340,000	2030	330,000
2026	335,000	2031	330,000
2027	335,000	2032	330,000

$5,595,000 of the Bonds (the "Utility Bonds") maturing in the amounts and on the dates set forth below are being issued to finance the cost of the Utility Improvements:

Year	Amount	Year	Amount
2023	$525,000	2028	$560,000
2024	550,000	2029	565,000
2025	550,000	2030	575,000
2026	550,000	2031	575,000
2027	555,000	2032	590,000

As may be requested by the Purchaser, one or more term Bonds may be issued having mandatory sinking fund redemption and final maturity amounts conforming to the foregoing principal repayment schedule, and corresponding additions may be made to the provisions of the applicable Bond(s).

2.05. Optional Redemption. The City may elect on February 1, 2030, and on any day thereafter to prepay Bonds maturing on or after February 1, 2031. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify DTC (as defined in Section 7 hereof) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

Section 3. Registration and Payment.

3.01. Registered Form. The Bonds will be issued only in fully registered form. The interest thereon and, upon surrender of each Bond, the principal amount thereof is payable by check or draft issued by the Registrar described herein.

3.02. Dates; Interest Payment Dates. Each Bond will be dated as of the last interest payment date preceding the date of authentication to which interest on the Bond has been paid or made available for payment, unless (i) the date of authentication is an interest payment date to which interest has been paid or made available for payment, in which case the Bond will be dated as of the date of authentication, or (ii) the date of authentication is prior to the first interest payment date, in which case the Bond will be dated as of the date of original issue. The interest on the Bonds is payable on February 1 and August 1 of each year, commencing August 1, 2022, to the registered owners of record as of the close of business on the 15th day of the immediately preceding month, whether or not that day is a business day.

3.03. Registration. The City will appoint, and will maintain, a bond registrar, transfer agent, authenticating agent and paying agent (the "Registrar"). The effect of registration and the rights and duties of the City and the Registrar with respect thereto are as follows:

(a) Register. The Registrar will keep at its principal corporate trust office a bond register in which the Registrar provides for the registration of ownership of Bonds

and the registration of transfers and exchanges of Bonds entitled to be registered, transferred or exchanged.

(b) Transfer of Bonds. Upon surrender for transfer of any Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar will authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the 15th day of the month preceding each interest payment date and until that interest payment date.

(c) Exchange of Bonds. Whenever any Bonds are surrendered by the registered owner for exchange the Registrar will authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity as requested by the registered owner or the owner's attorney in writing.

(d) Cancellation. All Bonds surrendered upon any transfer or exchange will be promptly cancelled by the Registrar and thereafter disposed of as directed by the City.

(e) Improper or Unauthorized Transfer. When a Bond is presented to the Registrar for transfer, the Registrar may refuse to transfer the Bond until the Registrar is satisfied that the endorsement on the Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Registrar will incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The City and the Registrar may treat the person in whose name a Bond is at any time registered in the bond register as the absolute owner of such Bond, whether the Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on the Bond and for all other purposes, and payments so made to a registered owner or upon the owner's order will be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees and Charges. The Registrar may impose a charge upon the owner thereof for a transfer or exchange of Bonds, sufficient to reimburse the Registrar for any tax, fee or other governmental charge required to be paid with respect to the transfer or exchange.

(h) Mutilated, Lost, Stolen or Destroyed Bonds. If a Bond becomes mutilated or is destroyed, stolen or lost, the Registrar will deliver a new Bond of like amount, number, maturity date and tenor in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for any Bond destroyed, stolen or lost, upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen or lost, upon filing with the Registrar of evidence satisfactory to it that the Bond was destroyed, stolen or lost, and of the

ownership thereof, and upon furnishing to the Registrar an appropriate bond or indemnity in form, substance and amount satisfactory to the Registrar and as provided by law, in which both the City and the Registrar must be named as obligees. Bonds so surrendered to the Registrar will be cancelled by the Registrar and evidence of such cancellation must be given to the City. If the mutilated, destroyed, stolen or lost Bond has already matured or been called for redemption in accordance with its terms it is not be necessary to issue a new Bond prior to payment.

(i) Redemption. In the event any of the Bonds are called for redemption, written notice thereof identifying the Bonds to be redeemed will be given by the Registrar by mailing a copy of the redemption notice by first class mail (postage prepaid) in accordance with the requirements of DTC to the registered owner of each Bond to be redeemed at the address shown on the registration books kept by the Registrar and by publishing the notice if required by law. Failure to give notice by publication or by mail to any registered owner, or any defect therein, will not affect the validity of the proceedings for the redemption of Bonds. Bonds so called for redemption will cease to bear interest after the specified redemption date, provided that the funds for the redemption are on deposit with the place of payment at that time.

3.04. Appointment of Initial Registrar. The City appoints Zions Bancorporation, National Association, Chicago, Illinois, as the initial Registrar. The Mayor and the City Manager are authorized to execute and deliver, on behalf of the City, a contract with the Registrar. Upon merger or consolidation of the Registrar with another corporation, if the resulting corporation is a bank or trust company authorized by law to conduct such business, the resulting corporation is authorized to act as successor Registrar. The City agrees to pay the reasonable and customary charges of the Registrar for the services performed. The City reserves the right to remove the Registrar upon 30 days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar must deliver all cash and Bonds in its possession to the successor Registrar and deliver the bond register to the successor Registrar. On or before each principal or interest due date, without further order of this Council, the City Finance Director must transmit to the Registrar money sufficient for the payment of all principal and interest then due.

3.05. Execution, Authentication and Delivery. The Bonds will be prepared under the direction of the City Finance Director and executed on behalf of the City by the signatures of the Mayor and the City Manager, provided that all signatures may be printed, engraved or lithographed facsimiles of the originals. If an officer whose signature or a facsimile of whose signature appears on the Bonds ceases to be such officer before the delivery of any Bond, that signature or facsimile will nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery. Notwithstanding such execution, a Bond will not be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on a Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on a Bond is conclusive evidence that it has been authenticated and delivered under this Resolution. When the Bonds have been so prepared, executed and authenticated, the City Finance Director will deliver the same to the Purchaser thereof upon payment of the purchase price in accordance with the

contract of sale heretofore made and executed, and the Purchaser will not be obligated to see to the application of the purchase price.

3.07. Form of Bonds. The Bonds will be printed or typewritten in substantially the form set forth in **Exhibit B** attached hereto.

3.08. Approving Legal Opinion. The City Finance Director is authorized and directed to obtain a copy of the proposed approving legal opinion of Kennedy & Graven, Chartered, Minneapolis, Minnesota, which will be complete except as to dating thereof and will cause the opinion to be printed on or accompany each Bond.

Section 4. Funds and Accounts; Security; Payment.

4.01. Debt Service Fund and Accounts Maintained Therein. For the convenience and proper administration of the moneys to be borrowed and repaid on the Bonds, and to provide adequate and specific security for the Purchaser and holders from time to time of the Bonds, there is hereby created a special fund to be designated the "General Obligation Improvement and Utility Revenue Bonds, Series 2021A Debt Service Fund" (the "Debt Service Fund"). The Debt Service Fund shall be administered and maintained by the Finance Director as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the City. The Debt Service Fund will be maintained in the manner herein specified until all of the Bonds and the interest thereon have been fully paid. The City will maintain the following accounts in the Debt Service Fund: the "Assessable Improvements Account" and the "Utility Improvements Account." Amounts in the Assessable Improvements Account are irrevocably pledged to the Improvement Bonds and amounts in the Utility Improvements Account are irrevocably pledged to the Utility Bonds.

(a) Assessable Improvements Account. To the Assessable Improvements Account in the Debt Service Fund there is hereby pledged and irrevocably appropriated and there will be credited: (i) proceeds of the ad valorem taxes levied under Section 4.03(a) or hereafter levied (the "Taxes"), which ad valorem taxes are pledged to the Assessable Improvements Account; (ii) capitalized interest financed from Improvement Bond proceeds, if any; (iii) a pro rata portion of the amount over the minimum purchase price paid by the Purchaser, to the extent designated for deposit in the Debt Service Fund in accordance with Section 2.03 hereof; (iv) all investment earnings on amounts in the Improvements Account of the Debt Service Fund; and (v) any other funds appropriated for the payment of principal or interest on the Improvement Bonds.

(b) Utility Improvements Account. The City will continue to maintain and operate its water, sanitary sewer, and storm drainage utility fund or funds, to which will be credited all gross revenues of the water, sanitary sewer, and storm drainage utility systems (the "Utility Systems"), and out of which will be paid all normal and reasonable expenses of current operations of such systems. Any balances therein are deemed net revenues (the "Net Revenues") and will be transferred, from time to time, to the Utility Improvement Account of the Debt Service Fund in an amount sufficient to pay the principal of and interest on the Utility Bonds, which Utility Improvements Account will be used only to pay principal of and interest on the Utility Bonds, and any other bonds similarly authorized. There is also

appropriated to the Utility Improvements Account (i) any collections of taxes hereafter levied for the payment of the Utility Bonds and interest thereon, (ii) a pro rata portion of any amount over the minimum purchase price paid by the Purchaser, to the extent designated for deposit in the Debt Service Fund in accordance with Section 2.03 hereof, (iii) all investment earnings on funds in the Utility Improvements Account of the Debt Service Fund; and (iv) any other funds appropriated for the payment of principal or interest on the Utility Bonds. The Finance Director must report to the City Council any current or anticipated deficiency in the Utility Improvements Account or in the availability of Net Revenues to pay principal of and interest on the Utility Bonds and any other bonds similarly authorized. If a payment of principal or interest on the Utility Bonds becomes due when there is not sufficient money in the Utility Improvements Account in the Debt Service Fund to pay the same, the City Finance Director is directed to pay such principal or interest from the general fund of the City, and the general fund will be reimbursed for the advances out of the proceeds of Net Revenues and taxes when collected.

4.02. Construction Fund. The City hereby creates the "General Obligation Improvement and Utility Revenue Bonds, Series 2021A Construction Fund" (the "Construction Fund") to be administered and maintained by the Finance Director as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the City. The City will maintain the following accounts in the Construction Fund: the "Assessable Improvements Account" and the "Utility Improvements Account." Amounts in the Assessable Improvements Account will be used to construct the Improvements and amounts in the Utility Improvements Account will be used to construct the Utility Improvements.

(a) Assessable Improvements Account. Proceeds of the Improvement Bonds, less the appropriations made in Section 4.01(a) hereof, together with any other funds appropriated for the Improvements and the Taxes collected during the construction of the Assessable Improvements, will be deposited in the Assessable Improvements Account of the Construction Fund to be used solely to defray expenses of the Improvements and the payment of principal of and interest on the Improvement Bonds prior to the completion and payment of all costs of the Improvements. Any balance remaining in the Assessable Improvements Account after the Improvements are completed and the cost thereof have been paid may be used as provided in Minnesota Statutes, section 475.65, under the direction of the City Council. Thereafter, the Assessable Improvements Account of the Construction Fund is to be closed and any balance remaining therein and any subsequent collections of the Taxes for the Improvements are to be deposited in the Assessable Improvements Account of the Debt Service Fund.

(b) Utility Improvements Account. Proceeds of the Utility Improvements Bonds, less the appropriations made in Section 4.01(b) hereof, will be deposited in the Utility Improvements Account of the Construction Fund to be used solely to defray expenses of the Utility Improvements. Any balance remaining in the Utility Improvements Account after the Utility Improvements are completed and the cost thereof have been paid may be used as provided in Minnesota Statutes, section 475.65, under the direction of the City Council. Thereafter, the Utility Improvements Account of the Construction Fund is to be closed and

any balance remaining therein is to be deposited in the Utility Improvements Account of the Debt Service Fund.

4.03. Tax Levy for Improvement Bonds. For the purpose of paying the principal of and interest on the Improvement Bonds, there is hereby levied a direct annual irrepealable ad valorem tax upon all of the taxable property in the City, which Taxes will be spread upon the tax rolls and collected with and as part of other general taxes of the City. Such Taxes will be credited to the Assessable Improvements Account of the Debt Service Fund above provided and will be in the years and amounts as set forth in **Exhibit C**.

The tax levy herein provided will be irrepealable until all of the Improvement Bonds are paid, provided that the City Finance Director may annually, at the time the City makes its tax levies, certify to the Taxpayer Services Division Manager the amount available in the Assessable Improvements Account of the Debt Service Fund to pay principal and interest due during the ensuing year on the Improvement Bonds, and the Taxpayer Services Division Manager will thereupon reduce the levy collectible during such year by the amount so certified.

4.04. City Covenants with Respect to the Improvement Bonds. It is hereby determined that the Improvements will directly and indirectly benefit certain property in the City, and the City hereby covenants with the holders from time to time of the Bonds as follows:

(a) The City has caused or will cause and special assessments levied or to be levied against the property specially benefited by the Improvements (the "Assessments") to be promptly levied so that the first installment will be collectible not later than 2022 and will take all steps necessary to assure prompt collection, and the levy of the Assessments is hereby authorized. The City Council will cause to be taken with due diligence all further actions that are required for the construction of each Improvement financed wholly or partly from the proceeds of the Bonds, and will take all further actions necessary for the final and valid levy of the Assessments and the appropriation of any other funds needed to pay the Improvement Bonds and interest thereon when due.

(b) In the event of any current or anticipated deficiency in the Assessments and Taxes, the City Council will levy additional ad valorem taxes in the amount of the current or anticipated deficiency.

(c) The City will keep complete and accurate books and records showing: receipts and disbursements in connection with the Improvements, Assessments and Taxes levied therefor and other funds appropriated for their payment, collections thereof and disbursements therefrom, monies on hand and, the balance of unpaid Assessments.

(d) The City will cause its books and records to be audited at least annually and will furnish copies of such audit reports to any interested person upon request.

(e) At least 20% of the cost to the City of the Improvements described herein has been or will be specially assessed against benefited properties.

(f) In lieu of pledging the Assessments to the payment of the principal of and interest on the Bonds, the City will pay costs of the Improvements, and thereby reduce the cost thereof financed by the Bonds, from its Special Assessment Construction Fund in an amount equal to the amount of the Assessments and will utilize the Assessments, when received to replenish Special Assessment Construction Fund in such amount.

4.05 City Covenants with Respect to the Utility Bonds. The City Council covenants and agrees with the holders of the Bonds that so long as any of the Utility Bonds remain outstanding and unpaid, it will keep and enforce the following covenants and agreements:

(a) The City will continue to maintain and efficiently operate the Utility Systems as public utilities and conveniences free from competition of other like municipal utilities and will cause all revenues therefrom to be deposited in bank accounts and credited to the accounts of the Utility Systems as hereinabove provided, and will make no expenditures from those accounts except for a duly authorized purpose and in accordance with this resolution.

(b) The City will also maintain the Debt Service Fund as a separate account in the Utility Improvements Account and will cause money to be credited thereto from time to time, out of Net Revenues from the Utility Systems in sums sufficient to pay principal of and interest on the Utility Improvements Bonds when due.

(c) The City will keep and maintain proper and adequate books of records and accounts separate from all other records of the City in which will be complete and correct entries as to all transactions relating to the Utility Systems and which will be open to inspection and copying by any bondholder, or the bondholder's agent or attorney, at any reasonable time, and it will furnish certified transcripts therefrom upon request and upon payment of a reasonable fee therefor, and said account will be audited at least annually by a qualified public accountant and statements of such audit and report will be furnished to all bondholders upon request.

(d) The City Council will cause persons handling revenues of the Utility Systems to be bonded in reasonable amounts for the protection of the City and the bondholders and will cause the funds collected on account of the operations of the Utility Systems to be deposited in a bank whose deposits are guaranteed under the Federal Deposit Insurance Law.

(e) The Council will keep the Utility Systems insured at all times against loss by fire, tornado and other risks customarily insured against with an insurer or insurers in good standing, in such amounts as are customary for like plants, to protect the holders, from time to time, of the Utility Bonds and the City from any loss due to any such casualty and will apply the proceeds of such insurance to make good any such loss.

(f) The City and each and all of its officers will punctually perform all duties with reference to the Utility Systems as required by law.

(g) The City will impose and collect charges of the nature authorized by Minnesota Statutes, Section 444.075 at the times and in the amounts required to produce Net Revenues adequate to pay all principal and interest when due on the Utility Bonds and to create and maintain such reserves securing said payments as may be provided in this resolution.

(h) The City Council will levy general ad valorem taxes on all taxable property in the City, when required to meet any deficiency in pledged Net Revenues.

(i) The City hereby determines that the estimated collection of net revenues herein pledged for the payment of principal and interest on the Utility Bonds will produce at least 5% in excess of the amount needed to meet, when due, the principal and interest payments on such portion of the Bonds.

4.06 Registration of Resolution. The City Clerk is directed to file a certified copy of this resolution with the Taxpayer Services Division Manager of Hennepin County and to obtain the certificate required by Section 475.63 of the Act.

4.07. Debt Service Coverage. It is hereby determined that the estimated collection of the foregoing Taxes and Assessments will produce at least 5% in excess of the amount needed to pay when due, the principal and interest payments on the Improvement Bonds and the Net Revenues herein pledged will produce at least 5% in excess of the amount needed to pay when due the principal and interest payments on the Utility Bonds.

4.08. General Obligation Pledge. For the prompt and full payment of the principal of and interest on the Bonds, as the same respectively become due, the full faith, credit and taxing powers of the City will be and are hereby irrevocably pledged. If the balance in the Debt Service Fund is ever insufficient to pay all principal and interest then due on the Bonds and any other bonds payable therefrom, the deficiency will be promptly paid out of monies in the general fund of the City which are available for such purpose, and such general fund may be reimbursed with or without interest from the Debt Service Fund when a sufficient balance is available therein.

Section 5. Authentication of Transcript.

5.01. City Proceedings and Records. The officers of the City are hereby authorized and directed to prepare and furnish to the Purchaser and to the attorneys approving the Bonds, certified copies of proceedings and records of the City relating to the Bonds and to the financial condition and affairs of the City, and such other certificates, affidavits and transcripts as may be required to show the facts within their knowledge or as shown by the books and records in their custody and under their control, relating to the validity and marketability of the Bonds and such instruments, including any heretofore furnished, will be deemed representations of the City as to the facts stated therein.

5.02. Certification as to Official Statement. The Mayor, City Manager and Finance Director, or any of them, are hereby authorized and directed to certify that they have examined the Official Statement, prepared and circulated in connection with the issuance and sale of the Bonds and that to the best of their knowledge and belief the Official Statement is, as of the date thereof,

a complete and accurate representation of the facts and representations made therein as of the date of the Official Statement.

5.03. Other Certificates. The Mayor, City Manager, and Finance Director, or any of them, are hereby authorized and directed to furnish to the Purchaser at the closing such certificates as are required as a condition of sale. Unless litigation shall have been commenced and be pending questioning the Bonds or the organization of the City or incumbency of its officers, at the closing the Mayor, City Manager, and Finance Director, or any of them, shall also execute and deliver to the Purchaser a suitable certificate as to absence of material litigation, and the Finance Director shall also execute and deliver a certificate as to payment for and delivery of the Bonds.

5.04 Electronic Signatures. The electronic signature of the Mayor and/or the City Administrator to this resolution and to any certificate authorized to be executed hereunder shall be as valid as an original signature of such party and shall be effective to bind the City thereto. For purposes hereof, (i) "electronic signature" means (a) a manually signed original signature that is then transmitted by electronic means or (b) a signature obtained through DocuSign or Adobe or a similarly digitally auditable signature gathering process; and (ii) "transmitted by electronic means" means sent in the form of a facsimile or sent via the internet as a portable document format ("pdf") or other replicating image attached to an electronic mail or internet message.

Section 6. Tax Covenants.

6.01 Tax-Exempt Bonds. The City covenants and agrees with the holders from time to time of the Bonds that it will not take or permit to be taken by any of its officers, employees, or agents any action which would cause the interest on the Bonds to become subject to taxation under the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated thereunder, in effect at the time of such actions, and that it will take or cause its officers, employees or agents to take, all affirmative action within its power that may be necessary to ensure that such interest will not become subject to taxation under the Code and applicable Treasury Regulations, as presently existing or as hereafter amended and made applicable to the Bonds. To that end, the City will comply with all requirements necessary under the Code to establish and maintain the exclusion from gross income of the interest on the Bonds under Section 103 of the Code, including without limitation requirements relating to temporary periods for investments and limitations on amounts invested at a yield greater than the yield on the Bonds.

6.02. Rebate. The City will comply with requirements necessary under the Code to establish and maintain the exclusion from gross income of the interest on the Bonds under Section 103 of the Code, including without limitation requirements relating to temporary periods for investments, limitations on amounts invested at a yield greater than the yield on the Bonds, and the rebate of excess investment earnings to the United States unless the Bonds qualify for an exception to the rebate requirement under the Code and related Treasury Regulations.

6.03. Not Private Activity Bonds. The City further covenants not to use the proceeds of the bonds or to cause or permit them or any of them to be used, in such a manner as to cause the Bonds to be "private activity bonds" within the meaning of Sections 103 and 141 through 150 of the Code.

6.04. Procedural Requirements. The City will use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designations made by this section.

Section 7. Book-Entry System; Limited Obligation of City.

7.01. DTC. The Bonds will be initially issued in the form of a separate single typewritten or printed fully registered Bond for each of the maturities set forth in Section 2.04 hereof. Upon initial issuance, the ownership of each Bond will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, and its successors and assigns (DTC). Except as provided in this section, all of the outstanding Bonds will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC.

7.02. Participants. With respect to Bonds registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC, the City, the Registrar and the Paying Agent will have no responsibility or obligation to any broker dealers, banks and other financial institutions from time to time for which DTC holds Bonds as securities depository (the "Participants") or to any other person on behalf of which a Participant holds an interest in the Bonds, including but not limited to any responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant or any other person (other than a registered owner of Bonds, as shown by the registration books kept by the Registrar,) of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any Participant or any other person, other than a registered owner of Bonds, of any amount with respect to principal of, premium, if any, or interest on the Bonds. The City, the Registrar and the Paying Agent may treat and consider the person in whose name each Bond is registered in the registration books kept by the Registrar as the holder and absolute owner of such Bond for the purpose of payment of principal, premium and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other purposes. The Paying Agent will pay all principal of, premium, if any, and interest on the Bonds only to or on the order of the respective registered owners, as shown in the registration books kept by the Registrar, and all such payments will be valid and effectual to fully satisfy and discharge the City's obligations with respect to payment of principal of, premium, if any, or interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of Bonds, as shown in the registration books kept by the Registrar, will receive a certificated Bond evidencing the obligation of this resolution. Upon delivery by DTC to the City Manager of a written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the words "Cede & Co.," will refer to such new nominee of DTC; and upon receipt of such a notice, the City Manager will promptly deliver a copy of the same to the Registrar and Paying Agent.

7.03. Representation Letter. The City has heretofore executed and delivered to DTC a Blanket Issuer Letter of Representations (the "Representation Letter") which will govern payment of principal of, premium, if any, and interest on the Bonds and notices with respect to the Bonds. Any Paying Agent or Registrar subsequently appointed by the City with respect to the Bonds will

agree to take all action necessary for all representations of the City in the Representation Letter with respect to the Registrar and Paying Agent, respectively, to be complied with at all times.

7.04. Transfers Outside Book-Entry System. In the event the City, by resolution of the City Council, determines that it is in the best interests of the persons having beneficial interests in the Bonds that they be able to obtain Bond certificates, the City will notify DTC, whereupon DTC will notify the Participants, of the availability through DTC of Bond certificates. In such event the City will issue, transfer and exchange Bond certificates as requested by DTC and any other registered owners in accordance with the provisions of this Resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the City and discharging its responsibilities with respect thereto under applicable law. In such event, if no successor securities depository is appointed, the City will issue and the Registrar will authenticate Bond certificates in accordance with this resolution and the provisions hereof will apply to the transfer, exchange and method of payment thereof.

7.05. Payments to Cede & Co. Notwithstanding any other provision of this Resolution to the contrary, so long as a Bond is registered in the name of Cede & Co., as nominee of DTC, payments with respect to principal of, premium, if any, and interest on the Bond and notices with respect to the Bond will be made and given, respectively in the manner provided in DTC's Operational Arrangements, as set forth in the Representation Letter.

Section 8. Continuing Disclosure.

8.01. City Compliance with Provisions of Continuing Disclosure Certificate. The City hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Resolution, failure of the City to comply with the Continuing Disclosure Certificate is not an event of default with respect to the Bonds; however, any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the City to comply with its obligations under this section.

8.02. Execution of Continuing Disclosure Certificate. "Continuing Disclosure Certificate" means that certain Continuing Disclosure Certificate executed by the Mayor and City Manager and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

Section 9. Defeasance. When all Bonds (or all of either the Improvement Bonds or Utility Bonds portion thereof) and all accrued interest thereon have been discharged as provided in this section, all pledges, covenants and other rights granted by this resolution (with respect to the Improvement Bonds or Utility Bonds portion of the Bonds, as the case may be) to holders of the Bonds will cease, except that the pledge of the full faith and credit of the City for the prompt and full payment of the principal of and interest on the Bonds will remain in full force and effect. The City may discharge all Bonds (or all of either the Improvement Bonds or Utility Bonds portion thereof) which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full or by depositing irrevocably in escrow, with a suitable institution qualified by law as an escrow agent for this purpose, cash or securities which are backed

by the full faith and credit of the United States of America, or any other security authorized under Minnesota law for such purpose, bearing interest payable at such times and at such rates and maturing on such dates and in such amounts as shall be required and sufficient, subject to sale and/or reinvestment in like securities, to pay said obligation(s), which may include any interest payment on such Bond and/or principal amount due thereon at a stated maturity (or if irrevocable provision shall have been made for permitted prior redemption of such principal amount, at such earlier redemption date). If any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit.

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

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)
COUNTY OF HENNEPIN) SS.
)
CITY OF BROOKLYN CENTER)

I, the undersigned, being the duly qualified and acting City Clerk of the City of Brooklyn Center, Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the City Council held on Monday, August 23, 2021, with the original minutes on file in my office on file in my office and the extract is a full, true and correct copy of the minutes insofar as they relate to the issuance and sale of $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A of the City.

WITNESS My hand officially as such City Clerk of the City this _____ day of _____, 2021.

_____
City Clerk
City of Brooklyn Center, Minnesota

EXHIBIT A

PROPOSALS

EXHIBIT B
FORM OF BOND

No. R-_____ UNITED STATES OF AMERICA $_____
STATE OF MINNESOTA
COUNTY OF HENNEPIN
CITY OF BROOKLYN CENTER

GENERAL OBLIGATION IMPROVEMENT AND UTILITY REVENUE
BOND, SERIES 2021A

Rate	Maturity Date	Date of Original Issue	CUSIP
	February 1, 20____	September 22, 2021	

Registered Owner: Cede & Co.

The City of Brooklyn Center, Minnesota, a duly organized and existing municipal corporation in Hennepin County, Minnesota (the "City"), acknowledges itself to be indebted and for value received hereby promises to pay to the Registered Owner specified above or registered assigns, the principal sum set forth above on the Maturity Date specified above, unless called for earlier redemption, with interest thereon from the date hereof at the annual Rate specified above (calculated on the basis of a 360-day year of twelve 30-day months), payable February 1 and August 1 in each year, commencing August 1, 2022, to the person in whose name this Bond is registered at the close of business on the 15th day (whether or not a business day) of the immediately preceding month. The interest hereon and, upon presentation and surrender hereof, the principal hereof are payable in lawful money of the United States of America by check or draft by Zions Bancorporation, National Association, Chicago, Illinois, as Registrar, Authenticating Agent and Paying Agent, or its designated successor under the Resolution described herein. For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the City have been and are hereby irrevocably pledged.

This Bond is one of an issue in the aggregate principal amount of $8,950,000, all of like original issue date and tenor, except as to number, maturity date, denomination, redemption privilege, and interest rate, issued pursuant to a resolution adopted by the City Council on August 23, 2021 (the "Resolution"), for the purpose of providing monies in part for various street improvements and various utility improvements and pursuant to and in full conformity with its home rule charter, the Constitution, and the laws of the State of Minnesota, including Minnesota Statutes, Chapters 429, 444 and 475. The principal hereof and interest hereon are payable from certain special assessments against property specially benefited by local improvements, net revenues of the water, sanitary sewer, and storm drainage utility systems and from ad valorem taxes, as set forth in the Resolution to which reference is made for a full statement of rights and powers thereby conferred. The full faith and credit of the City are irrevocably pledged for payment of this Bond and

the City Council has obligated itself to levy additional ad valorem taxes on all taxable property in the City in the event of any deficiency in special assessments, net revenues and ad valorem taxes pledged, which additional taxes may be levied without limitation as to rate or amount. The Bonds of this series are issued only as fully registered Bonds in denominations of $5,000 or any integral multiple thereof of single maturities.

The City may elect on February 1, 2030, and on any date thereafter to prepay Bonds maturing on or after February 1, 2031. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify The Depository Trust Company ("DTC") of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

IT IS HEREBY CERTIFIED AND RECITED that in and by the Resolution, the City has covenanted and agreed that it will continue to own and operate the water, sanitary sewer, and storm drainage utility systems free from competition by other like municipal utilities; that adequate insurance on said systems and suitable fidelity bonds on employees will be carried; that proper and adequate books of account will be kept showing all receipts and disbursements relating to the Utility Systems fund, into which it will pay all of the gross revenues from the water, sanitary sewer, and storm drainage utility systems; that it will also create and maintain a Utility Improvements Account within the General Obligation Improvement and Utility Revenue Bonds, Series 2021A Debt Service Fund, into which it will pay, out of the net revenues from the water, sanitary sewer, and storm drainage utility systems, a sum sufficient to pay principal of and interest on the Utility Revenue Bonds when due; and that it will provide, by ad valorem tax levies, for any deficiency in required net revenues of the water, sanitary sewer, and storm drainage utility systems.

As provided in the Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the City at the principal office of the Registrar, by the registered owner hereof in person or by the owner's attorney duly authorized in writing upon surrender hereof together with a written instrument of transfer satisfactory to the Registrar, duly executed by the registered owner or the owner's attorney; and may also be surrendered in exchange for Bonds of other authorized denominations. Upon such transfer or exchange the City will cause a new Bond or Bonds to be issued in the name of the transferee or registered owner, of the same aggregate principal amount, bearing interest at the same rate and maturing on the same date, subject to reimbursement for any tax, fee or governmental charge required to be paid with respect to such transfer or exchange.

The City and the Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the City nor the Registrar will be affected by any notice to the contrary.

The City has <u>not</u> designated the Bonds as "qualified tax-exempt obligations" pursuant to Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

IT IS HEREBY CERTIFIED AND RECITED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to happen and to be performed preliminary to and in the issuance of this Bond in order to make it a valid and binding general obligation of the City in accordance with its terms, have been done, have happened and have been performed in regular and due form, time and manner, that prior to the issuance of this bond the City Council of the City has provided funds for the payment of principal and interest on the bonds of this issue as the same become due, but the full faith and credit of the City is pledged for their payment and additional taxes will be levied, if required for such purpose, without limitation as to the rate of amount; and that this bond, together with all other indebtedness of the City outstanding on the date of its issuance, does not exceed any constitutional or statutory limitation thereon.

This Bond is not valid or obligatory for any purpose or entitled to any security or benefit under the Resolution until the Certificate of Authentication hereon has been executed by the Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, the City of Brooklyn Center, Hennepin County, Minnesota, by its City Council, has caused this Bond to be executed on its behalf by the facsimile or manual signatures of the Mayor and City Manager and has caused this Bond to be dated as of the date set forth below.

Dated: _____, 2021

CITY OF BROOKLYN CENTER, MINNESOTA

_____ _____

City Manager Mayor

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Resolution mentioned within.

ZIONS BANCORPORATION,
NATIONAL ASSOCIATION

By _____
Authorized Representative

ABBREVIATIONS

The following abbreviations, when used in the inscription on the face of this Bond, will be construed as though they were written out in full according to applicable laws or regulations:

TEN COM -- as tenants in common	UNIF GIFT MIN ACT _____ Custodian _____ (Cust) (Minor) under Uniform Gift or Transfer to Minors Act of…….. (State)
TEN ENT -- as tenants by entireties	
JT TEN -- as joint tenants with right of survivorship and not as tenants in common	

Additional abbreviations may also be used though not in the above list.

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated:_____ _____

Notice: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

_____

NOTICE: Signature(s) must be guaranteed by a financial institution that is a member of the Securities Transfer Agent Medallion Program ("STAMP"), the Stock Exchange Medallion Program ("SEMP"), the New York Stock Exchange, Inc. Medallion Signatures Program ("MSP") or other such "signature guarantee program" as may be determined by the Registrar in addition to, or in substitution for, STAMP, SEMP or MSP, all in accordance with the Securities Exchange Act of 1934, as amended.

The Registrar will not effect transfer of this Bond unless the information concerning the assignee requested below is provided.

Name and Address: _____

_____

_____

(Include information for all joint owners if this Bond is held by joint account)

Please insert social security or other identifying number of assignee

_____

PROVISIONS AS TO REGISTRATION

The ownership of the principal of and interest on the within Bond has been registered on the books of the Registrar in the name of the person last noted below.

Date of Registration	Registered Owner	Signature of Registrar
_____, 2021	Cede & Co. Federal ID #13-2555119	_____

EXHIBIT C

IMPROVEMENT BONDS TAX LEVY

STATE OF MINNESOTA

COUNTY OF HENNEPIN

TAXPAYER SERVICES DIVISION MANAGER'S CERTIFICATE AS TO TAX LEVY AND REGISTRATION

I, the undersigned Taxpayer Services Division Manager of Hennepin County, Minnesota, hereby certify that a certified copy of a resolution adopted by the governing body of the City of Brooklyn Center, Minnesota, on August 23, 2021, levying taxes for the payment of $8,950,000 General Obligation Improvement and Utility Revenue Bonds, Series 2021A, of said municipality dated September 22 , 2021 has been filed in my office and said bonds have been entered on the register of obligations in my office and that such tax has been levied as required by law.

WITNESS My hand and official seal this _____ day of _____, 2021.

_____
Taxpayer Services Division Manager
Hennepin County, Minnesota

(SEAL)

_____
Deputy

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, Acting City Manager
THROUGH: N/A
BY: Dr. Reginald Edwards, City Manager

SUBJECT: Resolution Appointing Representatives and Alternates to Participate in the Joint Airport Zoning Board (JAZB)

Requested Council Action:

- Appoint two individuals to the Metropolitan Airports Commission Joint Airport Zoning Board (JAZB) and identify up to two individuals as alternate members.

Background:

The Metropolitan Airports Commission (MAC) intends to establish a Joint Airport Zoning Board (JAZB) to develop and implement an Airport Safety and Land Use Zoning Ordinance (Airport Zoning Ordinance) for the Crystal Airport, as the existing ordinance is from 1983.

Given the age of said ordinance, updates to state statute, Crystal Airport development, and MAC airport compliance requirements from MnDOT, MAC is requesting tat all affected cities appoint two representatives to participate in a newly formed JAZB, with an opinion to appoint two other individuals as alternate members. Minnesota state statute requires an affected municipality to join the JAZB by adoption of an ordinance or resolution.

The intent is to hold the first JAZB meeting in September or October 2021. Additional meetings would following in October/November 2021 (Meeting 2), and another JAZB meeting sometime in early 2022.

If the City does not elect to join the JAZB within 60 days of receipt of the request letter, the City would not be able to have a vote on the revised zoning overlay language, which the board will be creating. All affected cities are required to adopt an airport safety overlay ordinance, regardless of their participation in the overlay board.

The JAZB will consist of two representatives from each affected community and two representatives from MAC. The communities participating are Crystal, Brooklyn Park, Brooklyn Center, New Hope, Robbinsdale and Minneapolis.

Tonight, staff is asking that the City Council identify two representatives to participate in the JAZB. Also, you can identify up to two individuals as alternate members who can serve in the event that a primary member is absent. Because this is a zoning overlay for the City of Brooklyn Center, staff is requesting Ginny McIntosh serve as one of the individual on the board and Olivia Boerschinger serve as an alternate.

Budget Issues:

None.

Inclusive Community Engagement:

None

Antiracist/Equity Policy Effect:

None

Strategic Priorities and Values:

Safe, Secure, Stable Community, Operational Excellence

ATTACHMENTS:

Description	Upload Date	Type
Resolution	8/17/2021	Resolution Letter
Metropolitan Airport Commission	8/17/2021	Backup Material

Member introduced the following resolution and moved its adoption:

CITY OF BROOKLYN CENTER
RESOLUTION NO. _____

AUTHORIZING THE CREATION OF A JOINT AIRPORT ZONING BOARD

WHEREAS, The City of Crystal, hereinafter called the Municipality, owns and controls the Crystal airport; and

WHEREAS, Portions of the airport hazard area adjacent to the airport are located outside the territorial limits of said Municipality but within the territorial limits of this City of Brooklyn Center; and

WHEREAS, The above Municipality has requested in writing that we join with them in the creation of a Joint Airport Zoning Board; and

WHEREAS, This City deems it necessary and expedient to create a Joint Airport Zoning Board in cooperation with the above Municipality pursuant to Minnesota Statutes Section 360.063, Subdivision 3, and other applicable laws for the purpose of establishing, administering and enforcing zoning laws for the areas surrounding the airport and for the protection of the airport and the public; and

WHEREAS, The above statute provides that this City has the right to appoint two (2) persons to said Board (said persons should not be members of this Board); and

WHEREAS, Subdivision. 3 of Section 32 of the Appropriations Bill passed by the Minnesota Legislature effective July 1, 1973, provides that no moneys shall be expended by the Commissioner of Transportation of the State of Minnesota to improve and maintain an airport unless the governmental unit owning the airport has or is establishing a zoning authority for the airport.

NOW, THEREFORE, BE IT RESOLVED By the undersigned City as follows:

1. That there is hereby created in cooperation with the above Municipality a Joint Airport Zoning Board to be composed of representatives of the undersigned City and representatives of the above Municipality pursuant to Minnesota Statutes Section 360.063, Subdivision 3.

2. That the undersigned City hereby appoints (said persons should not be members of this Board) _____ and _____ to be its representatives on said Board, said persons to serve for an indefinite term until they resign or are replaced by the undersigned City.

RESOLUTION NO. _____

August 23, 2021 _____
Date

_____
Mayor

ATTEST: _____
City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member

and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:
whereupon said resolution was declared duly passed and adopted.

Member introduced the following resolution and moved its adoption:

RESOLUTION NO. _____

RESOLUTION

BE IT RESOLVED by the City Council of the City of Brooklyn Center, Minnesota, that:

1.

2.

July 25, 2009
Date

_____
Mayor

ATTEST: _____
City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member

and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:
whereupon said resolution was declared duly passed and adopted.

Metropolitan Airports Commission

6040 28th Avenue South, Minneapolis, MN 55450 • 612-726-8100 • metroairports.org

July 28, 2021

Mike Elliott
Mayor
Brooklyn Center
6301 Shingle Creek Parkway
Brooklyn Center, MN 55430

Dear Mayor Mike Elliott:

As discussed at the information meeting held on July 27, 2021, the Metropolitan Airports Commission (MAC) intends to establish a Joint Airport Zoning Board (JAZB) to develop and implement an Airport Safety and Land Use Zoning Ordinance (Airport Zoning Ordinance) for the Crystal Airport.

Airport Safety and Land Use Zoning is addressed in Minnesota Statute 360.061 to 360.074. Through a collaborative process, the JAZB will seek to develop an Airport Zoning Ordinance that achieves a reasonable level of safety while considering compatible community development by addressing both land use and height restrictions in the vicinity of Crystal Airport, particularly off the runway ends.

The JAZB will consist of two representatives from each affected community and two representatives from MAC. The communities that will likely be affected by the Airport Zoning Ordinance are Crystal, Brooklyn Park, Brooklyn Center, New Hope, Robbinsdale, and Minneapolis.

We would like to formally convene the JAZB for its first meeting in September or October 2021.

In order to move forward with this process, MAC requests that you appoint two representatives to participate in the JAZB. You may also identify up to two individuals as alternate members who can serve in the event that a primary member is absent. Minnesota law requires an affected municipality to join the JAZB by adoption of an ordinance or resolution. MnDOT has provided a sample resolution here:http://www.dot.state.mn.us/aero/planning/documents/formsandexhibits/proceduralsteps2005revisionform3.pdf

Please send us your adopted resolution, or let us know if you decide not to join the JAZB. Failure to respond within 60 days will be taken as your decision to not join the JAZB. Please be advised that state law allows the JAZB to adopt and require enforcement of an Airport Zoning Ordinance in all affected communities, regardless of their participation on the JAZB.

If you would like additional information regarding formulation of the JAZB for Crystal Airport, please contact me at (612) 467-0532 or lydia.werner@mspmac.org.

Sincerely,

Lydia I. Werner, CM
Airport Planner, Planning and Development

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Mayor Mike Elliott

SUBJECT: Appoint a Project Manager for Community Safety & Violence Prevention Implementation Committee

Requested Council Action:

Background:

Budget Issues:

Inclusive Community Engagement:

Antiracist/Equity Policy Effect:

ATTACHMENTS:

Description	Upload Date	Type
Job Description	8/20/2021	Backup Material
Resolution	8/20/2021	Resolution Letter
MOU	8/20/2021	Backup Material

Exhibit A

Project Coordinator to Assist In
The Implementation of the Public Safety Act

Position Description
This position reports directly to the Mayor and will coordinate projects for the Implementation Process for the *Daunte Wright and Kobe Dimock-Heisler Community Safety & Violence Prevention Act*. The position will help develop the scope of work and timelines for the Implementation Committee and its subcommittees, serve a coordinating role with partners, and build relationships with stakeholders, to help ensure the resolution is fully implemented in a timely manner.

A selection of duties include:
Manage and coordinate a community oriented public safety resolution implementation process that includes all related stakeholders. This will include activities such as community participation, public information sessions, technical assistance, and communication. Provide information and technical expertise, advice, and service to individuals, groups, and organizations serving on the Implementation Committee and its subcommittees. Lead partners in collecting, organizing, analyzing, and reporting performance measurement data, information, and research results. Prepare and make presentations on the work of the Implementation Committee for and to a variety of audiences. This includes elected officials, senior management, and community groups.

Supervision:
This position will supervise assigned staff such as the two Fuse fellows. Prepare and manage all aspects of the assigned Implementation Committee budget.

Additional background info:
Contacts for this position include: Implementation Committee members, senior management staff, City staff at all organizational levels, elected officials, community members and groups, boards, commissions, interagency groups, volunteers, and the general public.

Contacts are established and maintained for short and long range planning, communication of program activities and services, project coordination, effective teamwork, policy development, and information exchange.

Member Mayor Mike Elliott introduced the following resolution and moved its adoption:

RESOLUTION NO. 2021-_____

RESOLUTION ESTABLISHING THE POSITION OF PROJECT COORDINATOR TO ASSIST IN THE IMPLEMENTATION OF THE PUBLIC SAFETY ACT

WHEREAS, the Brooklyn Center City Council adopted Resolution No. 2021-___ establishing the Public Safety Act ("Act") to direct the development and implementation of various reforms to improve the delivery of public safety services in the community; and

WHEREAS, the Act provides for the establishment of an Implementation Committee ("Committee") to assist in the development of the safety measures and appoints the Mayor to serve as chair of the Committee; and

WHEREAS, coordinating the work of the Committee, and the implementation of the Act generally, will be a significant undertaking that the City Manager reports will exceed the workload capacity of the City's current staff members; and

WHEREAS, the City Council determines it is in the best interests of the City to establish the position of Project Coordinator to work with the Committee and coordinate the implementation of the Act; and

WHEREAS, the duties of the Project Coordinator are set out in the attached Exhibit A; and

WHEREAS, the City Manager has worked with the City Attorney to prepare the memorandum of understanding ("MOU") attached hereto as Exhibit B to address the establishment of legislative aide positions in the City that are assigned to particular elected official to assist in the performance of their legislative functions as described in the resolution establishing the position; and

WHEREAS, the City Council determines that establishing a process to provide for and manage legislative aide positions as provided in the MOU is consistent with City Charter as it provides direct assistance to elected officials as the City Council determines is appropriate without interfering with City operations as directed by the City Manager; and

WHEREAS, the Project Coordinator is a legislative aide position that will work directly with the Committee, shall be assigned to the Mayor's Office, and shall be managed in accordance with the terms of the MOU.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Brooklyn Center as follows:

1. The MOU is approved for the establishment and management of legislative aide positions in the City. The Mayor is authorized to execute the MOU on behalf of the City Council.

2. The position of Project Coordinator is hereby established for the City effective immediately and the position shall be assigned to the Mayor's Office.

3. The description for the Project Coordinator position attached hereto as Exhibit A is approved.

4. The starting salary for the position shall be commensurate with the person's experience and consistent with the City's policies, but shall not exceed $_____.

5. The position shall be hired and managed in accordance with the MOU.

6. The position shall be posted in a manner that promotes equity and invites applicants of diverse backgrounds.

_____ _____

Date Mayor

ATTEST: _____
City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member

and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

MEMORANDUM OF UNDERSTANDING
REGARDING CITY LEGISLATIVE AIDE POSITIONS

This Memorandum of Understanding ("**MOU**") is entered into this ___ day of _____ 2021 by and between the Brooklyn Center City Manager ("**Manager**") and the Brooklyn Center City Council ("**Council**").

RECITALS

A. The City Council recognizes the need to provide for the establishment of positions as needed to assist in the legislative functions of the members of the City Council.

B. The Council recognizes legislative or policy aide positions are political in nature and do not operate in a traditional City employee role.

C. The Council determines it is in the best interests of the City and its operations to set out a process for the establishment, selection, and management of City employees assigned to assist one or more elected officials of the City ("**Elected Officials**") in the performance of their duties for the City. For the purpose of this MOU, all such position shall be referred to generally and collectively as a legislative aide ("**Legislative Aide**") position.

D. The City Charter does not expressly address Legislative Aide positions established to directly support Elected Officials, or how they are to operate within the City.

E. The Council acknowledges that Section 6.02, Subdivision 3 of the City Charter indicates the Manager appointments and removes all City employees, and Section 2.09 prohibits the Council from interfering with the Manager's administration of the City's affairs.

F. The Council also recognizes the person serving in a Legislative Aide position works directly with the assigned Elected Officials and so input from the Elected Officials in the selection of the person to fulfill that role is necessary to achieve a successful working relationship.

G. The purpose of this MOU is to set out how Legislative Aide positions are established, selected, and managed so they can fulfill their duties while not interfering with the management of City operations.

AGREEMENT

The Council and the Manager hereby agree as follows:

1. Establishment. The Council establishes a Legislative Aide position by resolution. The resolution shall include a position description, specifically identify the Elected Officials to which the position is assigned, the duties of the position, the maximum starting salary, and such other information as the Council determines is necessary to describe the role and duties of the Legislative Aide position being established. All Legislative Aide positions established

by the Council shall be selected and managed as provided in this MOU, are at-will employees of the City, and are subject to the City's employment policies and practices.

2. Selection. The Elected Officials to which a Legislative Aide position is assigned shall have the opportunity to participate in the interview of candidates for the position along with the Manager. The assigned Elected Officials may provide their comments and recommendations on candidates to the Manager. The Manager hires the Legislative Aide, but agrees to hire the person selected by the assigned Elected Officials, provided such hiring is consistent with the City's employment policies and applicable laws. If the Legislative Aide position is assigned to more than one Councilmember, the person recommended by the majority of such Elected Officials shall be selected for the position.

3. Management. Legislative Aides report to and are managed by the Elected Officials to which they are assigned. Legislative Aides are subject to the City's personnel policies, except that such positions are not managed by the Manager or other City staff. The assigned Councilmember shall conduct performance reviews of the Legislative Aide and report the outcomes of such reviews to the Manager for inclusion in the person's personnel file. The assigned Elected Officials are responsible for managing the position consistent with the City's employment policies and applicable federal and state laws. Any questions regarding the management of a position may be directed to the Manager, City Attorney, or the director of Human Resources. Legislative Aides shall be classified as non-represented City employees and are entitled to the same benefits and pay increases as the City's other non-represented employees.

4. Discipline or Removal. If, for any lawful reason, the assigned Elected Officials determine the person serving as their Legislative Aide needs to be disciplined or removed as a result of not fulfilling the duties or expectations of the position, the assigned Elected Officials shall direct the discipline or dismissal of the person if deemed appropriate and consistent with the City's personnel policy by the City Manager. The Elected Officials and the City Manager may consult with the City Manager, Director of Human Resources, and the City Attorney as needed regarding matters of discipline and removal.

5. Non-Interference. The role of a Legislative Aide is to work directly with and assist the Elected Officials to which they are assigned. A Legislative Aide shall comply with all of the following in carrying out the duties of the position. The assigned Elected Officials agree not assign duties or direct the Legislative Aide in a way that would violate any of the following.

   (a) Legislative Aides shall not interfere with the Manager's management of City operations or City staff.

   (b) Legislative Aides shall not direct or attempt to direct City staff. Legislative Aides may request information from staff, but only to the extent such information is readily available to staff, does not require a signification amount of effort on the part of staff to provide the information, and does not require the creation of data to fulfill the request. Any request for information that exceeds the limits of this provision shall be made to the Manager.

(c) All request for assistance from City staff, other than the request for information addressed above, shall be made through the Manager.

6. Budget. Each Legislative Aide position established by the Council shall be included as part of the Mayor/Council portion of the City's budget.

7. Dispute Resolution. This MOU establishes an understanding between the Council and the Manager for how Legislative Aides are selected and managed, which depends on an on-going cooperative relationship between the assigned Elected Officials and the Manager. However, if concerns arise in the relationship, they shall be reported and managed in accordance with the following. Nothing in this section limits the ability of a Legislative Aide to report any suspected violation law or policy with respect to their position in accordance with the personnel policy or applicable laws.

   (a) Legislative Aide Report. If a Legislative Aide believes the Manager or other staff are attempting to mange or direct them, the person shall report any such incidences to the assigned Elected Officials. The assigned Elected Officials shall discuss the issue with the Manager in an attempt to seek resolution. If the issue is not resolved, the assigned Elected Officials may report the matter to the Council for review and direction.

   (b) Manager Report. If the Manager believes the assigned Elected Officials or the Legislative Aide are engaged in any activities that violate this MOU, the Manager shall discuss such concerns with the assigned Elected Officials in an attempt to seek resolution. If the issue is not resolved, the Manager may report the matter to the Council for review and direction.

8. Review of MOU. The Manger and Council agree it is important to review this MOU periodically to ensure its terms are being complied with and to identify the need for any amendments. Either the Manager or the Council may submit this MOU for review and discussion at a Council work session.

9. Amendments. This MOU may be amended in writing by mutual agreement of the Council and the Manager.

This MOU is entered into and is effective as of the date first indicated above.

BY THE CITY COUNCIL

_____
Mike Elliott, Mayor

Date:_____

BY THE CITY MANAGER

_____
Dr. Reggie Edwards, Acting City Manager

Date:_____

Council Regular Meeting

DATE: 8/23/2021

TO: City Council
FROM: Dr. Reggie Edwards, City Manager
THROUGH: N/A
BY: Mayor Mike Elliott

SUBJECT: Resolution Establishing The Position of Policy Aide to Provide High Level Administrative Support to the Mayor

Requested Council Action:

- Approve Resolution Establishing The Position of Policy Aide to Provide High Level Administrative Support to the Mayor

Background:

Budget Issues:

Inclusive Community Engagement:

Antiracist/Equity Policy Effect:

ATTACHMENTS:

Description	Upload Date	Type
Job Description	8/20/2021	Backup Material
resolution	8/20/2021	Resolution Letter

Exhibit A

Policy and Administrative Aide
Provide High Level Support To The Office of Mayor

Position Description:
This position provides high-level administrative support to the Mayor. The position conducts research, scheduling, provides constituent services and other related duties.

Supervision:
This position reports directly to the Mayor and supervise interns to the Mayor's office.

A selection of duties include:
Conduct required research and provide documentation that is needed for decisions on critical issues. Provide critical information and documentation to inform the Mayor and City Council in their decisions by conducting topical research as required.

Manage the Mayor's calendar, including overseeing intake of all event and meeting requests for the Mayor. Prepare the schedule and scheduling materials for the Mayor.

Manage and respond to all constituent inquiries. Oversee the Mayor's media and non-media communications including, print and television, official Mayoral letters, proclamations, and thank you notes. Manage the Mayor's office expenses, ensure proper coding, and coordinate processing with the Finance Department. Review all documents for the Mayor's signature.

Additional responsibilities:
Maintain a strong working knowledge of City programs, functions, and services in order to expeditiously respond to public inquiries. Communicate effectively with persons who may not speak English and are from a variety of different cultures. Deal tactfully and effectively with all City personnel, outside agencies, vendors, and the general public. Establish and maintain relationships with other employees and positive public service relationships with members of the general public.

Effectively represent the Mayor’s office when in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.

Member Mayor Mike Elliott introduced the following resolution and moved its adoption:

RESOLUTION NO. 2021-_____

RESOLUTION ESTABLISHING THE POSITION OF POLICY AIDE TO PROVIDE HIGH LEVEL ADMINISTRATIVE SUPPORT TO THE MAYOR

WHEREAS, the Mayor serves as the official elected head of the City, presides over City Council meetings, and is the primary point of contact for constituents, organizations, stakeholders, and governmental entities; and

WHEREAS, the Mayor is responsible to constituents and is a primary point of contact for citizens seeking city government assistance; and

WHEREAS, the needs of constituents experiencing hardship due to difficulties posed by the pandemic has amplified this need and increased pressures/demands on the Office of Mayor; and

WHEREAS, the Mayor is paid at a part time rate for an unspecified amount of hours, but approximately 5 to 10 hours per week, when the actual workload is more than 40 hours per week, additional support is needed to fulfill the duties of the Office of Mayor; and

WHEREAS, the City Council determines establishing a Policy and Administrative Aide ("Policy Aide") position is in the best interests of the City; and

WHEREAS, the Policy Aide position will:

(a) Improve constituent services by assisting the Mayor's Office to help citizens obtain specific benefits or resolve their problems with city departments and external government agencies;

(b) Help to manage the workload of the Mayor's Office by taking responsibility for the calendar and scheduling critical meetings with internal and external partners, stakeholders, as well as external regional, state, and federal governmental entities; and review documents requiring the Mayor's signature in order to facilitate a more expedited process;

(c) Improve flow of Council meetings by helping the Mayor prepare, with support in coordinating the logistics, flow, and timing of presiding over Council meetings; and provide support in tracking concerns raised at Council meetings for follow up;

(d) Improve policy development by conducting required research and providing documentation on critical issues; and provide information and documentation to inform the Mayor and Council in their decisions by conducting topical research as required; and

(e) Provide increased capacity to maintain relations with external governmental units and help secure resources for Brooklyn Center by providing critical support for communication with regional, state and federal governments agencies; and, provide critical support in identifying Metropolitan Council, County, and State legislative agenda items aligned with city priorities for securing funds, including state bonding bills; and

WHEREAS, the Policy Aide position is an extension of the Mayor's Office and so can be managed directly by the Mayor, but still within and consistent with applicable laws and the City's personnel and other employment policies.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Brooklyn Center as follows:

1. The position of Policy Aide is hereby established for the City effective immediately.

2. The description for the Policy Aid position attached hereto as Exhibit A is approved.

3. The starting salary for the position shall be commensurate with the person's experience and consistent with the City's policies, but shall not exceed $_____.

4. The position shall be hired and managed in accordance with the Memorandum of Understanding entered into between the City Council and the City Manager.

5. The position shall be posted in a manner that promotes equity and invites applicants of diverse backgrounds.

6. Council members will have access to this position for policy research and preparations for interviews or responses to media inquiries through the Mayor, in accordance with best management practices.

_____ _____

Date Mayor

ATTEST: _____

City Clerk

The motion for the adoption of the foregoing resolution was duly seconded by member

and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

Council/EDA Work Session
VIRTUAL meeting being conducted by electronic means in accordance with Minnesota Statutes, section 13D.021 Public portion available for connection via telephone Dial: 1-312-626-6799 Meeting ID: 86505454202# Passcode: 830981##
August 23, 2021

AGENDA

ACTIVE DISCUSSION ITEMS

PENDING LIST FOR FUTURE WORK SESSIONS