



**New Brighton City Council
Business Meeting Agenda
New Brighton City Hall | Council Chambers
803 Old Highway 8 NW, New Brighton, MN 55112
6:30 PM May 13, 2025**

To participate in this meeting, members of the public may:

- **Attend the meeting in person.**
- **Watch the meeting electronically.** Tune into CTV Channel 8023 (CenturyLink) or Channel 16 (Comcast). To observe the meeting as a livestream or a webcast, visit www.newbrightonmn.gov and click on "I Want To View a Public Meeting."
- **Join the meeting electronically.** Members of the public who need to interact with our public officials about agenda items, City Administration, and matters that are otherwise of public concern to the City Council but are unable to or not comfortable attending the meeting in person, may join the meeting electronically at: <https://newbrightonmn.gov/zoom> (no app needed), by scanning the QR Code on the right, or by using their Zoom app to join and entering: Meeting ID 898 6240 2361, Passcode 867530



I. Call to Order and Roll Call

____ Mayor Kari Niedfeldt-Thomas
____ Councilmember Graeme Allen
____ Councilmember Emily Dunsworth
____ Councilmember Jeanne Vint Frischman
____ Councilmember Jason Steffenhagen

II. Pledge of Allegiance

III. Public Comment Forum

IV. Approval of Agenda

V. Special Order of Business

VI. Consent Agenda

1. Consider Approval of Payments

2. Consider Approval of City Council Minutes
 - a. 04.22.2025 City Council Meeting Minutes
 - b. 04.22.2025 City Council Worksession Minutes
 - c. 05.06.2025 City Council Meeting Minutes
3. Accept Receipt of Commission Minutes
 - a. 03.10.2025 Public Safety Commission Minutes
 - b. 02.20.2025 Equity Commission Minutes
4. Consider Letter of Agreement with Minnesota Homeland Security and Emergency Management
5. Consider Quote for Traffic Signal Repainting
6. Accept Donation to the New Brighton Police Explorers
7. Consider Property Easements as required for Jones Lake Improvements
8. Consider Approval of Plans and Specifications and Authorization to Advertise for Bids for Public Improvement Project 25-1, 2025 Street Rehabilitation
9. Consider a Resolution Authorizing the Mayor and City Manager to Enter into a Lease Agreement with Cingular Wireless PCS, LLC to Allow for Installation of Communications Equipment on the City Water Tower at 700 Silver Lake Road
10. Consider Authorizing Purchase and Installation of three energy efficient boilers at the New Brighton Community Center
11. Consider Authorizing Purchase and Installation of new generator at the New Brighton Community Center
12. Consider Approval of Plans and Specifications and Authorization to Advertise for Bids for City Project 24-4, Lift Station #8 Replacement
13. Consider Commission Chair and Vice Chair designations
14. Consider authorizing staff to execute agreement with The Partners Group for Minnesota Paid Leave preparation services
15. Authorize Staff to enter into a Grant Agreement with the Minnesota Pollution Control Agency (MPCA) for Shade Structure Installations

VII. Public Hearings

1. Consider a Resolution to Revoke, Amend, or Reinstate the Currently Suspended Short-Term Rental Permit at 2182 Lakebrook Drive.

VIII. Council Business

1. Consider Authorizing Staff to enter into an Agreement with Kraus Anderson for Hansen West Park Building and Reconstruction Services
2. Consider Acceptance of the City's Annual Comprehensive Financial Report, Audit Communication Letter, and Reports on Compliance with Government Auditing Standards and Legal Compliance for the Fiscal Year Ended December 31, 2024
3. Resolution Supporting Rice Creek Watershed Districts State Bonding Request for Jones Lake Improvements

IX. Commission Liason Reports, Announcements, and Updates

City Manager Devin Massopust
Councilmember Graeme Allen
Councilmember Emily Dunsworth
Councilmember Jeanne Vint Frischman
Councilmember Jason Steffenhagen
Mayor Kari Niedfeldt-Thomas

X. Adjournment



Agenda Section:	Consent Agenda
Report Date:	04/10/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Approval of Payments
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Action Requested:	
Public Hearing:	Motion: X
Discussion:	Informational:
Form of Action:	
Resolution:	Ordinance:
Contract/Agreement:	N/A or Other: X
Votes Needed:	
3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:	The following summary of claims have been submitted to the City's Finance Department for payment. A detailed listing is also attached. <table border="1"> <tr> <td>EFT:</td><td>\$2,275,718.38</td></tr> <tr> <td>ACH:</td><td>\$342,755.73</td></tr> <tr> <td>Check:</td><td>\$76,297.31</td></tr> <tr> <td>Total:</td><td>\$2,694,771.42</td></tr> </table>	EFT:	\$2,275,718.38	ACH:	\$342,755.73	Check:	\$76,297.31	Total:	\$2,694,771.42
EFT:	\$2,275,718.38								
ACH:	\$342,755.73								
Check:	\$76,297.31								
Total:	\$2,694,771.42								

Recommendations:	To approve the payment of invoices as listed in the attachment.
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Applicable	The Council Meeting immediately following the disbursement of funds.
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Deadlines:	
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Community Impact:	All payments of claims are accounted for in the City's budgets and/or long-term financial plans and may be funded by the community through the property tax levy, user fees or other charges.
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Legislative History:	Minnesota Statute 412.271 requires the City Council to approve all payments of claims. Per the City's Purchasing Policy, the City Council delegates to the City Manager or his/her designee its authority to pay claims prior to obtaining Council approval. A list of all payments are to be provided to the City Council at the next available Council meeting, and earlier payment does not affect the right of the City Council or any taxpayer to challenge the validity of a claim.
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Strategic Priority:	Sustainable & Reliable Infrastructure	Operational Effectiveness X
	Environment & Sustainability	Diversity, Equity Inclusion
	Livable Community	N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 2,694,771.42
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other	

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/14/2025	MONEY MOVERS	MARCH 23025 SERVICES	15.00
04/15/2025	PITNEY BOWES INC - EFT	POSTAGE MACHINE REFILL APRIL 2025	2,000.00
04/15/2025	VANCO PAYMENT SOLUTIONS	MONTHLY VANCO FEES MARCH 2025	29.71
04/15/2025	VANCO PAYMENT SOLUTIONS	MONTHLY VANCO FEES MARCH 2025	29.71
04/15/2025	VANCO PAYMENT SOLUTIONS	MONTHLY VANCO FEES MARCH 2025	14.85
			74.27
04/17/2025	EBSO	SOURCEWELL HEALTH INSURANCE FOR APRIL	110,536.00
04/17/2025	EBSO	SOURCEWELL HEALTH INSURANCE FOR APRIL	1,157.00
04/17/2025	EBSO	SOURCEWELL HEALTH INSURANCE FOR APRIL	3,682.00
			115,375.00
04/17/2025	MN UC FUND	UNEMPLOYMENT 1ST QTR 2025	936.00
04/17/2025	MN UC FUND	UNEMPLOYMENT 1ST QTR 2025	438.10
04/17/2025	MN UC FUND	UNEMPLOYMENT 1ST QTR 2025	2,313.00
			3,687.10
04/11/2025	HEALTHY CONTRIBUTIONS SPV, LLC	FEB 2025 SERVICES	5.80
04/21/2025	ALERUS RETIREMENT & BENEFITS-EFT	COBRA FEES MARCH	30.00
04/29/2025	4M - BANK CHARGES - EFT	POSITIVE PAY CHARGES IN 4M APRIL	59.74
04/29/2025	AFLAC	AFLAC APRIL	2,792.30
04/28/2025	ALERUS RETIREMENT & BENEFITS-EFT	HSA SERVICE FEE COVERED BY CITY APRIL	312.00
04/12/2025	ABC SIGN & GRAPHIC - CC	GRAPHICS FOR #2504, 2505, 2506, 2507	1,500.00
04/12/2025	Ace Waste-cc	MARCH WASTE DISPOSAL SERVICES	304.56
04/12/2025	Ace Waste-cc	MARCH WASTE DISPOSAL SERVICES	942.24
04/12/2025	Ace Waste-cc	MARCH WASTE DISPOSAL SERVICES	942.24
04/12/2025	Ace Waste-cc	MARCH WASTE DISPOSAL SERVICES	1,766.61
04/12/2025	Ace Waste-cc	MARCH WASTE DISPOSAL SERVICES	153.00
04/12/2025	Ace Waste-cc	MARCH WASTE DISPOSAL SERVICES	458.46
			4,567.11
04/12/2025	ADOBE-CC	P&R ADOBE SUBSCRIPTION	59.99
04/12/2025	AERCOR WIRELESS, INC - CC	RUCKUS WIRELESS SUBSCRIPTION	431.39
04/12/2025	AIMPOINT OPTICS INC - CC	PART FOR DAMAGED OPTICS FOR PATROL RIFLES	85.14

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Check Date	Payee	Description	Amount
04/12/2025	ALCO TARGETS - CC	TARGETS FOR SHOOTING RANGE	76.07
04/12/2025	ALDI - CC	SCHOOL RELEASE SUPPLIES	0.57
04/12/2025	ALDI - CC	SCHOOL RELEASE SUPPLIES	30.98
			31.55
04/12/2025	ALERT ALL CORP -CC	POLICE STICKERS FOR PUBLIC EDUCATION	750.00
04/12/2025	ALLSTREAM - CC	HOSTED PHONE SYSTEM	3,388.74
04/12/2025	ALTA - CC	MICHAEL J WALKER SPIRIT AWARD	180.82
04/12/2025	AMAZON WEB SERVICES - CC	HOSTED WEB SERVICES	43.91
04/12/2025	AMAZON.COM-cc	AIR PUMP NEEDLES	18.25
04/12/2025	AMAZON.COM-cc	ANTI-FATIGUE MAT FOR LOWER BACK PAIN & MOUSE WRIST	44.66
04/12/2025	AMAZON.COM-cc	GUARD	12.99
04/12/2025	AMAZON.COM-cc	FAUCET TOOL	201.46
04/12/2025	AMAZON.COM-cc	OFFICE CHAIR	63.98
04/12/2025	AMAZON.COM-cc	OIL CANS & AIR FILTERS SHOP	33.27
04/12/2025	AMAZON.COM-cc	WATER PROOF ELECTRICAL CONNECTORS	175.25
04/12/2025	AMAZON.COM-cc	AIR PUMP NEEDLES	5.27
04/12/2025	AMAZON.COM-cc	FIRST AID SUPPLIES AND FITNESS CLASS AV EQUIPMENT	10.25
04/12/2025	AMAZON.COM-cc	FIRST AID SUPPLIES AND FITNESS CLASS AV EQUIPMENT	729.88
04/12/2025	AMAZON.COM-cc	SUPPLIES FOR GOLF COURSE	555.68
04/12/2025	AMAZON.COM-cc	PICTURE FRAMES FOR BUILDING	17.98
04/12/2025	AMAZON.COM-cc	CORDS FOR DRONES / STREAMING	258.95
04/12/2025	AMAZON.COM-cc	DOOR STOPS	156.09
04/12/2025	AMAZON.COM-cc	CLEANING MATERIALS FOR BATHROOMS	261.20
04/12/2025	AMAZON.COM-cc	2206, 2504, 2505,2506, 2507, FLOOR MATS	1,153.20
04/12/2025	AMAZON.COM-cc	WIRELESS MICROPHONE FOR TRAINING RECORDING	3,698.36
04/12/2025	AMAZON.COM-cc	PAPER CLIPS	400.85
04/12/2025	AMAZON.COM-cc	TONER CARTRIDGE FOR LICENCE BUREAU	1,049.15
04/12/2025	AMAZON.COM-cc	TONER CARTRIDGE FOR PASSPORT OFFICE	119.30
04/12/2025	AMAZON.COM-cc	LIGHT RING FOR PASSPORT CAMERA	897.99
04/12/2025	AMAZON.COM-cc	#1302 LED BULBS	33.98
04/12/2025	AMAZON.COM-cc	#084 FUEL NOZZLE	139.13
04/12/2025	AMAZON.COM-cc	TORQUE STICK SHOP	14.99
04/12/2025	AMAZON.COM-cc	YOUTH LEAGUE FOLDER SUPPLIES, CPR SUPPLIES	14.99
04/12/2025	AMAZON.COM-cc	YOUTH LEAGUE FOLDER SUPPLIES, CPR SUPPLIES	36.04
04/12/2025	AMAZON.COM-cc	FRYING PANS FOR PUBLIC SAFETY KITCHEN	47.48
04/12/2025	AMAZON.COM-cc	IPHONE CASE	243.11
04/12/2025	AMAZON.COM-cc	STREAM LIGHT WATER DEPT	91.89
			3,088.90
04/12/2025	AMERICAN RED CROSS - CC	8 CPR CERTS	320.00
04/12/2025	APPLE SPICE - CC	LUNCHES FOR INTERVIEWING	111.55
04/12/2025	APPLE SPICE - CC	LUNCH FOR POLICE OFFICER INTERVIEWS	185.91

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Check Date	Payee	Description	Amount
04/12/2025	APWA - CC	MINNESOTA CHAPTER DUES- CRAIG SCHLICHTING	1,064.00
04/12/2025	Aramark-cc	COFFEE SUPPLIES FOR CITY HALL	277.78
04/12/2025	ARMOR EXPRESS - CC	OFFICER VEST	725.59
04/12/2025	Aspen Mills-cc	M. SUTTER UNIFORM	5,056.84
04/12/2025	Aspen Mills-cc	RESERVE F. ADEN NAME TAG	18.50
04/12/2025	Aspen Mills-cc	R. LONGNECKER CLASS A UNIFORM	1,342.80
			6,418.14
04/12/2025	ATHLETIC OUTFITTERS - CC	EMBROIDERY	42.20
04/12/2025	ATLASSIAN - CC	HOSTED KNOWLEDGEBASE	10.00
04/12/2025	AUDIO VIDEO ELECTRONICS - CC	218, 220, 224, CC A/B AV PROJECT (70%)	31,876.41
04/12/2025	AXON.COM-CC	M. SMITH TASER INSTRUCTOR TRAINING	1,790.00
04/12/2025	Batteries Plus-cc	BATTERIES NB1	1,043.70
04/12/2025	BCA TRAINING EDUCATION-cc	BASIC NARCOTIC INVESTIGATION TRAINING REFUND D. CLARKE	(900.00)
04/12/2025	BCA TRAINING EDUCATION-cc	J. SUPER DMT RECERTIFICATION	1,050.00
			150.00
04/12/2025	BDI-CC	NEW BEARINGS FOR ROLLER ON BRUSHHOG	108.64
04/12/2025	BEACH'S LONG LAKE SERVICE - CC	#2009 PROPANE	3.34
04/12/2025	BEACH'S LONG LAKE SERVICE - CC	#2009 PROPANE	39.92
			43.26
04/12/2025	BEACON ATHLETICS - CC	STRIP KIT	536.00
04/12/2025	BEISSWENGERS HARDWARE-cc	BOLTS SAW	3.98
04/12/2025	BEISSWENGERS HARDWARE-cc	MISC PARKS MAINTENANCE MATERIALS	28.66
04/12/2025	BEISSWENGERS HARDWARE-cc	CHAINS FOR CHAINSAW & EXTENSION CORD FOR TRUCK	101.44
04/12/2025	BEISSWENGERS HARDWARE-cc	CHAINS FOR CHAINSAW & EXTENSION CORD FOR TRUCK	62.38
04/12/2025	BEISSWENGERS HARDWARE-cc	MISC. BOLTS	11.34
04/12/2025	BEISSWENGERS HARDWARE-cc	SPRAY BOTTLES FOR CHEMICALS	11.97
04/12/2025	BEISSWENGERS HARDWARE-cc	HAND SHOVEL	14.99
			234.76
04/12/2025	BENTLEY SYSTEMS - CC	OPENROADS SIGNCAD SELECT SUBSCRIPTION	1,118.00

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	BRAVO - ESPRESSO - CC	BREAKFAST IN ROCHESTER FOR ETI CONFERENCE	10.38
04/12/2025	BREEZY POINT RESORT - CC	BREAKFAST AND HOTEL STAYS FOR DEATH INVESTIGATION BCA CONFERENCE	875.90
04/12/2025	BROWNELLS INC-cc	GUN SOLUTION AND LUBRICATION	261.62
04/12/2025	CARBON SOLUTIONS - CC	NBPR EV CHARGE	1.35
04/12/2025	CDW GOVERNMENT-cc	WIRELESS KEYBOARD AND MOUSE SETS	196.04
04/12/2025	CDW GOVERNMENT-cc	REPLACEMENT DESKTOP SCANNER	878.96
04/12/2025	CDW GOVERNMENT-cc	ADDITIONAL ADOBE ACROBAT LICENSES	142.00
04/12/2025	CDW GOVERNMENT-cc	REPLACEMENT IPAD FOR GIS USE	1,047.60
04/12/2025	CDW GOVERNMENT-cc	COMPUTER DOCK	4,053.27
			6,317.87
04/12/2025	CENTURYLINK - CC	PHONE SERVICE	2,931.34
04/12/2025	CERTIFIED LABORATORIES-cc	SHOP SUPPLIES SHOP	1,333.40
04/12/2025	CERTIFIED LABORATORIES-cc	ROLLED PAPER TOWELS SHOP	247.12
04/12/2025	CERTIFIED LABORATORIES-cc	RUBBER GLOVES	1,100.74
			2,681.26
04/12/2025	CHIC-FIL-A - CC	LUNCH FOR FAITH COMMUNITY PARTNERSHIP MEETING	215.38
04/12/2025	CHUCK & DON'S - CC	FOOD FOR K9 TATER	83.84
04/12/2025	CINTAS - CC	MATS & SUPPLIES	398.60
04/12/2025	CINTAS - CC	NBCC MAT CLEANING	418.98
			817.58
04/12/2025	CITY OF VADNIS HEIGHTS - CC	SOCCER FIELD RENTAL	4.17
04/12/2025	CITY OF VADNIS HEIGHTS - CC	SOCCER FIELD RENTAL	49.83
			54.00
04/12/2025	CMI INC - CC	DMT STRAWS	13.41
04/12/2025	CMI INC - CC	DMT STRAWS	195.01
			208.42
04/12/2025	COBBLESTONE HOTEL & SUITES - CC	AUSTIN FIRE SCHOOL HOTEL J. BURTON	273.72
04/12/2025	COLLINS ELECTRICAL + TECHNOLOGY -CC	CITY HALL SOUTH DATA CLOSET REBUILD AND CLEANUP	4,558.05
04/12/2025	COMCAST CABLE-cc	NBCC FITNESS CENTER CABLE	130.18
04/12/2025	COMCAST CABLE-cc	CABLE TV	149.49
04/12/2025	COMCAST CABLE-cc	TV SERVICE FOR PSC	111.77

VI_1 APPROVAL OF PAYMENTS

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Check Date	Payee	Description	Amount
04/12/2025	COMCAST CABLE-cc	PHONE SERVICE	686.96
			1,078.40
04/12/2025	COMMERS CONDITIONED WATER-cc	SALT FOR WATER SOFTNER	98.50
04/12/2025	Continental Research Corporation-cc	CLEANING RAGS AND STANDS	240.00
04/12/2025	COSTCO WHOLESALE-CC	HOT CUPS, DISHWASHER DETERGENT, ZIP LOCK BAGS	8.99
04/12/2025	COSTCO WHOLESALE-CC	AIR FRESHNER, CANDY/CHIPS/POP	9.99
04/12/2025	COSTCO WHOLESALE-CC	AIR FRESHNER, CANDY/CHIPS/POP	506.80
04/12/2025	COSTCO WHOLESALE-CC	HOT CUPS, DISHWASHER DETERGENT, ZIP LOCK BAGS	76.25
			602.03
04/12/2025	CUB FOODS-cc	BINGO AND BREAKFAST - SENIOR PROGRAMS	135.99
04/12/2025	CUB FOODS-cc	DISTILLED WATER FOR ELECTRIC CARTS	2.78
04/12/2025	CUB FOODS-cc	DONUTS FOR COFFEE WITH A COP	15.98
			154.75
04/12/2025	DAIKIN APPLIED - CC	QUARTERLY CONTRACT BILLING4.1.2025-6.30.2025	2,040.00
04/12/2025	DALCO ENTERPRISES, INC-cc	CLEANING SUPPLIES FOR CITY HALL REQUESTED BY HECTOR	528.17
04/12/2025	DALCO ENTERPRISES, INC-cc	SUPPLIES FOR HECTOR- PUMICE SOAP	240.96
04/12/2025	DALCO ENTERPRISES, INC-cc	GARBAGE BAGS	97.82
04/12/2025	DALCO ENTERPRISES, INC-cc	CLEANING SOLUTIONS	318.38
04/12/2025	DALCO ENTERPRISES, INC-cc	TOILET PAPER HOLDER FOR FIRE BATHROOM	47.51
04/12/2025	DALCO ENTERPRISES, INC-cc	BLEACH FOR GEAR EXTRACTORS	61.08
			1,293.92
04/12/2025	DELTA AIR-cc	AIRFARE FOR VCS CONGERENCE ATLANTIC CITY G. KRHAN, E. NUNDAHL	883.94
04/12/2025	DEPARTMENT OF LABOR AND INDUSTRY-cc	MARCH 2025 SURCHARGE	2,966.00
04/12/2025	DEPARTMENT OF LABOR AND INDUSTRY-cc	MARCH 2025 SURCHARGE	(63.20)
			2,902.80
04/12/2025	DEPT OF BIOPRODUCTS & BIOSYST - CC	JEREMY WELLS CONSTRUCTION SITE MANAGER RECERTIFICATION	130.00
04/12/2025	DIRTROAD APP - CC	NBPR EV CHARGE	3.00
04/12/2025	DIRTROAD APP - CC	DIRTROAD APP SUBSCRIPTION	3.00
04/12/2025	DYNAMIC BRANDS - CC	S/O GOLF BAG	130.60
04/12/2025	EMERGENCY APPARATUS MAINTENANCE-CC	#1604 PUMP TEST & INSPECTION	11,701.98

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	EMPLOYER CENTRAL - CC	FOR JOB POSTING - RECRUITMENT COSTS FOR PART TIME PUBLIC SAFETY OFFICER	199.00
04/12/2025	ERIC HERING DC - CC	DOT MEDICAL CARD	65.00
04/12/2025	EVENTBRITE-CC	2025 JUVENILE OFFICERS ANNUAL CONFERENCE B. RIEDEL	316.70
04/12/2025	Fastenal-cc	MISC BOLTS/HARDWARE	167.12
04/12/2025	FEDERAL AVIATION ADMIN - CC	REGISTRATION FOR DRONE	5.00
04/12/2025	FEDEX-cc	BUSINESS CARDS FOR RECRUITMENT	22.50
04/12/2025	FERGUSON ENTERPRISES, INC-CC	TOILET VALVE REBUILD KIT FOR FIRE BATHROOM	59.99
04/12/2025	FIRSTNET / AT&T - CC	CELLULAR SERVICE	6,740.29
04/12/2025	FITNESS MANIAC - CC	PULL UP BAR	89.99
04/12/2025	FLEET FARM - CC	BOOTS FOR TRAVIS	289.99
04/12/2025	FleetPride-cc	FILTERS SHOP/STOCK	299.55
04/12/2025	FleetPride-cc	#1901 HYDRAULIC FILTERS/ STOCK	10.46
04/12/2025	FleetPride-cc	#2004 AIR FILTERS	47.99
04/12/2025	FleetPride-cc	OIL FILTERS SHOP	335.61
			693.61
04/12/2025	FULL SLATE - CC	2025 RENEWAL OF UNLIMITED APPTS 3/28-4/27	49.95
04/12/2025	G & B ENVIRONMENTAL - CC	HVAC FILTERS	827.84
04/12/2025	General Industrial Supply Co-cc	RAKES	77.94
04/12/2025	General Industrial Supply Co-cc	SHOVEL	23.95
			101.89
04/12/2025	GEPHART ELECTRIC - CC	GYM HOOP REPAIRS	968.79
04/12/2025	GIG SALAD - CC	SUMMER CONCERT SERIES 25-ANALOG DRIFTERS	990.00
04/12/2025	Goodin Company-cc	STAINLESS TUBE & FITTING CARBON VESSEL	1,550.01
04/12/2025	GOTO TECHNOLOGIES USA, INC. - CC	LOGMEIN LICENSING	1,999.99

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	Grainger-cc	D BATTERIES	24.56
04/12/2025	Grainger-cc	TOILET SUPPLIES	436.00
			460.56
04/12/2025	GRAND SLAM - CC	SCHOOL RELEASE FIELD TRIP	416.00
04/12/2025	GREAT LAKES POWER TOOLS - CC	REPLACE BROKEN STRAP FOR BACK PACK VAC	6.19
04/12/2025	GREAT LAKES POWER TOOLS - CC	REPLACE BROKEN STRAP FOR BACK PACK VAC	74.01
			80.20
04/12/2025	GREATLAND YEARLI - CC	FEDERAL FORM 941 FILING 1ST QTR 2025	5.49
04/12/2025	HACH COMPANY-cc	FLUORIDE TESTING	480.80
04/12/2025	HARBOR FREIGHT TOOLS-cc	GLOVES	3.70
04/12/2025	HARBOR FREIGHT TOOLS-cc	BINS	0.00
04/12/2025	HARBOR FREIGHT TOOLS-cc	GLOVES	45.45
			49.15
04/12/2025	HARD ROCK HOTEL & CASINO - CC	HOTEL DEPOSIT FOR VCS CONFERENCE ATLANTIC CITY G. KRAHN	202.24
04/12/2025	HEALTH STRATEGIES - CC	L. OLSON PREPLACEMENT MEDICAL EXAM	465.00
04/12/2025	HOLIDAY INNS-cc	T. XIONG DULUTH FIRE SCHOOL HOTEL	333.98
04/12/2025	HOLIDAY INNS-cc	M. WIGDAHL DULUTH FIRE SCHOOL HOTEL	694.51
			1,028.49
04/12/2025	HOME DEPOT - CC	TOOL TO BEND PIPE	1.43
04/12/2025	HOME DEPOT - CC	WALL FACE PLATES	54.96
04/12/2025	HOME DEPOT - CC	TOOL TO BEND PIPE	15.88
04/12/2025	HOME DEPOT - CC	DOOR STOPS	43.96
			116.23
04/12/2025	HORNUNG'S GOLF PRODUCTS - CC	TEES, BALL RETRIEVERS, BALL MARKERS, GRIPS, DISPOSIBLE ECONOMY TOWELS	(36.03)
04/12/2025	HORNUNG'S GOLF PRODUCTS - CC	TEES, BALL RETRIEVERS, BALL MARKERS, GRIPS, DISPOSIBLE ECONOMY TOWELS	154.97
04/12/2025	HORNUNG'S GOLF PRODUCTS - CC	TEES, BALL RETRIEVERS, BALL MARKERS, GRIPS, DISPOSIBLE ECONOMY TOWELS	405.12
04/12/2025	HORNUNG'S GOLF PRODUCTS - CC	TEES, BALL RETRIEVERS, BALL MARKERS, GRIPS, DISPOSIBLE ECONOMY TOWELS	523.20
			1,047.26
04/12/2025	HULU - CC	TV SERVICE FOR PSC	106.19
04/12/2025	ICC UPPER GREAT PLAINS REGION - CC	2024 MN COMMERCIAL ENERGY CODE BOOK	25.00
04/12/2025	ICC UPPER GREAT PLAINS REGION - CC	2024 MN COMMERCIAL ENERGY CODE BOOK	298.50
			323.50

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	Innovative Office Solutions-cc	ADVIL 50 - 2PK REFILL	721.67
04/12/2025	Innovative Office Solutions-cc	OFFICE SUPPLIES	59.97
04/12/2025	Innovative Office Solutions-cc	RESTROOM SUPPLIES	2,696.56
04/12/2025	Innovative Office Solutions-cc	GENERAL OFFICE SUPPLIES	665.82
			4,144.02
04/12/2025	INVERIS - CC	SD CARD FOR GUN RANGE	92.68
04/12/2025	KB FLOORS - CC	FLOORING IN ROOM 211	1,578.00
04/12/2025	KIDCREATE STUDIO - CC	2 KIDCREATE REGISTRATIONS	178.00
04/12/2025	KWIK TRIP - CC	GAS FROM BCA CONFERENCE IN BREEZY POINT M. SINGER VEHICLE ID 1506	53.90
04/12/2025	L & S SERVICE SOLUTION - CC	NBCC CLEANING CONTRACT	5,995.00
04/12/2025	LETAC - CC	J. THOMAS FTO TRAINING	2,097.00
04/12/2025	Loffler Companies, Inc-cc	P & R MONTHLY LOFFLER CHARGES	304.37
04/12/2025	LORENZ BUS SERVICE, INC - CC	MINI TRIP TRANSPORTATION CHANHASSEN	1,024.65
04/12/2025	MacQueen Equipment-cc	#1302 WIPER MOTOR KIT	447.12
04/12/2025	MADDEN'S ON GULL LAKE - CC	MCMA ANNUAL SPRING CONFERENCE 2025 - MN CLASSIC RESORT FOR DEVIN MASSOPUST; 4/30/25-05/2/25	412.32
04/12/2025	MARIE RIDGEWAY & ASSOC - CC	THERAPY RETAINER AND TWO SESSIONS	940.00
04/12/2025	MCDONALDS - CC	LUNCH 4/4 BCA CONFERENCE IN BREEZY POINT	33.87
04/12/2025	Menards-cc	CORD GROUND	5.15
04/12/2025	Menards-cc	FOR PATCHING	242.57
04/12/2025	Menards-cc	POST FOR DISC GOLF SIGNS	404.07
04/12/2025	Menards-cc	ELECTRICAL AND CLEANING MATERIALS	75.61
04/12/2025	Menards-cc	CORD GROUND	63.33
			790.73
04/12/2025	MERMAID LANES & EVENT CENTER - CC	BOWLING PIZZA PARTY - YOUTH PROGRAMS	266.60
04/12/2025	METROPOLITAN COUNCIL ENVIRO - CC	TEMPORARY CAPACITY CHARGE @ WTP #1- 14,620,000 GALLONS WASTE WATER1/1/24-12/31/24	18,275.00
04/12/2025	METROPOLITAN COUNCIL ENVIRO - CC	PARTIAL PAYMENT FOR APRIL WASTE WATER SERVICES	19,999.00

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
			38,274.00
04/12/2025	METROPOLITAN MECHANICAL CONTR. - CC	HVAC REPAIRS	1,521.81
04/12/2025	MIDWAY FORD - CC	#2113 BRAKE PADS AND ROTORS	399.50
04/12/2025	MIDWAY FORD - CC	#2014 TIRE SENSOR	363.07
			762.57
04/12/2025	MINNEAPOLIS FINANCE DEPT - CC	WATER FIXED CHARGE FOR FEBRUARY	5,256.12
04/12/2025	MINNESOTA EMPLOYER COALITION - CC	REGISTRATION FOR THE MINNESOTA EMPLOYER COALITION'S SPRING SEMINAR-MN PAID LEAVE	50.00
04/12/2025	MINNESOTA EQUIPMENT-cc	BUFFALO BLOWER	4,300.00
04/12/2025	MN CRIME PREVENTION ASSOC - CC	MN CRIME PREVENTION MEMBERSHIP A. SONTERRE	50.00
04/12/2025	MN CRIME PREVENTION ASSOC - CC	M. DEBOER SEXTORTION AND CRYPTO CURRENCY TRAINING	60.00
			110.00
04/12/2025	MN LAW ENFORCEMENT EXPLORER - CC	2025 ASSOCIATION DUES EXPLORER ASSOCIATION	485.00
04/12/2025	MN LAW ENFORCEMENT EXPLORER - CC	EXPLORER CONFERENCE ADVISOR (3) EXPLORERS (7) PISTOL SHOOT (7)	6,200.00
			6,685.00
04/12/2025	MN LEAP - CC	MN-LEAP REGISTRATION MAY 1-2 E.NUNDAHL	657.00
04/12/2025	MN POST BOARD - CC	POST BOARD LICENSE ACTIVATION FEE M. WINTERLIN	1,261.94
04/12/2025	MNIAAI - CC	M. SCHUTE MNIAAI CONFERENCE 5/14-5/16	325.00
04/12/2025	MOUNDS VIEW PUBLIC SCHOOL-cc	VOLLEYBALL LESSON FACILITY FEE	1,300.00
04/12/2025	MOUNDS VIEW PUBLIC SCHOOL-cc	SWIM LESSON FACILITY FEE	843.00
04/12/2025	MOUNDS VIEW PUBLIC SCHOOL-cc	GYMNASTICS GYM FEE	1,141.75
04/12/2025	MOUNDS VIEW PUBLIC SCHOOL-cc	TENNIS GYM FEES	198.00
04/12/2025	MOUNDS VIEW PUBLIC SCHOOL-cc	GYMNASTICS GYM FEES	1,247.50
			4,730.25
04/12/2025	MTI-cc	MOWER PARTS PARKS MOWER	2,573.20
04/12/2025	MTI-cc	SERVICE FAIRWAY MOWER	2,697.43
			5,270.63
04/12/2025	NAPA AUTO PARTS - CC	#2404 CV BOOT CLAMPS	7.46
04/12/2025	NAT'L ASSOC SCHOOL RESOURCE OF - CC	A. SEMANKO SRO TRAINING 8/18-8/22	550.00
04/12/2025	NATIONAL ASSOC OF TOWN WATCH - CC	NATIONAL NIGHT OUT MEMBERSHIP	35.00

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	NATIONAL BUSINESS FURNITURE-CC	LECTURNS AND DRY ERASE BOARDS	2,105.48
04/12/2025	NORDEAST COFFEE COMPANY, INC - CC	NBCC COFFEE SUPPLIES	461.05
04/12/2025	NORDEAST COFFEE COMPANY, INC - CC	PUBLIC SAFETY COFFEE MARCH 2025	311.55
			772.60
04/12/2025	NORM'S TIRE SALES -CC	TIRES SHOP	584.00
04/12/2025	North American Safety -cc	NELSON, VOLK, SPRINGER, RADENBAUGH, SANCHEZ, MILLER, VLASTNIK, BARRON, BASARA, DEBOER, BELLAND	4,180.23
04/12/2025	North American Safety -cc	NELSON, VOLK, SPRINGER, RADENBAUGH, SANCHEZ, MILLER, VLASTNIK, BARRON, BASARA, DEBOER, BELLAND	714.62
			4,894.85
04/12/2025	NORTHERN TOOL EQUIPMENT-cc	BINS	1.22
04/12/2025	NORTHERN TOOL EQUIPMENT-cc	BINS	14.99
04/12/2025	NORTHERN TOOL EQUIPMENT-cc	TRAILER BRAKE BOX HAZMAT TRAILER	59.99
04/12/2025	NORTHERN TOOL EQUIPMENT-cc	NEW SOCKET SET FOR PLANT	69.99
			146.19
04/12/2025	NORTHLAND CDL TRAINING - CC	CLASS A FOR ZACK	1,790.00
04/12/2025	OCEAN TECH - CC	ELECTRONICS RECYCLING	677.25
04/12/2025	OFFICE DEPOT-cc	SHARPIES, FOLDER CASE	2.40
04/12/2025	OFFICE DEPOT-cc	BINDERS FOR BEN GOZOLA IN DCAD - OFFICES SUPPLIES	45.96
04/12/2025	OFFICE DEPOT-cc	SHARPIES, FOLDER CASE	29.48
			77.84
04/12/2025	OFFICE SUPPLIES - CC	WIPES FOR LICENSE BUREAU EYE MACHINE & KLEENEX FOR CITY HALL	219.27
04/12/2025	OFFICE SUPPLIES - CC	WIPES FOR LICENSE BUREAU EYE MACHINE & KLEENEX FOR CITY HALL	374.67
			593.94
04/12/2025	ON SITE COMPANIES-OSSTC - CC	PORTA POTTIES	943.20
04/12/2025	Orkin -cc	FEBRUARY ORKIN 2025	122.00
04/12/2025	Orkin -cc	PEST CONTROL- MARCH 2025	150.00
04/12/2025	Orkin -cc	NBCC PEST CONTROL	144.00
04/12/2025	Orkin -cc	BRIGHTWOOD HILLS PEST CONTROL	102.96
			518.96
04/12/2025	OXYGEN SERVICE COMPANY -cc	OXYGEN REFILL MARCH 2025	19.80
04/12/2025	PDQ CORP - CC	ADDITIONAL PDQ LICENSE	1,173.70

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	PERFORMANCE PLUS - CC	S. KELLY PREPLACEMENT MEDICAL EXAM	465.00
04/12/2025	PIONEER PRESS-CC	RENEWED SUBCRIPTION FOR 24 WEEKS	453.72
04/12/2025	PIONEER PRESS-CC	LEGALS 2/1/25- 2/28/25	199.10
			652.82
04/12/2025	PRECISE - CC	PRECISE SUBSCRIPTION	440.00
04/12/2025	PRECISION DRIVING CENTER - CC	EVOC/PIT REFRESHER M. SINGER	525.00
04/12/2025	RADWELL INTERNATIONAL - CC	SEAL KIT BLOWER ATTACHMENT PARKS	6.03
04/12/2025	RADWELL INTERNATIONAL - CC	SEAL KIT BLOWER ATTACHMENT PARKS	71.94
			77.97
04/12/2025	RAMSEY COUNTY - CC	HAZMAT LICENSE SHOP	100.00
04/12/2025	RAMSEY COUNTY ENVIRONMENTAL - CC	HAZARDOUS WASTE LICENSE RENEWAL	111.86
04/12/2025	RAY O'HERRON - CC	HELMETS	2,203.00
04/12/2025	RED RIVER FLAGS - CC	PRISONER OF WAR FLAGS	368.63
04/12/2025	REPUBLIC SERVICES - CC	REPUBLIC SERVICES MARCH 2025	29,854.87
04/12/2025	REPUBLIC SERVICES - CC	HAULING WATER MAIN BREAK PILE/ SWEEPINGS DIRT HAULED TO PINEBEND	4,113.45
04/12/2025	REPUBLIC SERVICES - CC	HAULING WATER MAIN BREAK PILE/ SWEEPINGS DIRT HAULED TO PINEBEND	963.58
			34,931.90
04/12/2025	RICH TOOL SYSTEM - CC	K12 BLADES	564.40
04/12/2025	ROOTX - CC	GREASE X 5 GALLON PAILS 5 QTY	1,015.00
04/12/2025	ROSENBAUER/GENERAL SAFETY - CC	#2004 OIL SEAL & NUT KIT	214.51
04/12/2025	Ruffridge Johnson-cc	SWEEPINGS TROMMEL	3,775.98
04/12/2025	SAFEGUARD - CC	DEPOSIT BAGS	133.43
04/12/2025	SASCS LLC - CC	FIRE AND RESCUE - AERIAL OPERATIONS J. BURTON	180.00
04/12/2025	SCHEELS HOME & HARDWARE - CC	BOOTS FOR JEFF	309.00

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	SCHINDLER ELEVATOR CORP - CC	NBCC ELEVATOR QUARTLEY	564.78
04/12/2025	SITEONE LANDSCAPE SUPPLY - CC	GENERAL MATERIAIS	351.56
04/12/2025	SLIP 2000 - CC	CLEANING SUPPLIES FOR SQUAD RIFFLES	29.37
04/12/2025	SOLARWINDS - CC	ADDITIONAL SERVICE AGENT LICENSE	268.70
04/12/2025	SP PLUS - CC	PARKING FOR MN CHIEFS EXPO	5.00
04/12/2025	SPECIAL OPERATIONS TRAINING - CC	2025 ANNUAL SOTA TRAINING CONFERENCE C. AMBERG	395.00
04/12/2025	STREICHER'S-cc	AMMUNITION	1,194.66
04/12/2025	STREICHER'S-cc	M. SUTTER VEST	2,103.87
			----- 3,298.53
04/12/2025	SUMMIT FIRE PROTECTION-cc	FIRE EXTINGUISHER SERVICE AND RECHARGE	235.20
04/12/2025	SUPERIOR SAND AND GRAVEL - CC	RUBBLE	150.00
04/12/2025	SYSCO MINNESOTA, INC - CC	COOKIES FOR RESALE AT GOLF COURSE	84.84
04/12/2025	TAB PRODUCTS CO LLC - CC	LTE SYS LOCK IN FLOOR-STANDARD, INSTALLATION SERVICES	953.77
04/12/2025	TAHO SPORTSWEAR - CC	EMPLOYEE MERCH	20.00
04/12/2025	TAP HOUSE - CC	MCPA ETO CONFERENCE DINNER	56.88
04/12/2025	TAP HOUSE - CC	DINNER 4/9 ETI CONFERENCE IN ROCHESTER	25.93
04/12/2025	TAP HOUSE - CC	DINNER 4/8 ETI CONFERENCE IN ROCHESTER	18.38
04/12/2025	Terminal Supply Co-cc	HYDRAULIC FITTINGS/ CABLE TIES SHOP	1,091.97
04/12/2025	TESSMAN COMPANY-cc	MAINTENANCE MATERIALS	3,273.47
04/12/2025	TEXT-EM-ALL - CC	TEXT-EM-ALL SUBSCRIPTION	19.00
04/12/2025	THE EXCHANGE FOOD & DRINK-cc	WELCOME LUNCH FOR NEW EMPLOYEE - NICK KRIZ, JARIC PLESKI, PENG VANG, AND AMANDA VILLANUEVA	81.12
04/12/2025	THOMSON REUTERS- WEST-CC	ONLINE SOFTWARE SUBSCRIPTION CHARGES	407.47

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	THRYV - CC	BRIGHTWOOD HILLS DIGITAL MARKET	233.10
04/12/2025	Titan Machinery-cc	#1514 BOLT, WASHER, O-RING	285.80
04/12/2025	TRI-STATE BOBCAT - CC	#2405 FENDER FLARE/ RETURN	6.79
04/12/2025	TRI-STATE BOBCAT - CC	#1919 BLADE KIT	586.76
04/12/2025	TRI-STATE BOBCAT - CC	OIL FILTERS SHOP	155.72
			749.27
04/12/2025	UHL COMPANY, INC - CC	CITY HALL VAV CONTROL MODULE	162.89
04/12/2025	US KIDS GOLF - CC	JUNIOR RENTAL CLUBS	441.51
04/12/2025	USPS-cc	CERTIFIED MAIL - TRESSPASS NOTICE	9.68
04/12/2025	VEIMAN TREE SERVICE - CC	PROFESSIONAL TREE SERVICES	2,870.00
04/12/2025	Verizon-cc	CELLULAR SERVICE	120.03
04/12/2025	VERTEX UNMANNED SOLUTIONS - CC	DRONE REPAIR / REPLACEMENT AFTER CRASH	700.00
04/12/2025	VESTIS - CC	CLEANING & UNIFORMS	124.94
04/12/2025	VESTIS - CC	CLEANING & UNIFORMS	235.93
			360.87
04/12/2025	VISUAL COMPUTER SOLUTIONS INC - CC	VCS CONFERENCE REGISTRATION 6/10-6/12 E. NUNDAHL, G. KRHAN	522.94
04/12/2025	VISUAL COMPUTER SOLUTIONS INC - CC	ANNUAL SUPPORT AND UPGRADE JUNE 2025-MAY 2026	4,096.47
			4,619.41
04/12/2025	VOLVIK - CC	RANGE BALLS	892.50
04/12/2025	WALMART.COM - CC	COMMUNITY LUNCH SUPPLIES	75.10
04/12/2025	WALMART.COM - CC	RISE/SENIOR/CPY PROGRAM SUPPLIES	91.25
04/12/2025	WALMART.COM - CC	FIRST AID SUPPLIES	8.99
			175.34
04/12/2025	Warning Lites of Minnesota-cc	ROAD CLOSED H2O BREAK	512.75
04/12/2025	ZERO GRAVITY - CC	SCHOOL RELEASE FIELD TRIP	481.00
04/12/2025	ZEROREZ - CC	WTP #1 CARPET CLEANING OFFICE	194.00

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/12/2025	ZOOM - CC	REMOTE MEETING SOFTWARE	1,113.60
04/12/2025	ZORO TOOLS INC-cc	HAND SOAP FOR THE BATHROOMS AT CITY HALL	20.70
04/12/2025	ZORO TOOLS INC-cc	HAND SOAP FOR THE BATHROOMS AT CITY HALL	247.17
			267.87
04/30/2025	MN DEPT OF TRANSPORTATION	ACH SWEEPS APRIL	10,729.88
04/30/2025	MN DEPT OF TRANSPORTATION	ACH SWEEPS APRIL	1,838,104.67
04/30/2025	MN DEPT OF TRANSPORTATION	ACH SWEEPS APRIL	489.00
			1,849,323.55
04/30/2025	PAYMENTECH - EFT	PAYMENTECH FEES APRIL 2025 INVOICE CLOUD	26.49
04/30/2025	PAYMENTECH - EFT	PAYMENTECH FEES APRIL 2025 INVOICE CLOUD	838.19
04/30/2025	PAYMENTECH - EFT	PAYMENTECH FEES APRIL 2025 INVOICE CLOUD	1,082.67
04/30/2025	PAYMENTECH - EFT	PAYMENTECH FEES APRIL 2025 INVOICE CLOUD	1,082.67
04/30/2025	PAYMENTECH - EFT	PAYMENTECH FEES APRIL 2025 INVOICE CLOUD	541.34
			3,571.36
04/25/2025	ANCHOR SOLAR INVESTMENTS, LLC	SOLAR POWER PAYMENT - MAY	400.28
04/25/2025	ANCHOR SOLAR INVESTMENTS, LLC	SOLAR POWER PAYMENT - MAY	2,043.87
04/25/2025	ANCHOR SOLAR INVESTMENTS, LLC	SOLAR POWER PAYMENT - MAY	333.45
04/25/2025	ANCHOR SOLAR INVESTMENTS, LLC	SOLAR POWER PAYMENT - MAY	1,240.12
			4,017.72
04/25/2025	BARR ENGINEERING COMPANY	PROFESSIONAL SERVICES FROM FEBRUARY 22, 2025 - MARCH 21, 2025	62.50
04/25/2025	BARR ENGINEERING COMPANY	PROFESSIONAL SERVICES FROM FEBRUARY 22, 2025 - MARCH 21, 2025	394.00
04/25/2025	BARR ENGINEERING COMPANY	PROFESSIONAL SERVICES FROM FEBRUARY 22, 2025 - MARCH 21, 2025	938.50
			1,395.00
04/25/2025	CAMPION BARROW & ASSOCIATES	PSYCH EVAL L. OLSON, S. KELLY	930.00
04/25/2025	COREMARK METALS	#2421 STEEL I-BEAM	117.96
04/25/2025	COVERALL OF THE TWIN CITIES	CLEANING FOR FEBRUARY-PUBLIC WORKS	2,070.00
04/25/2025	FACTORY MOTOR PARTS CO	AIR FILTERS, GLOVES SHOP	21.29
04/25/2025	GARDENING HELPS	CLEAN & WEED RAIN GARDEN @ CTY D & OLD HWY 8	250.00
04/25/2025	KENNEDY & GRAVEN CHARTERED	LEGAL COSTS	169.20
04/25/2025	KLM ENGINEERING INC	PSWA24-0002 - MONOPOLE DRAWING REVIEW	1,600.00
04/25/2025	LOFFLER COMPANIES, INC	CONTRACT OVERAGE CHARGE FOR THE 03/09/25 TO 04/08/2025 OVERAGE PERIOD	267.15

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
04/25/2025	MC TOOL & SAFETY SALES	FLAGGER PANTS	36.80
04/25/2025	METROPOLITAN COURIER CORPORATION	SERVICES FOR THE MONTH OF MARCH	521.00
04/25/2025	RAMSEY COUNTY ECOM	TOKEN ACTIVATION FOR NEW CAD VPN	15.00
04/25/2025	SCHADEGG MECHANICAL, INC.	VAV REPLACE VALVE AND ACTUATOR	1,255.00
04/25/2025	STREET FLEET	2025 LB COURIER STREET FLEET APRIL 2025 (04/09/2025) REPORT COURIER	50.32
04/25/2025	THE MPX GROUP	2025 SPRING CLEAN UP DAY FLYER	1,946.50
04/25/2025	VIKING AUTOMATIC SPRINKLER	DEF-NEW BRIGHTON CITY HALL- HYDRO	2,780.00
04/25/2025	WODNICK, TAYLOR	DINNER AT ETI CONFERENCE 4/8	22.00
05/02/2025	BERGER, JEREMY	CAR SEAT TECH RECERTIFICATION	55.00
05/02/2025	CAPITOL BEVERAGE SALES	BEER/SELTZER - RESALE AT THE GOLF COURSE	380.30
05/02/2025	FOREST LAKE CONTRACTING, INC	PARTIAL PAYMENT 11 OLD HWY 8- 3 LANE CONVERSION	136,090.11
05/02/2025	HOMELAND HEALTH SPECIALISTS, INC	2024 FLU SHOT CLINIC	203.60
05/02/2025	KATIE KALVIG	GAS FOR BLOOMINGTON CIVIC PLAZA	30.10
05/02/2025	KILLMER ELECTRIC CO, INC	PD GARAGE DOOR OPENER WIRING	371.68
05/02/2025	LOFFLER COMPANIES, INC	CANON PRINT HEAD PF-06	498.42
05/02/2025	MADISON NATIONAL LIFE INSUR. CO,INC	LIFE INSURANCE MAY	1,284.21
05/02/2025	MADISON NATIONAL LIFE INSUR. CO,INC	LTD FOR MAY	2,270.44
05/02/2025	MADISON NATIONAL LIFE INSUR. CO,INC	LIFE INSURANCE MAY	143.47
			3,698.12
05/02/2025	MARCO TECHNOLOGIES, LLC	OFFICE 365 SUBSCRIPTION	4,957.00
05/02/2025	MES SERVICE COMPANY LLC	TITLE TAPE FOR FIRE HELEMTS	169.24
05/02/2025	METROPOLITAN COUNCIL	MAY WASTE WATER SERVICES	174,819.52

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
05/02/2025	MINUTE MAKER SECRETARIAL	MINUTE MAKER SECRETARIAL	850.00
05/02/2025	MUSIC TOGETHER IN THE VALLEY LLC	WINTER 2025 MUSIC TOGETHER INVOICE	2,959.70
05/02/2025	NCPERS GROUP LIFE INS	PERA LIFE INS FOR MAY	208.00
04/24/2025	AMERICAN STUDENT TRANSPORTATION	SCHOOL RELEASE BUS FEES GRAND SLAM	414.00
04/24/2025	CARROLL CONSTRUCTION SUPPLY	CONCRETE STAKES	197.90
04/24/2025	CHANG, JACKIE	UB refund for account: 112227	228.33
04/24/2025	FILIPCZAK, JOHN	JOHN FILIPCZAK REFUND CHECK \$300	300.00
04/24/2025	HERLOFSKY, MASON	REFUND FOR OVERPAYMENT	24.50
04/24/2025	HOLCIM - MWR, INC	SPOILS HAUL	1,021.84
04/24/2025	KAZALI, YEMENITE	YEMENITE KAZALI REFUND CHECK \$1,123.16	1,123.16
04/24/2025	KLEPPEN, MARK	UB refund for account: 217141	51.74
04/24/2025	LMCIT	DEDUCTIBLE - CITY PLOW HIT VEHICLE - CLAIM 420816	20,949.36
04/24/2025	LMCIT	DEDUCTIBLE - DAMAGE FROM WATER MAIN BREAK - CLAIM 416904	18,960.01
04/24/2025	MN METRO NORTH TOURISM BUREAU	MARCH LODGING TAX	10,306.02
04/24/2025	MN METRO NORTH TOURISM BUREAU	MARCH LODGING TAX	(515.30)
			9,790.72
04/24/2025	MN POLLUTION CONTROL AGENCY	WELL #10 MPCA PERMIT FEES	345.00
04/24/2025	MOUNDS VIEW, CITY OF	UTILITY CHARGES CITY OF MOUNDS VIEW 1ST QUARTER 2025	423.54
04/24/2025	OFFICE OF MN IT SERVICES	LANGUAGE LINE SERVICES - MARCH 2025	615.30
04/24/2025	YAMAHA GOLF & UTILITY INC	REPLACED STEERING DAMAGE, CLEANED REAR BRAKE CLAIM 430304 - DRIVER TO REIMBURSE	181.02
05/01/2025	4 SEASONS TREE CARE	HAUL AWAY THE BULK LOGS	(126.50)

VI_1 APPROVAL OF PAYMENTS

CHECK DISBURSEMENT REPORT FOR CITY OF NEW BRIGHTON

Check Date	Payee	Description	Amount
05/01/2025	4 SEASONS TREE CARE	HAUL AWAY THE BULK LOGS	9,326.50
			9,200.00
05/01/2025	ALTA	FOR RETIREMENT PLAQUE FOR KIP LAMOTTE	117.34
05/01/2025	BOE, ADALINE	UB refund for account: 112284	3.41
05/01/2025	BOE, ADALINE	UB refund for account: 112284	8.89
05/01/2025	BOE, ADALINE	UB refund for account: 112284	12.56
05/01/2025	BOE, ADALINE	UB refund for account: 112284	6.00
05/01/2025	BOE, ADALINE	UB refund for account: 112284	3.16
			34.02
05/01/2025	DUSTY'S DRAIN CLEANING	GRANT DISTRIBUTION TO CONTRACTOR FOR I/I REPAIR	5,000.00
05/01/2025	HOYE, MEG	MEG HOYE REFUND CHECK \$250	250.00
05/01/2025	KNUTSON, SCOTT	UB refund for account: 219262	30.92
05/01/2025	KNUTSON, SCOTT	UB refund for account: 219262	80.63
05/01/2025	KNUTSON, SCOTT	UB refund for account: 219262	54.44
05/01/2025	KNUTSON, SCOTT	UB refund for account: 219262	28.65
			194.64
05/01/2025	MEDICINE LAKE TOURS	LACROSSE BOAT CRUISE MAY 22, 2025 SENIOR DAY TRIP	4,680.00
05/01/2025	MN GOLF ASSOCIATION INC	FACILITY DUES	90.00
05/01/2025	MN POLLUTION CONTROL AGENCY	HAZARDOUS WASTE ANNUAL FEE 2025	386.43
05/01/2025	MOSS, LETTI	UB refund for account: 305599	9.39
05/01/2025	MOSS, LETTI	UB refund for account: 305599	24.41
05/01/2025	MOSS, LETTI	UB refund for account: 305599	16.49
05/01/2025	MOSS, LETTI	UB refund for account: 305599	8.67
			58.96
05/01/2025	NOVACARE OUTPATIENT REHABILITATION	PRE-EMPLOYMENT TESTING - SCHNEIDER	555.00
05/01/2025	OLD DUTCH FOODS, INC.	CHIPS - FOR RESALE AT THE GOLF COURSE	189.60
05/01/2025	SCHREINER, PAUL AND ELIZABETH	UB refund for account: 312702	77.00
05/01/2025	SCHREINER, PAUL AND ELIZABETH	UB refund for account: 312702	271.96
05/01/2025	SCHREINER, PAUL AND ELIZABETH	UB refund for account: 312702	135.77
05/01/2025	SCHREINER, PAUL AND ELIZABETH	UB refund for account: 312702	71.42
			556.15
05/01/2025	WONDER HORSE, LLC	MARCH - APRIL QIGONG CLASS FOR SENIORS	358.75
TOTAL PAYMENTS			\$ 2,694,771.42



COUNCIL PROCEEDINGS THE CITY OF NEW BRIGHTON

Pursuant to notice thereof, a regular meeting of the New Brighton City Council was held Tuesday, April 22, 2025 at 6:30 pm in the New Brighton Council Chambers.

Present: Mayor Niedfeldt-Thomas, Councilmembers Allen, Dunsworth, Frischman and Steffenhagen

Absent:

Also Present: Devin Massopust-City Manager, Sarah Sonsalla-City Attorney (attending remotely), Gina Foschi-Finance Director, Craig Schlichting- Community Assets and Development Director, Dustin Lind-Engineering Supervisor, Tony Paetznick-Public Safety Director

Call to Order

Mayor Niedfeldt-Thomas called the meeting to order at 6:30 pm.

Pledge of Allegiance

Mayor Niedfeldt-Thomas led the Council in the Pledge of Allegiance.

Public Comment Forum

Mayor Niedfeldt-Thomas opened the Public Forum for comments from the public. Danny Doms, 675 4th Avenue NW, explained he went to school for construction technology and architectural engineering. He reported in the spring of 2024 he witnessed a house being flipped in New Brighton (666 3rd Avenue) with a new garage being built. He explained he had concerns regarding the construction of this garage which led him to call the building inspector. He stated he had a conversation with the building inspector and feared that the inspector was going to let this property slide. He questioned if the City Councilmembers would want their son or daughter buying a house that had a garage that did not meeting current building standards.

Approval of Agenda

Approval of the April 22, 2025 Council Agenda.

Motion by Councilmember Frischman, seconded by Councilmember Dunsworth to approve the agenda as submitted.

5 Ayes, 0 Nays-Motion Carried

Special Order of Business

1. City Ambassador Proclamation for Fire Marshal Kip LaMotte.

Mayor Niedfeldt-Thomas read a proclamation in full for the record naming Fire Marshal Kip LaMotte a City Ambassador for the City of New Brighton. She thanked Fire Marshal LaMotte for his years of dedicated

Call to Order

Pledge of Allegiance

Public Comment Forum

Approval of Agenda

Approval of the April 22, 2025 Agenda.

Special Order of Business

1. City Ambassador Proclamation for Fire Marshal Kip LaMotte.

service to the community and wished him well in his retirement.

Public Safety Director Paetznick thanked Fire Marshal LaMotte for his 34 years of service to the community. He commented on the tremendous impact Fire Marshal LaMotte has had on New Brighton and throughout the State of Minnesota. He presented Fire Marshal LaMotte with a street sign. A round of applause was offered by all in attendance.

Fire Marshal LaMotte explained he had made a great number of friends and memories in this community. He stated it was an honor to serve this community.

Councilmember Frischman thanked Fire Marshal LaMotte for his years of legacy service to the City of New Brighton.

Councilmember Allen thanked Fire Marshal LaMotte for his three plus decades of service to the City. He reported New Brighton was a safer community because of Fire Marshal LaMotte's efforts.

2. Oaths of Office for Police Officers Sawyer McKinley and Zachary Beddow.

Public Safety Director Paetznick introduced newly hired Police Officers Sawyer McKinley and Zachary Beddow to the City Council.

City Clerk Spangrud administered the Oaths of Office to Officers McKinley and Beddow and welcomed them to the New Brighton Public Safety Department. A round of applause was offered by all in attendance.

3. Introduction of Firefighters.

Public Safety Director Paetznick introduced newly hired firefighters Chad Hale, Ricky Longnecker, Tanner LaMotte, Monica Wigdahl and Caden Walla to the City Council. A round of applause was offered by all in attendance.

4. Police Week 2025 Proclamation.

Mayor Niedfeldt-Thomas read a proclamation in full for the record declaring May 11 through May 17, 2025 to be Police Week in the City of New Brighton. She thanked each member of the Public Safety team for their dedicated service to the community and stated she looked forward to the City of New Brighton hosting a memorial celebration this year.

5. Vietnam War Remembrance Day Proclamation.

Mayor Niedfeldt-Thomas read a proclamation in full for the record declaring Wednesday, April 30, 2025 to be Vietnam War Remembrance Day in the City of New Brighton. She commented on how veterans from this war were impacted even after their return noting her father paid the ultimate sacrifice many years later because of exposure to agent orange and died of Parkinson's.

Martino Nguyen, Director of the Vietnamese Community of Minnesota, thanked all the veterans in the community for their service and sacrifice. He stated as a refugee he appreciated how the community has welcomed him with open arms. He thanked the City of New Brighton for this proclamation.

Joe Maricio explained he was a Vietnam veteran stating was drafted five days after he completed high school. He commented on how poorly Vietnam veterans were treated after returning from war. He encouraged the City Council consider erecting a Vietnam War memorial in the community.

Consent Agenda

1. Consider Approval of Payments.

2. Approve City Council Minutes:

a. April 8, 2025 Worksession Meeting Minutes.

2. Oaths of Office for Police Officers Sawyer McKinley and Zachary Beddow.

3. Introduction of Firefighters.

4. Police Week 2025 Proclamation.

5. Vietnam War Remembrance Day Proclamation.

Consent Agenda

b. April 8, 2025 City Council Meeting Minutes.

3. Accept Receipt of Commission Minutes: None.
4. Consider Application for a Solicitor's License for Chipr Home Solutions.
5. Consideration Application for a Solicitor's License for Home Star LLC.
6. Consider Approval of Temporary Liquor License Application for Northern Lights Greyhound Adoption's 29th Annual Picnic Event.
7. Consider Authorization of Staff to enter into an amended agreement with WSB for construction administration services related to Hansen Park West, including shade grant implementation and art/play features.
8. Acceptance of a Safety Camp Donation from the New Brighton Lions Club.
9. Consider Authorization to Replace (10) Motorola Portable Radios with (10) Encrypted Motorola APX6000 Portable Radios with Associated Parts and Services.
10. Consider Authorization for the Replacement of a 2005 Spartan Diamond Pumper with a Rosenbauer Pumper.
11. Consider Approval of Joint Powers Agreement (JPA) for Ramsey County Sheriff Emergency Response Teams (ERT).
12. Consider Change Order 1 for City Project 21-9, Old Highway 8 - 3 Lane Conversion.
13. Consider Approval of Lease Amendment with Ramsey County Women, Infant and Children (WIC) at New Brighton Community Center.

Motion by Councilmember Frischman, seconded by Councilmember Dunsworth to approve the Consent Agenda as presented.

5 Ayes, 0 Nays - Motion Carried

Public Hearing

1. Consider Resolution Ordering Project and Authorizing Preparation of Plans and Specifications for City Project 25-1, 2025 Street Rehabilitation.

City Manager Massopust indicated Community Assets and Development Director Schlichting would be presenting this item to the Council.

Community Assets and Development Director Schlichting stated the purpose of this item is to hold the Public Improvement Hearing for proposed Project 25-1, 2025 Street Rehabilitation. Staff presented the Feasibility Study and discussed the timeline for this project. It was noted if City Council approves the project at the Public Improvement Hearing, staff will prepare plans and specifications based on input received at the improvement hearing and previously collected information.

Engineering Supervisor Lind commented further on the project, noting the streets that were included in the project area. He reviewed the water, sewer and street improvements that would be completed. He discussed the project costs and commented on how the project would be split between the City and assessments. The

Public Hearing

1. Consider Resolution Ordering Project and Authorizing Preparation of Plans and Specifications for City Project 25-1, 2025 Street Rehabilitation.

proposed Xcel Energy improvements that would be completed along with this project were discussed. He requested the Council hold a public hearing and adopt a Resolution ordering the 2025 Street Rehabilitation project.

Motion by Councilmember Allen, seconded by Councilmember Steffenhagen to open the Public Hearing.

5 Ayes, 0 Nays - Motion Carried

The Public Hearing was opened at 7:38 p.m.

Sandy Hendrickson, 2028 Long Lake Road, asked if the house directly across from her (2050 Long Lake Road) was being assessed. She was of the opinion this property should be assessed as part of this project.

Jim Try, 2443 Mounds Avenue, questioned if the City had set dates for the different roads within the project area. He asked where he was supposed to park when the project began on his street.

Kevin Buronsta, 2100 Thorndale, explained the residents of Thorndale wrote a letter and presented it to staff. He requested consideration from the City to keep the street at 31 feet wide to allow for on-street parking.

Carolyn Fruen, 2131 Mississippi Circle, commented on the location of her property and asked that her street remain 31 feet wide in order to allow for on street parking. She stated she lived in a very tight neighborhood and the neighbors do not want the street width changed. She explained she had a proposal for a rain garden on her property from the watershed district.

Douglas Kahill, 2115 Mississippi Circle, reported he has lived in his home for the past 57 years. He stated he was concerned with the fact the City was proposing to change the width of his roadway. He explained he did not want to see his street narrowed given how many driveways converged on his street near a curve. He indicated he would like to see the street remain at least 30 feet wide.

Rod Tulle, 2124 Thorndale Avenue, asked how the odor on his street would be maintained from the two large holding ponds. He stated he was also concerned about whether or not an emergency vehicle would be able to reach him while his street was being reconstructed.

Linda Hooper, 2134 Mounds Avenue, explained her roadway was proposed to be narrowed. She questioned why this would make a difference. She stated she was concerned with how the young families in the neighborhood would be impacted and if cars could still be parked on the street if the roadway were narrowed and no sidewalk was added.

Gloria Bergstrom, 2162 Mounds Avenue, stated she did not want her street narrowed and questioned what the City's purpose was for this recommendation.

Kamalie, Mounds Avenue, agreed her roadway should not be narrowed. She asked how many signatures the neighbors would need to ensure the street was not narrowed.

Adam Vasel, 2407 Mounds Avenue, asked how the work on Mounds Avenue would coordinate with the work that was done on Rice Creek Road. He discussed how he was getting back-fill into his backyard and asked that this be further investigated to ensure the County sewage standards were aligning with the City's standards.

Linda Milly, 2437 Mounds Avenue, explained she was not able to attend the last meeting because she was out of state. She reported she did not want Mounds Avenue narrowed. She asked who she should contact regarding the unique drawing for the storm sewer down the side of her lot.

Peter Slabiak, 2076 Mississippi Circle, expressed concern regarding the proposed narrowing of his street. He stated he had four children, and his family enjoyed riding bikes and playing pickleball in the street. He reported he worked for a utility company, and he has a larger vehicle that he had to drive through this street. He commented on how he already had to drive cautiously, and he feared how safety would be impacted if the street were narrowed.

Jim Renu, 2088 Thorndale Avenue, stated he did not want to see his roadway narrowed. He believed this was a safety issue. He discussed how water was rolling from the street down his driveway and stated he wanted to see this addressed.

Beth Hodvan, 2444 Violet Court, indicated she was concerned with the proposed roadway narrowing and

how this would impact pedestrians. She also questioned when the water main on her street would be repaired, noting she did not want to be assessed for this work if a break were to occur.

Dale Tilden, 2430 Mounds Avenue, stated he has lived in his home for the past 53 years. He discussed how difficult it would be to travel the new streets if they were narrowed, especially for school buses and delivery trucks drivers.

Jolene Morgan, 2145 Mississippi Circle, expressed concerns with the amount of water that goes behind her house into the creek.

Motion by Councilmember Frischman, seconded by Councilmember Dunsworth to close the Public Hearing.

5 Ayes, 0 Nays - Motion Carried

The Public Hearing was closed at 8:08 p.m.

Mayor Niedfeldt-Thomas requested staff speak to the access concerns that were raised by residents. Engineering Supervisor Lind reported it was the City's goal to keep access available for homeowners throughout the entire street rehabilitation project. He indicated the only time this may be impacted was when major excavation occurs.

Mayor Niedfeldt-Thomas questioned if staff had timeline or phasing information for this project. Engineering Supervisor Lind explained if the project was approved by the Council, he would not know what streets would be under construction at what time until a contractor was brought on board. After which time, staff would work with the contractor to develop a phasing plan that would be forwarded to the residents.

Mayor Niedfeldt-Thomas requested staff speak to the stormwater concerns that were raised. Community Assets and Development Director Schlichting commented on the structures that would be installed to address stormwater. He clarified that these catch basins were for stormwater. He explained that the City's stormwater system was built to manage a five- or ten-year storm event and anything over that would spill onto adjacent properties.

Councilmember Steffenhagen asked how it was determined some streets would get new water lines and other streets were not. Community Assets and Development Director Schlichting stated these determinations were made by staff based on the number of breaks and types of soil surrounding these water lines. He discussed how this neighborhood was not being targeted, but rather all streets in New Brighton were slated to be narrowed when the water main was replaced.

Councilmember Steffenhagen requested staff speak further about how narrowing the street actually improves safety. Community Assets and Development Director Schlichting explained that traffic inherently slows when roadways are narrowed. In addition, the City's living streets policy called for narrower streets.

Councilmember Allen asked if the streets that are being narrowed, would there continue to be parking on both sides of the street. Community Assets and Development Director Schlichting reported this would be the case.

Councilmember Allen explained he went through a street improvement project last year and noted his roadway was narrowed. He stated with his improvement project a sidewalk was added, which improved pedestrian safety for families with young children and for the elderly on his street. He noted he could understand the concerns that were being voiced by the residents that were having their street narrowed and were not gaining a sidewalk. He stated he was not sold on the low traffic roadways being narrowed and questioned if these roadways would really be made safer. Community Assets and Development Director Schlichting commented he understood this was a low volume street and discussed how a comprehensive plan to narrow all streets would assist with lowering costs and the amount of runoff from the streets.

Councilmember Steffenhagen stated it was his understanding staff were following the living streets policy and was not picking and choosing which streets would be narrowed or left alone. City Manager Massopust reported this was the case, noting the policy states that when streets require watermain/infrastructure work, the roadway would be narrowed with the plan to have all streets narrowed over time.

Councilmember Allen questioned what the anticipated costs savings were for narrowing the street.

Community Assets and Development Director Schlichting estimated the cost savings would be \$20,000.

Mayor Niedfeldt-Thomas requested staff speak to the reasons why some streets had sidewalks and some did not. Community Assets and Development Director Schlichting commented on how decisions were made when it came to where sidewalks and pathways should be installed. He explained low volume streets generally did not have sidewalks, while MSA roadways or those close to parks or schools did.

Mayor Niedfeldt-Thomas inquired if the sanitary sewer lining project proposed for this area would impact the new streets. Community Assets and Development Director Schlichting explained the roads should not be impacted as the sewer lines could be slip lined.

Further discussion ensued regarding the proposed bump outs.

Councilmember Frischman requested staff speak to the question regarding the number of signatures that would be needed to petition the street width. City Manager Massopust reported this project was happening under Minnesota Statute 429 and noted the City Council would be required to pass this project on a 4/5 vote for it to move forward.

Councilmember Frischman asked if the costs for this project would continue to increase. Engineering Supervisor Lind stated the first number presented to the residents was the City's best guess, with some contingencies built in. He reported the second number presented to the residents had better informed numbers. Councilmember Frischman inquired if the final numbers would be higher or lower. Community Assets and Development Director Schlichting reviewed the notice that was sent out to homeowners, noting the estimate at this time was \$2,900 per lot. Engineering Supervisor Lind stated City staff did quite well in estimating project costs.

Councilmember Frischman commented on how the City Council may have to consider a new policy given the number of delivery trucks that were on the roadways now.

Councilmember Steffenhagen stated narrow roads have the potential to slow down traffic, both vehicles and delivery trucks.

Mayor Niedfeldt-Thomas reported the 25 miles per hour speed limit was brought to the City Council from the Public Safety Team and had nothing to do with the living streets plan. She explained the living streets plan had more to do with creating a safe and walkable community. She commented on how the City could work with some of the neighborhoods on signage to have parking on one side of the street. Community Assets and Development Director Schlichting stated parking restrictions typically come back to the City Council for approval after hearing from neighbors. He suggested the neighborhood live with the new roadway width for a bit before restrictions are put in place for parking.

Councilmember Allen stated the only remedy to address safety for these neighbors would be to allow parking on only one side of the street. He questioned why the City was moving to 27-foot-wide streets. Community Assets and Development Director Schlichting explained this roadway width allows for cars to be parked on both sides of the street while still allowing for a fire apparatus to move down the street.

Councilmember Dunsworth commented she was part of the living streets plan and explained she believed this was a good policy to put in place. She also understood the Council would have to pay attention to the consequences of putting such a policy in place and may have to be nimble when situations arise. She stated she may not have known the impact on the community without residents coming forward and voicing their concerns. She explained she has appreciated hearing the neighbors' concerns and believed that the City should not move forward with the plan as is. She supported the street reconstruction moving forward, but recommended the streets not be narrowed. She stated she hated seeing residents getting upset with City staff when they were following policy, because they do their jobs so well and she thanked staff for doing their jobs so well. She recommended this project move forward with an adjustment.

Councilmember Allen indicated he had some concerns about narrowing the streets as well. He discussed how a heavy snow event on the curve of Mississippi and on street parking would impact the residents within this neighborhood. He explained he agreed with Councilmember Dunsworth noting his issues were not with City's staff's recommendation, but rather with the policy that was put in place.

Councilmember Frischman suggested the Council revisit the policy to consider what exceptions would be allowed.

Councilmember Steffenhagen commented he does not live on Mounds Avenue, but he lives on 16th Street. He indicated he walks on Mounds Avenue frequently and he understood cars move more quickly on this street than on Violet. He reported that if the living streets plan were followed, Mounds Avenue would be

narrowed. He believed this would be a safety improvement and not a safety deterrent. He stated for Mississippi or Thorndale, that were not high traffic areas, it may make sense to leave the streets as is. He explained it would be important for the City Council to address when exceptions should or should not be made to the policy.

Councilmember Dunsworth stated she completely agreed noting she had no desire to reopen the entire policy, but rather would be willing to consider an exception if safety concerns needed to be addressed. She understood that some streets needed to be narrowed and that residents appreciated having sidewalks. However, there were some places in the community where sidewalks and narrower roadways did not make sense.

Mayor Niedfeldt-Thomas asked how the Council should proceed given the fact that the living streets policy was not before the City Council for consideration. City Manager Massopust stated it was not his job to opine on these decisions. He explained that staff presented a street rehabilitation project that followed City policy that had been reviewed and approved by the Council. He reported that if the Council does not want to move forward with plans that adhere to the City's policy, the Council would have to have a discussion regarding the policy. He commented on how there was a chance to do some education in the community on how narrow streets were verifiably safer than wider streets. He stated if the Council wants staff to narrow the streets, staff can maintain the width and then come back to the Council with recommendations for exemptions on the policy. He did not recommend the City Council engineer this project at this meeting.

Community Assets and Development Director Schlichting explained the City had streets under construction that were being narrowed. He did not believe any of them had a cul-de-sac or the same characteristics as the streets included in the 2025 street rehabilitation project. He agreed with the sentiment that Mounds Avenue carried east/west traffic tends to carry more traffic. He reported he would advocate for all streets to be narrowed, but this was for the City Council to decide. He indicated if the Council were to pick and choose which streets the City could defend this could delay the project and he would prefer that the project move forward to not delay the project to 2026.

Councilmember Dunsworth agreed noting there were cost considerations, and she understood it was better to do these streets sooner rather than later. She stated she could take staff's recommendation for this project. City Manager Massopust reported staff's recommendation was to narrow the streets.

Councilmember Dunsworth commented there may be defensible ones. Community Assets and Development Director Schlichting stated his recommendation, absent of any other opinions, was to narrow the streets. Hearing that there will be some level of change and that certain streets will be narrowed, based on criteria that will be fully vetted later, but cul-de-sac streets of a certain length or streets with abnormal radius points that make it less safe, those are defensible from engineering and still meets the City's project goals and timing to bid.

City Attorney Sonsalla recommended a motion be made on the Resolution and after that amendments could be made to the original motion.

Motion by Councilmember Steffenhagen, seconded by Councilmember Dunsworth to adopt a Resolution Ordering Project and Authorizing Preparation of Plans and Specifications for City Project 25-1, 2025 Street Rehabilitation.

Motion amendment by Councilmember Dunsworth, seconded by Councilmember Frischman to recommend the City not narrow Mississippi Circle and Thorndale Avenue as part of the 2025 Street Rehabilitation Project.

Mayor Niedfeldt-Thomas called for a roll call vote on the amendment.

A roll call vote was taken.

5 Ayes, 0 Nays-Amendment Carried

Mayor Niedfeldt-Thomas called for a roll call vote on the amended original motion.

A roll call vote was taken.

5 Ayes, 0 Nays-Amended Motion Carried

Mayor Niedfeldt-Thomas commented on the advocacy work the City Council was doing on behalf of its residents at the State capitol in order to retain control over planning and zoning decisions. Councilmember Dunsworth excused herself from the meeting.

Council Business

1. Consider Resolution Amending the Investment Policy.

City Manager Massopust explained Finance Director Foschi would be presenting this item to the Council. Finance Director Foschi stated the City's Investment Policy has been reviewed and amended as presented in the proposed Investment Policy document. She commented on the \$50 million settlement the City received from the Army to fund the operation of the water treatment plant for the next 20 years. Prior to receiving this settlement, the City had \$60 million to meet day-to-day operations. She believed it was in the City's best interest to have a consultant to manage and monitor the long-term portfolio, while she would oversee short term and day-to-day operations. She commented on the risk management requirements for the City. Staff reviewed the City's investment policy and investment objectives in further detail with the Council and recommended approval.

Corey Boyer, PMA Financial Network, introduced himself to the Council and discussed how he would be working as a consultant to manage the City's long-term financial investments. He commented on the public sector work PMA does with the League of Minnesota Cities and their 4M fund. He introduced the asset management team that would be working with the City of New Brighton, which included himself and Kendra Shelland.

Kendra Shelland, PMA Financial Network, introduced herself to the Council and discussed how she would be working with the City to invest the contaminated groundwater system funds. She commented further on PMA's investment strategy for public sector funds. She reported she would be having regular meetings with Finance Director Foschi in addition to providing monthly statements to properly review the City's portfolio. Mayor Niedfeldt-Thomas asked how often the City's investment policy is reviewed. Ms. Shelland explained this policy would be reviewed and considered daily.

Councilmember Allen commented on the volatility of the economy at this time and how this could be impacting bond sales. Ms. Shelland stated bonds have remained a steady investment in this economy.

Motion by Councilmember Frischman, seconded by Councilmember Steffenhagen to adopt a Resolution amending the Investment Policy.

4 Ayes, 0 Nays-Motion Carried

2. Consider Acceptance of the First Quarter 2025 Interim Financial Reports.

City Manager Massopust indicated Finance Director Foschi would be presenting this item to the Council. Finance Director Foschi stated Quarterly Interim Financial Reports are provided in an effort to keep the Council informed of the City's fiscal condition. Staff reviewed the financials for the first quarter of 2025 and recommended approval.

Councilmember Frischman thanked staff for the detailed presentation.

Motion by Councilmember Steffenhagen, seconded by Councilmember Frischman to accept the First Quarter 2025 Interim Financial Report.

Council Business

1. Consider Resolution Amending the Investment Policy

2. Consider Acceptance of the First Quarter 2025 Interim Financial Reports

4 Ayes, 0 Nays-Motion Carried

Commission Liaison Reports, Announcements and Updates

Devin Massopust

City Manager Massopust reported the City Council would meet next on Tuesday, May 6 where a joint meeting with the EDC and Planning Commission will be held.

Jeanne Frischman

Councilmember Frischman explained she attended the Public Safety Commission meeting which was held on Monday, April 14 where the group received a presentation on automatic license plate readers.

Mayor Niedfeldt-Thomas

Mayor Niedfeldt-Thomas thanked the League of Women’s Voters for screening the film Join or Die which focused on encouraging residents to join the community. She thanked all who attended the CPY luncheon. She noted she attended the regional council of mayors meeting where light rail and other public transportation safety was discussed. She stated the Rotary Club would be hosting a dinner on Friday, April 25. She explained on Saturday, April 26 she would be attending a Vietnamese Community of Minnesota event at the capitol. She indicated the fire division would be holding their annual awards event on Saturday, April 26.

Adjournment

Mayor Niedfeldt-Thomas adjourned the meeting at 9:56 p.m.

Commission Liaison Reports, Announcements and Updates

Adjournment
The meeting adjourned at 9:56 p.m.

Kari Niedfeldt-Thomas, Mayor

ATTEST: _____
Terri Spangrud, City Clerk



Council Worksession
April 22, 2025
5:00 pm

Present: Mayor Kari Niedfeldt-Thomas
Councilmember Emily Dunsworth
Councilmember Jeanne Frischman
Councilmember Jason Steffenhagen

Absent: Councilmember Graeme Allen

Staff in Attendance: Devin Massopust, Tony Paetznick, Trevor Hamdorf

Guests in Attendance:

Emergency Management

Massopust stated Public Safety had a presentation for the Council regarding emergency management.

Hamdorf provided the Council with a presentation on emergency management while also addressing the roles and responsibilities of elected officials. He reviewed the four phases for emergency management which were preparedness, response, recovery and mitigation. He discussed the incident priorities as being life safety, incident stabilization, property/environmental conservation and then a return to normalcy. He commented on how emergency situations are commanded and coordinated by the City Council, EOC, ICS and JIS and described the role for each of these groups.

Mayor Niedfeldt-Thomas asked how a declaration was made for the City, County or State. Hamdorf discussed how declarations were made and explained the declaration process allowed the City to bypass current procurement processes in the event the City needed emergency supplies.

Hamdorf explained it was critical to have all costs and expenditures documented to ensure the City will be reimbursed. Staff commented on the importance of aligning messaging to the public and described how much damage must occur in order to receive Federal or State assistance. The importance of a debris management plan was discussed. Further information was provided regarding New Brighton's preparedness plan and detailed the recent emergency events that occurred in New Brighton.

Councilmember Frischman inquired if departments had a budget for emergency situations. Hamdorf explained he did not believe this was the case, but rather departments would acquire items they need if an emergency were to occur.

Mayor Niedfeldt-Thomas asked if the City had the ability to send emergency texts to residents of New Brighton. Hamdorf stated the City did not have the ability, but messages could be sent by the County.

Mayor Niedfeldt-Thomas thanked the Public Safety Team for this presentation and for bringing their knowledge back to the community from other emergency situations.

Worksession adjourned at 5:44 pm

Respectfully submitted,

Terri Spangrud
City Clerk



Council Worksession
May 6, 2025
5:00 pm

Present: Mayor Kari Niedfeldt-Thomas
Councilmember Graeme Allen
Councilmember Emily Dunsworth
Councilmember Jeanne Frischman
Councilmember Jason Steffenhagen

Absent:

Staff in Attendance: Devin Massopust, Ben Gozola

Guests in Attendance: Cathy Bennett, Rob Bader, PJ Hill, Bruce Howard, Andre _____

Twin Cities Housing Alliance (TCHA) Panel Discussion on Market-Rate Housing Development in 2025

Gozola stated every once in a while, it is important to have a conversation regarding what was happening in the housing market. He explained this was last done three years ago with ULI. He reported staff had three guests in attendance to discuss this topic in further detail with the City Council.

Cathy Bennett, Twin Cities Housing Alliance, introduced herself to the Council and discussed the work TCHA does in the community. She explained TCHA advocates for local and regional housing policy that creates a more affordable, equitable, economically vital and environmentally sustainable future for the Twin Cities community. She reported TCHA works to preserve or enhance existing naturally occurring affordable housing (NOAH), protects and prioritizes residents who are most vulnerable, and works to produce more units across the entire housing continuum. She commented on the resources that were available to cities. She reported the Twin Cities metro area needs 18,000 new units each year through 2030 to meet current and future demand. She commented the metro area fell short in 2023 by 2,500 units and it was anticipated the metro area would continue to fall short. She provided the Council with further information on rental rates.

Rob Bader, Bader Development, introduced himself to the Council and commented on the development projects that were being completed by Bader Development in the metro area. He discussed the impediments to new housing, reviewed the land use and regulatory conditions that impact housing, and provided an overview of TCHA's housing development and financing infographic.

Mayor Niedfeldt-Thomas asked how early the City should be engaging with the public on housing projects. Ms. Bader stated nine months in advance was a good timeline.

Mayor Niedfeldt-Thomas indicated she supported getting in front of residents sooner rather than later in order to gain public feedback.

PJ Hill, PGMA Development Partners, discussed how it was important for developers to come to cities early on in order to better understand the city's vision for the community.

Mr. Bader commented further on how projects are financed and sourced by developers. He explained if TIF was involved the city would become more involved in the financing. He stated development was risky and estimated housing providers invested nearly \$400,000 before any local approvals were considered and over \$1 million prior to construction. He reported income restricted mandates or goals add two plus years to the planning process and adds risks/financial challenges. He provided further comment on how partnerships with cities were critical to housing development successes.

Councilmember Allen questioned how many projects never actually make it. Mr. Bader stated there were a lot of developments that do not end up being completed due to several different factors, whether it was not receiving approval or a change in interest rates.

Mr. Hill introduced himself to the City Council and explained he worked on the wealth building tool that can be created through housing. He stated he focuses on NOAH and Class C buildings in order to preserve affordable housing in communities. He discussed how important it was to create public/private partnerships in order to provide affordable housing, especially when trying to pursue deeply affordable housing. He then provided the Council with further information on the 4D low income rental tax classification and how this was equipping developers with reinvestment dollars for their affordable housing units.

Councilmember Steffenhagen asked what would stop a developer from selling a building once investments were made. Mr. Hill reported the building would be locked into the 4D low income requirements over a period of time.

Councilmember Allen questioned how oversaw the 4D housing program. Ms. Bennett stated the Minnesota Housing Authority oversaw and administered this program.

Further discussion ensued regarding the complexity involved in getting a developer through the 4D program and it was noted there was great benefit to having public/private partnerships in place.

Councilmember Dunsworth asked who established the AMI rental rate requirements. Ms. Bennett discussed how the AMI rates were established.

Mayor Niedfeldt-Thomas inquired if this kind of model could be pursued in New Brighton. Mr. Hill commented on how New Brighton could create a system to bring this type of assistance to New Brighton.

Councilmember Allen asked if there were any limits or caps in place. Mr. Hill reported there were limits in place noting funds were given out on a first come first served basis based on a percentage.

Mayor Niedfeldt-Thomas reported the City completed a housing study several years ago and the next step for the City would be to put a housing policy in place. Ms. Bennett encouraged the City to evaluate the housing market and be cautious if considering requiring affordable housing, because developers may go elsewhere. She indicated there may be other options available to address affordable housing.

Mayor Niedfeldt-Thomas commented on how this community was being adversely impacted by the lack of transportation from the Met Council, nor did the City have robust social services. Ms. Bennett stated this would be a challenge for the City when trying to apply and score well for some funding.

Councilmember Steffenhagen asked if there were any other suburban communities that were further along in this process. Ms. Bennett indicated TCHA had a great network of individuals and tools available but did not provide step-by-step consultant services. She stated when she had a worksheet created for the 4D program she would forward this information along to the City.

Worksession adjourned at 6:22 pm

Respectfully submitted,

Terri Spangrud
City Clerk



MINUTES
Public Safety Commission
March 10, 2025 City Hall
Council Chambers 6:30 p.m.

I. Call to Order

The meeting was called to order at 6:30 p.m. by Chair Wagner.

II. Roll Call:

Members Present: Commissioners Kena Abdissa, Liza Allen, Kevin Dostal Dauer, Tom Harkins, Adam Stout, and Karen Wagner.

Members Absent: Commissioner Aisha Ali, Mark Jansen and Roberto Valdizan.

Also Present: Director Tony Paetznick, Sergeant Matt Farmer, Council Member Emily Dunsworth and Dave Matteson (Allina Health).

III. Approval of Agenda

Motion by Allen, seconded by Harkins to approve the March 10, 2025 agenda as presented. Motion carried 6-0.

IV. Approval of Minutes

Motion by Dostal Dauer, seconded by Harkins to approve the January 13, 2025 minutes as presented. Motion carried 6-0.

V. Presentations and Business Items

A. School Resource Officers (SRO) Update

Director Paetznick explained he had two of the Public Safety Departments SRO's in attendance to provide the Commission with an update on these positions.

Sergeant Matt Farmer explained he served as an SRO for three school years from 2018 through 2021. He indicated this was a different position with different responsibilities for officers. He stated he greatly enjoyed his position as an SRO and now enjoys supervising the current SRO's. He then introduced SRO Ty Jong and SRO Deandre Clark to the Commission.

SRO Deandre Clark introduced himself to the Commission noting he served as the SRO at Highview Middle School for the past two years. He explained an SRO serves as a part of the

schools administration while also serving as a police officer. He indicated he appreciates serving at Highview Middle School noting he attended this school and really enjoys working with the kids.

SRO Ty Jong introduced himself to the Commission noting he came to the United States when he was six years old. He stated he was Hmong and bilingual. He reported he has 15 brothers, six sisters, and grew up on the east side of St. Paul. He discussed how important it was for him to be a part of the Life Force program in order to address the Asian gangs in his neighborhoods. He stated this led him to want to be a cop. He reported he attended Century College in order to be a police officer where he met Sergeant Penske and was introduced to the New Brighton Public Safety Department. He stated when he finished school he served as a reserve officer and in 2016 he was hired full time. He explained he was on patrol for five years and then moved into the SRO position at Irondale High School. He commented further on how he works with the youth at Irondale High School in order to encourage them to make better decisions. He stated he really enjoys serving the community as an SRO.

Discussion included:

- It was noted the biggest challenge facing SRO's at this time was building partnerships with families, trust with kids, and showing them the human side of law enforcement.
- The training required for SRO's was described.
- It was noted SRO's serve as a resource and extension of school staff versus being heavy handed with students.
- The Commission appreciated the positive impact the SRO's have on the students in the school district.
- SRO Vang and SRO Clark reviewed what a day in the life of an SRO looks like at Irondale High School and Highview Middle School.
- Information on ICE was provided to the Commission and it was noted the New Brighton schools were safe places for children to learn.
- Coordination efforts between Mounds View and New Brighton SRO's was discussed.
- Director Paetznick spoke to the value of having SRO's in schools and provided further information on the history of the SRO program noting the department first began working in the schools in 1994.
- Director Paetznick reviewed the results from a recent survey noting 89.3% to 95% of the Grade 9 through Grade 11 students believe it is a good idea to have a school resource officer in the school.

B. SRO Legislation and Policy

Director Paetznick stated SRO's have been used in the Mounds View District since 1994. In 2024 the Minnesota Legislature passed statute 626.8482 School Resource Officers that required several actions. SRO's must now meet training requirements by 09/01/2025.

Discussion included:

- The Commission thanked staff for the update on the new legislation and policy changes for SRO's.

VI. Reports and Updates

A. Allina Health – Dave Matteson

Dave Matteson provided the Commission with an update from Allina Health. He reviewed the number of calls for service and response times for the month of February. He commented on the number of mutual aid calls that occurred in the previous month and discussed the cardiac arrest scenarios that were recently discussed with surrounding fire departments and law enforcement agencies. He was pleased to report the use of Narcan was on the decline, which was a positive sign that the use of fentanyl was going down.

B. City Council Update

Councilmember Dunsworth provided the Commission with an update from the City Council. She commented on the strong partnership the Public Safety Department had with the CPY and NYFS which assists with diverting at risk youth. She explained the Council was in the beginning stages of planning for the upcoming year noting the Council held a strategic planning retreat with staff on Saturday, February 8.

C. Public Safety Update – Director Paetznick

Director Paetznick explained the department has several vacancies at this time. He commented on how the ICPOET program has assisted with providing new police candidates for the department. He commented on the annual meeting that would be held by the Public Safety Department noting awards will be presented to officers and firefighters. He reported the City Council will be considering Commission appointments at their next City Council meeting which will be held on Tuesday, March 11.

VII. Adjournment

Motion by Allen, seconded by Stout to adjourn the meeting at 7:53 p.m. Motion carried 6-0.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Anthony & Paetznick", written in a cursive style.

Tony Paetznick
Director of Public Safety



MINUTES
New Brighton Equity Commission
Regular Meeting – February 20, 2025
6:30 p.m.

I. Call to Order

The meeting was called to order at 6:30 p.m.

II. Roll Call

Members Present: Commissioners Cathy Forbes, Carlos Herrera, Kami Miller (Vice Chair), Kisten Thompson and Ellen Weber.

Members Absent: Commissioners Sophie Jung, Mary Margaret Reagan and Lindsay Spooner (Chair).

Also Present: DEI Coordinator Hue Schlieu

III. Approval of Agenda

Motion by Commissioner Weber, seconded by Commissioner Forbes to approve the agenda as presented.

Approved 5-0

IV. Approval of Minutes

Motion by Commissioner Thompson, seconded by Commissioner Weber to approve the minutes from the January 16, 2025 meeting.

Approved 5-0

V. Business Items

A. Community Engagement Strategies

Schlieu stated the City periodically offers opportunities for community members to share feedback on policies, programs, and initiatives. However, the demographics of those who currently participate do not fully reflect the diversity of our community. To make informed decisions that truly meet residents' needs, it is essential that feedback represents the full range of identities and perspectives within the city. She commented further on the manners in which the City engages with the community. She provided an overview of what the City knows based on the recent community survey and discussed how the City would be exploring barriers and approaching strategies. Staff commented on structure of potential commissioner compensation.

Discussion included:

- Staff described how some populations in the community were more responsive than other populations, which meant some feedback is incomplete.
- The general barriers that exist were discussed with the Commission.
- Staff reviewed the resources that were available to engage with the public and commented on strategies that could be considered for future community engagement.
- The Commission suggested the audience be considered when the City reaches out to engage with the public.
- The Commission believed personal letters from the City would make more of an impression than a flyer.
- The Commission saw value in using social media to engage with the public.
- The Commission recommended the neighborhood newsletters be used to further engage with the public.
- The Commission proposed the City being more intentional in pursuing feedback from the public at City events.
- The Commission recommended the City explain why they are collecting information on surveys in order to build trust with the residents in the community.
- Staff discussed how she was working to gather a list of community leaders for engagement purposes.
- The Commission supported the City putting a community engagement strategy in place.
- The Commission supported the City pursuing attendance-based compensation for up to \$600 per commissioner per year with payment made on a monthly basis. Additionally, the Commission supported minimal bureaucratic processes.

VI. City Staff Update – Hue Schlieu, DEI Coordinator

Schlieu stated the City would be hosting the 3rd Annual Community Iftar on Friday, March 14 at 6:30pm. She invited all Commission members to attend this event. She reviewed the City's immigration statement, noting immigration resources were available on the City's website. She explained the City has received a lot of positive feedback regarding the Commissioner Forum. She stated the City would be hosting a Minnesota Equity Connect event on Friday, February 21. She reported the City Council held a strategic planning session on Saturday, February 8 and staff was currently working to refine the language for the new Council Strategic Priorities in order to be approved by the Council in March. She reported that Council would be interviewing Commissioners for commission seats on February 25 and March 4 with new members being appointed prior to April.

VII. Chair Update

Vice Chair Miller had nothing to report at this time.

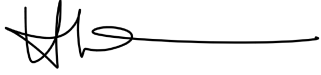
VIII. City Council Update

There was no report from the City Council.

IX. Adjournment – Next Meeting March 20, 2025

The meeting adjourned at 7:59 p.m.

Respectfully submitted,

A handwritten signature in black ink, consisting of a stylized 'H' followed by a long horizontal line.

Hue Schlieu
DEI Coordinator



Agenda Section:	Consent Agenda
Report Date:	04/22/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Letter of Agreement with Minnesota Homeland Security and Emergency Management

Action Requested:

Public Hearing:	<u>Motion: X</u>
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
<u>Contract/Agreement:X</u>	N/A or Other:

Votes Needed:

<u>3 Votes:X</u>	4 Votes:
5 Votes:	N/A:

Summary Statement:

The City of New Brighton and the Minnesota Department of Homeland Security and Emergency Management (HSEM) have had an existing partnership for over 20 years. This partnership includes the city acting as the State of Minnesota Alternate Emergency Operations Center. The City has benefited from this arrangement through both financial consideration as well as relationships with State officials. As part of the ongoing maintenance of this partnership periodically the documents are updated. The attached Letter of Agreement has no changes to previous ones and is used by HSEM to ensure all agreements are up to date.

Recommendations:	Authorize the Mayor to sign the Letter of Agreement with MN HSEM.
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Applicable Deadlines:	N/A
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Community Impact:	N/A
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Legislative History:	Council last approved the Letter of Agreement at its May 14, 2024 meeting.
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets	<u>Operational Effectiveness</u>
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		<u>X</u> No	Yes: \$
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other	

LETTER OF AGREEMENT
Between the
Minnesota Department of Public Safety,
Division of Homeland Security and Emergency Management
and the
City of New Brighton, Department of Public Safety

The Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management (hereinafter identified as "HSEM") and the City of New Brighton, Department of Public Safety (hereinafter identified as "New Brighton") enter into the following agreement for the temporary use of the meeting space and Emergency Operations Center (EOC) in the New Brighton Public Safety building in the event of an emergency/disaster that renders all or part of HSEM's central office space (including the State Emergency Operations Center (SEOC) unusable.

I. PURPOSE

The purpose of this letter of agreement is to delineate the conditions that have been mutually agreed upon by New Brighton and HSEM whereby the New Brighton Public Safety building, and other city-owned auxiliary buildings as may be required, will be made available on a temporary basis to HSEM in the event that a disaster or emergency results in the inability to utilize all or parts of the HSEM central office.

II. BACKGROUND

HSEM is responsible for providing a number of services to state agencies, to local government, to business and industry, and to citizens. Many of these services are of an emergency or time-sensitive nature. Consequently, HSEM must be able to continue to provide them even if its central office is severely damaged or destroyed by a disaster, or is otherwise made unusable.

III. AGREEMENTS

A. HSEM agrees to:

1. Provide as much advance notification as possible of the need to temporarily relocate the State EOC, portions of its central office, or its entire central office.

B. New Brighton agrees to:

1. Make as much space in the Public Safety building located at 785 Old Highway 8 Northwest, New Brighton available to HSEM, on a temporary basis, including intra/internet capabilities as needed.
2. Make space in the City Hall building at 803 Old Highway 8 Northwest, New Brighton, available to HSEM, on a temporary basis, to be used as the Joint Information Center (JIC) and Media Briefing Room.
3. Make any city-owned auxiliary building available to HSEM, on a temporary basis and as designated, to be used for additional HSEM duties as assigned.

IV. AGREEMENT AND MODIFICATION OF AGREEMENT

This letter of agreement and any modifications thereto represent the entire agreement between the parties and supersede all prior oral and written statements or agreements. Modifications of this agreement must be in writing and approved by all parties to this agreement.

V. LIABILITY

Each party to this agreement is responsible for its own acts and omissions under this agreement.

VI. TERMINATION

This agreement shall remain in force from the date of signature by the authorized representatives of HSEM and the City of New Brighton. The agreement may be amended with the mutual consent of both parties and may be terminated by either party after ninety (90) days written notice.

VII. COMMUNICATIONS

To provide consistent and effective communications between HSEM and the City of New Brighton, each party shall appoint a principal representative to serve as its central point of contact responsible for coordinating and implementing this agreement. The HSEM contact shall be the Operations Chief. The City of New Brighton contact shall be the Director of Public Safety.

VIII. EXECUTION

This letter of agreement will become effective upon execution of the signatures of all parties to this agreement. The date of execution shall be the date of the last signature.

Department of Public Safety Homeland Security and Emergency Management



Kevin Reed, Deputy Director

City of New Brighton

Kari Niedfeldt-Thomas, Mayor

04/03/25
Date

Date



Agenda Section:	Consent Agenda
Report Date:	04/28/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Quote for Traffic Signal Repainting

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement: X	N/A or Other:

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

The traffic signal systems within New Brighton are typically located on County, State and high traffic volume City Roads/Streets. The existing traffic signal painting design and maintenance is the responsibility of the adjacent City. Staff have identified 8 locations that need to be repainted, and in some cases adjacent cities like Roseville and Arden Hills have agreed to pay for their share of these costs.

Recommendations:

Authorize the Director of Community Assets and Development to Accept and Approve the estimated repainting costs from Bullfrog Ind.

Applicable Deadlines:	NA
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Community Impact:	Aesthetically pleasing and maintained infrastructure insure a quality sense of place.
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Legislative History:	NA
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets X	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 73,486
	Financing Sources:	Budgeted X	Budget Modification	
	New Revenue	Use of Reserves	Other Arden Hills and Roseville to cost share signals on County Road D	

ESTIMATE

Bullfrog Ind
18643 YANKTON ST NW
Elk River, MN 55330

jeremiah@bullfrogind.com
+1 (763) 286-3856

New Brighton, Water Dep

Bill to
Jesse Hartman
New Brighton
700 5th St NW
New Brighton, MN 55112

Estimate details

Estimate no.: NB2025(2)
Estimate date: 04/15/2025
Expiration date: 08/31/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Signal Repainting	New Brighton, Water Dep Repainting Signal at Silver Lake Rd / Palmer(Innsbrook). All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Blue and all signal heads to be Black.*see notes	1	\$9,637.50	\$9,637.50
2.	Signal Repainting	New Brighton, Water Dep Repainting Signal at Silver Lake Rd / 14th St NW. All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Blue and all signal heads to be Black. *see notes	1	\$9,909.50	\$9,909.50
3.	Signal Repainting	New Brighton, Water Dep Repainting Signal at Silver Lake Rd / Rice Creek Rd. All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Blue and all signal heads to be Black.*see notes	1	\$9,909.50	\$9,909.50
4.	Signal Repainting	New Brighton, Water Dep Repainting Signal at Silver Lake Rd / Mississippi Rd. All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Blue and all signal heads to be Black.*see notes	1	\$9,909.50	\$9,909.50
5.	Signal Repainting	New Brighton, Water Dep	1	\$10,680.00	\$10,680.00

Repainting Signal at County Rd D / 88. All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Green and all signal heads to be Black.*see notes

6.	Signal Repainting	New Brighton, Water Dep Repainting Signal at County Road D / Cleveland Ave. All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Green and all signal heads to be Black.*see notes	1	\$8,700.00	\$8,700.00
7.	Signal Repainting	New Brighton, Water Dep Repainting Signal at Old Hwy 8 / 5th Ave. All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Blue and all signal heads to be Black.*see notes	1	\$7,510.00	\$7,510.00
8.	Signal Repainting	New Brighton, Water Dep Repainting Signal at 10th St NW / 8th AveNW. All work to be prepped, primed, and top coated to manufacturers spec. Signal will be Blue and all signal heads to be Black.*see notes	1	\$7,230.00	\$7,230.00

Total

\$73,486.00

Note to customer

* There are plastic signal heads throughout the job, and are not recommended to paint. Price will be reduced by the amount of signal heads not painted due to this factor and noted on final bill. Per signal price as follows: 3 light (\$135) 4 light (\$170) 5 light (\$200)

Expiry
date

08/31/2025

Accepted date

Accepted by

2565 TRAFFIC CONTROL SIGNALS**2565.3 CONSTRUCTION REQUIREMENTS****SS-1.1 Painting**

Paint all items, except the traffic signal cabinet and signal service cabinet, of the revised signal system in accordance with the applicable provisions of MnDOT 2565.3U, as directed by the Engineer; and as follows:

A Surface Preparation

- (1) Prepare all surfaces prior to painting in accordance with the applicable provisions of MnDOT 2478; as directed by the Engineer; and as follows:
 - (a) The Engineer may require limited scraping of flaking or peeling paint where necessary. Sandblasting or power sanding is not permitted.
 - (b) If it is necessary to remove small amounts of loose and blistered paint, collect the paint scrapings in accordance with the Occupational Safety & Health Administration (OSHA) and the Minnesota Pollution Control Agency (MPCA) hazardous waste rules.
 - (c) If the total amount of paint scrapings is less than 3% of a 5 gallon pail (approximately 2-1/3 cups), the pail will be considered empty and the Contractor may dispose of the paint scrapings as solid waste.
 - (d) If the total amount of paint scrapings is in excess of 3% of a 5 gallon pail (approximately 2-1/3 cups), then give the container to the Engineer so that the Department can transport and dispose of the paint scrapings as hazardous waste.
 - (e) Roughen old glossy paint to ensure adhesion of the primer paint.
 - (f) After removal of any loose paint (if required), thoroughly clean (using detergent and a pressure washer method) all items (to be prime painted or finish painted) of loose rust, grease, and salts to the satisfaction of the Engineer.
 - (g) All cleaning operations shall be coordinated with the Engineer to insure proper inspection.
- (2) Ensure all metal surfaces are completely dry before application of the primer and/or paint.

- (3) Obtain Engineer approval of all surface preparation prior to the application of primer and paint.
 - (a) Prime Painting and Finish Painting Coats:
 - (b) Prime paint the mast arm poles and transformer bases before the application of the finish coat paint with a surface-tolerant primer compatible with the finish coat paint.
 - (c) Apply the primer paint according to manufacturer's written directions.
 - (d) Apply finish coat paint in accordance with the manufacturers written directions. Apply two coats of of Blue or Dark Green paint as indicated to conform to MnDOT 3532.

MnDOT approved traffic control signal paints are listed on MnDOT's Approved/Qualified Products List for Signals:

<https://www.dot.state.mn.us/products/paint/trafficsignalpaint.html>

Do not field paint the traffic signal cabinets or signal service cabinets.

B Measurement

The Engineer will measure painting of traffic signal pole on an each basis.

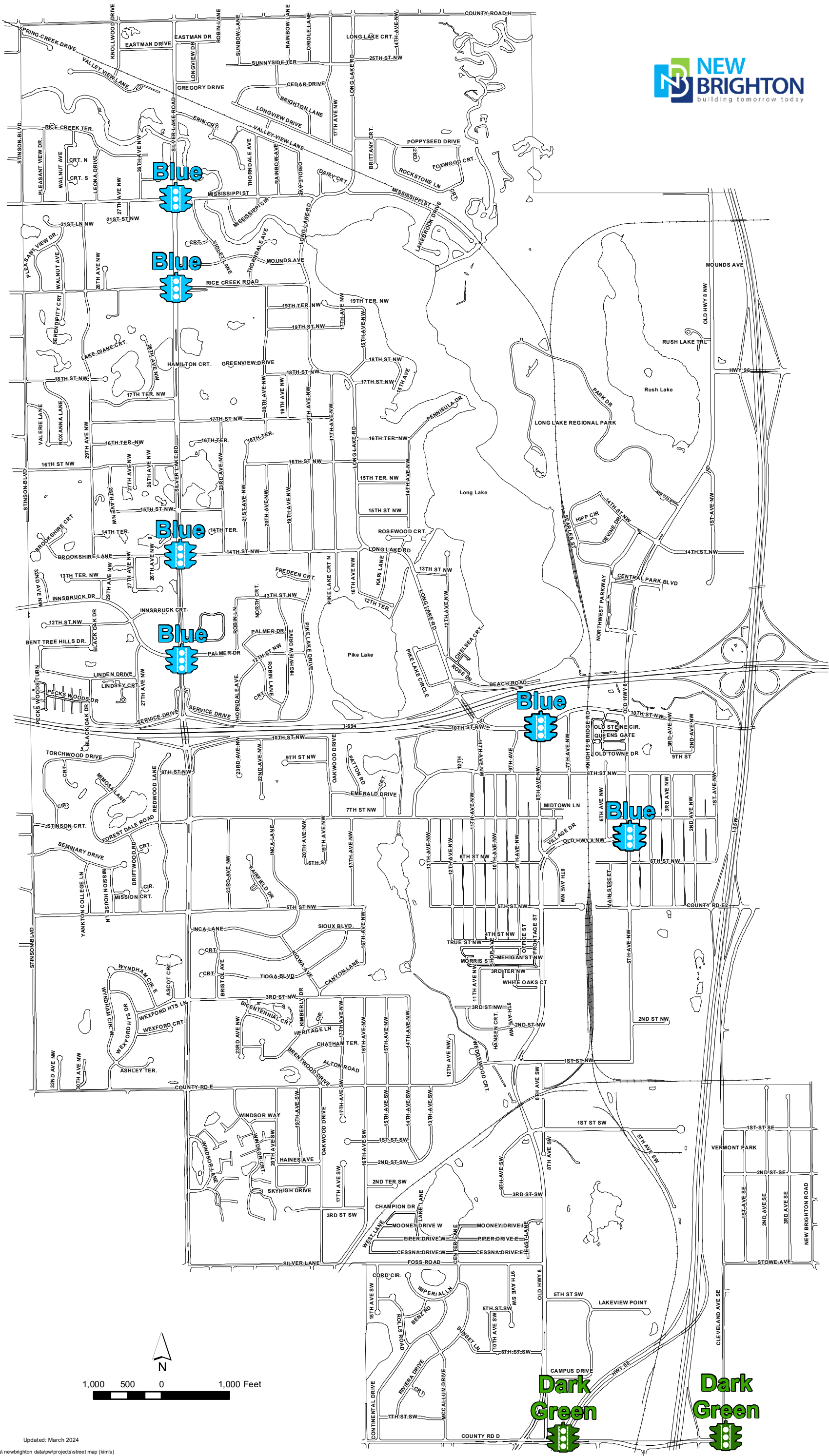
The Engineer will measure painting of traffic signal mast arm pole on an each basis.

The Engineer will measure painting of traffic signal head on an each basis.

C Payment

The Contract Unit Price shall include all materials, supplies, labor, and equipment to complete the work as described in these specifications.

Signal Repainting Locations



Agenda Section:	Consent Agenda
Report Date:	05/05/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Accept Donation to the New Brighton Police Explorers

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement:	N/A or Other: X

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

The New Brighton Police Explorers received a donation from Firefighter Ian Craig in the amount of \$722. He requested the donation to be put towards use of the Police Explorers.

Recommendations:

Accept the donation of \$722 and direct staff to deposit into fund 50786.

Applicable Deadlines:

Community Impact:	Police Explorers provide an opportunity for youth in our community to learn about public safety. The participants learn life skills, confidence, and job-related functions for a possible future in public safety.
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Legislative History:	None
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging: X
	City Assets	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 722
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other: Donation	

Agenda Section:	Consent Agenda
Report Date:	05/07/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Property Easements as required for Jones Lake Improvements

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement: X	N/A or Other:

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

- In 2013, the Cities of New Brighton, Roseville and St. Anthony Village entered into a petition with Rice Creek Watershed District to address regional stormwater needs.
- The City has acquired property in and around Jones Lake to facilitate future stormwater improvement projects.
- Portions of adjacent properties include wetland and stormwater storage areas.
- The City worked with these landowners to acquire the necessary easements to allow for future work within these easements to facilitate planned improvements.

	• The easements were reviewed and approved by the City and the landowners. • The enclosed signed easement documents will be submitted to the county for recording.
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Recommendations:	To approve and accept the attached easement agreements for 565 and 587 1st Street SW.
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Applicable Deadlines:	NA
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Community Impact:	Reliable Infrastructure: For over two decades, the City of New Brighton has engaged in a slow process to both appraise and acquire all lands directly surrounding Lake Jones as the basin serves as a key node within the community’s stormwater management system. Environment & Sustainability: future work around Lake Jones will improve drainage conditions in the SE portions of the City, and will seek to protect and strengthen habitat for wildlife in this area.
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Legislative History:	• July 9, 2013, the City Council approved a petition to the Watershed District for a Basic Water Management Project to address stormwater management and flooding within the Cities of New Brighton, Saint Anthony, Roseville. • November 13, 2018, City Council Authorized Staff to Prepare Purchase Agreement for Baptist Seminary Property. • January 9, 2024, Resolution to Support Rice Creek Watersheds State Bonding Request for Jones Lake Improvements and City Council Support of Purchase Agreement with Fulford Family Partnership LP for upland in the southeast corner of Jones Lake.
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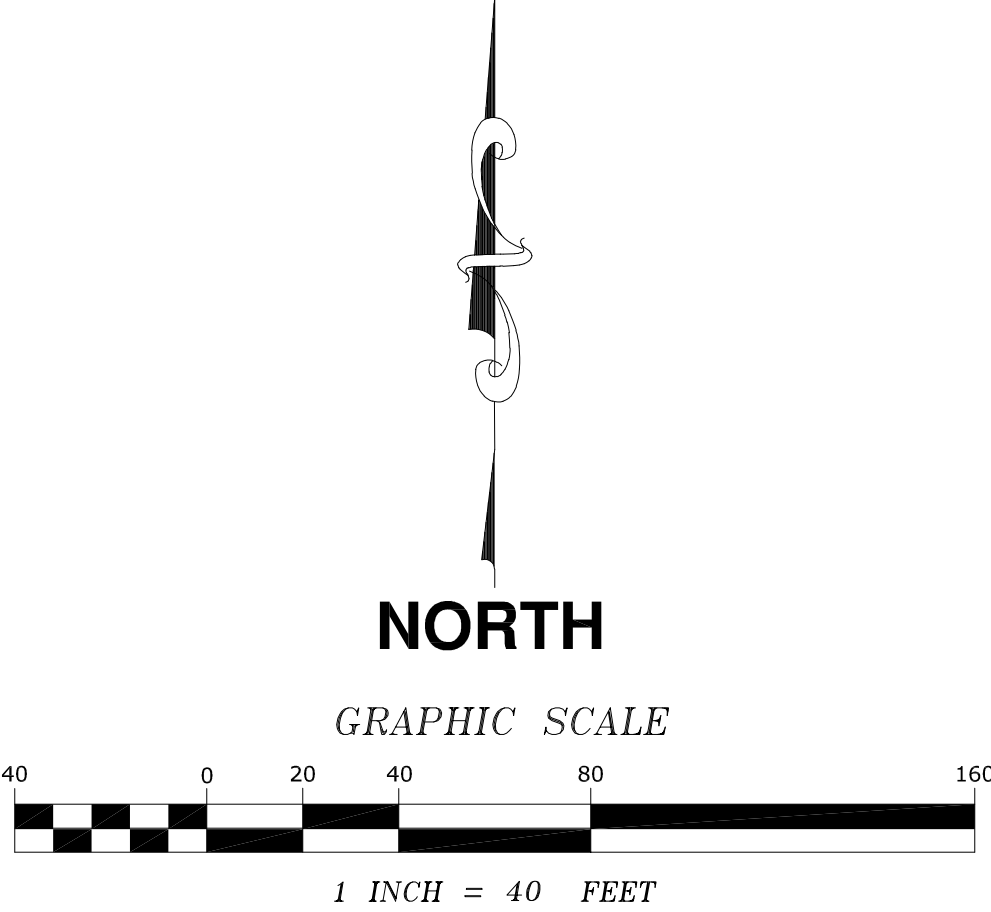
Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging

	City Assets X	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other	

SKETCH AND DESCRIPTION

~for~ THE CITY OF NEW BRIGHTON
~of~ 565 / 587 / 717 1ST STREET NW



LEGAL DESCRIPTIONS:

565 FIRST STREET SW/ EASEMENT A:

A perpetual easement over, under, and across that part of the Northwest Quarter of the Northeast Quarter of Section 32, Township 30, Range 23, lying westerly of Minnesota Transfer Railway Company's right-of-way, southerly of the centerline of First Street Southwest and easterly of the West 899 feet, except the North 169.80 feet of the West 17.00 feet thereof, Ramsey County, Minnesota.

Said easement being described as follows:

Beginning at the southeast corner of said West 899.00 feet of the Northwest Quarter of the Northeast Quarter; thence North 0 degrees 23 minutes 39 seconds West, assumed bearing, along the east line of said West 899.00 feet of the Northwest Quarter of the Northeast Quarter a distance of 179.82 feet; thence South 86 degrees 10 minutes 22 seconds East a distance of 137.04 feet; thence North 85 degrees 25 minutes 39 seconds East a distance of 104.71 feet; thence North 88 degrees 47 minutes 58 seconds East a distance of 180.82 feet to the east line of said Northwest Quarter of the Northeast Quarter; thence South 00 degrees 26 minutes 24 seconds East along said east line a distance of 182.60 feet to the southeast corner of said Northwest Quarter of the Northeast Quarter of Section 32; thence South 89 degrees 58 minutes 18 seconds West along the south line of said Northwest Quarter of the Northeast Quarter of Section 32 a distance of 422.05 feet to the point of beginning.

587/717 FIRST STREET SW / EASEMENT B:

A perpetual easement over, under, and across that part of the East 489 feet of the West 899 feet of the Northwest Quarter of the Northeast Quarter of Section 32, Township 30, Range 23, lying South of First Street Southwest, Ramsey County, Minnesota.

Said easement being described as follows:

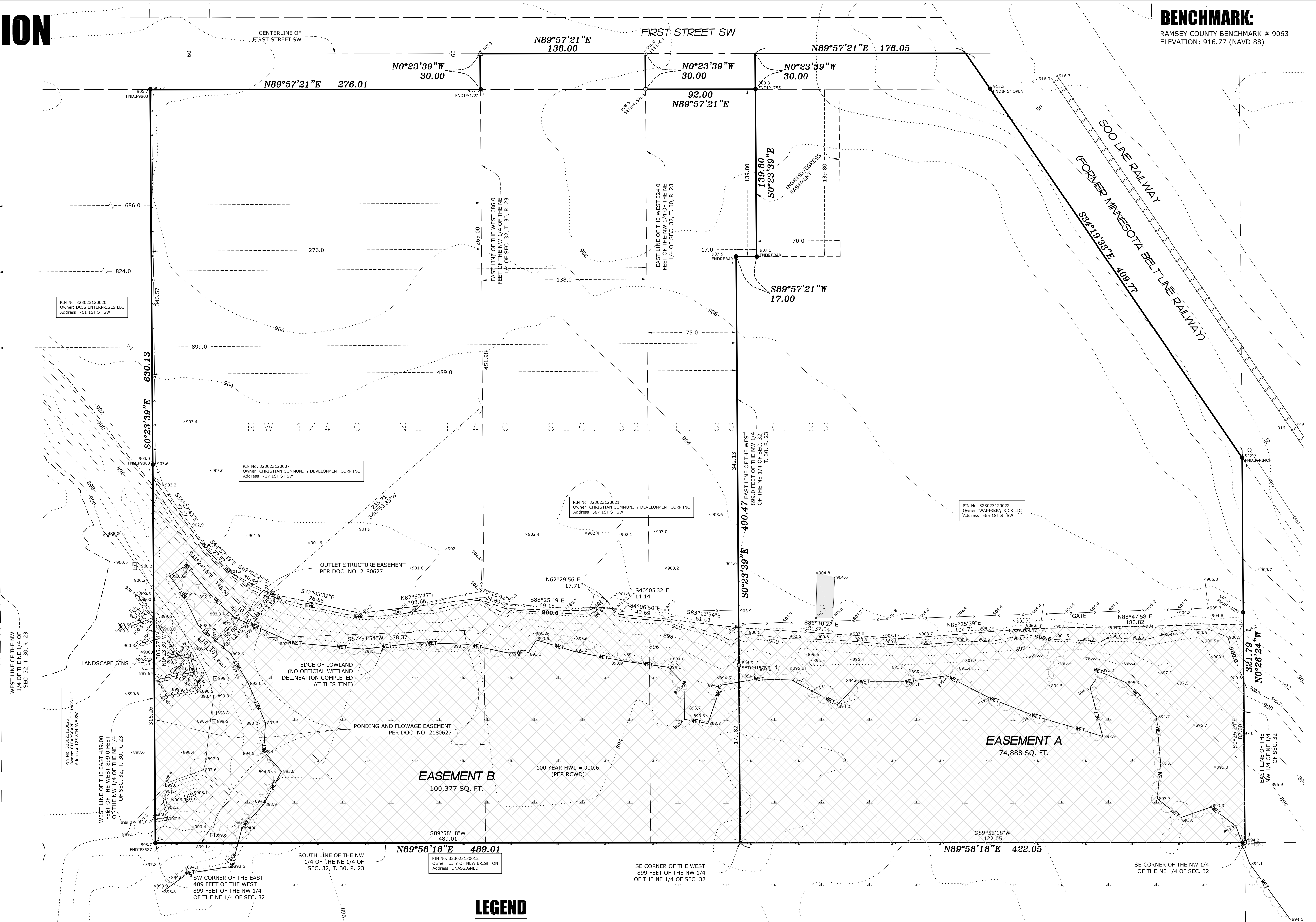
Beginning at the southwest corner of said East 489.00 feet of the West 899.00 feet of the Northwest Quarter of the Northeast Quarter; thence North 00 degrees 23 minutes 39 seconds West, assumed bearing, along the west line of said East 489.00 feet of the West 899.00 feet of the Northwest Quarter of the Northeast Quarter of Section 32 a distance of 305.27 feet; thence South 36 degrees 27 minutes 43 seconds East a distance of 72.27 feet; thence South 44 degrees 57 minutes 49 seconds East a distance of 27.87 feet; thence South 62 degrees 02 minutes 26 seconds East a distance of 40.48 feet; thence South 77 degrees 43 minutes 32 seconds East a distance of 76.85 feet; thence North 82 degrees 53 minutes 47 seconds East a distance of 98.66 feet; thence South 70 degrees 25 minutes 42 seconds East a distance of 24.89 feet; thence South 88 degrees 25 minutes 49 seconds East a distance of 69.18 feet; thence North 62 degrees 29 minutes 56 seconds East a distance of 17.71 feet; thence South 40 degrees 05 minutes 32 seconds East a distance of 14.14 feet; thence South 84 degrees 06 minutes 50 seconds East a distance of 40.69 feet to the east line of said West 899.00 feet of the Northwest Quarter of the Northeast Quarter of Section 32; thence South 0 degrees 23 minutes 39 seconds East along said east line of the West 899.00 feet a distance of 179.82 feet to the southeast corner of said West 899.00 feet; thence South 89 degrees 58 minutes 18 seconds West along the south line of said Northwest Quarter of the Northeast Quarter of Section 32 a distance of 489.01 feet to the point of beginning.

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

JASON E. RUD

Date: 2/5/2025 License No. 41578

E.G. RUD & SONS, INC. Professional Land Surveyors 6776 Lake Drive NE, Suite 110 Lino Lakes, MN 55014 Tel. (651) 361-8200 Fax (651) 361-8701



LEGEND

- DENOTES IRON MONUMENT FOUND AS LABELED
- DENOTES IRON MONUMENT SET, MARKED RLS# 41578
- ⬢ DENOTES SET PKNAIL
- ⬢ DENOTES RAMSEY COUNTY CAST IRON MONUMENT
- DENOTES BOLLARD
- DENOTES ELECTRICAL BOX
- DENOTES EXISTING SPOT ELEVATION
- WET — DENOTES WET LAND
- — — DENOTES FENCE
- — — DENOTES RETAINING WALL
- — — DENOTES EXISTING CONTOURS
- — — DENOTES TREE LINE
- — — DENOTES BITUMINOUS SURFACE
- — — DENOTES GRAVEL SURFACE
- — — DENOTES PROPOSED EASEMENT
- — — DENOTES ADJACENT PARCEL OWNER INFORMATION (PER RAMSEY COUNTY TAX INFORMATION)

SURVEY NOTES:

- Field survey was completed by E.G. Rud and Sons, Inc. on 1/13/2025 and 1/28/2025.
- Bearings shown are on Ramsey County datum.
- This survey was prepared without the benefit of title work. Additional easements, restrictions and/or encumbrances may exist other than those shown hereon. Survey subject to revision upon receipt of a current title commitment or an attorney's title opinion.

BENCHMARK:

RAMSEY COUNTY BENCHMARK # 9063
ELEVATION: 916.77 (NAVD 88)

DRAWN BY: BPN	JOB NO: 25.00228T	DATE: 2/5/2025
CHECK BY: JER	FIELD CREW: RW / MR	
1		
2		
3		
NO.	DATE	DESCRIPTION
BY		

DRAINAGE AND UTILITY EASEMENT

THIS DRAINAGE AND UTILITY EASEMENT is made by WAKirkpatrick, LLC, a Minnesota limited liability company (the “**Grantor**”), in favor of the City of New Brighton, Minnesota, a municipal corporation under the laws of the State of Minnesota, Grantee (the “**City**”).

Recitals

A. The Grantor is the fee owner of that certain real property located at 565 1st Street SW in Ramsey County, Minnesota (PID No. 323023120022), legally described on the attached **Exhibit A** (the “**Property**”); and

B. The Grantor desires to grant to the City a certain non-exclusive permanent drainage and utility easement as hereinafter described in, over, across, beneath, and above a portion of the Property, which is legally described on the attached **Exhibit B**, and further depicted on the attached **Exhibit C** (the “**Easement Area**”), according to the terms and conditions contained herein (the “**Easement**”).

Terms of Easement

1. Recitals. The above recitals are hereby incorporated into this Easement.
2. Grant of Easement. For good and valuable consideration, receipt and sufficiency of which is hereby acknowledged by the Grantor, the Grantor grants and conveys to the City a permanent, non-exclusive easement for public drainage and utility purposes in, over, across, beneath, and above the Easement Area.
3. Scope of Easement. The Easement granted herein includes the right of the City, its contractors, agents, employees, and assigns to enter the Easement Area at all reasonable times for the purpose of locating, constructing, reconstructing, installing, removing, operating, maintaining, inspecting, altering, improving, and repairing drainage, sanitary sewer, storm sewer, watermain, and other public utilities, facilities or improvements of any type that are not inconsistent with public drainage and utility use including but not limited to, the right itself, or to allow public or private utility companies, to place, maintain, improve, repair, replace, and remove utilities and

related facilities within the Easement Area. The Easement granted herein also includes the rights to cut, trim, or remove trees, shrubs, or other vegetation existing within the Easement Area, and to prohibit obstructions and grading alterations now or in the future as in City's judgment unreasonably interfere with the use or maintenance of the Easement Area.

4. Warranty of Title. The Grantor warrants that it is the fee owner of the Property and has the right, title, and capacity to convey to the City the Easement herein.

5. Environmental Matters. Grantee shall not be responsible for any costs, expenses, damages, demands, obligations, including penalties and reasonable attorney's fees, or losses resulting from any claims, actions, suits, or proceedings based upon a release or threat of release of any hazardous substances, pollutants, or contaminants which may have existed on, or which relate to, the Easement Area or Property prior to the date of this Easement.

6. Binding Effect. The terms and conditions of this Easement shall run with the land and be binding on Grantor for the benefit of Grantee and their respective successors and assigns.

STATE DEED TAX DUE HEREON: NONE

{Remainder of Page Intentionally Left Blank; Signature Page to Follow}

Dated this 29th day of April, 2025.

GRANTOR:

WAKIRKPATRICK, LLC

By: _____

Name: Andrew Longbella

Title: CFO

STATE OF Minnesota)
COUNTY OF Ramsey) ss.

This instrument was acknowledged before me on this 29 day of April 2025, by Andrew Longbella, the CFO of WAKirkpatrick, LLC, a Minnesota limited liability company, on behalf of the Grantor.



Michelle Bellanger
Notary Public

NOTARY STAMP OR SEAL

THIS INSTRUMENT DRAFTED BY:

Kennedy & Graven, Chartered (SJS)
150 South Fifth Street, Suite 700
Minneapolis, MN 55402
(612) 337-9300

EXHIBIT A
Legal Description of the Property

That part of the Northwest Quarter of the Northeast Quarter of Section 32, Township 30, Range 23, lying westerly of Minnesota Transfer Railway Company's right-of-way, southerly of the centerline of First Street Southwest and easterly of the West 899 feet, except the North 169.80 feet of the West 17.00 feet thereof, Ramsey County, Minnesota.

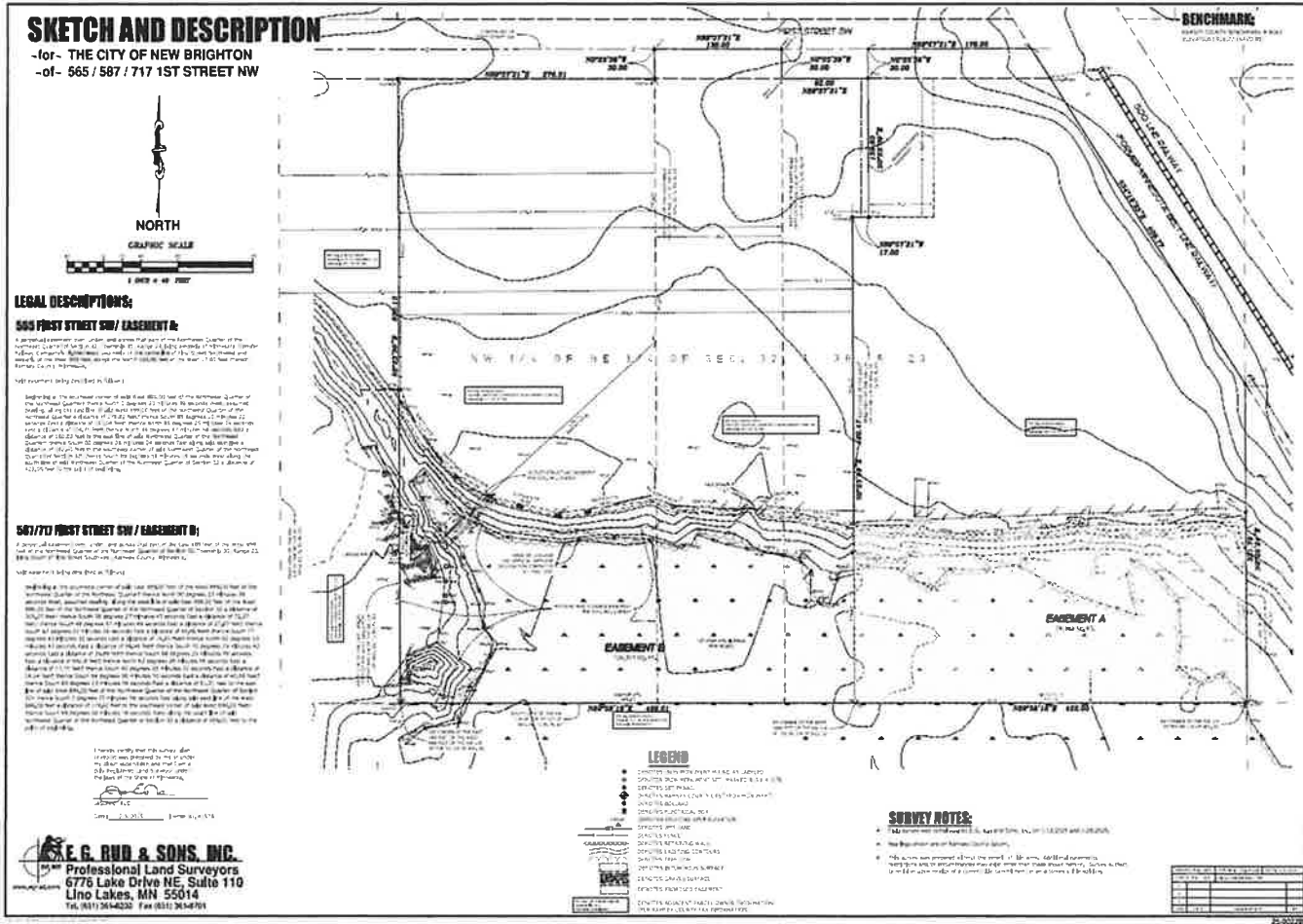
EXHIBIT B
Legal Description of the Easement Area

A perpetual easement over, under, and across that part of the Northwest Quarter of the Northeast Quarter of Section 32, Township 30, Range 23, lying westerly of Minnesota Transfer Railway Company's right-of-way, southerly of the centerline of First Street Southwest and easterly of the West 899 feet, except the North 169.80 feet of the West 17.00 feet thereof, Ramsey County, Minnesota.

Said easement being described as follows:

Beginning at the southeast corner of said West 899.00 feet of the Northwest Quarter of the Northeast Quarter; thence North 0 degrees 23 minutes 39 seconds West, assumed bearing, along the east line of said West 899.00 feet of the Northwest Quarter of the Northeast Quarter a distance of 179.82 feet; thence South 86 degrees 10 minutes 22 seconds East a distance of 137.04 feet; thence North 85 degrees 25 minutes 39 seconds East a distance of 104.71 feet; thence North 88 degrees 47 minutes 58 seconds East a distance of 180.82 feet to the east line of said Northwest Quarter of the Northeast Quarter; thence South 00 degrees 26 minutes 24 seconds East along said east line a distance of 182.60 feet to the southeast corner of said Northwest Quarter of the Northeast Quarter of Section 32; thence South 89 degrees 58 minutes 18 seconds West along the south line of said Northwest Quarter of the Northeast Quarter of Section 32 a distance of 422.05 feet to the point of beginning.

Depiction of the Easement Area



DRAINAGE AND UTILITY EASEMENT

THIS DRAINAGE AND UTILITY EASEMENT is made by Christian Community Development Corporation Inc., a Tennessee nonprofit corporation (the “**Grantor**”), in favor of the City of New Brighton, Minnesota, a municipal corporation under the laws of the State of Minnesota, Grantee (the “**City**”).

Recitals

A. The Grantor is the fee owner of those certain real properties located at 587 1st St. SW, and 717 1st St. SW, in Ramsey County, Minnesota (PID Nos. 32302312001 and 323023120007) (Certificate of Title Nos. 653232 and 653233), legally described on the attached **Exhibit A** (collectively, the “**Property**”); and

B. The Grantor desires to grant to the City a certain non-exclusive permanent drainage and utility easement as hereinafter described in, over, across, beneath, and above a portion of the Property, which is legally described on the attached **Exhibit B**, and further depicted on the attached **Exhibit C** (the “**Easement Area**”), according to the terms and conditions contained herein (the “**Easement**”).

Terms of Easement

1. Recitals. The above recitals are hereby incorporated into this Easement.
2. Grant of Easement. For good and valuable consideration, receipt and sufficiency of which is hereby acknowledged by the Grantor, the Grantor grants and conveys to the City a permanent, non-exclusive easement for public drainage and utility purposes in, over, across, beneath, and above the Easement Area.
3. Scope of Easement. The Easement granted herein includes the right of the City, its contractors, agents, employees, and assigns to enter the Easement Area at all reasonable times for the purpose of locating, constructing, reconstructing, installing, removing, operating, maintaining, inspecting, altering, improving, and repairing drainage, sanitary sewer, storm sewer, watermain, and other public utilities, facilities or improvements of any type that are not inconsistent with

public drainage and utility use including but not limited to, the right itself, or to allow public or private utility companies, to place, maintain, improve, repair, replace, and remove utilities and related facilities within the Easement Area. The Easement granted herein also includes the rights to cut, trim, or remove trees, shrubs, or other vegetation existing within the Easement Area, and to prohibit obstructions and grading alterations now or in the future as in City's judgment unreasonably interfere with the use or maintenance of the Easement Area.

4. Warranty of Title. The Grantor warrants that it is the fee owner of the Property and has the right, title, and capacity to convey to the City the Easement herein.

5. Environmental Matters. Grantee shall not be responsible for any costs, expenses, damages, demands, obligations, including penalties and reasonable attorney's fees, or losses resulting from any claims, actions, suits, or proceedings based upon a release or threat of release of any hazardous substances, pollutants, or contaminants which may have existed on, or which relate to, the Easement Area or Property prior to the date of this Easement.

6. Binding Effect. The terms and conditions of this Easement shall run with the land and be binding on Grantor for the benefit of Grantee and their respective successors and assigns.

STATE DEED TAX DUE HEREON: NONE

{Remainder of Page Intentionally Left Blank; Signature Page to Follow}

Dated this 7 day of April, 2025.

GRANTOR:

**CHRISTIAN COMMUNITY DEVELOPMENT
CORPORATION INC.**

By: B. Jones
Name: Bu Jones
Title: Pres.

STATE OF TN)
COUNTY OF Shelby) ss.

This instrument was acknowledged before me on this 7 day of April 2025, by Stephanie Jones, the Secretary of Christian Community Development Corporation Inc., a Tennessee non-profit corporation, Grantor.



Stephanie Jones
Notary Public

NOTARY STAMP OR SEAL

THIS INSTRUMENT DRAFTED BY:

Kennedy & Graven, Chartered
150 South Fifth Street, Suite 700
Minneapolis, MN 55402
(612) 337-9300

EXHIBIT A
Legal Description of the Property

That part of the East 138 feet of the West 824 feet of the Northwest quarter of the Northeast quarter lying South of the center line of First Street Southwest, in Section 32, Township 30, Range 23.
That part of the East 75 feet of the West 899 feet of the Northwest quarter of the Northeast quarter lying South of the center line of First Street Southwest, in Section 32, Township 30, Range 23.
The North 169.80 feet of the East 17.00 feet of the West 916 feet of that part of the Northwest quarter of the Northeast quarter of Section 32, Township 30, Range 23, lying Southerly of the center line of First Street Southwest.

Subject to a highway easement dated April 1, 1959 to Village of New Brighton for highway and utility purposes over the North 30 feet of South half of Northwest quarter of Northeast quarter of said Section 32, except the West 410 feet thereof; Subject to the Minnesota Transfer Railway right-of-way which releases the Village of New Brighton, its successors and assigns from all claims for any and all damages resulting to the lands through and across which parcel of land hereby conveyed is located by reason of the location, grading, construction, maintenance and use of a public highway and utilities over and upon, and the removal of materials from the premises hereby conveyed and from the uses incident thereto, and the Village of New Brighton shall have the right to use and remove all earth and other materials lying within the parcel of land hereby conveyed.

(PID No. 323023120021)
(Certificate of Title No. 653232)

That part of the East 276 feet of the West 686 feet of the Northwest Quarter of the Northeast Quarter lying South of the center line of First Street Southwest, Section 32, Township 30, Range 23.

Subject to a Highway Easement dated April 1, 1959 to Village of New Brighton for Highway and utility purposes over the North 30 feet of the South half of NW Quarter of NE Quarter of said Section 32, except the West 410 feet thereof. Subject to Minnesota Transfer Railway right-of-way which releases the Village of New Brighton, its successors and assigns from all claims for any and all damages resulting to the lands through and across which the parcel of land hereby conveyed is located by reason of the location, grading, construction, maintenance and use of a public highway and utilities over and upon, and the removal of materials from maintenance and use of a public highway and utilities over and upon, and the removal of materials from the premises here by conveyed and from the uses incident thereto, and the Village of New Brighton shall have the right to use and remove all earth and other materials lying within the parcel of land hereby conveyed

(PID No. 323023120007)
(Certificate of Title No. 653233)

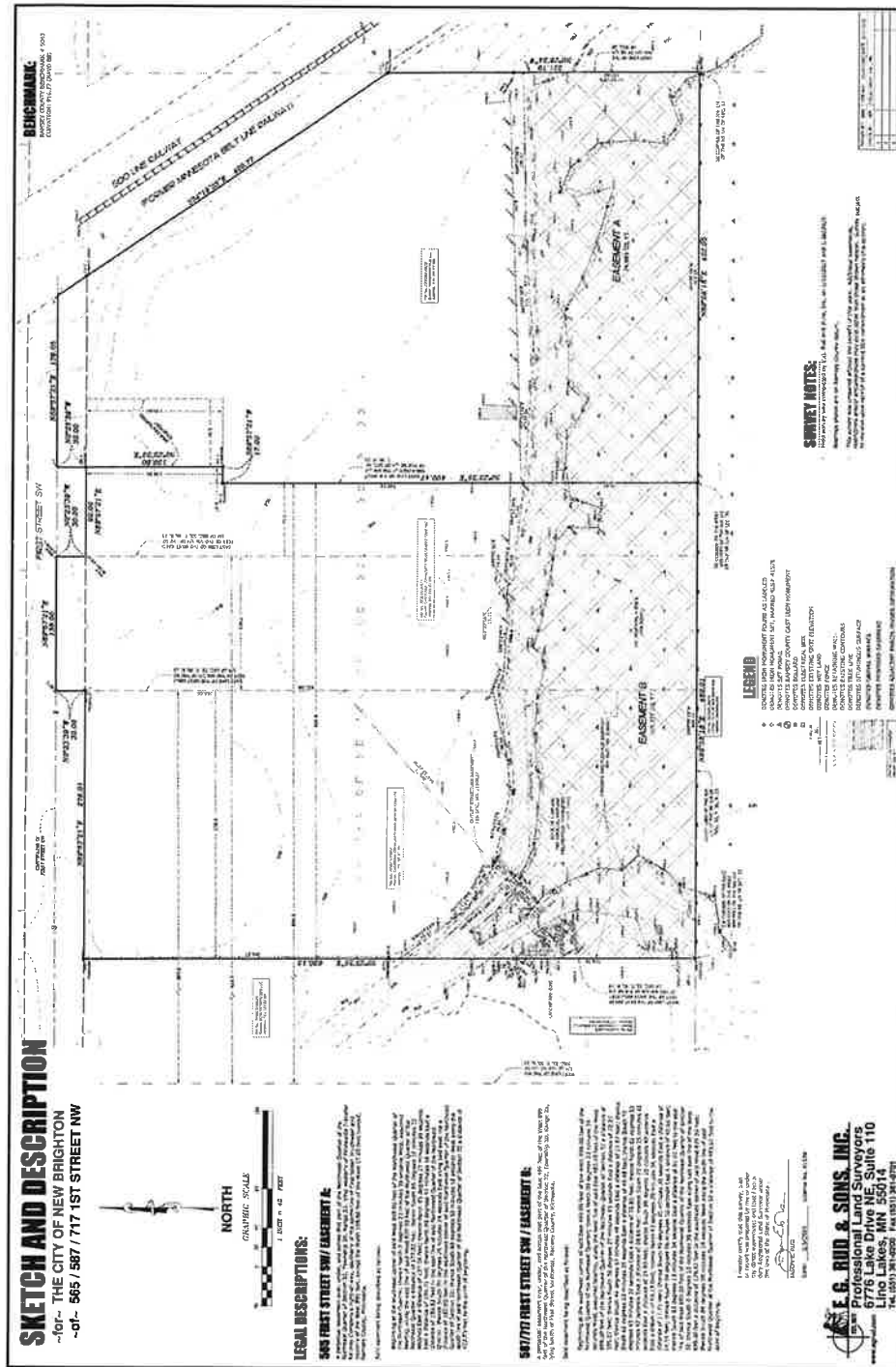
EXHIBIT B
Legal Description of the Easement Area

A perpetual easement over, under, and across that part of the East 489 feet of the West 899 feet of the Northwest Quarter of the Northeast Quarter of Section 32, Township 30, Range 23, lying South of First Street Southwest, Ramsey County, Minnesota.

Said easement being described as follows:

Beginning at the southwest corner of said East 489.00 feet of the West 899.00 feet of the Northwest Quarter of the Northeast Quarter; thence North 00 degrees 23 minutes 39 seconds West, assumed bearing, along the west line of said East 489.00 feet of the West 899.00 feet of the Northwest Quarter of the Northeast Quarter of Section 32 a distance of 305.27 feet; thence South 36 degrees 27 minutes 43 seconds East a distance of 72.27 feet; thence South 44 degrees 57 minutes 49 seconds East a distance of 27.87 feet; thence South 62 degrees 02 minutes 26 seconds East a distance of 40.48 feet; thence South 77 degrees 43 minutes 32 seconds East a distance of 76.85 feet; thence North 82 degrees 53 minutes 47 seconds East a distance of 98.66 feet; thence South 70 degrees 25 minutes 42 seconds East a distance of 24.89 feet; thence South 88 degrees 25 minutes 49 seconds East a distance of 69.18 feet; thence North 62 degrees 29 minutes 56 seconds East a distance of 17.71 feet; thence South 40 degrees 05 minutes 32 seconds East a distance of 14.14 feet; thence South 84 degrees 06 minutes 50 seconds East a distance of 40.69 feet; thence South 83 degrees 13 minutes 34 seconds East a distance of 61.01 feet to the east line of said West 899.00 feet of the Northwest Quarter of the Northeast Quarter of Section 32; thence South 0 degrees 23 minutes 39 seconds East along said east line of the West 899.00 feet a distance of 179.82 feet to the southeast corner of said West 899.00 feet; thence South 89 degrees 58 minutes 18 seconds West along the south line of said Northwest Quarter of the Northeast Quarter of Section 32 a distance of 489.01 feet to the point of beginning.

EXHIBIT C **Depiction of the Easement Area**



Agenda Section:	Consent Agenda
Report Date:	05/07/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Approval of Plans and Specifications and Authorization to Advertise for Bids for Public Improvement Project 25-1, 2025 Street Rehabilitation

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement:	N/A or Other: X

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

The purpose of this item is to advance the project to the next step, which is to publicly advertise for bids. Bids are tentatively scheduled to be opened early June.

This project consists of the rehabilitation of approximately 1.85 miles of residential streets by the reclamation of the existing bituminous surfacing, removal and replacement of sections of concrete curb and gutter, storm sewer construction, sanitary sewer improvements, watermain and hydrant replacement, street excavation and grading, bituminous surfacing, and boulevard repair.

	The total estimated cost is \$3,725,000. The Feasibility Study contains costs estimates, cost breakdowns, and recommended funding.
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Recommendations:	To approve the plans and specifications for Public Improvement Project 25-1, 2025 Street Rehabilitation and authorize staff to publicly advertise for bids.
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Applicable Deadlines:	None
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Community Impact:	Provide cost-effective infrastructure improvements.
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Legislative History:	• November 12, 2024 City Council authorized the Director of Community Assets and Development to enter a professional service agreement with American Engineering and Testing. • November 12, 2024 City Council adopted a resolution ordering staff to prepare a Feasibility Study for City Project 25-1, 2025 Street Rehabilitation. • February 11, 2025 City Council authorized the purchase of fire hydrants and gate valves for the proposed project. • March 20, 2025 An informational meeting was held with residents to be affected by the project. • April 8, 2025 City Council accepted the Feasibility Study and set the Public Improvement Hearing date for April 22, 2025. • April 22, 2025 Public Improvement Hearing held and City Council ordered Public Improvement Project 25-1, 2025 Street Rehabilitation.
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets X	Operational Effectiveness
		N/A

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Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 3,725,000
	Financing Sources:	Budgeted X		Budget Modification
	New Revenue	Use of Reserves		Other

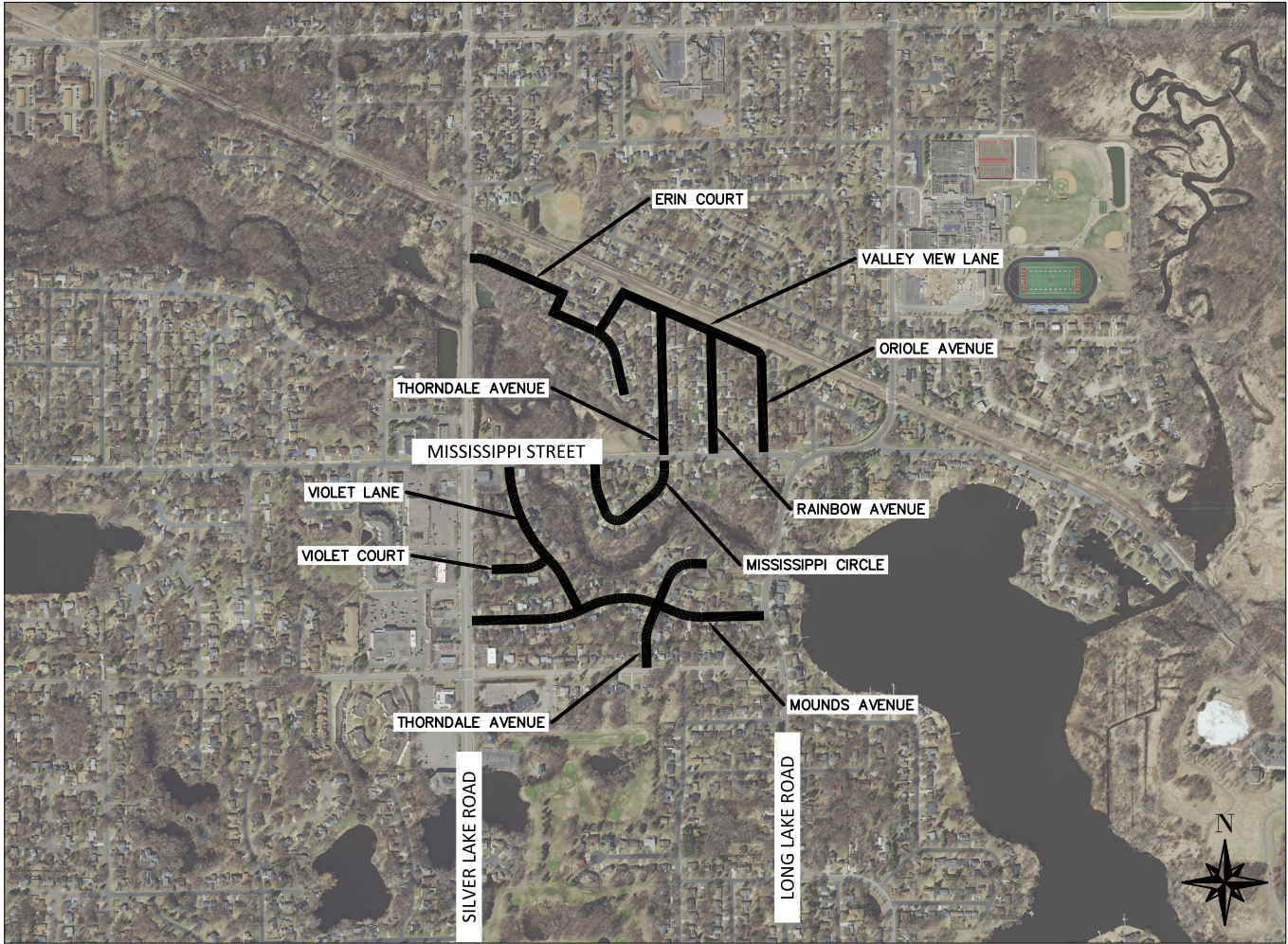
MINNESOTA DEPARTMENT OF TRANSPORTATION

CITY OF NEW BRIGHTON

RAMSEY COUNTY, MINNESOTA

MUNICIPAL PROJECT 25-1, 2025 STREET REHABILITATION

CONSTRUCTION PLAN FOR 1.85 MILES OF BITUMINOUS STREET REHABILITATION, CURB AND GUTTER REPLACEMENT, STORM SEWER IMPROVEMENTS, SANITARY SEWER IMPROVEMENTS, WATERMAIN AND HYDRANT REPLACEMENTS, AND PEDESTRIAN CURB RAMP IMPROVEMENTS.



STREET SEGMENT

MOUNDS AVENUE	-SILVER LAKE ROAD TO LONG LAKE ROAD
THORNDALE AVENUE	-RICE CREEK ROAD TO CUL-DE-SAC
VIOLET LANE	-MOUNDS AVENUE TO MISSISSIPPI STREET
VIOLET COURT	-VIOLET LANE TO CUL-DE-SAC
MISSISSIPPI CIRCLE	-MISSISSIPPI STREET TO MISSISSIPPI STREET
ERIN COURT	-SILVER LAKE ROAD TO CUL-DE-SAC
THORNDALE AVENUE	-MISSISSIPPI STREET TO VALLEY VIEW LANE
RAINBOW AVENUE	-MISSISSIPPI STREET TO VALLEY VIEW LANE
ORIOLE AVENUE	-MISSISSIPPI STREET TO VALLEY VIEW LANE
VALLEY VIEW LANE	-ORIOLE AVENUE TO CUL-DE-SAC
ALLEY	-ERIN COURT TO VALLEY VIEW LANE

GOVERNING SPECIFICATIONS AS AMENDED:
THE 2020 EDITION OF THE MINNESOTA DEPARTMENT OF TRANSPORTATION "STANDARD SPECIFICATIONS FOR CONSTRUCTION" AND THE 2020 EDITION OF THE "MATERIALS LAB SUPPLEMENTAL SPECIFICATIONS FOR CONSTRUCTION" SHALL GOVERN.

ALL TRAFFIC CONTROL DEVICES AND SIGNING SHALL CONFORM TO THE MMUTCD, INCLUDING FIELD MANUAL FOR TEMPORARY TRAFFIC CONTROL ZONE LAYOUTS.

THE EXACT LOCATION OF EXISTING UTILITIES SHOWN IN THE PLANSET ARE UNKNOWN . THE CONTRACTOR SHALL CONTACT GOPHER STATE ONE PRIOR TO STARTING ANY EXCAVATION. (800) 252-1166.

THE SUBSURFACE UTILITY INFORMATION IN THIS PLAN IS UTILITY QUALITY LEVEL D. THIS QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CI/ASCE 38-02, ENTITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA."

STANDARD SYMBOLS

	GAS LINE		UNDER GROUND ELECTRIC
	OVER HEAD WIRES		PROPOSED SILT FENCE
	HOUSE NUMBER		GAS VALVE
	RETAINING WALL		EXISTING TREE, EX. TREE REMOVED
	SIGN		PROPOSED TREE
	STORM SEWER		CHAIN LINK FENCE
	PROPOSED STORM SEWER		EXISTING CONCRETE CURB
	WATERMAIN		PROPOSED CONCRETE CURB
	PROPOSED WATERMAIN / REMOVAL		PROPOSED CONCRETE DRIVEWAY
	SANITARY SEWER		DENOTES PROPERTY LINE
	RECTANGULAR CATCH BASIN		DENOTES WATER SERVICE
	FIRE HYDRANT, WATER VALVE		DENOTES SANITARY SERVICE

PLAN INDEX

SHEET 1	TITLE SHEET
SHEET 2	STATEMENT OF ESTIMATED QUANTITIES
SHEET 3	QUANTITY & CONSTRUCTION NOTES
SHEET 4	DRAINAGE TABULATION
SHEET 5	TYPICAL SECTIONS
SHEET 6-10	DETAILS SHEETS
SHEET 11-13	SWPPP
SHEET 14-19	MNDOT PEDESTRIAN CURB RAMP DETAILS
SHEET 20-29	REMOVAL AND EROSION CONTROL PLAN
SHEET 30-48	CONSTRUCTION PLAN AND PROFILES
SHEET 49	STORM SEWER LATERALS
SHEET 50	INTERSECTION DETAIL PLANS

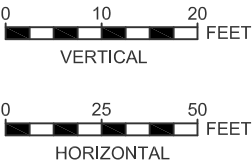
THIS PLAN CONTAINS 50 SHEETS

ALL APPLICABLE FEDERAL, STATE, AND LOCAL LAWS AND ORDINANCES WILL BE COMPLIED WITH IN THE CONSTRUCTION OF THIS PROJECT.

I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

 REG. NO. 41295 DATE 5-14-2025

CRAIG SCHLICHTING, P.E.
NEW BRIGHTON CITY ENGINEER



Agenda Section:	Consent Agenda
Report Date:	05/07/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider a Resolution Authorizing the Mayor and City Manager to Enter into a Lease Agreement with Cingular Wireless PCS, LLC to Allow for Installation of Communications Equipment on the City Water Tower at 700 Silver Lake Road

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution: X	Ordinance:
Contract/Agreement: X	N/A or Other:

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

- Cingular Wireless PCS, LLC is seeking to place new cellular equipment on the City's water tower at 700 Silver Lake Road. Plans to install equipment have been reviewed and approved by the City's consultant (KLM), and the attached lease has been reviewed and approved by Bob Vose at Kennedy & Graven.
- Term of the lease will be 60 months (5 years) with the option to extend for up to three (3) additional 60 month terms (20 years total). Rent will begin at \$40,000 (aligning with similar leases) in year one, and will escalate 4%each year thereafter.

Recommendations:	Approve the Lease Agreement and Authorize Mayor and City Manager to sign , which will allow Cingular Wireless PCS, LLC to locate wireless communications equipment on the City's water tower at 700 Silver Lake Road.
-------------------------	---

Applicable Deadlines:	NA
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Community Impact:	Leasing of Tower Space has no impact on the public and generates non-tax revenue which can help offset the need for higher taxes on residents and businesses.
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Legislative History:	NA
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Strategic Priority:	Financial Sustainability X	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 40,000
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue X	Use of Reserves	Other	



Agenda Section:	Consent Agenda
Report Date:	05/07/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Authorizing Purchase and Installation of three energy efficient boilers at the New Brighton Community Center

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement: X	N/A or Other:

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

- A component of the HVAC system at the New Brighton Community Center are three boilers which heat water to provide heat in areas of NBCC. Two of these boilers are from the original construction in 1994.
- Boiler Services, Inc has provided a quote to install new boilers at NBCC for a cost of \$103,000.
- If Boiler Services, Inc's proposal is accepted, the installation will also qualify for a Xcel Energy Rebate of around \$10,500.

Recommendations:	Staff recommends authorizing purchase and installation of three energy efficient boilers at NBCC.
-------------------------	---

Applicable Deadlines:	N/A
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Community Impact:	- Boilers at NBCC are an integral part of the HVAC system and function to provide heat to various areas of NBCC. - One boiler required replacement in 2014 when it became inoperable. - The two original boilers have accumulated sediment which requires the system to utilize more natural gas to heat the water to the necessary temperatures and enhances the risk of damaging cast iron in the boilers. - The upgrade to high efficiency boilers will create a more environmentally friendly facility, reducing the carbon footprint required to operate NBCC.
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Legislative History:	- December 10, 2024 - Council adopted a resolution approving the final 2025 budget which identified the 2025 replacement of two boilers at the NBCC. - September 22, 1993 – Council approved the construction of the Family Service Center (now the New Brighton Community Center)
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Strategic Priority:	Financial Sustainability: X	Staff Capabilities: X
	Economic Development: X	Community Engagement & Belonging: X
	City Assets: X	Operational Effectiveness: X
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 103,000.00
	Financing Sources:	Budgeted: X	Budget Modification: X	

	New Revenue	Use of Reserves	Other



IT'S WHAT'S INSIDE THAT COUNTS



New Brighton Community Center Boiler Replacement

Prepared for:
Jeff Johnson

Prepared by:
Dane Carsen
612-655-9834
dane.carsen@metromech.us

Metropolitan Mechanical Contractors, Inc.
7450 Flying Cloud Drive, Eden Prairie, Minnesota 55344

PROJECT PROPOSAL

Company

Metropolitan Mechanical Contractors
7450 Flying Cloud Dr
Eden Prairie, MN 55344
Ph: 612-655-9834

Proposal Date: 3/11/2025
Proposal Number: P01149

Bill To:

New Brighton Community Center
400 10th Street Northwest
New Brighton, Minnesota 55112
Jeff Johnson

Job Site Location:

New Brighton Community Center
400 10th Street Northwest
New Brighton, Minnesota 55112
Jeff Johnson

WE ARE PLEASED TO SUBMIT OUR PROPOSAL TO PERFORM THE FOLLOWING:**We propose the following:**

- MMC proposes to furnish and install Qty. 3 Riello Array AR499SE Boilers in place of the existing Burnham boilers.
- MMC to demo out the old boilers and venting.
- MMC to reconnect to existing water piping & gas piping.
- MMC to run new boiler venting.
- MMC to run a drain line to the nearest drain.
- MMC to provide and install BACnet boards to tie into the existing controls system.
- ****Controls Programing not included****
- MMC will perform start up and check out to ensure system is working properly.

Included in this proposal:

- Labor to complete job
- Material and tools to complete job
- Truck charges
- Electrical
- Insulation
- Start up and check out
- Permits

Items not included in this proposal are as follows (Unless noted above):

- Anything outside the scope that needs to be repaired will be additional
- Overtime Labor
- Lifts
- Drywall
- Insulation
- Controls
- Sprinkler
- Engineering

WE PROPOSE hereby to furnish material and labor – complete in accordance with above specifications,
for the sum of.
TOTAL: \$125,948.00

Dane Carsen
Senior Project Manager

Guarantee: MMC is committed to providing great leaders to our customers.

Upon execution as provided below, this agreement, including the following pages attached hereto (collectively, the “Agreement”), shall become a binding and enforceable agreement against both parties hereto. Customer, by execution of this Agreement, acknowledges that it has reviewed and understands the attached terms and conditions and has the authority to enter into this Agreement.

Contractor

Customer

Dane C. Carsen

Signature (Authorized Representative)

Dane Carsen

Name (Print/ Type)

612-655-9834

Phone

3/11/2025

P01149

Date

Proposal #

Signature (Authorized Representative)

Name (Print/ Type)

Title

Date

PO#

GENERAL TERMS AND CONDITIONS

1. The Terms and Conditions herein contain the entire agreement and shall become a valid contract after acceptance by CUSTOMER, OWNER, MANAGER, OR OCCUPANT (Hereinafter referred to as "Customer"). Authorization and/or performance of the work shall be evidence of acceptance of the Terms and Conditions and shall be considered a contract. By allowing Company to begin work, Customer representative certifies that they are duly authorized to bind the Customer to agree to these Terms and Conditions. Unless specifically agreed to in writing by authorized personnel of API HVAC SERVICES, INC ("Company") including Grunau Company, Metropolitan Mechanical Contractors (MMC), Northern Air (NAC), Tessier's, no additional or different terms and conditions shall be accepted or incorporated by reference to the contract including Customer's, purchase orders, contracts, or related terms and conditions. If any provision hereof shall be invalid, the remaining provisions shall survive and be enforceable against the parties. The laws of the state where the work is performed shall govern. This Agreement supersedes all prior agreements.
2. All work will be conducted first shift, Monday through Friday, excluding holidays. Work outside of the first shift shall be at the prevailing overtime time rates.
3. Except as provided within this proposal, the Company does not guarantee or warranty other existing equipment or systems of Customer's including suitability, performance, and compliance with all applicable codes. Company will not be required to move, replace or alter any part of the building structure in the performance of this work except as provided within the proposal.
4. Upon approved Open Credit by the Company, Invoices are due upon receipt and shall not be subject to receipt of payment from another party. Company will invoice in accordance with the proposal, or upon completion of the services.
5. Customer shall pay, in addition to the proposal or quoted price, all taxes which are required by the prevailing statutes and service fees for creditcard payments.
6. In the event the Customer fails to pay invoices when due, Customer agrees to pay in addition to the invoice an amount equal to 1.5% per month on the unpaid balance or the maximum allowed by law. In addition, Customer, agrees to pay all cost of collection including court costs and attorney fees. Company may, at their option, terminate the contract and in any event, will not be obligated to perform any additional work until past due payments have been received.
7. No DBE, MWBE or other minority program participation goals or requirements are included or inferred unless specifically stated in the proposal.
8. Customer shall be responsible for all systems and equipment not within the scope of the work as defined in the proposal. The Customer shall maintain and promptly correct or repair deficiencies (or cause them to be corrected), damaged parts, or impairments found while performing the services or work. Repairs shall be performed by qualified personnel or a qualified contractor.
9. Authorized Company personnel shall be admitted into all areas of the premises and allowed to start and stop equipment for the purpose of executing the scope of work. Appropriate notice will be given.
10. Customer shall provide a safe work environment and provide notice of all known hazards related to the scope of work and shall promptly notify Company of any conditions that may impact the scope of the work. Customer shall make available to Company's personnel all pertinent Material Safety Data Sheets (MSDS) pursuant to OSHA'S Hazard Communication Standard Regulations.
11. Company's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of asbestos or any other toxic or hazardous substances, hazardous wastes, or hazardous materials. In the event such substances, wastes and materials are encountered, Company's sole obligation will be to notify the Customer of their existence. Company shall have the right thereafter to suspend its work until such substances, wastes or materials and the resultant hazards are removed.
12. The parties agree that if the Company is hindered or delayed at any time in the commencement or progress of the work, the Company shall be entitled to an extension of the time. Furthermore, additional compensation will be sought for increased costs associated with a delay outside of the control of the Company.
13. This Agreement may not be assigned by Customer without the written consent of the Company.
14. Customer shall obtain the type and amount of insurance coverage which it determines necessary and agrees to require its insurance policies to be endorsed so as to waive all rights of subrogation against Company.
15. **TO THE FULLEST EXTENT PERMITTED BY LAW, CUSTOMER AGREES TO DEFEND, INDEMNIFY AND HOLD HARMLESS COMPANY AND ITS OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, PARENT COMPANY, SUBSIDIARIES AND AFFILIATES, (HEREINUNDER REFERRED TO AS "INDEMNIFIED PARTIES") FROM AND AGAINST ANY AND ALL CLAIMS, DEMANDS, LOSSES, EXPENSES OR LIABILITIES OF ANY KIND, INCLUDING ATTORNEY'S FEES, (HEREINUNDER REFERRED TO AS "DAMAGES") ARISING IN WHOLE OR IN PART FROM THE NEGLIGENCE OR FAULT OF CUSTOMER. FURTHER AND NOTWITHSTANDING THE PRECEDING SENTENCE, COMPANY SHALL BE HELD HARMLESS AND SHALL NOT BE LIABLE TO CUSTOMER FOR ANY CLAIMS, LIABILITIES, DAMAGES, LOSSES AND EXPENSES RELATED TO MOLD OR THE CREATION OF MOLD AT CUSTOMER'S LOCATION(S) AND SHALL HAVE NO OBLIGATION TO TREAT, IDENTIFY OR REMOVE SUCH MOLD.**
16. The Company provides a one-year warranty (parts and labor) on all new installations of equipment or systems unless otherwise outlined in the proposal letter. The Company warrants all service and repairs for 90 days from completion of the work. The Company uses only new parts for replacement purposes and shall pass through to Customer the manufacturer's warranty. The Company's labor and other costs for replacement of warranty parts outside of the aforementioned warranty periods is not covered by the manufacturer's warranty and as such shall be invoiced separately at Company's prevailing rates or on a separately quoted basis. **THIS LIMITED WARRANTY IS EXPRESSLY IN LIEU OF ANY OTHER EXPRESS OR IMPLIED WARRANTIES, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OR MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE.**
17. **IT IS UNDERSTOOD AND AGREED BY CUSTOMER THAT COMPANY IS NOT AN INSURER, THAT CUSTOMER SHALL OBTAIN THE TYPE AND AMOUNT OF INSURANCE COVERAGE WHICH IT DETERMINES NECESSARY, AND THAT THE AMOUNTS PAYABLE TO THE COMPANY HEREUNDER ARE BASED UPON THE VALUE OF SERVICES RENDERED AND ARE UNRELATED TO THE VALUE OF CUSTOMER'S PROPERTY, THE PROPERTY OF OTHERS LOCATED ON CUSTOMER'S PREMISES, OR ANY POTENTIAL LIABILITY OR DAMAGE TO CUSTOMER ARISING OUT OF THE WORK PERFORMED BY COMPANY. CUSTOMER ACCORDINGLY AGREES THAT THE SOLE AND EXCLUSIVE LIABILITY OF COMPANY, ITS OFFICERS, DIRECTORS, EMPLOYEES, PARENT COMPANIES, SUBSIDIARIES, AFFILIATES AND AGENTS ARISING OUT OF OR IN ANY WAY RELATING TO OR CONNECTED WITH THE WORK PERFORMED BY THE COMPANY SHALL BE LIMITED TO THE PRICE OF THE WORK PERFORMED BY THE COMPANY OR \$10,000, WHICHEVER IS LESS. THIS LIMITATION OF LIABILITY SHALL APPLY TO ALL CLAIMS, DEMANDS, LOSSES, EXPENSES OR LIABILITIES OF ANY KIND, INCLUDING ATTORNEY'S FEES, (HEREINUNDER REFERRED TO AS "DAMAGES"), SUSTAINED BY CUSTOMER OR ANY OTHER PARTY CLAIMING BY OR THROUGH CUSTOMER, AND SHALL APPLY REGARDLESS OF WHETHER SUCH "DAMAGES" ARE ACTUALLY OR ALLEGEDLY CAUSED BY NEGLIGENCE, PRODUCT LIABILITY, BREACH OF CONTRACT, BREACH OF WARRANTY, BREACH OF VIOLATION OF A STATUTE, ORDINANCE, GOVERNMENTAL REGULATION STANDARD OR RULE OR OTHER FAULT OF COMPANY, ITS OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, PARENT COMPANIES, SUBSIDIARIES AND AFFILIATES.**
18. Neither party shall be liable for any special, indirect, incidental, consequential, or liquidated, penal or any economic damages or any character, including but not limited to loss of use of Customer's, property, loss of profits or loss of production, whether claimed by owner, manager, or occupant, or any third party, irrespective of whether claims or actions for such damages are based upon contract, warranty, negligence, tort, strict liability or otherwise.
19. Any legal action against the Company shall be commenced within (1) year from the date of the work.
20. The annual Agreement price is conditioned upon the system(s) covered being in a maintainable condition. If the initial inspection or seasonal start-up indicates repairs are required, a quotation will be submitted for Customer's approval. Should Customer not authorize the repairs, Company may remove the unacceptable system(s), component(s), or part(s), from its scope of responsibility and adjust the annual Agreement price accordingly or cancel this Agreement.
21. The annual Agreement price is subject to adjustment on each commencement anniversary to reflect increases in labor, material and other costs.
22. Customer shall permit only Company's personnel or agent to perform the work included in the scope of this Agreement. Should anyone other than Company's personnel perform such work, Company may, at its option, cancel this Agreement or eliminate the involved item of equipment from inclusion in this Agreement.
23. Company expressly disclaims any and all responsibility and liability for the indoor air quality of the customer's facility, including without limitation injury or illness to occupants of the facility or third parties, arising out of or in connection with the Company's work under this agreement.
24. **Due to current volatility in raw material pricing and possibility of tariffs, this proposal is based upon current market value. We reserve the opportunity to re-evaluate our proposal at the time of award based upon material pricing and tariffs at that time**

Rev (2.6.25)

BSI
MECHANICAL CONTRACTORS
HEATING • AIR CONDITIONING • PLUMBING

Proposal #

Proposal for:

City of New Brighton
Jeff Johnson

Project Location

New Brighton Community Center
400 10TH ST NW

This Proposal will be binding upon **Boiler Services, Inc.**, only if accepted by Accepting Party within 30 days of the date hereof and is subject to all terms and conditions stated on this document.

We are pleased to submit the following proposal to furnish materials and labor:

For the replacement of hot water boilers. Per this quote BSI will be quoting replacement of 2 of the existing Burnham boilers and a quote to install a 1.5 million high efficiency boiler. BSI is noting that the boiler supply piping and return piping in the current configuration is wrong.

Option #2

For the install of a 1.5 million BTU boiler with 3 independent 500,000BTU heat exchangers. In this option BSI will reconfigure the existing supply and return piping. The new high efficiency will be side wall vented in the mechanical room and the existing chimney will be capped. For the high efficiency install BSI will also flush the entire hot water system and add new boiler chemical. This price includes all demo, labor, material, electrical and pipe insulation. The high efficiency install will also qualify for an Xcel rebate of about \$10,500.00.

TOTAL PRICE FOR THIS WORK.....\$103,000.00

This proposal is based on straight time only. If this work needs to be completed on other than regular day time hours, then overtime rates will apply. Any alteration or deviation from the above specifications involving extra costs, will be executed only upon approval. And will become an extra charge, over and above the estimate. Please see Terms and Conditions of Proposal on the following page.

PAYMENT TERMS: NET UPON RECEIPT. LATE CHARGES, AT A RATE OF 1.5% PER MONTH.

Thank you for this opportunity to propose our services to you. Please call if you have any questions.

ACCEPTANCE OF PROPOSAL

Dated: May 6th 2025

Dated: _____

Respectfully submitted,

Company: _____

By: *JESSE EDWARDS*

By: _____

Jesse Edwards , Boiler Services, Inc.

BOILER SERVICES, INC.
10327 FLANDERS STREET NE • BLAINE MN 55449-5711 • (763) 784-8178 • FAX (763) 784-8307
FULLY LICENSED AND BONDED



Agenda Section:	Consent Agenda
Report Date:	05/07/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Authorizing Purchase and Installation of new generator at the New Brighton Community Center

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement: X	N/A or Other:

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

- The New Brighton Community Center (NBCC) has a back-up electrical generator that provides power to NBCC. The generator provides power during an Xcel Energy request to lower to lower energy consumption or if there is an electrical outage.
- Kodiak Power has provided a quote to install a Gillette 400Kw Enclosed Diesel Generator
- AEM Electrical has provided a quote to install the generator
- Both vendors have previously performed generator installation

	services at other City facilities.
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Recommendations:	Staff recommends authorizing purchase and installation of a new generator at New Brighton Community Center.
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Applicable Deadlines:	N/A
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Community Impact:	• NBCC is home to the Parks and Recreation Department; Eagles Nest; Fitness Center; Gymnasium; Ramsey County Library; Ramsey County Women, Infant and Children Program; Rise; and Mind, Body and Sole. • NBCC is visited by over 500,000 people a year. Additionally, NBCC has multiple daily room rentals. Having a generator allows staff, renters, and visitors alike have peace of mind that the day-day operations at the Community Center can continue without concern over the loss of power. • New Brighton Community Center partners with American Red Cross and is a safe refuge shelter for the community during times of disaster. • New Brighton partners with Xcel Energy on a peak control program that provides a Peak Flex Credit to the City. During times of high energy demand, when the grid is overloaded, Xcel Energy requests that those in the program reduce energy needs to a predetermined level. Switching from the grid to the generator allows for such a reduction while still providing the necessary power in NBCC. • During local power outages, the NBCC is a safe environment for residents. Additionally, during extreme hot or cold temperatures, the NBCC operates as a cooling or warming area with tables, chairs, and water.
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Legislative History:	• December 10, 2024 - Council adopted a resolution approving the final 2025 budget which identified the 2025 replacement of the generator.
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	• May 11, 1999 – Council accepted the bid from Interstate Power Systems for the purchase and installation of a 400kW Emergency Generator for the Family Service Center. • April 13, 1999 – Council authorized staff to solicit bids on the purchase and installation of an emergency diesel generator to be installed at the Family Service Center. • September 22, 1993 – Council approved the construction of the Family Service Center (now the New Brighton Community Center)
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Strategic Priority:	Financial Sustainability: X		Staff Capabilities: X	
	Economic Development: X		Community Engagement & Belonging: X	
	City Assets: X		Operational Effectiveness: X	
			N/A	

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 117,500.00
	Financing Sources:	Budgeted: X		Budget Modification
	New Revenue	Use of Reserves		Other



Kodiak Power Solutions
1738 Commerce Court
White Bear Lake MN 55110
(651) 343-3259

Estimate 19747903
Estimate Date 4/22/2025

Billing Address
Kodiak Power Systems
1738 Commerce Court
White Bear Lake, MN 55110 USA

Job Address
New Brighton Community Center
400 10th Street Northwest
New Brighton, MN 55112 USA

Description of work

400Kw Gillette Diesel Generator
-480V
-24 Hour double wall sub base tank
-Cold weather package
-Motorized dampeners
-NFPA 110 Package with 10A charger and remote annunciator
-Delivery and placement on site
-Full tank of diesel fuel
-Startup, 2 hour load bank, system test, and operator training
-14 to 16 week lead time upon issue of PO

Payment terms: 50% Due upon acceptance, 25% due upon delivery of equipment, 25% due upon completion

Service #	Description	Quantity	Your Price	Total
Service	Startup, system testing, 2 hour load bank test, operator training, delivery and generator placement with crane	1.00	\$3,500.00	\$3,500.00
GEN	Gillette 400Kw Enclosed Diesel Generator 480V SPVD-4000-3-4-2 400 KW 277/480V 3 PH, 60 HZ, TIER 3, VOLVO DIESEL FUEL ENGINE DRIVEN GEN-SET WITH LEVEL 2 SOUND AND WEATHER PROTECTED ALUMINUM ENCLOSURE 1 STANDARDVOLVO *UL 2200 CERTIFIED *EPA CERTIFIED ENGINE *STAMFORD GENERATOR *180 MPH WIND RATED HOUSING *BASLER 2020 CONTROLLER *HIDDEN CRITICAL GRADE MUFFLER *FLEXIBLE RADIATOR & OIL DRAINS *BATTERY RACK & CABLES (BATTERY NOT INCLUDED) *RADIATOR FILLED WITH MIXTURE OF GREEN GLYCOL AND DE-IONIZED WATER *ENGINE CRANKCASE FILLED WITH SAE 10W30 OIL 1 CB1-800-3-4 *800 AMP 277/480V MAINLINE CIRCUIT BREAKER 1 S-8A *EXTERNAL PMG EXCITATION 1 S-13G *4000 WATT 230V 1PH ENGINE COOLANT HEATER 240-800KW DRY FUEL / 350-1000KW DIESEL FUEL 1 S-17B *MUSHROOM STYLE STOP SWITCH MOUNTED IN NEMA 4X SMALL ENCLOSURE, UL LISTED, SUITABLE FOR REMOTE LOCATIONS, COMPLIES WITH NFPA-110 REQUIREMENTS ALARM SYSTEM INTERFACE RELAY MOUNTED ON GEN-SET USE WITH EXISTING ALARM SYSTEMS * 12/24 VDC POWERED LED INTERIOR ENCLOSURE LIGHT	1.00	\$101,656.00	\$101,656.00

*NFPA-110 COMPLIANCE PACKAGE FOR BASLER
INCLUDES:
* 17 LAMP REMOTE ANNUNCIATOR WITH FLUSH/SURFACE
MOUNTED COMBO NEMA 1 ENCLOSURE
* 10 AMP HEAVY DUTY 12/24 VDC SENS BATTERY
CHARGER

42 X 42 HEAVY DUTY MOTORIZED DAMPERS FOR SPVD
250 - 300KW GEN-SETS. CONTROL VOLTAGE IS 120-240
VAC FOR MOTOR.

670 GALLON DUAL WALL SUB BASE DIESEL TANK 188"L X
52"W X 28"H

Full tank of diesel fuel

Sub-Total	\$105,156.00
Tax	\$0.00
Total Due	<u>\$105,156.00</u>
Deposit/Downpayment	\$0.00

Thank you for choosing Kodiak Power!

THIS IS AN ESTIMATE, NOT A CONTRACT FOR SERVICES. The summary above is furnished by Kodiak Power Solutions as a good faith estimate of work to be performed at the location described above and is based on our evaluation and does not include material price increases or additional labor and materials which may be required should unforeseen problems arise after the work has started. I understand that the final cost of the work may differ from the estimate, perhaps materially. THIS IS NOT A GUARANTEE OF THE FINAL PRICE OF WORK TO BE PERFORMED. I agree and authorize the work as summarized on these estimated terms, and I agree to pay the full amount for all work performed.

A. E. M. ELECTRIC SERVICES INC.
8201 CENTRAL AVE. N.E. STE. M
SPRING LAKE PARK MN 55432
Phone: 763-783-7080 Fax: 763-783-1381

PROPOSAL

PROPOSAL #	20070	PAGE	1
DATE	04/22/2025		
DESC	SWAP OUT GENERATOR AND CONTROL		
LOC	NEW BRIGHTON COMMUNITY CENTER		
CONTACT	ERIC VOLK		
PHONE			

CUSTOMER

CITY OF NEW BRIGHTON
803 OLD HIGHWAY 8 N.W.
NEW BRIGHTON MN 55112

PAY FOR PERMIT
OPTION #1 - BASIC GENERATOR SWAP ASSUMING CONDUCTORS ARE LONG ENOUGH: 4,100.00

OPTION #2 - EXTEND WIRES TO REACH BREAKER UP TO 10': ADD \$4,385.00 TO TOTAL.

NOTES:
INCLUDES REPLACING CONTROL PANEL IN FRONT AREA.
ASSUMES EXISTING WIRES ARE REUSED WITH NO WIRES ADDED.

We Propose hereby to furnish material and labor - complete in accordance with these specifications for the sum of: \$4,100.00
Four Thousand One Hundred Dollars And 00 Cents

Payable as follows:
BALANCE DUE UPON COMPLETION

Minnesota law requires the following notice be included in all written contracts:

"(a) ANY PERSON OR COMPANY SUPPLYING LABOR OR MATERIALS FOR THIS IMPROVEMENT TO YOUR PROPERTY MAY FILE A LIEN AGAINST YOUR PROPERTY IF THAT PERSON OR COMPANY IS NOT PAID FOR THE CONTRIBUTIONS.

(b) UNDER MINNESOTA LAW, YOU HAVE THE RIGHT TO PAY PERSONS WHO SUPPLIED LABOR OR MATERIALS FOR THIS IMPROVEMENT DIRECTLY AND DEDUCT THIS AMOUNT FROM OUR CONTRACT PRICE, OR WITHHOLD THE AMOUNTS DUE THEM FROM US UNTIL 120 DAYS AFTER COMPLETION OF THE IMPROVEMENT UNLESS WE GIVE YOU A LIEN WAIVER SIGNED BY PERSONS WHO SUPPLIED ANY LABOR OR MATERIAL FOR THE IMPROVEMENT AND WHO GAVE YOU TIMELY NOTICE."

- (1) **WORK GUARANTEE:** All material and labor furnished by AEM Electric Services Corp. ("Contractor") under the terms of this agreement, those products guaranteed by the manufacturer or supplier, shall be guaranteed for a period of 12 months starting at the last working day, unless otherwise noted. Contractor shall not guarantee or be liable for any damages from material provided by customer or others.
- (2) **NOTIFICATION OF DEFECTS AND LIMITATIONS ON WARRANTY:** Customer shall notify contractor in writing of any defect in labor and/or material within 15 business days after discovery of said defect. If customer fails to give contractor such notice, customer waives its warranty rights granted above and customer further waives any rights to withhold or set off any monies due contractor under the terms of this contract because of the alleged defects. Contractor shall have 45 days after receiving written notice to remedy such defects. Contractor shall not be responsible for any consequential damages caused by such defects and for losses of any type.
- (3) **LIMITATIONS OF LIABILITY:** Customer recognizes that loss of power is common, whether purposeful or accidental, and contractor assumes no liability. Customer shall move all appliances and other objects obstructing contractor's work. If customer fails to move such appliances and other objects, contractor shall not be liable for any damages caused by its reasonable attempts to move the same.
- (4) **PRESUMPTION OF PERFORMANCE BY CONTRACTOR:** If customer fails to notify the contractor of any alleged defect in labor or materials within 15 days after contractor completes the Contract, customer agrees to the conclusive presumption that the work done by contractor was done to customer's satisfaction and according to all the terms of this contract.
- (5) **MATERIALS AND EQUIPMENT:** Unless otherwise specified in writing, contractor may select type and brand of materials and equipment to be installed. If final payment is not made, customer agrees to let contractor enter premises to remove such material and equipment and customer assumes all liability caused from such removal.
- (6) **PROTECTION OF CUSTOMER PROPERTY:** Contractor agrees to exercise reasonable care during the work process but does not assume responsibility for personal property, inside and out. Contractor and workers do not assume responsibility for closing door and gates for children or animals.
- (7) **CHANGES:** Additions or alterations in materials and/or labor are "extras". Extras will be billed by contractor to customer at the agreed upon terms or at the usual and customary amount charged by the contractor if no change order exists. Contractor will use its best efforts to secure a signed Change Order for all extras. The terms, conditions and notice in this proposal shall apply to all extras supplied and/or performed under this agreement. Charges for all extras shall be payable when invoiced by contractor.
- (8) **ITEMS EXCLUDED:** No cement work, carpenter work, plumbing work, painting, plastering, decorating or repairing of any walls, ceilings, floors, or floor coverings is a part of this contract unless specified on contract. Customer shall be responsible for any and all patching of holes in structure, unless specified in contract proposal.
- (9) **SUSPENSION AND TERMINATION OF CONTRACT:** Customer agrees to pay contractor any payment specified under this agreement on its due date or within 72 hours of receiving notice. In the event of a progress payment, customer is to pay contractor within 72 hours of receiving partial invoice. Contractor will provide lien waivers upon customer's request, as required by law. If customer fails to make such payment(s), contractor, at its sole option, has the right to suspend work until such payment is received. If contractor has not received such payment within 20 days after its due date, contractor, at its sole option, has the right to terminate this contract and to call immediately due and payable all amounts, including contractor's projected profit due in this contract. Contractor may suspend or terminate this contract if there is cause to believe that any type of payment will not be made on time to contractor.
- (10) **DELAYS:** Contractor agrees to pursue work through completion with reasonable diligence, but shall not be responsible for delays caused by any of the following reasons: Acts of neglect or omissions of customer's agents, acts of God, strikes, accidents, delays beyond our control, failure of customer to make payments when due, or delays caused by inspectors of governmental bodies concerned.
- (11) **GENERAL TERMS AND CONDITIONS:** Customer agrees to pay contractor all costs to enforce the terms of this contract including reasonable legal fees, collection fees and all of contractor's time at the customary billing rate to collect all monies due. Customer shall carry fire, tornado, and other necessary insurance upon said work. Contractor shall carry Worker's Compensation and public liability insurance. If any part of this contract is held to be invalid, then the remaining terms of the contract will remain in effect.
- (12) **PROPERTY IMPROVEMENT:** PARTIES AGREE ALL LABOR AND MATERIAL SUPPLIED PURSUANT TO THIS AGREEMENT ARE DEEMED IMPROVEMENTS AND NOT MAINTENANCE.

NOTE: This proposal may be withdrawn by us if not accepted within (30) days.

ACCEPTANCE OF PROPOSAL -	The Prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.
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Signature:	Date:
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Agenda Section:	Consent Agenda
Report Date:	05/07/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Approval of Plans and Specifications and Authorization to Advertise for Bids for City Project 24-4, Lift Station #8 Replacement

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement:	N/A or Other: X

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

Lift Station #8 provides service to a relatively small area in southeast New Brighton and has reached the end of its serviceable life. The project will include removal and replacement of the existing wet well, installation of new pumps and equipment, and miscellaneous piping and site access improvements.

Lift Station #8 was identified in the CIP for replacement in 2024 with a 2025 planned replacement cost of \$222,000. The replacement plan includes installation of a smaller wet well and pumps that will better serve the contributing sewer shed at a reduced overall cost.

Recommendations:	To approve the plans and specifications for City Project 24-4, Lift Station #8 Replacement and authorize staff to publicly advertise for bids.														
Applicable Deadlines:	None														
Community Impact:	Ensuring adequate and reliable wastewater collection.														
Legislative History:	April 23, 2024 City Council authorized the Director of Community Assets and Development to enter a professional service agreement with Bolton & Menk, Inc.														
Strategic Priority:	<table><tr><td>Financial Sustainability</td><td colspan="2">Staff Capabilities</td></tr><tr><td>Economic Development</td><td colspan="2">Community Engagement & Belonging</td></tr><tr><td>City Assets X</td><td colspan="2">Operational Effectiveness</td></tr><tr><td></td><td colspan="2">N/A</td></tr></table>			Financial Sustainability	Staff Capabilities		Economic Development	Community Engagement & Belonging		City Assets X	Operational Effectiveness			N/A	
Financial Sustainability	Staff Capabilities														
Economic Development	Community Engagement & Belonging														
City Assets X	Operational Effectiveness														
	N/A														
Fiscal Impact:	<table><tr><td colspan="2">Financial Impact: Is there a financial consideration?</td><td>No</td><td>Yes: \$ 222,000</td></tr><tr><td>Financing Sources:</td><td colspan="2">Budgeted X</td><td>Budget Modification</td></tr><tr><td>New Revenue</td><td>Use of Reserves</td><td colspan="2">Other</td></tr></table>			Financial Impact: Is there a financial consideration?		No	Yes: \$ 222,000	Financing Sources:	Budgeted X		Budget Modification	New Revenue	Use of Reserves	Other	
Financial Impact: Is there a financial consideration?		No	Yes: \$ 222,000												
Financing Sources:	Budgeted X		Budget Modification												
New Revenue	Use of Reserves	Other													

CITY OF NEW BRIGHTON, MINNESOTA

CONSTRUCTION PLANS FOR

LIFT STATION NO. 8

IMPROVEMENTS

CITY PROJECT 24-4

2025

RESOURCE LIST

CITY OF NEW BRIGHTON

New Brighton City Hall
803 Old Highway 8 NW
New Brighton, MN 55112
Phone: (651) 638-2109

City Administrator: Devin Massopust

Mayor: Kari Niedfeldt-Thomas

City Council Members:
Abdullahi Abdulle
Graeme Allen
Emily Dunsworth
Pamela Stegora Axberg

Project Engineer:
(Consultant)
Seth Peterson, P.E.

Bolton & Menk, Inc.
12224 Nicollet Avenue
Burnsville, MN 55337
Phone: (952) 890-0509
Mobile: (612) 803-5223

Utility Superintendant: Eric Volk

SHEET INDEX

SHEET NO.	GENERAL
1.01	TITLE, LOCATION MAP, AND SHEET INDEX
1.02	ABBREVIATIONS
1.03	LEGEND
1.04	STANDARD DETAILS

SITE

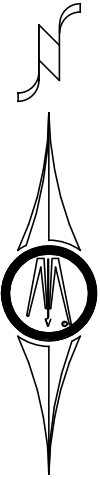
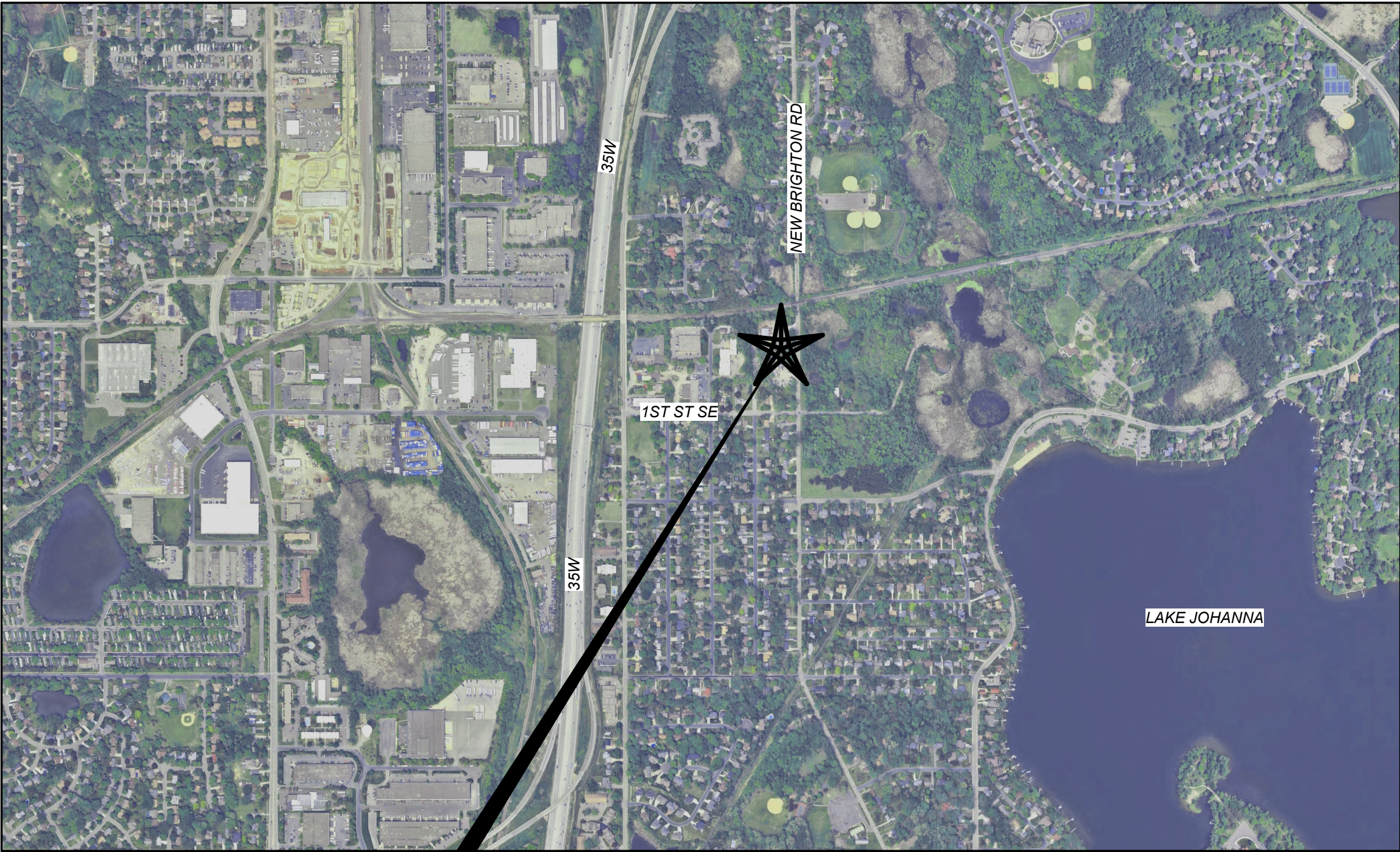
2.01	EXISTING SITE PLAN
2.02	DEMOLITION SITE PLAN
2.03	PROPOSED SITE PLAN
2.04	PROPOSED FORCEMAIN PLAN

PROCESS

5.01	EXISTING LIFT STATION DEMOLITION PLAN AND SECTION
5.02	PROPOSED LIFT STATION PLANS
5.03	PROPOSED LIFT STATION SECTIONS

ELECTRICAL

7.01	ELECTRICAL SYMBOLS AND ABBREVIATIONS
7.02	ELECTRICAL SITE PLANS
7.03	ELECTRICAL DETAILS



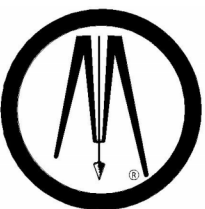
PROJECT LOCATION

NOTE: EXISTING UTILITY INFORMATION SHOWN ON THIS PLAN HAS BEEN PROVIDED BY THE UTILITY OWNER. THE CONTRACTOR SHALL FIELD VERIFY EXACT LOCATIONS PRIOR TO COMMENCING CONSTRUCTION AS REQUIRED BY STATE LAW. NOTIFY GOPHER STATE ONE CALL , 1-800-252-1166 OR 651-454-0002.

THE SUBSURFACE UTILITY INFORMATION IN THIS PLAN IS UTILITY QUALITY LEVEL D. THIS UTILITY QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CI/ASCE 38-02, ENTITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA."

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C:\Users\joshua.pichota\Documents\24X134922.000 NEWB LS Joshua.Pichota.ctb

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION, AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA			
SIGNATURE:	_____	TYPED OR PRINTED NAME:	Seth A. Peterson
DATE	04/11/2025	UC NO.	26468



BOLTON & MENK

12224 NICOLLET AVENUE
BURNSVILLE, MINNESOTA 55337
Phone: (952) 890-0509
Email: burnsville@bolton-menk.com
www.bolton-menk.com

DESIGNED	AJR/KOW	NO.	0	ISSUED FOR	BID	DATE	04/11/25
DRAWN	JJP						
CHECKED	SAP						
CLIENT PROJ. NO.	24X.134922.000						

CITY OF NEW BRIGHTON, MINNESOTA	SHEET 1.01
LIFT STATION NO. 8 IMPROVEMENTS	
TITLE, LOCATION MAP, AND SHEET INDEX	

Agenda Section:	Consent Agenda
Report Date:	05/08/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Commission Chair and Vice Chair designations

Action Requested:

Public Hearing	<u>Motion</u>
Discussion	Informational

Form of Action:

Resolution	Ordinance
Contract/Agreement	N/A or Other

Votes Needed:

<u>3 votes</u>	5 votes
4 votes	N/A

Summary Statement:

The Commission year begins annually on April 1st. Nominations for Chair and Vice Chair were accepted through May 2, 2025, using an online nomination form that was made available to all current Commissioners. City Manager Massopust reviewed the nominations, the experience of each nominee, and consulted with staff liaisons prior to finalizing a recommendation.

Recommendations:

Accept staff memo designating Commission Chair and Vice Chair.

Applicable Deadlines:	None.
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Community Impact:	The City's 5 advisory commissions play an important role in reviewing and making recommendations to the City Council on matters of public policy. Designating a Chair and Vice Chair ensure efficient governance during commission meetings.
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Legislative History:	Per City Code, the City Council designates a Chair and Vice Chair to serve as the presiding officer at Commission meetings.
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other	



To: Mayor and Council

From: Devin Massopust
City Manager

Date: May 8, 2025

Subject: Chair and Vice Chair Appointments

After reviewing nominations for Chair and Vice Chair, I am recommending the following appointments. New Chair and Vice Chair appointments will be effective immediately following Council action.

Economic Development Commission

- Chair: Brian Krohn
- Vice Chair: Victoria Prasek

Equity Commission

- Chair: Kami Miller
- Vice Chair: Cathy Forbes

Parks, Recreation, and Environmental Commission

- Chair: Julia O'Rourke
- Vice Chair: Abe McEathron

Planning Commission

- Chair: Tim McQuillan
- Vice Chair: Eric Nelsen

Public Safety Commission

- Chair: Mark Jansen
- Vice Chair: Kevin Dostal Dauer



Agenda Section:	Consent Agenda
Report Date:	05/08/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider authorizing staff to execute agreement with The Partners Group for Minnesota Paid Leave preparation services

Action Requested:

Public Hearing	Motion
Discussion	Informational

Form of Action:

Resolution	Ordinance
Contract/Agreement	N/A or Other

Votes Needed:

<u>3 Votes</u>	4 Votes
5 Votes	N/A

Summary Statement:

Minnesota Paid Leave was approved during the 2023 Legislative session, with a January 1, 2026 effective date. Minnesota will be the 13th state to launch a statewide leave program. The new legislation guarantees paid family and medical leave to nearly all workers and offers up to 12 weeks of paid leave, or 20 weeks if someone qualifies for both family and medical leave in a year. Staff began quarterly reporting in October 2024, communications to staff are required by December 2025, and financial contributions begin in January 2026.

Staff have been working to understand the requirements, definitions,

	and implications to existing leave administration and policies by attending DEED events and reaching out to our existing partners and peers. There are many nuances to the new legislation, with many questions remaining unanswered until later this year. For the most efficient use of staff time and to ensure a well-informed approach to benefits changes, analysis support from The Partners Group (TPG) is requested. TPG brings decades of experience specifically in leave absence management and supporting clients in other states through paid leave implementation. The attached proposal offers 10 hours of monthly support for one year (a total cost of \$39,600), with the primary deliverables defined as: evaluating existing policies, providing recommendations for policy updates to integrate with paid leave, a financial analysis and recommendation on whether to participate in the state plan or a private plan, recommendations on administration process changes, and creation of communications/training materials. This approach allows staff to focus on implementation and administration. Terms and conditions are being reviewed by legal counsel and, pending Council approval, staff will execute the agreement once finalized.
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Recommendations:	Consider authorizing staff to execute agreement with The Partners Group for Minnesota Paid Leave preparation services.
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Applicable Deadlines:	The attached quote expires 5/15/2025.
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Community Impact:	Paid Leave supports all workers by giving them adequate time and pay to care for themselves/family in times of need. Employers can choose different approaches to meet the state requirements and New Brighton's decisions have the potential to impact recruitment, retention, and our overall benefits package.
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Legislative History:	None.
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging

	City Assets	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: One year total of \$39,600 (approx \$25,000 in 2025)
	Financing Sources:	Budgeted		Budget Modification
	New Revenue	Use of Reserves		Other

PROPOSED EFFECTIVE DATE: 5/1/25
City of New Brighton

Consulting services outlined below include specific efforts to prioritize preparation of City of New Brighton for the impact of Minnesota Paid Leave followed by a broad range of ongoing support of your absence and disability accommodation programs. We have priced this proposal to include 10 hours of consulting services per month. Following the first 12 months of services, hours can be increased or adjusted as needed but can't go below 5 hours per month. We will work in conjunction with the human resource team to set the priorities each year within this budgeted hour allowance.

CONSULTING SERVICES

Priority 1: Minnesota Paid Leave Preparation and Integration

May 1, 2025 through January 31, 2026



DISCOVERY

- Request current leave and disability program documentation and data
- Conduct a review of the following documents for Minnesota Paid Leave integration opportunities:
 - » Leave of Absence policies
 - » Paid Time Off, Sick Bank, Vacation
 - » Disability contracts/summary plan descriptions
- Conduct discovery meeting(s) with key stakeholders to understand corporate culture, review current leave of absence process, discuss goals and objectives for a successful MN Paid Leave Program Go Live on 1/1/2026 and for a successful Total Absence Management program overall
- Provide recommendations for best practice adjustments to policies and process which promote integration with Minnesota Paid Leave



MN PAID LEAVE EDUCATION AND CHANGE MANAGEMENT SUPPORT

- Provide Minnesota Paid Leave Financial Impact Analysis showcasing the expected financial impact of the program
- Provide recommendation for participation in the state plan or a private plan accounting for financial, administrative, and company cultural considerations.
- Provide recommendations for updates/adjustments to existing absence policies and administration process accounting for added integration with MN Paid Leave
- Provide resources detailing the various provisions of MN Paid Leave and assist with the creation of training materials and communication materials for key stakeholders, including organizational leaders, HR, Managers and employees
- Provide Marketing, Implementation and ongoing vendor management support for Minnesota Paid Leave private plan (when listed as the broker of record)

Priority 2: Ongoing Absence Consulting Services

February 2026 through Ongoing



MARKETING

- Provide subject matter expertise on the business impacts of decisions related to outsourced/insourced leave management, ADA, and Disability program design
- Review the goals and objectives of vendor selection
- Gather any additional documents and relevant information needed for current disability plans, LOA, and ADA processes
- Conduct webcast to review vendor details and select finalist(s) leveraging data from The Partners Group Annual Vendor RFI
- Schedule finalist meetings with vendors via web demos
- Following finalist webcast conduct debrief with the team to discuss feedback and fit for each vendor
- Provide follow-up information, reference checks, concerns or questions raised during finalist meetings
- Provide communication to vendors upon final decision



VENDOR IMPLEMENTATION

- Provide Project Management oversight with dedicated resources throughout the duration of implementation to include:
 - » Actively attend all implementation calls, providing subject matter expertise and consultation on key decisions
 - » Define roles and responsibilities
 - » Manage adherence to agreed-upon timelines
 - » Manage vendor accountability for the delivery of optimal service expectations
 - » Ensure all relevant documents are continuously up to date and organized
 - » Ensure each implementation meeting is preceded by an agenda, and followed up with notes
 - » Retain visibility to any risks that threaten the success of a timeline or, in general, a successful implementation
 - » Assist with discussions around Historical Leave Data and Leave Takeover Decisions, including managing resulting timelines in this area of takeover claims
 - » Assist with interaction between internal and vendor IT resources to ensure the effectiveness of automated system integrations



ONGOING VENDOR MANAGEMENT

- Facilitate regular service calls with vendor and client teams
- Provide ongoing vendor management support of absence and ADA vendors including delivery of service expectations, receipt of actionable reporting, problem resolutions, compliance, and performance guarantees
- Assistance with contract negotiation and interpretation
- Utilize reporting and benchmarking to identify trends and opportunities
- Negotiate fees and services with vendor partners; Assist with renewal presentations to executive team



ONGOING ADVISORY SERVICES

- Facilitate regular service calls with client team
- Ongoing analysis and design of new and/or existing Leaves, ADA and Disability pay program integration.
- Make recommendations on benefits plan design, program improvements, and risk management strategies as it relates to absence management
- Ongoing monitoring of organization's absence management and ADA, return to work/stay at work practices and internal processes in coordination with state/federal regulations and provide recommendations on best practices to meet organizational goals and objectives.
- Assistance developing leave of absence program resources and communications including:
 - » Training and educational materials
 - » Handbook materials and policies
 - » Leave correspondence for employees, managers, and other stakeholders
 - » Program guides and standard operating procedures
 - » Workflows
- Assist and support with absence and disability-related collective bargaining activities
- Provide industry benchmarking studies as requested
- Facilitate regular absence management stewardship meetings with vendor participation
- Consulting on complex employee scenarios relating to leaves and accommodations
- Advisement on industry consolidations, mergers, and acquisitions



PROJECT-BASED WORK (PRICED SEPARATELY, BASED ON SCOPE)

- Creation of Internal process workflow documents
- Cost Modeling of corporate Paid Leave Programs and PTO/Sick/Vacation
- Disability benefits redesign consulting: requires broker of record on disability plan(s)
- Analysis of direct and indirect cost of absence
- Development of integrated health and productivity analytics and reporting

Minnesota Paid Leave makes time for the moments that matter



Minnesotans take care of one another. Starting in January 2026, Paid Leave will ensure Minnesotans can take the time they need to be there for some of life's most important moments—like welcoming a child, recovering from a serious illness, or caring for a loved one.

Paid Leave coverage

Paid Leave will provide payments and job protection for:

Medical Leave

1-12 weeks



Someone's own
serious health
condition

Family Leave

1-12 weeks



Bonding with
a new child



Caring for
a loved one



Managing
military leave



Certain personal
safety issues

Maximum of 20 weeks combined in one year if someone qualifies for both medical and family leave.

Almost all employers and individuals that work in Minnesota will be covered by Paid Leave.

Paid Leave payments

Benefit payments will cover a portion of an individual's usual pay during a qualified leave. Eligibility for payments will be based on earnings in the previous year.

Paid Leave job protection

Paid Leave will ensure that employees are able to return to their job after taking leave. If someone has worked at their job for at least 90 days, their job will be protected when they return from leave.

Paid Leave funding

Paid Leave is a social insurance program. Both employers and employees will contribute premiums to the fund.

Learn more about Paid Leave eligibility, coverage, premiums and more at
info.paidleave.mn.gov





Agenda Section:	Consent Agenda
Report Date:	05/09/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Authorize Staff to enter into a Grant Agreement with the Minnesota Pollution Control Agency (MPCA) for Shade Structure Installations

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement: X	N/A or Other:

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

The City of New Brighton has been awarded a Climate Resilience grant from the Minnesota Pollution Control Agency (MPCA) to support the installation of shade structures in key community park spaces. This grant aligns with the City's sustainability and health equity goals by addressing the increased need for shaded, comfortable outdoor recreation areas as our climate warms.

The MPCA grant funding will support the installation of:

	• Players bench shade structures at Hansen Park East and Totem Pole Park • A new picnic shelter at Hansen Park West • Playground/Picnic Table shade at Hansen Park West These additions will provide critical cooling and comfort for users of our parks, particularly during the summer months, and expand equitable access to outdoor recreation. The total project cost is \$345,237.90, with the State contributing the majority of the funds. The City's required match is only 10%, which may be met through a combination of cash and in-kind services. This low match requirement significantly enhances the value of the project for the City.
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Recommendations:	Authorize Staff to Enter into Grant Agreement with MPCA for Shade Structure Installations at Hansen Park East, Totem Pole Park, and Hansen Park West, and to approve a local match commitment not to exceed \$47,113.50, contingent upon final review and approval by the City Attorney.
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Applicable Deadlines:	Construction is set to begin in June, and materials need to be ordered.
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Community Impact:	This project is a prime example of how the City's Climate Action Plan is already positioning New Brighton for success in securing external funding to improve community resilience. By proactively identifying strategies to address climate impacts, such as increasing access to shaded and comfortable outdoor spaces, the City is now able to take advantage of funding opportunities like this one from the MPCA. The planned shade structures at Hansen Park East, Totem Pole Park, and Hansen Park West will enhance park usability, safety, and comfort, particularly during hotter summers and increased heat events. These improvements benefit a wide range of park users, including youth athletes, families, and older adults, and reflect the City's commitment to health equity and year-round access to recreation.
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	This project builds upon the recent reconstruction efforts at Hansen Park and responds directly to feedback gathered during the 2040 Parks and Trails Comprehensive Plan. With over \$345,000 in project funding secured through the MPCA and only a 10 percent local match required, this is a fiscally responsible investment in the well-being of our community and the sustainability of our park system.
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Legislative History:	N/A
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Strategic Priority:	Financial Sustainability: X	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets: X	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 47,113.50
	Financing Sources:	Budgeted: X	Budget Modification	
	New Revenue	Use of Reserves	Other	

SWIFT Number: 267220
AI: 262741
Activity ID: PRO20250001

This grant agreement is between the state of Minnesota, acting through its Commissioner of the **Minnesota Pollution Control Agency**, 520 Lafayette Road North, St. Paul, Minnesota 55155-4194 ("MPCA" or "State"), **City of New Brighton**, 400 10th Street NW, New Brighton, Minnesota 55112 ("Grantee").

Recitals

1. Under Minn. Stat. § 116.03, subd. 2, the State is empowered to enter into this grant agreement.
2. The State is in need of the **New Brighton Park Shelter Implementation Project** (project).
3. Grantee will comply with required grants management policies and procedures set forth through [Minn. Stat. § 16B.97](#), subd. 4(a)(1).
4. The Grantee represents that it is duly qualified and agrees to perform all services described in this grant agreement to the satisfaction of the State. Pursuant to [Minn. Stat. § 16B.98](#), subd. 1, the Grantee agrees to minimize administrative costs as a condition of this grant.

Grant Agreement

1. Term of Grant Agreement

- 1.1 **Effective date:** **May 7, 2025**, Per [Minn. Stat. § 16B.98](#), Subd. 5, the Grantee must not begin work until this grant contract is fully executed and the State's Authorized Representative has notified the Grantee that work may commence. [Per Minn. Stat. § 16B.98](#), subd. 7, no payments will be made to the Grantee until this grant agreement is fully executed.
- 1.2 **Expiration date:** **June 30, 2027**, or until all obligations have been satisfactorily fulfilled, whichever occurs first.
- 1.3 **Survival of terms.** The following clauses survive the expiration or cancellation of this grant agreement: Indemnification; State Audits; Government Data Practices and Intellectual Property; Publicity and Endorsement; Governing Law, Jurisdiction, and Venue; and Data Disclosure.

2. Grantee's duties

The Grantee, who is not a state employee, will perform the duties specified in **Attachment A**, which is attached and incorporated into this grant agreement.

3. Time

The Grantee must comply with all the time requirements described in this grant agreement. In the performance of this grant agreement, time is of the essence.

4. Consideration and payment

- 4.1 **Consideration.** The State will pay for all services performed by the Grantee under this grant agreement as follows:

- (a) **Compensation.** The Grantee will be compensated for eligible costs related to the project as outlined in **Attachment A**, which is attached and incorporated into this agreement. Grantee certifies they will provide no less than 10% (ten percent) of the total grant amount as cash match or in-kind services. Items that are determined ineligible will not be reimbursed. The total obligation includes **\$34,523.79** for contingency costs. The Grantee must submit a request in writing to the MPCA for approval prior to using the contingency funds.
- (b) **Travel expenses.** Reimbursement for travel and subsistence expenses actually and necessarily incurred by the Grantee as a result of this grant agreement will not exceed \$0.00; provided that the Grantee will be reimbursed for travel and subsistence expenses in the same manner and in no greater amount than provided in the current "Commissioner's Plan" promulgated by the Commissioner of Minnesota Management and Budget (MMB). The Grantee will not be reimbursed for travel and subsistence expenses incurred outside Minnesota unless it has received the State's prior written approval for out of state travel. Minnesota will be considered the home state for determining whether travel is out of state.
- (c) **Total obligation.** The total obligation of the State for all compensation and reimbursements to the Grantee under this grant agreement will not exceed **\$345,237.90 (Three Hundred Forty Five Thousand Two Hundred Thirty Seven Dollars and Ninety Cents)**.

4.2 Payment

- (a) **Invoices.** The State will promptly pay the Grantee after the Grantee presents an itemized invoice for the services actually performed and the State's Authorized Representative accepts the invoiced services. Invoices must be submitted timely and according to the following schedule:

Invoices for expenses incurred to-date may be submitted as frequently as monthly. First invoice is encouraged no later than 6 (six) months or midway through the project, whichever comes first. Email updates about the status of the project are required to be provided to the State's Authorized Representative whenever an invoice is submitted to MPCA Accounts Payable. The State's Authorized Representative will not approve an invoice through the state system without this project update. A final invoice for payment of remaining grant funds expended by the project is required to be submitted at the completion of the project after a Grant Project Final Report, in a format provided to the Grantee by the MPCA, has been submitted to the State's Authorized Representative and approved. Payment of the final 10% (ten percent) of grant funds will be held back until the project is completed satisfactorily and all deliverables have been submitted and approved.

Invoices must be emailed to mpca.ap@state.mn.us, and contain the following information:

- Name of Grantee
- Grantee's Authorized Representative
- State's Authorized Representative
- SWIFT Number
- Total amount requested for this invoicing period
- Invoice number
- Invoice date
- Invoicing period (actual working period covered by the invoice)
- Cumulative amount of grant expended to date
- Amount of match expended this invoicing period
- Cumulative amount of match expended to date
- Time and material breakdown for invoicing period:
 - o Itemization **by each task worked on that period and for each position that worked on it** showing actual hourly rates, hours worked and total dollar amounts (divided into grant-funded and match); consultant invoices may be requested
 - o Receipts for supplies and any other itemized materials costs to be reimbursed with grant funds or counted as match
 - o Itemized per diem expenses, stipends or similar; receipts may be requested to be

- submitted with invoice
- Other items as requested

If there is a problem with submitting an invoice electronically, please contact the Accounts Payable Unit at 651-757-2491.

The Grantee shall submit an invoice for the final payment within 15 (fifteen) days of the original or amended end date of this grant agreement. The State reserves the right to review submitted invoices after 15 (fifteen) days and make a determination as to payment.

- (b) The Grantee must promptly return to the State any unexpended funds that have not been accounted for annually in a financial report to the State due at grant closeout.

4.3 Contracting and bidding requirements

Per [Minn. Stat. §471.345](#), grantees that are municipalities as defined in Subd. 1 must follow the law.

- (a) For projects that include construction work of \$25,000 or more, prevailing wage rules apply per [Minn. Stat. §§177.41](#) through [177.44](#). These rules require that the wages of laborers and workers should be comparable to wages paid for similar work in the community as a whole.
- (b) The grantee must not contract with vendors who are suspended or debarred in Minnesota (found on the Minnesota Department of Administration website at <https://mn.gov/admin/osp/government/suspended-debarred/>).

5. Conditions of payment

All services provided by the Grantee under this grant agreement must be performed to the State's satisfaction, as determined at the sole discretion of the State's Authorized Representative and in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. The Grantee will not receive payment for work found by the State to be unsatisfactory or performed in violation of federal, state, or local law.

6. Authorized Representative

The State's Authorized Representative is **Aimee Duchene**, 714 Lake Ave, Suite 220, Detroit Lakes, MN 56501, 218-846-8133, aimee.duchene@state.mn.us, or their successor, and has the authority to monitor the Grantee's performance and to accept the services provided under this agreement.

The Grantee's Authorized Representative is **Jennifer Fink**, 400 10th St NW, New Brighton, MN 55112, 651-638-2126, Jennifer.Fink@newbrightonmn.gov, or their successor. If the Grantee's Authorized Representative changes at any time during this grant agreement, the Grantee must immediately notify the State.

7. Assignment, Amendments, Change Orders, Waiver, and Grant Agreement complete

- 7.1 **Assignment.** The Grantee shall neither assign nor transfer any rights or obligations under this grant agreement without the prior written consent of the State, approved by the same parties who executed and approved this grant agreement, or their successors in office.
- 7.2 **Amendments.** Any amendments to this grant agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original grant agreement, or their successors in office.
- 7.3 **Change Orders.** If the State's Project Manager or the Grantee's Authorized Representative identifies a change needed in the workplan and/or budget, either party may initiate a Change Order using the Change Order Form provided by the MPCA. Change Orders may not delay or jeopardize the success of the Project, alter the overall scope of the Project, increase or decrease the overall amount of the grant agreement, or cause an extension of the term of this Agreement. Major changes require an Amendment rather than a Change Order.

The Change Order Form must be approved and signed by the State's Project Manager and the Grantee's Authorized Representative **in advance of doing the work**. Documented changes will then become an integral

and enforceable part of the Agreement. The MPCA has the sole discretion on the determination of whether a requested change is a Change Order or an Amendment. The state reserves the right to refuse any Change Order requests.

- 7.4 **Waiver.** If the State fails to enforce any provision of this grant agreement, that failure does not waive the provision or the State's right to enforce it.
- 7.5 **Grant Agreement complete.** This grant agreement contains all negotiations and agreements between the State and the Grantee. No other understanding regarding this grant agreement, whether written or oral, may be used to bind either party.

8. Indemnification

The Grantee must indemnify, save, and hold the State, its agents, and employees harmless from any claims or causes of action, including attorney's fees incurred by the State, arising from the performance of this grant agreement by the Grantee or the Grantee's agents or employees. This clause will not be construed to bar any legal remedies the Grantee may have for the State's failure to fulfill its obligations under this grant agreement.

9. State audits

Under [Minn. Stat. § 16B.98](#), subd.8, the Grantee's books, records, documents, and accounting procedures and practices of the Grantee or other party relevant to this grant agreement or transaction are subject to examination by the State and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this grant agreement, receipt and approval of all final reports, or the required period of time to satisfy all state and program retention requirements, whichever is later.

10. Government data practices and intellectual property

10.1 **Government data practices.** The Grantee and State must comply with the Minnesota Government Data Practices Act, [Minn. Stat. Ch. 13](#), as it applies to all data provided by the State under this grant agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this grant agreement. The civil remedies of [Minn. Stat. § 13.08](#) apply to the release of the data referred to in this clause by either the Grantee or the State. If the Grantee receives a request to release the data referred to in this Clause, the Grantee must immediately notify the State. The State will give the Grantee instructions concerning the release of the data to the requesting party before the data is released. The Grantee's response to the request shall comply with applicable law.

10.2 Intellectual property rights

(a) **Intellectual property rights.** The State owns all rights, title and interest in all of the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the Works and Documents created and paid for under this grant agreement. Works means all inventions, improvements, discoveries (whether or not patentable), databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings specifications, materials, tapes, and disks conceived, reduced to practice, created or originated by the Grantee, its employees, agents, and subcontractors, either individually or jointly with others in the performance of this grant agreement. Works includes "Documents." Documents are the originals of any databases, computer programs, reports, notes studies, photographs, negatives, designs, drawings, specifications, materials, tapes, disks, or other materials, whether in tangible or electronic forms, prepared by the Grantee, its employees, agents, or subcontractors, in the performance of this grant agreement. The Documents shall be the exclusive property of the State and all such Documents must be immediately returned to the State by the Grantee, at the Grantee's expense, upon the written request of the State, or upon completion, termination, or cancellation of this grant agreement. To the extent possible, those Works eligible for copyright protection under the United States' Copyright Act will be deemed to be "works made for hire." The Grantee assigns all right, title, and interest it may have in the Works and the Documents to the State. The Grantee must, at the request of the State, execute all papers and perform all other acts necessary to transfer or record the State's ownership interest in the Works and Documents.

(b) Obligations.

- (1) **Notification.** Whenever any invention, improvement, or discovery (whether or not patentable) is made or conceived for the first time or actually or constructively reduced to practice by the Grantee, including its employees and subcontractors, in the performance of this grant agreement, the Grantee shall immediately give the State's Authorized Representative written notice thereof, and must promptly furnish the Authorized Representative with complete information and/or disclosure therein.
- (2) **Representation.** The Grantee must perform all acts and take all steps necessary to ensure that all intellectual property rights in the Works and Documents are the sole property of the State, and that neither Grantee nor its employees, agents, or subcontractors retain any interest in and to the Works and Documents. The Grantee represents and warrants that the Works and Documents do not and will not infringe upon any intellectual property rights of other persons or entities. Notwithstanding Clause Liability, the Grantee shall indemnify, defend, to the extent permitted by the Attorney General, and hold harmless the State, at the Grantee's expense, from any action or claim brought against the State to the extent that it is based on a claim that all or part of the Works or Documents infringe upon the intellectual property rights of others. The Grantee will be responsible for payment of any and all such claims, demands, obligations, liabilities, costs, and damages, including, but not limited to, attorney fees. If such a claim or action arises or in Grantee's or the State's opinion is likely to arise, the Grantee must, at the State's discretion, either procure for the State the right or license to use the intellectual property rights at issue or replace or modify the allegedly infringing Works or Documents as necessary and appropriate to obviate the infringement claim. This remedy of the State will be in addition to and not exclusive of other remedies provided by law.
- (3) **License.** The State hereby grants a limited, no-fee, noncommercial license to the Grantee to enable the Grantee's employees engaged in research and scholarly pursuits to make, have made, reproduce, modify, distribute, perform, and otherwise use the Works, including Documents, for research activities or to publish in scholarly or professional journals, provided that any existing or future intellectual property rights in the Works or Documents (including patents, licenses, trade or service marks, trade secrets, or copyrights) are not prejudiced or infringed upon, that the Minnesota Data Practices Act is complied with, and that individual rights to privacy are not violated. The Grantee shall indemnify and hold harmless the State for any claim or action based on the Grantee's use of the Works or Documents under the provisions of Clause 10.2(b)(2). Said license is subject to the State's publicity and acknowledgement requirements set forth in this grant agreement. The Grantee may reproduce and retain a copy of the Documents for research and academic use. The Grantee is responsible for security of the Grantee's copy of the Documents. A copy of any articles, materials or documents produced by the Grantee's employees, in any form, using or derived from the subject matter of this license, shall be promptly delivered without cost to the State.

11. Workers' compensation

The Grantee certifies that it is in compliance with [Minn. Stat. § 176.181](#), subd. 2, pertaining to workers' compensation insurance coverage. The Grantee's employees and agents will not be considered State employees. Any claims that may arise under the Minnesota Workers' Compensation Act on behalf of these employees and any claims made by any third party as a consequence of any act or omission on the part of these employees are in no way the State's obligation or responsibility.

12. Publicity and endorsement

12.1 Publicity. Any publicity regarding the subject matter of this grant agreement must identify the State as the sponsoring agency and must not be released without prior written approval from the State's Authorized Representative. For purposes of this provision, publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Grantee individually or jointly with others, or any subcontractors, with respect to the program, publications, or services provided resulting from this grant agreement.

12.2 Endorsement. The Grantee must not claim that the State endorses its products or services.

13. Governing law, jurisdiction, and venue

Minnesota law, without regard to its choice-of-law provisions, governs this grant agreement. Venue for all legal proceedings out of this grant agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

14. Termination

14.1 Termination by the State.

- (a) **Without Cause.** The State may immediately terminate this grant agreement without cause, upon 30-days' written notice to the Grantee. Upon termination, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.
- (b) **With Cause.** The State may immediately terminate this grant agreement if the State finds that there has been a failure to comply with the provisions of this grant agreement, that reasonable progress has not been made or that the purposes for which the funds were granted have not been or will not be fulfilled. The State may take action to protect the interests of the state of Minnesota, including the refusal to disburse additional funds and requiring the return of all or part of the funds already disbursed.

14.2 Termination by the Commissioner of Administration.

The Commissioner of Administration may immediately and unilaterally cancel this grant agreement if further performance under the agreement would not serve agency purposes or is not in the best interest of the State.

14.3 Termination for insufficient funding.

The State may immediately terminate this grant agreement if:

- (a) It does not obtain funding from the Minnesota Legislature
- (b) Or, if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written or fax notice to the Grantee. The State is not obligated to pay for any services that are provided after notice and effective date of termination. However, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. The State will not be assessed any penalty if the agreement is terminated because of the decision of the Minnesota Legislature, or other funding source, not to appropriate funds. The State must provide the Grantee notice of the lack of funding within a reasonable time of the State's receiving that notice.

15. Data disclosure

Under [Minn. Stat. § 270C.65](#), subd. 3, and other applicable law, the Grantee consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, already provided to the State, to federal and state tax agencies and state personnel involved in the payment of state obligations. These identification numbers may be used in the enforcement of federal and state tax laws which could result in action requiring the Grantee to file state tax returns and pay delinquent state tax liabilities, if any. To protect Grantee's personal data, Grantee is strongly encouraged to obtain and use a Minnesota tax identification number.

16. Reporting Requirements

Construction/Equipment Purchase Notification. For construction projects, the Grantee shall notify the MPCA when project construction begins and ends. The project needs to be available to MPCA staff during and after construction for equipment purchases, Grantee shall notify the MPCA when equipment is acquired.

Construction/Equipment Purchase Progress Report. The Grantee shall provide a progress report (in a format provided by the MPCA) on a six-month schedule and whenever an invoice is submitted, or upon request. This progress report will include metrics as appropriate for the project.

Construction Final Report. The Grantee shall provide a construction final project report using the MPCA template approximately one month prior to the end of the grant agreement of June 30, 2027, or at completion of the project, whichever occurs first. The final report will include, as-builts, relevant metrics and all project deliverables identified in **Attachment A**. MPCA will need to certify that the project has been constructed as described in **Attachment A**, through invoices, photos, or site visits.

Equipment Purchase Final Report: The Grantee shall submit an equipment purchase final report to the MPCA by the date specified in **Attachment A**, in a format provided by the MPCA, including relevant metrics associated with the equipment purchase to date. MPCA will need to certify that the equipment purchased is as described in **Attachment A**, through invoices, photos or site visits.

If the MPCA determines that the information submitted in the Final Report and/or Project Deliverables is inadequate, the Grantee shall prepare and submit additional/corrected information reasonably requested by the MPCA. The Final Report and Project Deliverables shall not be approved by the MPCA and final payment shall not be disbursed unless the Report and Deliverables contains the specified information to the satisfaction of the MPCA.

17. Prevailing Wage

Pursuant to Minnesota Statutes 177.41 to 177.44 and corresponding Minnesota Rules 5200.1000 to 5200.1120, this contract is subject to the prevailing wages as established by the Minnesota Department of Labor and Industry. Specifically, all contractors and subcontractors must pay all laborers and mechanics the established prevailing wages for work performed under the contract. Failure to comply with the aforementioned may result in civil or criminal penalties. Rates are listed in **Attachment B**.

In compliance with Minn. Stat. § 177.43, subd. 3 and §177.44, subd. 5, the wages of laborers, workers, and the mechanics on projects financed in whole or part by State Funds should be comparable to wages paid for similar work in the community as a whole. Project includes erection, construction, remodeling, or repairing of a public building or other public work financed in whole or part by State funds.

Any work on real property which uses the skill sets of any trades covered by Labor Code and Class under prevailing wages is construction and requires prevailing wages. See

<http://www.dli.mn.gov/business/employment-practices/prevailing-wage-information> for a list of affected trades.

The Contractor shall pay prevailing wages to its employees when conducting construction activities under this agreement.

Applicability. In accordance with Minn. Stat. § 177.43, subd. 7. This does not apply to an agreement or work under an agreement, under which:

- the estimated total cost of completing the project is less than \$2,500 and only one trade or occupation is required to complete the work; or
- the estimated total cost of completing the project is less than \$25,000 and more than one trade or occupation is required to complete it.

Choose from Commercial, Highway/Heavy:

The prevailing wage rate requirements are attached as **Attachment B**.

Prevailing Wage Payroll Information:

In accordance with Minn. Stat. § 177.30, subd. 4, and § 177.43, subd. 3, the Contractor and Subcontractor shall furnish to the Contracting Authority and the Project Owner:

- All payrolls, of all workers on the project, a certified payroll report via e-mail as attachments, a State of Minnesota Prevailing Wage Payroll Report as a Microsoft Excel file and Statement of Compliance Form as a PDF file to the appropriate e-mail addresses: prevailingwage.rmad.pca@state.mn.us and MPCA's Authorized Representative listed in Clause 6.
- The Subject line on the Contractor's or Subcontractor's e-mail must give their firm's name and the Contract or Purchase Order Number.
- These completed forms must be furnished not more than 14 days after the end of each pay period.
- The State of Minnesota Prevailing Wage Payroll Report and Statement of Compliance Form are available on the MMD website at http://www.dli.mn.gov/sites/default/files/pdf/pw_certified_payroll_form.pdf. Submit the completed and signed State of Minnesota Prevailing Wage Payroll Report as a Microsoft Excel file and the Statement of Compliance Form as a PDF file, no other payroll forms will be accepted to meet this requirement.

The prevailing wage payroll information forms that are submitted shall be maintained by the contracting agency for a minimum of three years after final payment has been made on the project. All of the data provided on the Prevailing Wage Payroll Information Form will be public data, which is available to anyone upon request.

Refer vendor questions regarding the Prevailing Wage Laws to the Department of Labor and Industry at 651-284-5091 or visit the website for Labor Standards Section, Prevailing Wage <http://www.dli.mn.gov/business/employment-practices/prevailing-wage-information>

All construction work needs an IC-134 form submitted by the Contractor before payment can be made. The Contractor can find a copy of the IC-134 online at the Minnesota Department of Revenue website at <https://www.revenue.state.mn.us/sites/default/files/2019-01/ic134.pdf>

Signatures

Project title: New Brighton Park Shelter Implementation Project

1. Project Summary

Organization: City of New Brighton

Contractor contact name: Jennifer Fink

Title: Director of Parks & Recreation

Address: 400 – 10th St NW
New Brighton, MN 55112

Phone: 651-638-2126

Email: Jennifer.Fink@newbrightonmn.gov

Minnesota Pollution Control Agency (MPCA) contact:

MPCA project manager: Aimee Duchene

Title: Grants Specialist Coordinator

Address: 714 Lake Ave, Suite 220
Detroit Lakes, MN 56501

Phone: 218-846-8133

Email: aimee.duchene@state.mn.us

Statement of project purpose(s)

The purpose of the project is to provide much needed opportunities for protection from the elements, including sun/heat, wind, and rain, at Hansen and Totem Pole parks.

Goal statement: The City of New Brighton has a 2040 Park System Plan goal of creating safe and inviting spaces in their parks with opportunities for shade, seating, and places of rest meant to help protect the users from various environmental conditions, with a project specific goal of shade structures to be installed at Hansen Park and Totem Pole Park, which are both located within known Environmental Justice Areas.

Project deliverables: The deliverables will consist of a variety of highly desired shade structures. This includes a total of two bench shelter shade structures over existing players benches at the Totem Pole ballfield which was reconstructed in 2023 but lacked funding to be able to incorporate the shade structures at that time. These structures are highly important to protect the players from constant exposure to sun and heat during programmed activities. Many games and practices are a minimum of one hour in length and the shade structures would help provide a place for the players to cool down after active on-field sessions and protect them from direct sunlight, as well as other elements. The shelter structures can be installed following delivery by a selected contractor.

Hansen Park deliverables will include two bench shelter shade structures over the existing players benches on the programmed ballfield on the east side of the park which was reconstructed in 2023 but lacked adequate funding for implementation. These structures are highly important to protect the players from constant exposure to sun and heat during programmed activities. Many games and practices are a minimum of one hour in length and the shade structures would help provide a place for the players to cool down after active on-field sessions and protect them from direct sunlight, as well as other elements. The shelter structures can be installed following delivery by a selected

contractor.

Proposed improvements for Hansen Park (west side) include a group picnic shelter to be located adjacent to a proposed inclusive playground and challenge course. The picnic shelter would replace a very old and outdated picnic shelter that is scheduled for removal. Additionally, a double-sided fabric shade umbrella structure is proposed to be located between the two proposed inclusive playground container areas. These fabric umbrellas will provide shade over the proposed picnic table seating areas to provide protection from sun and heat. The proposed improvements at Hansen Park West have 100% final design documents prepared with an anticipated construction in 2025-2026 but currently lacks the funding necessary for the picnic shelter and shade umbrella structure. The shade structures are considered high priority as the inclusive playground will attract a variety of users with varying levels of abilities and higher needs for protection from the elements, as well as places to rest that are not directly within the playground for those with sensory issues. The Hansen Park west side improvements would be constructed by a general contractor when the other proposed park improvements are being constructed for optimal timing.

2. Workplan Details

Task 1 of 3: Totem Pole Bench Shelter Installation

Subtask 1a: Obtain quotes for installation of shelters

Brief description of activities involved: Distribute Request for Quotes to select Contractors and obtain pricing for installation of the shelter structures. City Council to approve Contractor.

Subtask 1b: Order the players bench shade structures

Brief description of activities involved: The City will order the steel shade structures from the supplier utilizing a tax-exempt status.

Subtask 1c: Secure building permit

Brief description of activities involved: Secure building permit from the City of New Brighton.

Subtask 1d: Delivery and installation of the bench shade structures

Brief description of activities involved: The City will coordinate with the supplier to unload the materials at the project site. A Contractor will saw cut and remove existing concrete pavement as needed to install the footings for the structure and surrounding pavement replacement. Once the footings are installed, cured, and inspected, the structure itself will be erected.

Subtask 1e: Project Restoration

Brief description of activities involved: Site clean-up to remove all excess materials and debris followed by reestablishment of turf to include raking areas smooth and seeding any areas disturbed by the construction activities.

Task 2 of 3: Hansen Park East Bench Shelter Installation

Subtask 2a: Obtain quotes for installation of shelters

Brief description of activities involved: Distribute Request for Quotes to select Contractors and obtain pricing for installation of the shelter structures. City Council to approve Contractor.

Subtask 2b: Order the players bench shade structures

Brief description of activities involved: The City will order the steel shade structures from the supplier utilizing a tax-exempt status.

Subtask 2c: Secure building permit

Brief description of activities involved: Secure building permit from the City of New Brighton.

Subtask 2d: Delivery and installation of the bench shade structures

Brief description of activities involved: The City will coordinate with the supplier to unload the materials at the project site. A Contractor will saw cut and remove existing concrete pavement as needed to install the footings for the structure and surrounding pavement replacement. Once the footings are installed, cured, and inspected,

the structure itself will be erected.

Subtask 2e: Project Restoration

Brief description of activities involved: Site clean-up to remove all excess materials and debris followed by reestablishment of turf to include raking areas smooth and seeding any areas disturbed by the construction activities.

Task 3 of 3: Hansen Park West Picnic Shelter & Umbrella Shade Installation

Subtask 3a: Obtain pricing for installation of shelters using Sourcewell method

Brief description of activities involved: Kraus-Anderson (City's General Construction Manager) facilitates pricing and Contractor selection for installation of shelters.

Subtask 3b: Order the picnic shelter and umbrella shade structure

Brief description of activities involved: The City will order the steel shade structures from the supplier utilizing a tax-exempt status.

Subtask 3c: Secure building permits

Brief description of activities involved: Secure building permits from the City of New Brighton.

Subtask 3d: Delivery and installation of the picnic shelter and umbrella shade structures

Brief description of activities involved: The City will coordinate with the supplier to unload the materials at the project site. A Contractor (TBD) will complete all installation and erection operations, including earthwork/excavation, concrete footings & foundations, custom stone piers for the shelter, backfilling, electrical installation for the shelter, and associated concrete pads for the shelter with oversight by Kraus-Anderson to ensure compliance with building permits.

Subtask 3e: Project Restoration

Brief description of activities involved: Site clean-up to remove all excess materials and debris followed by reestablishment of turf.

Task 4 of 4: Final Report and Project Deliverables

Subtask 4a: Submit Grant Final Report

Brief description of activities involved: The City of New Brighton will provide a final grant project report using the MPCA template approximately one month prior to the end of the grant agreement of June 30, 2027, or at completion of the project, whichever occurs first. The City will respond promptly to any requests by the MPCA authorized representative for additional information and/or corrections to the report.

Subtask 4b: Submit Project Deliverables

Brief description of activities involved: The City of New Brighton will provide electronic files of all project deliverables to the MPCA authorized representative prior to the end of the grant agreement of June 30, 2027, or at the completion of the project, whichever occurs first.

3. Budget

	Item Description	Grant funds	Total budgeted match	Total budget
1. Engineer's Estimate of Cost	Totem Bench Shelter Purchase	\$58,072.00	\$0.00	\$58,072.00
	Totem Bench Shelter Installation	\$17,220.00	\$0.00	\$17,220.00
	Totem Concrete Pad Installation	\$2,880.00	\$0.00	\$2,880.00
	Totem Seed Restoration		\$360.00	\$360.00
	Totem Testing	\$7,547.00	\$0.00	\$7,547.00
	Hansen E Bench Shelter Purchase	\$58,072.00	\$0.00	\$58,072.00
	Hansen E Bench Shelter Installation	\$17,220.00	\$0.00	\$17,220.00
	Hansen E Concrete Pad Installation	\$2,880.00	\$0.00	\$2,880.00
	Hansen E Seed Restoration		\$360.00	\$360.00
	Hansen E Testing	\$7,547.00	\$0.00	\$7,547.00
	Hansen W Picnic Shelter Purchase	\$57,500.00	\$0.00	\$57,500.00
	Hansen W Picnic Shelter Installation	\$66,000.00	\$0.00	\$66,000.00
	Hansen W Umbrella Purchase	\$16,420.00	\$0.00	\$16,420.00
	Hansen W Umbrella Installation	\$8,100.00	\$0.00	\$8,100.00
	Hansen W Concrete Pad Installation		\$31,200.00	\$31,200.00
	Hansen W Picnic Table Purchase		\$9,900.00	\$9,900.00
	Hansen W Picnic Table Install		\$2,400.00	\$2,400.00
	Hansen W Grill Purchase		\$250.00	\$250.00
	Hansen W Grill Install		\$400.00	\$400.00
	Hansen W Testing	\$9,340.00	\$0.00	\$9,340.00
Subtotal- Construction costs		\$328,798.00	\$44,870.00	\$373,668.00
2. Contingencies (maximum 5% of construction costs)		\$16,439.90	\$2,243.50	\$18,683.40
Total Project Cost (not to exceed)		\$345,237.90	\$47,113.50	\$392,351.40



Agenda Section:	Public Hearings
Report Date:	04/29/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider a Resolution to Revoke, Amend, or Reinstate the Currently Suspended Short-Term Rental Permit at 2182 Lakebrook Drive.

Action Requested:

Public Hearing:	Motion:
Discussion:	Informational:

Form of Action:

Resolution	Ordinance:
Contract/Agreement:	N/A or Other:

Votes Needed:

3 Votes	4 Votes:
5 Votes:	N/A:

Summary Statement:

A short-term rental permit for the property at 2182 Lakebrook Drive was administratively suspended by staff on April 29th, 2025. By code, a public hearing has been scheduled before the City Council to hear from staff on why the permit was suspended, hear the positions of the owner and resident agent, and hear from neighbors regarding their experiences with this short-term rental. After listening to all parties, the Council may ask questions as needed and must then deliberate on the future of this permit. Options for the Council include revocation of the permit (thereby ending this short-term rental), amending the permit (by placing new conditions on its continued operation), or reinstatement of the

	permit.
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Recommendations:	Staff is recommending revocation of the short-term rental permit for the following reasons: 1. There is an extensive history of problems with this property when it is used as a short-term rental. 2. The permit requirement was specifically put in place to eliminate the type of gathering held on 4/28/25. 3. The permit holders failed to take adequate action to ensure their guest(s) followed local ordinances.
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Applicable Deadlines:	-- Council is asked to make a final decision on this permit at the May 13, 2025, meeting.
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Community Impact:	-- Short-term rentals, when not operated strictly and properly, can have a negative impact on surrounding properties.
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Legislative History:	-- April 13, 2021: City approves Ordinance 880 to establish permitting requirements for short-term rental properties operating within the City -- July 8, 2024: Alex Funk and Ranjan Dumra applied for a short-term rental permit for the property at 2182 Lakebrook Drive. -- July 12, 2024: Property rented prior to permit being issued constituting the first offense against the permit -- April 28, 2025: A large party is held at the short-term rental, constituting the second offense against the permit within a 365-day period, requiring immediate suspension of the permit. -- May 13, 2025: A public hearing is held for the Council's review of the now suspended permit.
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other	

To: **City Council**From: Ben Gozola, *Assistant Director DCAD*Meeting Date: **5-13-25**Permit Holders: **Ranjan Dumra (property owner) and Alex Funk (resident agent)**

INTRODUCTION/SUMMARY

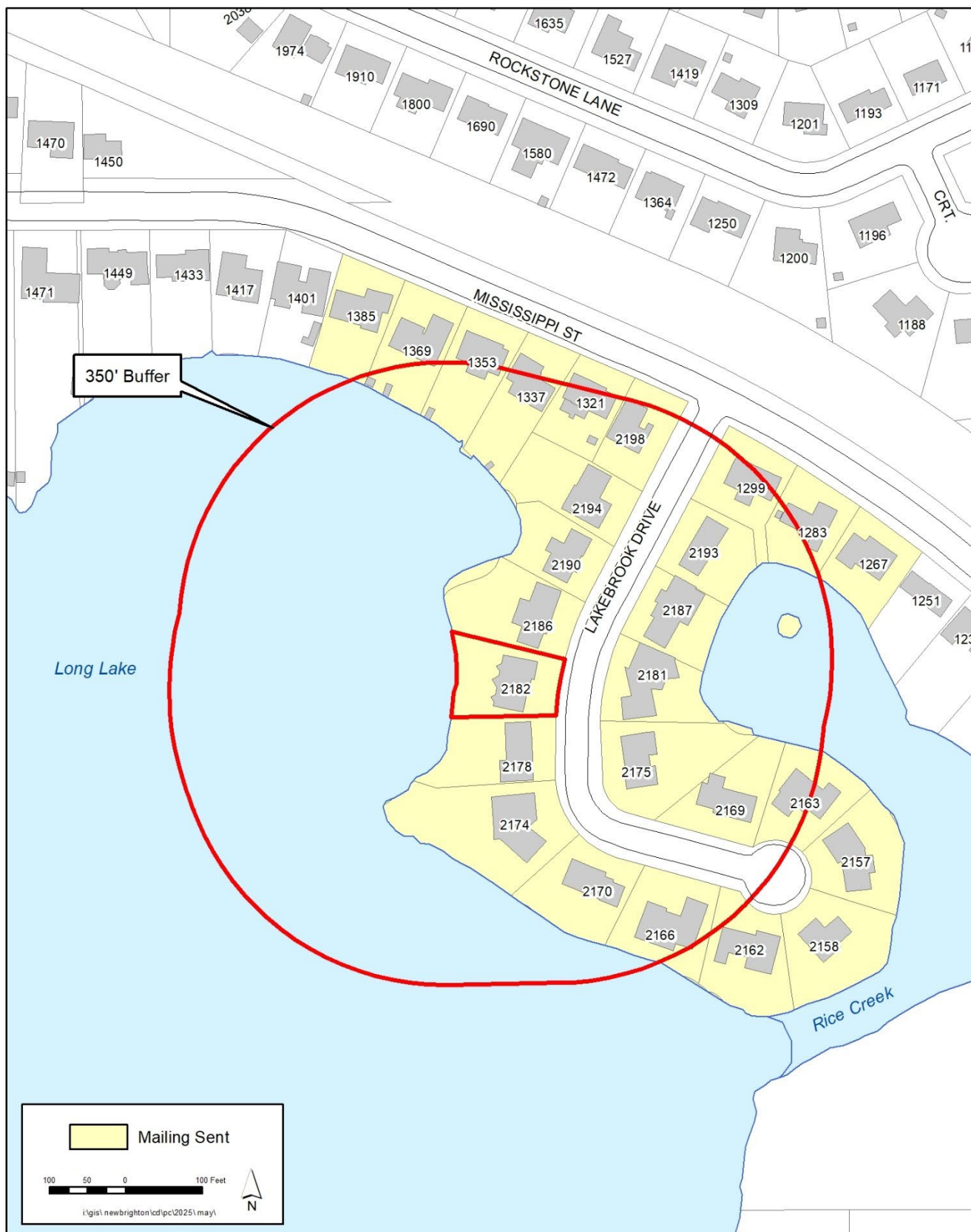
A short-term rental permit for the property at 2182 Lakebrook Drive was administratively suspended by staff on April 29th, 2025. By code, a public hearing has been scheduled before the City Council to hear from staff on why the permit was suspended, hear the positions of the owner and resident agent, and hear from neighbors regarding their experiences with this short-term rental. After listening to all parties, Council may ask questions as needed and must then deliberate on the future of this permit. Options for Council include revocation of the permit (thereby ending this short-term rental), amending the permit (by placing new conditions on its continued operation), or reinstatement of the permit.

PROPERTY & PERMIT HISTORY

On April 13th, 2021, the City Council of New Brighton approved Ordinance 880 to establish permitting requirements for short term rental properties operating within the City. The need for a permit originated with a short-term rental (on the subject property) operating at 2182 Lakebrook Drive; a large home on a lakefront lot that was frequently being rented for large parties and events. Guests were oftentimes observed breaking city ordinances, primarily parking infractions and disturbing the peace (per one neighbor, *"nonstop parties, loud noises all day and night, huge groups of people, and once gun shots were fired"*), so the permit process was created to establish a mechanism through which problem rentals could be addressed.

Short term rentals ceased at 2182 Lakebrook shortly after establishment of the permit requirement and removal of the home from AirB&B, and the property became a long-term rental until 2024. In June of 2024, Alex Funk inquired about re-establishing a short-term rental in the home. A complete application for a short-term rental permit was received in July 2024, and a permit was issued to Alex Funk as the resident agent and Ranjan Dumra as property owner.

2182 Lakebrook Dr - 350' Mailing List



The following is a complete listing of permit's history from issuance to suspension:

- The short-term rental permit application was received on 7/8/24
- While awaiting issuance of the permit, the property was advertised and rented out for short-term rental purposes the weekend of July 12th, 2024. **Staff put the permit holder on notice that these actions would be considered the first offense against the permit under the ordinance.**
- Permit issued on 7/18/24
- 7/29/24: Illegal no parking signs were placed on Lakebrook Drive by the resident agent. Staff directed the resident agent to remove the signs and they were promptly taken down. Additional complaints received at this time included too many cars (5) on the property, garbage cans being improperly placed, and a concern that parents renting the home were allowing their children to use a paddleboat without life jackets.
- 8/4/24: A gas smell in the home triggered a visit from CenterPoint Energy, and garbage cans were left in the street after trash day. A small gas leak was identified and addressed, and garbage cans were relocated to a conforming location.
- 11/9/24: A voice mail was left for staff over the weekend about seven (7) vehicles being on-site and "loud talking" occurring the property. Officers did not investigate as no complaints were called into public safety. None of the reported issues were confirmed.
- 1/13/25: Neighbors complained to public safety about on-street parking occurring over the weekend, but no violations were documented by officers when investigated.
- 1/17/25: A second gas leak is reported along with another parking complaint. Staff instructed the resident agent to hire a licensed plumber to inspect every gas connection in the home. A licensed plumber was hired, and all gas connections in the home were inspected and addressed as needed. Responding officers were unable to confirm any of the reported parking violations.
- 3/6/25: A large snowstorm caused a missed garbage pick-up. The resident agent was alerted to the issue, and trash was subsequently serviced.
- 3/8/25: Over the weekend, a non-emergency call to public safety was made by a neighbor about a potential party being held and concerns about garbage & recycling bins. The complaint was cleared by an officer as "gone on arrival" and "no disturbances heard." Garbage was out for pick up on Monday. No further actions were taken.

- 4/10/25: No parking signs appear on the property again, this time on/near the mailbox. The resident agent had hired staff to complete some home improvements, and it appears those staff members put the sign up on their own accord. The sign was again taken down after notice was given.
- 4/28/25: This incident, on a recent Monday night, constituted the **second offense** against this permit mandating an immediate suspension and this review by City Council. Per the police report (emphasis added by staff):

SUMMARY: *Numerous callers reporting a loud party. Individuals given an initial warning, then upon several more calls the party was dispersed. Party was **200-300 occupants** and **49 cars** parked on the street. Dispersed without incident.*

PRIMARY NARRATIVE: *On 04/28/2025 at approximately 22:09 hours, Officer McKinley, Officer Super, Officer Winterlin, and I responded to a report of a loud party at 2182 Lakebrook Drive. I arrived and observed **numerous cars blocking a significant portion of the lanes of travel** and **loud music** from inside the residence. I also observed the **odor of smoked marijuana** from approximately 1 block away, which became stronger as I approached the house. I made contact with Michael Lau, who advised he was the one coordinating the gathering.*

*Officer McKinley and I advised Michael of the complaint and to keep the volume down or the party would have to be dispersed. Approximately 10-15 minutes after leaving, I received 2 additional calls regarding the party. I arrived again and observed **49 vehicles parked on the roadway**, and **numerous people walking throughout the neighborhood**. I again spoke with Michael and advised him the party needed to be dispersed due to the **continuous noise, significant traffic obstruction**, and additional calls for service.*

*Officers stood by while the party dispersed without problems. Officers were later called to a **report of 10 people loitering in a neighbor's yard** (CN 25003549) but found all individuals were gone. While investigating this other CN, I observed almost all vehicles and pedestrians had left the area of 2182 Lakebrook Drive.*

After learning about the 4/28/25 incident the next morning from the resident agent and following a review of the police report, staff took action to suspend the permit and instructed the permit holders to cancel upcoming reservations (at least through the public hearing) and take care of any obligations they legally have for displaced guests. Council's decision tonight on this permit will impact whether pending reservations may occur or if they too must be cancelled.

COUNCIL OPTIONS

The City Council has the following options related to the suspended short term rental permit at 2182 Lakebrook Drive:

1. **REVOCATION.** The impact of revocation would be the following:
 - a. Short-term rental of the property at 2182 Lakebrook would continue to be prohibited.
 - b. Both Alex Funk and Ranjan Dumra would be ineligible to secure a short-term rental license in the City of New Brighton for one calendar year.¹
 - c. Both Alex Funk and Ranjan Dumra would be ineligible to secure a long term rental license in the City of New Brighton for two calendar years.^{2 3 4}
2. **REINSTATEMENT WITH CONDITIONS.** With this decision, short-term rental of the property at 2182 Lakebrook could resume on 5/14/25 subject to a new set of conditions established by the City Council deemed necessary to eliminate future problems. Further violations of local ordinances or newly established conditions would result in a second suspension and review by Council.
3. **FULL REINSTATEMENT.** With this decision, short-term rental of the property at 2182 Lakebrook could resume on 5/14/25 subject to local ordinances. Further violations of local ordinances through the end of the year would result in a second suspension and review by Council.

STAFF RECOMMENDATION

Staff is recommending **revocation** of the short-term rental permit for the following reasons:

1. There is an extensive history of problems on this property when it is used as a short-term rental.
2. The permit requirement was specifically put in place to eliminate the type of gathering held on 4/28/25.
3. The permit holders failed to take adequate action to ensure their guest(s) followed local ordinances.

¹ City Code Section 13-280(4)(a) states that “no person who has had a [short-term rental permit] revoked shall be issued a short-term rental permit for one year from the date of revocation.”

² City Code Section 13-165(1)(F) allows denial of a rental license if the applicant has “[allowed a] rental property to be used in such a manner as to constitute a breach of the peace; a menace to the health, safety, and welfare of residents or the public; or a disturbance of the peace, comfort or safety of the residents or the public, upon recommendation of the Public Safety Director”

³ City Code Section 13-165(1)(H) allows denial of a rental license if the applicant has had their ability to “...operate another rental dwelling in the City of New Brighton...revoked...within the past two years”

⁴ City Code Section 13-165(1)(N) allows denial of a rental license if the applicant has operated a rental with “Excessive calls for service”

Police Report for April 28th Incident



NEW BRIGHTON DEPARTMENT OF PUBLIC SAFETY
785 Old Highway 8 NW • New Brighton MN 55112



Case NBPTL25003545

Printed on April 29, 2025

Status	Approved
Report Type	Patrol
CIBRS Classification	Private
Primary Officer	Zachary Beddow
Investigator	None
Records Technician	
Reported At	04/28/25 22:09
Incident Date	04/28/25 22:09 - 04/29/25 00:02
Incident Code	DSB : DSB - Disturbance Noise Comp
Location	2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112
Zone	
Beat	
Initial Reporter Callback Number	
Disposition	R - Report
Disposition Date/Time	04/29/25 00:02
Review for Gang Activity	None
Asst Officers	
27566 - Beddow, Zachary; 27735 - McKinley, Sawyer; 27267 - Super, Joseph; 29233 - Winterlin, Marissa; 24191 - Wodnick, Taylor	
Bias Based On	
Bias Targets	
Bias Circumstances	
CRS QC No	

Case Comments

Numerous callers reporting a loud party. Individuals given an initial warning, then upon several more calls the party was dispersed. Party was 200-300 occupants and 49 cars parked on the street. Dispersed without incident. BWC.

Offense Information

Offense	Disturbance/DOC
Statute	9820
NIBRS Code	999 - NIBRS Non-reportable
Counts	1
Include In NIBRS	Yes
Completed	Yes
Bias Motivation	None (no bias)
Location	Residence/Home
Entry Forced	No

Other

LAU, MICHAEL SCOTT

Male, DOB 4/13/03

Mentioned: 9820 - 9820 - Disturbance/DOC

5055 MAPLE GROVE RD

HERMANTOWN, MN 55811

(218) 348-0109 Cell

Primary Narrative By Zachary Beddow, 04/29/25 01:37

On 04/28/2025 at approximately 22:09 hours, Officer McKinley, Officer Super, Officer Winterlin, and I responded to a report of a loud party at 2182 Lakebrook Drive. I arrived and observed numerous cars blocking a significant portion of the lanes of travel and loud music from inside the residence. I also observed the odor of smoked marijuana from approximately 1 block away, which became stronger as I approached the house. I made contact with Michael Lau, who advised he was the one coordinating the gathering.

Officer McKinley and I advised Michael of the complaint and to keep the volume down or the party would have to be dispersed. Approximately 10-15 minutes after leaving, I received 2 additional calls regarding the party. I arrived again and observed 49 vehicles parked on the roadway, and numerous people walking throughout the neighborhood. I again spoke with Michael and advised him the party needed to be dispersed due to the continuous noise, significant traffic obstruction, and additional calls for service.

Officers stood-by while the party dispersed without problems. Officers were later called to a report of 10 people loitering in a neighbor's yard (CN 25003549) but found all individuals were gone. While investigating this other CN, I observed almost all vehicles and pedestrians had left the area of 2182 Lakebrook Drive.

Clear report. BWC.

Air BnB Public Safety Calls in the last 365 days



NEW BRIGHTON DEPARTMENT OF PUBLIC SAFETY
785 Old Highway 8 NW • New Brighton MN 55112



Short Term Rental CFS-NB

Printed on May 5, 2025

NBPTL24007222 08/04/24 18:41:18 2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112

Assist fire for a natural gas odor with no symptoms. NBFD handled.

NBPTL24007588 08/15/24 23:22:00 1128 ROCKSTONE LN, NEW BRIGHTON, MN 55112

Responded to the location of 1128 Rockstone Ln for a suspicious person attempting to enter residence. Upon arrival, area checked with nothing found. No suspect description at this time.

NBPTL24011206 11/27/24 13:19:00 1128 ROCKSTONE LN, NEW BRIGHTON, MN 55112

Medical. No BWC.

NBPTL25000366 01/12/25 12:50:00 2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112

Report of a suspicious vehicle parked in front of AIR BB with no plates. Vehicle had WI temporary tag X7478R which checked clear.

NBPTL25000370 01/12/25 17:22:00 2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112

caller advised several cars on street for over 6 hours and overnight. at 1300 only one car on street and it was occupied. Advised caller not a violation at this time. Also advised of Ordinance issue and not writing citations.

NBPTL25000379 01/13/25 07:27:00 2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112

5 vehicles parked on street not in violation of city ordinances. Advised vehicle owner of complaints. Info sheets left on all vehicles.

NBPTL25000529 01/17/25 17:18:00 2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112

Assist Fire Agency at 2182 Lakebrook Drive. Natural gas odor near furnace. Fire Agency mitigated.

NBPTL25002005 03/08/25 22:34:00 2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112

Report of a loud party. Upon arrival, no disturbance heard. Renters agreed to be quiet.

NBPTL25003545 04/28/25 22:09:00 2182 LAKEBROOK DR, NEW BRIGHTON, MN 55112

Numerous callers reporting a loud party. Individuals given an initial warning, then upon several more calls the party was dispersed. Party was 200-300 occupants and 49 cars parked on the street. Dispersed without incident. BWC.

Total Records: 9

Resolution Options

- **Revocation**
- **Amendment**
- **Reinstatement**

RESOLUTION _____

STATE OF MINNESOTA

COUNTY OF RAMSEY

CITY OF NEW BRIGHTON

RESOLUTION REVOKING THE SHORT-TERM RENTAL PERMIT HELD BY ALEX FUNK AND RANJAN DUMRA FOR THE PROPERTY AT 2182 LAKEBROOK DRIVE

WHEREAS, on April 13th, 2021, the City Council of the City of New Brighton adopted Ordinance 880 (Chapter 18, Article VII of the City Code) to establish permitting requirements for short-term rental properties operating within the City; and

WHEREAS, on July 8, 2024, Alex Funk and Ranjan Dumra made application to operate a short-term rental at 2182 Lakebrook Drive (the “Property”); and

WHEREAS, on July 12, 2024, the Property was advertised and rented out for short-term rental purposes prior to the short-term rental permit being issued by the City which constituted the first offense against the permit; and

WHEREAS, on July 18, 2024, the short-term rental permit was issued by the City for the Property to Alex Funk as the resident agent and Ranjan Dumra as the property owner; and

WHEREAS, on April 28, 2025, the Public Safety Department of the City of New Brighton responded to multiple complaints about a very large party being held at the Property; and

WHEREAS, the party included somewhere between 200 to 300 guests, 49 cars parked on the street blocking a significant portion of travel lanes, loud music, and groups of people loitering on neighboring property; and

WHEREAS, the party constituted a second offense against the short term rental permit within a 365-day period mandating the immediate suspension of the short-term rental permit, pursuant to Section 18-495 (2) of the City Code; and

WHEREAS, the short-term rental permit was immediately suspended on the morning of April 29th, and a public hearing was scheduled and noticed for the Council meeting on May 13, 2025 so that the Council may reinstate, amend, or revoke the short-term rental permit; and

WHEREAS, the City Council held a public hearing on May 13th, 2025, and considered testimony from the public, from staff, and from the permit holders regarding the short-term rental permit for the Property; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of New Brighton, that the City Council makes the following findings of fact with respect to the short-term rental permit at 2182 Lakebrook Drive:

1. Prior to the adoption of Ordinance 880 (Chapter 18, Article VII of the City Code) in 2021, a short-term rental operating at this same location resulted in nonstop parties, loud noises all day and night, huge groups of people, and the discharge of firearms which prompted the creation of a permitting system to ensure problem properties like this one could be addressed if/when problems arose.
2. Alex Funk and Ranjan Dumra, the short-term rental permit holders for the Property, were both very aware of the history of problems with short-term rentals at this address, but both felt they could adequately administer the Property under the short-term rental permit guidelines.
3. Despite knowing that a short-term rental permit had yet to be issued by the City, Alex Funk and Ranjan Dumra advertised the Property as a short-term rental and allowed it to be rented prior to receiving permit approval, which constituted the first offense against the short-term rental permit.
4. Alex Funk and Ranjan Dumra were subsequently the subject of eight complaints about the Property since the short-term rental permit was issued in July of 2024, but issues raised were deemed insufficient to warrant permit suspension triggering a review by the City Council (i.e. parking violations, signage violations, gas leaks, garbage can locations, etc.).
5. The documented party held on April 28, 2025 on the Property was more than sufficient to qualify as a second offense against the short-term rental permit within 365-days, and suspension of the permit by staff was appropriate due to the excessive number of attendees (200 to 300), number of cars parked on-street (49), and general disturbances to the neighborhood (road travel lanes largely blocked, loud music, and groups of people loitering on neighboring property).

NOW, THEREFORE, BE IT FURTHER RESOLVED, that based on the above identified findings of fact, the short-term rental permit for 2182 Lakebrook Drive is hereby revoked.

ADOPTED this 13th day of May 2025, by the New Brighton City Council with a vote of ____ ayes and ____ nays.

Kari Niedfeldt-Thomas, Mayor

Devin Massopust, City Manager

ATTEST:

Terri Spangrud, City Clerk

RESOLUTION _____

STATE OF MINNESOTA

COUNTY OF RAMSEY

CITY OF NEW BRIGHTON

RESOLUTION AMENDING THE SHORT-TERM RENTAL PERMIT HELD BY ALEX FUNK AND RANJAN DUMRA FOR THE PROPERTY AT 2182 LAKEBROOK DRIVE

WHEREAS, on April 13th, 2021, the City Council of the City of New Brighton adopted Ordinance 880 (Chapter 18, Article VII of the City Code) to establish permitting requirements for short-term rental properties operating within the City; and

WHEREAS, on July 8, 2024, Alex Funk and Ranjan Dumra made application to operate a short-term rental at 2182 Lakebrook Drive (the “Property”); and

WHEREAS, on July 12, 2024, the Property was advertised and rented out for short-term rental purposes prior to the short-term rental permit being issued by the City which constituted the first offense against the permit; and

WHEREAS, on July 18, 2024, the short-term rental permit was issued by the City for the Property to Alex Funk as the resident agent and Ranjan Dumra as the property owner; and

WHEREAS, on April 28, 2025, the Public Safety Department of the City of New Brighton responded to multiple complaints about a very large party being held at the Property; and

WHEREAS, the party included somewhere between 200 to 300 guests, 49 cars parked on the street blocking a significant portion of travel lanes, loud music, and groups of people loitering on neighboring property; and

WHEREAS, the party constituted a second offense against the short-term rental permit within a 365-day period mandating the immediate suspension of the short-term rental permit, pursuant to Section 18-495 (2) of the City Code; and

WHEREAS, the short-term rental permit was immediately suspended on the morning of April 29th, and a public hearing was scheduled and noticed for the Council meeting on May 13, 2025 so that the Council may reinstate, amend, or revoke the short-term rental permit; and

WHEREAS, the City Council held a public hearing on May 13th, 2025, and considered testimony from the public, from staff, and from the permit holders regarding the short-term rental permit for the Property; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of New Brighton, that the City Council makes the following findings of fact with respect to the short-term rental permit at 2182 Lakebrook Drive:

1. Prior to the adoption of Ordinance 880 (Chapter 18, Article VII of the City Code) in 2021, a short-term rental operating at this same location resulted in nonstop parties, loud noises all day and night, huge groups of people, and the discharge of firearms which prompted the creation of a permitting system to ensure problem properties like this one could be addressed if/when problems arose.
2. Alex Funk and Ranjan Dumra, the short-term rental permit holders for the Property, were both very aware of the history of problems with short-term rentals at this address, but both felt they could adequately administer the Property under the short-term rental permit guidelines.
3. Despite knowing that a short-term rental permit had yet to be issued by the City, Alex Funk and Ranjan Dumar advertised the Property as a short-term rental and allowed it to be rented prior to receiving permit approval, which constituted the first offense against the short-term rental permit.
4. Alex Funk and Ranjan Dumra were subsequently the subject of eight complaints about the Property since the short-term rental permit was issued in July of 2024, but issues raised were deemed insufficient to warrant permit suspension triggering a review by the City Council (i.e. parking violations, signage violations, gas leaks, garbage can locations, etc.).
5. The documented party held on April 28, 2025 on the Property, was more than sufficient to qualify as a second offense against the short-term rental permit within 365-days, and suspension of the permit by staff was appropriate due to the excessive number of attendees (200 to 300), number of cars parked on-street (49), and general disturbances to the neighborhood (road travel lanes largely blocked, loud music, and groups of people loitering on neighboring property).

NOW, THEREFORE, BE IT FURTHER RESOLVED, that based on the above identified findings of fact, the short-term rental permit for 2182 Lakebrook Drive is hereby amended to include the following additional conditions.

1. The maximum occupancy of any short-term rental on the Property shall not exceed eight people.
2. The maximum number of vehicles associated with any short-term rental on the Property shall not exceed four (including renters, guests, family, etc.).
3. As of this amendment, the permit shall be treated as having one offense against the permit, and any additional offense on or before May 13th, 2026, shall be grounds for immediate suspension of the permit and review by the Council.

ADOPTED this 13th day of May 2025, by the New Brighton City Council with a vote of ____ ayes and ____ nays.

Kari Niedfeldt-Thomas, Mayor

Devin Massopust, City Manager

ATTEST:

Terri Spangrud, City Clerk

RESOLUTION _____

STATE OF MINNESOTA

COUNTY OF RAMSEY

CITY OF NEW BRIGHTON

RESOLUTION AMENDING THE SHORT-TERM RENTAL PERMIT HELD BY ALEX FUNK AND RANJAN DUMRA FOR THE PROPERTY AT 2182 LAKEBROOK DRIVE

WHEREAS, on April 13th, 2021, the City Council of the City of New Brighton adopted Ordinance 880 (Chapter 18, Article VII of the City Code) to establish permitting requirements for short-term rental properties operating within the City; and

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WHEREAS, on April 28, 2025, the Public Safety Department of the City of New Brighton responded to multiple complaints about a very large party being held on the Property; and

WHEREAS, the party included somewhere between 200 to 300 guests, 49 cars parked on the street blocking a significant portion of travel lanes, loud music, and groups of people loitering on neighboring property; and

WHEREAS, the party constituted a second offense against the short-term rental permit within a 365-day period mandating the immediate suspension of the short-term rental permit, pursuant to Section 18-495(2) of the City Code; and

WHEREAS, the short-term rental permit was immediately suspended on the morning of April 29th, and a public hearing was scheduled and noticed for the Council meeting on May 13, 2025 so that the Council may reinstate, amend, or revoke the short-term rental permit; and

WHEREAS, the City Council held a public hearing on May 13th, 2025, and considered testimony from the public, from staff, and from the permit holders regarding the short-term rental permit for the Property; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of New Brighton, that the City Council makes the following findings of fact with respect to the short-term rental permit at 2182 Lakebrook Drive:

1. Prior to the adoption of Ordinance 880 (Chapter 18, Article VII of the City Code) in 2021, a short-term rental operating at this same location resulted in nonstop parties, loud noises all day and night, huge groups of people, and the discharge of firearms which prompted the creation of a permitting system to ensure problem properties like this one could be addressed if/when problems arose.
2. Alex Funk and Ranjan Dumra, the short-term rental permit holders for the Property, were both very aware of the history of problems with short-term rentals at this address, but both felt they could adequately administer the Property under the short-term rental permit guidelines.
3. Despite knowing that a short-term rental permit had yet to be issued by the City, Alex Funk and Ranjan Dumar advertised the Property as a short-term rental and allowed it to be rented prior to receiving permit approval, which constituted the first offense against the short term rental permit.
4. Alex Funk and Ranjan Dumar were subsequently the subject of eight complaints about the Property since the short-term rental permit was issued in July of 2024, but issues raised were deemed insufficient to warrant permit suspension triggering a review by the City Council (i.e. parking violations, signage violations, gas leaks, garbage can locations, etc).
5. The documented party held on April 28, 2025 on the Property, was more than sufficient to qualify as a second offense against the short-term rental permit within 365-days but was not deemed sufficient enough to warrant additional conditions or revocation of the permit.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that based on the above identified findings of fact, the short-term rental permit for 2182 Lakebrook Drive is hereby reinstated, and the short-term rental of the Property may once again resume subject to the original permit conditions.

ADOPTED this 13th day of May 2025, by the New Brighton City Council with a vote of ____ ayes and ____ nays.

Kari Niedfeldt-Thomas, Mayor

Devin Massopust, City Manager

ATTEST:

Terri Spangrud, City Clerk

HOA Attorney Letter to Permit Holders



Chestnut Cambronne PA

100 Washington Avenue South
Suite 1700
Minneapolis, MN 55401-2048
T: 612.339.7300
F: 612.336.2940

Emeric J. Dwyer
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edwyer@chestnutcambronne.com

www.chestnutcambronne.com

April 29, 2025

VIA UNITED STATES MAIL

Ranjan Dumra
2182 Lakebrook Drive
New Brighton, MN 55112

Ranjan Dumra
436 Old Farm Rd
Shoreview, MN 55126

Re: Violation of Covenants

Dear Mr. Dumra:

Our office represents Bryant and Caitlyn LaPres, as representatives of a series of concerned neighbors, regarding the use of your residential real estate located at 2182 Lakebrook Drive, New Brighton, Minnesota, 55112 (the "Property").

Over the past several years, the Property has been used to host AirBnB (or similar short-term rental) tenants. These tenants have disturbed the quiet enjoyment of neighboring properties multiple times in the past five years. These disturbances, and the use of the Property as a short-term rental property, are contrary to existing covenants which encumber the Property.

The Property is encumbered by a series of covenants contained in a documented titled "Restrictions," which is dated August 30, 1968, and recorded with the Ramsey County Recorder's Office as Document No. 1732201 on September 4, 1968 (the "Restrictions"). A copy of the Restrictions is enclosed herewith.

Section 2 of the Restrictions states that "No commercial use may be made of any lot." Section 5 of the Restrictions states that "No noxious or offensive activity shall be carried on upon any lot, nor shall anything be done thereon which may be or become an annoyance or nuisance to the neighborhood." The use of the Property as a short-term rental violates both of these sections.

There is no one residing in the Property as their regular residence. Its only use is as a short-term rental property. This is a commercial use, in violation of section 2 of the Restrictions.

April 29, 2025

Page 2

Further, the short-term rental tenants are engaging in noxious and offensive activities and creating a nuisance. There are many reoccurring examples of this: Garbage is frequently strewn about the property. Garbage cans are left along the road and not placed back on the property after trash is collected. Cars are frequently parked illegally, including historically on the grass and in the street overnight. Parties held by short-term rental clients are loud, waking neighbors and often causing noise complaints. Several tenants have also been driving fast in the neighborhood while young children are outside playing.

This behavior has, at times, been very dangerous. On October 17, 2020, a short-term rental tenant began discharging a firearm at the Property. On June 21, 2022, a violent disturbance took place at the Property. This disturbance resulted in the theft of a gun and a high-speed chase.

These unlawful disturbances reached a peak last night. A large college party was held at the Property. This party was disturbing to all the other neighbors in the neighborhood due to loud music and uncouth and boisterous conduct. On information and belief, illegal activity was taking place, including but not limited to underage drinking. The police were called to break up the party, and the Property's short-term rental license has been suspended.

The use of the Property in this way violates the Restrictions. Mr. and Mrs. LaPres, and other owners of neighboring lots, wish to be good neighbors. But it is not just or fair that they be subject to constant nuisance, noise, and violations of the Restrictions. As such, we hereby demand that you cease using the Property as a short-term rental property, or any other use in violation of the Restrictions.

Section 14 of the Restrictions empowers the owner or any lot to restrain violations of the Restrictions and recover damages. Again, it is our sincere hope that frank and honest discussions between neighbors are sufficient to resolve these issues.

On receipt of this correspondence, please contact me to discuss the same.

Sincerely,

CHESTNUT CAMBRONNE PA



Emeric J. Dwyer

EJD/rb

Enc.

RESTRICTIONS

WHEREAS, THUNDER CORPORATION, a corporation organized and existing under the laws of the State of Minnesota, is the owner of all lots in the subdivision known as Lakebrook Estates 2nd, situated in the County of Ramsey and State of Minnesota, to-wit:

Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26 and 27; and

WHEREAS, said THUNDER CORPORATION desires to create and impose certain building and use restrictions upon said lots;

NOW THEREFORE, in consideration of the benefits to it and to its successors and assigns, THUNDER CORPORATION does hereby impose and create the following restrictions upon the said lots, to-wit:

1. As used herein, the word "lot" is defined to refer to lots in numbered blocks and also to outlots; the term "building lot" is defined to refer to lots in numbered blocks but not to outlots.

2. No commercial use may be made of any lot.

3. All lots in said addition shall be residential lots and shall be improved and occupied only in accordance with these restrictions and covenants. No dwelling shall be erected, altered, placed or permitted to remain on any residential lot other than one detached single family dwelling not to exceed two stories in height together with an attached or detached garage for not more than three cars.

4. Easements for installation and maintenance of utilities and drainage, if any, are reserved as shown upon the recorded plat.

5. No noxious or offensive activity shall be carried on upon any lot, nor shall anything be done thereon which may be or become an annoyance or nuisance to the neighborhood.

6. No sod, soil, sand or gravel shall be sold or removed by anyone except THUNDER CORPORATION or its assigns from any building lot except for the purpose of excavating or grading for the construction or alteration of a dwelling or appurtenance. If THUNDER CORPORATION shall so direct by timely notice to the owner, all excess material created by such construction or alteration shall be hauled and deposited at other places within the subdivision designated by the corporation.

7. No structure of a temporary character, trailer, basement, tent, shack, garage, barn, or other outbuilding shall be used on any lot at any time as a residence either temporarily or permanently.

8. No new building shall be erected, placed or permitted to remain on any lot until the external design and location thereof shall have been approved by THUNDER CORPORATION or its assigns. Approval or disapproval shall be based principally upon the conformity of the design and location to the general development of a high standard residential neighborhood, and approval shall not be unreasonably withheld. Plans shall be submitted in advance of construction, and THUNDER CORPORATION shall have ten (10) days thereafter in which to state its decision. Failure to act within such time shall constitute approval, and if no action to enjoin construction shall have been commenced prior to completion of the building, approval shall be waived and full compliance with this paragraph shall be conclusively presumed. Action of THUNDER CORPORATION shall be by its president alone or any two of its other officers.

1027611
9. No dwelling shall be permitted on any residential lot which shall cost less than \$30,000.00 based upon cost levels prevailing on the date these covenants are recorded, it being the intention and purpose of these covenants to assure that all dwellings shall be of a quality of workmanship and materials substantially the same as, or better than, that which can be produced on the date these covenants are recorded at a minimum cost, which is the minimum cost stated herein for the minimum permitted dwelling size. The ground floor area of the main structure exclusive of one-story porches and garages, shall not be less than 1,100 square feet for a one-story dwelling, nor less than 800 square feet for a dwelling of more than one-story. The ground level floor area of any "split-level" dwelling shall be not less than 700 square feet, exclusive of porches and garages. No dwelling shall be constructed which does not include an attached garage with sufficient space for the storing of not fewer than two and not more than three automobiles.

10. No building shall be located on any residential lot nearer to the front property line than 30 feet or nearer to a side street line than 30 feet or nearer to any other side line than 5 feet. For the purpose of this covenant, caves, steps, open porches and detached garages are not to be considered as a part of the building; provided, however, that this shall not be construed to permit any portion of any building on a lot to encroach upon another lot.

11. If construction of a residence is not commenced on any lot within eighteen months of its sale by THUNDER CORPORATION, the then owner of any such lot shall immediately seed or seed any such unimproved lot with a weed-free grass of high quality. The exterior of the dwelling house constructed on any lot shall be completed, including the application of a finish coat of paint or other approved finish, within six months of the commencement of such construction.

12. Within twelve (12) months of approval of plans for construction on any lot, the owner of that lot shall plant sufficient trees so that there are at least five (5) shade trees on the lot not less than ten (10) feet in height and one and one-half (1-1/2") inches in diameter.

13. These restrictions shall run with the land and be binding upon all owners of lots in said subdivision for a period of ten (10) years from the date hereof, after which time they shall be automatically extended for successive periods of ten (10) years until an instrument signed by a majority of the then owners of lots in said subdivision has been recorded, changing or revoking the provisions hereof, in whole or in part.

14. Enforcement shall be by the owner of any lot by proceedings at law or in equity against any person or persons violating or attempting to violate these restrictions, either to restrain violation or recover damages.

15. Invalidity of any one of these provisions hereof by judgment, or court order shall in no wise effect any of the other provisions which shall remain in full force and effect.

IN WITNESS WHEREOF, the said corporation has caused these presents to be executed in its corporate name by its President and its Treasurer ~~and its~~ corporate seal to be hereunto affixed this 30th day of August, 1968.

In the presence of:

Theresa M. Thum

Carol A. Russell

THUNDER CORPORATION

By: [Signature]
Its: President

By: [Signature]
Its: Treasurer

2020 Neighbor Letter to Property Owner

10/17/2020

Dear Ron,

We are writing as extremely concerned neighbors regarding events surrounding the early morning hours of 10/17/2020. This is not the first time we have experienced noise disruptions, traffic disruptions, and other nuisances from your rental property at 2182 Lakebrook Drive. This time, it has endangered the lives of our families and our personal safety, and this is completely unacceptable.

At 3:30am, there was a loud car alarm. This was shut off after a few minutes. Then around 4am, our family (at 2187 Lakebrook Dr) heard several loud popping noises, followed by loud music, yelling, and loud vehicles. I called the police at 4:04am to check out the disturbance. We have come to find out that the popping noises heard were indeed gunshots being fired out of a vehicle. There is a video of this taken by another neighbor that has been sent to the police. The police are investigating. There were several police cars that arrived and fortunately were able to help disperse the crowd, but this took at least another hour. Our entire street was awake from about 3:30am until 5:30am waiting for the situation for resolve. Many of us spoke about the events this morning and confirmed the above version of events. At least five individual houses called the police this morning, several more than once.

This is terrifying, to say the least. We have a young toddler who sleeps just feet from where stray bullets were shot. These bullets could have maimed or killed our daughter, sleeping quietly in her crib in what should be a quiet, peaceful, and safe dead-end road. This is a tight-knit community, where I would like to think that we all have each other's best interests at heart. I have felt this time and again from most of the neighbors. Now I feel as though I have to live in utter fear every time there are "guests" at your rental property that our neighborhood may be overrun by violence and destruction.

I also work evening shifts, night shifts, and all sorts of odd hours as an Emergency Physician. I felt unsafe driving home and into my own garage at 2am on 10/17/2020 due to all of the activity and commotion on the street by clearly intoxicated and unknown strangers. This was hours before the violence and gunshots occurred.

This does not even include the countless other issues we've experienced as a community with your property. Multiple times neighbors have noticed drug use/marijuana smoking at the property which has made it unsafe for our children and prevented those of us who live here from enjoying our beautiful decks in the outdoor weather. Nearly every weekend all summer there were issues with profane or loud

music, excessive traffic, trespassing in our yards, and the aforementioned drug use. I have been told that many of these things have been brought to your attention, yet we continue to experience ongoing and escalating issues.

We respectfully request that you cease rental activity on your property immediately. We will take the additional next steps to ensure the safety of our community as well.

Sincerely,

Sarah and Cody Baker (and Olivia)
2187 Lakebrook Drive
715-419-1018
651-341-6477

Gregg and Krista Tranowski (Mia, Austin and Lauren)
1321 Mississippi St
612-559-1482

Bob Beach and Ximena Rayo
1337 Mississippi St.
651-373-0185

Bob and Sarah Gabler
2190 Lakebrook Dr
612-309-3743

Tom and Rachel Luong (and Adeline)
2178 Lakebrook Dr

David Fuller
2198 Lakebrook Dr
651-755-0717

Joel and Leslie Norton (Chris, Jessica, Erica)
2186 Lakebrook Dr
612-850-4693

Jason and Alanna Humphrey (Elody and Nolan)
2193 Lakebrook Dr

Jean Holschbach
2194 Lakebrook Dr
612-850-5664

Teresa Erickson
2163 Lakebrook Dr



Agenda Section:	Council Business
Report Date:	04/11/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Authorizing Staff to enter into an Agreement with Kraus Anderson for Hansen West Park Building and Reconstruction Services

Action Requested:

Public Hearing:	<u>Motion: X</u>
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
<u>Contract/Agreement: X</u>	N/A or Other:

Votes Needed:

<u>3 Votes: X</u>	4 Votes:
5 Votes:	N/A:

Summary Statement:

Staff is seeking Council authorization to move forward with construction services for the Hansen Park West redevelopment project and to authorize staff to execute an agreement with Kraus-Anderson Construction Company for an amount \$4,705,737, pending final review by the City Attorney.

This project represents a transformational reinvestment in one of New Brighton's most beloved and well-used parks. Hansen Park West will

	feature: • Inclusive playground • Outdoor adult/teen challenge and fitness area • Picnic shelter • Bituminous trails, seating, and landscape improvements • A new larger park building This park has been designed in partnership with WSB, LHB, and MWP Recreation. The playground equipment has earned three national demonstration site designations with a fourth pending, a first in Minnesota. The project was delayed by over a year while the City awaited updated floodplain maps. The City has now received conditional approval from Rice Creek Watershed District, allowing the project to proceed. The construction agreement utilizes the Sourcewell cooperative purchasing contract (#MN-R6-GC-0406222-KRU), which has been successfully used for other park projects in New Brighton. Staff is also requesting that Council authorize a 5% contingency for this project, to be managed administratively and used as needed for unforeseen conditions during construction. The total authorized amount is \$4,941,023.85
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Recommendations:	Authorize staff to proceed with construction of Hansen Park West by: 1. Approving a not-to-exceed construction agreement with Kraus-Anderson for \$4,705,737, pending final review by the City Attorney, and 2. Authorizing a 5% contingency to be managed administratively for use during construction as needed.
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Applicable Deadlines:	Staff anticipates a June construction start, pending approval.
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Community Impact:	High-Use Regional Draw • Hansen Park is one of the most visited parks in New Brighton, serving not just local residents but drawing users from neighboring communities due to its central location, attractions and amenities. Equity & Inclusion Focus • The park is within or adjacent to New Brighton’s equity priority zones, as identified in previous city planning and Tree Trust canopy equity maps. • The playground and outdoor fitness components were designed to meet the needs of people with disabilities, neurodivergent users, and older adults, using national inclusive design standards. Multi-Generational Service • The park will serve toddlers to seniors, offering inclusive play, outdoor adult fitness, and community gathering spaces like shelters and trails. • Site design encourages both spontaneous and programmed intergenerational use. School & Organizational Partners • Mounds View School District • Reach for Resources • Minnesota Autism Society • Rise
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	These partners are expected to use the space for programming and therapy-related recreation. Health & Wellness • The design supports the Seven Dimensions of Wellness, from physical and emotional to social and intellectual. • It includes accessible fitness elements and programming space that reduce barriers to activity, especially for those with limited mobility or resources. Neighborhood Revitalization • Enhances quality of life in adjacent neighborhoods by replacing outdated infrastructure and improving access. • Offers a safe, modern, and connected environment for play, wellness, and community building.
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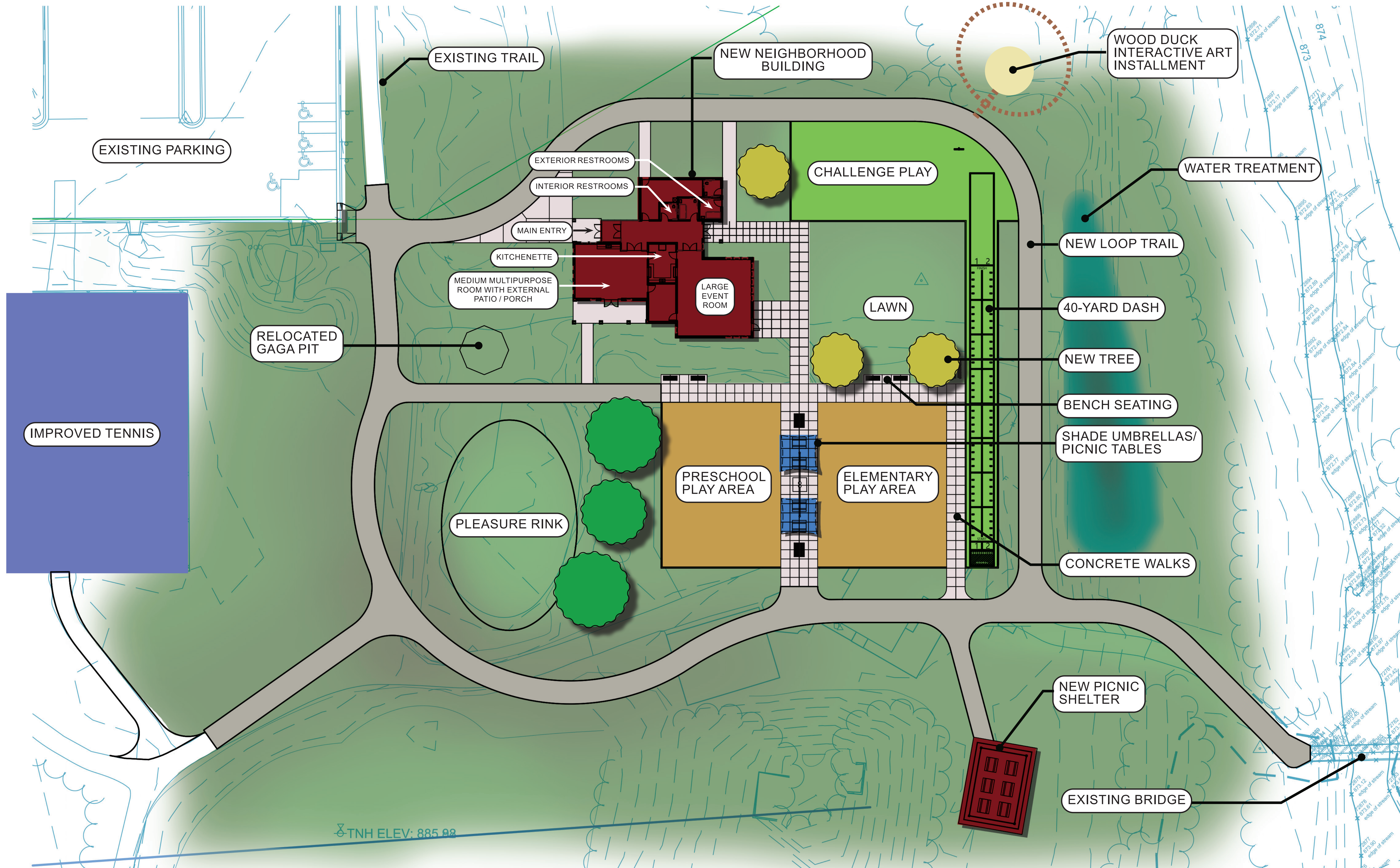
Legislative History:	• November 13, 2018 – Council authorized Parks and Recreation to enter into an agreement with WSB for a Comprehensive Park System Plan. • February 6, 2019 – PREC recommended a Steering Committee for the Park System Plan. • February 13, 2019 – Council appointed the Parks System Plan Steering Committee. • July 2019 – Council adopted the City’s new 2040 Comprehensive Plan, including a recommendation for a separate Parks Plan. • 2019–2020 – Community engagement, analysis, and initial recommendations developed. • February 3, 2020 – PREC reviewed the initial draft of the Comprehensive Park System Plan. • March 4, 2020 – Council reviewed the draft plan and directed finalization with continued public input.
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	• August 5, 2020 – PREC approved the final Plan and recommended adoption. • September 15, 2020 – Planning Commission held public hearing and forwarded the plan to Council. • March 23, 2021 – Council held a work session on Plan implementation. • June 1, 2021 – Parks Master Plan implementation update presented to Council. • June 22, 2021 – Council authorized abatement bond sale for park improvements. • July 27, 2021 – Council approved sale of bonds for park projects. • September 14, 2021 – Council approved ARM survey and base mapping for Hansen Park. • September 14, 2021 – Council approved WSB agreement for Hansen East design. • February 8, 2022 – Council approved \$250,000 MnDNR Outdoor Recreation Grant for Hansen Park East. • December 13, 2022 – Council approved purchase of picnic shelter building kit for Hansen Park East. • February 7, 2023 – Planning Commission approved site plan for Hansen East and tennis court reconstruction. • February 14, 2023 – Council approved Hansen East plans/specs and bid advertisement. • March 14, 2023 – Council approved Hansen East site plan and an agreement with LHB for Hansen West park building design. • March 28, 2023 – Council awarded bid for Hansen East reconstruction. • November 14, 2023 – Council approved WSB agreement for Hansen West design and engineering. • November 28, 2023 – Council authorized staff to sign a Letter of
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	Intent with Kraus-Anderson for construction services via the Sourcewell contract.
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging: X
	City Assets: X	Operational Effectiveness
		N/A

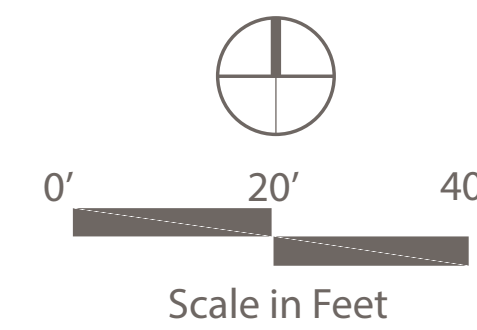
Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	<u>Yes: Up to \$ 4,941,023.85</u>
	Financing Sources:	<u>Budgeted: X</u>	Budget Modification	
	New Revenue	Use of Reserves	Other	



Hansen Park West | Layout Plan

New Brighton, MN

May 2025 | WSB Project number: 024009-000





Parks & Recreation New Brighton

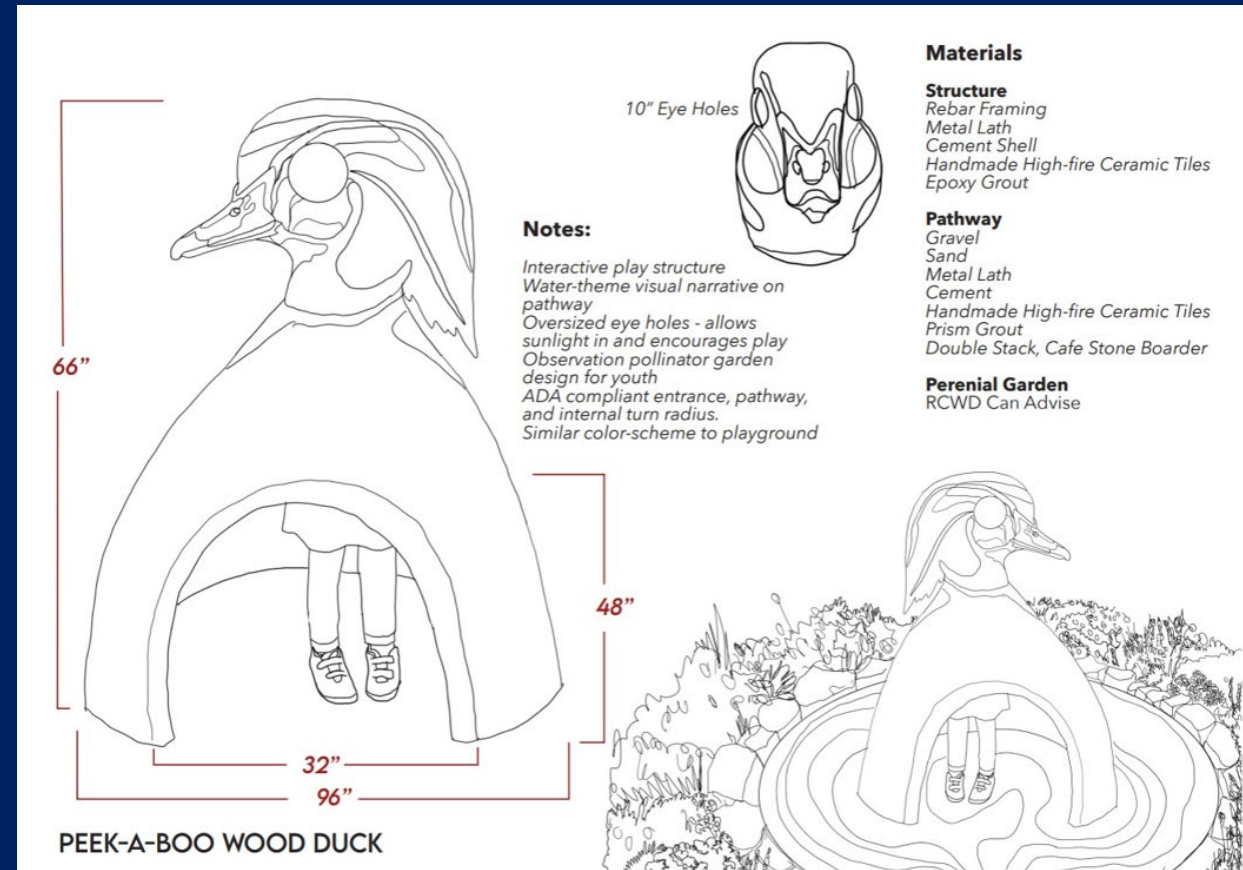
Hansen Park West Reconstruction Project

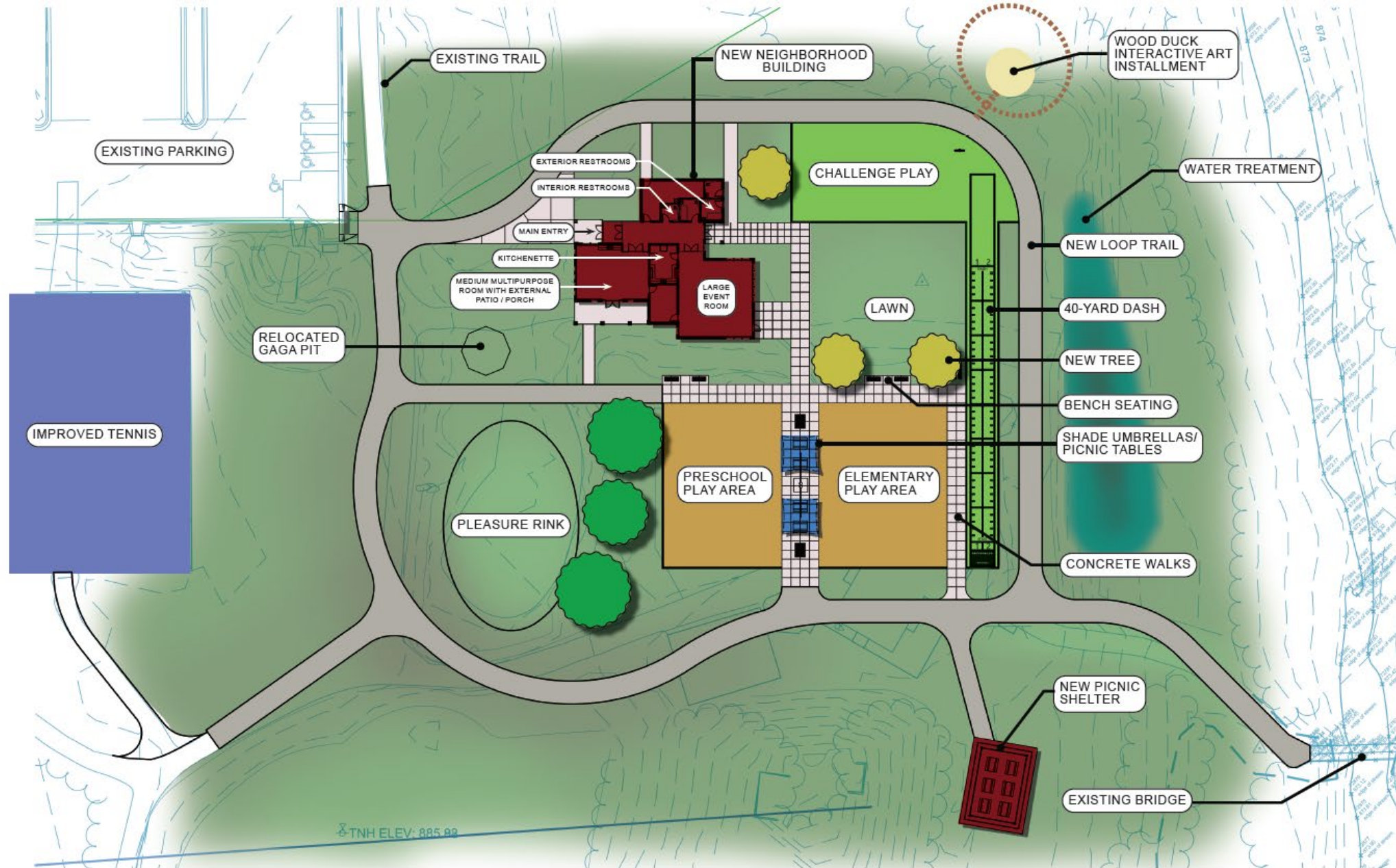
Overview of Hansen Park

- Identified as a Phase One Priority Project in the 2040 Parks and Recreation System Plan
- Selected based on:
 - High community engagement and strong public interest
 - Significant need for reinvestment in outdated infrastructure
 - Unique potential for inclusive, multigenerational recreation on a large site
- Central location and heavy year-round use made it an ideal candidate
- Supports the City's long-term goals for health, equity, and community connectivity

What's Coming to Hansen Park West

- Inclusive playground
- Picnic shelter
- Outdoor adult fitness/challenge course equipment
- New Park building
- Trails, shade, seating, and beautiful landscaping
- Public Art



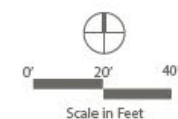


M:\024009-000\Graphics\024009_LAYOUT

Hansen Park West | Layout Plan

New Brighton, MN

May 2025 | WSB Project number: 024009-000



wsb

Community Input

- Input from 45+ residents at public meetings
- Online Community Engagement
- Partners: Autism Society of MN, Down Syndrome Association, Rise, Reach for Resources, Mounds View Schools
- Reflects evidence-based design for accessibility and play equity



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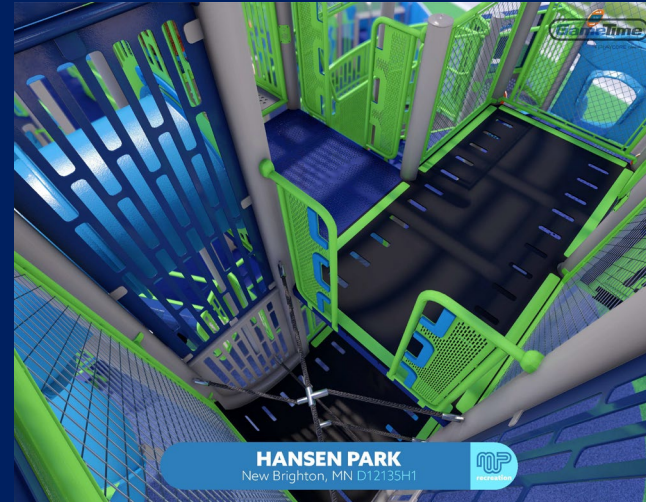
HANSEN PARK

New Brighton, MN D12135H1



A Nationally Significant Project

- First playground in Minnesota with **3 National Demonstration Site Designations**
- Inclusive Play
- Outdoor Adult Fitness
- PlayOn! Physical Activity Design
- Model for replication across the country



Project Delays & Progress

- Delayed over a year for new floodplain mapping
- Now has conditional approval from Rice Creek Watershed District
- Design, permitting, and engagement are complete



Cost Overview

- **Total cost: \$4,705,737**
- Includes building, picnic shelter, sitework, amenities, and more
- Reminder to Council that the playground and many amenities have already been purchased and that City Staff secured a \$365,000 Community Champions Grant from Gametime
- Funded through bonded dollars, grants, and internal capital improvement funds

Procurement & Delivery

- Using Sourcewell cooperative purchasing with Kraus-Anderson
- Same successful model used at Sunny Square and Totem Pole Parks
- Ensures transparency, cost control, and timeline accountability

What Comes Next

- Construction to begin in June
- Substantial completion expected in 2025
- Final agreement pending City Attorney review

Action Requested

- Approve construction agreement with Kraus-Anderson in the amount of \$4,705,737
- Approve 5% contingency to address any unknown site conditions

Sourcewell

Indefinite Quantity Construction Contract Purchase Order

Contract No. MN-R6-GC-040622-KRU

This Purchase Order (hereinafter “Purchase Order” or “PO”) is entered into and effective this 13th day of May, 2025, by and between the following parties:

City of New Brighton
803 Old HWY 8 NW
New Brighton, MN 55112
[Owner's name and address]

(hereinafter called “Owner”), and

Kraus-Anderson® Construction Company
501 South Eighth Street
Minneapolis, MN 55402

(hereinafter called “Contractor”).

WITNESSETH THAT WHEREAS:

- A. The Contractor entered into an Indefinite Delivery – Indefinite Quantity Construction Contract with Sourcewell, dated April 19, 2022, Contract Number MN-R6-GC-040622-KRU, for Region 6 – Twin Cities Metro (the “Sourcewell Contract”).
- B. Owner is a Sourcewell Participating Entity that requested a Proposal Package from Contractor pursuant to the Sourcewell Contract.
- C. Owner and Contractor desire to amend the Sourcewell Contract pursuant to this Purchase Order for the following project: Hansen West Park Improvements Project, New Brighton, MN (the “Project”).
- D. Except as expressly modified by this PO, all terms and conditions of the Sourcewell Contract, and all the respective rights and obligations of the parties under the Sourcewell Contract, shall continue unchanged and in full force and effect. Capitalized words and phrases herein shall have the same meanings as are ascribed to such words in the Sourcewell Contract, except to the extent otherwise defined in this PO.

NOW, THEREFORE, in consideration of the foregoing recitals and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto hereby amend the Sourcewell Contract and agree as follows.

1. Project Name and Description of the Detail Scope of Work:
Hansen West Park Improvements: Park Improvements and construction of new park structure located at 1555 5th St NW, New Brighton, MN 55112
2. Owner's Representative: _Jennifer Fink, Director of Parks and Recreation_
3. Contractor's Representative: _Tami Pint, Project Manager_____
4. Architect Name and Address:
LHB
701 Washington Ave. N, Ste 200
Minneapolis, MN 55401

WSB & Associates, Inc
701 Xenia Ave. S, Ste 300
Minneapolis, MN 55416
5. Contract Sum: The Owner shall pay the Contractor the Contract Sum of _Four Million Seven Hundred Five Thousand Seven Hundred Thirty-Seven & 00/100 Dollars (\$4,705,737.00) for the Contractor's performance of this Purchase Order. The attached Exhibits are part of this PO as if each were physically incorporated therein:

Exhibit 1 Contract Sum Breakdown, dated _TBD_____.

Exhibit 2 List of Assumptions and Clarifications, Alternates (if any), Allowances (if any) and Unit Prices (if any), dated _____.

Exhibit 3 List of Drawings, Plans and Specifications (the "Contract Documents").
6. Retainage: The Owner may withhold 5% of the value of each Application for Payment until Substantial Completion of the Project. Upon Substantial Completion, all retainage and other amounts due Contractor shall be paid to Contractor in full less one hundred fifty percent (150%) of the reasonable estimated cost of any incomplete Work and any unsettled Claims. Such withheld amount shall be paid to Contractor monthly as such incomplete Work is completed and Claims are settled.
7. Date of Commencement: The date of commencement of the Work shall be (a) the date of the PO, (b) upon receipt of the Building Permit for the Project, or (c) the date on which the Construction Manager receives a written notice to proceed from the Owner, whichever is later.

(Alternatively, if a calendar date is desired in coordination with the substantial completion date, please insert a calendar date below.)

The date of commencement shall be 6/1/2025.

8. Substantial Completion Date: The Construction Manager shall achieve Substantial Completion of the entire Work not later than 150 calendar days from the date of commencement under this PO (the "Contract Time").

(Insert the number of calendar days. Alternatively, if a calendar date is desired in coordination with the date of commencement, please insert a calendar date below.)

The date of Substantial Completion shall be _____.

9. Liquidated Damages: Yes / **No** (Circle One)

If yes, the following language applies:

The Contractor acknowledges and agrees that if the Contractor fails to achieve Substantial Completion of the Work as a whole on or before the required date for achieving Substantial Completion of the Work, as specified in Section 7 of this PO, and subject to adjustments of the Contract Time and/or Substantial Completion date as provided in the Contract Documents, the Owner shall be entitled to retain or recover from the Contractor, as the Owner's sole and exclusive remedy and Contractor's sole and exclusive liability for such failure, an amount equal to _____ Dollars (\$_____) for each day thereafter that Substantial Completion is delayed beyond the required date for achieving Substantial Completion of the Work.

10. Payment and Performance Bond: **Yes** / No

(Circle One and describe any special requirements below)

11. Builder's Risk Insurance: **Owner** / Contractor

(Circle the party required to obtain Builder's Risk Insurance for the Project)

12. Amendments to General Conditions: The following amendments are hereby made to the General Conditions for Performing Work, which are applicable to the Contract (the "General Conditions"):

- a. Section III.O.3 shall be deleted and replaced with the following:

Sections 1 and 2 above will not be applicable when a particular design, process or product of a particular manufacturer or manufacturers is required by the Contract Documents or where the Proprietary Rights violations are contained in Drawings, Specifications or other documents prepared by the Participating Entity or Project Manager.

- b. Section III.P.2 shall be deleted in its entirety.
- c. The following sections shall be added to Section III.S:
 - “4. To the extent permitted by law, the Participating Entity will indemnify and hold harmless the Contractor, Subcontractors, and agents and employees of any of them from and against claims, damages, losses and expenses, including but not limited to attorneys’ fees, arising out of or resulting from performance of the Work in the affected area if in fact the material or substance presents the risk of bodily injury or death as described herein and has not been rendered harmless, provided that such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself) and provided that such damage, loss or expense is not due to the sole negligence of a party seeking indemnity.”
 - “5. If, without negligence on the part of the Contractor, the Contractor is held liable for the cost of remediation of a hazardous material or substance solely by reason of performing the Work as required by the Contract Documents, the Participating Entity will indemnify the Contractor for all cost and expense thereby incurred.”
- d. The first paragraph of Section III.W shall be amended to delete “materials” in the second line and “or provided by the manufacturer” in the last line.
- e. The second paragraph of Section III.W shall be amended to read as follows:
 - “During the Warranty Period, the Contractor shall repair and replace at Contractor’s own expense, all Work that may develop defects in workmanship.”
- f. The last paragraph of Section III.W shall be amended to delete the last sentence in its entirety.
- g. The second paragraph of Section IV.E shall be amended to delete the last sentence in its entirety.
- h. The last paragraph of Section IV.E shall be amended to insert “use good faith efforts to” between “The Contractor must” and “meet” in the first sentence.
- i. Section IV.M is amended to include the following sentence at the end of the section:

“In the event of a termination under 1 or 2 above, the Contractor shall be paid for all Work performed through the date of termination, along with all costs incurred as a result of the termination.”

- j. Section IV.N shall be amended to read as follows:

“This Purchase Order shall be governed by the laws of the place where the Project is located, without regard to its conflict of laws principles.”

- k. The first paragraph of Section V.A shall be amended to delete the last sentence in its entirety.

- l. Section IX shall be deleted and replaced with the following:

“To the fullest extent permitted by law and to the extent claims, damages, losses or expenses are not covered by insurance purchased by the Contractor, the Contractor will indemnify and hold harmless Sourcewell, Gordian, the Participating Entity, Project Manager, consultants, and agents and employees of any of them from and against claims, damages, losses and expenses, including but not limited to attorney’s fees, arising out of or resulting from performance of the Work, provided that such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to extent caused by the negligent acts or omissions of the Contractor, a Subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder. Such obligation will not be construed to negate, abridge, or reduce other rights or obligations of indemnity which would otherwise exist as to a party or person described in this Paragraph.”

- m. The first sentence of Section XVII.C shall be amended to delete “arising out of activities” and insert “for claims caused in whole or in part by the Contractor’s negligent acts or omissions during” in its place.

- n. The following provisions shall be inserted as Section XVII.F:

“Owner and Contractor waive all rights against (1) each other and any of their subcontractors, sub-subcontractors, agents and employees, each of the other, and (2) the Architect, Architect’s consultants, Owner’s separate contractors, if any, and any of their subcontractors, sub-subcontractors, agents and employees, for damages caused by fire or other causes of loss to the extent covered by property insurance obtained pursuant to Section XVII or other property insurance applicable to the Work, except such rights as they have to proceeds of such insurance held by Owner. Owner or Contractor, as appropriate, shall require of the Architect, Architect’s consultants, Owner’s separate contractors, if any, and the subcontractors, sub-subcontractors, agents and employees of any of them, by appropriate

agreements, written where legally required for validity, similar waivers each in favor of other parties enumerated herein. The policies shall provide such waivers of subrogation by endorsement or otherwise. A waiver of subrogation shall be effective as to a person or entity even though that person or entity would otherwise have a duty of indemnification, contractual or otherwise, did not pay the insurance premium directly or indirectly, and whether or not the person or entity had an insurable interest in the property damaged.

If during the Project construction period Owner insures properties, real or personal or both, at or adjacent to the site by property insurance under policies separate from those insuring the Project, or if after final payment property insurance is to be provided on the completed Project through a policy or policies other than those insuring the Project during the construction period, Owner shall waive all rights in accordance with the terms of this Section XVII.F for damages caused by fire or other causes of loss covered by this separate property insurance. All separate policies shall provide this waiver of subrogation by endorsement or otherwise.”

- o. The following provision shall be inserted as Section XVII.G:

“The Contractor and Owner waive claims against each other for consequential damages arising out of or relating to this Agreement. This mutual waiver includes damages incurred by the Owner for rental expenses, for losses of use, income, profit, financing, business and reputation, and for loss of management or employee productivity or of the services of such persons; and damages incurred by the Contractor for principal office expenses including the compensation of personnel stationed there, for losses of financing, business and reputation, and for loss of profit except anticipated profit arising directly from the Work. This mutual waiver is applicable, without limitation, to all consequential damages due to either party’s termination of the Agreement. Nothing contained in this Section XVII.G shall be deemed to preclude an award of liquidated damages, when applicable, in accordance with the requirements of the Contract Documents.”

- p. The second paragraph of Section XIX shall be deleted and replaced with the following:

The Contractor shall comply with the provisions set forth in this Section XIX only to the extent (i) specifically set forth or referenced in the Purchase Order and (ii) applicable to the Work under the Purchase Order.

The parties hereto have executed this Purchase Order as of the date first set forth above.

_____	_____
(Owner)	Kraus-Anderson® Construction Company
	(Contractor)
By:_____	By:_____
Name:_____	Name:_____
Title:_____	Title:_____



Agenda Section:	Council Business
Report Date:	04/16/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Consider Acceptance of the City's Annual Comprehensive Financial Report, Audit Communication Letter, and Reports on Compliance with Government Auditing Standards and Legal Compliance for the Fiscal Year Ended December 31, 2024

Action Requested:

Public Hearing:	<u>Motion:</u>
Discussion:	Informational:

Form of Action:

Resolution:	Ordinance:
Contract/Agreement:	<u>N/A or Other:</u>

Votes Needed:

<u>3 Votes:</u>	4 Votes:
5 Votes:	N/A:

Summary Statement:

The preparation of the City's Annual Comprehensive Financial Report (ACFR) for the year ending December 31, 2024, has been completed. BerganKDV, our independent auditing firm, has completed its audit of our accounting records and financial statements. They have issued an unqualified, or clean, opinion that our financial statements are presented fairly in all material respects. The auditors have also issued a Communications Letter and Reports on Compliance with Government Auditing Standards and Legal Compliance.

Recommendations:	To accept the Annual Comprehensive Financial Report, Audit Communications Letter, and Reports on Compliance with Government Auditing Standards and Legal Compliance for the fiscal year ended December 31, 2024.
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Applicable Deadlines:	June 30, 2025
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Community Impact:	Sound financial management ensures the City's ability to continue funding the programs and services that the community relies on.
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Legislative History:	Federal and State law require an independent audit of the City's financial records each year. State Statute also requires an annual presentation of the City's year-end financial report by an independent auditor. The purpose is to provide a forum for which an independent report can be made directly to elected officials with regard to the City's financial operations.
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Strategic Priority:	<u>Financial Sustainability</u>	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other	



2024 Year End Financial Reports

05/13/2025

Gina Foschi, Finance Director



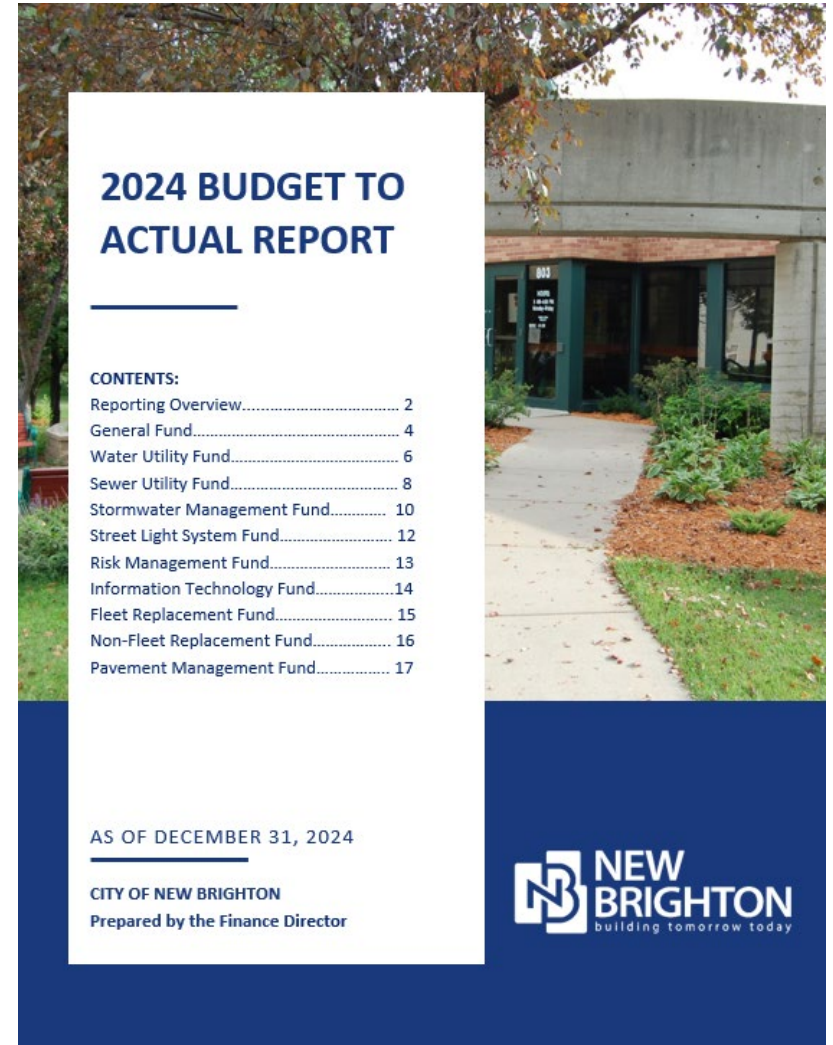
Reports Included in the Council Packet

- 2024 Budget to Actual Report (*staff*)
- 2024 Communications Letter (*auditors*)
- 2024 Reports on Compliance with Government Auditing Standards and Legal Compliance (*auditors*)
- 2024 Annual Comprehensive Financial Report (ACFR) (*staff*)

2024 Budget to Actual Report

The ACFR only includes budget to actual comparisons for the General Fund. This report is compiled as a supplement to the ACFR to show a budget to actual and two-year comparison for the following funds:

- **General Fund**
- **Enterprise Funds**
 - Water Utility Fund
 - Sewer Utility Fund
 - Stormwater Management Fund
 - Street Light System Fund
- **Internal Service Funds**
 - Risk Management Fund
 - Information Technology Fund
 - Fleet Replacement Fund
 - Non-Fleet Replacement Fund
 - Pavement Management Fund



2024 General Fund – Fund Balance

2023 Unassigned Fund Balance	\$ 10,135,771
Change in Unassigned Fund Balance	\$ 317,404
2024 Unassigned Fund Balance	\$ 10,453,175

- **Fund Balance Policy Thresholds**

- Minimum Fund Balance: \$7,930,475
35% of 2025 budgeted operating expenditures
- Target Fund Balance: \$9,196,400
50% of 2025 property tax levy, less any amounts for internal financing payments, plus 50% of budgeted revenues from State or County, plus a contingency of 10% of 2025 budgeted operating expenditures
- Excess Fund Balance Range: \$9,289,985 - \$10,196,325
An unassigned fund balance between 41% to 45% of the 2025 budgeted operating expenditures shall be retained when considering utilization of amounts in excess of the target fund balance

2024 General Fund Changes to Fund Balance

<u>Revenues</u>	Amount Over(Under) Budget
Permit Revenues	\$ 266,800
Intergovernmental Revenues	
State Police and Fire Aid	\$ 131,000
State Reimbursement for Disabled Officer Benefits	\$ 32,200
Charges for Services	
Parks and Recreation	\$ 316,300
License Bureau and Passports	\$ 75,100
Investment Income	
Interest on Investments	\$ 180,900
Change in FMV	\$ 114,500
<u>Expenditures</u>	
Public Safety Personnel	\$ (356,200)

2024 Utility Fund Activity

- **Comparisons to Utility Analysis**
 - **Water & Sewer consumption**
 - Projected 725 million – Billed 675 million
 - Projected 605 million – Billed 566 million
 - **Ongoing capital projects**
 - Oakwood Drive Area/SE Hansen Park Area Street Reconstruction Project
 - Old Hwy 8 and 8th Ave Road Design Project
 - Forestdale Water Tower Repainting Project
 - Lift Station #8 Reconstruction Project
 - **Internal loans**
 - \$800,000 Stormwater Management Fund

Fund	12/31/2024 Cash Balance	Target Balance Range
Water	\$3,438,644	\$619,200 - \$4,779,000
Sewer	\$1,052,404	\$967,000 - \$4,687,700
Stormwater Mgmt	\$1,319,304	\$165,500 - \$1,962,600
Street Light Systems	\$121,170	\$61,100 - \$488,500

2024 Other Fund Activity

- **Water Treatment Plant Fund:**
 - Received \$52M settlement from the Army
- **Park Improvements Fund:**
 - \$5.3M remaining 2021A bond proceeds spent on Phase 1 parks
- **GO Improvement Bonds Funds:**
 - Early call of 2015A bonds – only 2 GO bonds remain outstanding
- **Local Affordable Housing Aid Fund:**
 - First allocation of LAHA received from State sales tax collections
- **Tax Increment Financing (TIF) Funds:**
 - First collection of increment from District #35 (The Exchange Apartments)

BerganKDV

City of New Brighton

Audit Presentation



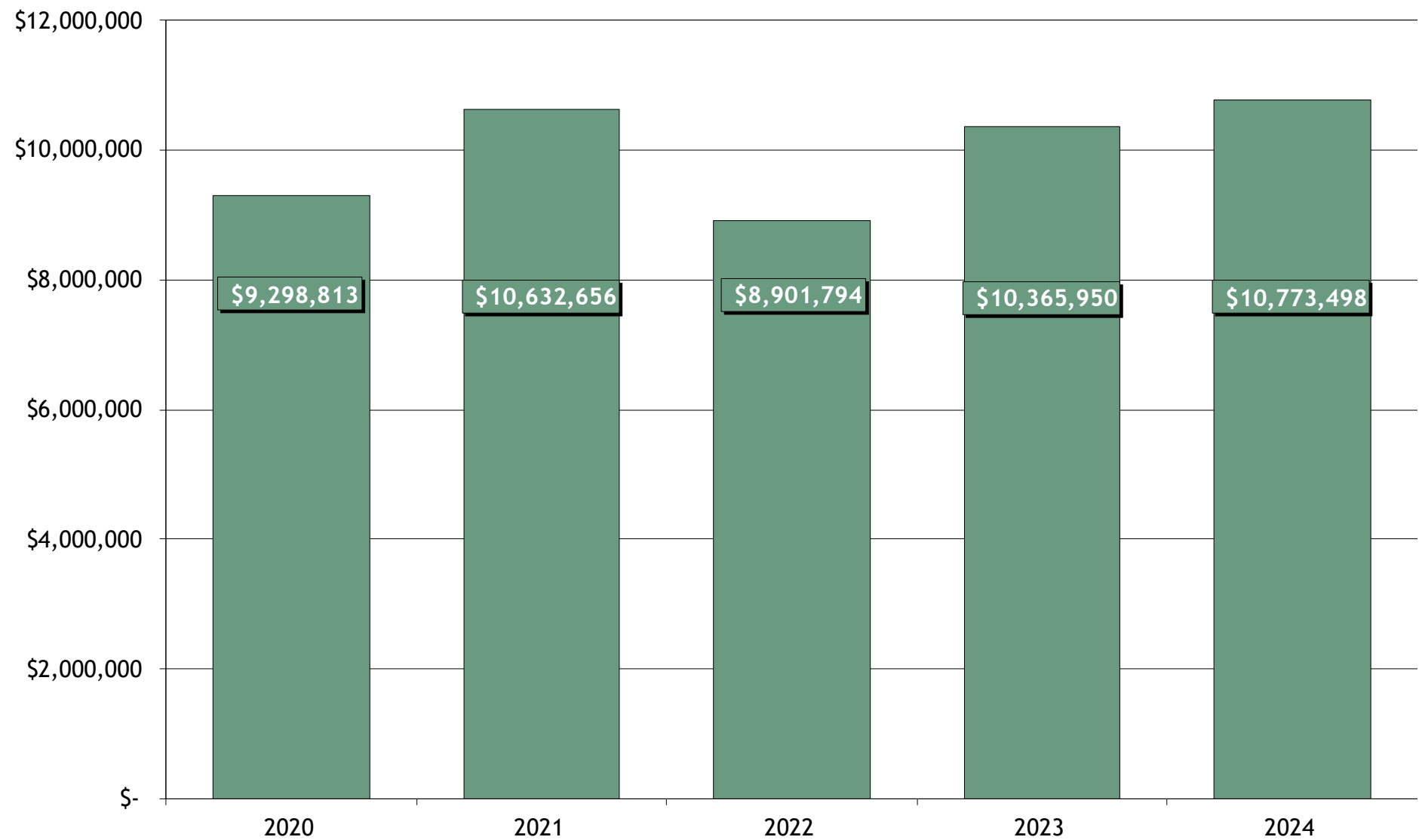
The Audit

Components of the Audit

- ◆ Opinion on the City's Basic Financial Statements
 - ◇ Unmodified Opinion - Best opinion an auditor is able to offer
 - ◇ Provides assurance that the financial statements are fairly presented in all material respects
- ◆ Report on the results of an audit performed in accordance with *Government Auditing Standards*
 - ◇ No Findings Reported
- ◆ Report on the results of testing on *Minnesota Legal Compliance*
 - ◇ No Findings Reported
- ◆ Required Communication and Financial Analysis as provided in our Communications Letter

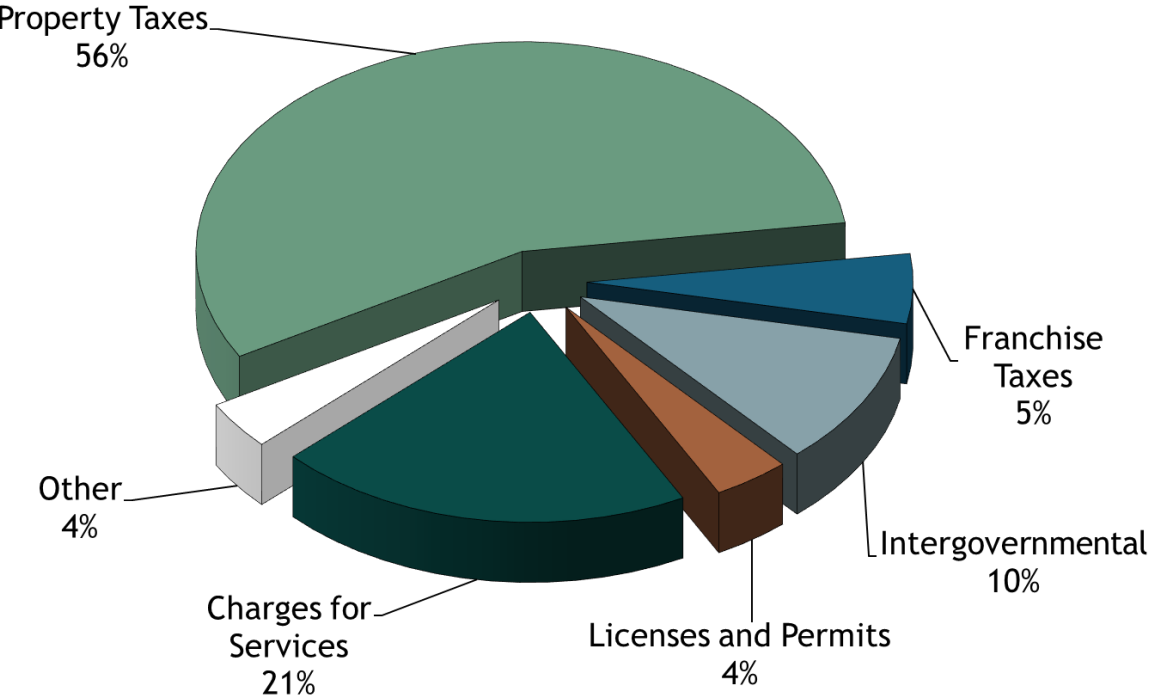
Financial Communications

General Fund Unrestricted Fund Balance

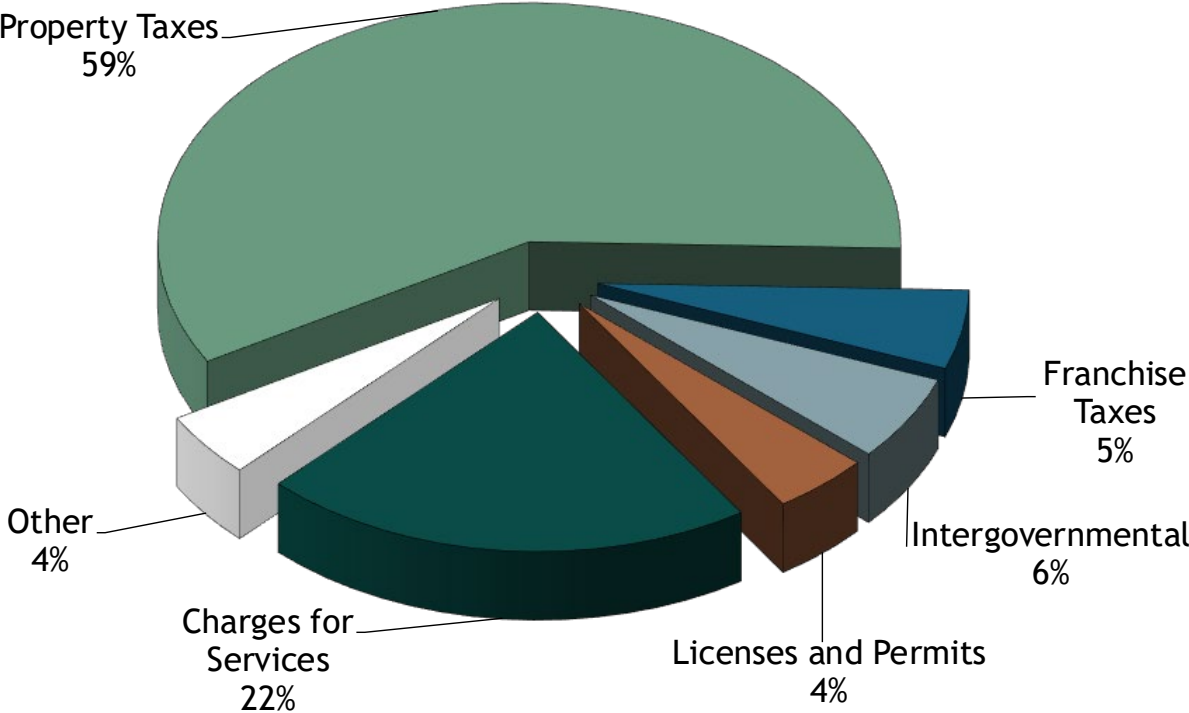


General Fund Revenues

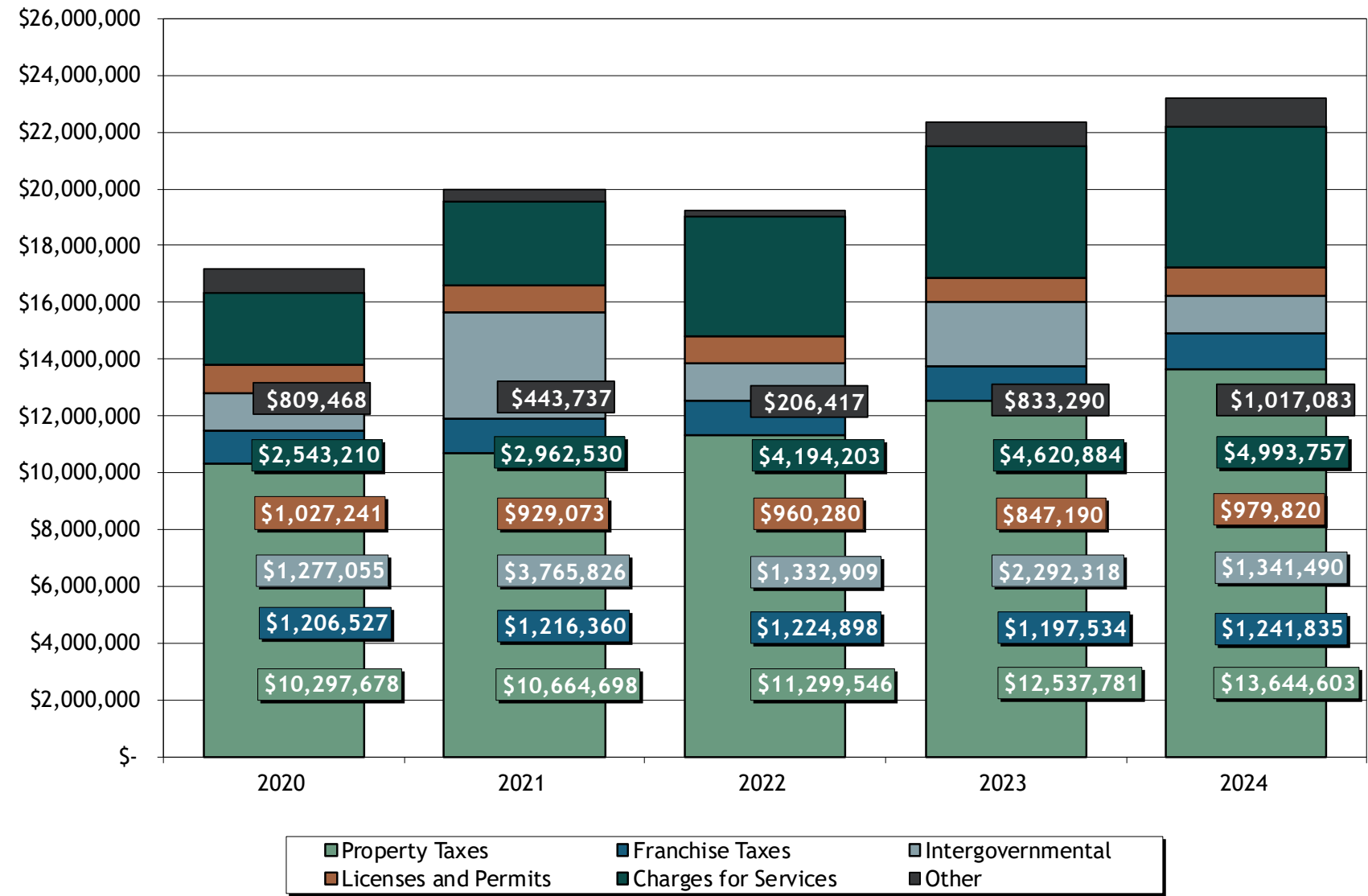
2023



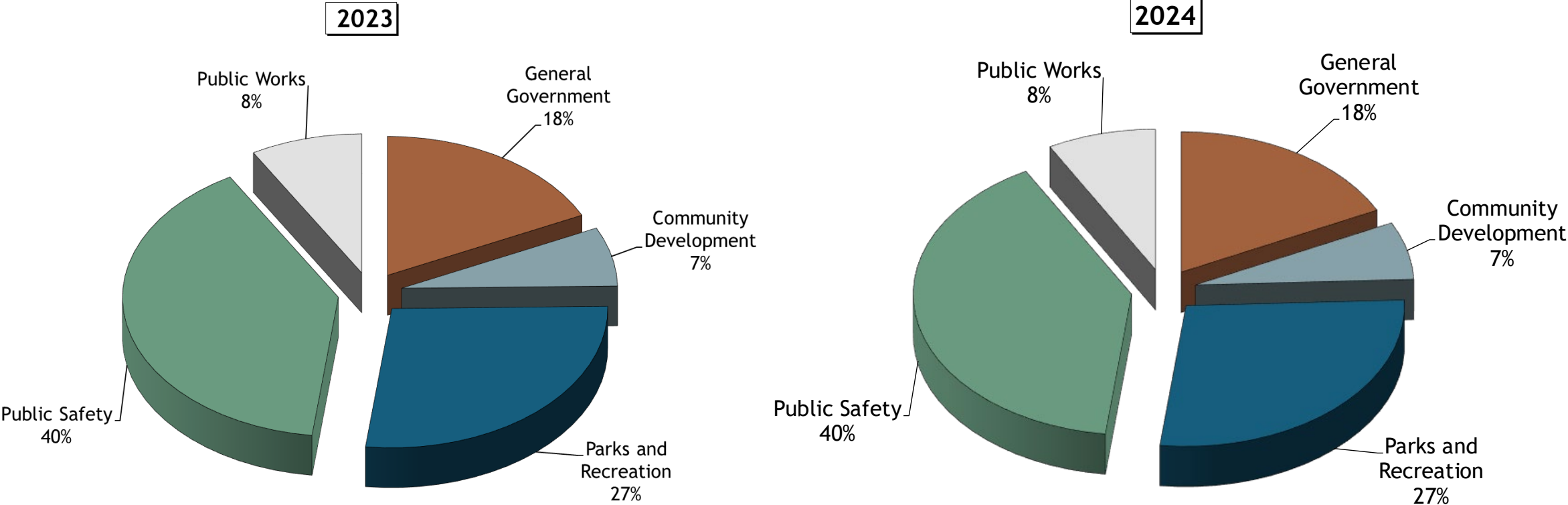
2024



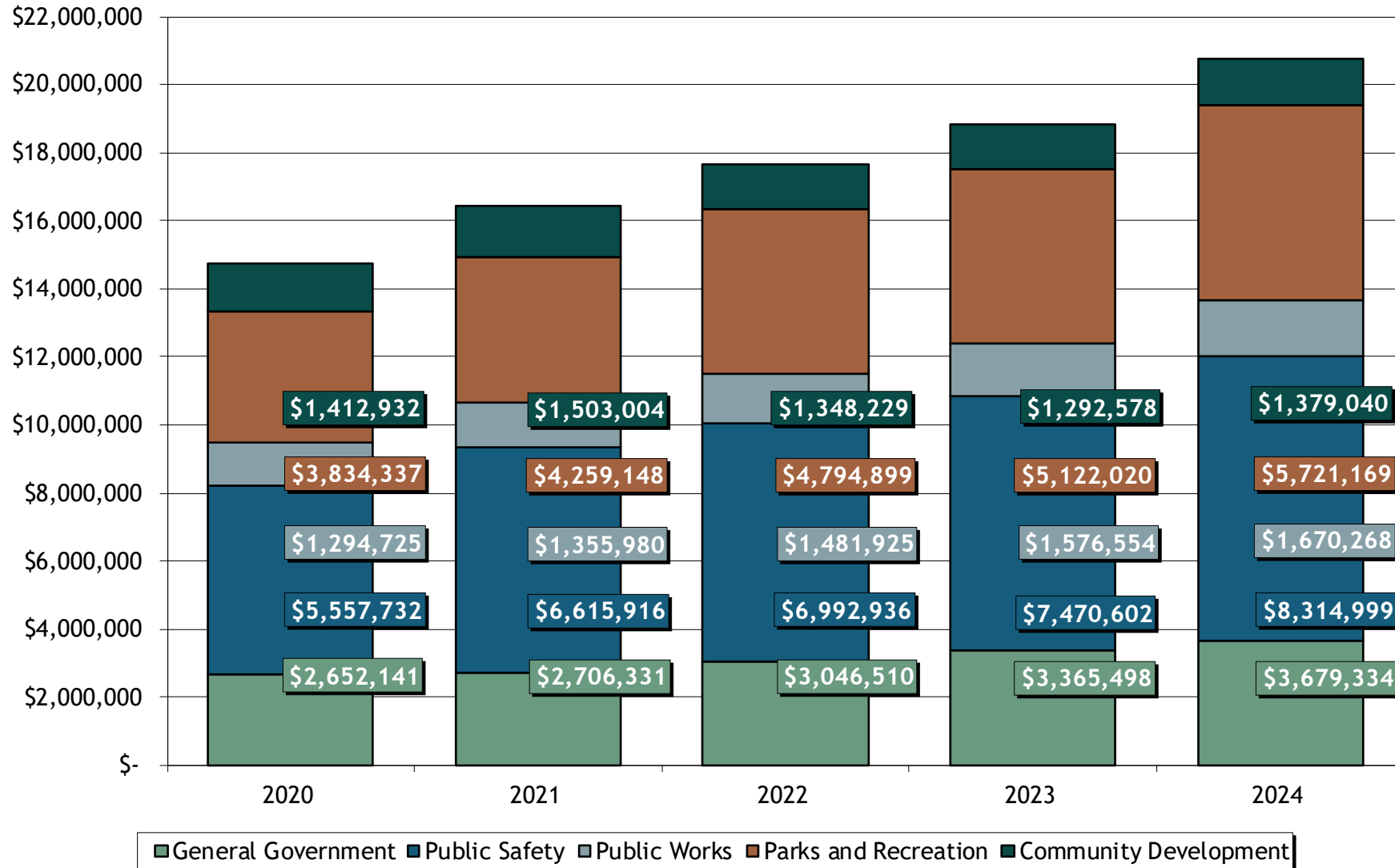
General Fund Revenues



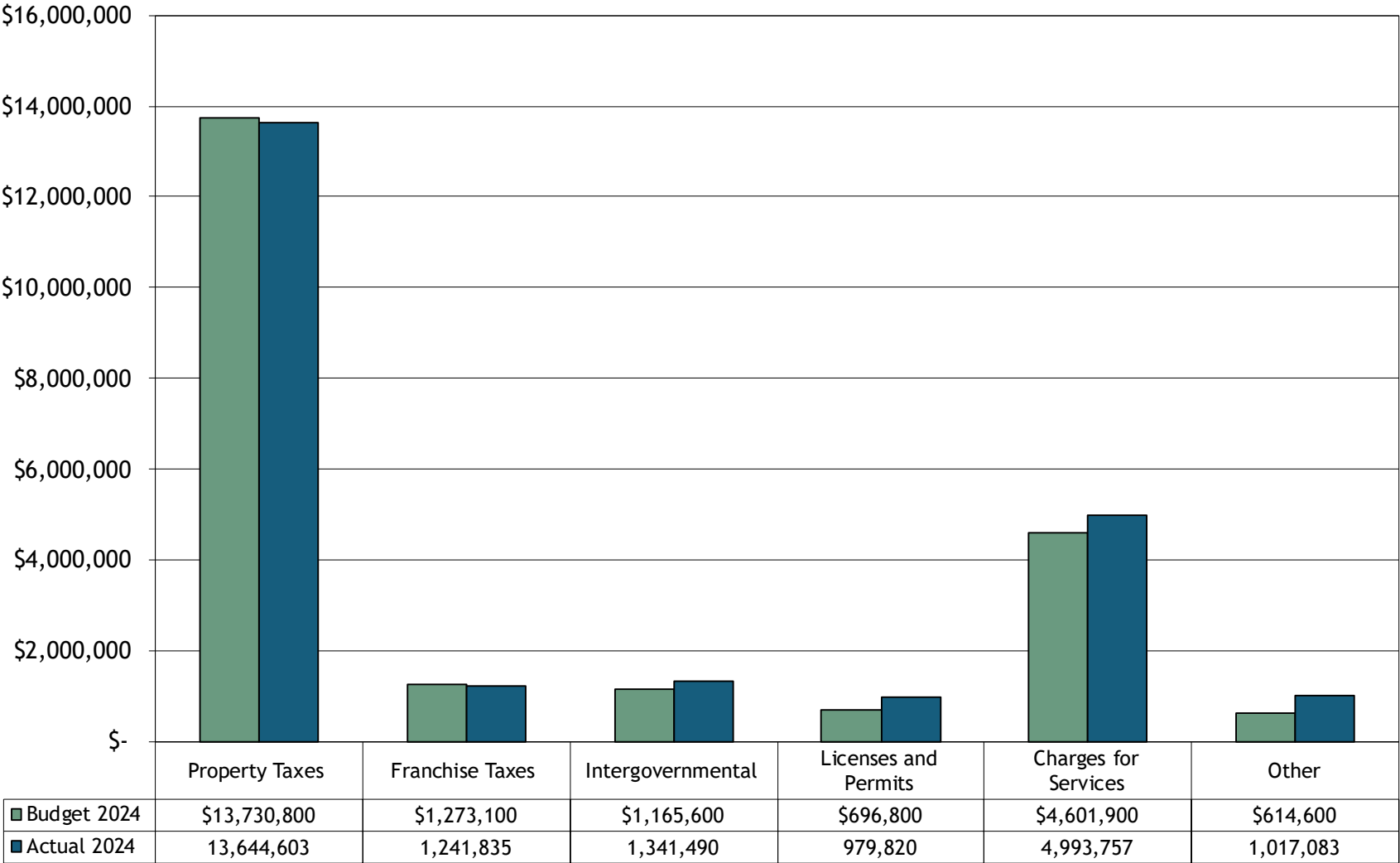
General Fund Expenditures



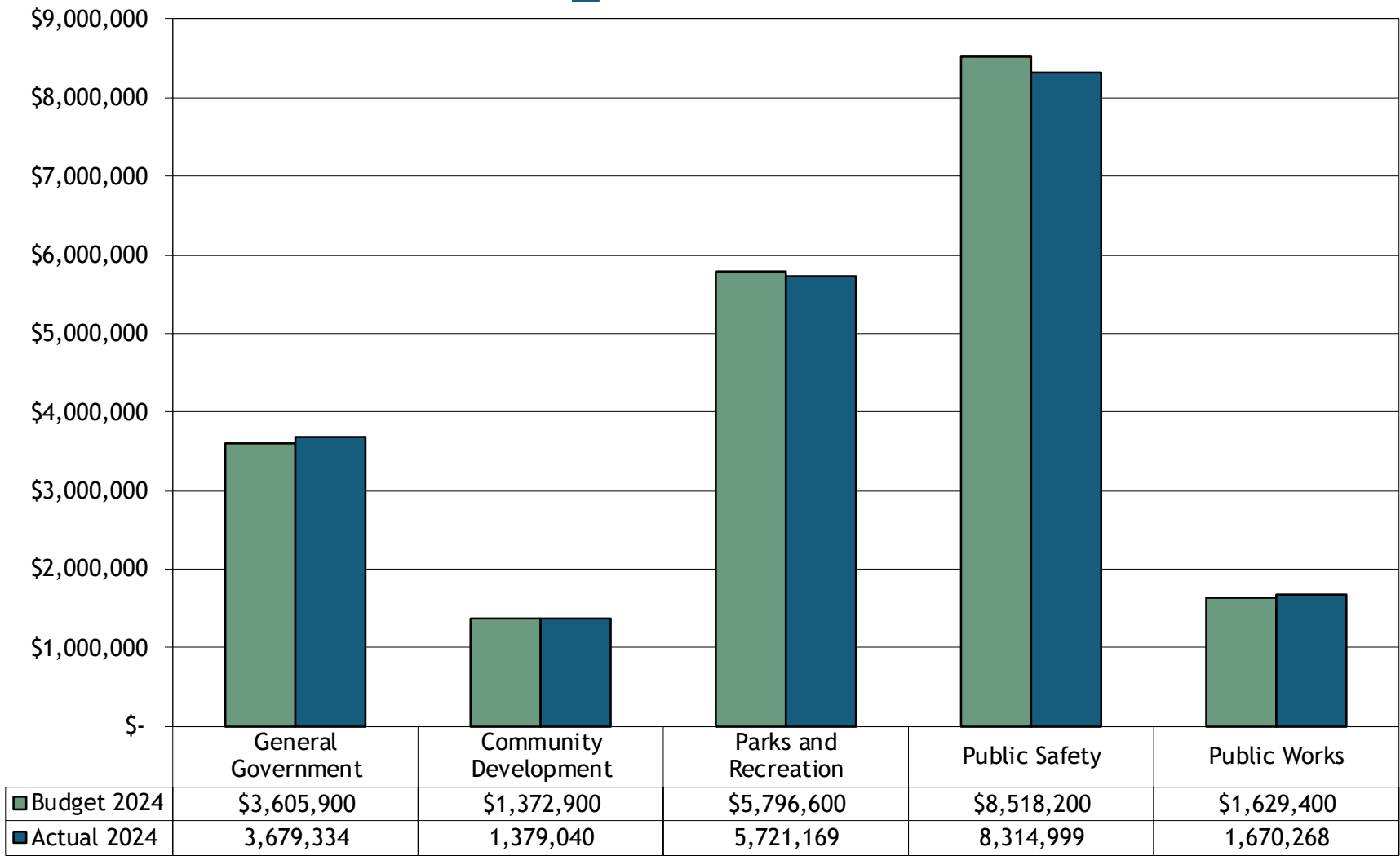
General Fund Expenditures



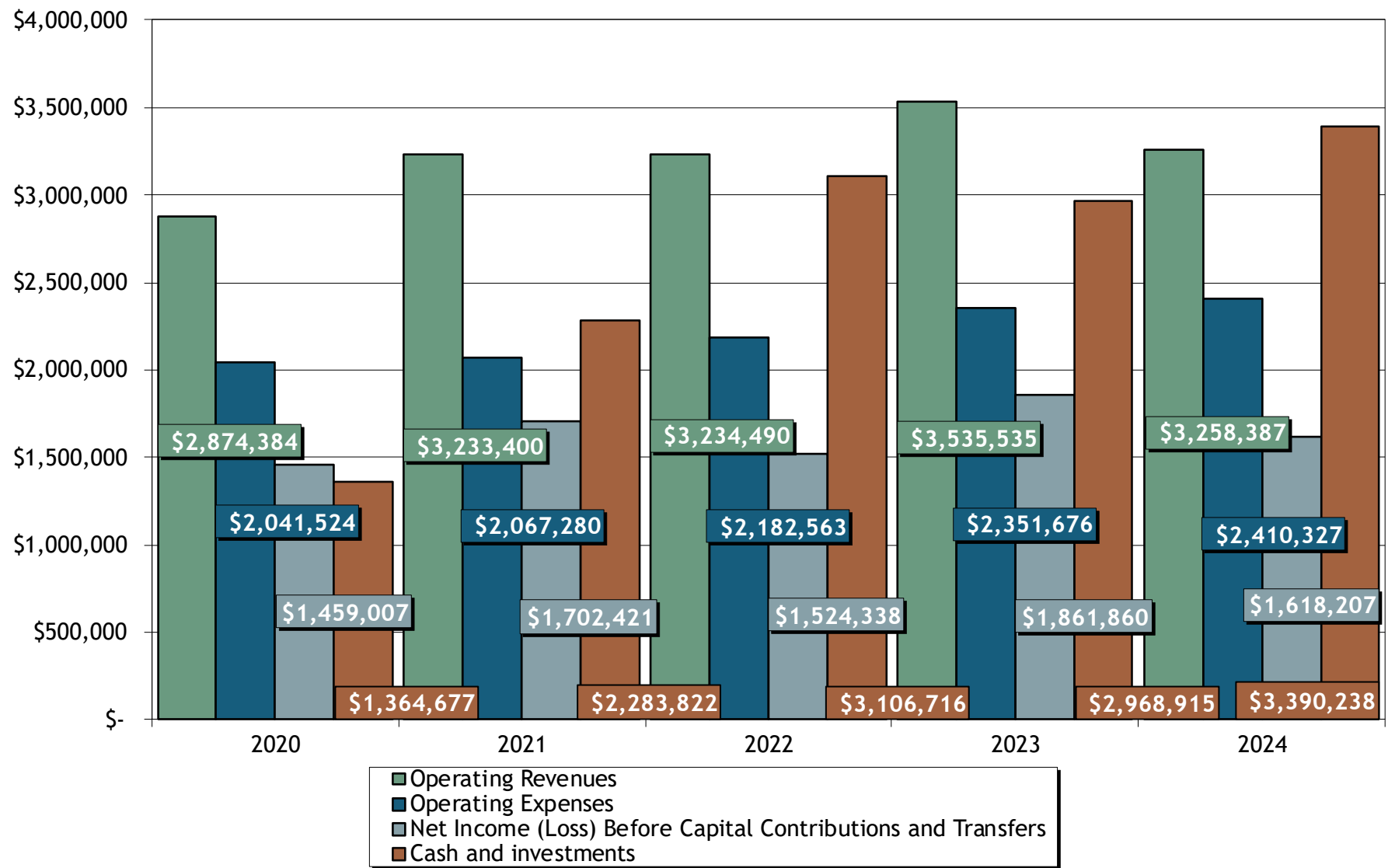
2024 General Fund Budget to Actual Revenues



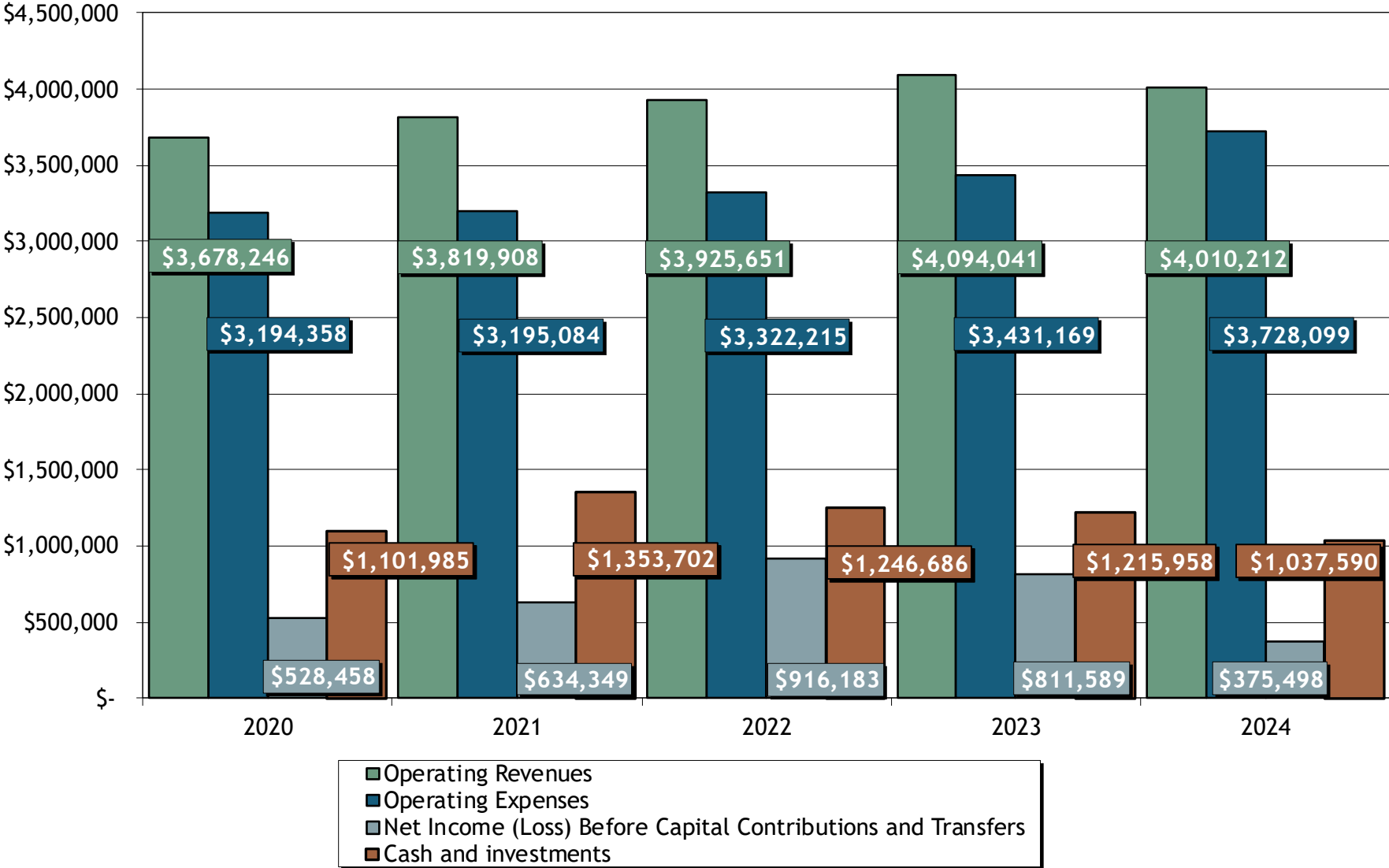
2024 General Fund Budget to Actual Expenditures



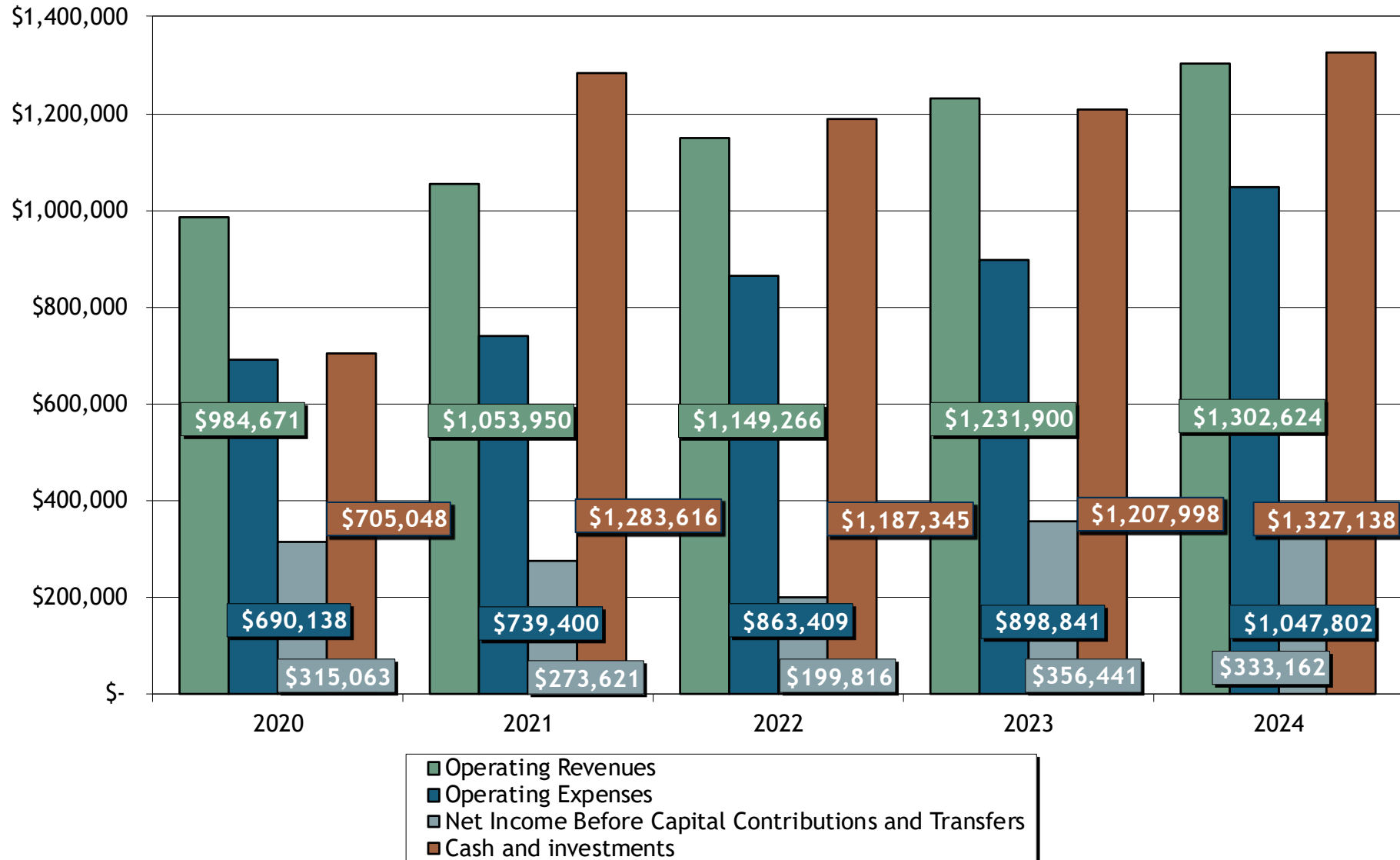
Water Utility Fund Operations



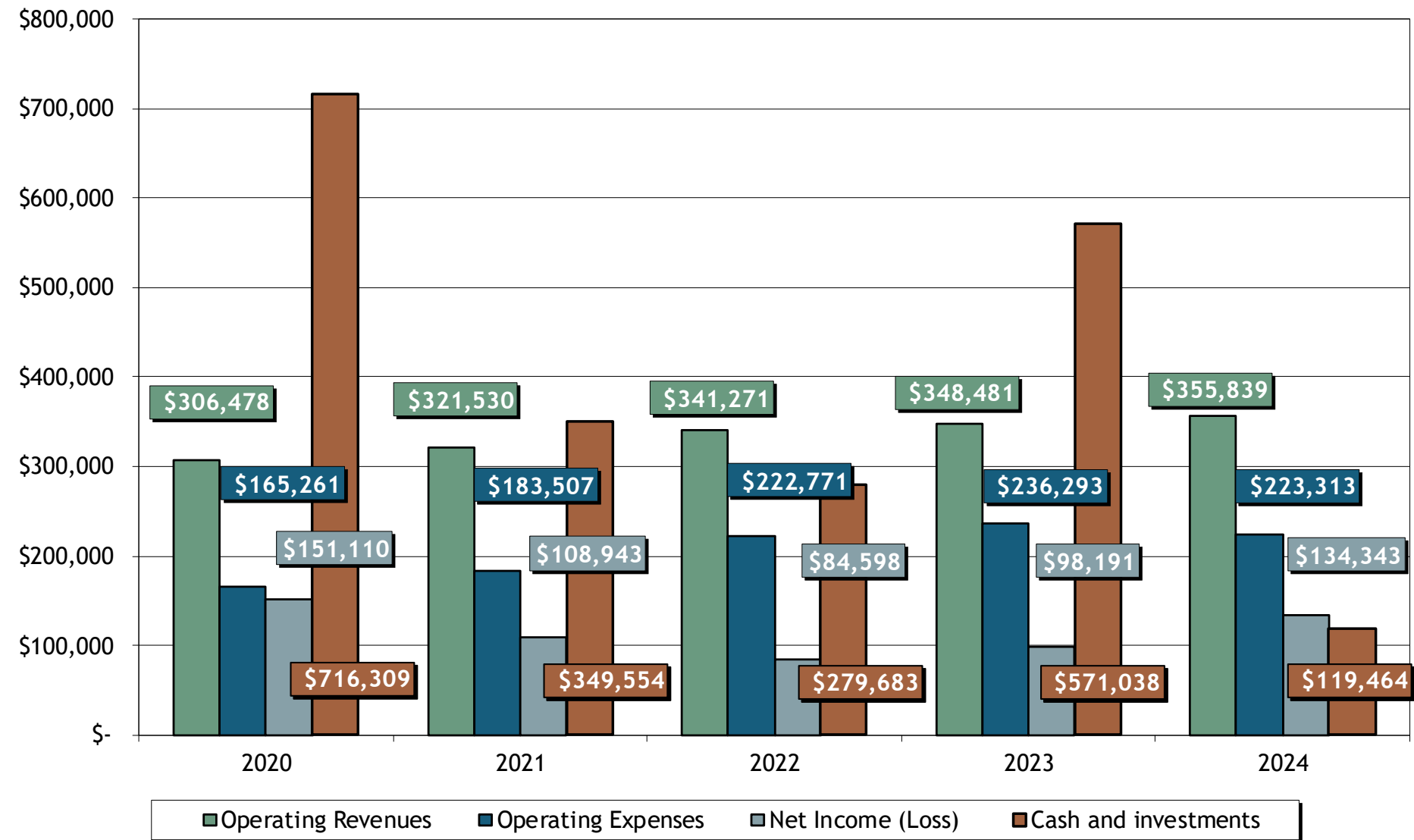
Sewer Utility Fund Operations



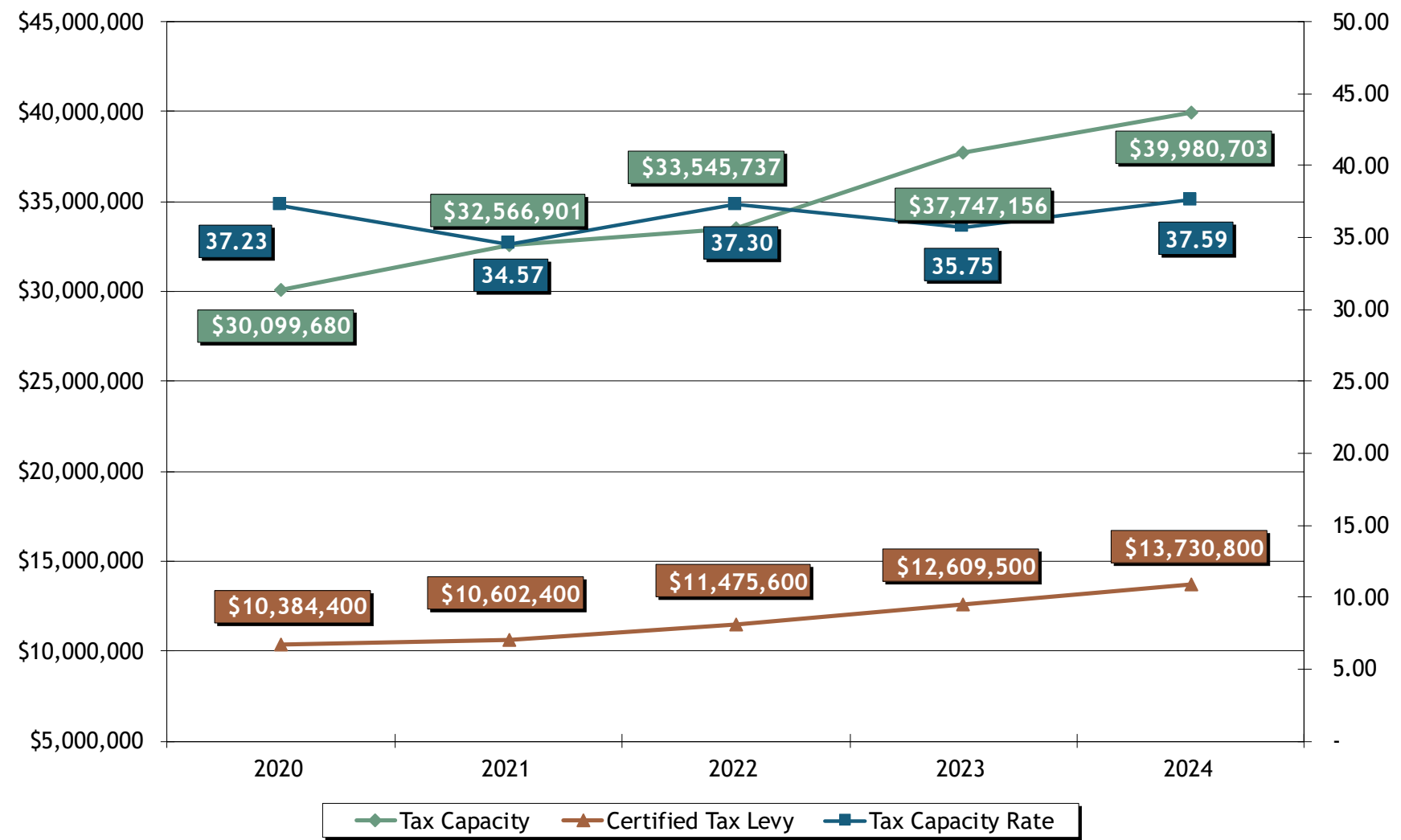
Stormwater Management Fund Operations



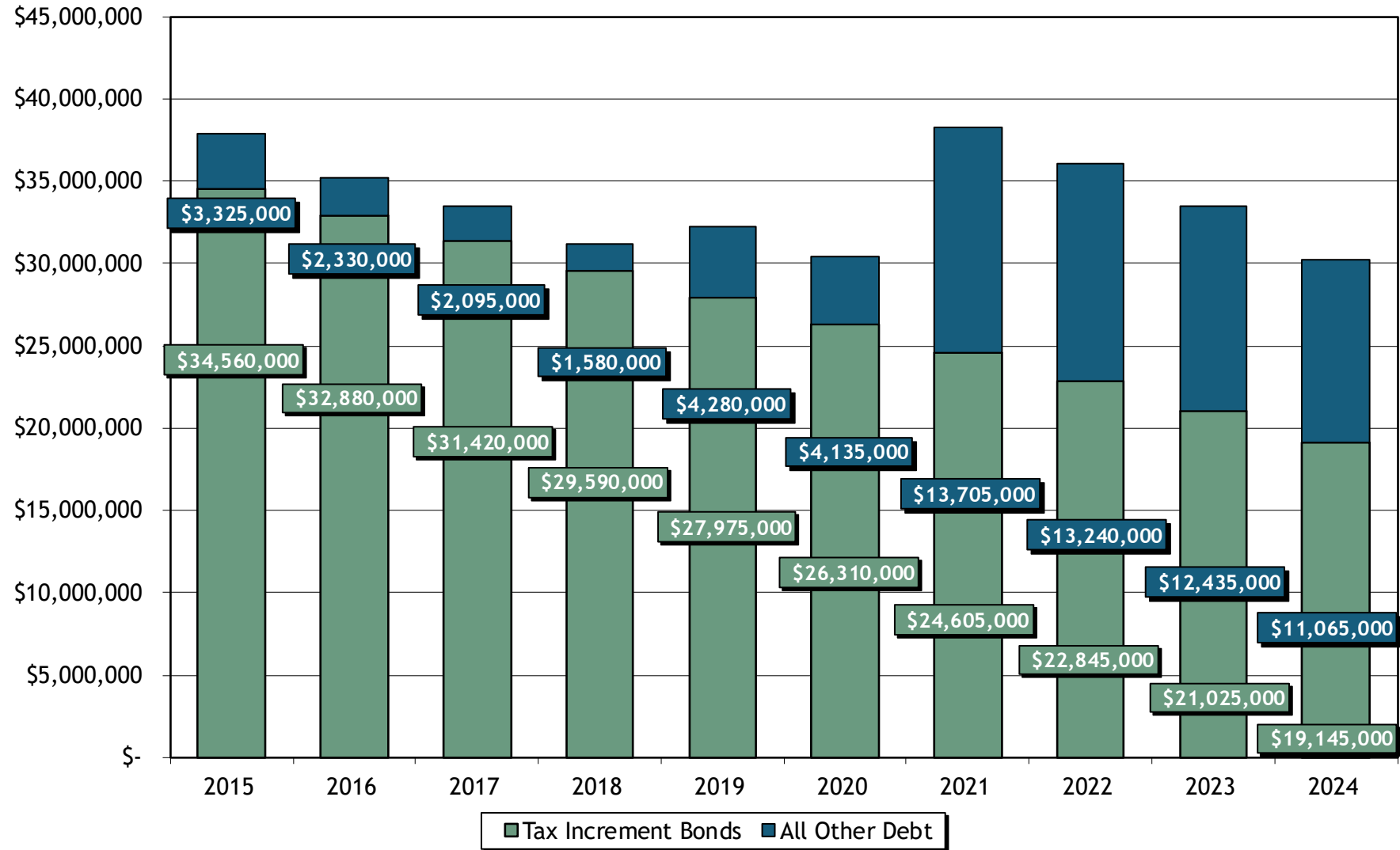
Street Light System Fund



Tax Capacity, Levy, and Rates



Outstanding Debt – All Funds



Auditor



Andrew Grice

AUDIT SHAREHOLDER

952-563-6862

ANDY.GRICE@CREATIVEPLANNING.COM

Thank You



This commentary is provided for general information purposes only, should not be construed as investment, tax or legal advice, and does not constitute an attorney/client relationship. Past performance of any market results is no assurance of future performance. The information contained herein has been obtained from sources deemed reliable but is not guaranteed.

2024 BUDGET TO ACTUAL REPORT

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AS OF DECEMBER 31, 2024

CITY OF NEW BRIGHTON
Prepared by the Finance Director



Reporting Overview

This report contains a discussion of the following reports and provides a summary of financial activity for the budgeted funds.

1. Reports on Compliance with Government Auditing Standards and Legal Compliance
2. Communications Letter
3. Annual Comprehensive Financial Report and opinion

These reports present the City's financial activity for the year 2024, the financial position (assets, liabilities, deferred inflows or resources and fund equity) at December 31, 2024, and any audit findings.

The financial statement format prescribed by the Governmental Accounting Standards Board (GASB) has strict reporting guidelines. A consequence of those guidelines is that only the general fund is shown with budget to actual comparisons. Therefore, as a supplement to the annual comprehensive financial report, a discussion and a two-year comparison of activity for each budgeted fund is presented later in this report.

REPORTS ON COMPLIANCE WITH GOVERNMENT AUDITING STANDARDS AND LEGAL COMPLIANCE

The internal controls and compliance audit requires an examination of eight main areas, including:

- | | |
|--|-----------------------------|
| 1. Internal Control over Financial Reporting | 5. Public indebtedness |
| 2. Contracting and bidding | 6. Claims and disbursements |
| 3. Deposits and investments | 7. Miscellaneous provisions |
| 4. Conflicts of interest | 8. Tax increment financing |

When auditors review these items, they are reviewing the actions, documents, and agreements for all departments involved in these activities. The report states that for 2024 the auditors found no significant deficiency or material weakness in internal controls that would create the possibility of a material misstatement of the City's financial statements to not be prevented, detected or corrected on a timely basis.

The report also states that for 2024 the auditors found nothing that caused them to believe the City of New Brighton failed to comply with the provisions of the Government Auditing Standards or the Minnesota Legal Compliance Audit Guide for Cities.

No issues or findings resulted from the Internal Control and Compliance audit for 2024.

COMMUNICATIONS LETTER

The communications letter, prepared by the auditing firm, is intended to communicate information relevant to the City's finances to the City Council. The report includes a variety of topics including emerging issues the City may be encountering.

Reporting Overview (continued)

ANNUAL COMPREHENSIVE FINANCIAL REPORT

The annual comprehensive financial report is organized into three sections, as follows:

- Introductory Section (pages 1 to 12) - Contains the letter of transmittal, certificate of achievement from the GFOA, organizational chart and principal City officials.
- Financial Section (pages 13 to 146) – Contains the auditor’s opinion, the management discussion and analysis (MD&A), the basic financial statements (including government-wide statements and notes), general fund budget to actual comparison, non-major and internal service fund statements, and additional exhibits regarding individual fund statements for the tax increment financing districts.
- Statistical Section (pages 147 to 171)– Contains general and historical information about the City, including financial trends, revenue capacity, debt capacity, demographic and economic information, and operating information.

General Fund

The **General Fund** is the primary operating fund of the City. It accounts for the financial activities of most of the City's core functions. Its primary funding source is the property tax levy. The following provides a two-year comparison as well as a budget to actual comparison for 2023. Total revenue increased by 11.2% and total expenditures increased by 6.4%. Explanations follow the table.

	2023		2024		Change from 2023		
	Actual	Budget	Actual	Variance	Percent	Dollars	
Revenues:							
Property taxes	\$ 12,537,781	\$ 13,730,800	\$ 13,644,604	\$ (86,196)	8.8%	\$ 1,106,823	(1)
Franchise taxes	1,197,535	1,273,100	1,241,835	(31,265)	3.7%	44,300	
Licenses & permits	847,190	696,800	979,821	283,021	15.7%	132,631	(2)
Intergovernmental	1,180,228	910,500	1,183,923	273,423	0.3%	3,695	(3)
Charges for service	4,620,680	4,601,900	5,008,709	406,809	8.4%	388,029	(4)
Special assessments	921	-	1,701	1,701	84.7%	780	
Fines & forfeits	46,169	41,200	58,563	17,363	26.8%	12,394	
Interest on investments	198,241	125,000	305,886	180,886	54.3%	107,645	(5)
Fair value of investments	182,158	-	114,536	114,536	-37.1%	(67,622)	(6)
Rents	329,960	374,600	377,255	2,655	14.3%	47,295	
Miscellaneous Revenue	61,345	50,000	88,577	38,577	44.4%	27,232	
Contributions & donations	50	-	-	-	-100.0%	(50)	
Total revenues	21,202,258	21,803,900	23,005,410	1,201,510	8.5%	1,803,152	
Expenditures:							
Administration							
Council	43,781	42,200	42,444	244	-3.1%	(1,337)	
Administration	1,238,347	1,320,000	1,372,717	52,717	10.9%	134,370	
Elections	109,812	178,600	179,450	850	63.4%	69,638	
Legal	152,221	125,000	137,060	12,060	-10.0%	(15,161)	
Central services	218,627	221,200	202,940	(18,260)	-7.2%	(15,687)	
Finance							
Finance	700,303	762,800	756,766	(6,034)	8.1%	56,463	
License bureau	682,624	688,500	703,593	15,093	3.1%	20,969	
Passports	219,787	267,600	281,680	14,080	28.2%	61,893	
DCAD							
Engineering	495,314	535,000	553,704	18,704	11.8%	58,390	
Streets	357,780	392,500	381,629	(10,871)	6.7%	23,849	
Garage	715,214	701,900	734,938	33,038	2.8%	19,724	
Community development	988,196	937,000	956,371	19,371	-3.2%	(31,825)	
Recycling	298,043	392,900	379,639	(13,261)	27.4%	81,596	
Parks & recreation							
Parks	1,610,926	1,859,100	1,794,909	(64,191)	11.4%	183,983	
Forestry	224,382	261,700	273,475	11,775	21.9%	49,093	
Recreation programs	976,154	1,102,600	1,138,529	35,929	16.6%	162,375	
Community center	1,913,740	2,171,300	2,098,478	(72,822)	9.7%	184,738	
Golf course	333,802	378,900	391,222	12,322	17.2%	57,420	
Public safety							
Police	6,139,063	6,958,800	6,705,396	(253,404)	9.2%	566,333	(7)
Fire	1,209,702	1,346,500	1,371,386	24,886	13.4%	161,684	
Total expenditures	18,627,818	20,644,100	20,456,326	(187,774)	9.8%	1,828,508	
Transfers in	866,543	1,033,900	1,033,900	-			
Transfers out	(2,081,171)	(3,023,700)	(3,023,700)	-			
Sale of assets	-	-	2,736	2,736			
Change in fund balance	1,359,812	\$ (830,000)	562,020	\$ 1,392,020			
Beginning fund balance	8,796,653		10,156,465				
Ending fund balance	\$ 10,156,465		\$ 10,718,485				

General Fund (continued)

Comments

- (1) The **property tax** collection increase from 2023 includes the levied increase of \$1,121,300.
- (2) **Licenses & permit** revenues are over budget by \$283,021 due to several large commercial projects that took place during the year.
- (3) **Intergovernmental** revenues are over budget primarily due to police and fire state aid coming in \$131,000 higher than expected. The state reimbursement for police officer disability benefits also came in \$30,000 higher than estimated.
- (4) **Charges for services** revenues were over budget and higher than the prior year due to increased Parks and Recreation activity in recreation programming, community center memberships, Eagles Nest admissions, and golf course greens fees. The License Bureau experienced a rate increase for completed transactions as well.
- (5) **Interest on Investments** came in over budget and higher than the prior year due to improved market conditions.
- (6) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive value of \$114,536 here represents an improvement from the loss reported in the prior year. The unrealized loss is caused by current market values rising above the values of the City's investment holdings previously purchased with lower yield rates.
- (7) **Public Safety** expenses are reporting 4% under budget due to two positions remaining vacant through 2024.

All departments' expenditures are reporting on average 9.25% higher than the prior year primarily due to increased personnel costs.

The **fund balance** in the General Fund as of December 31, 2024 was \$10,718,485 or 47% of the 2025 budgeted operating expenditures. The City's fund balance policy requires a minimum fund balance at year-end of 35% of the subsequent year's budgeted operating expenditures and a year-end target of between 41% - 45%.

Water Utility Fund

Water Utility Fund activity resulted in a \$1,209,857 increase in net position, compared to the planned decrease of \$1,370,100. This favorable result is mainly due to capital-related activity and increased investment earnings.

	2023	2024			Change from 2023		
	Actual	Budget	Actual	Variance	Percent	Dollars	
Operating revenues:							
Customer charges	\$ 3,493,897	\$ 3,460,600	\$ 3,225,741	\$ (234,859)	-7.7%	\$ (268,156)	(1)
Late charges	41,638	30,000	32,646	2,646	100.0%	(8,992)	
Total operating revenue	3,535,535	3,490,600	3,258,387	(232,213)	-7.8%	(277,148)	
Operating expenses:							
Personnel services	1,026,286	1,087,400	1,032,297	(55,103)	0.6%	6,011	(2)
Materials and supplies	125,310	155,000	161,729	6,729	29.1%	36,419	
Contractual services	779,362	870,500	752,022	(118,478)	-3.5%	(27,340)	(3)
Depreciation	420,718	-	464,279	464,279	10.4%	43,561	(4)
Total operating expenses	2,351,676	2,112,900	2,410,327	297,427	2.5%	58,651	
Operating income (loss)	1,183,859	1,377,700	848,060	(529,640)	-28.4%	(335,799)	
Nonoperating activity							
Interest on investments	66,453	40,000	109,223	69,223			(5)
Change in fair value of investments	77,649	-	31,343	31,343			(6)
Interest on interfund loan	(58,765)	(44,500)	(44,479)	21			
In-house Eng and Admin charges	592,601	668,500	658,721	(9,779)			
Intergovernmental	63		15,182	15,182			(7)
Miscellaneous	-	-	157	157			
Capital contributions	266,578	-	10,737	10,737			(8)
Capital outlay	-	(3,048,000)	-	3,048,000			(9)
Transfer out	(400,725)	(363,800)	(419,087)	(55,287)			(10)
Total nonoperating activity	543,854	(2,747,800)	361,797	3,109,597			
Change in net position	1,727,713	\$ (1,370,100)	1,209,857	\$ 2,579,957			
Beginning net position	13,041,219		14,768,932				
Restatement	-		(12,626)				(11)
Beginning net position, as restated	13,041,219		14,756,306				
Ending net position	\$ 14,768,932		\$ 15,966,163				

Comments

- (1) **Customer charges** revenue is under budget due to lower than expected usage. The above average rainfall during the year reduced the need for irrigation.
- (2) **Personnel Services** expenses came in lower than expected due to a change in GASB 68 pension expense.
- (3) Fewer **contractual services** were needed than anticipated for work such as water main breaks, leak locates and water testing.
- (4) **Depreciation** expense increased due to the capitalization of the new Hansen Park watermain and the street project-related water infrastructure.

Water Utility Fund (continued)

Comments (continued)

- (5) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (6) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (7) **Intergovernmental** revenue included the state contribution for GASB 68 Net Pension Liability.
- (8) **Capital Contribution** revenue was related to the Old Hwy 8 and 8th Avenue road design project. Part of the water infrastructure was funded by TIF District #34.
- (9) Total actual **capital outlays** (not shown in table) were \$865,758 and included work done for the 2023 and 2024 street reconstruction projects, the Old Hwy 8 and 8th Avenue road design project, and initial work on repainting the Forestdale water tower. The difference between budgeted and actual capital outlays is due to projects that have carried over into 2025.
- (10) **Transfers Out** expenditures were over budget to account for a portion of the Old Hwy 8 and 8th Avenue road design project. The project was originally accounted for in the Municipal Development fund but financed through several internal sources, including the Water fund.
- (11) **Net position as of January 1 has been restated** to account for the implementation of GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave that will be used by employees as time off in future years as part of the liability for compensated absences.

As of December 31, 2024, the **Water Utility Fund** had a positive cash balance of \$3,438,644. This is compliant with the City's policy of maintaining at least 25% of the current year's budgeted operating expenditures but not more than 100% of the subsequent year's total budgeted expenditures.

Sewer Utility Fund

The **Sewer Utility Fund** activity resulted in a \$141,316 increase in net position, compared to the planned decrease of \$72,800. This favorable result is mainly due to capital-related activity and lower than expected utility bill revenues.

	2023	2024			Change from 2023		
	Actual	Budget	Actual	Variance	Percent	Dollars	
Operating revenues:							
Customer charges	\$ 4,051,553	\$ 4,221,000	\$ 3,973,947	\$ (247,053)	-1.9%	\$ (77,606)	(1)
Late charges	42,488	30,000	36,265	6,265	100.0%	(6,223)	
Total operating revenue	4,094,041	4,251,000	4,010,212	(240,788)	-2.0%	(83,829)	
Operating expenses:							
Personnel services	581,320	632,100	599,961	(32,139)	3.2%	18,641	(2)
Materials and supplies	34,803	30,000	19,089	(10,911)	-45.2%	(15,714)	
Contractual services	2,646,714	3,077,300	2,933,213	(144,087)	10.8%	286,499	(3)
Depreciation	168,332	-	175,836	175,836	4.5%	7,504	
Total operating expenses	3,431,169	3,739,400	3,728,099	(11,301)	8.7%	296,930	
Operating income (loss)	662,872	511,600	282,113	(229,487)	-57.4%	(380,759)	
Nonoperating activity							
Interest on investments	32,934	20,000	34,035	14,035			(4)
Change in fair value of investments	30,525	-	17,822	17,822			(5)
Interest on assessments	25,861	15,000	20,595	5,595			
In-house eng and admin charges	8,500	11,000	12,155	1,155			
Intergovernmental	50,897	-	8,500	8,500			(6)
Miscellaneous	-	-	278	278			
Capital contributions	266,578	-	11,170	11,170			(7)
Capital outlay	-	(391,000)	-	391,000			(8)
Transfer out	(239,400)	(239,400)	(245,352)	(5,952)			
Total nonoperating activity	175,895	(584,400)	(140,797)	443,603			
Change in net position	838,767	\$ (72,800)	141,316	\$ 214,116			
Beginning net position	5,998,311		6,837,078				
Restatement	-		(5,548)				(9)
Beginning net position, as restated	5,998,311		6,831,530				
Ending net position	\$ 6,837,078		\$ 6,972,846				

Comments

- (1) **Customer charges** revenue is under budget due to lower than expected usage. The above average rainfall during the year reduced the need for irrigation, and sewer charges are based on water usage.
- (2) **Personnel Services** expenses came in lower than expected due to a change in GASB 68 pension expense.
- (3) **Contractual services** expense is higher than the previous year due to a 15.4% increase in charges for Metropolitan Council wastewater treatment.
- (4) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (5) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (6) **Intergovernmental** revenue included the state contribution for GASB 68 Net Pension Liability.

Sewer Utility Fund (continued)

Comments (continued)

- (7) **Capital Contribution** revenue was related to the Old Hwy 8 and 8th Avenue road design project. The project was originally accounted for in the Municipal Development fund but financed through several internal sources and included sewer infrastructure.
- (8) Total actual **capital outlays** (not shown in table) were \$461,387 and included work done for the 2023 and 2024 street reconstruction projects, lift station #8 reconstruction and the sewer crossing under 694.
- (9) **Net position as of January 1 has been restated** to account for the implementation of GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave that will be used by employees as time off in future years as part of the liability for compensated absences.

As of December 31, 2024, the **Sewer Utility Fund** had a positive cash balance of \$1,052,404. This is compliant with the City's policy of maintaining at least 25% of the current year's budgeted operating expenditures but not more than 100% of the subsequent year's total budgeted expenditures.

Stormwater Management Fund

The **Stormwater Management Fund** resulted in a \$533,967 increase in net position, compared to the planned decrease of \$821,200. This favorable result is mainly due to capital-related activity.

	2023 Actual	2024 Budget	2024 Actual	Variance	Change from 2023		
					Percent	Dollars	
Operating revenues:							
Customer charges	\$ 1,215,559	\$ 1,307,700	\$ 1,288,863	\$ (18,837)	6.0%	\$ 73,304	(1)
Late Charges	16,341	-	13,761	13,761	-15.8%	(2,580)	
Total operating revenues	1,231,900	1,307,700	1,302,624	(5,076)	5.7%	70,724	
Operating expenses:							
Personnel services	230,178	247,000	233,270	(13,730)	1.3%	3,092	(2)
Materials and supplies	23,287	17,000	27,340	10,340	17.4%	4,053	(3)
Contractual services	290,447	282,500	412,235	129,735	41.9%	121,788	(4)
Depreciation	354,929	-	374,957	374,957	5.6%	20,028	
Total operating expenses	898,841	546,500	1,047,802	501,302	16.6%	148,961	
Operating income (loss)	333,059	761,200	254,822	(506,378)	-23.5%	(75,657)	
Nonoperating activity							
Interest on investments	30,593	17,000	38,743	21,743			(5)
Change in fair value of investments	27,953	-	13,474	13,474			(6)
Property taxes	5,850	-	5,850	5,850			
Interest on interfund loan	(62,426)	(77,700)	(77,742)	(42)			
In-house eng and admin charges	3,985	4,500	5,151	651			
Intergovernmental	13	-	89,113	89,113			(7)
Miscellaneous revenue	17,414	-	3,751	3,751			
Capital contributions	-	-	321,355	321,355			(8)
Capital outlay	-	(1,408,000)	-	1,408,000			(9)
Transfer in	1,950		2,000	2,000			
Transfer out	(968,150)	(118,200)	(122,550)	(4,350)			
Total nonoperating activity	(942,818)	(1,582,400)	279,145	1,861,545			
Change in net position	(609,759)	\$ (821,200)	533,967	\$ 1,355,167			
Beginning net position	6,990,858		6,381,099				
Restatement	-		(2,675)				(10)
Beginning net position, as restated	6,990,858		6,378,424				
Ending net position	\$ 6,381,099		\$ 6,912,391				

Comments

- (1) **Customer Charges** revenue is higher than 2023 due to a 6% rate increase.
- (2) **Personnel Services** expenses came in lower than expected due to a change in GASB 68 pension expense as well as unused budgeted overtime.
- (3) More maintenance **materials and supplies** were needed than anticipated for work for storm sewer maintenance and repairs, including sand catchers and a brush cutter.
- (4) **Contractual services** expense came in over budget and higher than 2023 due to work done on the 10th Street NW resiliency project, which was reimbursed by a grant.

Stormwater Management Fund (continued)

Comments (continued)

- (5) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (6) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (7) **Intergovernmental** revenue includes a grant from the Minnesota Pollution Control Agency for the 10th Street NW resiliency project.
- (8) **Capital Contribution** revenue was related to the Old Hwy 8 and 8th Avenue road design project. The project was originally accounted for in the Municipal Development fund but financed through several internal sources and included stormwater infrastructure.
- (9) Total actual **capital outlays** (not shown in table) were \$700,073 and included work done for the 2023 and 2024 street reconstruction projects and stormwater linings. The difference between budgeted and actual capital outlays is due to projects that have carried over into 2025.
- (10) **Net position as of January 1 has been restated** to account for the implementation of GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave that will be used by employees as time off in future years as part of the liability for compensated absences.

As of December 31, 2024, the **Stormwater Management Fund** had a positive cash balance of \$1,319,304. This is compliant with the City's policy of maintaining at least 25% of the current year's budgeted operating expenditures but not more than 100% of the subsequent year's total budgeted expenditures.

Street Light System Fund

The **Street Light System Fund** activity resulted in a \$100,743 increase in net position, compared to the planned increase of \$88,200. This favorable result is mainly due to investment activity.

	2023 Actual	Budget	2024 Actual	Variance	Change from 2023 Percent	Dollars	
Operating revenues:							
Customer charges	\$ 342,964	\$ 350,100	\$ 350,165	\$ 65	2.1%	\$ 7,201	
Late charges	5,517	5,000	5,674	674	2.8%	157	
Total operating revenues	<u>348,481</u>	<u>355,100</u>	<u>355,839</u>	<u>739</u>	<u>2.1%</u>	<u>7,358</u>	
Operating expenses:							
Materials and supplies	125	1,000	372	(628)	197.6%	247	
Contractual services	199,644	209,700	186,417	(23,283)	-6.6%	(13,227)	(1)
Depreciation	36,524	-	36,524	36,524	0.0%	-	
Total operating expenses	<u>236,293</u>	<u>210,700</u>	<u>223,313</u>	<u>12,613</u>	<u>-5.5%</u>	<u>(12,980)</u>	
Operating income (loss)	112,188	144,400	132,526	13,352	18.1%	20,338	
Nonoperating activity							
Interest on investments	7,771	4,000	14,815	10,815			(2)
Change in fair value of investment:	(850)	-	13,621	13,621			(3)
Interest on interfund loan	(20,918)	(26,600)	(26,619)	(19)			
Transfers out	<u>(33,600)</u>	<u>(33,600)</u>	<u>(33,600)</u>	<u>-</u>			
Total nonoperating activity	<u>(47,597)</u>	<u>(56,200)</u>	<u>(31,783)</u>	<u>24,417</u>			
Change in net position	64,591	<u>\$ 88,200</u>	100,743	<u>\$ 37,769</u>			
Beginning Net Position	<u>665,177</u>		<u>729,768</u>				
Ending Net Position	<u>\$ 729,768</u>		<u>\$ 830,511</u>				

Comments

- (1) **Contractual services** expense came in under budget due decreased electricity costs.
- (2) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (3) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.

As of December 31, 2024, the **Street Light System Fund** had a positive cash balance of \$121,170. This is compliant with the City's policy of maintaining at least 25% of the current year's budgeted operating expenditures but not more than 100% of the subsequent year's total budgeted expenditures.

Risk Management Fund

The **Risk Management Fund** activity resulted in a \$159,746 increase in net position, compared to the planned increase of \$0. This result is primarily due to a decrease in insurance premiums.

	2023 Actual	Budget	2024 Actual	Variance	Change from 2023 Percent Dollars	
Operating revenues:						
Customer charges	\$ 824,900	\$ 974,700	\$ 974,700	\$ -	18.2%	\$ 149,800 (1)
Operating expenses:						
Personnel services	20,666	21,000	20,278	(722)	-1.9%	(388)
Contractual services	1,028,364	972,700	884,853	(87,847)	-14.0%	(143,511) (2)
Total operating expenses	1,049,030	993,700	905,131	(88,569)	-13.7%	(143,899)
Operating income (loss)	(224,130)	(19,000)	69,569	(88,569)	-131.0%	293,699
Nonoperating activity						
Interest on investments	25,415	19,000	42,028	23,028		(3)
Change in fair value of investments	39,595	-	15,634	15,634		(4)
Intergovernmental	-	-	318	318		
Miscellaneous Revenue	24,291	-	38,894	38,894		(5)
Transfer Out	-	-	(6,697)	(6,697)		
Total nonoperating activity	89,301	19,000	90,177	71,177		
Change in net position	(134,829)	\$ -	159,746	\$ (159,746)		
Beginning net position, restated	1,307,381		1,172,552			
Ending net position	\$ 1,172,552		\$ 1,332,298			

Comments

- (1) **Customer Charges** revenue increased from 2023 to cover the estimated increase in costs of premiums and claims.
- (2) **Contractual service** expenses came in under budget due to workers compensation premiums decreasing by 26% compared to the budgeted increase of 8%.
- (3) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (4) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (5) **Miscellaneous revenue** included amounts reimbursed to the City from the League of MN Cities Insurance Trust for out-of-pocket payments of a claim.

As of December 31, 2024, the **Risk Management Fund** had a positive cash balance of \$1,547,881.

Information Technology Fund

The **Information Technology Fund** activity resulted in a \$68,913 increase in net position, which was fairly consistent with the planned increase of \$77,500.

	2023 Actual	2024		Change from 2023		
		Budget	Actual	Variance	Percent	Dollars
Operating revenues:						
Customer charges	\$ 986,100	\$ 1,007,900	\$ 1,007,900	\$ -	2.2%	\$ 21,800
Operating expenses:						
Personnel services	334,097	401,300	396,668	(4,632)	18.7%	62,571
Materials and supplies	22,336	38,000	31,988	(6,012)	43.2%	9,652
Contractual services	445,928	322,100	478,359	156,259	7.3%	32,431 (1)
Depreciation	132,973	-	88,880	88,880	-33.2%	(44,093)
Total operating expenses	935,334	761,400	995,895	234,495	6.5%	60,561
Operating income (loss)	50,766	246,500	12,005	(234,495)	-76.4%	(38,761)
Nonoperating activity						
Interest on investments	24,515	15,800	39,665	23,865		(2)
Change in fair value of investments	20,449	-	14,857	14,857		(3)
Intergovernmental	23	-	5,740	5,740		
School grant	2,250	2,200	-	(2,200)		
Capital outlay	-	(187,600)	-	187,600		(4)
Gain (loss) on disposal of assets	(2,224)		(3,977)	(3,977)		
Miscellaneous revenue	2,843	600	623	23		
Transfer out	-		-	-		
Total nonoperating activity	47,856	(169,000)	56,908	225,908		
Change in net position	98,622	\$ 77,500	68,913	\$ (8,587)		
Beginning net position, restated	1,252,701		1,351,323			
Ending net position	\$ 1,351,323		\$ 1,420,236			

Comments

- (1) **Contractual service** expenses came in over budget due to equipment purchases that did not qualify for capitalization, such as computer equipment replacements. Phone service charges also increased during 2024 following a system change.
- (2) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (3) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (4) Total actual **capital outlays** (not shown in table) were \$115,166. This included new security cameras at the NBCC and Public Safety building, new SAN, and a new postage machine at City Hall.

As of December 31, 2024, the **Information Technology Fund** had a positive cash balance of \$1,262,078.

Fleet Replacement Fund

The **Fleet Replacement Fund** activity resulted in a \$434,944 increase to net position, compared to the planned increase of \$557,200. This result is primarily due to capital-related activity described below.

	2023 Actual	2024 Budget	2024 Actual	Variance	Change from 2023 Percent	Dollars
Operating revenues:						
Customer charges	\$ 582,000	\$ 629,800	\$ 629,800	\$ -	8.2%	\$ 47,800
Operating expenses:						
Depreciation	601,225	-	559,873	559,873	-6.9%	(41,352)
	601,225	-	559,873	559,873	-6.9%	(41,352)
Operating income (loss)	(19,225)	629,800	69,927	(559,873)	-463.7%	89,152
Nonoperating activity						
Interest on investments	104,981	60,000	134,984	74,984		(1)
Change in fair value of investments	145,205	-	49,443	49,443		(2)
Miscellaneous revenue	-	-	15,772	15,772		(3)
Capital contributions	9,000	-	-	-		
Capital outlay	-	(313,000)	-	313,000		(4)
Gain (loss) on disposal of assets	115,678	-	(15,582)	(15,582)		
Transfer in	178,600	180,400	180,400	-		
Transfer out	(1,400,000)	-	-	-		
Total nonoperating activity	(846,536)	(72,600)	365,017	437,617		
Change in net position	(865,761)	\$ 557,200	434,944	\$ (122,256)		
Beginning net position	9,028,049		8,162,288			
Ending net position	\$ 8,162,288		\$ 8,597,232			

Comments

- (1) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (2) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (3) **Miscellaneous revenue** includes proceeds from the sale of the 1955 Fire Jeep.
- (4) Total actual **capital outlays** (not shown in table) were \$771,530. These capital replacements included the purchase of 24 vehicles, mowers, bobcats and other fleet assets used in Public Works, Parks and Public Safety. The difference in budgeted and actual capital is due to deferred replacements and long delivery times for vehicles.

As of December 31, 2024, the **Fleet Replacement Fund** had a positive cash balance of \$4,554,632.

Non-Fleet Replacement Fund

The **Non-Fleet Replacement Fund** activity resulted in a \$1,345,123 increase to net position, compared to the planned decrease of \$7,052,200. This favorable result is primarily due to budgeted capital outlay expenses not shown as actual expenses in the fund.

	2023 Actual	2024 Budget	2024 Actual	Variance	Change from 2023 Percent	Dollars
Operating revenues:						
Customer charges	\$ 945,500	\$ 1,030,500	\$ 1,030,500	\$ -	9.0%	\$ 85,000
Operating expenses:						
Contractual services	1,741,870	-	142,878	142,878	-91.8%	(1,598,992) (1)
Depreciation	455,253	-	568,827	568,827	24.9%	113,574
Total operating expenses	2,197,123	-	711,705	711,705	-67.6%	(1,485,418)
Operating income (loss)	(1,251,623)	1,030,500	318,795	(711,705)	-125.5%	1,570,418
Nonoperating activity						
Interest on investments	71,679	40,000	229,051	189,051		(2)
Change in fair value of investments	80,493	-	67,705	67,705		(3)
Capital outlay	-	(8,411,600)	-	8,411,600		(4)
Gain (loss) on disposal of assets	(9,536)	-	(228)	(228)		
Transfer in	3,490,700	288,900	729,800	440,900		(5)
Total nonoperating activity	3,633,336	(8,082,700)	1,026,328	9,109,028		
Change in net position	2,381,713	\$ (7,052,200)	1,345,123	\$ 8,397,323		
Beginning net position	11,570,665		13,952,378			
Ending net position	\$ 13,952,378		\$ 15,297,501			

Comments

- (1) The unbudgeted **contractual services** expense is related to purchases that did not qualify for capitalization, such as police radios and minor Public Safety building improvements.
- (2) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (3) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (4) Total actual **capital outlays** (not shown in table) were \$634,018. These capital replacements included Community Center equipment, Public Works equipment and Public Safety building equipment and dash cameras. The difference between budgeted and actual capital outlays are primarily due to parks projects accounted for in the Parks Improvement Fund.
- (5) The unbudgeted **transfer in** of \$440,900 came from the Council-approved use of excess fund balance in the General Fund at the end of 2023.

As of December 31, 2024, the **Non-Fleet Replacement Fund** had a positive cash balance of \$7,871,174.

Pavement Management Fund

The **Pavement Management Fund** activity resulted in a \$153,830 increase to net position, compared to the planned decrease of \$221,600. This result is primarily due to capital-related activity.

	2023	2024			Change from 2023	
	Actual	Budget	Actual	Variance	Percent	Dollars
Operating revenues:						
Customer charges	\$ 158,900	\$ 167,700	\$ 167,696	\$ (4)	5.5%	\$ 8,796
Operating expenses:						
Depreciation	44,827	-	44,827	44,827	0.0%	-
Total operating expenses	44,827	-	44,827	44,827	0.0%	-
Operating income (loss)	114,073	167,700	122,869	(44,831)	7.7%	8,796
Nonoperating activity						
Interest on investments	39,151	23,400	63,647	40,247		(1)
Change in fair value of investments	36,381	-	18,699	18,699		(2)
Capital outlay	-	(1,062,700)	-	1,062,700		(3)
Gain (loss) on disposal of assets	-	-	(101,385)	(101,385)		(4)
Transfer in	80,000	650,000	50,000	(600,000)		(5)
Transfer out	(175,000)	-	-	-		
Total nonoperating activity	(19,468)	(389,300)	30,961	420,261		
Change in net position	94,605	\$ (221,600)	153,830	\$ 375,430		
Beginning net position	2,596,377		2,690,982			
Ending net position	\$ 2,690,982		\$ 2,844,812			

Comments

- (1) **Interest on investments** is higher than expected due to improved market conditions and increased portfolio yield.
- (2) The City continues to report an unrealized loss on **fair value of investments** at the end of 2024, but the positive number here represents an improvement from the loss reported in the prior year.
- (3) There were no actual **capital outlay** expenses reported in this fund in 2024. The budgeted capital outlays are related to Phase 1 projects of the Parks Comprehensive Plan which were accounted for in a separate fund.
- (4) The **loss on disposal of assets** is related to the replacement of assets before they were fully depreciated, including a parking lot and trail at Hansen Park and a hard court at Totem Pole Park.
- (5) The budgeted **transfer in** of \$600,000 was related to funding of Phase 1 projects of the Parks Comprehensive Plan. The funds were instead transferred into the Parks Improvement Fund where the projects are being accounted for.

As of December 31, 2024, the **Pavement Management Fund** had a positive cash balance of \$2,143,813.



City of New Brighton
Communications Letter
December 31, 2024

**City of New Brighton
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor, Members
of the City Council and Management
City of New Brighton
New Brighton, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of New Brighton, as of and for the year ended December 31, 2024, 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, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated May 1, 2025, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the Members of the City Council and management and others within the City and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BerganKDV, Ltd.

Minneapolis, Minnesota
May 1, 2025

City of New Brighton Required Communication

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2024. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited, and we do not express an opinion or provide any assurance on it.

Our Responsibility in Relation to Government Auditing Standards

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

City of New Brighton Required Communication

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Risk of Improper Revenue Recognition - Revenue recognition is considered a fraud risk on substantially all engagements as it is generally the largest line item impacting a City's change in fund balance or net position.
- Risk of Misappropriation of Assets - Misappropriation of Assets is considered a risk in substantially all engagements as assets may be misappropriated due to fraud or error.
- Risk of Management of Override of Controls - Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Lease Valuation - Lease receivable and related deferred inflows of resources are material to the financial statements and involve significant estimates.
- Pension Valuation - Net pension liability, deferred outflows of resources related to pensions, and deferred inflows of resources related to pensions are generally material to the financial statements and involve significant estimates.
- Other Post Employment Benefits (OPEB) Valuation - Total OPEB liability, deferred outflows of resources related to OPEB, and deferred inflows of resources related to OPEB are generally material to the financial statements and involve significant estimates.
- Compensated Absences - Compensated absences liabilities are generally material to the financial statements and involve significant estimates.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies during 2024. The City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

**City of New Brighton
Required Communication**

Qualitative Aspects of the City's Significant Accounting Practices (Continued)

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements relate to:

Total Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB and Deferred Inflows of Resources Related to OPEB - These balances are based on an actuarial study using the estimates of future obligations of the City for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions - These balances are based on an allocation by the pension plans using estimates based on contributions.

Lease Valuation - These balances are based on estimates and judgments determined by the City related to the discount rate, lease term and lease payments.

Compensated Absences - These balances are based on estimates and judgments determined by the City related to percentages of leave used during the course of business.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. Management did not identify, and we did not notify them of any uncorrected financial statement misstatements.

City of New Brighton Required Communication

Uncorrected and Corrected Misstatements (Continued)

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole and each opinion unit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

**City of New Brighton
Required Communication**

Other Information Included in Annual Reports (Continued)

We were not engaged to report on the other information accompanying the basic financial statements but are not RSI. Such information has 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 it.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

City of New Brighton Financial Analysis

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. A subsequent discussion of this information should be useful for planning purposes.

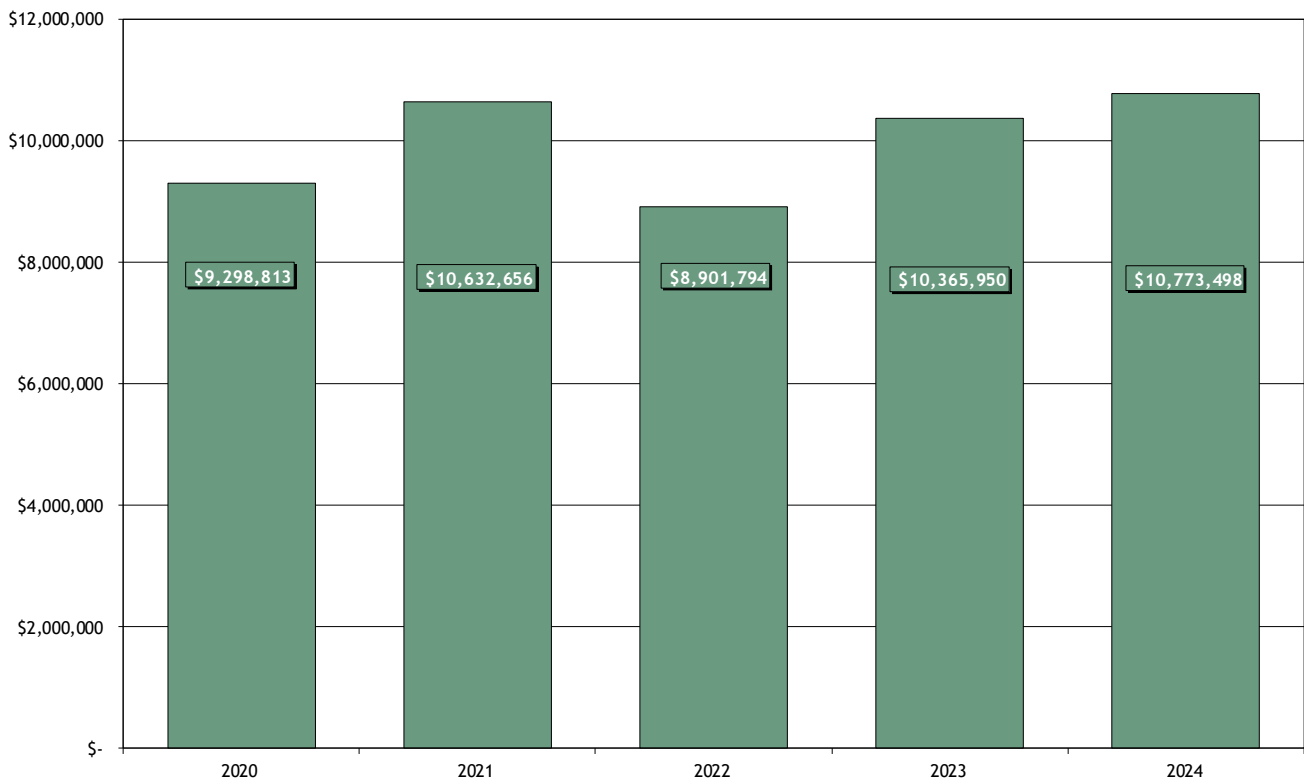
General Fund

Total fund balance in the General Fund increased 4.2% in 2024 to \$11,765,228. Of this balance, \$991,730 is restricted for specific purposes and \$10,773,498 is unrestricted. General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$473,412 during 2024. A more detailed analysis of the General Fund revenue and expenditure components are presented on the following pages.

The current General Fund unrestricted fund balance represents 52% of 2024 expenditures, or approximately six and a half months of General Fund expenditures.

A five-year history of General Fund unrestricted fund balance is shown below.

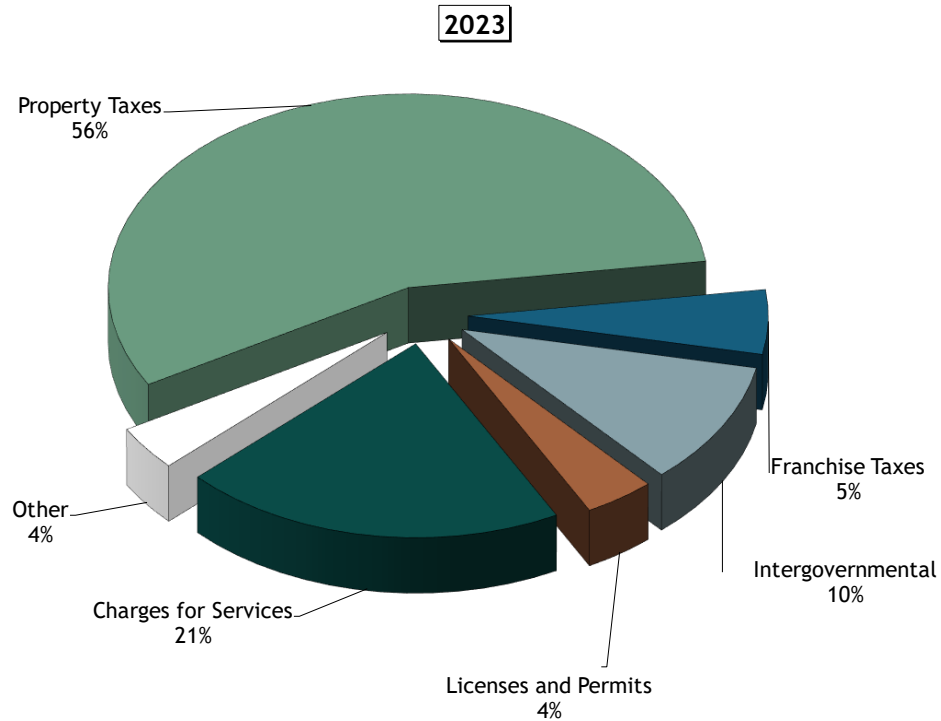
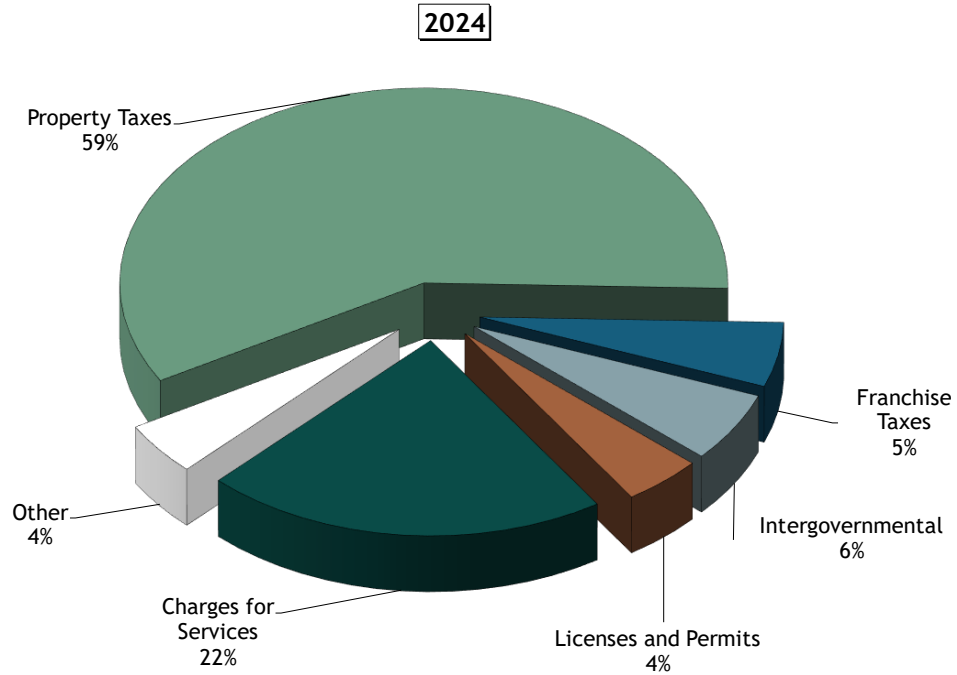
General Fund Unrestricted Fund Balance



City of New Brighton Financial Analysis

General Fund Revenues

Allocations of the City's revenues by source for the current and preceding year are displayed below. The allocation was relatively consistent from 2023 to 2024.

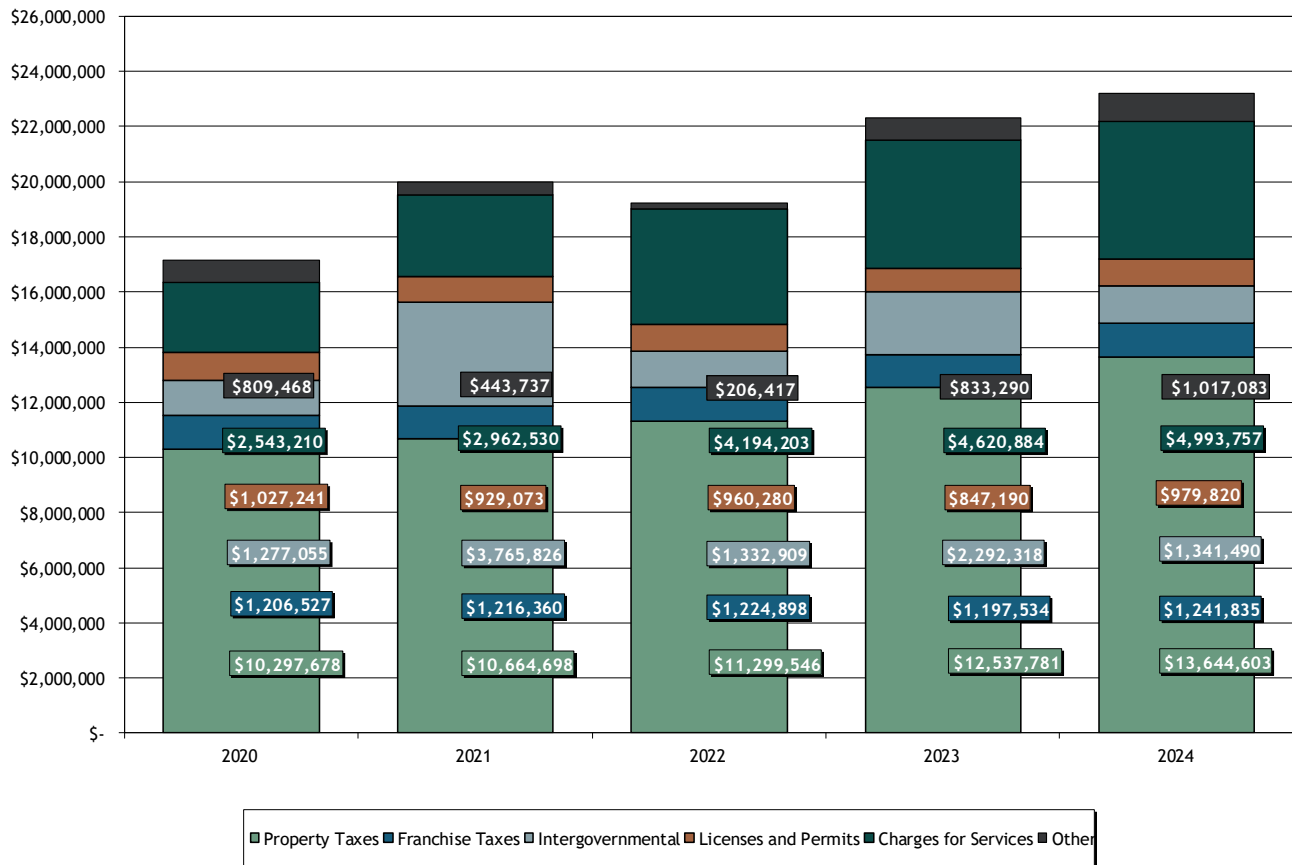


City of New Brighton Financial Analysis

General Fund Revenues (Continued)

The chart below shows the City's revenues by source for the last five years. Property tax revenues increased \$1,106,822 due to an increase in the levy. Intergovernmental revenues decreased \$950,828 due to less public safety aid received from the state. Charges for services increased \$372,873 due to an increase in community center memberships and rentals. Other revenue increased \$183,793 due to an increase in investment income due to an increase in interest rates in 2024.

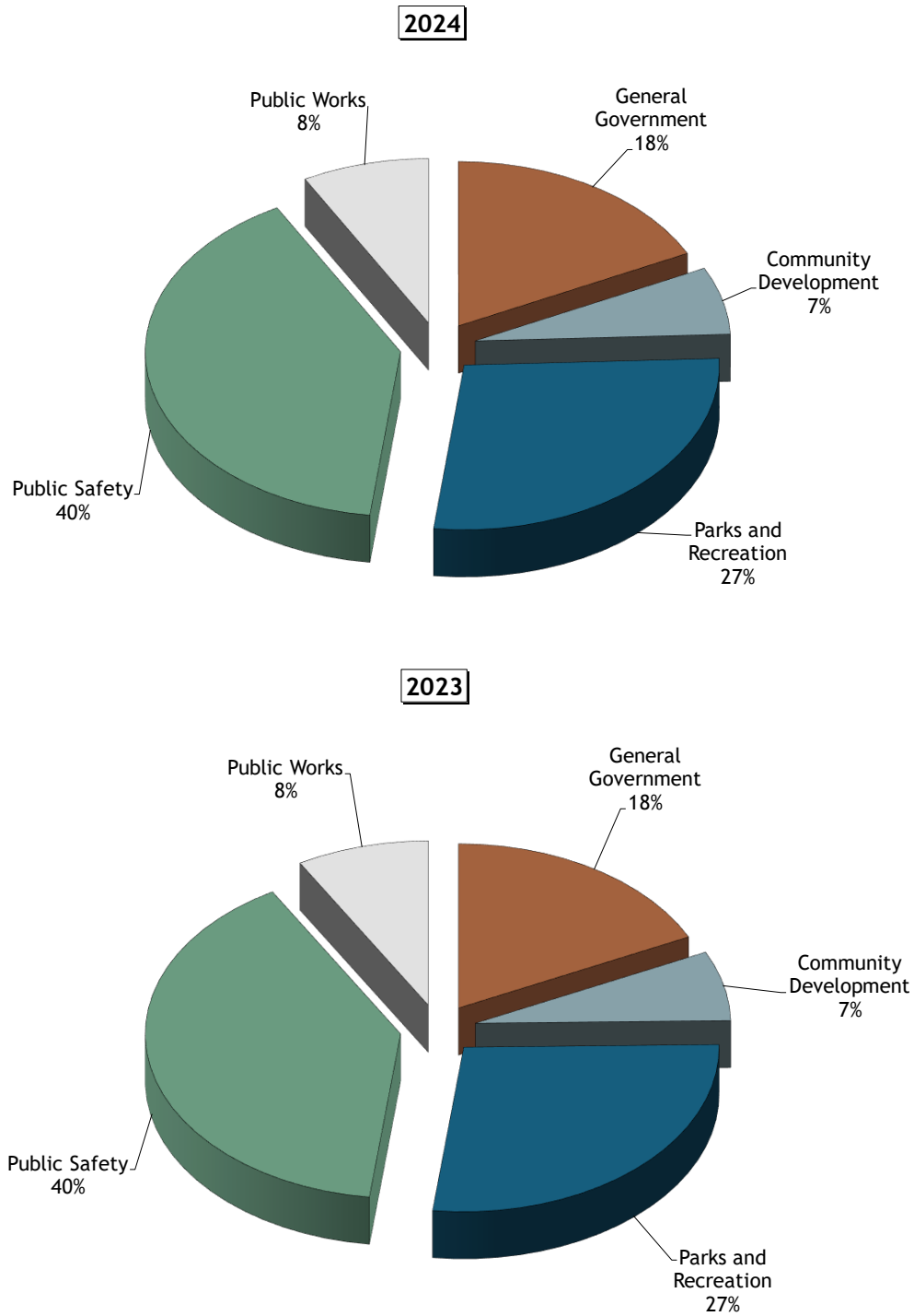
General Fund Revenues



City of New Brighton Financial Analysis

General Fund Expenditures

The pie charts below show the breakdown of expenditures in the General Fund for the last two years. The allocation did not change significantly from 2023 to 2024.

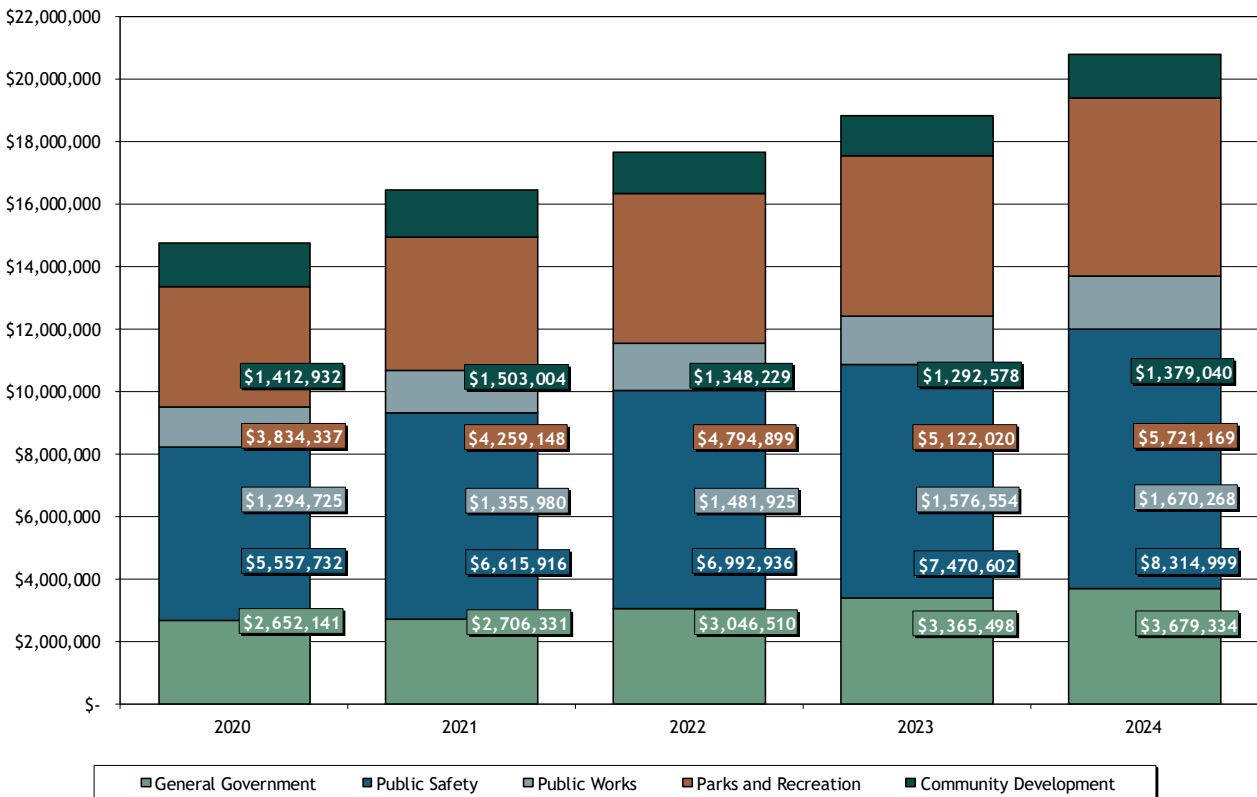


City of New Brighton Financial Analysis

General Fund Expenditures (Continued)

Five-year trend information for General Fund expenditures by function is shown below. From 2023 to 2024, expenditures increased \$1,937,558. Parks and recreation increased \$599,149 due to increased parks and recreation activity resulting in additional seasonal employees. Public safety increased \$844,397 and General Government increased \$313,836 due to step and lane increases. All other functions had minor variances from the prior year.

General Fund Expenditures

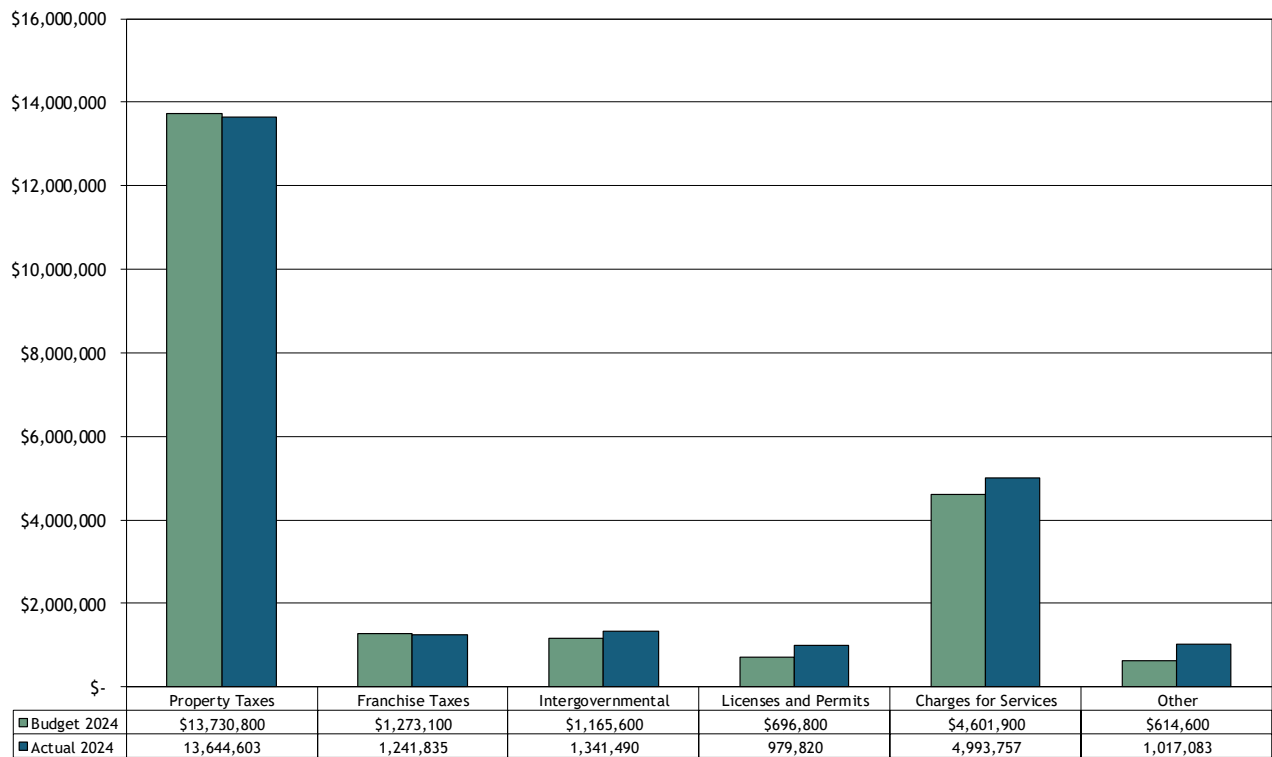


City of New Brighton
Financial Analysis

General Fund Budget to Actual Revenues

The chart below compares actual revenues to amounts budgeted in the General Fund for 2024. Actual General Fund revenues were over budget by \$1,135,788, or 5.1%. Licenses and Permits were over budget \$283,020 due to budgeting conservatively. Charges for services revenues were over budget \$391,857 due to budgeting conservatively for community center activity. Other revenue was over budget \$402,483 due to budgeting conservatively for investment income. All other revenue categories were consistent with the amounts budgeted.

2024 General Fund Budget to Actual Revenues

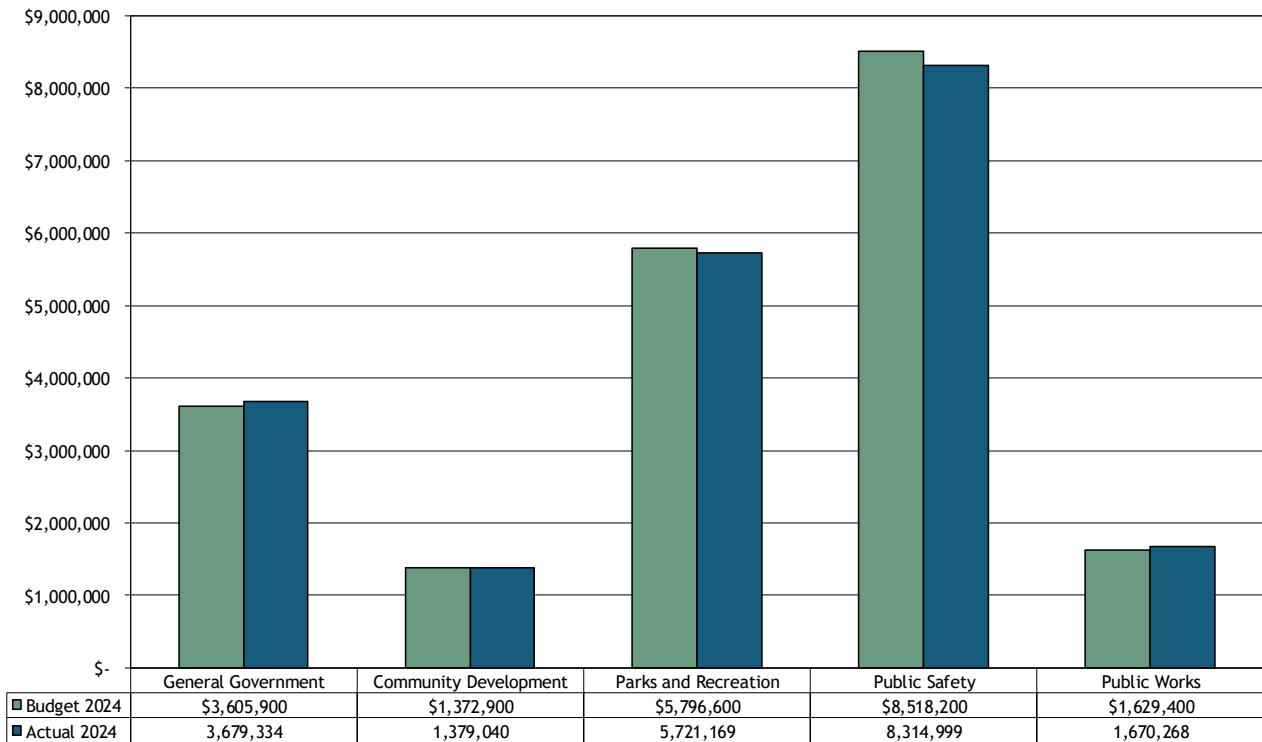


City of New Brighton Financial Analysis

General Fund Budget to Actual Expenditures

The chart below shows actual operating expenditures compared to amounts budgeted in the General Fund for 2024. Total actual operating expenditures were less than budgeted expenditures by \$158,190, or 0.8%. Public safety expenditures were \$203,201 under budget due to vacant positions. Parks and recreation expenditures were under budget by \$75,431 due to budgeting conservatively for increasing activity. All other expenditure categories were consistent with the amounts budgeted.

2024 General Fund Budget to Actual Expenditures

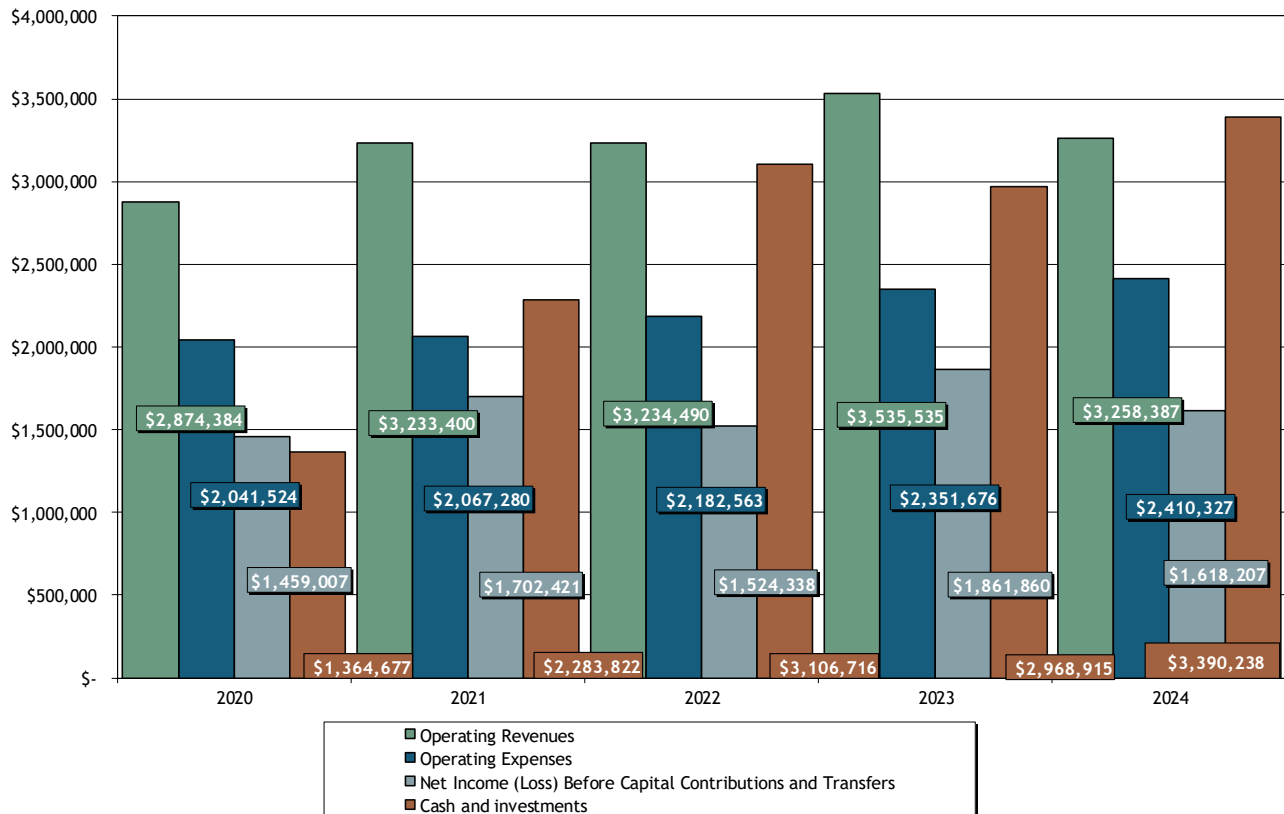


City of New Brighton Financial Analysis

Water Fund

Five-year trend information for the Water Fund is shown below. Operating revenues have exceeded operating expenses for all five years presented. Depreciation in the amount of \$464,279 was charged in 2024. The Water Fund generated an operating income before capital contributions and transfers in 2024. Operating expenses increased \$58,651, or 2.5% due to additional supplies and contracted services. Operating revenues decreased \$277,148, or 7.8%, from 2023 to 2024 due to decreased usage. This fund's activity for the year resulted in ending net position of \$15,966,163. Approximately \$13.9 million of this fund's net position is invested in capital assets, leaving a balance of \$2.1 million as unrestricted. This was an increase of \$781,016 from 2023 due to operations of the fund. The cash and investment balance in the Water Fund increased \$421,323 in 2024 and totaled \$3,390,238 at December 31, 2024.

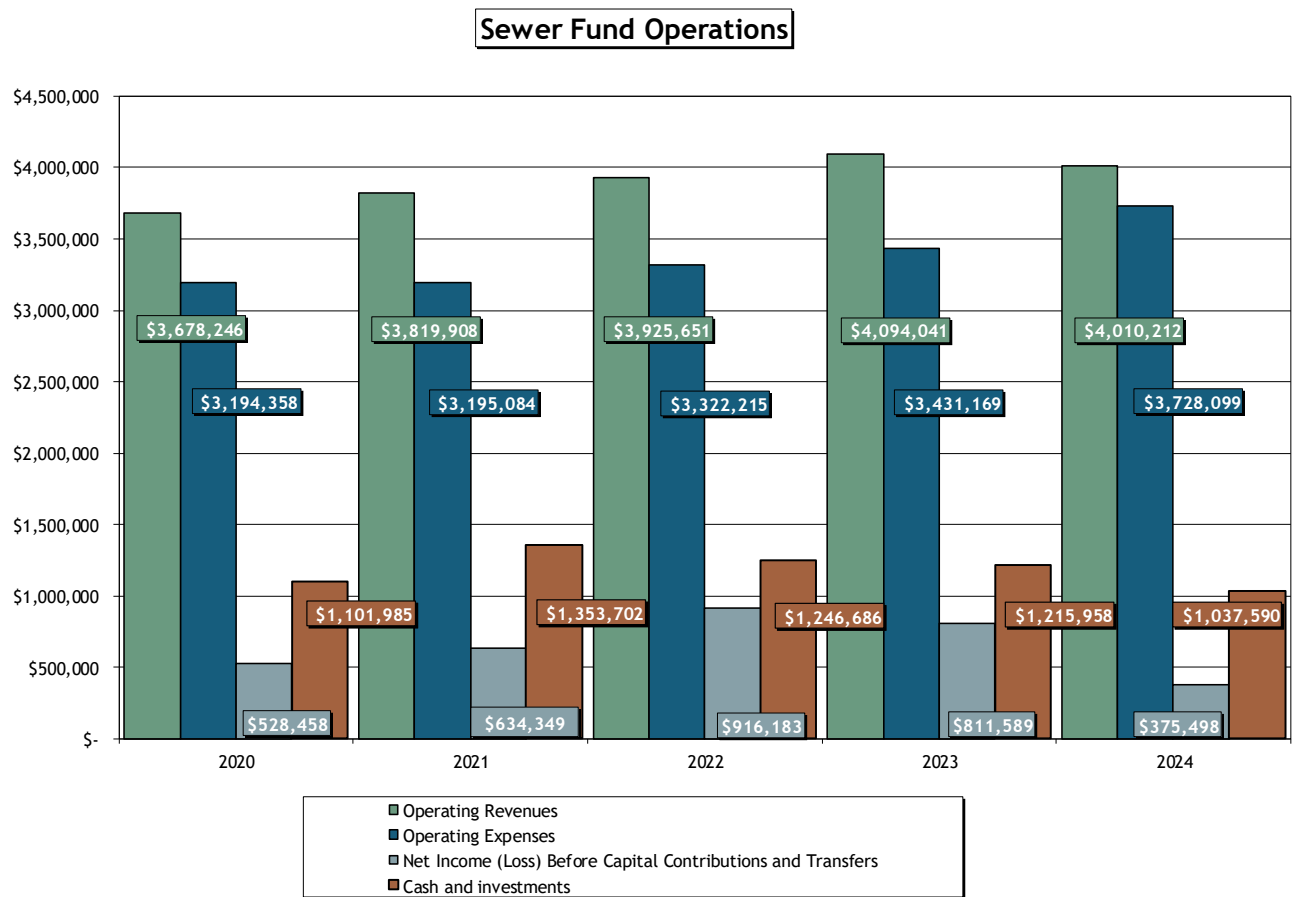
Water Fund Operations



City of New Brighton Financial Analysis

Sewer Fund

Sewer Fund operating results over the last five years are presented below. Operating revenues have exceeded operating expenses for all five years presented. Depreciation in the amount of \$175,836 was charged in 2024. Operating revenues decreased \$83,829, or 2.1%, due to a decrease in usage. Operating expenses increased \$296,930, or 8.7% due to increased Met Council charges. After considering nonoperating revenues, the Sewer Fund showed a net income before capital contributions and transfers of \$375,498. This fund's activity for 2024 resulted in ending net position of \$6,972,846. Approximately \$5.4 million of this fund's net position is invested in capital assets, leaving \$1.6 million as unrestricted, which decreased \$168,677 compared to 2023 due to operations of the fund. The cash and investment balance in the Sewer Fund decreased \$178,368 during 2024 and totaled \$1,037,590 at December 31, 2024.

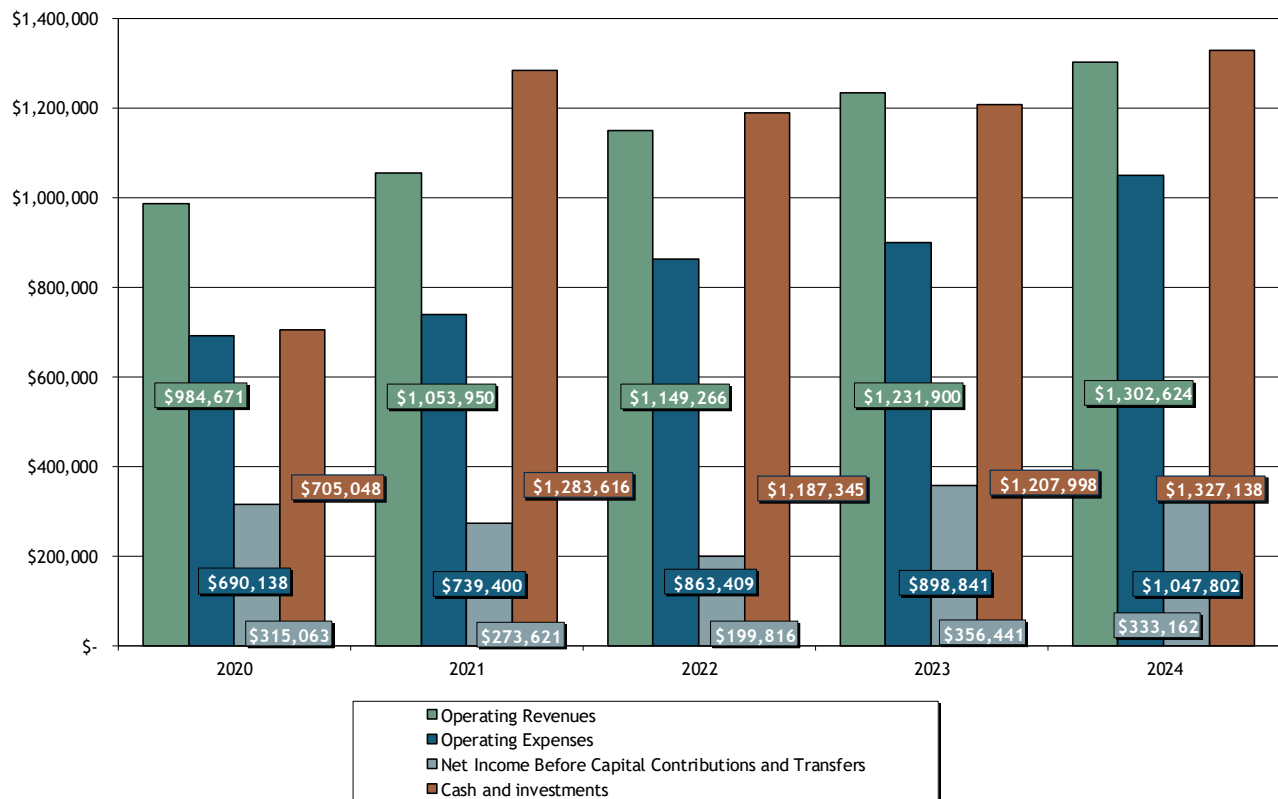


City of New Brighton Financial Analysis

Stormwater Management Fund

Operating results of the Stormwater Management Fund are presented below. This fund has been able to generate operating profit and net income for all five years presented. From 2023 to 2024, operating revenues of the fund increased \$70,724, or 5.7%, due to increased rates. Operating expenses increased \$148,961, or 17%, due to increased engineering costs. This fund's activity for the year resulted in ending net position of \$6,912,391. Approximately \$8.6 million of this fund's net position is invested in capital assets, leaving a deficit of (\$1,734,177) as unrestricted, this deficit increased \$119,140 compared to 2023 due to an additional interfund loan starting in 2024. The cash and investment balance in the Stormwater Management Fund increased \$119,140 during 2024 and totaled \$1,327,138 at December 31, 2024.

Stormwater Management Fund Operations

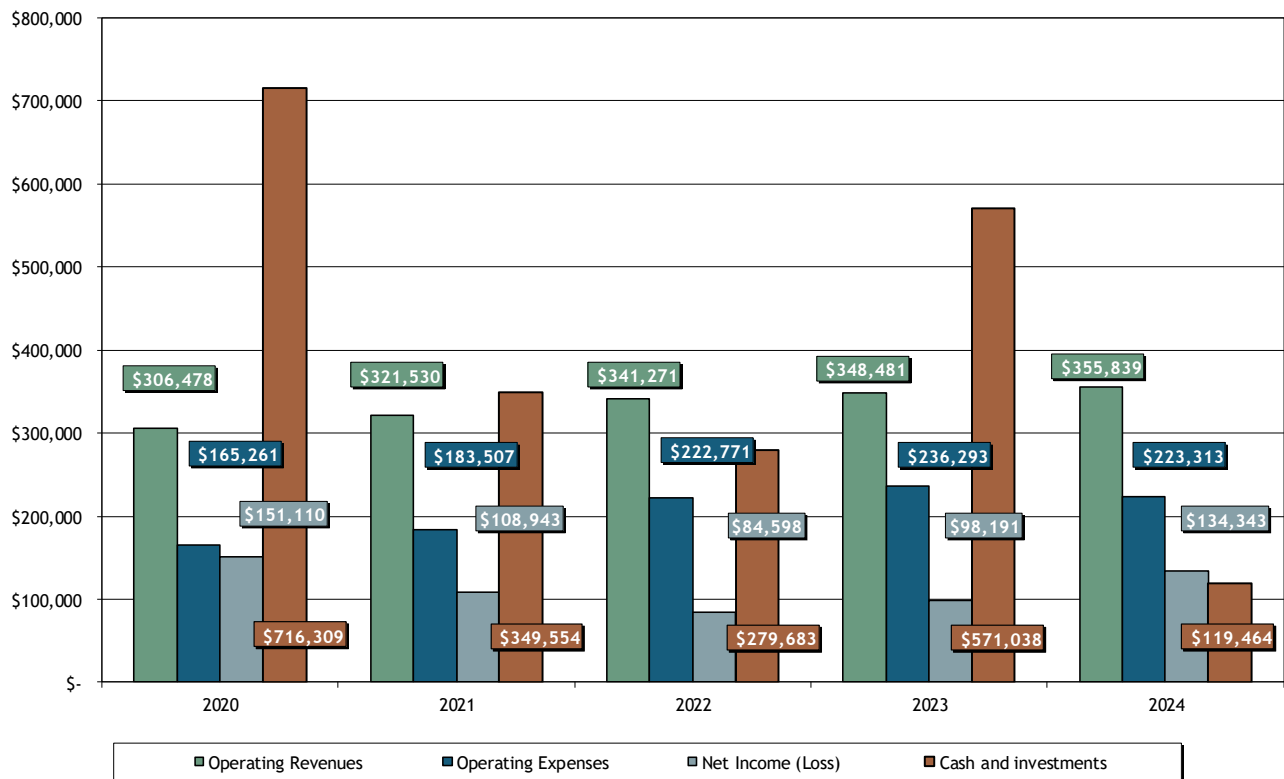


City of New Brighton Financial Analysis

Street Light System Fund

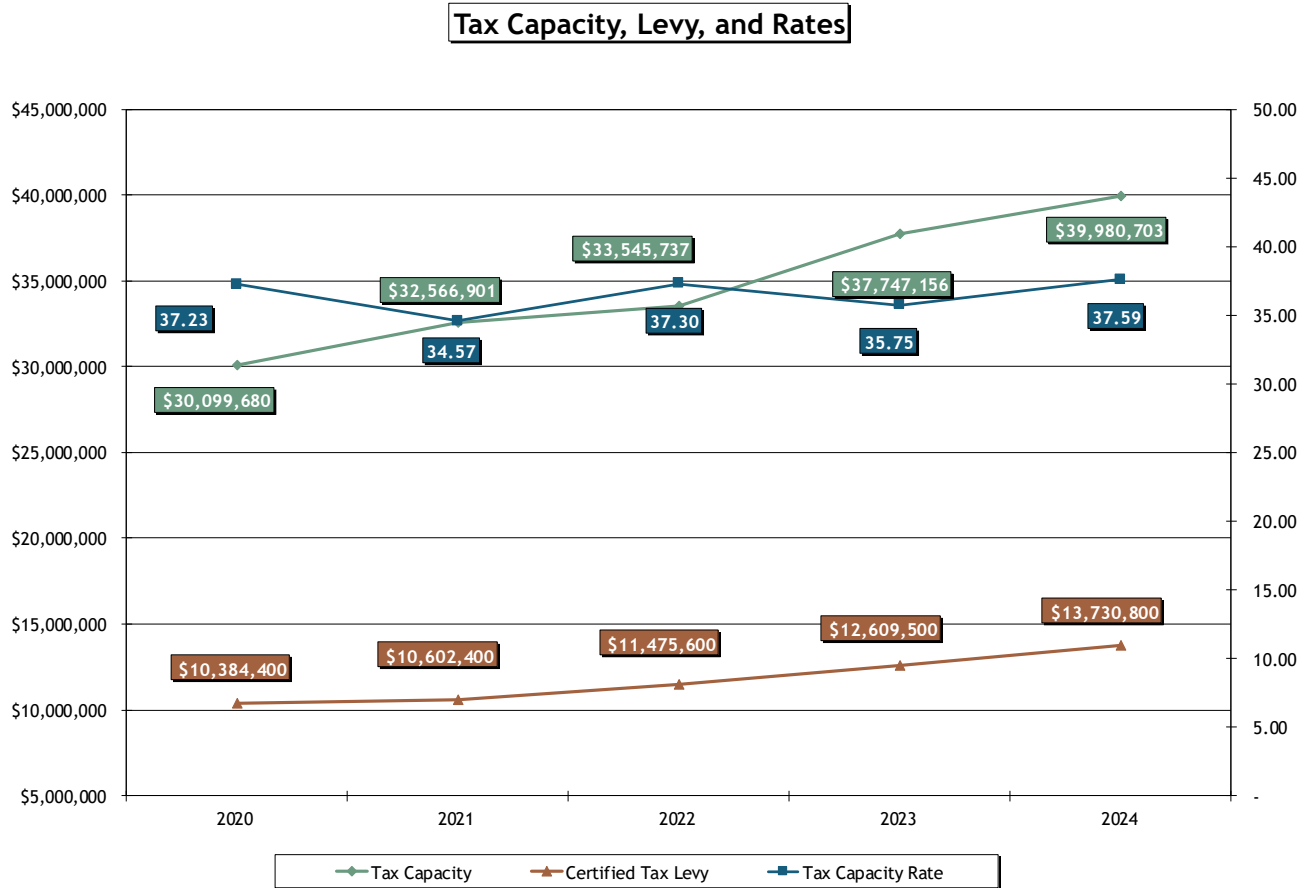
Operating results of the Street Light System Fund are presented below. As indicated below, this fund has shown net operating income for all five years presented. Operating revenues increased \$7,358 or 2.1%, from 2023 due to an increased number of customers. Operating expenses decreased \$12,980 from 2023 due to decreased electricity costs. The ending net position for 2024 for the Street Light System Fund was \$830,511 of which, (\$610,542) was unrestricted. The cash balance decreased \$451,574 during 2024 due to a large capital project and totaled \$119,464 at December 31, 2024.

Street Light System Fund Operations



City of New Brighton Financial Analysis

Tax Capacity, Levy, And Rates



The chart above graphs the tax capacity, certified tax levy and tax capacity rate for 2020 through 2024. The tax capacity is based on total tax capacity, prior to adjustments for captured Tax Increment Financing (TIF) and fiscal disparities. The certified tax levy amount is also prior to fiscal disparity adjustments.

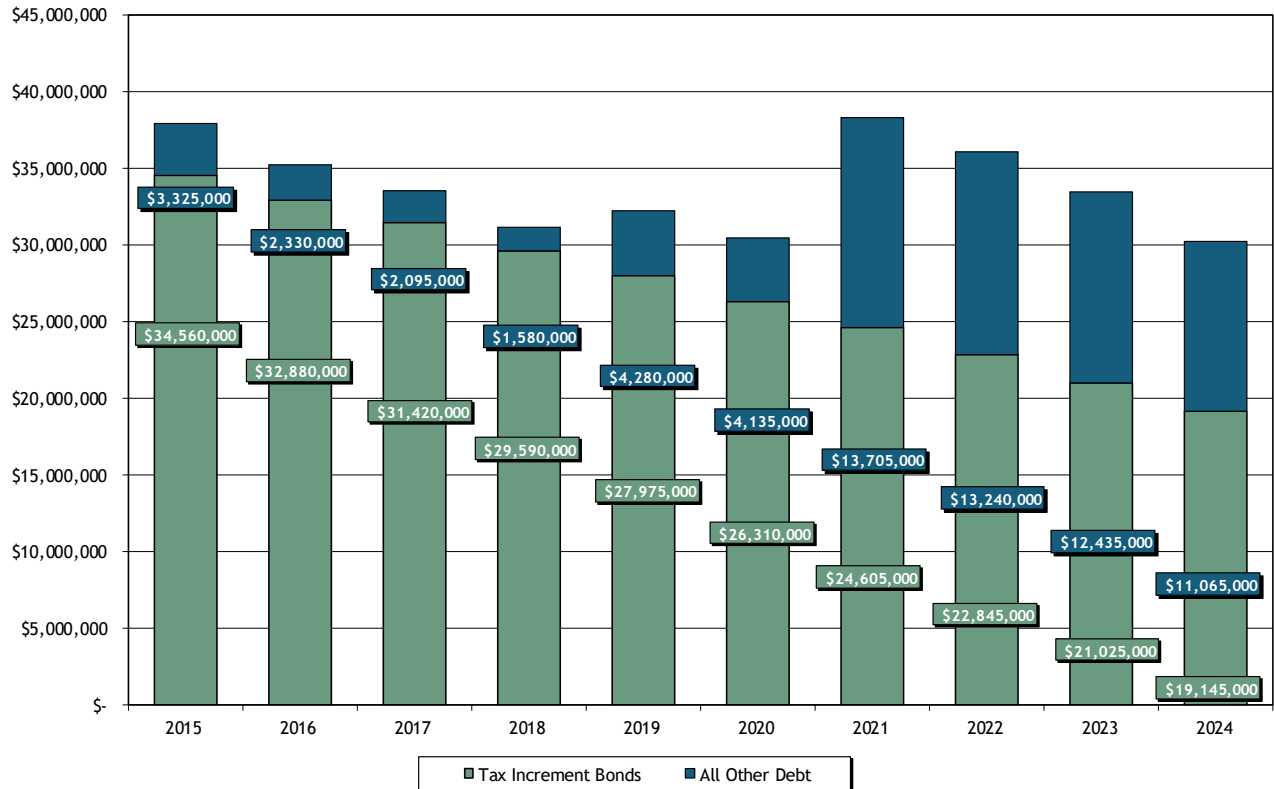
In five years, the City's tax capacity has increased \$9,881,023 or 33%, from \$30,099,680 in 2020 to \$39,980,703 in 2024. Over this same time frame, the City's certified levy increased by \$3,346,400, or 32.2%. In 2024, the City's tax capacity increased \$2,233,547, or 5.9%, due to the current economic trends and market conditions. The levy increased by \$1,121,300, or 8.9%, which resulted in an increased tax capacity rate. Due to the increased tax capacity, the City's tax capacity rate has remained consistent with an increasing levy.

City of New Brighton Financial Analysis

Other Financial Indicators - Outstanding Debt

The chart below presents outstanding debt, net of refunding bonds for each of the last ten years. The amount of outstanding debt decreased in 2024 due to current year principal payments made.

Outstanding Debt - All Funds



City of New Brighton Emerging Issues

Executive Summary

The following is an executive summary of financial related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates includes:

- **Accounting Standard Update - GASB Statement No. 102 - *Certain Risk Disclosures***
GASB has issued GASB Statement No. 102 relating to risk disclosures. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.
- **Accounting Standard Update - GASB Statement No. 103 - *Financial Reporting Model Improvements***
GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.
- **Accounting Standard Update - GASB Statement No. 104 - *Disclosure of Certain Capital Assets***
GASB has issued GASB Statement No. 104 relating to capital asset disclosures. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets.

The following is an extensive summary of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your City.

City of New Brighton Emerging Issues

Accounting Standard Update - GASB Statement No. 102 - *Certain Risk Disclosures*

The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

This Statement provides definitions for concentration and constraint. A concentration is a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority.

This Statement requires a government to assess whether a concentration or constraint could present a risk of financial difficulty. The City will need to make a disclosure in the notes to the financial statements if all three of the following criteria are true:

- The City knows about the concentration or constraint prior to financial statement issuance.
- The concentration or constraint makes the City vulnerable to risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have either (1) happened; (2) started to happen; or (3) are more likely than not to start happening within 12 months of the financial statements being issued.

If a government determines the above criteria for disclosure have been met, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. Disclosures are required for the government as a whole as well as any opinion unit in the financial statements that includes outstanding revenue debt. Disclosures can be combined to avoid unnecessary duplication (e.g., a subsequent event footnote).

GASB Statement No. 102 is effective for fiscal years beginning after June 15, 2024. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**City of New Brighton
Emerging Issues**

Accounting Standard Update - GASB Statement No. 103 - *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**City of New Brighton
Emerging Issues**

Accounting Standard Update - GASB Statement No. 104 - *Disclosure of Certain Capital Assets*

The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets continue to be disclosed separately in the capital assets note disclosures including presentation of capital assets by major class and separate disclosure of lease assets, subscription assets, and intangible right-to-use assets.

This Statement requires additional disclosures for capital assets held for sale. A capital asset is held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

GASB Statement No. 104 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**City of New Brighton
Ramsey County, Minnesota**

**Reports on Compliance with
Government Auditing Standards and
Legal Compliance**

December 31, 2024

**City of New Brighton
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**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of New Brighton
New Brighton, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of New Brighton, Minnesota, as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 1, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

BerganKDV, Ltd.

Minneapolis, Minnesota
May 1, 2025



Minnesota Legal Compliance

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of New Brighton
New Brighton, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of New Brighton, Minnesota as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 1, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

Minneapolis, Minnesota
May 1, 2025



CITY OF NEW BRIGHTON, MINNESOTA

Annual Comprehensive Financial Report

Prepared by the Finance
Department



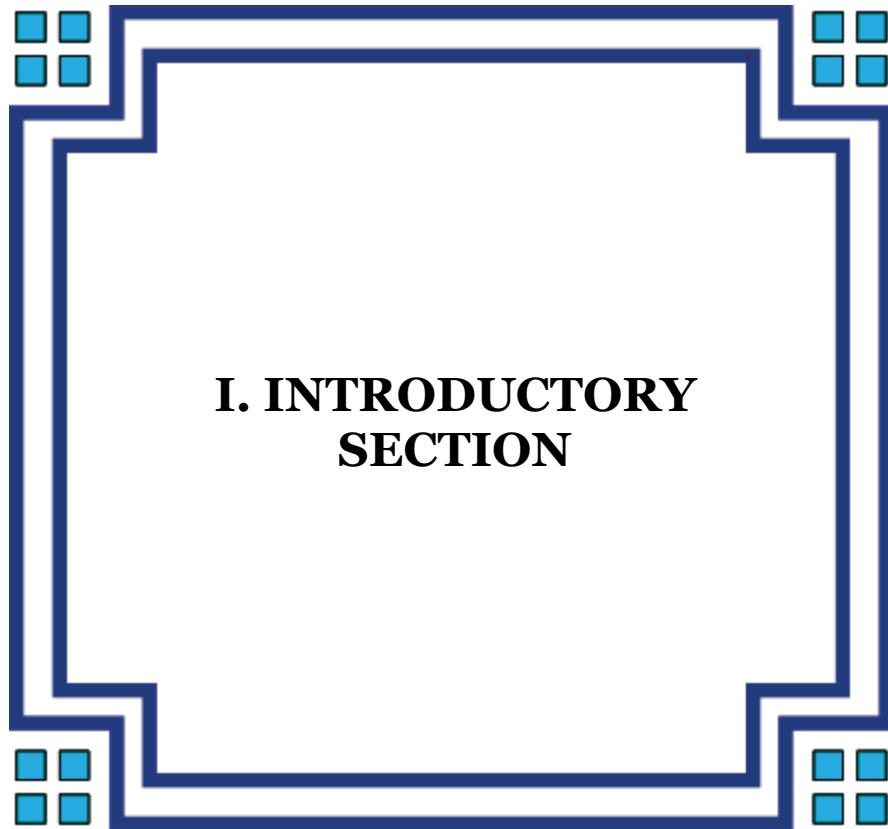
For the Year
Ended
December 31,
2024

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May 13, 2025

To the Honorable Mayor, Members of the City Council, and Citizens of the City of New Brighton, Minnesota:

The annual comprehensive financial report (ACFR) of the City of New Brighton, Minnesota (the City), for the year ended December 31, 2024 is hereby submitted. The report was prepared in accordance with accounting principles generally accepted in the United States of America as established by the Governmental Accounting Standards Board and meets the requirements of the State Auditor's Office.

The report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all information presented within this report. To provide a reasonable basis for making these representations, management of the City has established internal controls designed to protect the City's assets from loss, theft, or misuse and to provide sufficient information for the preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh the benefits, the City's internal controls have been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatements. As management, we assert that to the best of our knowledge and belief this ACFR is complete and reliable in all material respects.

The City's financial statements have been audited by BerganKDV, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the year ended December 31, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates used by management; and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements, for the year ended December 31, 2024, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented in the financial section of this report. Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The City's MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City

The City of New Brighton, incorporated in 1887, is located in northwestern Ramsey County, and is a first ring northern suburb of the Minneapolis-St. Paul metropolitan area. The City encompasses an area of 4,464 acres or eight square miles and serves a population of 24,150 (per the Metropolitan Council population estimates published July 2024). New Brighton's future population is projected by Metropolitan Council to remain constant at approximately 24,100 through 2040.

The City's eastern boundary is generally defined by Interstate 35W, with Interstate 694 traversing the City approximately midway between its northern and southern boundaries. The City is located 10 minutes north of downtown Minneapolis and 15 minutes northwest of downtown St. Paul. City residents and businesses have easy access to all parts of the Minneapolis-St. Paul metropolitan area.

In 1964, the Council-Manager form of government was adopted. Policy-making and legislative authority are vested in the City Council consisting of the mayor and four council members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Council members serve four-year staggered terms, with two council members elected every two years. The mayor is also elected to serve a two-year term.

The City of New Brighton provides a full range of municipal services consisting of public safety (police, fire, building inspections), public works, general government administration, license bureau, passports, and parks and recreation activities including the New Brighton Community Center and Brightwood Hills Golf Course. The City also operates a number of enterprise activities including water, sanitary sewer, storm water, and streetlights. Sanitary sewage treatment and disposal is operated on a regional basis by the Metropolitan Council Environmental Services (MCES). City residents handle refuse collection and disposal on a private basis through contractual arrangements with private haulers. Further information regarding city services can be obtained from the City's website at www.newbrightonmn.gov.

The New Brighton Firefighters' Relief Association is a separate legal entity, and accordingly is excluded from this report. Additional information on this legally separate entity can be found in Note 4B in the notes to the financial statements.

The annual budget serves as the foundation for the City of New Brighton's financial planning and control. All departments of the City submit requests for appropriations between April and July of each year and collaboratively present an initial requested budget to the City Manager. The City Manager uses the department requested budget as the starting point for developing their recommended budget. The City Manager then presents the recommended budget to the City Council for review. The City will adopt a proposed preliminary tax levy prior to September 30. According to Minnesota State Statutes, this proposed preliminary tax levy can be subsequently decreased but not increased (the State does allow a few exceptions) when it is adopted as a final tax levy in December. The City Council is required to hold a public hearing on the proposed budget and to adopt a final budget by December 31, the close of the City's fiscal year.

The appropriated budget is prepared for the General Fund by function (e.g., public safety), and department (e.g., police). A budget-to-actual comparison is provided on Statement 12. The legal level of

budgetary control is at the fund level, and department heads may make transfers of appropriations within the fund with the approval of the City Manager.

Factors Affecting Financial Condition

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

Local economy. The convenient and close proximity to Minneapolis and St. Paul makes New Brighton an ideal community for businesses. Some of the biggest industries in New Brighton include manufacturing, health care, wholesale trade, transportation, warehousing and education. Several big corporations have their headquarters located in the city, such as the multi-billion-dollar construction engineering company APi Group, the software company Data Sciences International and the personal risk management & insurance company PCG Agencies.

Through 2023, economic conditions continued to improve for the City, its residents and businesses, as shown in the tables below. The 2023 median household income increased by \$2,565 (3%) over 2022 and \$12,628 (17%) from 2019. New Brighton’s 2023 median household income of \$87,272 is higher than Ramsey County’s median household income of \$81,004 but lower than the State’s median household income of \$87,556. 2024 data will not be available until late 2025.

Median income	Dec 2023	Dec 2022	Dec 2021	Dec 2020	Dec 2019
Households	\$ 87,272	\$ 84,707	\$ 77,031	\$ 75,099	\$ 74,644
Families	118,750	114,929	105,083	102,545	100,257
Married-couple families	133,125	133,449	118,370	114,580	111,081
Nonfamily households	51,048	47,510	46,154	43,551	44,775

(Source: US Census Bureau ACS 5-Year Survey Table S1901)

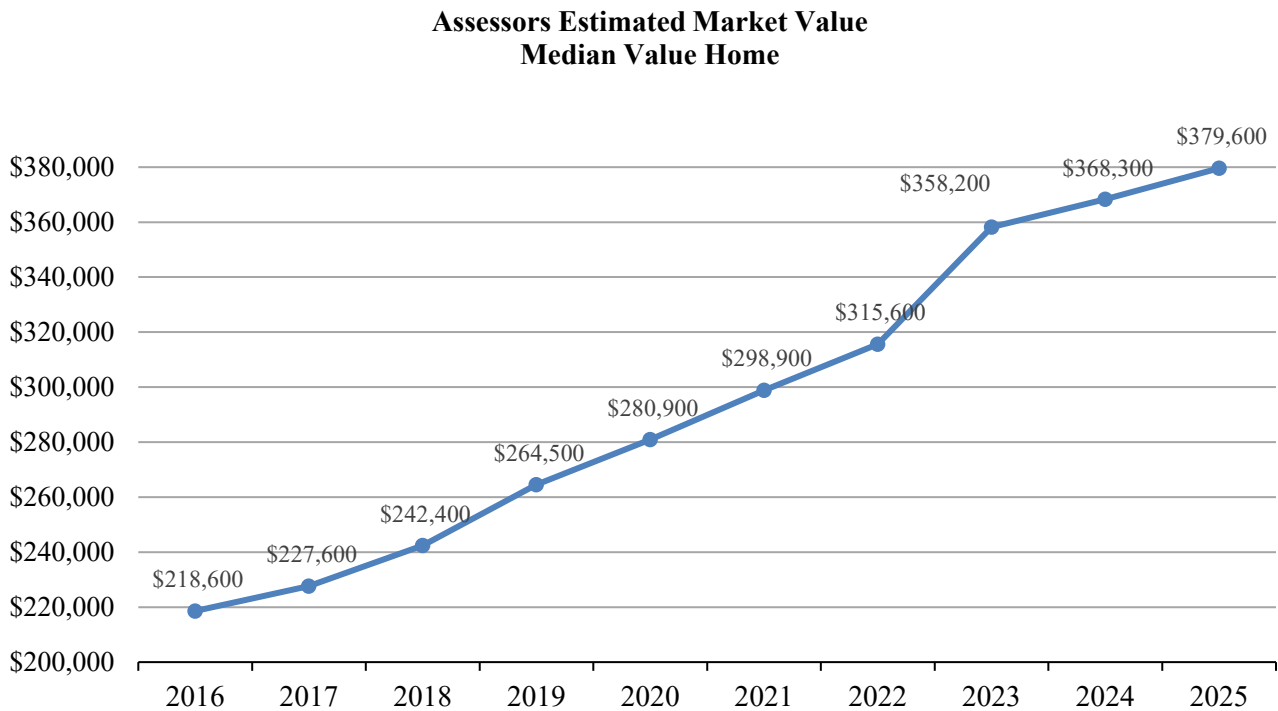
The City’s unemployment rate of 2.4% for December 2024 was consistent with that of Ramsey County and lower than both the State of Minnesota’s rate of 2.6%, and the national unemployment rate of 3.8%. The slight increase from 2023 could be attributed to the nationwide trend of more companies pulling back on hiring.

Unemployment Rate:	Dec 2024	Dec 2023	Dec 2022	Dec 2021	Dec 2020
City of New Brighton	2.4%	2.3%	2.7%	2.6%	5.0%
Ramsey County	2.4%	2.3%	2.8%	2.9%	5.2%
State	2.6%	2.6%	2.9%	2.8%	4.9%
National	3.8%	3.5%	3.3%	3.7%	6.5%

(Source: MN Dept. of Economic Development)

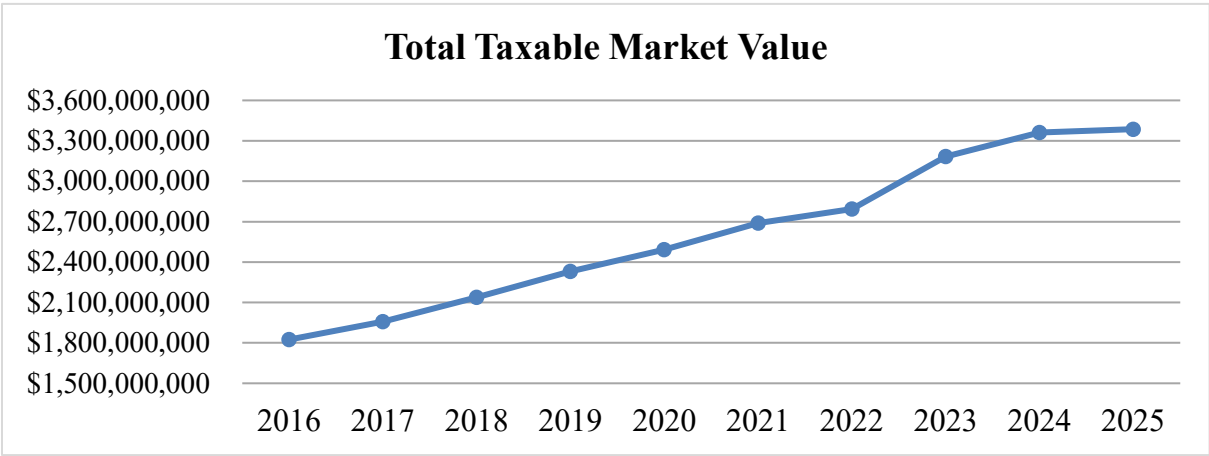
Housing Values. Home values in the City are continuing to increase, but at a slower pace compared to the last 10 years. The price increases caused by the continued housing shortage are being offset by the effects of the increased cost of borrowing. The Assessor’s estimated residential market values increased on the median valued home approximately 3.1 percent for payable 2025, compared to a 2.8 percent increase for payable 2024.

Increase(Decline) in Median Value Home:	
Taxes Payable	
2016	4.5%
2017	4.1%
2018	6.5%
2019	9.1%
2020	6.2%
2021	6.4%
2022	5.6%
2023	13.5%
2024	2.8%
2025	3.1%



Market Value Growth. Even though New Brighton is a fully developed city, long term growth is anticipated as New Brighton continues to pursue redevelopment opportunities. The City has a phenomenal track record of identifying underutilized or challenged properties, finding willing development partners, and applying necessary incentives to get redevelopment completed in targeted areas. The results have been overwhelmingly positive and include the clean-up of environmental contamination from former industries, expansion of job opportunities, broadening of the tax base, and the creation of more housing choices.

For payable 2024, a total of \$177 million of taxable market value was added to the City’s tax base. Current data indicates that an additional estimated \$26 million will be added in payable 2025. Total taxable market value is increasing 0.8% to \$3.4 billion for payable 2025 due to improved market conditions.



Major Initiatives. The City’s Comprehensive Park and Trail System Plan was adopted by the City Council in September 2020 and has been added to the City’s 2040 Comprehensive Plan as an amendment. In 2021, \$9.9 Million of General Obligation Tax Abatement Bonds were issued to finance Phase 1 of the Plan. Phase 1 includes work on Hansen Park, Lions Park, Sunny Square Park, Totem Pole Park and Silver Oaks Park and will be completed in 2025.

The New Brighton Exchange, comprised of TIF Districts #31 and 32, has become a showcase example of how strategic reinvestment can drive economic growth and community development. Block B is the only remaining parcel on the market due to long-standing environmental challenges. The City continues to market the property to developers in hopes of completing the development prior to decertification of the districts.

Long-term financial planning. The 2024-2033 Capital Improvement Plan (CIP) for the City of New Brighton coordinates the financing and timing of major equipment purchases and construction projects. Some major goals for the City during this 10-year period include \$7 million in building improvements, \$4.6 million to replace police and fire vehicles, \$6 million to replace dump trucks, snow plows, tractors and other road equipment, \$23 million for park improvements, and \$57 million in street reconstruction and street utility infrastructure projects.

The City also undertakes an annual rate study of its Water, Sanitary Sewer, Storm Water and Street Light rates. As part of this process, the City projects fund balances and capital improvements to each of

the systems for the next 20 years, and the projected user and connection rates needed for each fund for that same time period.

The City maintains three internal service funds for the replacement of various capital assets. Each of these funds has projected fund balances for the next 25 years. The Capital Replacement Fund maintains reserves for the replacement of the City's fleet including all vehicles and heavy equipment, along with non-fleet capital items including miscellaneous equipment and furnishings. The Pavement Management Fund was established to replace parking lots, trails, tennis courts and hard courts. The Information Technology Fund has been established to account for the operations of the city-wide computer network system and the replacement of capital items such as computers, telephone systems, copiers, printers, and various technology related items.

Relevant Financial Policies. The City of New Brighton has a Fund Balance Policy requiring the fund balance of the General Fund to have a designated amount for cash flows for the subsequent year's operating budget. The targeted designated amount is equal to 50% of the subsequent year's General Fund property tax levy, less any internal financing payments included, and 50% of revenues from the State and County anticipated in the ensuing year's operating budget, plus a contingency reserve equal to 10% of the subsequent year's operating budget, less any internal financing payments included in the General Fund budget.

The City's Investment Policy states that the foremost investment objective is to preserve capital. Secondary considerations are liquidity and lastly yield. Accordingly, deposits are either insured by federal depository insurance or collateralized. All temporary cash surpluses during the year are invested in various securities permitted by Minnesota Statutes. The City's policy is to invest all available monies at competitive interest rates in accordance with the City's overall fiscal plan coordinated with operating needs and programs projected over the ensuing 12 months. The yield to maturity as of December 31, 2024 on City investments was 3.6%.

The City's accounting system was developed and is continually evaluated to ensure the adequacy of internal controls. Internal accounting controls are designed to provide reasonable but not absolute assurance in the areas of: (1) safeguarding assets against loss from unauthorized use or disposition; and (2) reliability of financial records and convenience of access for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance adopted by the City of New Brighton recognizes that: (1) the evaluation of cost and benefits requires estimates and judgments by management; and (2) the cost of a control should not exceed the benefits likely to be derived. All internal controls are evaluated against the above criteria. It is management's belief that the City's internal accounting controls adequately safeguard the City's assets and also provide reasonable assurance of properly recording financial transactions.

Awards and Acknowledgements

Certificate of Achievement for Excellence in Financial Reporting. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of New Brighton for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2023. This was the thirty-third consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department. The City would like to express our appreciation to all members of the department for their assistance and contributions to the preparation of this report. Credit also must be given to the Mayor and the City Council for their support for maintaining the highest standard of professionalism in the management of the City of New Brighton's finances.

Respectfully Submitted,

CITY OF NEW BRIGHTON, MINNESOTA

A handwritten signature in black ink, appearing to read "Gina Foschi". The script is cursive and fluid.

Gina Foschi
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of New Brighton
Minnesota**

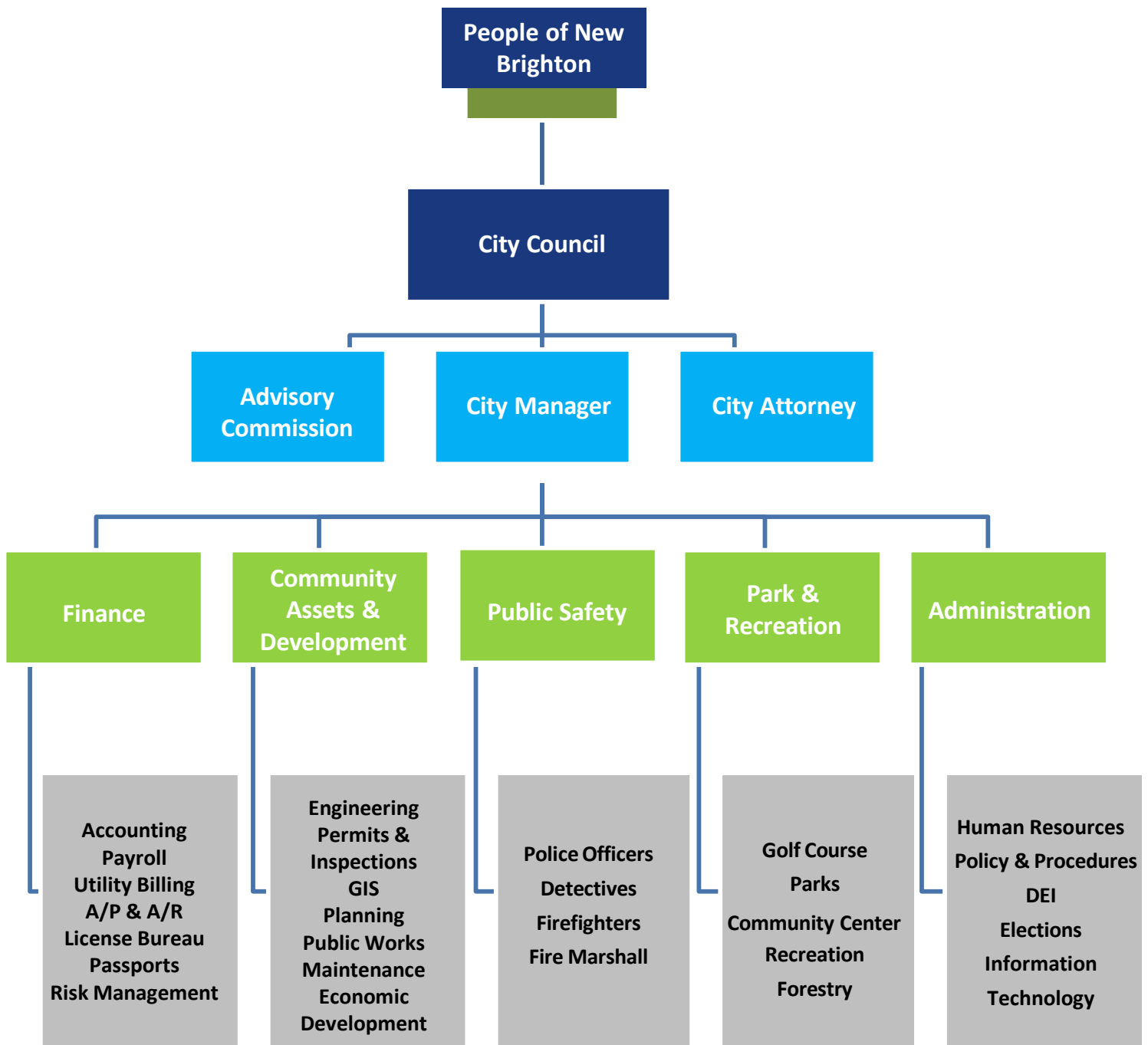
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO

2024 Organizational Structure



CITY OF NEW BRIGHTON, MINNESOTA

PRINCIPAL CITY OFFICIALS

December 31, 2024

CITY COUNCIL

KARI NIEDFELDT-THOMAS, MAYOR

Term Expires January 5, 2025

PAMELA STEGORA AXBERG, COUNCIL MEMBER

Term Expires January 5, 2025

EMILY DUNSWORTH, COUNCIL MEMBER

Term Expires January 3, 2027

ABDULLAHI ABDULLE, COUNCIL MEMBER

Term Expires January 5, 2025

GRAEME ALLEN, COUNCIL MEMBER

Term Expires January 3, 2027

CITY MANAGERIAL STAFF

Position

City Manager

Assistant City Manager

Public Safety Director

Finance Director

Parks and Recreation Director

Director of Community Assets & Development

Devin Massopust

Jennifer Lehmann

Tony Paetznick

Gina Foschi

Jennifer Fink

Craig Schlichting

Date Appointed

March 24, 2020

October 17, 2022

July 14, 2016

September 7, 2021

September 18, 2017

December 1, 2014





Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of New Brighton
New Brighton, Minnesota

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of New Brighton, Minnesota, as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of New Brighton, Minnesota, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

The City has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of New Brighton's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2025, on our consideration of the City of New Brighton's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of New Brighton's internal control over financial reporting and compliance.

BerganKDV, Ltd.

Minneapolis, Minnesota
May 1, 2025

As management of the City of New Brighton, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the Introductory Section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of New Brighton exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$141,146,378 (*net position*).
- The City's total net position increased by \$8,941,167 in 2024. The City's governmental activities provided \$6,553,421 of this increase, and the City's business-type activities generated the remaining \$2,387,746 of this increase.
- As of the close of the current fiscal year, the City of New Brighton's governmental funds reported combined ending fund balances of \$44,291,737, a decrease of \$118,518 in comparison with the prior year. Approximately 91% of this total amount, \$40,162,974, is *available for spending* at the government's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$10,453,175, or 50% of total General Fund expenditures.
- The City of New Brighton's total bonded debt decreased by \$3,250,000 (10%) during the current fiscal year due to principal payments and early redemption of the 2015A bonds.

Overview of the Financial Statements

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

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

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

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues

and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of New Brighton 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 of New Brighton include general government, community development, parks and recreation, public safety, and public works. The business-type activities of the City of New Brighton include the operation of water, sewer, stormwater utilities, and a street light system.

The government-wide financial statements can be found on Statements 1 and 2 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of New Brighton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of New Brighton can be divided into three categories: governmental funds, proprietary funds, and fiduciary 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 financing 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 government's near-term financing decisions. Both the governmental fund balance sheet and the 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 of New Brighton maintains eight individual major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, one special revenue fund, four capital project funds, and two debt service funds, all of which are considered major funds. Data from the other three governmental funds are combined into a single, aggregate presentation. Individual data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of New Brighton adopts an annual appropriated budget for its general fund. Budgetary comparisons have been provided to demonstrate compliance with the budgets.

The basic governmental fund financial statements can be found on Statements 3 and 5 of this report.

Proprietary funds. The City of New Brighton 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 of New Brighton uses enterprise funds to account for its water, sewer, stormwater, and street light system. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of New Brighton's various functions. The City of New Brighton uses internal service funds to account for its risk management programs, compensated absences, replacement program for its fleet of vehicles and its non-fleet capital items such as equipment and furnishings, pavement management program for parking lots, trails, and hard courts, and for its information technology systems. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, stormwater, and street light system, which are considered major funds of the City of New Brighton. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on Statements 7 through 9 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City of New Brighton's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Statements 10 and 11 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following Statement 11 of this report.

Other Information. The combining statements referred to earlier in connection with non-major governmental funds as well as the internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on Statements 20 through 24 of this report.

Government-wide Financial Analysis

The analysis of the City's financial position begins with a review of the *Statement of Net Position* and the *Statement of Activities*. These two statements report the City's net position and changes therein. It should be noted that the financial position could also be affected by non-financial factors, including

CITY OF NEW BRIGHTON, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

economic conditions, population growth and new regulations. Net position may serve over time as a useful indicator of a government's financial position. In the case of the City of New Brighton, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$141,146,378 at the close of the most recent fiscal year. This represents an increase of \$8,941,167 from the previous year.

By far the largest portion of the City of New Brighton's net position (74%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The City of New Brighton uses its capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of New Brighton'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.

An additional portion of the City of New Brighton's net position, \$8,167,298, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$28,361,750 is *unrestricted*, which increased by \$7,794,694 from 2023.

The City adopted accounting guidance, Governmental Account Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* in 2016. Essentially, the standard required the unfunded portion of defined benefit pension plans to be reported by all participating employers. Recording the net pension liability and the pension related deferred outflows and inflows of resources do not change the City's future funding requirements or obligations under the plans, which are determined by Minnesota statutes. Deferred outflows decreased and deferred inflows increased in 2024 because of changes in actuarial assumptions relating to the pension plans.

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 137,221,087	\$ 84,940,373	\$ 4,231,627	\$ 3,848,871	\$ 141,452,714	\$ 88,789,244
Capital assets	87,935,316	87,742,681	29,338,170	27,559,961	117,273,486	115,302,642
Total assets	<u>\$ 225,156,403</u>	<u>\$ 172,683,054</u>	<u>\$ 33,569,797</u>	<u>\$ 31,408,832</u>	<u>\$ 258,726,200</u>	<u>\$ 204,091,886</u>
Deferred outflows of resources	6,838,137	8,817,487	235,241	370,168	7,073,378	9,187,655
Long-term liabilities						
outstanding	\$ 37,815,218	\$ 43,494,067	\$ 836,077	\$ 1,150,054	\$ 38,651,295	\$ 44,644,121
Other liabilities	69,940,218	21,859,599	292,617	410,112	70,232,835	22,269,711
Total liabilities	<u>\$ 107,755,436</u>	<u>\$ 65,353,666</u>	<u>\$ 1,128,694</u>	<u>\$ 1,560,166</u>	<u>\$ 108,884,130</u>	<u>\$ 66,913,832</u>
Deferred inflows of resources	\$ 15,286,693	\$ 13,621,874	\$ 482,377	\$ 391,764	15,769,070	14,013,638
Net position:						
Net investment in capital assets	\$ 75,312,230	\$ 73,561,269	\$ 29,305,100	\$ 27,334,318	\$ 104,617,330	\$ 100,895,587
Restricted	8,167,298	10,889,428	-	-	8,167,298	10,889,428
Unrestricted	25,472,883	18,074,304	2,888,867	2,492,752	28,361,750	20,567,056
Total net position	<u>\$ 108,952,411</u>	<u>\$ 102,525,001</u>	<u>\$ 32,193,967</u>	<u>\$ 29,827,070</u>	<u>\$ 141,146,378</u>	<u>\$ 132,352,071</u>

CITY OF NEW BRIGHTON, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

Analysis of the City's Operations

City of New Brighton's Activities

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for service	\$ 8,051,984	\$ 8,867,551	\$ 9,627,870	\$ 9,858,318	\$ 17,679,854	\$ 18,725,869
Operating grants and contributions	1,661,789	2,550,281	112,795	50,973	1,774,584	2,601,254
Capital grants and contributions	1,576,809	1,610,694	-	-	1,576,809	1,610,694
General revenues:						
Property taxes	13,722,456	12,348,886	5,850	5,850	13,728,306	12,354,736
Other taxes	5,389,988	4,996,617	-	-	5,389,988	4,996,617
Grants and contributions not restricted to specific programs	1,091,226	454,862	-	-	1,091,226	454,862
Investment earnings	3,117,762	3,166,130	273,076	273,028	3,390,838	3,439,158
Total Revenues	34,612,014	33,995,021	10,019,591	10,188,169	44,631,605	44,183,190
Expenses:						
General government	3,919,890	3,697,367	-	-	3,919,890	3,697,367
Community development	1,969,366	1,882,856	-	-	1,969,366	1,882,856
Parks and recreation	5,683,950	5,350,564	-	-	5,683,950	5,350,564
Public safety	8,301,969	8,564,120	-	-	8,301,969	8,564,120
Public works	8,088,771	7,993,497	-	-	8,088,771	7,993,497
Interest on debt	721,926	832,474	-	-	721,926	832,474
Water	-	-	2,349,898	2,275,943	2,349,898	2,275,943
Sewer	-	-	3,562,091	3,153,459	3,562,091	3,153,459
Stormwater	-	-	999,786	623,986	999,786	623,986
Street lights	-	-	244,743	261,774	244,743	261,774
Total expenses	28,685,872	28,320,878	7,156,518	6,315,162	35,842,390	34,636,040
Increase (decrease) in net position before transfers & gain on sale of capital assets	5,926,142	5,674,143	2,863,073	3,873,007	8,789,215	9,547,150
Gain on sale of capital assets	151,952	237,020	-	-	151,952	237,020
Transfers	475,327	1,106,769	(475,327)	(1,106,769)	-	-
Increase (decrease) in net position	6,553,421	7,017,932	2,387,746	2,766,238	8,941,167	9,784,170
Net position-January 1 as previously presented	102,525,001	95,507,069	29,827,070	27,060,832	132,352,071	122,567,901
Restatement	(126,011)	-	(20,849)	-	(146,860)	-
Net position-Jan 1, restated	102,398,990	95,507,069	29,806,221	27,060,832	132,205,211	122,567,901
Net position-December 31	\$ 108,952,411	\$ 102,525,001	\$ 32,193,967	\$ 29,827,070	\$ 141,146,378	\$ 132,352,071

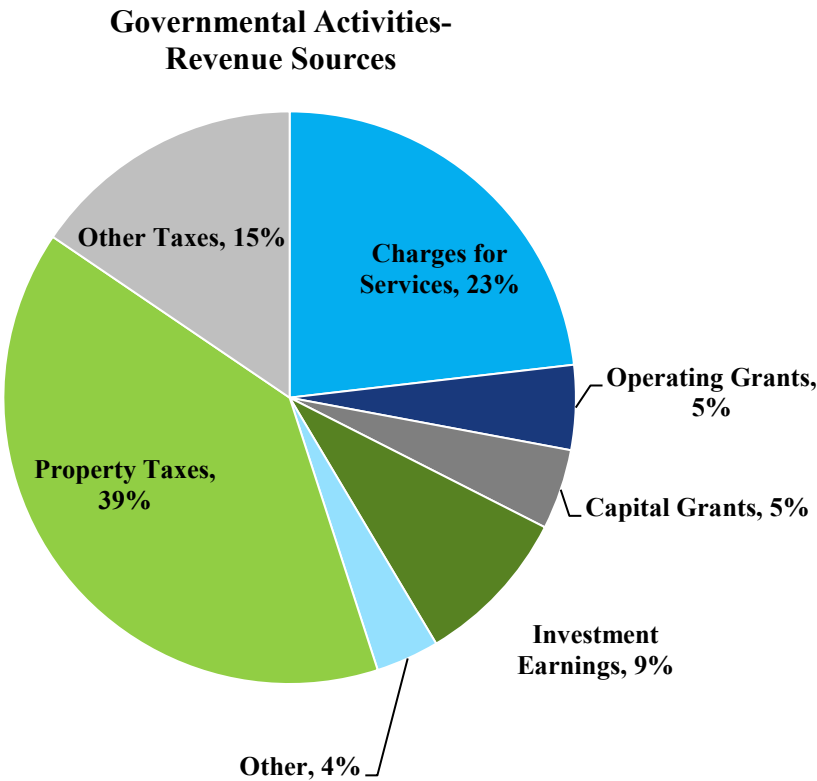
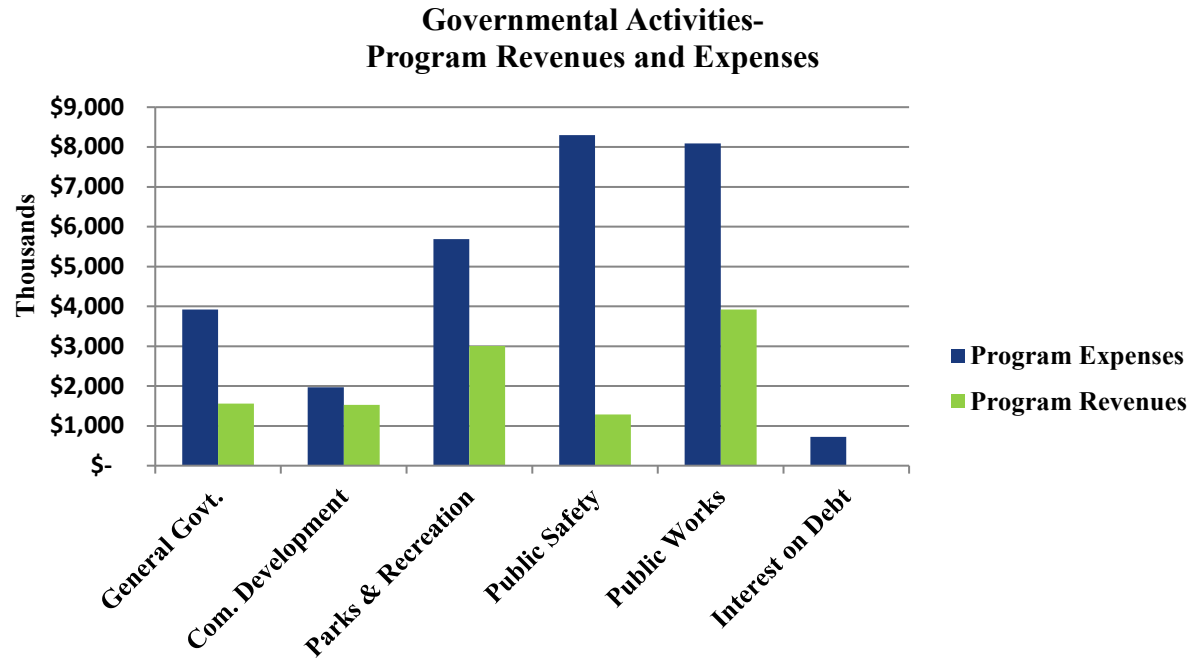
Governmental activities increased the City of New Brighton's net position by \$6,553,421. Business-type activities increased New Brighton's net position by \$2,387,746, for an overall increase of \$8,941,167 during the 2024 fiscal year.

Net position as of January 1 has been restated to account for the implementation of GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave that will be used by employees as time off in future years as part of the liability for compensated absences. Governmental activities decreased net position by \$126,011 and business-type activities decreased net position by \$20,849, for an overall decrease of \$146,860 to start the 2024 fiscal year.

Governmental activities. Explanations regarding the increase in net position and significant changes in governmental activities were as follows:

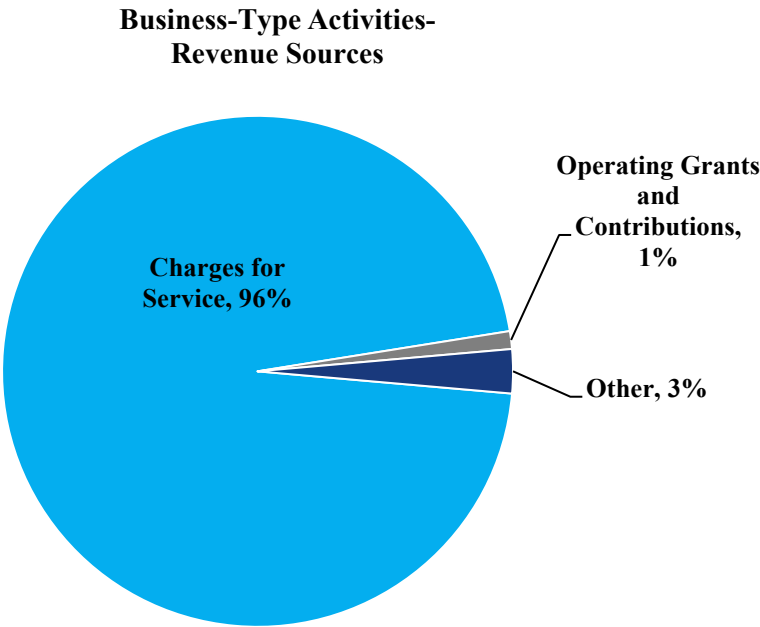
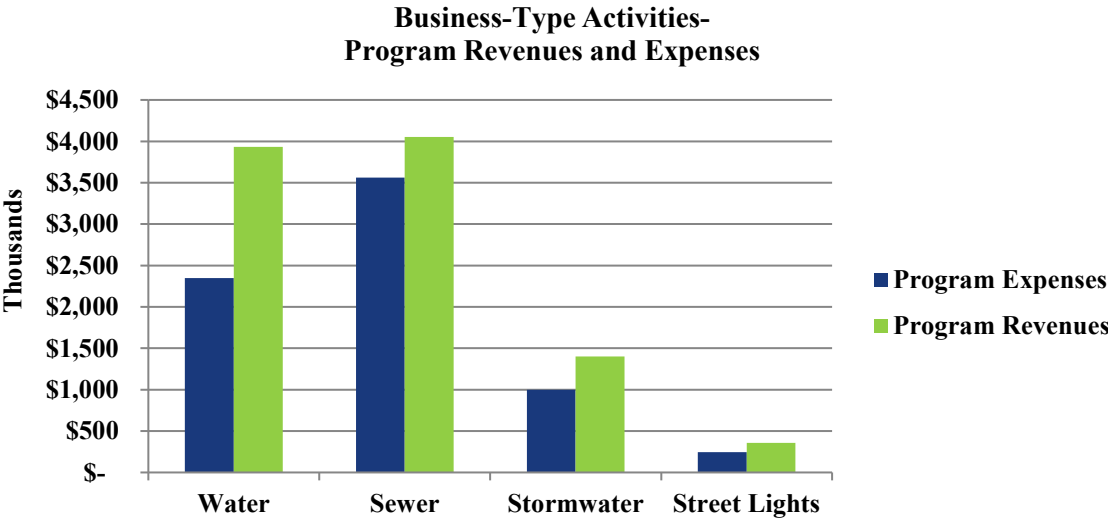
- Charges for service decreased by \$815,567 in 2024. These revenues that were generated by the City's normal operations actually increased from 2023, particularly in Parks and Recreation, the License Bureau and Passports Office. However, that was offset by a decrease of \$1,391,985 in the revenue needed to operate our Water Treatment Plant.
- The decrease in operating grants and contributions is related to the one-time public safety aid distributed by the State of Minnesota in 2023.
- Property tax revenue increased due to a levy increase of \$1,121,300 over 2023 as well as a decrease in delinquent taxes.
- The increase in other taxes includes the increase in tax increment revenues received from TIF 35 (Exchange Apartments) now that construction is complete, as well as increased increments in almost all districts related to increased property values.
- Grants and contributions not restricted to specific programs increased due to a \$338,025 increase in Local Government Aid (LGA).

The following are specific graphs that provide comparisons of the governmental activities revenues and expenses for the last fiscal year.



Business-type Activities. The increase in net position for business-type activities of \$2,387,746 reflects budgeted capital outlays across all utility funds, for which utility rate increases were implemented. These outlays are capitalized and not expended in the current year.

Below are graphs showing the business-type activities revenue and expense comparisons for the past fiscal year.



Financial Analysis of the Government's Funds

As noted earlier, the City of New Brighton uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of New Brighton'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 of New Brighton's financing requirements. In particular, *spendable fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of New Brighton's governmental funds reported combined ending fund balances of \$44,291,737, a decrease of \$118,518 in comparison with the prior year. Approximately 91% of this total amount, \$40,162,974, constitutes *spendable unrestricted fund balance*, which is available for spending at the government's discretion. The amount of \$4,002,783 is restricted for 1) affordable housing, \$142,839; 2) public safety forfeitures, \$75,703; 3) public safety expenditures, \$889,453; 4) park improvements, \$26,574; 5) debt retirement, \$815,974; and 6) tax increment of \$2,052,240. The remainder of fund balance is *nonspendable* to indicate that it is not available for spending because it is not in spendable form, including prepaid items totaling \$125,980.

The General Fund is the chief operating fund of the City of New Brighton. At the end of the current fiscal year, the General Fund's fund balance increased by \$473,412 from the prior year. This was more than the anticipated decrease of \$830,000. Explanations are provided later in the Budgetary Highlights section. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 50% of total General Fund expenditures and total fund balance represents 57% of that same amount.

The Municipal Development Fund accounts for municipal money dedicated to community development and initial project costs. The fund's balance increased by \$1,722,295 primarily due to a reimbursement of project costs for the Old Highway 8 road design project, as well as interest received on interfund loans.

The Tax Increment Districts Fund accounts for the activities in the City's Tax Increment Financing (TIF) Districts. The fund's balance decreased by \$546,177 due to a reimbursement to the Municipal Development Fund for the Old Highway 8 road design project costs.

The Park Improvements Fund accounts for capital projects in the municipal parks. The fund's balance decreased by \$1,647,623 due to spending on Phase 1 of the Parks Comprehensive Plan.

The Street Improvements fund accounts for street reconstruction and improvement projects. This fund's balance increased by \$1,590,196 due to the remaining balance of the interfund loan transfer needed to complete the 2024 street project in 2025.

The G.O. Improvement Debt fund balance decreased by \$188,549 due to debt service payments exceeding special assessment revenues and transfers from the general fund. Fund balance was used for

the early redemption of the 2015A bonds. The entire remaining fund balance of \$815,974 is restricted for repayment of the City's bonded debt.

The non-major governmental funds overall decreased by \$1,522,072. The Local Affordable Housing Fund was created upon the first receipt of Local Affordable Housing Aid (LAHA) from the State, generating a fund balance of \$142,839. The Community Reinvestment fund decreased by \$1,080,156 primarily due to a transfer of funds to the Park Improvements Fund to finance Phase 1 of the Parks Comprehensive Plan. The Street Financing fund saw a decrease of \$584,755 primarily due to the transfer made to the Street Improvement Fund to finance the 2024 street project.

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

Unrestricted net position of the water, sewer, stormwater, and street light system operations at the end of the year amounted to \$1,343,741. The change in total net position for each fund was: Water Utility increased \$1,209,857; Sewer Utility increased \$141,316; Stormwater Management Utility increased \$533,967; and Street Light System increased \$100,743. Other factors concerning the finances of these funds have already been addressed in the discussion of the City of New Brighton's business-type activities.

General Fund Budgetary Highlights

The General Fund balance increased by \$473,412 compared to a budgeted decrease of \$830,000. Some elements that contributed to the difference are:

- License and permit revenue was over budget by \$283,020 due to several large commercial projects that took place during the year.
- Charges for Services revenue was over budget by \$391,857 due to increased Parks and Recreation activity in recreation programming, community center memberships, Eagles Nest admissions, and golf course greens fees. The License Bureau experienced a rate increase for completed transactions as well.
- Net investment income was over budget by \$327,455 due to improved investment returns and favorable changes in fair market value.
- The Fund recognized personnel savings of \$448,997, mostly in Public Safety and Parks & Recreation. The Police division experienced ongoing hiring difficulties that left several vacant officer positions unfilled, and Parks & Recreation saw turnover in several positions across all functions.

Aside from the above, revenues and expenditures were generally as expected.

Capital Asset and Debt Administration

Capital assets. The City of New Brighton's investment in capital assets for its governmental and business type activities as of the end of the current fiscal year amounts to \$117,273,489 (net of accumulated depreciation). This investment in capital assets includes land, buildings and structures, improvements, machinery and equipment, park facilities, roads, highways, and infrastructure. The

CITY OF NEW BRIGHTON, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

total increase in the City of New Brighton's investment in capital assets for the current fiscal year was 1.7% (a 0.2% increase for governmental activities and a 6.5% increase for business-type activities).

Major capital asset events during 2024 included the following: reconstruction of City streets; replacement of vehicles and equipment; replacement of portions of the water distribution, sanitary sewer collection and stormwater systems; Public Safety Center building improvements and Parks Comprehensive Plan projects. The construction in progress balance includes \$3,375,919 in park projects and \$3,631,176 in street projects, all of which will resume in the spring of 2025.

City of New Brighton's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 9,513,841	\$ 9,310,769	\$ 473,248	\$ 473,248	\$ 9,987,089	\$ 9,784,017
Buildings and structures	29,701,490	29,924,080	4,761,020	4,877,603	34,462,510	34,801,683
Machinery and equipment	9,375,600	9,061,215	1,746,487	1,851,862	11,122,087	10,913,077
Infrastructure	28,661,690	24,820,084	19,716,295	19,498,859	48,377,985	44,318,943
Other improvements	5,887,936	4,377,567	219,477	231,848	6,107,413	4,609,415
Construction in progress	4,794,762	10,248,966	2,421,643	626,539	7,216,405	10,875,505
Net capital assets	<u>\$ 87,935,319</u>	<u>\$ 87,742,681</u>	<u>\$ 29,338,170</u>	<u>\$ 27,559,959</u>	<u>\$ 117,273,489</u>	<u>\$ 115,302,640</u>

Additional information on the City of New Brighton's capital assets can be found in Note 3-D.

Long-term debt. At the end of the current fiscal year, the City of New Brighton had total bonded debt outstanding of \$30,210,000. Of this amount, \$1,940,000 is special assessment debt, \$9,125,000 is tax abatement debt, and \$19,145,000 is tax increment debt. All outstanding debt carries the general obligation backing for which the City is liable in the event of default by the property owners subject to the specific tax or special assessments pledged to the retirement of the debt.

City of New Brighton's Outstanding Debt

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
General obligation bonds:						
G.O. Improvement bonds	\$ 1,940,000	\$ 2,890,000	\$ -	\$ -	\$ 1,940,000	\$ 2,890,000
G.O. Tax Abatement bonds	9,125,000	9,545,000	-	-	9,125,000	9,545,000
G.O. Tax Increment bonds	19,145,000	21,025,000	-	-	19,145,000	21,025,000
Total bonded debt	<u>\$ 30,210,000</u>	<u>\$ 33,460,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,210,000</u>	<u>\$ 33,460,000</u>

The City's total bonded debt decreased by a net amount of \$3,250,000 (10%) during the fiscal year. The decrease is due to the early redemption of the 2015A GO Improvement bonds, as well as regular principal payments made on outstanding bonds.

The City of New Brighton's current credit rating from Standard & Poor's for general obligation debt is "AA+".

State statutes limit the amount of general obligation debt the City may issue to 3% of its total taxable market value. The current debt limitation for the City of New Brighton is \$100,678,989.

The City also has long-term liabilities in the amount of \$1,291,759 in unamortized bond premium, \$1,752,016 for compensated absences, \$1,359,800 for pollution remediation obligation, \$6,364,357 for net pension liability, and \$1,749,838 for total OPEB liability.

Additional information on the City of New Brighton's long-term debt can be found in Note 3-F.

Economic Factors and Next Year's Budgets and Rates

- According to the Minnesota Department of Employment and Economic Development, the City of New Brighton's unemployment rate as of December 2024 was 2.4%; Ramsey County was 2.4%; and the State of Minnesota was 2.6%.
- The property tax collection rate for the current period is 99.4%.
- Delayed effects of high inflation in recent years have continued to impact the local economy, which was especially noticed in the increased cost of capital and service contracts during the 2025 budget process.
- The 2025 total tax levy is \$15,153,200, an increase of \$1,422,400 or 10.36% from 2024.
- The utility rates increased for 2025. The increases were 5% for water, 6% for sanitary sewer, 5% for stormwater and 2% for streetlights. The total impact on the average residential customer is estimated to be 5.2%. These rate increases were necessary to support operating costs, capital costs and internal loan repayments.

Requests for Information

This financial report is designed to provide a general overview of the City of New Brighton's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, City of New Brighton, 803 Old Highway 8 NW, New Brighton, Minnesota, 55112-2792.

BASIC FINANCIAL STATEMENTS

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2024

Statement 1

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Totals
Assets:			
Cash and investments	\$ 55,471,177	\$ 5,874,430	\$ 61,345,607
Restricted cash and investments	62,496,672	-	62,496,672
Accrued interest receivable	829,361	41,302	870,663
Due from other governmental units	2,132,886	1,940	2,134,826
Internal balances	3,527,319	(3,527,319)	-
Accounts receivable-net	423,515	1,820,036	2,243,551
Taxes receivable:			
Delinquent	202,868	-	202,868
Due from county	69,951	182	70,133
Special assessments receivable	993,627	13,228	1,006,855
Lease receivable	5,972,602	-	5,972,602
Prepaid items	167,912	7,828	175,740
Net pension asset	2,961,344	-	2,961,344
Assets held for resale	1,971,853	-	1,971,853
Capital assets (net of accumulated depreciation):			
Land	9,513,841	473,248	9,987,089
Buildings and structures	29,701,488	4,761,021	34,462,509
Machinery and equipment	9,375,600	1,746,488	11,122,088
Infrastructure	28,661,690	19,716,293	48,377,983
Other improvements	5,887,935	219,477	6,107,412
Construction in progress	4,794,762	2,421,643	7,216,405
Total assets	<u>225,156,403</u>	<u>33,569,797</u>	<u>258,726,200</u>
Deferred outflows of resources:			
Deferred outflows of resources related to pension	6,228,049	144,510	6,372,559
Deferred outflows of resources related to OPEB	610,088	90,731	700,819
Total deferred outflows of resources	<u>6,838,137</u>	<u>235,241</u>	<u>7,073,378</u>
Liabilities:			
Accounts payable	521,452	73,194	594,646
Salaries payable	340,415	44,253	384,668
Deposits payable	183,631	10,150	193,781
Due to other governmental units	567,470	8,011	575,481
Contracts payable	737,790	33,070	770,860
IBNR payable	150,697	-	150,697
Unearned revenue	63,103,079	-	63,103,079
Accrued interest payable	360,796	-	360,796
Compensated absences:			
Due within one year	1,170,977	115,297	1,286,274
Due in more than one year	422,986	42,756	465,742
Bonds payable:			
Due within one year	2,730,000	-	2,730,000
Due in more than one year	28,771,759	-	28,771,759
Pollution remediation obligation			
Due within one year	15,800	-	15,800
Due in more than one year	1,344,000	-	1,344,000
Total OPEB liability			
Due within one year	58,111	8,642	66,753
Due in more than one year	1,465,188	217,898	1,683,086
Net pension liability - due in more than one year	5,811,285	575,423	6,386,708
Total liabilities	<u>107,755,436</u>	<u>1,128,694</u>	<u>108,884,130</u>
Deferred inflows of resources:			
Deferred inflows of resources related to leases	5,972,602	-	5,972,602
Deferred inflows of resources related to pension	8,738,073	396,712	9,134,785
Deferred inflows of resources related to OPEB	576,018	85,665	661,683
Total deferred inflows of resources	<u>15,286,693</u>	<u>482,377</u>	<u>15,769,070</u>
Net Position:			
Net investment in capital assets	75,312,230	29,305,100	104,617,330
Restricted for:			
Capital improvements	1,424,936	-	1,424,936
Debt service	737,048	-	737,048
Tax increment	2,052,240	-	2,052,240
Fire pension	2,961,344	-	2,961,344
Public safety	991,730	-	991,730
Unrestricted	25,472,883	2,855,797	28,328,680
Total net position	<u>\$ 108,952,411</u>	<u>\$ 32,160,897</u>	<u>\$ 141,113,308</u>

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

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Statement 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Totals
Government activities:							
General government	\$ 3,919,890	\$1,558,840	\$ -	\$ -	\$ (2,361,050)	\$ -	\$ (2,361,050)
Community development	1,969,366	1,220,515	246,161	62,206	(440,484)	-	(440,484)
Parks and recreation	5,683,950	2,534,963	24,345	442,775	(2,681,867)	-	(2,681,867)
Public safety	8,301,969	155,864	1,125,786	-	(7,020,319)	-	(7,020,319)
Public works	8,088,771	2,581,802	265,497	1,071,828	(4,169,644)	-	(4,169,644)
Interest on long-term debt	721,926	-	-	-	(721,926)	-	(721,926)
Total government activities	28,685,872	8,051,984	1,661,789	1,576,809	(17,395,290)	-	(17,395,290)
Business-type activities:							
Water	2,349,898	3,917,265	15,182	-	-	1,582,549	1,582,549
Sewer	3,562,091	4,043,240	8,500	-	-	489,649	489,649
Stormwater	999,786	1,311,526	89,113	-	-	400,853	400,853
Street lights	244,743	355,839	-	-	-	111,096	111,096
Total business-type activities	7,156,518	9,627,870	112,795	-	-	2,584,147	2,584,147
Total primary government	\$ 35,842,390	\$ 17,679,854	\$ 1,774,584	\$ 1,576,809	(17,395,290)	2,584,147	(14,811,143)
General revenues:							
Property taxes					13,722,456	5,850	13,728,306
Tax increment					4,014,237	-	4,014,237
Franchise taxes					1,375,751	-	1,375,751
Grants and contributions not restricted to specific programs					1,091,226	-	1,091,226
Unrestricted investment earnings					3,117,762	273,076	3,390,838
Gain on sale of capital assets					151,952	-	151,952
Transfers					475,327	(475,327)	-
Total general revenues and transfers					23,948,711	(196,401)	23,752,310
Change in net position					6,553,421	2,387,746	8,941,167
Net position - beginning of year, as previously presented					102,525,001	29,827,070	132,352,071
Restatement					(126,011)	(20,849)	(146,860)
Net position - beginning of year, as restated					102,398,990	29,806,221	132,205,211
Net position - ending					\$ 108,952,411	\$ 32,193,967	\$ 141,146,378

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

CITY OF NEW BRIGHTON, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2024

		Special Revenue	Capital Projects	
		Water		Tax
	General	Treatment Plant No. 1	Municipal Development	Increment Districts
Assets:				
Cash and investments	\$ 12,313,422	\$ -	\$ 11,781,400	\$ 78,520
Restricted cash and investments	-	62,496,672	-	-
Accrued interest receivable	87,354	439,402	82,833	552
Due from other governmental units	332,046	-	499,633	-
Accounts receivable	267,761	-	-	-
Taxes receivable:				
Delinquent	199,034	-	-	1,693
Due from county	38,741	-	-	13,637
Special assessments receivable	-	-	-	-
Interfund loan receivable	-	-	17,217,706	-
Lease receivable	5,953,189	-	-	-
Prepaid items	125,980	-	-	-
Assets held for resale	-	-	-	1,971,853
Total assets	\$ 19,317,527	\$ 62,936,074	\$ 29,581,572	\$ 2,066,255
Liabilities:				
Accounts payable	\$ 176,692	\$ 122,901	\$ 1,124	\$ 1,802
Salaries payable	330,664	-	-	-
Deposits payable	92,017	-	-	91,614
Due to other governmental units	515,694	5,103	-	4,828
Contracts payable	-	-	70,782	-
Interfund loan payable	-	-	-	17,217,705
Unearned revenue	285,009	62,808,070	-	-
Total liabilities	1,400,076	62,936,074	71,906	17,315,949
Deferred inflows of resources:				
Unavailable revenue - msa state aid	-	-	-	-
Unavailable revenue - delinquent taxes	199,034	-	-	1,693
Lease related	5,953,189	-	-	-
Unavailable revenue - special assessments	-	-	-	-
Total deferred inflows of resources	6,152,223	-	-	1,693
Fund balance (deficit):				
Non-spendable	125,980	-	-	-
Restricted	991,730	-	-	2,052,240
Committed	85,837	-	29,509,666	-
Assigned	108,506	-	-	-
Unassigned	10,453,175	-	-	(17,303,627)
Total fund balance (deficit)	11,765,228	-	29,509,666	(15,251,387)
Total liabilities, deferred inflows of resources and fund balances	\$ 19,317,527	\$ 62,936,074	\$ 29,581,572	\$ 2,066,255

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

Capital Projects		Debt Service			
Park Improvements	Street Improvements	G.O. Improvement Bonds	Tax Increment Bonds	Other Governmental Funds	Totals
\$ 3,113,460	\$ 3,789,914	\$ 803,000	\$ -	\$ 5,366,637	\$ 37,246,353
-	-	-	-	-	62,496,672
21,890	26,646	5,646	-	37,731	702,054
600,000	701,207	-	-	-	2,132,886
-	-	-	-	133,916	401,677
-	-	-	-	2,141	202,868
-	-	7,359	-	10,214	69,951
-	-	281,870	-	711,757	993,627
-	-	-	-	5,039,374	22,257,080
-	-	-	-	19,413	5,972,602
-	-	-	-	-	125,980
-	-	-	-	-	1,971,853
<u>\$ 3,735,350</u>	<u>\$ 4,517,767</u>	<u>\$ 1,097,875</u>	<u>\$ -</u>	<u>\$ 11,321,183</u>	<u>\$ 134,573,603</u>
\$ 57,480	\$ 10,590	\$ 31	\$ -	\$ 546	\$ 371,166
-	-	-	-	-	330,664
-	-	-	-	-	183,631
-	10,817	-	-	-	536,442
567,632	99,376	-	-	-	737,790
-	-	-	-	-	17,217,705
10,000	-	-	-	-	63,103,079
<u>635,112</u>	<u>120,783</u>	<u>31</u>	<u>-</u>	<u>546</u>	<u>82,480,477</u>
-	632,292	-	-	-	632,292
-	-	-	-	2,141	202,868
-	-	-	-	19,413	5,972,602
-	-	281,870	-	711,757	993,627
<u>-</u>	<u>632,292</u>	<u>281,870</u>	<u>-</u>	<u>733,311</u>	<u>7,801,389</u>
-	-	-	-	-	125,980
-	-	815,974	-	142,839	4,002,783
3,100,238	-	-	-	4,246,118	36,941,859
-	3,764,692	-	-	6,198,369	10,071,567
-	-	-	-	-	(6,850,452)
<u>3,100,238</u>	<u>3,764,692</u>	<u>815,974</u>	<u>-</u>	<u>10,587,326</u>	<u>44,291,737</u>
<u>\$ 3,735,350</u>	<u>\$ 4,517,767</u>	<u>\$ 1,097,875</u>	<u>\$ -</u>	<u>\$ 11,321,183</u>	<u>\$ 134,573,603</u>

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



CITY OF NEW BRIGHTON, MINNESOTA
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET POSITION - GOVERNMENTAL FUNDS
December 31, 2024

Statement 4

Total Fund Balances - Governmental Funds (Statement 3) \$ 44,291,737

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

Capital assets used in governmental activities are not current financial resources and therefore, are not reported as net position in governmental funds.

Cost of capital assets	138,670,252
Less accumulated depreciation	(63,486,084)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of:

Bond principal payable	(30,210,000)
Unamortized Bond Premium	(1,291,759)
Net Pension Liability	(5,681,559)
Total OPEB Liability	(1,472,231)
Net Pension Asset	2,961,344

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

Property taxes	202,868
State aid received for subsequent years	632,292
Special assessments	993,627

Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.

Deferred outflows of resources related to pensions	6,195,470
Deferred inflows of resources related to pensions	(8,648,638)
Deferred outflows of resources related to OPEB	589,635
Deferred inflows of resources related to OPEB	(556,707)

Governmental funds do not report a liability for accrued interest due and payable.	(360,796)
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Internal service funds are used by management to charge the cost of compensated absences, fleet and non-fleet capital asset replacement, information technology and risk management services to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.

27,482,760

Pollution Remediation obligation is not due and payable in the current year and is not reported in the funds.

(1,359,800)

Total Net Position - Governmental Activities (Statement 1)	<u>\$ 108,952,411</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For The Year Ended December 31, 2024

		Special Revenue	Capital Projects	
		Water		Tax
		Treatment	Municipal	Increment
	General	Plant No. 1	Development	Districts
Revenues:				
General property taxes	\$ 13,644,603	\$ -	\$ -	\$ -
Tax increment	-	-	-	4,016,450
Franchise Taxes	1,241,835	-	-	-
Licenses and permits	979,820	-	-	-
Intergovernmental	1,341,490	-	77,377	-
Charges for services	4,993,757	1,711,586	-	-
Special assessments	1,701	-	-	-
Fines and forfeits	63,861	-	-	-
Investment income:				
Interest on investments	311,642	1,387,929	351,596	13,247
Change in fair value of investments	140,813	(543,864)	142,681	137
Interest on interfund loans	-	-	663,962	-
Rents	377,255	-	-	-
Miscellaneous Revenue	92,666	-	62,414	-
Contributions and donations	29,145	-	-	-
Park dedication charge	-	-	-	-
Total revenues	23,218,588	2,555,651	1,298,030	4,029,834
Expenditures:				
Current:				
General government	3,679,334	-	-	-
Community development	1,379,040	-	-	577,855
Parks and recreation	5,721,169	-	-	-
Public safety	8,314,999	-	-	-
Public works	1,670,268	2,558,018	-	-
Capital outlay:				
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and paying agent fees	-	-	-	-
Interest on interfund loans	-	-	-	657,458
Total expenditures	20,764,810	2,558,018	-	1,235,313
Excess (deficiency) of revenues over (under) expenditures	2,453,778	(2,367)	1,298,030	2,794,521
Other financing sources (uses):				
Transfers in	1,040,597	2,367	914,736	-
Transfers out	(3,023,700)	-	(639,685)	(3,340,698)
Sale of assets	2,737	-	149,214	-
Total other financing sources (uses)	(1,980,366)	2,367	424,265	(3,340,698)
Net increase (decrease) in fund balance	473,412	-	1,722,295	(546,177)
Fund balance - (deficit) - January 1	11,291,816	-	27,787,371	(14,705,210)
Fund balance (deficit) - December 31	\$ 11,765,228	\$ -	\$ 29,509,666	\$ (15,251,387)

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

Statement 5

Capital Projects		Debt Service		Other Governmental Funds	Totals
Park Improvements Fund	Street Improvements	G.O. Improvement Bonds	Tax Increment Bonds		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,644,603
-	-	-	-	-	4,016,450
-	-	-	-	133,916	1,375,751
-	-	-	-	-	979,820
430,000	358,850	-	-	922,512	3,130,229
-	-	-	-	-	6,705,343
-	-	84,118	-	219,653	305,472
-	-	-	-	-	63,861
168,094	65,790	16,063	-	226,231	2,540,592
(15,635)	4,216	15,385	-	115,808	(140,459)
-	-	-	-	142,334	806,296
-	21,468	-	-	14,040	412,763
-	408	-	-	-	155,488
5,000	-	-	-	-	34,145
12,775	-	-	-	-	12,775
600,234	450,732	115,566	-	1,774,494	34,043,129
-	-	-	-	-	3,679,334
-	-	-	-	19,400	1,976,295
-	-	-	-	-	5,721,169
-	-	-	-	-	8,314,999
-	-	750	-	-	4,229,036
3,557,857	-	-	-	-	3,557,857
-	1,850,536	-	-	-	1,850,536
-	-	1,370,000	1,880,000	-	3,250,000
-	-	332,816	609,184	-	942,000
-	-	-	-	-	657,458
3,557,857	1,850,536	1,703,566	2,489,184	19,400	34,178,684
(2,957,623)	(1,399,804)	(1,588,000)	(2,489,184)	1,755,094	(135,555)
1,310,000	3,040,000	1,406,344	2,489,184	1,480,393	11,683,621
-	(50,000)	(6,893)	-	(4,757,559)	(11,818,535)
-	-	-	-	-	151,951
1,310,000	2,990,000	1,399,451	2,489,184	(3,277,166)	17,037
(1,647,623)	1,590,196	(188,549)	-	(1,522,072)	(118,518)
4,747,861	2,174,496	1,004,523	-	12,109,398	44,410,255
\$ 3,100,238	\$ 3,764,692	\$ 815,974	\$ -	\$ 10,587,326	\$ 44,291,737

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



CITY OF NEW BRIGHTON, MINNESOTA**Statement 6****RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2024

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

Net changes in fund balances - total governmental funds (statement 5)	\$ (118,518)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
Capital outlays	6,084,756
Assets transferred to enterprise funds	(343,262)
Depreciation expense	(2,700,886)
Disposal of assets	(2,930,222)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	661,767
Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the statement of activities.	
Bond principal payments	3,250,000
Governmental funds report the effects of bond premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities	173,802
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	46,272
Governmental funds recognize pension and OPEB contributions as expenditures at the time of payment whereas the statement of activities factors in items related to pension and OPEB on full accrual perspective.	
Pension and OPEB expense	779,605
Internal service funds are used by management to charge the cost of compensated absences, fleet and non-fleet capital asset replacement, information technology and risk management services to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	1,653,107
Pollution remediation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(3,000)
Change in net position of governmental activities (statement 2)	<u>\$ 6,553,421</u>

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

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2024

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewer Utility
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,390,238	\$ 1,037,590
Accrued interest receivable	23,836	7,295
Accounts receivable:		
Customer - unbilled	234,990	354,599
Customer - billed	297,732	362,387
Customer - certified to county	-	240,780
Taxes Receivable:		
Due from county	-	-
Special assessments receivable:		
Due from county	-	13,228
Due from other governmental units	1,940	-
Prepaid items	-	-
Total current assets	<u>3,948,736</u>	<u>2,015,879</u>
Noncurrent assets:		
Capital assets:		
Land	365,800	600
Buildings	5,816,251	1,752,088
Machinery & Equipment	1,895,173	439,161
Infrastructure	14,463,975	10,190,139
Other improvements	6,398	138,133
Construction in progress	816,431	214,582
Less accumulated depreciation	(9,465,591)	(7,357,246)
Net capital assets	<u>13,898,437</u>	<u>5,377,457</u>
Total noncurrent assets	<u>13,898,437</u>	<u>5,377,457</u>
Total assets	<u>17,847,173</u>	<u>7,393,336</u>
Deferred Outflows of Resources:		
Deferred outflows of resources related to pensions	81,636	45,705
Deferred outflows of resources related to OPEB	<u>51,287</u>	<u>28,669</u>
Total deferred outflows of resources	<u>132,923</u>	<u>74,374</u>
Liabilities		
Current liabilities:		
Accounts payable	47,953	6,919
Salaries payable	25,350	13,748
Deposits payable	10,150	-
Due to other governmental units	5,115	2,896
Contracts payable	-	7,725
Interfund payable - current	206,905	-
IBNR	-	-
Compensated absences payable - current	61,959	41,918
OPEB Liability - current	<u>4,885</u>	<u>2,731</u>
Total current liabilities	<u>362,317</u>	<u>75,937</u>
Noncurrent liabilities:		
Interfund Payable	907,875	-
Net Pension Liability	325,064	181,993
OPEB Liability	123,170	68,850
Compensated absences payable	<u>22,976</u>	<u>15,545</u>
Total noncurrent liabilities	<u>1,379,085</u>	<u>266,388</u>
Total liabilities	<u>1,741,402</u>	<u>342,325</u>
Deferred Inflows of Resources:		
Deferred inflows of resources related to pensions	224,108	125,471
Deferred inflows of resources related to OPEB	<u>48,423</u>	<u>27,068</u>
Total deferred inflows of resources	<u>272,531</u>	<u>152,539</u>
Net position:		
Investment in capital assets	13,898,437	5,385,182
Unrestricted	<u>2,067,726</u>	<u>1,587,664</u>
Total net position	<u>\$ 15,966,163</u>	<u>\$ 6,972,846</u>

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

Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
Stormwater Management	Street Light System	Totals	Totals
\$ 1,327,138	\$ 119,464	\$ 5,874,430	18,224,824
9,331	840	41,302	127,307
118,227	27,606	735,422	-
141,938	41,777	843,834	21,838
-	-	240,780	-
182	-	182	-
-	-	13,228	-
-	-	1,940	-
7,828	-	7,828	41,932
<u>1,604,644</u>	<u>189,687</u>	<u>7,758,946</u>	<u>18,415,901</u>
106,848	-	473,248	-
-	-	7,568,339	7,482,987
-	-	2,334,334	13,239,179
11,584,054	1,094,503	37,332,671	-
236,432	-	380,963	1,402,896
931,303	459,327	2,421,643	-
<u>(4,237,414)</u>	<u>(112,777)</u>	<u>(21,173,028)</u>	<u>(9,373,914)</u>
<u>8,621,223</u>	<u>1,441,053</u>	<u>29,338,170</u>	<u>12,751,148</u>
<u>8,621,223</u>	<u>1,441,053</u>	<u>29,338,170</u>	<u>12,751,148</u>
<u>10,225,867</u>	<u>1,630,740</u>	<u>37,097,116</u>	<u>31,167,049</u>
17,169	-	144,510	32,579
<u>10,775</u>	<u>-</u>	<u>90,731</u>	<u>20,453</u>
<u>27,944</u>	<u>-</u>	<u>235,241</u>	<u>53,032</u>
6,190	12,132	73,194	150,286
5,155	-	44,253	9,751
-	-	10,150	-
-	-	8,011	31,028
25,345	-	33,070	-
398,133	135,933	740,971	-
-	-	-	150,697
11,420	-	115,297	1,170,977
1,026	-	8,642	1,948
<u>447,269</u>	<u>148,065</u>	<u>1,033,588</u>	<u>1,514,687</u>
2,738,365	652,164	4,298,404	-
68,366	-	575,423	129,726
25,878	-	217,898	49,120
4,235	-	42,756	422,986
<u>2,836,844</u>	<u>652,164</u>	<u>5,134,481</u>	<u>601,832</u>
<u>3,284,113</u>	<u>800,229</u>	<u>6,168,069</u>	<u>2,116,519</u>
47,133	-	396,712	89,435
<u>10,174</u>	<u>-</u>	<u>85,665</u>	<u>19,311</u>
<u>57,307</u>	<u>-</u>	<u>482,377</u>	<u>108,746</u>
8,646,568	1,441,053	29,371,240	12,751,148
<u>(1,734,177)</u>	<u>(610,542)</u>	<u>1,310,671</u>	<u>16,243,668</u>
<u>\$ 6,912,391</u>	<u>\$ 830,511</u>	<u>30,681,911</u>	<u>\$ 28,994,816</u>

Adjustment to reflect the consolidation of internal

service activities related to enterprise funds

1,512,056

Net position of business-type activities

\$ 32,193,967

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

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - PROPRIETARY FUNDS
For The Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewer Utility
Operating revenues:		
Customer charges	\$ 3,225,741	\$ 3,973,947
Late charges	32,646	36,265
Total operating revenues	3,258,387	4,010,212
Operating expenses:		
Personnel services	1,032,297	599,961
Materials and supplies	161,729	19,089
Contractual services	629,509	2,932,968
Professional services	122,513	245
Depreciation	464,279	175,836
Total operating expenses	2,410,327	3,728,099
Operating income (loss)	848,060	282,113
Nonoperating revenues (expenses):		
Investment income:		
Interest on investments	109,223	34,035
Change in fair value of investments	31,343	17,822
Property taxes	-	-
Interest on assessments	-	20,595
Interest on interfund loan	(44,479)	-
In-house engineering and administrative charges	658,721	12,155
Intergovernmental	15,182	8,500
Gain (loss) on disposal of capital assets	-	-
Miscellaneous	157	278
Total nonoperating revenues (expenses)	770,147	93,385
Income (loss) before contributions and transfers	1,618,207	375,498
Capital contributions:		
Capital Contribution - Govenmental Funds	10,737	11,170
Transfers:		
Transfers in	-	-
Transfers out	(419,087)	(245,352)
Total transfers	(419,087)	(245,352)
Change in net position	1,209,857	141,316
Net position - January 1	14,768,932	6,837,078
Restatement	(12,626)	(5,548)
Net position - January 1, as restated	14,756,306	6,831,530
Net position - December 31	\$ 15,966,163	\$ 6,972,846

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

Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds	
Stormwater Management Utility	Street Light System	Totals	Totals	
\$ 1,288,863	\$ 350,165	\$ 8,838,716	\$ 3,933,596	
13,761	5,674	88,346	-	
1,302,624	355,839	8,927,062	3,933,596	
233,270	-	1,865,528	689,448	
27,340	372	208,530	31,988	
403,885	183,394	4,149,756	1,389,605	
8,350	3,023	134,131	116,485	
374,957	36,524	1,051,596	1,262,408	
1,047,802	223,313	7,409,541	3,489,934	
254,822	132,526	1,517,521	443,662	
38,743	14,815	196,816	539,830	
13,474	13,621	76,260	177,799	
5,850	-	5,850	-	
-	-	20,595	-	
(77,742)	(26,619)	(148,840)	-	
5,151	-	676,027	-	
89,113	-	112,795	6,058	
-	-	-	(121,174)	
3,751	-	4,186	55,292	
78,340	1,817	943,689	657,805	
333,162	134,343	2,461,210	1,101,467	
321,355	-	343,262	-	
-	-	-	960,200	
(120,550)	(33,600)	(818,589)	(6,697)	
(120,550)	(33,600)	(818,589)	953,503	
533,967	100,743	1,985,883	2,054,970	
6,381,099	729,768	28,716,877	27,065,857	
(2,675)	-	(20,849)	(126,011)	
6,378,424	729,768	28,696,028	26,939,846	
\$ 6,912,391	\$ 830,511	\$ 30,681,911	\$ 28,994,816	

Adjustment to reflect the consolidation of internal service activities related to enterprise funds

Change in net position of business-type activities

401,863
\$ 2,387,746

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

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewer Utility
Cash flows - operating activities:		
Receipts from customers and users	\$ 3,322,070	\$ 3,998,029
Receipts from interfund services provided	-	-
Payments to employees	(1,042,510)	(603,959)
Payments to suppliers for goods and services	(376,169)	(2,303,557)
Payments for interfund services used	(510,696)	(638,796)
Miscellaneous revenue	157	-
Net cash flows - operating activities	1,392,852	451,717
Cash flows - noncapital financing activities:		
Transfers out	(419,087)	(245,352)
In-house engineering and administrative charges	658,721	12,155
Intergovernmental	-	-
General property taxes	-	-
Net cash flows - noncapital and related financing activities	239,634	(233,197)
Cash flows - capital and related financing activities:		
Acquisition of capital assets	(865,757)	(461,387)
Interfund Interest	(44,479)	-
Interest on assessments	-	20,595
Issue interfund loan	-	-
Principal on interfund loan	(416,981)	-
School district grant	-	-
Transfer in	-	-
Proceeds from sale of capital assets	-	-
Net cash flows - capital and related financing activities	(1,327,217)	(440,792)
Cash flows - investing activities:		
Investment income:		
Interest on investments	97,337	31,630
Change in fair value of investments	31,343	17,822
Net cash flows - investing activities	128,680	49,452
Net change in cash and cash equivalents	433,949	(172,820)
Cash and cash equivalents - January 1 as restated	2,956,289	1,210,410
Cash and cash equivalents - December 31	\$ 3,390,238	\$ 1,037,590
Reconciliation of operating income (loss) to net cash flows - operating activities:		
Operating income (loss)	848,060	282,113
Adjustments to reconcile operating income (loss) to net cash flows - operating activities:		
Miscellaneous Revenue	157	278
Depreciation	464,279	175,836
Changes in assets and liabilities:		
Pension expense	(37,084)	(19,370)
OPEB expense	4,996	3,474
Decrease (increase) in prepaids	2,342	-
Decrease (increase) in receivables	63,683	(12,183)
Due to other funds	-	-
Increase (decrease) in payables	24,544	9,671
Salaries and compensated absences payable	21,875	11,898
Total adjustments	544,792	169,604
Net cash flows - operating activities	\$ 1,392,852	\$ 451,717
Noncash investing, capital and financing activities:		
Capital contributions - Governmental Funds	\$ 10,737	\$ 11,170

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

Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds	
Stormwater Management	Street Light System	Totals	Totals	
\$ 1,291,079	\$ 358,515	\$ 8,969,693	\$ -	
-	-	-	3,957,399	
(232,692)	-	(1,879,161)	(414,846)	
(443,935)	(158,791)	(3,282,452)	(1,568,169)	
(201,404)	(29,700)	(1,380,596)	-	
3,751	-	3,908	167,934	
416,799	170,024	2,431,392	2,142,318	
(120,550)	(33,600)	(818,589)	(6,697)	
5,151	-	676,027	-	
85,920	-	85,920	-	
5,850	-	5,850	-	
(23,629)	(33,600)	(50,792)	(6,697)	
(700,073)	(459,327)	(2,486,544)	(1,712,059)	
(77,742)	(26,619)	(148,840)	-	
-	-	20,595	-	
800,000	-	800,000	-	
(341,284)	(131,945)	(890,210)	-	
-	-	-	-	
-	-	-	960,200	
-	-	-	54,885	
(319,099)	(617,891)	(2,704,999)	(696,974)	
34,270	16,272	179,509	477,904	
13,474	13,621	76,260	177,799	
47,744	29,893	255,769	655,703	
121,815	(451,574)	(68,630)	2,094,350	
1,205,323	571,038	5,943,060	16,130,474	
\$ 1,327,138	\$ 119,464	\$ 5,874,430	\$ 18,224,824	
254,822	132,526	1,517,521	443,662	
3,751	-	4,186	167,934	
374,957	36,524	1,051,596	1,262,408	
(4,246)	-	(60,700)	(5,603)	
1,875	-	10,345	4,568	
(7,828)	-	(5,486)	(15,828)	
(11,545)	2,676	42,631	23,738	
-	-	-	19,695	
(197,936)	(1,702)	(165,423)	241,744	
2,949	-	36,722	-	
161,977	37,498	913,871	1,698,656	
\$ 416,799	\$ 170,024	\$ 2,431,392	\$ 2,142,318	
\$ 321,355	\$ -	\$ 343,262	\$ -	

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

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2024

Statement 10

	Hazardous Materials Program Custodial Fund
Assets:	
Cash and investments	\$ 10,040
Accrued interest receivable	71
Due from other governmental units	1,260
Total assets	<u>11,371</u>
Net Position:	
Held in custody for other governmental units	<u>\$ 11,371</u>

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

CITY OF NEW BRIGHTON, MINNESOTA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For The Year Ended December 31, 2024

Statement 11

	Hazardous Materials Program Custodial Fund
Additions:	
Intergovernmental	\$ 40,000
Investment income:	
Interest on investments	359
Change in fair value of investments	209
Miscellaneous	28,908
Total additions	<u>69,476</u>
Deductions:	
Materials and supplies	52,981
Contractual services	18,917
Total deductions	<u>71,898</u>
Change in net position	(2,422)
Net Position - January 1	<u>13,793</u>
Net position - December 31	<u><u>\$ 11,371</u></u>

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of New Brighton was incorporated in 1887 and operates under the State of Minnesota Statutory Plan B form of government. The governing body consists of a 5 member council elected by voters of the City.

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

A. Financial Reporting Entity

In accordance with GASB pronouncements and generally accepted accounting principles, the financial statements of the reporting entity include those of the City of New Brighton (the primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government.

Component Unit

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's government body and it 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.

As a result of applying the component unit definition criteria above, the financial statements of the component unit have been included in the financial reporting as a blended component unit.

The Economic Development Authority (EDA) was created to promote economic development within the City. The EDA is a legal entity separate from the City, however its governing board includes the City Council. Therefore, it is substantially the same as the primary government. The City is also able to impose its will on the EDA and therefore it is included in the City's financial reports. The EDA does not issue a separate report.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of inter-fund activity has been removed from these Statements. *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 to external parties for support.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and fund financial statements (Continued)

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Custodial Fund is presented in the fiduciary fund financial statements. Since, by definition, these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the City, these Funds are not incorporated into the government-wide 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 and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The City's only fiduciary fund is a custodial fund. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

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 government considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement focus, basis of accounting and financial statement presentation (Continued)

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

The government reports the following major governmental funds:

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

The *Water Treatment Plant No. 1 Special Revenue Fund* was established pursuant to the long-term LitSAGIA Implementing Agreement to account for all financial matters relating to the operation and maintenance of the New Brighton Contaminated Ground Water Recovery System. Its revenue is derived from interest income and the recognition of the portion of the U.S. Army advance funding that reimburses the Fund for its water treatment costs.

The *Municipal Development Capital Projects Fund* accounts for municipal money dedicated to community development and initial project costs.

The *Tax Increment Districts Capital Projects Fund* accounts for development costs for projects which are financed with tax increments.

The *Park Improvements Capital Projects Fund* accounts for park improvement projects some of which are financed by bond issues and some by non-bond sources.

The *Street Improvement Capital Projects Fund* accounts for street reconstruction and improvement projects some of which are financed by bond issues and some by non-bond sources.

The *G.O. Improvement Bonds Debt Service Funds* account for resources accumulated and payments for principal and interest on long-term general obligation debt related to street improvements.

The *Tax Increment Bonds Debt Service Funds* account for resources accumulated and payments for principal and interest on long-term general obligation debt related to development.

The government reports the following major proprietary funds:

The *Water Utility Fund* accounts for activities related to the operation of a water distribution system.

The *Sewer Utility Fund* accounts for activities related to the operation of a sanitary collection system.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement focus, basis of accounting and financial statement presentation (Continued)

The *Stormwater Management Fund* accounts for activities related to the operation of a surface water collection system.

The *Street Light System Fund* accounts for the activities related to the operation of a city-wide street lighting system.

Additionally, the government reports the following fund types:

Internal Service Funds account for compensated absences, capital asset replacement, information technology, pavement management, and risk management services provided to other departments or agencies of the City or to other governments, on a cost-reimbursement basis.

The *Custodial Fund* accounts for assets held by the City as an agent for the joint powers Hazardous Materials Response Team. Members of the Response Team are the Cities of New Brighton, Vadnais Heights, White Bear Lake, Saint Anthony and the Lake Johanna Fire Department.

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

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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 water utility, sewer utility, stormwater management, and street light system enterprise funds and the City's internal service funds are charges to customers for sales and services. Operating expenses for the 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 non-operating revenues and expenses.

When both restricted and unrestricted resources are available for an allowable use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary information

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General Fund. No budgets are prepared for other governmental funds which include special revenue, debt service, and capital projects. All annual appropriations lapse at fiscal year-end. The legal level of budgetary control is at the fund level.

Legal compliance budgets

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

1. The City Manager submits to the City Council, a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. The City Council reviews the proposed budget and makes appropriate changes.
3. Public hearings are conducted to obtain taxpayer comments.
4. The budget is prepared by department and legally enacted through passage of a resolution on a fund basis.
5. The City Manager is authorized to transfer appropriations within and between any departmental budgets without Council approval. Additional appropriations and deletions are authorized by Council with fund (contingency) reserves or additional revenues.
6. Formal budgetary integration is employed as a management control device during the year for the General Fund. The General Fund is the only fund with a legally adopted annual budget.
7. Legal debt obligation indentures determine the appropriation level and debt service tax levies for the debt service funds. Supplementary budgets are adopted for the proprietary funds to determine and calculate user charges. These debt service and budget amounts represent general obligation bond indenture provisions and net income for operation and capital maintenance and are not reflected in the financial statements.
8. A capital improvement program is reviewed annually by the City Council for the Capital Project Funds. However, appropriations for major projects are not adopted until the actual bid award of the improvement. The appropriations are not reflected in the financial statements.
9. Expenditures may not legally exceed budgeted appropriations at the total fund level. Monitoring of budgets for the General Fund are maintained at the function level.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, liabilities, deferred inflows of resources, and net position/fund balance

1. Deposits and investments

Cash and cash equivalents consist of available cash, cash deposits and highly liquid investments with an original maturity date at the time of purchase of three months or less. In accordance with *Minnesota Statutes*, the City maintains deposits at those depository banks authorized by the City Council, all of which are members of the Federal Reserve System.

Minnesota Statutes require that all City deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds (140% in the case of mortgage notes pledged).

Authorized collateral includes the legal investments described below, as well as certain first mortgage notes, and certain other state or local government obligations. *Minnesota Statutes* require that securities pledged as collateral be held in safekeeping by the City Treasurer or in a financial institution other than that furnishing the collateral.

Minnesota Statutes authorize the City to invest in the following:

- a) Direct obligations or obligations guaranteed by the United States or its agencies, its instrumentalities, or organizations created by an act of congress, excluding mortgage-backed securities defined as high risk.
- b) Shares of investment companies registered under the Federal Investment Company Act of 1940 and whose only investments are in securities described in (a) above, general obligation tax-exempt securities or repurchase or reverse repurchase agreements.
- c) Municipal general obligations rated “A” or better
- d) Municipal revenue obligations rated “AA” or better
- e) General obligations of the Minnesota Housing Finance Agency rated “A” or better.
- f) Bankers acceptance of United States banks eligible for purchase by the Federal Reserve System.
- g) Commercial paper issued by United States corporations or their Canadian subsidiaries, of the highest quality, and maturing in 270 days or less.
- h) Guaranteed Investment Contract guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories.
- i) Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualifies as a “depository” by the City entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$ 10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York or certain Minnesota securities broker-dealers or a bank qualified as a depositor.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, liabilities, deferred inflows of resources, and net position/fund balance (Continued)

Investments for the government are reported at fair value. The City participates in an external investment pool sponsored by the League of Minnesota Cities. The pool is established in accordance with *Minnesota Statutes*, Section 471.59. Only municipalities as defined by statute are permitted to open accounts and become participants in the fund. As of December 31, 2024, the fair value of the City's position in the pool is the same as the value of the pool shares.

2. Receivables and payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Short-term inter-fund loans are classified as "inter-fund receivable" or "inter-fund payable". All short-term inter-fund receivables and payables at December 31, 2024 are planned to be eliminated in 2025. Long-term inter-fund loans are classified as "inter-fund loan receivable/payable". Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

All utility and property tax receivables are shown at a gross amount, since both taxes and utility receivables are assessable to the property taxes and are collectible upon the sale of the assessed property.

Property taxes are submitted to the County Auditor by November 15 of each year, to be levied on January 1 on property values assessed as of the same date. The tax levy notice is mailed in March with the first half payment due on May 15 and the second half payment is due on October 15.

3. Inventories and prepaid items

The original cost of materials and supplies has been recorded as expenditures at the time of purchase. The City does not maintain material amounts of inventories of goods and supplies.

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.

4. Land held for resale

The City from time to time acquires properties for redevelopment purposes. These parcels of land are owned by the City with the intent to sell in the future. The assets are reported at their net realizable value in the capital projects funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, liabilities, deferred inflows of resources, and net position/fund balance (Continued)

5. Capital Assets

Capital assets, which include property, plant, equipment and 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 of more than \$5,000 (amount not rounded) (except for easements which is \$50,000) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value at the date of donation.

In the case of the initial capitalization of general infrastructure assets, the City chose to include all such items regardless of their acquisition date or amount. These assets are reported at historical cost or estimated historical cost, using the 1987 base highway construction price trend, when historical costs were unavailable.

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. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed; it is instead recognized as an expense in the period in which the cost incurred.

Capital assets of the primary government, as well as the component unit, are depreciated/amortized using the straight-line method over the estimated useful lives of assets, as follows:

Machinery, Equipment and Furnishings	5-25 years
Other Improvements	10-40 years
Fleet (Vehicles)	3-25 years
Water Lines	40-50 years
Sewer Lines	40 years
Stormwater	30 years
Street Lights	30 years
Sidewalks and Curbs	70 years
Streets	30 years
Temporary easements	2-15 years

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, liabilities, deferred inflows of resources, and net position/fund balance (Continued)

6. Deferred outflows/inflows 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 represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City presents deferred outflows of resources on the Statement(s) of Net Position for deferred outflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City presents deferred inflows of resources on the governmental fund balance sheet related to unavailable revenue from the following sources; property taxes, special assessments and leases. Unavailable revenue arises only under a modified accrual basis of accounting and, therefore, is only reported in the governmental fund balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City also presents deferred inflows of resources on the statements of net position for deferred inflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

7. Compensated absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave The City's policy permits employees to accumulate earned but unused sick leave. A liability is recognized for that portion of accumulating sick leave benefits that is vested as severance pay, and for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, liabilities, deferred inflows of resources, and net position/fund balance (Continued)

8. Long-term obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

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 capital project expenditures.

9. Fund balance classifications

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

Nonspendable – consists of amounts that are not in spendable form, such as prepaid items.

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

Committed – consists of internally imposed constraints. These constraints are established by resolution of the City Council, which is the City's high level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned – consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the City's intended use. The City Council has adopted a fund balance policy that authorizes the Finance Director to determine the assigned fund balances.

Unassigned – is the residual classification for the General Fund and also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources and then use unrestricted resources as they are needed.

When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, liabilities, deferred inflows of resources, and net position/fund balance (Continued)

10. Minimum fund balance policy

The City Council has formally adopted a fund balance policy for the General Fund. The policy establishes a year-end target fund balance amount for cash-flow timing needs (working capital) and contingencies.

At December 31, 2024, the targeted unassigned fund balance for the General Fund was as follows:

Working capital	\$ 6,930,550
Contingencies	<u>2,265,850</u>
Total	<u>\$ 9,196,400</u>

11. Restricted assets

Assets of the Water Treatment Plant No. 1 fund are classified as restricted cash and investments assets in the balance sheet because their use is limited to the operation and maintenance of the New Brighton Contaminated Ground Water Recovery System pursuant to the long-term LitSAGIA Implementing Agreement.

12. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulation depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statements when there are limitations on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

13. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Fire Relief Association (FRA) and additions to/deductions from PERA's fiduciary and the FRA's net position have been determined on the same basis as they are reported by PERA and the FRA 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.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Deficit fund balance

The City has deficit fund balances or net position at December 31, 2024 as follows:

<u>Fund</u>	<u>Amount</u>
Tax increment districts	\$ 15,251,387
Compensated absences	497,264
	<u>\$ 15,748,651</u>

It is anticipated future tax increments and a transfer from the municipal development fund will eliminate the deficits in the Tax Increment Districts. Due to the long-term nature of the liability in the compensated absences fund it is anticipated that we will continue to carry a deficit balance.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the month-end cash and investment balances.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Minnesota Statutes authorizes the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days and in the Minnesota Municipal Investment Pool.

Certain investments for the City are reported at fair value as disclosed in Note 3. 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 investments are valued using a matrix pricing model; Level 3 inputs are significant unobservable inputs.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and investments (Continued)

In accordance with GASB Statement No. 79, the Minnesota Municipal Investment Pool securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

1. Components of Cash and Investments

Summary of cash deposits and investments as of December 31, 2024:

Petty Cash	\$ 6,913
Deposits	5,718,287
Investments	<u>118,127,119</u>
Total	<u>\$ 123,852,319</u>

Cash and investments are presented in the financial statements as follows:

Statement of Net Positions - Government Wide	
Cash and cash equivalents - Primary Government	\$ 61,345,607
Restricted investments - Primary Government	62,496,672
Cash and cash equivalents - Fiduciary Funds	<u>10,040</u>
Total	<u>\$ 123,852,319</u>

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may be lost. Minnesota statutes require that all City deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held 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. The City’s investment policy has no additional deposit policies addressing custodial credit risk.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and investments (Continued)

2. Investments

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Credit Risk		Interest Risk - Maturity Duration in Years				Total
	Rating	Agency	<5	5 to 10	10 to 20	20 to 40	
Brokered Certificates of Deposit:	NR	NA	\$ 6,907,037	\$ -	\$ -	\$ -	\$ 6,907,037
Federal Agency Securities:	AAA/AA+	Moody's/S&P	14,214,895	83,859	-	-	14,298,754
	AAA/N/A	Moody's/S&P	445,625	738,337	-	-	1,183,962
	N/A/N/A	Moody's/S&P	2,009,782	811,218	2,326,912	9,997,439	15,145,351
Municipal Bonds:	AA1/AA	Moody's/S&P	536,114	-	-	-	536,114
	AA1/AA+	Moody's/S&P	866,347	-	-	-	866,347
	AA1/AAA	Moody's/S&P	1,314,849	-	-	-	1,314,849
	AA1/N/A	Moody's/S&P	590,022	-	-	-	590,022
	AA2/AA	Moody's/S&P	557,163	-	-	-	557,163
	AA2/AA+	Moody's/S&P	1,051,305	-	-	-	1,051,305
	AA2/N/A	Moody's/S&P	274,065	-	-	-	274,065
	AA3/AA	Moody's/S&P	522,557	-	-	-	522,557
	AA3/AA-	Moody's/S&P	93,549	-	-	-	93,549
	AA3/AA+	Moody's/S&P	98,504	-	-	-	98,504
	AA3/N/A	Moody's/S&P	633,827	-	-	-	633,827
	AAA/AA+	Moody's/S&P	814,846	-	-	-	814,846
	AAA/AAA	Moody's/S&P	465,816	-	-	-	465,816
	AAA/N/A	Moody's/S&P	96,531	-	-	-	96,531
	N/A/AA	Moody's/S&P	1,168,838	-	-	-	1,168,838
	N/A/AA-	Moody's/S&P	379,894	-	-	-	379,894
	N/A/AA+	Moody's/S&P	402,169	-	-	-	402,169
	N/A/AAA	Moody's/S&P	1,074,612	-	-	-	1,074,612
	N/A/N/A	Moody's/S&P	-	162,577	-	-	162,577
United States Treasuries:	NR	NA	34,051,547	18,365,887	6,975,716	-	59,393,150
Money Market Fund:	NR	NA	10,095,280	-	-	-	10,095,280
Total Investments			<u>\$ 78,665,174</u>	<u>\$ 20,161,878</u>	<u>\$ 9,302,628</u>	<u>\$ 9,997,439</u>	<u>\$ 118,127,119</u>

NR = Not Rated NA = Not Applicable

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and investments (Continued)

2. Investments (Continued)

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

The City has the following recurring fair value measurements as of December 31, 2024:

Investment Type	12/31/2024	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Brokered Certificates of Deposit	\$ 6,907,037	\$ -	\$ 6,907,037	\$ -
Federal Agency Securities:	30,628,067	-	30,628,067	-
Municipal Bonds	11,103,585	-	11,103,585	-
United States Treasuries	59,393,150	59,393,150	-	-
Total/Subtotal	108,031,839	\$ 59,393,150	\$ 48,638,689	\$ -
Investments not categorized:				
Money Market Fund	10,095,280			
Total	\$ 118,127,119			

The City's Money Market Funds are valued at amortized costs.

Custodial credit risk – Investments: this is the risk that in the event of a failure of the counterparty to any investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City addresses this risk within its investment policy and limits its exposure by holding the majority of investments in a trust account with a major bank's corporate trust department. Under this scenario, investments are delivered to the City's Trust Account and then payment is released to the broker-dealer.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and investments (Continued)

2. Investments (Continued)

Credit risk-This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the City's investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of thirteen months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with the credit quality in the one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities brokers-dealers. The City's investment policies addresses credit risk through statutory regulations as mentioned above and through the diversifying of the City's investment portfolio.

Concentration risk -This is the risk associated with investing a significant portion of the City's investment (considered 5 percent or more) in the securities of a single issuer, excluding U.S. explicitly guaranteed investments (such as Treasuries), investment pools, and mutual funds. The City's investment policy states that no more than 50% of the entity's total investment portfolio will be invested in a single security type or with a single financial institution. No more than 5% of the overall portfolio may be invested in the securities of a single issuer, except for securities of the U.S. Government and its agencies or an external investment pool.

In 2024, the City held no investments in any one issuer that represent 5% or more of the City's total investments.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and investments (Continued)

2. Investments (Continued)

Interest rate risk - This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City’s investment portfolio is structured 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.

B. Receivables

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. Governmental funds also defer recognition in connection with resources that are not yet available.

Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

	<u>Unearned</u>
Recreation fees received but unearned (General Fund)	\$ 184,948
Membership fees received but unearned (General Fund)	8,992
Contributions contingent on eligible expenses:	
(Dedicated Treatment Plant #1 Financing Fund)	62,808,070
Lease income (General Fund)	38,599
Park donation received but unearned (Park Improvement Fund)	10,000
Misc fees and licenses received but unearned (General Fund)	<u>52,470</u>
 Total unearned revenue for governmental funds	 <u><u>\$ 63,103,079</u></u>

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

C. Construction commitments

At December 31, 2024, the City had construction project contracts in progress. The commitments related to the remaining contract balances are summarized as follows:

<u>Fund</u>	<u>Project</u>	<u>Contract Amount</u>	<u>Expended To Date</u>	<u>Remaining Commitment</u>
Street Improvements Fund	2024 Street Rehabilitation	<u>5,740,692</u>	<u>1,987,527</u>	<u>3,753,165</u>
	Total Street Improvement Fund	<u>5,740,692</u>	<u>1,987,527</u>	<u>3,753,165</u>
Parks Capital Improvement	Silver Oak Park Improvement	<u>760,170</u>	<u>716,937</u>	<u>43,233</u>
	Total Parks Capital Improvement Fund	<u>760,170</u>	<u>716,937</u>	<u>43,233</u>
Community Reinvestment	Old Hwy 8 Road Design	<u>755,336</u>	<u>727,022</u>	<u>28,314</u>
Community Reinvestment	Old Hwy 8 Road Lane Conversion	<u>6,837,878</u>	<u>5,497,451</u>	<u>1,340,427</u>
	Total Community Reinvestment Fund	<u>7,593,214</u>	<u>6,224,473</u>	<u>1,368,741</u>
Water Utility Fund	Forestdale Water Tower Painting	<u>432,000</u>	<u>-</u>	<u>432,000</u>
Water Utility Fund	Elevated Double Ellipsoidal	<u>16,000</u>	<u>14,000</u>	<u>2,000</u>
	Total Community Reinvestment Fund	<u>448,000</u>	<u>14,000</u>	<u>434,000</u>
Total All Funds		<u><u>\$ 14,094,076</u></u>	<u><u>\$ 8,928,937</u></u>	<u><u>\$ 5,165,139</u></u>

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Capital Assets not being Depreciated:				
Land	\$ 9,310,769	\$ 203,072	\$ -	\$ 9,513,841
Construction in Progress	10,248,966	4,532,425	9,986,629	4,794,762
Total Capital Assets not being Depreciated	19,559,735	4,735,497	9,986,629	14,308,603
Capital Assets being Depreciated:				
Buildings	61,527,133	1,200,256	331,486	62,395,903
Machinery and Equipment	18,079,204	1,521,240	854,678	18,745,766
Infrastructure	49,908,157	5,201,209	-	55,109,366
Other Improvements	8,796,008	1,902,513	462,852	10,235,669
Total Capital Assets being Depreciated	138,310,502	9,825,218	1,649,016	146,486,704
Less Accumulated Depreciation for:				
Buildings	31,603,053	1,237,216	145,853	32,694,416
Machinery and Equipment	9,017,989	1,078,186	726,008	9,370,167
Infrastructure	25,088,073	1,359,604	-	26,447,677
Other Improvements	4,418,439	288,288	358,996	4,347,731
Total Accumulated Depreciation	70,127,554	3,963,294	1,230,857	72,859,991
Total Capital Assets being Depreciated, Net	68,182,948	5,861,924	418,159	73,626,713
Governmental Activities Capital Assets, Net	<u>\$ 87,742,683</u>	<u>\$ 10,597,421</u>	<u>\$ 10,404,788</u>	<u>\$ 87,935,316</u>

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital assets (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance
Business-Type Activities:				
Capital Assets not being Depreciated:				
Land	\$ 473,248	\$ -	\$ -	\$ 473,248
Construction in Progress	626,539	2,421,643	626,539	2,421,643
Total Capital Assets not being Depreciated	1,099,787	2,421,643	626,539	2,894,891
Capital Assets being Depreciated:				
Buildings and structures	7,568,340	-	-	7,568,340
Machinery and equipment	2,334,111	7,221	6,997	2,334,335
Infrastructure	36,305,190	1,027,481	-	37,332,671
Other Improvements	380,962	-	-	380,962
Total Capital Assets being Depreciated	46,588,603	1,034,702	6,997	47,616,308
Less Accumulated Depreciation for:				
Buildings and structures	2,690,736	116,583	-	2,807,319
Machinery and equipment	482,249	112,595	6,997	587,847
Infrastructure	16,806,331	810,047	-	17,616,378
Other Improvements	149,114	12,371	-	161,485
Total Accumulated Depreciation	20,128,430	1,051,596	6,997	21,173,029
Total Capital Assets being Depreciated, Net	26,460,173	(16,894)	-	26,443,279
Business-Type Activities Capital Assets, Net	<u>\$ 27,559,960</u>	<u>\$ 2,404,749</u>	<u>\$ 626,539</u>	<u>\$ 29,338,170</u>

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital assets (Continued)

Depreciation expense was charged to governmental functions/programs of the primary government as follows:

General government	\$250,900
Community development	10,124
Parks & recreation	748,959
Public safety	576,703
Public works	2,376,608
Total depreciation expense - governmental activities	<u>\$3,963,294</u>

Business Activities:

Water	\$464,279
Sewer	175,836
Stormwater	374,957
Street Lights	36,524
Total depreciation expense - business-type activities	<u>\$1,051,596</u>

E. Inter-fund receivables, payables, and transfers

Inter-fund receivables and payables

Inter-fund loan balances from the Community Reinvestment Fund as of December 31, 2024 were as follows:

Payable Fund	Description	Amount
Water Utility	2018 Water Utility project	\$ 566,830
Water Utility	2021 Water Utility project	547,950
Stormwater Management	2018 Flood Mitigation projects	218,012
Stormwater Management	2019 Flood Mitigation projects	376,007
Stormwater Management	2020 Flood Mitigation projects	317,658
Stormwater Management	2021 Storm project	365,299
Stormwater Management	2022 Storm project	329,234
Stormwater Management	2023 Storm Project	730,288
Stormwater Management	2024 Storm Project	800,000
Street Light System	2017 Street Lights project	91,255
Street Light System	2020 Street Lights project	381,189
Street Light System	2021 Street Lights project	41,795
Street Light System	2023 Street Lights project	\$ 273,858
		<u>\$ 5,039,375</u>

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Inter-fund receivables, payables, and transfers (Continued)

A loan was issued in 2017 for \$275,000 to finance the 2017 LED street lights replacement project along Silver Lake Road. This loan will be repaid by increasing future street light system utility rates. This loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$16,018. The final payment is scheduled for November 1, 2027.

A loan was also issued in 2018 for \$500,000 to finance the 2018 Freedom Park flood mitigation project. This loan will be repaid by increasing future stormwater utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$29,123. The final payment is scheduled for November 1, 2028.

A loan was issued in 2018 for \$1,300,000 to finance the 2018 water meter replacement project and water infrastructure replacement for the 2018 street project. This loan will be repaid by increasing future water utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$75,719. The final payment is scheduled for November 1, 2028.

A loan was issued in 2019 for \$700,000 to assist with the 2019 Apache Hills curb replacements. This loan will be repaid by increasing future stormwater utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$40,772. The final payment is scheduled for November 1, 2029.

A loan was issued in 2020 for \$500,000 to assist with the 2020 Apache Hills curb replacements. This loan will be repaid by increasing future stormwater utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$29,123. The final payment is scheduled for November 1, 2030.

A loan was issued in 2020 for \$600,000 to finance a variety of street light projects in 2020, including pole replacements, re-lamping and LED installations. This loan will be repaid by increasing future street light system utility rates. This loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$34,947. The final payment is scheduled for November 1, 2030.

A loan was issued in 2021 for \$500,000 to assist with the 2021 stormwater improvements implemented with the 2021 street reconstruction project. This loan will be repaid by increasing future stormwater utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$29,123. The final payment is scheduled for November 1, 2031.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Inter-fund receivables, payables, and transfers (Continued)

A loan was issued in 2021 for \$750,000 to finance the 2021 water infrastructure replacements implemented with the 2021 street reconstruction project.. This loan will be repaid by increasing future water utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$43,684. The final payment is scheduled for November 1, 2031.

A loan was issued in 2021 for \$100,000 to finance the 2021 street lights project. This loan will be repaid by increasing future street light system utility rates. This loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$10,843. The final payment is scheduled for November 1, 2026.

A loan was issued in 2022 for \$400,000 to finance the 2022 stormwater improvements implemented with the 2022 street reconstruction project. This loan will be repaid by increasing future stormwater utility rates. This loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$23,298. The final payment is scheduled for November 1,2032.

A loan was issued in 2023 for \$800,000 to finance 2023 stormwater capital improvements. This loan will be repaid by increasing future stormwater utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$46,597. The final payment is scheduled for November 1, 2033.

A loan was issued in 2023 for \$300,000 to finance the 2023 street light projects. This loan will be repaid by increasing future street light system utility rates. This loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$17,474. The final payment is scheduled for November 1, 2033.

A loan was issued in 2024 for \$800,000 to finance 2024 stormwater capital improvements. This loan will be repaid by increasing future stormwater utility rates. The loan carries an interest rate of 3% and will be repaid in semi-annual installments of \$46,597. The final payment is scheduled for November 1, 2034.

Inter-fund loans from the Municipal Development Fund as of December 31, 2024 were as follows:

<u>Payable Fund</u>	<u>Description</u>	<u>Amount</u>
Tax Increment District	Various TIF Projects	\$ 17,217,705

Tax increment financing districts are established to finance many of the City’s redevelopment projects. The loans from the Municipal Development Fund cover the cash deficits that often exist in the early stages of tax increment districts. The loans will be repaid with interest from available tax increments generated from the increase in tax capacity values of the redeveloped area.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Inter-fund receivables, payables, and transfers (Continued)

Inter-fund transfers

Inter-fund transfers allow the City to allocate financial resources to the funds that receive benefit from services provided by another fund. The transfers from the Enterprise funds to the General fund and Water Treatment Plant fall under that category. The transfer to the General fund from the internal service fund was a reclassification of grant funds. The transfers to the G.O. Improvement Bonds Fund and Tax Increment funds are to cover the bond payments and fees. The transfer to the Non Major Funds included the fund balance policy transfer and budgeted transfers to the Street Improvement Fund. The transfer to Parks Improvement funds were council approved to fund park improvement projects. The transfer to the Internal Service Funds was budgeted to contribute to the replacement of Fleet and Non Fleet items.

	Transfers In									Total Transfers Out
	Major Funds						Nonmajor Funds			
	Governmental									
	General Fund	Water Treatment Plant No.1	Municipal Development	Park Improvements	Street Improvements	G.O. Improvement Bonds	Tax Increment Bonds	Nonmajor Governmental	Internal Service	
Transfer Out:										
General Fund	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 530,000	\$ -	\$ 1,473,500	\$ 910,200	\$ 3,023,700
Municipal Development	-	-	-	-	-	639,685	-	-	-	639,685
Tax Increments Districts	-	-	851,514	-	-	-	2,489,184	-	-	3,340,698
Street Improvements	-	-	-	-	-	-	-	-	50,000	50,000
G.O. Improvement Bonds	-	-	-	-	-	-	-	6,893	-	6,893
Nonmajor Governmental	280,900	-	-	1,200,000	3,040,000	236,659	-	-	-	4,757,559
Water Utility	363,800	2,367	52,920	-	-	-	-	-	-	419,087
Sewer Utility	239,400	-	5,952	-	-	-	-	-	-	245,352
Stormwater Management	116,200	-	4,350	-	-	-	-	-	-	120,550
Street Light System	33,600	-	-	-	-	-	-	-	-	33,600
Internal Service	6,697	-	-	-	-	-	-	-	-	6,697
Totals	\$ 1,040,597	\$ 2,367	\$ 914,736	\$ 1,310,000	\$ 3,040,000	\$ 1,406,344	\$ 2,489,184	\$ 1,480,393	\$ 960,200	\$ 12,643,821

F. Long-term debt

The City issues General Obligation (G.O.) bonds to provide funds for street improvements, park improvements, and tax increment financing projects. Debt service is covered respectively by special assessments against benefited properties, tax abatements, and tax increments with any shortfalls being paid from general taxes.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. The amounts are repaid from governmental activities.

CITY OF NEW BRIGHTON, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

General obligation bonds outstanding as of December 31, 2024 are as follows:

	Interest Rate	Issue Date	Final Maturity Date	Authorized and Issued	Principal Outstanding	Due Within 1 Year
Governmental Activities:						
G.O. Improvement Bonds:						
2019A Improvement Bonds	3.00%-5.00%	08/09/19	02/01/29	3,075,000	1,940,000	355,000
Total G.O. Improvement Bonds				3,075,000	1,940,000	355,000
G.O. Abatement Bonds:						
2021A Abatement Bonds	1.10%-4.00%	08/26/21	02/01/42	9,875,000	9,125,000	430,000
Total G.O. Abatement Bonds				9,875,000	9,125,000	430,000
G.O. Tax Increment Bonds:						
2015B Tax Increment Bonds	3.00% - 4.00%	03/25/15	02/01/32	17,385,000	10,380,000	1,165,000
2016A Tax Increment Bonds	2.00% - 3.00%	01/05/16	02/01/33	8,705,000	8,465,000	480,000
2017A Tax Increment Bonds	1.99%	09/19/17	02/01/25	5,040,000	300,000	300,000
Total Tax Increment Bonds				31,130,000	19,145,000	1,945,000
Total - General Obligation Bonds				\$44,080,000	\$30,210,000	\$2,730,000

Annual debt service requirements to maturity for these issues are as follows:

Year Ending	General Obligation Bonds								
	Improvement			Abatement			Tax Increment		
December 31,	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	355,000	75,675	430,675	430,000	202,185	632,185	1,945,000	547,085	2,492,085
2026	370,000	57,550	427,550	435,000	184,885	619,885	2,085,000	484,725	2,569,725
2027	390,000	38,550	428,550	445,000	167,285	612,285	2,115,000	421,725	2,536,725
2028	405,000	20,700	425,700	455,000	149,285	604,285	2,170,000	357,450	2,527,450
2029	420,000	6,300	426,300	465,000	130,885	595,885	2,225,000	291,525	2,516,525
2030-2034	-	-	-	2,455,000	479,835	2,934,835	8,605,000	475,875	9,080,875
2035-2039	-	-	-	2,700,000	295,928	2,995,928	-	-	-
2040-2042	-	-	-	1,740,000	52,600	1,792,600	-	-	-
	1,940,000	198,775	2,138,775	9,125,000	1,662,888	10,787,888	19,145,000	2,578,385	21,723,385

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024	Due Within One Year
Governmental activities:					
G.O. Bonded Debt:					
Improvement bonds	\$ 2,890,000	\$ -	\$ 950,000	\$ 1,940,000	\$ 355,000
Abatement bonds	9,545,000	-	420,000	9,125,000	430,000
Tax increment bonds	21,025,000	-	1,880,000	19,145,000	1,945,000
Unamortized premium	1,465,561	-	173,802	1,291,759	-
Total bonds payable	34,925,561	-	3,423,802	31,501,759	2,730,000
Compensated absences net amount	1,208,819	385,144	-	1,593,963	1,170,977
Pollution remediation obligation	1,356,800	3,000	-	1,359,800	15,800
Net pension liability	8,206,315	-	2,395,030	5,811,285	-
Total OPEB liability	1,393,252	177,135	47,088	1,523,299	58,111
Total governmental activity long term liabilities	\$ 47,090,747	\$ 565,279	\$ 5,865,920	\$ 41,790,106	\$ 3,974,888
Business-type activities:					
Compensated absences net amount	\$ 135,433	\$ 22,620	\$ -	\$ 158,053	\$ 115,297
Net pension liability	897,268	-	321,845	575,423	-
Total OPEB liability	207,465	19,408	333	226,540	8,642
Total business-type activity long term liabilities	\$ 1,240,166	\$ 42,028	\$ 322,178	\$ 960,016	\$ 123,939

Changes in long-term liabilities

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities totaling \$1,593,963 for compensated absences are included as part of the totals for governmental activities. For governmental activities, other post-employment benefits and pension liability are liquidated through the general fund.

Pollution remediation liability

One of the City's goals for the New Brighton Exchange redevelopment project (formerly known as Northwest Quadrant Redevelopment), located at the northwest quadrant of Interstate Highways 694 and 35W, is to voluntarily clean up environmental contamination from former industries, thereby making way for development and tax base growth. The 100 acre redevelopment area is split into two smaller project areas, the West Side and the East Side, based upon Old Highway 8 running north and south through the redevelopment area splitting the area in half.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Contamination in the West Side was caused by land owners and operators of a refinery, industrial solvent recycling, and gas station with leaking underground storage tanks. Contaminated soils were removed down to the water table and taken to an approved landfill. Only a portion of the northern point of the project area remains contaminated due to the refinery. Ashland Oil is the Responsible Party and conducted a remediation under the oversight of the Minnesota Pollution Control Agency (MPCA). Ashland was responsible for the costs involved in the remediation of the site. The estimated future liability related to this portion is not determinable, however the City will not bear any costs to conduct further remediation of this area as it will not be sold for redevelopment. Construction of Lion's Park in this area was completed in 2017.

On the East Side, a private dump operated on 20 acres. Low lying wetlands and depressions were filled in with construction and household debris. Organic material continues to decompose, emitting gases. The western edge of the dump material has been removed and consolidated, making room for viable use of this property for development. A special membrane has been laid over the remaining dump materials to collect the gases. Venting has been installed along the perimeter of the remaining dump and new buildings to intercept residual gases. Gas collection and venting systems have been, and will continue to be constructed beneath building structures under MPCA approved Response Action Plans.

The MPCA has approved detailed remediation plans prepared and implemented by the City and is in the process of approving others for the City's development partners. An environmental consultant has been used to assist the City with the preparation of these plans and the various studies that support them. The future estimated costs for further remediation and monitoring, as prepared by the environmental consultant, include approximately \$1,800 for continued monitoring and environmental cleanup on the West Side and approximately \$1,358,000 for future dump closure monitoring on the East Side. It shall be stressed these amounts are estimates and are subject to change due to requirements of the MPCA, proposed development, technology and bidding climate. There are no estimated recoveries anticipated to reduce these liabilities. The pollution remediation liability is liquidated through the tax increment districts fund.

G. Tax Increment Pay-As-You-Go Financing Revenue Notes

The City will enter into private development and redevelopment agreements to encourage a developer to construct, expand or improve new or existing properties and buildings or clean-up and redevelop blighted areas. The costs of these projects are financed using tax increment generated from established tax increment financing districts (pursuant to Minnesota Statutes, Sections 469.174 to 469.179).

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

G. Tax Increment Pay-As-You-Go Financing Revenue Notes (Continued)

As of December 31, 2024, the City has entered into three agreements considered Tax Increment Pay-As-You-Go Financing Revenue Notes under GASB 77. The agreements are not general obligations of the City and are payable solely from available tax increment. Each note will be cancelled at the end of the agreement term, whether it has been fully repaid or not. Accordingly, the amounts have not been included in long-term debt because the nature of the notes is that repayment is required only if sufficient tax increments are received. The City's position is that these are obligations to assign future and uncertain revenue sources and as such, is not actual debt in substance.

The three agreements were to assist the developer with the financing of certain costs of a project constructed within the Development District and are as follows:

- On July 23, 2019, The City entered into a TIF Assistance Agreement with New Brighton Leased Housing Associates III, LLLP to finance certain development costs related to the Brighton Oaks affordable multi-family housing development within TIF District #34. In August 2022, \$1,600,000 in principal was issued. Semi-annual payments will be made at the lesser of the note payments or 90% of the actual tax increment received by the City since the previous payment date. The note will bear simple, non-compounding interest at the rate equal to 4.23% per annum on the Revenue Bonds. The outstanding principal balance as of December 31, 2024 for this agreement was \$1,305,869.
- On December 22, 2020, The City entered into a TIF Assistance Agreement with New Brighton Leased Housing Associates II, LLLP to finance certain development costs related to the Oaks Landing senior housing development within TIF District #34. In August 2022, \$2,100,000 in principal was issued, \$1,632,000 for land and \$468,000 towards site improvements. Semi-annual payments will be made at the lesser of the note payments or 90% of the actual tax increment received by the City since the previous payment date. The note will bear simple, non-compounding interest at the rate equal to the lesser of 4.75% per annum or the rate per annum on the Revenue Bonds. The outstanding principal balance as of December 31, 2024 for this agreement was \$1,869,675.
- On October 12, 2021, The City entered into a TIF Assistance Agreement with 2299 Palmer LLC to finance certain development related to the Exchange Apartment Building development within TIF District #35. In September 2023, \$3,968,962 in principal was issued, all used towards site improvements. Semi-annual payment will be made in an amount equal to 65% of the Tax Increment received by the City during the 6-month period preceding the payment date. The note shall bear simple, non-compounding interest at the rate equal to 3.7% per annum. The outstanding principal balance as of December 31, 2024 for this agreement was \$3,968,962.

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

H. Conduit debt obligations

From time-to-time, the City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the state, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2024, the following series of Industrial Revenue Bonds were outstanding:

Project Name	Bonds Issued	Original Principal	12/31/24 Principal	Maturity Date
Brighton Oaks Multi-Family Housing	09/01/22	\$ 19,776,000	\$ 19,716,306	07/01/37
Oaks Landing Senior Multi-Family Housing	12/22/23	26,569,000	26,569,000	07/01/38

H. Lease Receivable

The City is the lessor for noncancelable leases for space above the water towers to several communication companies, leased space at the City Hall to the MN Chief of Police, and a lease agreement with Clear Channel Outdoor Inc. to maintain an outdoor advertising sign on the Community Center property. The City recognized lease receivable of \$5,972,602 and Deferred Inflow of Resources of \$5,972,602. Lease terms are as follows:

Lessee	Type	2024 Lease Revenue	2024 Lease Receivable	Annual Lease Adjustment Factor*	Renewal Options
AT&T	Water Tower space	\$ 43,105	\$ 347,183	4%	3 5-year terms
Verizon Wireless	Water Tower space	41,888	888,391	3%	2 5-year terms
T-Mobile	Water Tower space	42,115	867,195	4%	4 5 year terms
Verizon (US West)	Water Tower space	33,134	614,485	4%	3 5-year terms
T-Mobile	Water Tower space	24,612	531,932	Greater of CPI or 4%	3 5-year terms
AT&T	Water Tower space	32,013	165,678	Greater of CPI or 4%	1 5-year terms
T-Mobile	Water Tower space	33,398	413,799	4%	3 5-year terms
Dish	Water Tower space	36,000	704,468	4%	3 5-year terms
Clear Channel	Outdoor Advertising	102,197	1,420,057	3%	20 year term
MN Chiefs of Police Assoc.	City Hall space	14,040	19,414	n/a	n/a

* Amounts for future lease receipts are unavailable because they are based on the Consumer Price Index.

CITY OF NEW BRIGHTON, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

I. Lease Receivable (Continued)

Future lease payments for the lessors above are as follows:

Year Ending December 31,	Water Tower Space				Outdoor Advertising			
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
				\$4,533,131				\$1,420,057
2025	113,914	140,238	254,152	4,419,217	63,521	41,742	105,263	1,356,536
2026	139,399	169,789	309,188	4,279,818	68,655	39,766	108,421	1,287,881
2027	157,856	163,699	321,555	4,121,962	74,041	37,633	111,674	1,213,840
2028	177,577	156,841	334,418	3,944,385	79,689	35,335	115,024	1,134,151
2029	198,632	149,162	347,794	3,745,753	85,611	32,864	118,475	1,048,540
2030-2034	986,177	628,386	1,614,563	2,759,576	527,287	120,581	647,868	521,253
2035-2039	1,174,089	409,538	1,583,627	1,585,487	521,253	31,074	552,327	-
2040-2044	1,435,370	142,454	1,577,824	150,117	-	-	-	-
2045-2049	150,117	500	150,617	-	-	-	-	-

Year Ending December 31,	City Hall Space			
	Principal	Interest	Total	Balance
				\$ 19,414
2025	13,613	429	14,042	5,801
2026	5,801	429	6,230	-

CITY OF NEW BRIGHTON, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

I. Fund Balance

1. Classifications

At December 31, 2024, a summary of the governmental fund balance classifications are as follows:

	General Fund	Municipal Development	Tax Increments Districts	Park Improvements	Street Improvements	G.O. Improvement Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:								
Prepaid items	\$ 125,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,980
Total nonspendable	<u>125,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,980</u>
Restricted for:								
Affordable Housing	-	-	-	-	-	-	142,839	142,839
DUI and drug forfeitures	75,703	-	-	-	-	-	-	75,703
Public Safety	889,453	-	-	-	-	-	-	889,453
Parks and Recreation	26,574	-	-	-	-	-	-	26,574
Debt service	-	-	-	-	-	815,974	-	815,974
Tax increment	-	-	2,052,240	-	-	-	-	2,052,240
Total restricted	<u>991,730</u>	<u>-</u>	<u>2,052,240</u>	<u>-</u>	<u>-</u>	<u>815,974</u>	<u>142,839</u>	<u>4,002,783</u>
Committed to:								
Municipal development	-	29,509,666	-	-	-	-	-	29,509,666
Debt service	-	-	-	-	-	-	4,246,118	4,246,118
Park improvements	-	-	-	3,100,238	-	-	-	3,100,238
Public Safety	50,837	-	-	-	-	-	-	50,837
Community Events	35,000	-	-	-	-	-	-	35,000
Total committed	<u>85,837</u>	<u>29,509,666</u>	<u>-</u>	<u>3,100,238</u>	<u>-</u>	<u>-</u>	<u>4,246,118</u>	<u>36,941,859</u>
Assigned to:								
Community reinvestment	1,300	-	-	-	-	-	6,198,369	6,199,669
Public Safety	15,337	-	-	-	-	-	-	15,337
Parks and Recreation	1,195	-	-	-	-	-	-	1,195
Employee Wellness	8,154	-	-	-	-	-	-	8,154
Capital projects	82,520	-	-	-	3,764,692	-	-	3,847,212
	<u>108,506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,764,692</u>	<u>-</u>	<u>6,198,369</u>	<u>10,071,567</u>
Total assigned								
Unassigned	10,453,175	-	(17,303,627)	-	-	-	-	(6,850,452)
Total Fund Balance	<u>\$ 11,765,228</u>	<u>\$ 29,509,666</u>	<u>\$ (15,251,387)</u>	<u>\$ 3,100,238</u>	<u>\$ 3,764,692</u>	<u>\$ 815,974</u>	<u>\$ 10,587,326</u>	<u>\$ 44,291,737</u>

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2024 was \$680,651. The components of pension expense are noted in the following plan summaries.

The General Fund, Water Utility Fund, Sewer Utility Fund, and Stormwater Management Fund typically liquidate the liability related to the pensions.

A. Public Employee's Retirement Association

1. Defined benefit pension plan - statewide

a. Plan Description

The City of New Brighton 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, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

i. General Employees Retirement Plan

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

ii. Public Employees Police and Fire Plan

Membership in the Police & Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police & Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

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. When a member is “vested,” they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

i. General Employees Retirement Plan Benefits

General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 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. 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 prorated increase.

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

b. Benefits Provided (Continued)

iii. Public Employees Police and Fire Plan Benefits (Continued)

Benefits for the Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50 percent vested after five years of service and 100 percent vested after ten years. After five years, vesting increase by 10 percent each full year of service until members are 100 percent vested after ten years. Police and Fire Plan members receive 3 percent of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417 percent each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is 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. 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 prorated increase.

c. Contributions

Minnesota Statutes Chapter 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

i. General Employees Retirement Fund Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the City was required to contribute 7.50 percent for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2024, were \$549,319. The City's contributions were equal to the required contributions as set by state statute.

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee’s Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

ii. Public Employees Police and Fire Fund Contributions

Police and Fire members were required to contribute 11.80% of their annual covered salary in fiscal year 2024 and the City was required to contribute 17.70% for Police and Fire members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2024, were \$644,260. The City's contributions were equal to the required contributions as set by state statute.

a. Pension Costs

i. General Employees Retirement Fund Pension Costs

At December 31, 2024, the City of New Brighton reported a liability of \$3,078,852 for its proportionate share of the General Employees Fund’s net pension liability. The City’s net pension liability reflected a reduction due to the State of Minnesota’s contribution of \$16 million.

The State of Minnesota is considered a non-employer contributing entity and the State’s contribution meets the definition of a special funding situation. The State of Minnesota’s proportionate share of the net pension liability associated with the City totaled \$79,613.

The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of New Brighton’s proportionate share of the net pension liability was based on the City of New Brighton’s contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA’s participating employers. At June 30, 2024, the City of New Brighton’s proportionate share was .0833% at the end of the measurement period and .0847% for the beginning of the period.

City's proportionate share of the net pension liability	\$ 3,078,852
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>79,613</u>
Total	<u>\$ 3,158,465</u>

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

d. Pension Costs (Continued)

i. General Employees Retirement Fund Pension Costs (Continued)

For the year ended December 31, 2024, the City of New Brighton recognized pension expense of \$150,442 for its proportionate share of the General Employees Fund's pension expense. Included in this amount, the City of New Brighton also recognized \$2,134 for the year ended December 31, 2024, as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's on-behalf contribution of \$16 million to the General Employees Fund.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized \$141,662 for the year ended December 31, 2024 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 General Employees Fund.

At December 31, 2024, the City of New Brighton reported its proportionate share of the General Employees Fund'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
Difference between expected and actual economic experience	\$ 290,266	\$ -
Changes in actuarial assumptions	14,547	1,179,861
Net collective difference between projected and actual investment earnings	-	883,576
Change in proportion	191,186	58,716
Contributions paid to PERA subsequent to the measurement date	277,264	-
Total	\$ 773,263	\$ 2,122,153

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

d. Pension Costs (Continued)

i. General Employees Retirement Fund Pension Costs (Continued)

The \$277,264 reported as deferred outflows of resources related to pensions resulting from City of New Brighton contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. 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
2025	\$ (858,106)
2026	(133,437)
2027	(398,584)
2028	(236,027)
Total	\$ (1,626,154)

ii. Public Employee Police and Fire Fund Pension Costs

At December 31, 2024, the City of New Brighton reported a liability of \$3,307,856 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of New Brighton's proportionate share of the net pension liability was based on the City of New Brighton's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2024, the City of New Brighton's proportionate share was .2514% at the end of the measurement period and .2529% for the beginning of the period.

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee’s Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

d. Pension Costs (Continued)

ii. Public Employee Police and Fire Fund Pension Costs (continued)

The State of Minnesota contributed \$37.4 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2024. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation, additional one-time direct state aid contribution of \$19.4 million, and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. Additionally, \$9 million supplemental state aid was paid on October 1, 2024. 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 percent funded, whichever occurs later. The State of Minnesota’s proportionate share of the net pension liability associated with the City totaled \$126,094.

City's proportionate share of the net pension liability	\$ 3,307,856
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>126,094</u>
Total	<u>\$ 3,433,950</u>

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

d. Pension Costs (Continued)

ii. Public Employee Police and Fire Fund Pension Costs (Continued)

For the year ended December 31, 2024, the City recognized pension expense of \$538,858 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized \$25,247 as grant revenue and pension expense for its proportionate share of the State of Minnesota's pension expense for the contribution of \$9 million to the Police and Fire Fund special funding situation.

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 \$28.4 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized \$71,406 for the year ended December 31, 2024 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, 2024, the City of New Brighton reported its proportionate share of the Police and Fire Fund'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
Difference between expected and actual economic experience	\$ 1,285,788	\$ -
Changes in actuarial assumptions	3,560,654	4,899,822
Net collective difference between projected and actual investment earnings	-	1,162,325
Change in proportion	345,228	126,447
Contributions paid to PERA subsequent to the measurement date	322,130	-
Total	\$ 5,513,800	\$ 6,188,594

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

d. Pension Costs (Continued)

The \$322,130 reported as deferred outflows of resources related to pensions resulting from City of New Brighton contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount
2025	\$ (210,506)
2026	833,468
2027	(482,133)
2028	(1,209,461)
2029	71,897
Total	\$ (996,735)

b. Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	25.0%	5.90%
Total	100%	

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

c. Actuarial Assumptions

The total pension liability in the June 30, 2024, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan and the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan and 1% for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 11.75 percent after one year of service to 3.0 percent after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police & Fire Plan was reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee's Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

f. Actuarial Assumptions (Continued)

General Employees Fund

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Police and Fire Fund

Changes in Plan Provisions:

- The State contribution of \$9.0 million per year will continue until the earlier of 1) both the Police & Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year.
- The additional \$9.0 million contribution will continue until the Police & Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee’s Retirement Association (Continued)

1. Defined benefit pension plan – statewide (Continued)

g. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund and Police and Fire were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

Sensitivity of Net Pension Liability (Asset) at Current Single Discount Rate (in thousands)

	General Employees Fund		Police and Fire Fund	
1% Higher	8.00%	79,803	8.00%	(395,185)
Current Discount Rate	7.00%	3,078,852	7.00%	3,307,856
1% Lower	6.00%	6,724,707	6.00%	7,817,113

i. 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 on the Internet at www.mnpera.org.

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

A. Public Employee’s Retirement Association (Continued)

1. Defined contribution pension plan – statewide

Two council members of the City of New Brighton are covered by the Defined Contribution Plan administered by the Public Employees Retirement Association of Minnesota (PERA). The Defined Contribution Plan 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.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. *Minnesota Statutes*, Chapter 353D and 356, 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 five percent of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. 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 two percent of employer contributions and twenty-five hundredths of one percent (0.25 percent) of the assets in each member's account annually.

Total contributions made by the City during fiscal year 2024 were:

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 700	\$ 700	5%	5%	5%

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

B. Defined Benefit Pension Plan – Volunteer Firefighter’s Relief Association

1. Plan Description

The City of New Brighton Firefighter's Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the City of New Brighton Fire Department per Minnesota State Statutes.

The Association issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to City of New Brighton Firefighter's Association, 803 Old Highway 8 NW, New Brighton, Minnesota 55112.

2. Benefits Provided

Volunteer firefighters of the City are members of the City of New Brighton’s Fire Fighter's Relief Association. Full retirement benefits are payable to members who have reached age 50 and have completed 20 years of service. Partial benefits are payable to members who have reached 50 and have completed at least 10 years of service. Disability benefits and survivor benefits are also payable to members or their beneficiaries based upon requirements set forth in the bylaws. These benefit provisions and all other requirements are consistent with enabling state statutes.

3. Employees Covered by Benefit Terms

At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees entitled to but not yet receiving benefits	1
Active members	<u>41</u>
Total	<u>42</u>

4. Contributions

Minnesota Statutes Chapter 424A.092 specifies minimum support rates required on an annual basis. The minimum support rates from the municipality and from State aids are determined as the amount required to meet the normal cost plus amortizing any existing prior service costs over a ten year period. The City's obligation is the financial requirement for the year less state aids. Any additional payments by the City shall be used to amortize the unfunded liability of the relief association. The Association is comprised of volunteers: therefore, there are no payroll expenditures (i.e. there are no covered payroll percentage calculations). During the year, the City recognized as revenue and as an expenditure on behalf payment of \$199,357 made by the State of Minnesota for the Relief Association.

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

B. Defined Benefit Pension Plan – Volunteer Firefighter’s Relief Association (Continued)

5. Net Pension Liability

The City's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

6. Actuarial assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increase	N/A
Investment rate of return	6.75% net of pensions plan investment expense: including inflation

The value of death benefits is similar to the value of the retirement pension. Because of low retirement ages, the plan assumes no pre-retirement mortality. Post-retirement mortality does not apply as the benefit structure and form of payment do not reflect lifetime benefits.

The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	30.23%	2.30%
Domestic Equity	66.75%	4.91%
International Equity	-	5.32%
Real Estate and Alternative	-	3.79%
Cash and Equivalents	<u>3.02%</u>	<u>0.77%</u>
Total (weighted Ave, rounded ¼%)	100%	6.75%

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

B. Defined Benefit Pension Plan – Volunteer Firefighter’s Relief Association (Continued)

7. Discount rate

The discount rate used to measure the total pension liability was 6.75%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the municipal bond rate. The equivalent single rate is the discount rate.

8. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(c) = (a) - (b)
Balance at previous fiscal year end	\$ 3,750,037	\$ 5,934,140	\$(2,184,103)
Changes for the year:			
Service cost	167,486	-	167,486
Interest	250,549	-	250,549
Contributions - State and local	-	199,357	(199,357)
Net investment income	-	995,919	(995,919)
Benefit payments	(411,375)	(411,375)	-
Net changes	6,660	783,901	(777,241)
Balance at December 31, 2024	<u>\$ 3,756,697</u>	<u>\$ 6,718,041</u>	<u>\$(2,961,344)</u>

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

B. Defined Benefit Pension Plan – Volunteer Firefighter’s Relief Association (Continued)

8. Changes in the Net Pension Liability (Continued)

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate 6.75%	1% Increase (7.75%)
Fire Relief Net Pension Liability	<u>\$ (2,828,856)</u>	<u>\$ (2,961,344)</u>	<u>\$ (3,089,069)</u>

9. Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued relief association financial report.

10. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the City recognized pension expense of (\$190,233). At December 31, 2024, 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
Differences between expected and actual experience	\$ -	\$ 275,841
Changes of assumptions	85,496	127,614
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>420,583</u>
Total	<u>\$ 85,496</u>	<u>\$ 824,038</u>

NOTE 4 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

B. Defined Benefit Pension Plan – Volunteer Firefighter’s Relief Association (Continued)

10. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)

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

<u>Year ended:</u>	<u>Future Recognition</u>
2025	(104,199)
2026	(17,190)
2027	(296,711)
2028	(161,451)
2029	(37,008)
Thereafter	(121,983)
	<u>\$ (738,542)</u>

NOTE 5 OTHER POST EMPLOYMENT BENEFITS

Post-Employment Health Care Plan

1. Plan Description

The City's defined benefit OPEB plan provides a single employer defined benefit health care plan to eligible retirees. The plan offers medical coverage. Medical coverage is administered by Sourcewell and coverage is provided by HealthPartners. It is the City's policy to periodically review its medical coverage and to obtain requests for proposals in order to provide the most favorable benefits and premiums for City employees and retirees. No assets are accumulated in a trust.

2. Benefits Provided

At retirement, employees of the City receiving a retirement or disability benefit, or eligible to receive a benefit, from a Minnesota public pension plan may continue to participate in the City's group medical insurance plan.

3. Contributions

Retirees contribute to the health care plan at the same rate as City employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the City, based on the contract terms with Health Partners.

NOTE 5 OTHER POST EMPLOYMENT BENEFITS (Continued)

Post-Employment Health Care Plan (Continued)

3. Contributions (Continued)

For the year 2024, the City contributed \$0 to the plan.

All current public safety officers disabled in the line of duty receive a direct rate subsidy. The City contributes the lesser of the premium or the City’s contribution amount as agreed upon in the Union contract. For the year 2024, the City contributed \$42,204 to the plan.

4. Members

As of December 31, 2022, the following were covered by the benefit terms:

Active employees electing coverage	82
Active employees waiving coverage	24
Retirees electing coverage	<u>4</u>
Total	<u>110</u>

5. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of December 31, 2024, using the following actuarial assumptions, applied to all periods including the measurement, unless otherwise specified:

Investment rate of return	N/A
Inflation	2.50%
Healthcare cost trend increases	6.3% for FY2023, gradually decreasing to an ultimate rate of 3.9% in FY2075 and later years

Mortality assumptions were based on the Pub-2010 mortality tables with projected mortality improvements based on scale MP-2021, and other adjustments.

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of an actuarial experience study for the period January 1, 2022 – December 31, 2022.

The discount rate used to measure the total OPEB liability was 3.77% based on updated 20-year municipal bond rates using the Fidelity 20-year Municipal GO AA Index.

6. Total OPEB Liability

The City’s total OPEB liability of \$1,749,839 was measured as of December 31, 2023 and was determined by an actuarial valuation as of December 31, 2022.

NOTE 5 OTHER POST EMPLOYMENT BENEFITS (Continued)

Post-Employment Health Care Plan (Continued)

6. Total OPEB Liability (Continued)

Changes in the total OPEB liability are as follows:

	<u>Total OPEB Liability</u>
Balance at January 1, 2024	<u>\$ 1,600,717</u>
Changes for the year	
Service cost	89,440
Interest	67,388
Differences between expected and actual economic experience	(1,851)
Changes of assumptions	46,650
Benefit payments	(52,505)
Net changes	<u>149,122</u>
Balance at December 31, 2024	<u><u>\$ 1,749,839</u></u>

The following changes in actuarial assumptions and plan provisions occurred since the last valuation:

Changes in Actuarial Assumptions:

- The discount rate was changed from 4.05% to 3.77% based on updated 20-year municipal bond rates.

The General Fund, Water Utility Fund, Sewer Utility Fund and Stormwater Management Fund typically liquidate the liability related to OPEB.

NOTE 5 OTHER POST EMPLOYMENT BENEFITS (Continued)

Post-Employment Health Care Plan (Continued)

7. OPEB Liability Sensitivity

The following presents the City's total OPEB liability calculated using the discount rate of 3.77% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

	1% Decrease (2.77%)	Current Discount Rate (3.77%)	1% Increase (4.77%)
Total OPEB Liability	\$ 1,929,252	\$ 1,749,839	\$ 1,589,925

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower and 1% higher than the current healthcare cost trend rates.

	1% Decrease (5.30% decreasing to 2.90%)	Current Trend Rate (6.30% decreasing to 3.90%)	1% Increase (7.30% decreasing to 4.90%)
Total OPEB Liability	\$ 1,530,483	\$ 1,749,839	\$ 2,009,037

NOTE 5 OTHER POST EMPLOYMENT BENEFITS (Continued)

Post-Employment Health Care Plan (Continued)

8. OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

For the year ended December 31, 2024, the City recognized OPEB expense of \$134,219. At December 31, 2024, the City reported deferred inflows of resources and deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual liability	\$ 566,084	\$ 197,083
Change in assumptions	134,735	464,600
Total	<u>\$ 700,819</u>	<u>\$ 661,683</u>

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

Year Ending December 31,	Total
2025	\$ (22,609)
2026	4,461
2027	61,329
2028	59,926
2029	59,926
Thereafter	<u>(123,896)</u>
Total	<u>\$ 39,137</u>

NOTE 6 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; injuries to employees; and natural disasters.

Workers' compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through Workers' Compensation Reinsurance Association (WCRA) as required by law. For workers' compensation, the City has a \$50,000 deductible. The City's workers' compensation coverage is retrospectively rated. With this type of coverage, final premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

Comprehensive general liability, comprehensive automotive liability, and property/casualty insurance are provided through a pooled self-insurance program through the LMCIT up to the maximum of \$2,000,000. The City pays an annual premium to the LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess of various amounts. The City retains the risk of the first \$100,000 of each occurrence with an annual maximum exposure of \$200,000. These amounts are considered immaterial to the financial statements.

The City continues to carry commercial insurance for all other risks of loss, including employee health and disability insurance. There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

The claims liability of \$79,595 for workers compensation and \$71,102 for property casualty reported in the Risk Management Fund at December 31, 2024 are based on the requirements of Government Accounting Standards Board Statement No. 10. This statement requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated (IBNR).

NOTE 6 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Changes in the fund’s claims liability amount are shown in the following table:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending of Fiscal Year Liability
Workers Compensation	\$ 77,770	\$ 66,304	\$ 64,479	\$ 79,595
Property Casualty	126,893	55,641	111,432	71,102

B. Deferred ad valorem tax levies – bonded debt

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

These future scheduled tax levies are not shown as assets in the accompanying financial statements at December 31, 2024.

NOTE 6 OTHER INFORMATION (Continued)

C. Adjustments and restatements of beginning balances

During the current year, the City implemented GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the “Restatement - GASB 101 implementation” column in the table below.

	Net position/fund balance 12/31/2023 as previously reported	Restatement - GASB 101 Implementation	Net position/fund balance 12/31/2023 as restated/adjusted
Government-wide			
Governmental activities	\$ 102,525,001	\$ (126,011)	\$ 102,398,990
Business-type activities	29,827,070	(20,849)	29,806,221
Total government-wide	<u>\$ 132,352,071</u>	<u>\$ (146,860)</u>	<u>\$ 132,205,211</u>
Proprietary funds			
Enterprise funds			
Water fund	\$ 14,768,932	\$ (12,626)	\$ 14,756,306
Sewer fund	6,837,078	(5,548)	6,831,530
Stormwater fund	6,381,099	(2,675)	6,378,424
Total enterprise funds	<u>\$ 27,987,109</u>	<u>\$ (20,849)</u>	<u>\$ 27,966,260</u>
Internal service funds	<u>\$ 27,065,857</u>	<u>\$ (126,011)</u>	<u>\$ 26,939,846</u>

NOTE 7 - GASB STATEMENTS ISSUED BUT NOT YET IMPLEMENTED

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

- **Statement No. 102 *Certain Risk Disclosures*.** The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2025.



REQUIRED SUPPLEMENTARY INFORMATION

CITY OF NEW BRIGHTON, MINNESOTA
GENERAL FUND - SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended December 31, 2024

Statement 12

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
General property taxes	\$ 13,730,800	\$ 13,730,800	\$ 13,644,603	\$ (86,197)
Franchise taxes	1,273,100	1,273,100	1,241,835	(31,265)
Licenses and permits	696,800	696,800	979,820	283,020
Intergovernmental	910,500	1,165,600	1,341,490	175,890
Charges for services	4,601,900	4,601,900	4,993,757	391,857
Special assessments	-	-	1,701	1,701
Fines and forfeits	41,200	41,200	63,861	22,661
Investment income:				
Interest on investments	125,000	125,000	311,642	186,642
Change in fair value of investments	-	-	140,813	140,813
Rents	374,600	374,600	377,255	2,655
Miscellaneous Revenue	50,000	50,000	92,666	42,666
Contributions and donations	-	23,800	29,145	5,345
Total revenues	21,803,900	22,082,800	23,218,588	1,135,788
Expenditures:				
Current				
General government				
Council	42,200	42,200	42,444	244
Administration	1,320,000	1,320,000	1,375,401	55,401
Elections	146,200	178,600	179,450	850
Legal	125,000	125,000	137,060	12,060
Central Services	221,200	221,200	202,940	(18,260)
Finance	762,800	762,800	756,766	(6,034)
License Bureau	688,500	688,500	703,593	15,093
Passports	267,600	267,600	281,680	14,080
Total General government	3,573,500	3,605,900	3,679,334	73,434
Community development				
Community development	937,000	980,000	999,400	19,400
Recycling	392,900	392,900	379,640	(13,260)
Total Community development	1,329,900	1,372,900	1,379,040	6,140
Parks and recreation				
Parks	1,859,100	1,859,100	1,794,908	(64,192)
Forestry	261,700	284,700	296,541	11,841
Recreation	1,102,600	1,102,600	1,140,026	37,426
Community center	2,171,300	2,171,300	2,098,472	(72,828)
Golf course	378,900	378,900	391,222	12,322
Total Parks and recreation	5,773,600	5,796,600	5,721,169	(75,431)
Public safety				
Police	6,958,800	7,171,700	6,934,430	(237,270)
Fire	1,346,500	1,346,500	1,380,569	34,069
Total Public safety	8,305,300	8,518,200	8,314,999	(203,201)
Public works				
Engineering	535,000	535,000	553,703	18,703
Streets	392,500	392,500	381,629	(10,871)
Garage	701,900	701,900	734,936	33,036
Total Public works	1,629,400	1,629,400	1,670,268	40,868
Total expenditures	20,611,700	20,923,000	20,764,810	(158,190)
Excess of revenues over expenditures	1,192,200	1,159,800	2,453,778	1,293,978
Other financing sources (uses):				
Transfers in	1,033,900	1,033,900	1,040,597	6,697
Transfers out	(2,226,100)	(3,023,700)	(3,023,700)	-
Sale of assets	-	-	2,737	2,737
Total other financing sources (uses)	(1,192,200)	(1,989,800)	(1,980,366)	9,434
Net increase (decrease) in fund balance	\$ -	\$ (830,000)	473,412	\$ 1,303,412
Fund balance - January 1			11,291,816	
Fund balance - December 31			\$ 11,765,228	

CITY OF NEW BRIGHTON, MINNESOTA

PROPORTIONATE SHARE OF NET PENSION LIABILITY - GERF RETIREMENT FUND

Last Ten Fiscal Years

Statement 13

Fiscal Year Ended June 30,	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Pension Liability (Asset)	State's Proportionate Share of the Net Pension Liability Associated with the City	City's Proportionate share of the Pension Liability and the State's proportionate share of the Net Pension Liability Associated with the City	Covered Payroll	City's Proportionate share of the Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.0833%	\$ 3,078,852	\$ 79,613	\$ 3,158,465	\$ 7,048,547	43.68%	89.10%
2023	0.0847%	4,736,329	130,662	4,866,991	6,737,520	70.30%	83.10%
2022	0.0806%	6,383,547	187,230	6,570,777	6,040,867	105.67%	76.67%
2021	0.0779%	3,326,679	101,617	3,428,296	5,610,147	59.30%	87.00%
2020	0.0810%	4,856,320	149,756	5,006,076	5,773,947	84.11%	79.06%
2019	0.0781%	4,317,974	134,161	4,452,135	5,527,147	78.12%	80.23%
2018	0.0747%	4,144,050	136,020	4,280,070	5,021,867	82.52%	79.53%
2017	0.0691%	4,411,298	55,440	4,466,738	4,449,333	99.15%	75.90%
2016	0.0693%	5,626,816	73,483	5,700,299	4,302,547	130.78%	68.91%
2015	0.0714%	3,700,320	-	3,700,320	4,125,373	89.70%	78.19%

CITY OF NEW BRIGHTON, MINNESOTA

PROPORTIONATE SHARE OF NET PENSION LIABILITY - PEPFF RETIREMENT FUND

Last Ten Fiscal Years

Statement 14

Fiscal Year Ended June 30,	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Pension Liability (Asset)	State's Proportionate Share of the Net Pension Liability Associated with the City	City's Proportionate share of the Pension Liability and the State's proportionate share of the Net Pension Liability Associated with the City	Covered Payroll	City's Proportionate share of the Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.251%	\$ 3,307,856	\$ 126,094	\$ 3,433,950	\$ 3,481,672	95.0%	90.20%
2023	0.253%	4,367,254	175,925	4,543,179	3,320,921	131.5%	86.50%
2022	0.241%	10,487,368	458,095	10,945,463	2,927,825	358.2%	70.53%
2021	0.258%	1,965,215	89,399	2,054,614	3,044,288	64.6%	93.66%
2020	0.264%	3,483,757	82,063	3,565,820	2,919,113	119.3%	87.19%
2019	0.271%	2,845,331	N/A	2,845,331	2,792,029	101.9%	89.30%
2018	0.268%	2,835,655	N/A	2,835,655	2,827,414	100.3%	88.84%
2017	0.263%	3,550,813	N/A	3,550,813	2,700,630	131.5%	85.43%
2016	0.274%	10,996,097	N/A	10,996,097	2,635,777	417.2%	63.88%
2015	0.275%	3,124,644	N/A	3,124,644	2,444,735	127.8%	86.61%

CITY OF NEW BRIGHTON, MINNESOTA
CITY CONTRIBUTIONS, GERF RETIREMENT FUND
 Last Ten Fiscal Years

Statement 15

Fiscal Year Ended December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contribution as a Percentage of Covered Payroll
2024	\$ 549,319	\$ 549,319	-	\$ 7,324,253	7.50%
2023	504,609	504,609	-	6,728,120	7.50%
2022	468,532	468,532	-	6,247,093	7.50%
2021	433,927	433,927	-	5,785,693	7.50%
2020	447,666	447,666	-	5,968,880	7.50%
2019	426,760	426,760	-	5,690,133	7.50%
2018	397,829	397,829	-	5,304,387	7.50%
2017	354,424	354,424	-	4,725,653	7.50%
2016	324,400	324,400	-	4,325,333	7.50%
2015	336,353	336,353	-	4,484,707	7.50%

CITY OF NEW BRIGHTON, MINNESOTA
CITY CONTRIBUTIONS, PEPFF RETIREMENT FUND
 Last Ten Fiscal Years

Statement 16

Fiscal Year Ended December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contribution as a Percentage of Covered Payroll
2024	\$ 644,260	\$ 644,260	-	\$ 3,639,887	17.70%
2023	594,306	594,306	-	3,357,661	17.70%
2022	539,204	539,204	-	3,046,350	17.70%
2021	519,685	519,685	-	2,936,073	17.70%
2020	559,000	559,000	-	3,158,192	17.70%
2019	497,101	497,101	-	2,932,749	16.95%
2018	465,325	465,325	-	2,872,377	16.20%
2017	443,480	443,480	-	2,737,531	16.20%
2016	433,772	433,772	-	2,677,605	16.20%
2015	428,240	428,240	-	2,643,457	16.20%

CITY OF NEW BRIGHTON, MINNESOTA
EMPLOYER CONTRIBUTIONS AND NON-EMPLOYER
CONTRIBUTING ENTITIES, FIRE RELIEF ASSOCIATION
Last Ten Fiscal Years

Statement 17

Fiscal Year Ended December 31,	Employer			Non-Employer	
	Statutorily Determined Contribution	Contribution Deficiency Statutorily Determined Contributions	Contribution Deficiency (Excess)	2%	Aid
2024	\$ -	\$ -	\$ -	\$	198,357
2023	-	-	-		176,874
2022	-	-	-		161,648
2021	-	-	-		149,644
2020	-	-	-		141,753
2019	-	-	-		133,236
2018	-	-	-		128,422

CITY OF NEW BRIGHTON, MINNESOTA
CHANGES IN NET PENSION LIABILITY AND
RELATED RATIOS, FIRE RELIEF ASSOCIATION
Last Ten Fiscal Years

	2015	2016	2017
Total Pension Liability (TPL)			
Service Cost	\$ 93,391	\$ (956,132)	\$ 97,510
Interest	223,890	157,557	162,462
Difference between expected and actual experience	-	-	(48,853)
Changes of assumptions	-	(26,031)	9,585
Changes of benefit terms	-	47,372	72,708
Benefit payments, including refunds or member contributions	(258,650)	(242,292)	(497,183)
Net change in total pension liability	58,631	(1,019,526)	(203,771)
Beginning of year (1)	3,352,828	3,411,459	2,391,933
End of Year	<u>\$ 3,411,459</u>	<u>\$ 2,391,933</u>	<u>\$ 2,188,162</u>
Plan Fiduciary Net Pension (FNP)			
Contributions - employer	\$ 124,575	\$ 126,661	\$ 126,509
Net investment income	14,046	290,240	567,803
Benefit payments, including refunds or member contributions	(258,650)	(242,292)	(497,183)
Administrative expenses	(9,200)	(13,100)	(1,780)
Other	(267)	(349)	-
Net Change in plan fiduciary net	(129,496)	161,160	195,349
Beginning of year (1)	3,832,700	3,703,204	3,864,364
End of Year	<u>\$ 3,703,204</u>	<u>\$ 3,864,364</u>	<u>\$ 4,059,713</u>
Net Pension Liability (NPL)	<u>\$ (291,745)</u>	<u>\$ (1,472,431)</u>	<u>\$ (1,871,551)</u>

2018	2019	2020	2021	2022	2023	2024
\$ 92,137	\$ 108,687	\$ 143,631	\$ 152,573	\$ 158,507	\$ 179,972	\$ 167,486
136,246	156,952	159,757	169,143	172,055	213,746	250,549
-	(129,812)	-	(86,368)	-	(200,202)	-
-	79,400	-	82,989	-	(157,256)	-
403,578	145,284	98,166	175,094	388,834	176,426	-
(667,867)	(37,550)	(125,476)	(395,171)	(31,600)	-	(411,375)
(35,906)	322,961	276,078	98,260	687,796	212,686	6,660
2,188,162	2,152,256	2,475,217	2,751,295	2,849,555	3,537,351	3,750,037
<u>\$ 2,152,256</u>	<u>\$ 2,475,217</u>	<u>\$ 2,751,295</u>	<u>\$ 2,849,555</u>	<u>\$ 3,537,351</u>	<u>\$ 3,750,037</u>	<u>\$ 3,756,697</u>
\$ 132,422	\$ 134,236	\$ 142,753	\$ 218,644	\$ 162,648	\$ 176,874	\$ 199,357
(88,904)	773,164	860,729	731,069	(1,065,935)	954,839	995,919
(667,867)	(37,550)	(125,476)	(395,171)	(31,600)	-	(411,375)
(93)	-	(12)	(12)	(343)	-	-
12	-	-	-	-	-	-
(624,430)	869,850	877,994	554,530	(935,230)	1,131,713	783,901
4,059,713	3,435,283	4,305,133	5,183,127	5,737,657	4,802,427	5,934,140
<u>\$ 3,435,283</u>	<u>\$ 4,305,133</u>	<u>\$ 5,183,127</u>	<u>\$ 5,737,657</u>	<u>\$ 4,802,427</u>	<u>\$ 5,934,140</u>	<u>\$ 6,718,041</u>
<u>\$ (1,283,027)</u>	<u>\$ (1,829,916)</u>	<u>\$ (2,431,832)</u>	<u>\$ (2,888,102)</u>	<u>\$ (1,265,076)</u>	<u>\$ (2,184,103)</u>	<u>\$ (2,961,344)</u>

CITY OF NEW BRIGHTON, MINNESOTA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
Last Ten Fiscal Years

	<u>12/31/2018</u>	<u>12/31/2019</u>
Total OPEB Liability		
Service cost	\$ 77,559	\$ 88,312
Interest	55,904	52,340
Differenced between expected and actual experience	-	(487,115)
Changes of assumptions	55,545	(162,559)
Benefit payments	<u>(62,710)</u>	<u>(108,876)</u>
Net change in total OPEB liability	<u>126,298</u>	<u>(617,898)</u>
Beginning of year	<u>1,421,100</u>	<u>1,547,398</u>
End of Year	<u>\$ 1,547,398</u>	<u>\$ 929,500</u>
Plan Fiduciary Net Pension (FNP)		
Employer contributions	\$ 62,710	\$ 108,876
Benefit payments	<u>(62,710)</u>	<u>(108,876)</u>
Net change in plan fiduciary net position	<u>-</u>	<u>-</u>
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Total OPEB Liability	<u>\$ 1,547,398</u>	<u>\$ 929,500</u>
Plan FNP as a percentage of the total OPEB liability	0.00%	0.00%
Covered-employee payroll	\$ 6,930,052	\$ 7,866,509
Total OPEB liability as a percentage of covered-employee payroll	22.33%	11.82%

Note: GASB 75 was implemented in 2018. Schedule is intended to show ten year trend. Additional years will be displayed as they become available.

No assets are accumulated in a trust to pay related benefits.

Statement 19

12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
\$ 55,667	\$ 62,801	\$ 101,982	\$ 108,017	\$ 89,440
35,217	27,131	43,308	41,729	67,388
-	1,017,148	(1,819)	(112,613)	(1,851)
15,809	112,266	36,985	(551,276)	46,650
(71,820)	(81,196)	(78,165)	(89,954)	(52,505)
34,873	1,138,150	102,291	(604,097)	149,122
929,500	964,373	2,102,523	2,204,814	1,600,717
\$ 964,373	\$ 2,102,523	\$ 2,204,814	\$ 1,600,717	\$ 1,749,839
\$ 71,820	\$ 81,196	\$ 81,196	\$ 89,954	\$ 52,505
(71,820)	(81,196)	(81,196)	(89,954)	(52,505)
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 964,373	\$ 2,102,523	\$ 2,204,814	\$ 1,600,717	\$ 1,749,839
0.00%	0.00%	0.00%	0.00%	0.00%
\$ 8,368,550	\$ 9,011,060	\$ 8,831,803	\$ 9,420,245	\$ 10,103,960
11.52%	23.33%	24.96%	16.99%	17.32%

GENERAL EMPLOYEES FUND

2024 Changes

Changes in Actuarial Assumptions

The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023):

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirement on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

GENERAL EMPLOYEES FUND (Continued)

2021 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2020 Changes

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.

GENERAL EMPLOYEES FUND (Continued)

2019 Changes

Changes in Actuarial Assumptions:

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

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.

2018 Changes

Changes in Actuarial Assumptions:

- The morality 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.

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 for 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.

2017 Changes

Changes in Actuarial Assumptions:

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

GENERAL EMPLOYEES FUND (Continued)

2017 Changes (continued)

Changes in Plan Provisions:

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 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.

2016 Changes

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2035 and 2.50 percent per year thereafter.

Changes in Plan Provisions:

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increase 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.

POLICE AND FIRE FUND

2024 Changes

Changes in Plan Provisions

- The State contribution of \$9.0 million per year will continue until the earlier of 1) both the Police & Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year.
- The additional \$9.0 million contribution will continue until the Police & Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

2023 Changes

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.5 percent to 7.00 percent.
- The single discount rate changed from 5.4 percent to 7.0 percent.

Changes in Plan Provisions:

- Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years, increasing incrementally to 100% after 10 years.
- A one-time, non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 Changes

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.5% to 5.4%.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

POLICE AND FIRE FUND (Continued)

2021 Changes

Changes in Actuarial Assumptions:

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

Changes in Actuarial Assumptions:

- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60 percent to 70 percent. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2020 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

POLICE AND FIRE FUND (Continued)

2018 Changes

Changes in Actuarial Assumptions:

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

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 17.70 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 percent, 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.

2017 Changes

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 30.00 percent for vested and non-vested, deferred members. The CSA has been changed to 33.00 percent for vested members and 2.00 percent for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00 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 65.00 percent to 60.00 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 postretirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter.
- The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

POLICE AND FIRE FUND (Continued)

2016 Changes

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2037 and 2.50 percent per year thereafter to 1.00 percent per year for all future years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent.
- The single discount rate changed from 7.90 percent to 5.60 percent.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2037 and 2.50 percent per year thereafter.

Changes in Plan Provisions:

- The postretirement benefit increase to be paid after the attainment of the 90.00 percent funding threshold was changed from inflation up to 2.50 percent, to a fixed rate of 2.50 percent.

FIRE RELIEF ASSOCIATION DEFINED BENEFIT PENSION PLAN

2024 Changes

No Changes in Plan Provisions, Economic Assumptions, Demographic and Other Assumptions

2023 Changes

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$10,000 to \$10,500.

Changes in Actuarial Assumptions:

- The expected investment return and discount rate increased from 5.75% to 6.75% to reflect updated capital market assumptions.
- The disability, mortality and withdrawal assumptions were updated from the rate used in the July 1, 2021 Minnesota PERA Police & Fire Plan actuarial valuation to the rates used in the July 1, 2023 Minnesota PERA Police & Fire Plan actuarial valuation.
- The inflation assumption increased from 2.25% to 2.5%.

2022 Changes

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$9,000 to \$10,000 (effective June 29, 2022)

FIRE RELIEF ASSOCIATION DEFINED BENEFIT PENSION PLAN (Continued)

2021 Changes

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$8,500 to \$9,000 (effective August 25, 2021)

Changes in Actuarial Assumptions:

- The expected investment return and discount rate decreased from 6.25% to 5.75% to reflect updated capital market
- The disability, mortality and withdrawal assumptions were updated from the rates used in the July 1, 2019 Minnesota PERA Police & Fire Plan actuarial valuation to the rates used in the July 1, 2021 Minnesota PERA Police & Fire Plan actuarial valuation.
- The inflation assumption decreased from 2.50% to 2.25%.

2020 Changes

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$8,200 to \$8,500

2019 Changes

Changes in Actuarial Assumptions:

- The expected investment return and discount rate decreased from 7.00% to 6.25% to reflect updated capital market assumptions.
- The mortality assumption was updated from the rates used in the July 1, 2017 Minnesota PERA Police & Fire Plan actuarial valuation to the rates used in the July 1, 2019 actuarial valuation.
- The inflation assumption decreased from 2.75% to 2.5%.

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$7,700 to \$8,200

2018 Changes

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$7,500 to \$7,700

2017 Changes

Changes in Actuarial Assumptions:

- The expected investment return and discount rate decreased from 7.25% to 7.00% to reflect updated capital market assumptions.
- The mortality and withdrawal 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, 2017 Minnesota PERA Police & Fire Plan actuarial valuation.

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$6,500 to \$7,500

FIRE RELIEF ASSOCIATION DEFINED BENEFIT PENSION PLAN (Continued)

2016 Changes

Changes in Actuarial Assumptions:

- The expected investment return and discount rate increased from 6.75% to 7.25% to reflect updated capital market models.

Changes in Plan Provisions:

- The lump sum benefit amount increased from \$6,300 to \$6,500

POST-EMPLOYMENT HEALTH CARE PLAN

2024 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 4.05% to 3.77% based on updated 20-year municipal bond rates.

2023 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 1.84% to 4.05% based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs were updated to reflect recent experience and new plan offerings.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated from the rates used in the 7/1/2020 PERA General Employees Plan and 7/1/2020 PERA Police & Fire Plan valuations to the rates used in the 7/1/2022 valuations.
- The percent of future retirees assumed to elect coverage when premium not subsidized at retirement changed from 40% to 30% to reflect recent plan experience.
- The percent of future retirees assumed to elect spouse coverage at retirement changed from 30% to 50% to reflect recent plan experience.
- The inflation assumption was changed from 2.25% to 2.50% based on an updated historical analysis of inflation rates and forward-looking market expectations.

2022 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 2.00% to 1.84% based on updated 20-year municipal bond rates.

2021 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 2.75% to 2.00% based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs were updated to reflect recent experience and new plan offerings, including an adjustment to reflect age/gender based risk scores published by the Society of Actuaries.
- Withdrawal, retirement, mortality and salary increase rates were updated from the rates used in the 7/1/2018 PERA General Employees Plan and 7/1/2018 Police & Fire Plan valuations to the rates used in the 7/1/2020 valuations.

POST-EMPLOYMENT HEALTH CARE PLAN (Continued)

2021 Changes (continued)

Changes in Actuarial Assumptions (continued):

- The percent of future non Medicare eligible retirees electing each medical plan changed to reflect recent plan experience and new plan offerings. The following table provides the changes for the assumed percent electing each plan:

<u>Medical Plan</u>	<u>Fiscal 2021 Valuation</u>	<u>Fiscal 2020 Valuation</u>
High Deductible \$1400/\$2800	50%	N/A
High Deductible \$2800/\$5600	10%	N/A
High Deductible \$7000/\$14000	40%	N/A
High Deductible \$1500/\$3000	N/A	35%
High Deductible \$3000/\$6000	N/A	25%
High Deductible \$5000/\$10000	N/A	40%

- The inflation assumption was changed from 2.50% to 2.25% based on an updated historical analysis of inflation rates and forward-looking market expectations.

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.71% to 2.75% based on updated 20-year municipal bond rates.
- Healthcare trend rates were updated to exclude the Affordable Care Act's Excise Tax on high-cost health insurance plans due to its repeal.

2019 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.31% to 3.71% based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increase expectations, including an adjustment to reflect the impact of the Affordable Care Act's Excise Tax on high-cost health insurance plans.
- Medical per capita claims costs were updated to reflect recent experience.
- Withdrawal rates were updated from Small Plan age-based table in the 2003 SOA Turnover Study to the rates used in the 7/1/2018 PERA of Minnesota Retirement Plan actuarial valuations. The change was made due to updated valuation methods.
- Retirement rates were updated from single age rates to the rates used in the 7/1/2018 PERA of Minnesota Retirement Plan actuarial valuation. The change was made due to updated valuation methods.
- Mortality rates were updated from the RP-2014 headcount-weighted tables to the rates used in the 7/1/2018 PERA of Minnesota Retirement Plan actuarial valuations. This change was made due to updated valuation methods.

POST-EMPLOYMENT HEALTH CARE PLAN (Continued)

2019 Changes (Continued)

Changes in Actuarial Assumptions (Continued):

- A salary scale assumption was updated from a flat 3.25% to the rates used in the 7/1/2018 PERA of Minnesota Retirement Plan actuarial valuations. This change was made due to updated valuation methods.
- The percent of future retirees not eligible for a direct subsidy assumed to elect coverage at retirement changed from 50% of those currently electing coverage to 40% of all actives to reflect recent plan experience.
- The percent of retirees electing spouse coverage changed from those currently electing spouse coverage to 30% to reflect recent plan experience.
- The assumed plan of future retirees changed from current plan to a blending based on recent experience. The following table provides the changes for the assumed percent electing each plan:

Medical Plan	12/31/2018 Valuation
High Deductible \$1500/\$3000	35%
High Deductible \$3000/\$6000	25%
High Deductible \$5000/\$10000	40%

- A disability assumption was added for Police & Fire employees to recognize the probability of being disabled in the line of duty and the resulting statutory mandated benefits.
- The inflation assumption was changed from 2.75% to 2.50% based on an updated historical analysis of inflation rates and forward-looking markets.
- The valuation method was changed from the Alternative Measurement Method to a full valuation since the total number of members now exceeds 100.

Changes in Plan Provisions:

- Retiree premiums were updated to current levels.



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

A Special Revenue Fund is used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specified purposes.

Local Affordable Housing Aid - Accounts for aid which the City has dedicated to develop and preserve affordable housing.

CAPITAL PROJECT FUNDS

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

Community Reinvestment - Accounts for funds which the City has dedicated to community improvements.

Street Financing Fund - Accumulates the residual from debt issues which is used to internally finance street projects.

CITY ON NEW BRIGHTON, MINNESOTA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2024

Statement 20

	Special Revenue	Capital Projects		Total Other
	Local	Community	Street	Governmental
	Affordable	Reinvestment	Financing	Funds
	Housing Fund	Fund	Fund	
Assets:				
Cash and investments	\$ 141,852	\$ 1,017,997	\$ 4,206,788	\$ 5,366,637
Accrued interest receivable	997	7,157	29,577	37,731
Accounts receivable	-	133,916	-	133,916
Taxes receivable:				
Delinquent	-	2,141	-	2,141
Due from county	-	-	10,214	10,214
Special assessments receivable:				
Delinquent	-	-	1,259	1,259
Deferred	-	-	710,498	710,498
Lease receivable	-	19,413	-	19,413
Interfund loan receivable	-	5,039,374	-	5,039,374
Total assets	<u>\$ 142,849</u>	<u>\$ 6,219,998</u>	<u>\$ 4,958,336</u>	<u>\$ 11,321,183</u>
Liabilities				
Accounts payable	\$ 10	\$ 75	\$ 461	\$ 546
Deferred inflows of resources				
Unavailable revenue - delinquent taxes	-	2,141	-	2,141
Lease Related	-	19,413	-	19,413
Unavailable revenue - special assessments	-	-	711,757	711,757
Total deferred inflows of resources	<u>-</u>	<u>21,554</u>	<u>711,757</u>	<u>733,311</u>
Fund Balance:				
Restricted	142,839	-	-	142,839
Committed	-	-	4,246,118	4,246,118
Assigned	-	6,198,369	-	6,198,369
Total fund balance	<u>142,839</u>	<u>6,198,369</u>	<u>4,246,118</u>	<u>10,587,326</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 142,849</u>	<u>\$ 6,219,998</u>	<u>\$ 4,958,336</u>	<u>\$ 11,321,183</u>

CITY OF NEW BRIGHTON, MINNESOTA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For The Year Ended December 31, 2024

Statement 21

	Special Revenue	Capital Projects		Total Other
	Local	Community	Street	Governmental
	Affordable	Reinvestment	Financing	Funds
	Housing Fund	Fund	Fund	
Revenues:				
Franchise Taxes	\$ -	\$ 133,916	\$ -	\$ 133,916
Intergovernmental	142,718	-	779,794	922,512
Special assessments:				
Current and delinquent	-	-	113,644	113,644
Prepayments	-	-	105,573	105,573
Penalties and interest	-	-	436	436
Investment income:				
Interest on investments	2,146	71,008	153,077	226,231
Change in fair value of investments	(2,025)	48,805	69,028	115,808
Interest on interfund loan	-	142,334	-	142,334
Rents	-	14,040	-	14,040
Total revenues	142,839	410,103	1,221,552	1,774,494
Expenditures				
Current:				
Community development	-	19,400	-	19,400
Total expenditures	-	19,400	-	19,400
Excess deficiency of revenues over (under) expenditures	142,839	390,703	1,221,552	1,755,094
Other financing sources (uses)				
Transfer in	-	246,700	1,233,693	1,480,393
Transfer out	-	(1,717,559)	(3,040,000)	(4,757,559)
Total other financing sources (uses)	-	(1,470,859)	(1,806,307)	(3,277,166)
Net increase (decrease) in fund balance	142,839	(1,080,156)	(584,755)	(1,522,072)
Fund balance (deficit) - January 1	-	7,278,525	4,830,873	12,109,398
Fund balance (deficit) - December 31	\$ 142,839	\$ 6,198,369	\$ 4,246,118	\$ 10,587,326



INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.

Risk Management Fund - This fund is used to account for liability and workers' compensation insurance programs related to the ongoing operations.

Compensated Absences Fund - This fund is used to account for payment of unused vacation, a portion of unused sick, severance and compensatory time, and allocation of such costs to respective departments.

Capital Replacement Fund – This fund is used to account for the replacement of the City's capital items that have a value of \$5,000 or more and a useful life of at least two years.

Information Technology Fund – This fund is used to account for the operations of the city-wide computer network system and the replacement of capital items such as computers, copiers, printers, and various technology related items that have a value of \$ 5,000 or more and a useful life of at least two years.

Pavement Management Fund – This fund is used to account for the replacement of parking lots, trails and hard courts that have a value of \$ 5,000 or more and a useful life of at least two years.

CITY OF NEW BRIGHTON, MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
For The Year Ended December 31, 2024

	Risk Management	Compensated Absences
Assets:		
Current assets:		
Cash and investments	\$ 1,526,091	\$ 1,089,969
Accrued Interest Receivable	10,730	6,799
Accounts receivable	19,878	-
Prepaid Items	9,108	-
Total current assets	1,565,807	1,096,768
Noncurrent assets:		
Capital assets:		
Buildings	-	-
Equipment	-	-
Other improvements	-	-
Less: accumulated depreciation	-	-
Total capital assets (net of accumulated depreciation)	-	-
Total assets	\$ 1,565,807	\$ 1,096,768
Deferred Outflows of Resources:		
Deferred outflows of resources related to pensions	1,712	-
Deferred outflows of resources related to OPEB	1,082	-
Total deferred outflows of resources	2,794	-
Liabilities:		
Current liabilities:		
Accounts payable	\$ 38,815	\$ 69
Salaries payable	520	-
Due to other governmental units	31,028	-
Workers Comp IBNR	79,595	-
Property Casualty IBNR	71,102	-
Compensated absences - current	-	1,170,977
OPEB Liability - current	103	-
Total current liabilities	221,163	1,171,046
Noncurrent liabilities:		
Net Pension Liability	6,819	-
OPEB Liability	2,599	-
Compensated absences - noncurrent	-	422,986
Total non-current liabilities	9,418	422,986
Total liabilities	230,581	1,594,032
Deferred Inflows of Resources:		
Deferred inflows of resources related to pensions	4,700	-
Deferred inflows of resources related to OPEB	1,022	-
Total deferred inflows of resources	5,722	-
Net Position:		
Investment in capital assets	-	-
Unrestricted	1,332,298	(497,264)
Total net position	\$ 1,332,298	\$ (497,264)

Statement 22

Capital Replacement	Information Technology	Pavement Management	Total
\$ 12,250,888	\$ 1,244,241	\$ 2,113,635	\$ 18,224,824
86,134	8,783	14,861	127,307
-	1,960	-	21,838
-	32,824	-	41,932
12,337,022	1,287,808	2,128,496	18,415,901
7,482,987	-	-	7,482,987
12,107,735	1,131,444	-	13,239,179
331,109	54,052	1,017,735	1,402,896
(8,264,284)	(808,361)	(301,269)	(9,373,914)
11,657,547	377,135	716,466	12,751,148
\$ 23,994,569	\$ 1,664,943	\$ 2,844,962	\$ 31,167,049
-	30,867	-	32,579
-	19,371	-	20,453
-	50,238	-	53,032
\$ 99,835	\$ 11,417	\$ 150	\$ 150,286
-	9,231	-	9,751
-	-	-	31,028
-	-	-	79,595
-	-	-	71,102
-	-	-	1,170,977
-	1,845	-	1,948
99,835	22,493	150	1,514,687
-	122,907	-	129,726
-	46,521	-	49,120
-	-	-	422,986
-	169,428	-	601,832
99,835	191,921	150	2,116,519
-	84,735	-	89,435
-	18,289	-	19,311
-	103,024	-	108,746
11,657,547	377,135	716,466	12,751,148
12,237,187	1,043,101	2,128,346	16,243,668
\$ 23,894,734	\$ 1,420,236	\$ 2,844,812	\$ 28,994,816

CITY OF NEW BRIGHTON, MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENSES AND CHANGES IN NET POSITION
For The Year Ended December 31, 2024

	<u>Risk Management</u>	<u>Compensated Absences</u>
Operating revenue:		
Customer charges	\$ 974,700	\$ 123,000
Total operating revenues	<u>974,700</u>	<u>123,000</u>
Operating expenses:		
Personnel services	20,278	272,502
Materials and supplies	-	-
Contractual services	780,853	-
Professional services	104,000	-
Depreciation	-	-
Total operating expenses	<u>905,131</u>	<u>272,502</u>
Operating income (loss)	<u>69,569</u>	<u>(149,502)</u>
Nonoperating revenues (expenses):		
Investment income:		
Interest on investments	42,028	30,455
Change in fair value of investments	15,634	11,461
Intergovernmental	318	-
Gain (loss) on disposal of capital assets	-	-
Contributions and donations	-	-
Miscellaneous	38,894	-
Total nonoperating revenues (expenses)	<u>96,874</u>	<u>41,916</u>
Income (loss) before capital contributions and transfers	<u>166,443</u>	<u>(107,586)</u>
Transfers:		
Transfers in	-	-
Transfers out	(6,697)	-
Total Transfers	<u>(6,697)</u>	<u>-</u>
Change in net position	159,746	(107,586)
Net position - January 1, as previously presented	<u>1,172,552</u>	<u>(263,667)</u>
Restatement	-	(126,011)
Net position - January 1, as restated	<u>1,172,552</u>	<u>(389,678)</u>
Net position - December 31	<u>\$ 1,332,298</u>	<u>\$ (497,264)</u>

Statement 23

Capital Replacement	Information Technology	Pavement Management	Total
\$ 1,660,300	\$ 1,007,900	\$ 167,696	\$ 3,933,596
1,660,300	1,007,900	167,696	3,933,596
-	396,668	-	689,448
-	31,988	-	31,988
142,878	465,874	-	1,389,605
-	12,485	-	116,485
1,128,701	88,880	44,827	1,262,408
1,271,579	995,895	44,827	3,489,934
388,721	12,005	122,869	443,662
364,035	39,665	63,647	539,830
117,148	14,857	18,699	177,799
-	5,740	-	6,058
(15,812)	(3,977)	(101,385)	(121,174)
-	-	-	-
15,775	623	-	55,292
481,146	56,908	(19,039)	657,805
869,867	68,913	103,830	1,101,467
910,200	-	50,000	960,200
-	-	-	(6,697)
910,200	-	50,000	953,503
1,780,067	68,913	153,830	2,054,970
22,114,667	1,351,323	2,690,982	27,065,857
-	-	-	(126,011)
22,114,667	1,351,323	2,690,982	26,939,846
\$ 23,894,734	\$ 1,420,236	\$ 2,844,812	\$ 28,994,816

CITY OF NEW BRIGHTON, MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For The Year Ended December 31, 2024

	Risk Management	Compensated Absences	Capital Replacement
Cash flows from operating activities:			
Receipts from interfund services provided	\$ 971,289	\$ 123,117	\$ 1,689,409
Payments to employees	(20,818)	-	-
Payments to suppliers for goods and services	(903,417)	(81)	(142,878)
Miscellaneous Revenue	38,894	112,642	15,775
Net cash provided (used) by operating activities	85,948	235,678	1,562,306
Cash flows from capital and related financing activities:			
Acquisition of capital assets	-	-	(1,596,893)
Transfers in	-	-	910,200
Transfers out	(6,697)	-	-
Proceeds from sale of capital assets	-	-	54,827
Net cash provided (used) by capital and related financing activities	(6,697)	-	(631,866)
Cash flows from investing activities:			
Investment income:			
Interest on investments	36,906	27,442	321,665
Change in fair value of investments	15,634	11,461	117,148
Net cash provided (used) by investing activities	52,540	38,903	438,813
Net increase in cash and cash equivalents	131,791	274,581	1,369,253
Cash and cash equivalents - January 1 as restated	1,394,300	815,388	10,881,635
Cash and cash equivalents - December 31	\$ 1,526,091	\$ 1,089,969	\$ 12,250,888
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 69,569	\$ (149,502)	\$ 388,721
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Miscellaneous revenue	38,894	-	15,775
Depreciation	-	-	1,128,701
Changes in assets and liabilities:			
Pension expense	(832)	-	-
OPEB expense	121	-	-
Decrease (increase) in prepaids	4,291	-	-
Decrease (increase) in receivables	(3,411)	-	29,109
Increase (decrease) in due to other funds	19,695	-	-
Increase (decrease) in payables	(42,379)	272,538	-
Total adjustments	16,379	272,538	1,173,585
Net cash provided (used) by operating activities	\$ 85,948	\$ 123,036	\$ 1,562,306

Statement 24

Information Technology	Pavement Management	Total
\$ 1,005,888	\$ 167,696	\$ 3,957,399
(394,028)	-	(414,846)
(521,879)	86	(1,568,169)
623	-	167,934
90,604	167,782	2,142,318
(115,166)	-	(1,712,059)
-	50,000	960,200
-	-	(6,697)
58	-	54,885
(115,108)	50,000	(703,671)
35,781	56,110	477,904
14,857	18,699	177,799
50,638	74,809	655,703
26,134	292,591	2,094,350
1,218,107	1,821,044	16,130,474
\$ 1,244,241	\$ 2,113,635	\$ 18,224,824
\$ 12,005	\$ 122,869	\$ 443,662
623	-	55,292
88,880	44,827	1,262,408
(4,771)	-	(5,603)
4,447	-	4,568
(20,119)	-	(15,828)
(1,960)	-	23,738
-	-	19,695
11,499	86	241,744
78,599	44,913	1,586,014
\$ 90,604	\$ 167,782	\$ 2,029,676



SUPPLEMENTARY FINANCIAL INFORMATION

CITY OF NEW BRIGHTON, MINNESOTA
TAX INCREMENT FINANCING CAPITAL PROJECT FUNDS
SUBCOMBINING BALANCE SHEET
December 31, 2024

	Tax Increment District 26	Tax Increment District #31	Tax Increment District #31A	Tax Increment District #32
Assets:				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Accrued interest receivable	-	-	-	-
Taxes receivable:				
Delinquent	441	146	199	907
Due from county	3,114	9,891	632	-
Assets held for resale	-	-	-	1,971,853
Total assets	\$ 3,555	\$ 10,037	\$ 831	\$ 1,972,760
Liabilities:				
Accounts payable	\$ 82	\$ 120	\$ 6	\$ 915
Deposits payable	-	-	-	-
Due to other governmental units	1,437	1,583	-	403
Interfund loans payable	-	7,230,875	741,476	3,754,962
Total Liabilities	1,519	7,232,578	741,482	3,756,280
Deferred inflows of resources:				
Unavailable revenue - delinquent taxes	441	146	199	907
Fund balance (deficit):				
Restricted	1,595	-	-	1,971,853
Unassigned	-	(7,222,687)	(740,850)	(3,756,280)
Total fund balance (deficit)	1,595	(7,222,687)	(740,850)	(1,784,427)
Total liabilities, deferred inflows of resources and fund balances	\$ 3,555	\$ 10,037	\$ 831	\$ 1,972,760

Exhibit 1

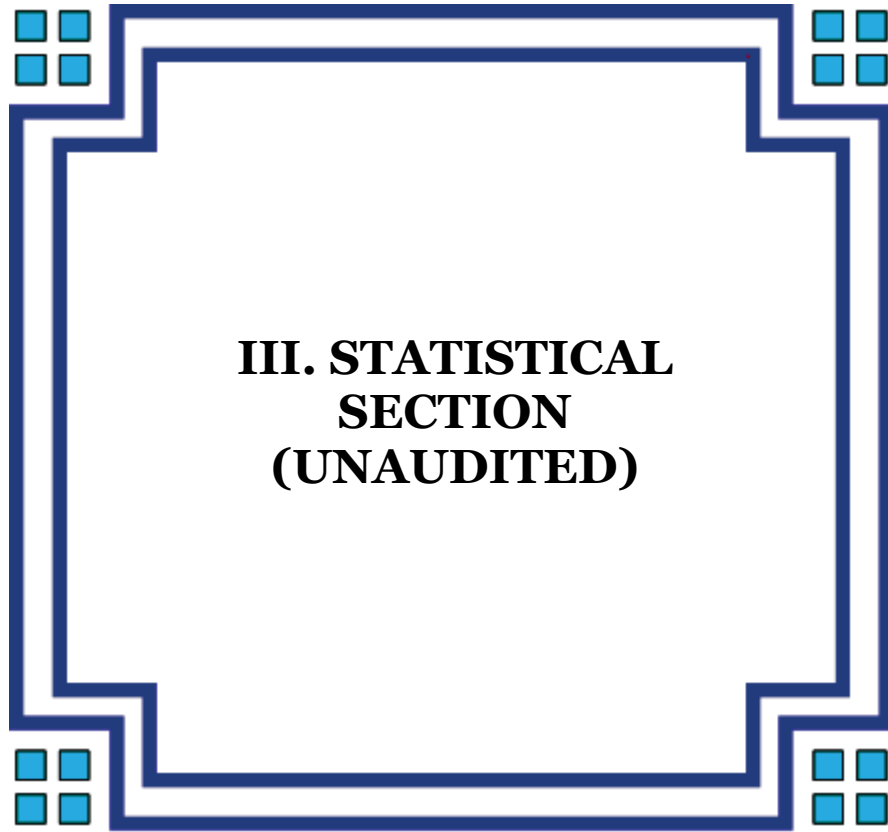
Tax Increment District #32A	Tax Increment District 33	Tax Increment District 34	Tax Increment District 35	Total
\$ -	\$ -	\$ -	\$ 78,520	\$ 78,520
-	-	-	552	552
-	-	-	-	1,693
-	-	-	-	13,637
-	-	-	-	1,971,853
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,072</u>	<u>\$ 2,066,255</u>
\$ 670	\$ -	\$ 3	\$ 6	\$ 1,802
-	-	91,614	-	91,614
-	275	856	274	4,828
<u>2,725,978</u>	<u>220,083</u>	<u>2,544,331</u>	<u>-</u>	<u>17,217,705</u>
<u>2,726,648</u>	<u>220,358</u>	<u>2,636,804</u>	<u>280</u>	<u>17,315,949</u>
-	-	-	-	1,693
-	-	-	78,792	2,052,240
<u>(2,726,648)</u>	<u>(220,358)</u>	<u>(2,636,804)</u>	<u>-</u>	<u>(17,303,627)</u>
<u>(2,726,648)</u>	<u>(220,358)</u>	<u>(2,636,804)</u>	<u>78,792</u>	<u>(15,251,387)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,072</u>	<u>\$ 2,066,255</u>

CITY OF NEW BRIGHTON, MINNESOTA
TAX INCREMENT FINANCING CAPITAL PROJECT FUNDS
SUBCOMBINING SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2024

	Tax Increment District 26	Tax Increment District #31	Tax Increment District #31A	Tax Increment District #32
Revenue:				
Taxes:				
Tax increment	\$ 1,136,223	\$ 1,296,883	\$ 59,762	\$ 671,845
Delinquent tax increment	948	1,792	4	-
Investment income:				
Interest on investments	9,411	-	494	1,318
Change in fair value of investments	137	-	-	-
Total revenue	<u>1,146,719</u>	<u>1,298,675</u>	<u>60,260</u>	<u>673,163</u>
Expenditures:				
Current:				
Community development	8,716	1,357	-	3,390
Interfund interest	-	283,306	30,826	157,761
Total expenditures	<u>8,716</u>	<u>284,663</u>	<u>30,826</u>	<u>161,151</u>
Excess (deficiency) of revenue over (under) expenditures	<u>1,138,003</u>	<u>1,014,012</u>	<u>29,434</u>	<u>512,012</u>
Other financing source (uses):				
Transfer in	-	1,139,642	-	-
Transfer out	<u>(1,139,642)</u>	<u>(2,297,530)</u>	<u>-</u>	<u>(191,654)</u>
Total other financing sources (uses)	<u>(1,139,642)</u>	<u>(1,157,888)</u>	<u>-</u>	<u>(191,654)</u>
Net increase (decrease) in fund balance	(1,639)	(143,876)	29,434	320,358
Fund balance (deficit) - January 1	<u>3,234</u>	<u>(7,078,811)</u>	<u>(770,284)</u>	<u>(2,104,785)</u>
Fund balance (deficit) - December 31	<u>\$ 1,595</u>	<u>\$ (7,222,687)</u>	<u>\$ (740,850)</u>	<u>\$ (1,784,427)</u>

Exhibit 2

Tax Increment District #32A	Tax Increment District 33	Tax Increment District 34	Tax Increment District 35	Intrafund Elimination	Total
\$ 119,353	\$ 23,183	\$ 553,623	\$ 152,834	\$ -	\$ 4,013,706
-	-	-	-	-	2,744
1,006	178	70	770	-	13,247
-	-	-	-	-	137
<u>120,359</u>	<u>23,361</u>	<u>553,693</u>	<u>153,604</u>	<u>-</u>	<u>4,029,834</u>
6,458	274	506,594	51,066	-	577,855
109,223	9,344	66,893	105	-	657,458
<u>115,681</u>	<u>9,618</u>	<u>573,487</u>	<u>51,171</u>	<u>-</u>	<u>1,235,313</u>
4,678	13,743	(19,794)	102,433	-	2,794,521
-	-	-	-	(1,139,642)	-
-	-	(851,514)	-	1,139,642	(3,340,698)
-	-	(851,514)	-	-	(3,340,698)
4,678	13,743	(871,308)	102,433	-	(546,177)
(2,731,326)	(234,101)	(1,765,496)	(23,641)	-	(14,705,210)
<u>\$ (2,726,648)</u>	<u>\$ (220,358)</u>	<u>\$ (2,636,804)</u>	<u>\$ 78,792</u>	<u>\$ -</u>	<u>\$ (15,251,387)</u>



III. Statistical Section (Unaudited)

This part of the City of New Brighton’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends -----	154
These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.	
Revenue Capacity -----	162
These schedules contain information to help the reader assess the City’s most significant local revenue source, the property tax.	
Debt Capacity -----	166
These schedules present information to help the reader assess the afford-ability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	
Demographic and Economic Information -----	173
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.	
Operating Information -----	175
These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF NEW BRIGHTON, MINNESOTA
NET POSITION
 Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year			
	2024	2023	2022	2021
Governmental activities				
Net Investment in capital assets	\$ 75,312,230	\$ 73,561,269	\$ 73,031,316	\$ 72,850,850
Restricted	8,167,298	10,889,428	2,620,666	2,572,704
Unrestricted	25,472,883	18,074,304	19,855,087	16,704,890
Total governmental activities net position	<u>\$ 108,952,411</u>	<u>\$ 102,525,001</u>	<u>\$ 95,507,069</u>	<u>\$ 92,128,444</u>
Business-type activities				
Net Investment in capital assets	\$ 29,305,100	\$ 27,334,318	\$ 25,141,714	\$ 24,619,622
Unrestricted	2,888,867	2,492,752	1,919,118	447,434
Total business-type activities net position	<u>\$ 32,193,967</u>	<u>\$ 29,827,070</u>	<u>\$ 27,060,832</u>	<u>\$ 25,067,056</u>
Primary government				
Net Investment in capital assets	\$ 104,617,330	\$ 100,895,587	\$ 98,173,030	\$ 97,470,472
Restricted	8,167,298	10,889,428	2,620,666	2,572,704
Unrestricted	28,361,750	20,567,056	21,774,205	17,152,324
Total primary government net position	<u>\$ 141,146,378</u>	<u>\$ 132,352,071</u>	<u>\$ 122,567,901</u>	<u>\$ 117,195,500</u>

Schedule 1

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 72,488,859	\$ 71,887,289	\$ 69,731,608	\$ 62,261,408	\$ 57,479,876	\$ 45,354,096
1,120,826	88,730	70,929	91,272	522,592	1,198,804
11,890,323	3,892,151	(1,130,633)	(4,473,775)	(4,290,321)	577,002
<u>\$ 85,500,008</u>	<u>\$ 75,868,170</u>	<u>\$ 68,671,904</u>	<u>\$ 57,878,905</u>	<u>\$ 53,712,147</u>	<u>\$ 47,129,902</u>
\$ 23,059,415	\$ 20,316,390	\$ 17,277,044	\$ 15,506,616	\$ 14,780,445	\$ 11,631,546
(575,156)	(138,155)	451,988	1,444,865	1,155,070	1,693,129
<u>\$ 22,484,259</u>	<u>\$ 20,178,235</u>	<u>\$ 17,729,032</u>	<u>\$ 16,951,481</u>	<u>\$ 15,935,515</u>	<u>\$ 13,324,675</u>
\$ 95,548,274	\$ 92,203,679	\$ 87,008,652	\$ 77,768,024	\$ 72,260,321	\$ 56,985,642
1,120,826	88,730	70,929	91,272	522,592	1,198,804
11,315,167	3,753,996	(678,645)	(3,028,910)	(3,135,251)	2,270,131
<u>\$ 107,984,267</u>	<u>\$ 96,046,405</u>	<u>\$ 86,400,936</u>	<u>\$ 74,830,386</u>	<u>\$ 69,647,662</u>	<u>\$ 60,454,577</u>

CITY OF NEW BRIGHTON, MINNESOTA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2024	2023	2022	2021	2020
Expenses					
Governmental activities:					
General government	\$ 3,919,890	\$ 3,697,367	\$ 3,322,395	\$ 2,775,928	\$ 2,844,912
Community development	1,969,366	1,882,856	1,490,971	2,832,128	2,029,219
Parks and recreation	5,683,950	5,350,564	5,230,822	4,516,616	4,460,309
Public safety	8,301,969	8,564,120	7,710,840	5,891,769	6,753,626
Public works	8,088,771	7,993,497	6,466,558	5,872,656	5,618,746
Interest on long-term debt	721,926	832,474	921,673	989,012	904,371
Total governmental activities expenses	<u>\$ 28,685,872</u>	<u>\$ 28,320,878</u>	<u>\$ 25,143,259</u>	<u>\$ 22,878,109</u>	<u>\$ 22,611,183</u>
Business-type activities:					
Water	\$ 2,349,898	\$ 2,275,943	\$ 2,250,420	\$ 2,131,003	\$ 2,129,333
Sewer	3,562,091	3,153,459	3,308,661	3,191,242	3,206,929
Stormwater	999,786	623,986	923,576	794,112	743,045
Street lights	244,743	261,774	239,227	203,641	168,354
Golf course	-	-	-	-	-
Total business-type activities expenses	<u>7,156,518</u>	<u>6,315,162</u>	<u>6,721,884</u>	<u>6,319,998</u>	<u>6,247,661</u>
Total primary government expenses	<u>\$ 35,842,390</u>	<u>\$ 34,636,040</u>	<u>\$ 31,865,143</u>	<u>\$ 29,198,107</u>	<u>\$ 28,858,844</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 1,558,840	\$ 1,379,325	\$ 1,102,779	\$ 917,093	\$ 741,962
Community development	1,220,515	1,007,540	1,390,387	1,632,009	1,547,874
Parks and recreation	2,534,963	2,382,845	1,922,793	1,288,393	937,171
Public safety	155,864	183,799	177,608	166,651	127,002
Public works	2,581,802	3,914,042	4,696,292	4,552,566	3,949,763
Operating grants and contributions	1,661,789	2,550,281	1,310,415	1,463,127	1,616,956
Capital grants and contributions	1,576,809	1,610,694	1,972,176	954,870	2,390,174
Total governmental activities program revenues	<u>\$ 11,290,582</u>	<u>\$ 13,028,526</u>	<u>\$ 12,572,450</u>	<u>\$ 10,974,709</u>	<u>\$ 11,310,902</u>
Business-type activities:					
Charges for services:					
Water	\$ 3,917,265	\$ 4,128,136	\$ 3,850,459	\$ 3,820,092	\$ 3,526,021
Sewer	4,043,240	4,128,402	4,277,729	3,840,430	3,698,186
Stormwater	1,311,526	1,253,299	1,153,087	1,057,925	989,928
Street lights	355,839	348,481	341,271	321,530	306,478
Golf Course	-	-	-	-	-
Operating grants and contributions	112,795	50,973	54,701	16,207	27,530
Capital grants and contributions	-	-	-	550,541	576,739
Total business-type activities program revenues	<u>9,740,665</u>	<u>9,909,291</u>	<u>9,677,247</u>	<u>9,606,725</u>	<u>9,124,882</u>
Total primary government program revenues	<u>\$ 21,031,247</u>	<u>\$ 22,937,817</u>	<u>\$ 22,249,697</u>	<u>\$ 20,581,434</u>	<u>\$ 20,435,784</u>
Net (Expense)/Revenue					
Governmental activities	\$ (17,395,290)	\$ (15,292,352)	\$ (12,570,809)	\$ (11,903,400)	\$ (11,300,281)
Business-type activities	2,584,147	3,594,129	2,955,363	3,286,727	2,877,221
Total primary government net (expense)	<u>\$ (14,811,143)</u>	<u>\$ (11,698,223)</u>	<u>\$ (9,615,446)</u>	<u>\$ (8,616,673)</u>	<u>\$ (8,423,060)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes:					
Property taxes	13,722,456	12,348,886	11,510,102	10,763,946	10,393,869
Tax increment	4,014,237	3,799,083	3,409,890	3,236,587	3,116,114
Franchise taxes (1)	1,375,751	1,197,534	1,224,898	1,216,360	1,206,527
Unrestricted grants and contributions	1,091,226	454,862	1,193,541	2,993,888	2,465,587
Unrestricted investment earnings	3,117,762	3,166,130	(2,144,204)	(431,390)	1,971,831
Gain (loss) on sale of capital assets	151,952	237,020	312	65,051	1,090,994
Transfers	475,327	1,106,769	754,895	687,394	687,197
Total governmental activities	<u>\$ 23,948,711</u>	<u>\$ 22,310,284</u>	<u>\$ 15,949,434</u>	<u>\$ 18,531,836</u>	<u>\$ 20,932,119</u>
Business-type activities:					
Taxes:					
Property taxes	\$ 5,850	\$ 5,850	\$ 5,900	\$ 5,743	\$ 5,896
Unrestricted investment earnings	273,076	273,028	(212,592)	(22,279)	110,104
Transfers	(475,327)	(1,106,769)	(754,895)	(687,394)	(687,197)
Other Business Type Activities	-	-	-	-	-
Total business-type activities	<u>(196,401)</u>	<u>(827,891)</u>	<u>(961,587)</u>	<u>(703,930)</u>	<u>(571,197)</u>
Total primary government	<u>\$ 23,752,310</u>	<u>\$ 21,482,393</u>	<u>\$ 14,987,847</u>	<u>\$ 17,827,906</u>	<u>\$ 20,360,922</u>
Change in Net Position					
Governmental activities	\$ 6,553,421	\$ 7,017,932	\$ 3,378,625	\$ 6,628,436	\$ 9,631,838
Business-type activities	2,387,746	2,766,238	1,993,776	2,582,797	2,306,024
Total primary government	<u>\$ 8,941,167</u>	<u>\$ 9,784,170</u>	<u>\$ 5,372,401</u>	<u>\$ 9,211,233</u>	<u>\$ 11,937,862</u>

(1) The City began reporting Franchise Taxes separately from Charges for Services in 2016. Years 2015 and prior have been restated on this schedule in order to match the reporting change.

Schedule 2

		Fiscal Year		
2019	2018	2017	2016	2015
\$ 2,784,837	\$ 2,745,296	\$ 2,224,568	\$ 2,177,152	\$ 1,915,089
2,400,969	1,426,833	6,298,922	1,536,112	1,890,214
4,392,200	4,260,366	4,281,616	3,922,278	7,527,468
6,468,430	6,320,937	5,013,798	7,338,380	3,588,558
5,771,006	6,761,750	6,173,626	6,532,262	5,986,989
807,349	876,818	1,376,699	2,442,688	2,331,218
<u>\$ 22,624,791</u>	<u>\$ 22,392,000</u>	<u>\$ 25,369,229</u>	<u>\$ 23,948,872</u>	<u>\$ 23,239,536</u>
\$ 2,283,465	\$ 2,652,757	\$ 1,749,193	\$ 1,774,765	\$ 1,874,022
3,275,481	3,059,342	2,899,580	2,729,499	2,737,021
771,285	634,249	698,488	597,915	611,290
218,650	204,425	178,527	177,083	172,147
-	-	-	-	-
6,548,881	6,550,773	5,525,788	5,279,262	5,394,480
<u>\$ 29,173,672</u>	<u>\$ 28,942,773</u>	<u>\$ 30,895,017</u>	<u>\$ 29,228,134</u>	<u>\$ 28,634,016</u>
\$ 684,064	\$ 565,329	\$ 394,922	\$ 334,683	\$ 542,005
1,530,279	771,010	1,164,743	1,106,693	1,257,167
1,925,927	2,020,434	2,573,989	1,916,753	1,661,638
206,078	193,030	158,308	161,453	253,174
4,998,550	13,072,957	9,011,482	8,416,959	4,877,032
1,361,714	1,344,713	1,054,578	1,088,455	927,899
1,399,402	787,408	1,272,420	4,573,343	1,970,627
<u>\$ 12,106,014</u>	<u>\$ 18,754,881</u>	<u>\$ 15,630,442</u>	<u>\$ 17,598,339</u>	<u>\$ 11,489,542</u>
\$ 3,341,086	\$ 3,122,156	\$ 2,301,673	\$ 2,050,779	\$ 1,778,546
3,804,722	2,998,970	2,942,163	2,975,802	2,924,951
934,026	846,425	849,361	789,271	760,865
301,563	279,481	271,053	253,760	249,525
-	-	-	-	-
275,151	31,951	184,667	36,169	-
182,439	182,695	-	1,636,422	-
8,838,987	7,461,678	6,548,917	7,742,203	5,713,887
<u>\$ 20,945,001</u>	<u>\$ 26,216,559</u>	<u>\$ 22,179,359</u>	<u>\$ 25,340,542</u>	<u>\$ 17,203,429</u>
\$ (10,518,777)	\$ (3,637,119)	\$ (9,738,787)	\$ (6,350,533)	\$ (10,899,155)
2,290,106	910,905	1,023,129	2,462,941	319,407
<u>\$ (8,228,671)</u>	<u>\$ (2,726,214)</u>	<u>\$ (8,715,658)</u>	<u>\$ (3,887,592)</u>	<u>\$ (10,579,748)</u>
9,290,755	8,790,897	8,001,827	\$ 7,209,297	\$ 6,853,344
3,476,002	3,954,300	3,226,023	3,063,506	3,186,152
1,242,260	1,272,679	1,230,636	1,129,176	850,839
675,202	689,349	600,375	616,960	554,412
2,412,654	956,122	1,015,101	1,034,227	417,380
670,260	25,330	(144,800)	-	-
(52,090)	1,520	(23,616)	(120,388)	323,233
<u>\$ 17,715,043</u>	<u>\$ 15,690,197</u>	<u>\$ 13,905,546</u>	<u>\$ 12,932,778</u>	<u>\$ 12,185,360</u>
\$ 5,799	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850
101,208	23,336	(36,629)	17,715	8,271
52,090	(1,520)	23,616	120,388	(323,233)
-	-	-	3,946	-
159,097	27,666	(7,163)	147,899	(309,112)
<u>\$ 17,874,140</u>	<u>\$ 15,717,863</u>	<u>\$ 13,898,383</u>	<u>\$ 13,080,677</u>	<u>\$ 11,876,248</u>
\$ 7,196,266	\$ 12,053,078	\$ 4,166,759	\$ 6,582,245	\$ 435,366
2,449,203	938,571	1,015,966	2,610,840	10,295
<u>\$ 9,645,469</u>	<u>\$ 12,991,649</u>	<u>\$ 5,182,725</u>	<u>\$ 9,193,085</u>	<u>\$ 445,661</u>

CITY OF NEW BRIGHTON, MINNESOTA
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year			
	2024	2023	2022	2021
General Fund				
Nonspendable:				
Prepays	\$ 125,980	\$ 31,581	\$ 38,781	\$ 31,380
Restricted	991,730	925,866	67,905	71,144
Committed	85,837	101,399	65,259	55,902
Assigned	108,506	97,199	96,049	88,093
Unassigned	10,453,175	10,135,771	8,701,705	10,457,281
Total General Fund Balance	<u>\$ 11,765,228</u>	<u>\$ 11,291,816</u>	<u>\$ 8,969,699</u>	<u>\$ 10,703,800</u>
 All Other Governmental Funds				
Nonspendable:				
Prepays	\$ -	\$ 3,000	\$ 61,829	\$ -
Restricted	3,011,053	7,727,471	7,727,471	13,431,521
Committed	36,856,022	32,618,244	33,610,739	31,644,600
Assigned:				
Special revenue funds	-	-	-	-
Capital projects funds	3,764,692	2,171,496	1,672,350	3,064,434
Other Governmental Fund	6,198,369	7,278,525	6,986,281	6,030,097
Unassigned	(17,303,627)	(16,680,297)	(14,916,898)	(17,034,978)
Total All Other Governmental Funds	<u>32,526,509</u>	<u>33,118,439</u>	<u>35,141,772</u>	<u>37,135,674</u>
Total All Governmental Funds	<u>\$ 44,291,737</u>	<u>\$ 44,410,255</u>	<u>\$ 44,111,471</u>	<u>\$ 47,839,474</u>

Schedule 3

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 34,787	\$ 47,066	\$ 62,072	\$ 57,476	\$ 12,777	\$ 9,234
77,280	88,730	70,929	91,272	74,689	66,497
51,655	50,021	51,442	46,744	49,566	44,348
96,109	90,415	85,470	92,845	150,096	144,734
9,116,262	7,491,321	6,918,212	6,732,602	6,461,527	6,263,521
<u>\$ 9,376,093</u>	<u>\$ 7,767,553</u>	<u>\$ 7,188,125</u>	<u>\$ 7,020,939</u>	<u>\$ 6,748,655</u>	<u>\$ 6,528,334</u>
\$ 1,973,356	\$ 1,975,774	\$ 3,738	\$ 1,903,630	\$ 110	\$ 58,379
813,653	2,205,561	319,560	394,744	27,171,772	19,886,343
32,697,038	29,593,897	27,012,415	24,141,968	24,897,975	25,369,966
-	-	-	-	-	-
1,349,363	-	-	-	-	-
4,551,652	4,347,381	4,073,725	3,897,558	3,649,618	3,687,205
(15,859,407)	(15,666,045)	(14,339,406)	(14,834,949)	(8,410,708)	(6,715,267)
25,525,655	22,456,568	17,070,032	15,502,951	47,308,767	42,286,626
<u>\$ 34,901,748</u>	<u>\$ 30,224,121</u>	<u>\$ 24,258,157</u>	<u>\$ 22,523,890</u>	<u>\$ 54,057,422</u>	<u>\$ 48,814,960</u>

CITY OF NEW BRIGHTON, MINNESOTA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2024	2023	2022	2021
Revenues				
General property taxes	\$ 13,644,603	\$ 12,537,781	\$ 11,399,807	\$ 10,687,049
Tax increment	4,016,450	3,799,623	3,428,489	3,235,857
Franchise Taxes	1,375,751	1,197,534	1,224,898	1,216,360
Licenses and permits	979,820	847,190	960,280	929,073
Intergovernmental	3,130,229	4,998,655	3,137,762	5,168,069
Charges for services	6,705,343	7,724,455	8,023,944	6,678,293
Special assessments	305,472	261,163	289,340	275,715
Fines and forfeits	63,861	46,634	46,937	40,617
Investment earnings	2,400,133	2,534,028	(1,589,241)	(338,576)
Interest on interfund loans	806,296	895,494	850,235	761,308
Rents	412,763	362,225	425,650	410,524
Miscellaneous Revenue	155,488	127,893	126,320	349,377
Contributions and donations	34,145	28,588	51,710	28,420
Park dedication charge	12,775	-	3,650	240,900
Other	-	7,170	-	-
Total revenues	34,043,129	35,368,433	28,379,781	29,682,986
Expenditures				
General government	3,679,334	3,364,043	3,051,886	2,708,036
Community development	1,976,295	1,792,997	1,450,208	1,841,692
Parks and recreation	5,721,169	5,122,020	4,806,811	4,259,148
Public safety	8,314,999	7,470,602	7,010,395	6,681,916
Public works	4,229,036	5,235,793	4,735,022	4,661,502
Capital outlay	5,408,393	10,333,696	4,266,808	3,598,643
Debt service:				
Principal	3,250,000	2,625,000	2,225,000	2,010,000
Interest	942,000	1,034,023	1,100,483	946,552
Discount on debt issued	-	-	-	132,095
Interfund interest	657,458	692,738	695,573	626,266
Total expenditures	34,178,684	37,670,912	29,342,186	27,465,850
Excess of revenues over (under) expenditures	(135,555)	(2,302,479)	(962,405)	2,217,136
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	9,875,000
Premium on debt issued	-	-	-	604,030
Transfers in	11,683,621	7,926,676	8,438,842	7,756,108
Transfers out	(11,818,535)	(8,461,051)	(8,203,247)	(7,588,014)
Sale of land or capital assets	151,951	133,100	1,345	73,466
Total other financing sources (uses)	17,037	(401,275)	236,940	10,720,590
Net change in fund balances	<u>\$ (118,518)</u>	<u>\$ (2,703,754)</u>	<u>\$ (725,465)</u>	<u>\$ 12,937,726</u>
Debt service as a percentage of noncapital expenditures	14.9%	14.1%	13.2%	12.1%

Note: The large percentage increase in 2017 was caused by the crossover refunding of the 2006A and 2007B TIF bonds.

Schedule 4

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 10,364,672	\$ 9,303,986	\$ 8,784,818	\$ 8,003,069	\$ 7,213,740	\$ 7,015,264
3,115,150	3,535,231	3,891,820	3,227,535	3,063,506	3,186,152
1,206,527	1,242,260	1,272,679	1,230,636	1,129,176	850,839
1,027,241	1,029,894	618,376	924,381	862,200	1,066,742
4,488,551	3,190,997	2,324,619	2,349,800	2,256,427	2,321,590
5,672,000	8,087,930	16,143,625	10,777,332	10,382,672	7,036,073
417,056	209,667	190,153	162,008	118,327	132,795
47,702	81,974	74,867	73,272	76,626	80,322
1,534,348	1,876,915	789,368	880,221	912,800	348,295
721,463	651,493	637,240	638,164	599,677	535,461
440,655	408,757	356,406	320,186	302,236	317,186
471,431	403,005	200,263	159,407	289,463	883,608
554,663	64,643	65,600	60,158	62,631	43,938
372,300	383,250	-	81,876	31,572	84,280
-	-	-	-	-	-
30,433,759	30,470,002	35,349,834	28,888,045	27,301,053	23,902,545
2,759,390	2,579,073	2,508,564	2,144,204	1,923,885	1,763,743
2,170,043	2,422,809	1,447,654	6,472,445	1,357,963	1,594,417
4,267,909	4,193,606	4,058,773	3,807,583	3,494,387	3,393,779
6,725,980	6,276,993	5,826,367	5,642,856	5,587,020	5,487,201
4,742,652	4,905,774	5,589,146	5,041,787	4,787,990	5,051,123
2,830,714	4,008,661	9,708,588	6,700,132	7,290,505	4,744,770
1,810,000	1,990,000	2,345,000	32,825,000	2,675,000	3,785,000
1,002,644	921,577	975,271	2,057,542	2,471,427	2,163,795
-	16,211	-	-	-	-
602,239	584,018	620,424	628,006	588,139	522,782
26,911,571	27,898,722	33,079,787	65,319,555	30,176,316	28,506,610
3,522,188	2,571,280	2,270,047	(36,431,510)	(2,875,263)	(4,604,065)
-	3,075,000	-	5,040,000	8,705,000	19,080,000
-	454,317	-	-	252,773	1,178,131
5,477,032	3,647,882	4,675,413	4,454,413	5,991,850	6,885,916
(5,309,135)	(4,165,688)	(5,211,193)	(4,602,589)	(6,832,273)	(6,017,687)
987,542	383,173	-	6,158	375	450
1,155,439	3,394,684	(535,780)	4,897,982	8,117,725	21,126,810
<u>\$ 4,677,627</u>	<u>\$ 5,965,964</u>	<u>\$ 1,734,267</u>	<u>\$ (31,533,528)</u>	<u>\$ 5,242,462</u>	<u>\$ 16,522,745</u>
11.8%	12.2%	14.0%	60.1%	22.3%	23.8%

CITY OF NEW BRIGHTON, MINNESOTA**TAX CAPACITY AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY**

Last Ten Fiscal Years

(Unaudited)

Schedule 5

Year Taxes Payable	Tax Capacity Value					Net Taxable Value	Assessor's Estimated Market Value of Taxable Property	Total Direct Tax Rate
	Real Property	Personal Property	Total	Fiscal Disparities	Tax Increment			
2015	20,535,500	328,600	20,864,100	602,959	(2,512,100)	18,954,900	1,838,979,100	1.36%
2016	21,568,300	341,500	21,909,800	712,100	(2,742,600)	19,879,300	1,927,158,300	1.35%
2017	23,197,100	421,000	23,618,100	795,200	(2,909,700)	21,503,600	2,058,438,500	1.41%
2018	25,601,600	439,000	26,040,500	730,300	(3,402,500)	23,368,300	2,233,653,900	1.44%
2019	27,976,600	367,800	28,344,400	601,600	(3,282,800)	25,663,200	2,417,354,100	1.46%
2020	29,698,500	401,200	30,099,700	476,400	(2,667,800)	27,908,300	2,568,417,900	1.51%
2021	32,129,232	437,669	32,566,901	674,785	(2,884,164)	30,357,522	2,760,181,800	1.33%
2022	33,285,955	259,782	33,545,737	643,393	(3,100,922)	31,088,208	2,859,131,500	1.50%
2023	37,479,764	267,392	37,747,156	862,753	(3,533,461)	35,076,448	3,233,531,300	1.39%
2024	39,704,585	276,118	39,980,703	1,284,252	(2,703,598)	38,561,357	3,386,508,248	1.60%

Source: Ramsey County Department of Property Records and Revenue.

Note: Amounts rounded to the nearest hundred.

CITY OF NEW BRIGHTON, MINNESOTA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
 Last Ten Fiscal Years
 (rate per \$1,000 of assessed value)
 (Unaudited)

Schedule 6

Fiscal Year	City Direct Rates			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct	School (1)	County	Other (2)	Total
2015	1.26%	0.11%	1.36%	1.03%	2.22%	0.35%	4.96%
2016	1.25%	0.10%	1.35%	0.98%	2.20%	0.34%	4.86%
2017	1.31%	0.11%	1.41%	0.97%	2.14%	0.33%	4.86%
2018	1.30%	0.14%	1.44%	1.10%	2.09%	0.32%	4.95%
2019	1.46%	0.00%	1.46%	1.04%	2.08%	0.33%	4.90%
2020	1.51%	0.00%	1.51%	1.01%	2.11%	0.33%	4.96%
2021	1.33%	0.00%	1.33%	0.92%	1.83%	0.30%	4.38%
2022	1.50%	0.00%	1.50%	0.94%	1.93%	0.40%	4.77%
2023	1.39%	0.00%	1.39%	0.72%	1.75%	0.34%	4.20%
2024	1.60%	0.00%	1.60%	0.69%	1.92%	0.37%	4.59%

(1) The majority of New Brighton is served by School District 621 and Intermediate School District 916.
 Rates for these districts are used in the table.

(2) Other includes: Metropolitan Council, Metropolitan Mosquito Control, Metro Transit and Rice Creek Watershed.

Source: Ramsey County Department of Taxation.

CITY OF NEW BRIGHTON, MINNESOTA
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Ten Years Ago
(Unaudited)

Schedule 7

<u>Taxpayer</u>	2024			2015		
	Net Tax Capacity for Taxes Payable	Rank	Percent of Total City Net Tax Capacity	Net Tax Capacity for Taxes Payable	Rank	Percent of Total City Net Tax Capacity
Breit Ramsey Industrial Owner LLC	\$ 1,308,872	1	3.39%	\$ 502,740	1	2.89%
Krishna Holdings LLC	\$ 404,250	2	1.05%	N/A		N/A
Garden View Apartments LLC	\$ 428,751	3	1.11%	N/A		N/A
New Brighton Business CNTR LLC	\$ 343,408	4	0.89%	\$ 177,840	6	1.02%
New Brighton Leased Housing Assoc	\$ 342,208	5	0.89%	N/A		N/A
Sterling Georgetown LLC	\$ 344,072	6	0.89%	N/A		N/A
Spartacus Ventures LLC	\$ 276,190	7	0.72%	\$ 141,580	9	N/A
B & D Services Inc	\$ 273,480	8	0.71%	N/A		N/A
The View at Long Lake LLC	\$ 318,375	9	0.83%	\$ 162,501		0.93%
Dalstar 5th Ave LLC	\$ 250,366	10	0.65%	\$ 137,038	10	N/A
Xcel Energy	N/A		N/A	\$ 271,952	2	1.56%
HSNB LLC	N/A		N/A	\$ 216,062	3	1.24%
AX US LP	N/A		N/A	\$ 181,808	4	1.04%
Engelsma LP	NA		N/A	\$ 180,338	5	1.04%
CU Mortgage Services Inc.	N/A		N/A	\$ 161,700	7	0.93%
Donatelle Associates	N/A		N/A	\$ 149,626	8	0.86%
Total	<u>\$ 4,289,972</u>		<u>11.13%</u>	<u>\$ 2,283,185</u>		<u>11.52%</u>

Source: Ramsey County Department of Property Records and Revenue.

CITY OF NEW BRIGHTON, MINNESOTA
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
(Unaudited)

Schedule 8

<u>Fiscal Year Ended Dec 31,</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Levy Collected</u>	<u>Delinquent Tax Collections in Subsequent Years</u>	<u>Total Tax Collections</u>	<u>Total Collections and Adjustments as a Percent of Levy</u>
2015	6,925,000	6,864,900	99.13%	60,100	6,925,000	100.00%
2016	7,191,700	7,122,100	99.03%	67,000	7,189,100	99.96%
2017	7,900,100	7,838,600	99.22%	59,100	7,897,700	99.97%
2018	8,661,200	8,596,800	99.26%	62,700	8,659,500	99.98%
2019	9,513,000	9,227,100	96.99%	281,900	9,509,000	99.96%
2020	10,384,400	10,262,700	98.83%	110,600	10,373,300	99.89%
2021	10,602,400	10,434,100	98.41%	161,200	10,595,300	99.93%
2022	11,475,600	11,260,600	98.13%	221,800	11,482,400	100.00%
2023	12,609,500	12,539,900	99.45%	43,500	12,583,400	99.79%
2024	13,730,800	13,604,800	99.08%	-	13,604,800	99.08%

Note: Does not include tax increment levies and collections.

Note: Amounts rounded to the nearest hundred.

Note: Excludes Lake Diane (3,750) and Bicentennial Pond (2,100) Levies

CITY OF NEW BRIGHTON, MINNESOTA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(Unaudited)

Schedule 9

Fiscal Year	Governmental Activities			Total Primary Government	Debt as a Percentage of Personal Income (1)	Debt Per Capita (1)
	G.O. Improvement Bonds	G.O. Abatement Bonds	Tax Increment Bonds			
2015	3,379,054	-	53,015,499	56,394,553	7.62%	2,554
2016	2,379,177	-	60,211,917	62,591,094	8.65%	2,823
2017	2,139,300	-	32,580,561	34,719,861	4.42%	1,536
2018	1,619,423	-	30,669,205	32,288,628	3.94%	1,412
2019	4,748,938	-	28,972,849	33,721,787	3.90%	1,459
2020	4,551,238	-	27,226,492	31,777,730	3.54%	1,356
2021	4,193,537	10,469,169	25,440,136	40,102,842	4.43%	1,710
2022	3,675,837	10,439,583	23,598,781	37,714,201	3.88%	1,591
2023	3,148,138	10,079,998	21,697,425	34,925,561	3.33%	1,492
2024	2,254,882	9,630,414	19,616,463	31,501,759	2.85%	1,304

(1) See Schedule 14 for personal income and population data.

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Note: 2015 and 2016 outstanding debt amounts have been restated to include unamortized bond premiums

CITY OF NEW BRIGHTON, MINNESOTA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years
(Unaudited)

Schedule 10

<u>Fiscal Year</u>	<u>G.O. Improvement Bonds</u>	<u>Less Amount Restricted to Debt Service</u>	<u>Total</u>	<u>Percentage of Assessor's Estimated Market Value of Taxable Property (1)</u>	<u>Per Capita (2)</u>
2015	3,379,054	415,566	2,963,488	0.16%	134
2016	2,379,177	386,138	1,993,039	0.10%	90
2017	2,139,300	394,744	1,744,556	0.08%	77
2018	1,619,423	319,560	1,299,863	0.06%	57
2019	4,748,938	267,266	4,481,672	0.19%	194
2020	4,551,238	813,653	3,737,585	0.15%	160
2021	4,193,537	991,003	3,202,534	0.12%	137
2022	3,675,837	964,071	2,711,766	0.09%	114
2023	3,148,138	967,314	2,180,824	0.07%	93
2024	2,254,882	737,048	1,517,834	0.04%	63

(1) See Schedule 5 for property value data.

(2) See Schedule 14 for population data.

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Note: 2015 and 2016 outstanding debt amounts have been restated to include unamortized bond premiums



CITY OF NEW BRIGHTON, MINNESOTA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of December 31, 2024
(Unaudited)

Schedule 11

<u>Governmental Unit:</u>	<u>Bonded Gross Debt Outstanding</u>	<u>Percentage Applicable In City*</u>	<u>Estimated City Share of Debt</u>
<u>Debt repaid with property taxes</u>			
Counties:			
Ramsey County	\$ 214,887,000	4.12%	\$ 8,861,809
Ramsey County Library	16,335,000	8.05%	1,315,132
School Districts:			
ISD No. 282	23,295,000	13.50%	3,143,934
ISD No. 621	202,130,000	21.56%	43,571,089
Special Districts			
Metro Council	<u>1,558,153,208</u>	0.53%	<u>8,300,651</u>
Total Overlapping Debt	2,014,800,208		65,192,615
<u>Direct Debt:</u>			
City of New Brighton	<u>31,501,759</u>		<u>31,501,759</u>
Total Overlapping and Direct Debt	<u>\$ 2,046,301,967</u>		<u>\$ 96,694,374</u>
<u>Debt Ratios:</u>			
Ratio of debt per capita (23,427 population) - overlapping			\$ 2,699
Ratio of debt per capita (23,427 population) - direct			\$ 1,304
Ratio of debt per capita (23,427 population) - total			\$ 4,004
Ratio of debt to estimated market valuation of	\$ 3,386,508,248		2.86%

* Determined by ratio of net tax capacity (after fiscal disparities and tax increment adjustment) of property subject to taxation in overlapping unit to net tax capacity of property subject to taxation in City.

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

Note: Year end information not available yet from the County

Source: Ramsey County

CITY OF NEW BRIGHTON, MINNESOTA
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year			
	2024	2023	2022	2021
Market value	\$ 3,386,508,248	\$ 3,233,531,300	\$ 2,859,131,500	\$ 2,760,181,800
Applicable debt limit (percentage)	3%	3%	3%	3%
Debt limit	101,595,247	97,005,939	85,773,945	82,805,454
Amount of debt applicable to debt limit:				
Total bonded debt	31,501,759	34,925,561	37,714,201	40,102,842
Less: Improvement, tax increment and revenue bonds	(31,501,759)	(34,925,561)	(37,714,201)	(40,102,842)
Less: Cash and investments in related debt service funds	-	-	-	-
Total debt applicable to debt limit	-	-	-	-
Legal debt margin	\$ 101,595,247	\$ 97,005,939	\$ 85,773,945	\$ 82,805,454
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

Schedule 12

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 2,568,417,900	\$ 2,417,354,100	\$ 2,233,653,900	\$ 2,058,438,500	\$ 1,927,158,300	\$ 1,838,979,100
3%	3%	3%	3%	3%	3%
77,052,537	72,520,623	67,009,617	61,753,155	57,814,749	55,169,373
31,777,730	33,721,787	32,288,628	33,515,000	61,300,000	56,394,554
(31,777,730)	(33,721,787)	(32,288,628)	(33,515,000)	(61,300,000)	(56,394,554)
-	-	-	-	-	-
-	-	-	-	-	-
\$ 77,052,537	\$ 72,520,623	\$ 67,009,617	\$ 61,753,155	\$ 57,814,749	\$ 55,169,373
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF NEW BRIGHTON, MINNESOTA
PLEDGED-REVENUE COVERAGE
Last Ten Fiscal Years
(Unaudited)

Schedule 13

Fiscal Year	Special Assessment Collections	Debt Service Requirements			Coverage
		Principal	Interest and Paying Agent Fees	Total	
2015	59,200	1,505,000	75,300	1,580,300	4%
2016	56,500	995,000	69,800	1,064,800	5%
2017	49,900	235,000	55,900	290,900	17%
2018	74,300	515,000	51,400	566,400	13%
2019	78,100	375,000	36,900	411,900	19%
2020	105,500	145,000	169,400	314,400	34%
2021	171,000	305,000	165,700	470,700	36%
2022	162,600	465,000	375,500	840,500	19%
2023	169,600	805,000	366,000	1,171,000	14%
2024	159,900	1,370,000	332,800	1,702,800	9%

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Amounts rounded to the nearest hundred.

CITY OF NEW BRIGHTON, MINNESOTA
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Calendar Years
 (Unaudited)

Schedule 14

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (thousands of dollars) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Unemployment Rate (3)</u>
2015	22,084	740,322	33,523	3.1%
2016	22,170	723,873	32,651	3.0%
2017	22,600	785,915	34,775	3.1%
2018	22,875	819,268	35,815	3.3%
2019	23,119	864,882	37,410	3.3%
2020	23,427	897,887	38,327	6.1%
2021	23,454	905,231	38,596	4.0%
2022	23,705	970,862	40,956	2.2%
2023	23,405	1,047,748	44,766	2.8%
2024	24,150	1,105,563	45,779	3.0%

(1) Population provided by Metropolitan Council estimate for 2013 through 2024.

(2) Personal income and per capita personal income figures provided by American Community Survey compiled by Metropolitan Council.

(3) Unemployment rate figures provided by Minnesota Dept of Employment and Economic Development based on an annual average.

CITY OF NEW BRIGHTON, MINNESOTA
PRINCIPAL EMPLOYERS
Current Year and Ten Years Ago
(Unaudited)

Schedule 15

Employer	2024			2015		
	Number of Employees (1)	Rank	Percentage of Total City Employment	Number of Employees (2)	Rank	Percentage of Total City Employment
Independent School District No. 621 (3)	598	1	5.76%	713	1	7.18%
Medtox Laboratory Inc.	510	2	4.92%	517	2	5.20%
API	478	3	4.61%	-		-
Donatelle	361	4	3.48%	420	3	4.23%
Johnson Screens Inc	255	5	2.46%	-		-
Mission Foods	235	6	2.27%	220	6	2.21%
Pentair	223	7	2.15%	240	5	2.42%
City of New Brighton (4)	206	8	1.99%	163	10	1.64%
Benedictine Health Center at Innsbruck	193	9	1.86%	180	8	1.81%
Servion Financial	178	10	1.72%	-		-
Cardiovascular System Inc.	-		-	277	4	2.79%
Lakeville Motor Express	-		-	200	7	2.01%
Print Craft	-		-	175	9	1.76%

(1) Source: Telephone/Email survey (March 2024)

(2) Source: 2015 New Brighton CAFR

(3) Includes schools only in New Brighton

(4) 2024 is based on total FTE's, 2015 includes all employees (all seasonal / part time park and rec employees)

CITY OF NEW BRIGHTON, MINNESOTA
FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION/PROGRAM
 Last Ten Fiscal Years
 (Unaudited)

Schedule 16

Function/Program	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Administration (1)	6.12	6.12	6.00	5.00	4.00	4.99	4.79	4.50	3.85	4.00
Finance	6.08	6.00	6.00	6.00	6.00	6.00	5.62	5.31	5.00	5.00
Elections	0.00	0.00	2.08	0.00	1.94	0.00	1.74	0.62	2.16	0.50
License Bureau	7.85	7.21	6.50	6.47	6.71	6.75	5.59	3.56	4.65	2.10
Passports	2.92	2.48	2.37	2.40	1.83	0.00	0.00	0.00	0.00	0.00
Community Development	6.00	6.00	6.00	6.00	6.00	5.79	5.67	5.50	6.31	6.00
Parks and Recreation										
Parks	9.88	9.43	9.26	9.08	8.10	10.01	10.10	9.18	7.12	7.12
Forestry	1.49	1.48	1.40	1.59	1.00	1.00	1.00	1.13	1.90	1.90
Recreational Programs	10.67	10.57	10.96	8.75	8.52	9.77	9.63	9.72	9.15	8.81
Community Center	14.37	14.21	14.38	12.06	11.06	14.84	14.84	13.10	13.99	13.95
Golf	2.22	2.54	3.04	2.54	1.84	3.24	3.53	3.73	4.19	4.19
Public Safety										
Police	36.83	36.43	36.42	36.21	36.58	36.04	35.92	34.75	34.10	34.10
Fire (2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.40	2.40
Public Works										
Engineering	4.00	4.00	4.00	4.00	3.11	3.55	3.00	3.22	3.50	3.50
Streets	16.00	16.00	15.91	15.16	15.00	15.00	14.73	13.87	15.02	15.02
City Garage	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Technology	3.00	3.00	3.00	3.00	4.00	3.85	2.85	2.00	2.00	2.00
Totals	130.43	128.47	130.32	121.26	118.69	123.83	122.01	113.19	117.34	112.59

Source: Payroll FTE hours worked starting with 2017 - prior years are from the City Personnel Budget

(1) City Council members are paid salaries, but are not considered employees

(2) Firefighters are volunteers who are paid per call and per drill and are not considered employees

Function/Program	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Elections										
Date of last election	11/5/2024	11/18/2022	11/18/2022	11/3/2020	11/3/2020	11/6/2018	11/6/2018	11/7/2017	11/8/2016	11/3/2015
Number of registered voters	15,840	14,437	14,437	15,069	15,069	15,073	15,073	13,950	15,445	13,395
Number of votes cast	13,006	10,442	10,442	13,855	13,855	11,722	11,722	5,041	13,060	2,936
Percentage of registered voters voting	82.1%	72.3%	72.3%	91.9%	91.9%	77.8%	77.8%	36.1%	84.6%	21.9%
Community development										
Single family building permits	750	620	682	707	688	624	643	778	905	383
Multi-family building permits	25	27	46	9	20	13	22	11	25	5
All other building permits	53	49	53	53	51	48	37	34	38	53
Public Safety										
Police										
Criminal offenses (actual and attempts)	297	305	533	708	651	474	591	625	545	517
Traffic accidents	293	288	327	314	268	406	330	273	318	285
DWTs	117	145	118	99	111	153	163	128	154	147
Parking violations	431	571	642	1,013	240	521	361	344	322	345
Hazardous moving violations	236	289	290	299	386	456	521	548	703	979
Non-hazardous moving violations	175	252	713	293	437	667	892	924	887	999
Fire										
Fire incidents	411	391	407	397	323	382	294	309	310	63
Rescue and emergency medical service incidents	35	29	37	43	19	27	8	11	9	7
Hazardous conditions (no fire)	66	92	67	59	54	62	48	49	60	63
False alarms	141	125	156	123	109	138	124	112	107	112
Public Works										
Street Preservation (miles)	2.11	0.86	4.66	5.67	0.81	0.00	0.00	0.00	1.03	0.87
Street mill and overlay (miles)	0.00	0.00	0.42	0.00	0.00	0.00	0.00	0.00	0.06	0.00
Street reconstruction (miles)	2.54	2.47	1.36	2.50	0.86	1.55	1.35	1.92	2.80	0.94
Water										
Average daily consumption (thousands of gallons)	1,644	1,943	1,980	2,139	2,055	1,919	2,060	1,923	2,107	2,262
Peak daily consumption (thousands of gallons)	4,417	4,978	4,820	4,751	4,632	5,252	3,909	4,494	9,000	4,108
Water main breaks	11	9	6	14	13	15	21	14	24	11
Sewer										
Average daily sewage discharge (thousands of gallons)	1,900	1,834	1,754	1,638	1,902	2,030	1,890	1,840	1,853	1,657
Parks and Recreation										
Daily youth wristbands (includes twilight)	74,955	74,802	62,722	17,013	18,703	77,936	81,530	53,593	51,141	48,187
Daily adult wristbands	3,651	2,248	1,621	750	594	2,635	3,312	3,422	4,423	4,291
Birthday parties	1,313	1,422	1,228	376	308	1,332	1,438	1,036	1,220	953
Softball teams	30	39	54	56	28	70	81	87	84	80
Aquatic registrants	866	833	764	675	179	1,123	1,223	1,038	1,277	1,214
Life-long recreation registrants	1,991	1,884	722	277	334	830	1,162	931	1,121	1,095
Sports camps and league registrants	2,045	2,112	1,734	1,037	410	959	1,109	1,991	1,510	1,466
Adaptive recreation registrants	61	64	63	56	35	63	61	52	53	60
Summer playground registrants	0	533	146	113	0	142	103	60	0	0
Dance registrants	146	121	114	111	65	201	181	173	223	178
Golf Course number of rounds played	27,885	26,248	24,602	26,268	23,473	16,940	18,128	19,675	22,072	22,136

Source: Departmental Questionnaire

Note: 2020 Park & Recreation activity volume significantly lower due to COVID-19.

CITY OF NEW BRIGHTON, MINNESOTA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
For the Fiscal Year Ending December 31, 2024

Schedule 18

Function/Program	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Streets (miles)	71.5	71.5	71.36	71.36	71.36	71.26	71.26	71.26	70	72
Water										
Water mains (miles)	97.21	97.21	97.13	97.13	97.13	96.82	96.82	96.82	96.82	96.82
Wells	11	11	11	11	11	11	11	11	11	11
Fire hydrants	828	828	827	826	810	805	805	805	805	798
Water towers/tanks	4	4	4	4	4	4	4	4	4	4
Treatment plants	4	4	4	4	4	4	4	4	4	4
Sewer										
Sanitary sewers (miles)	76.62	76.62	76.52	76.47	76.06	75.79	75.79	75.79	75.79	75
Lift stations	4	4	4	4	4	4	4	4	4	5
Stormwater										
Storm sewers (miles)	45.17	44.92	44.42	44.42	44.42	44.41	44.23	44	44	44
Street Lights										
Number of streetlights	1119	1119	1080	1079	1049	1047	1047	1047	1047	1024
Parks and Recreation										
Neighborhood parks	15	15	15	14	14	14	14	14	12	12
Community parks	2	2	2	2	2	2	2	2	1	1
Ball fields (softball)	8	8	8	8	8	8	8	8	7	9
Acreage of parks	183.07	183.07	183.07	183	183	183	183	183	170	172
Tennis courts	5	5	6	6	6	6	6	6	5	6
Golf course acreage (9 holes)	32.5	32.5	32.5	32.5	32.5	32.5	32.5	32.5	32.5	31

Source: Departmental Questionnaire



Agenda Section:	Council Business
Report Date:	04/28/2025
Meeting Date:	May 13, 2025

REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY

ITEM DESCRIPTION: Resolution Supporting Rice Creek Watershed Districts State Bonding Request for Jones Lake Improvements

Action Requested:

Public Hearing:	Motion: X
Discussion:	Informational:

Form of Action:

Resolution: X	Ordinance:
Contract/Agreement:	N/A or Other:

Votes Needed:

3 Votes: X	4 Votes:
5 Votes:	N/A:

Summary Statement:

- In 2013, the Cities of New Brighton, Roseville and St. Anthony Village entered into a petition with Rice Creek Watershed District to address regional stormwater needs.
- The State of Minnesota often bonds for local government projects that meet a public purpose.
- New Brighton supported the pursuit of funds in 2024, and the cost for improvements has increased to \$7,800,000.

Recommendations:	Adopt the resolution supporting Rice Creek Watersheds request for \$7,800,000 in State Bonding.
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Applicable Deadlines:	NA
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Community Impact:	Planned improvements will address stormwater runoff and flooding in New Brighton, St. Anthony and Roseville. Grading activities may also allow for park uses and the redevelopment of City owned land around Jones Lake.
--------------------------	--

Legislative History:	- On July 9, 2013, the City Council approved a petition to the Watershed District for a Basic Water Management Project to address stormwater management and flooding within the Cities of New Brighton, Saint Anthony, and Roseville. - January 9, 2024, Resolution to Support Rice Creek Watersheds State Bonding Request for Jones Lake Improvements.
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Strategic Priority:	Financial Sustainability	Staff Capabilities
	Economic Development	Community Engagement & Belonging
	City Assets X	Operational Effectiveness
		N/A

Fiscal Impact:	Financial Impact: Is there a financial consideration?		No	Yes: \$ 7,800,000
	Financing Sources:	Budgeted	Budget Modification	
	New Revenue	Use of Reserves	Other: Bonding Request	

RESOLUTION No. _____
STATE OF MINNESOTA
COUNTY OF RAMSEY
CITY OF NEW BRIGHTON

RESOLUTION SUPPORTING RICE CREEK WATERSHED DISTRICTS STATE BONDING REQUEST FOR JONES LAKE

WHEREAS, the City of New Brighton, Roseville, and St. Anthony entered a petition in 2013 with Rice Creek Watershed District to address stormwater management and flooding within our cities; and

WHEREAS, Rice Creek Watershed District has implemented project improvements in Hansen Park and Mirror Lake to meet primary project objectives; and

WHEREAS, New Brighton has acquired property in and around Jones Lake to facilitate a large stormwater project that mitigates flooding risk in the petition communities; and

WHEREAS, New Brighton has invested in storm sewer/ponding projects near Freedom and Hansen Parks, and the Jones Lake project is expected to cost over \$7 million for planned improvements; and

WHEREAS, this project would not be possible without the assistance of State bonding given the scope and cost of the entire project;

NOW THEREFORE, BE IT RESOLVED that the City of New Brighton supports Rice Creek Watershed Districts request for State bonding in the amount of \$7,800,000 for the design, and construction of the Jones Lake Project.

ADOPTED this 13th day of May 2025, by the New Brighton City Council with a vote of _____ ayes and _____ nays.

Kari Niedfeldt-Thomas, Mayor

ATTEST:

Devin Massopust, City Manager

Terri Spangrud, City Clerk



Ramsey County Ditches 2, 3 and 5 Project Updates

David Petry, RCWD Project Manager



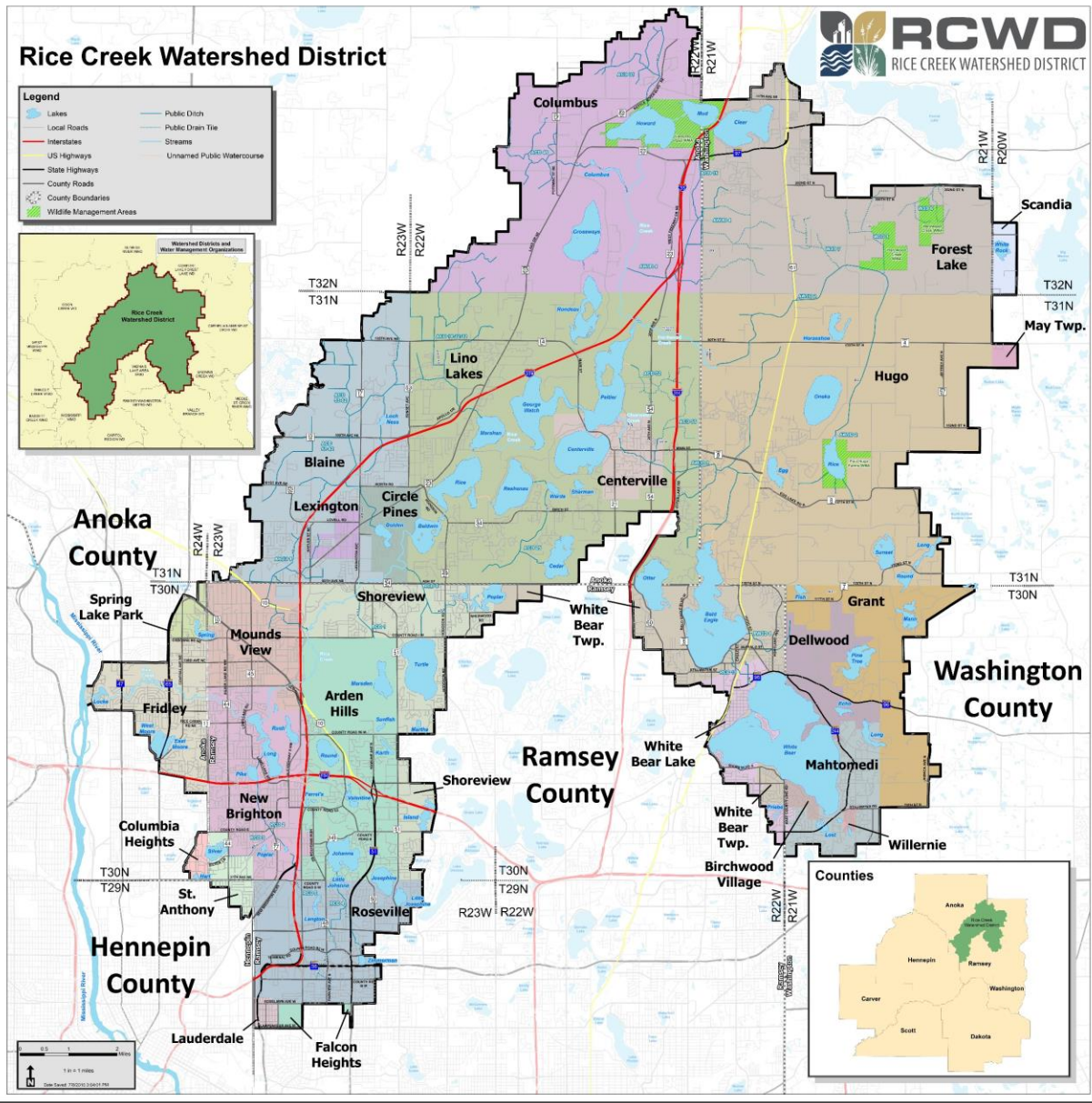
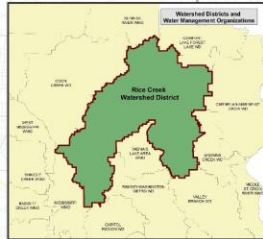
Overview

- Introduction to Rice Creek Watershed District
- Ramsey County Ditches 2, 3, and 5
- July 2011 Flooding Event
- Basic Water Management Project Petition
- Project Planning and Implementation
- Current Project – Jones Lake

Rice Creek Watershed District



- Legend**
- Lakes
 - Local Roads
 - Interstates
 - US Highways
 - State Highways
 - County Roads
 - County Boundaries
 - Wildlife Management Areas
 - Public Ditch
 - Public Drain Tie
 - Streams
 - Unnamed Public Watercourse



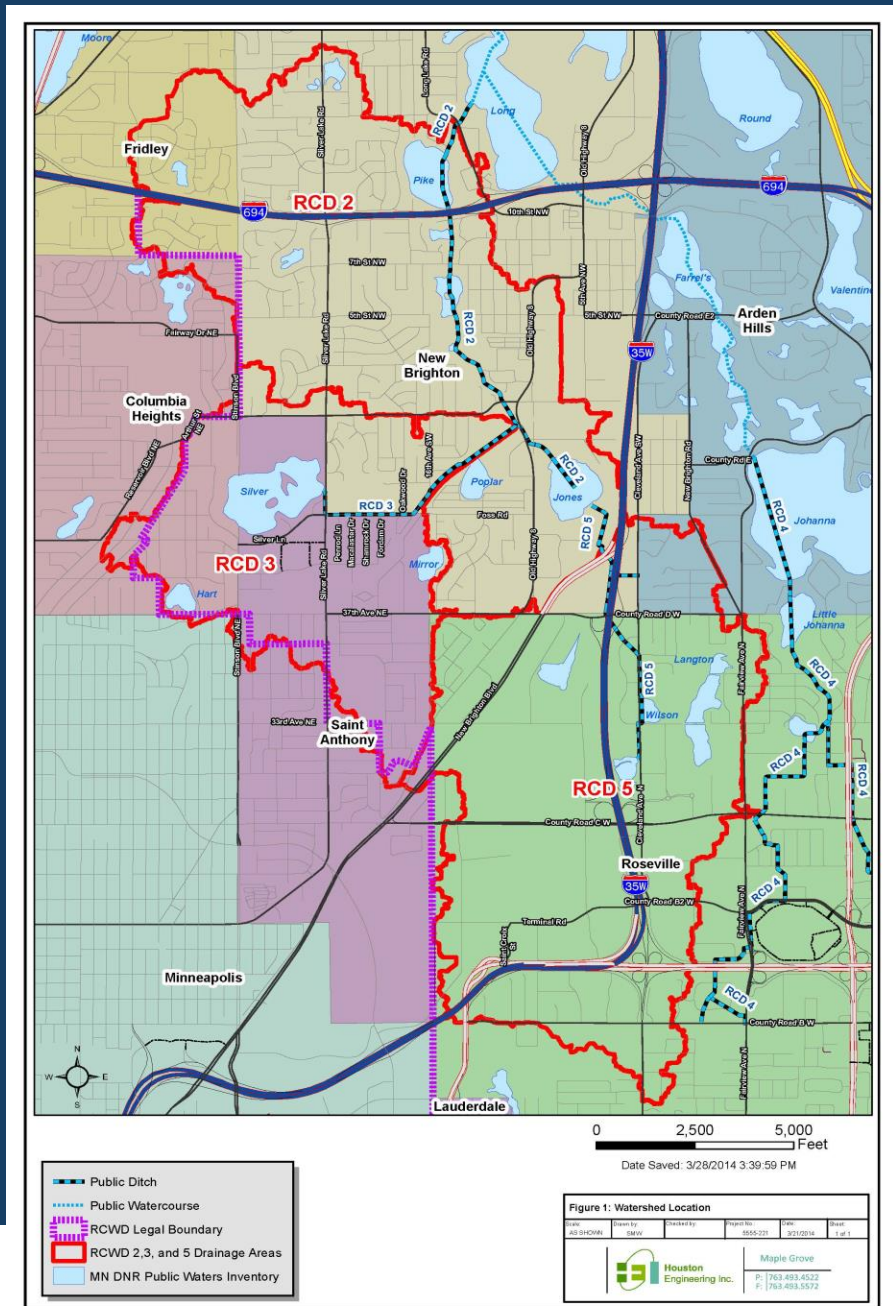


Stormwater Pond for Housing Development



City of Roseville
Stormwater Infiltration Project
Stormwater Management Grant

RCD 2, 3 and 5



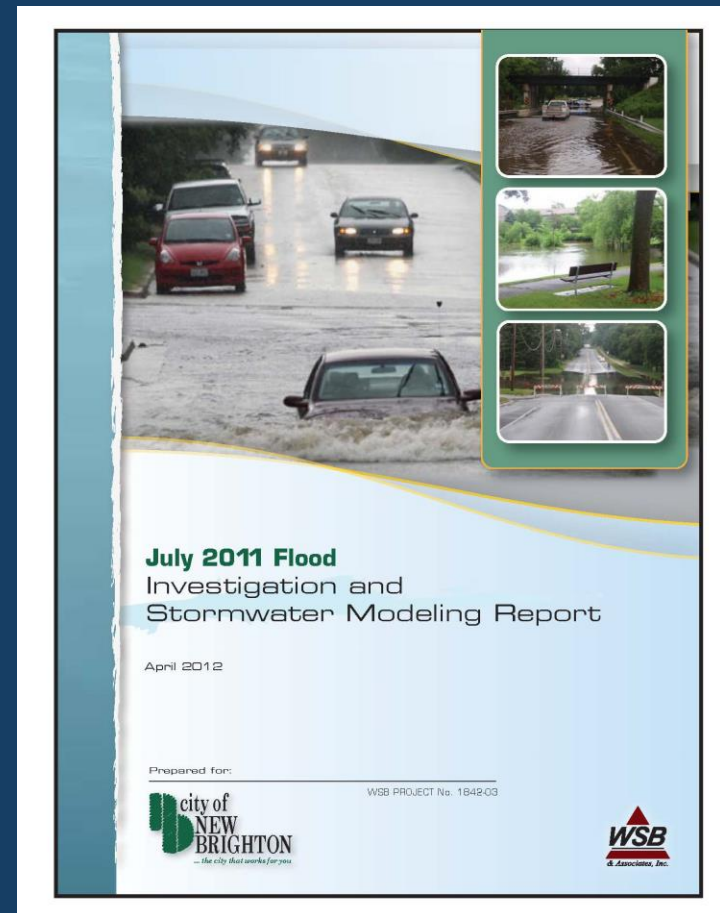
RCD 2, 3 and 5 Petition and Phase 1

- 2011: "Super Storm"



RCD 2, 3 and 5 Petition and Phase 1

- 2011: "Super Storm"
- 2012: Flood Studies



RCD 2, 3 and 5 Petition and Phase 1

- 2011: "Super Storm"
- 2012: Flood Studies
- 2013: Basic Water Management Project Petition



August 15, 2013

Phil Belfiori
Rice Creek Watershed District
4325 Pheasant Ridge Drive NE
Suite 611
Blaine, MN 55449-4539

Re: Petition for Basic Water Management Project in the Cities of New Brighton and Saint Anthony

Dear Mr. Belfiori:

Transmitted herewith is a joint Petition and Resolution to the Rice Creek Watershed District (RCWD) to establish a phased Basic Water Management Project. With this petition New Brighton and St. Anthony request that the Rice Creek Watershed District initiate a phased petition approach. Phase 1 actions may include but are not limited to:

- Confirming of the study area;
- Establishing project goals and objectives;
- Establishing design criteria and standards;
- Reviewing the WSB reports and identify modeling approach and process needed for more detailed investigation;
- Developing concepts for BMPs / projects and agreement on what will be looked at in more detail in subsequent phases;
- Identifying detailed processes, including permitting, regulatory issues, and relevant local approval processes.

This petition is authorized by separate resolution of each City.

Thanks again for getting this project and process started. Let me know if you need anymore information from us. If you have any specific questions regarding this petition, do not hesitate to contact me at (651) 638-2053.

Sincerely,

Grant M. Wyffels, P.E.
Director of Public Works

c: Dean Lotter, New Brighton City Manager
Mark Casey, St. Anthony City Manager
Todd Hubmer, WSB & Associates

Enclosures

Petition
NB Resolution No. 13-055 & SA Resolution No. 13-056

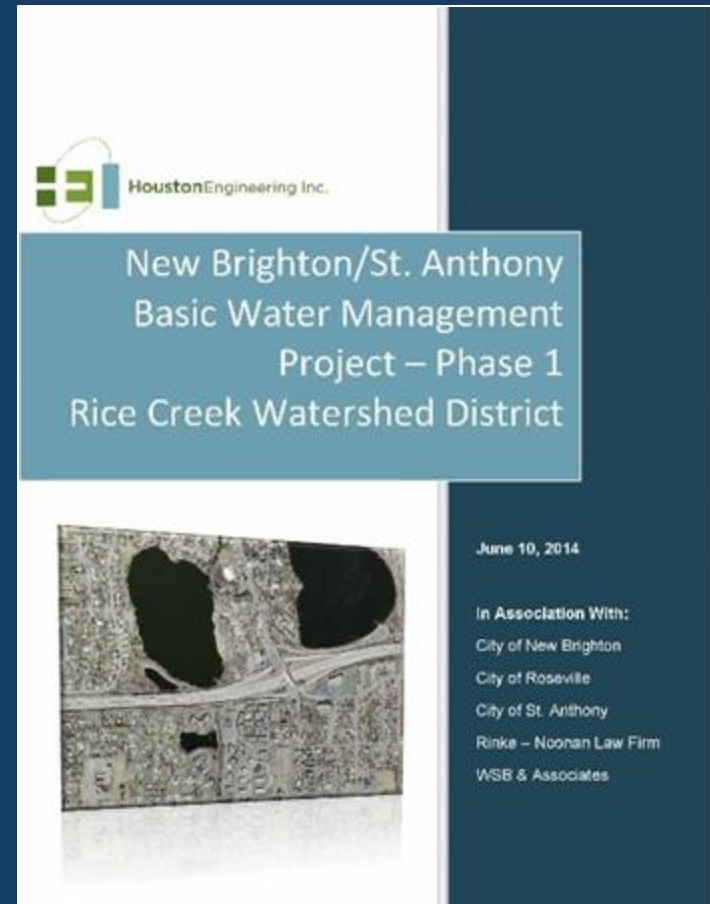
RECEIVED

AUG 19 2013

Rice Creek
Watershed District

RCD 2, 3 and 5 Petition and Phase 1

- 2011: "Super Storm"
- 2012: Flood Studies
- 2013: BWMP Petition
- 2014: Phase 1 Report



RCD 2, 3 and 5 Petition and Phase 1

- 2011: "Super Storm"
- 2012: Flood Studies
- 2013: BWMP Petition
- 2014: Phase 1 Report
- 2014: Petition Amended

RCD 2, 3 and 5 Petition and Phase 1

- 2011: "Super Storm"
- 2012: Flood Studies
- 2013: BWMP Petition
- 2014: Phase 1 Report
- 2014: Petition Amended
- 2014: Targeted Watershed Demonstration Grant



Hansen Park



Hansen Park (Aug. 2024)

Hansen Park

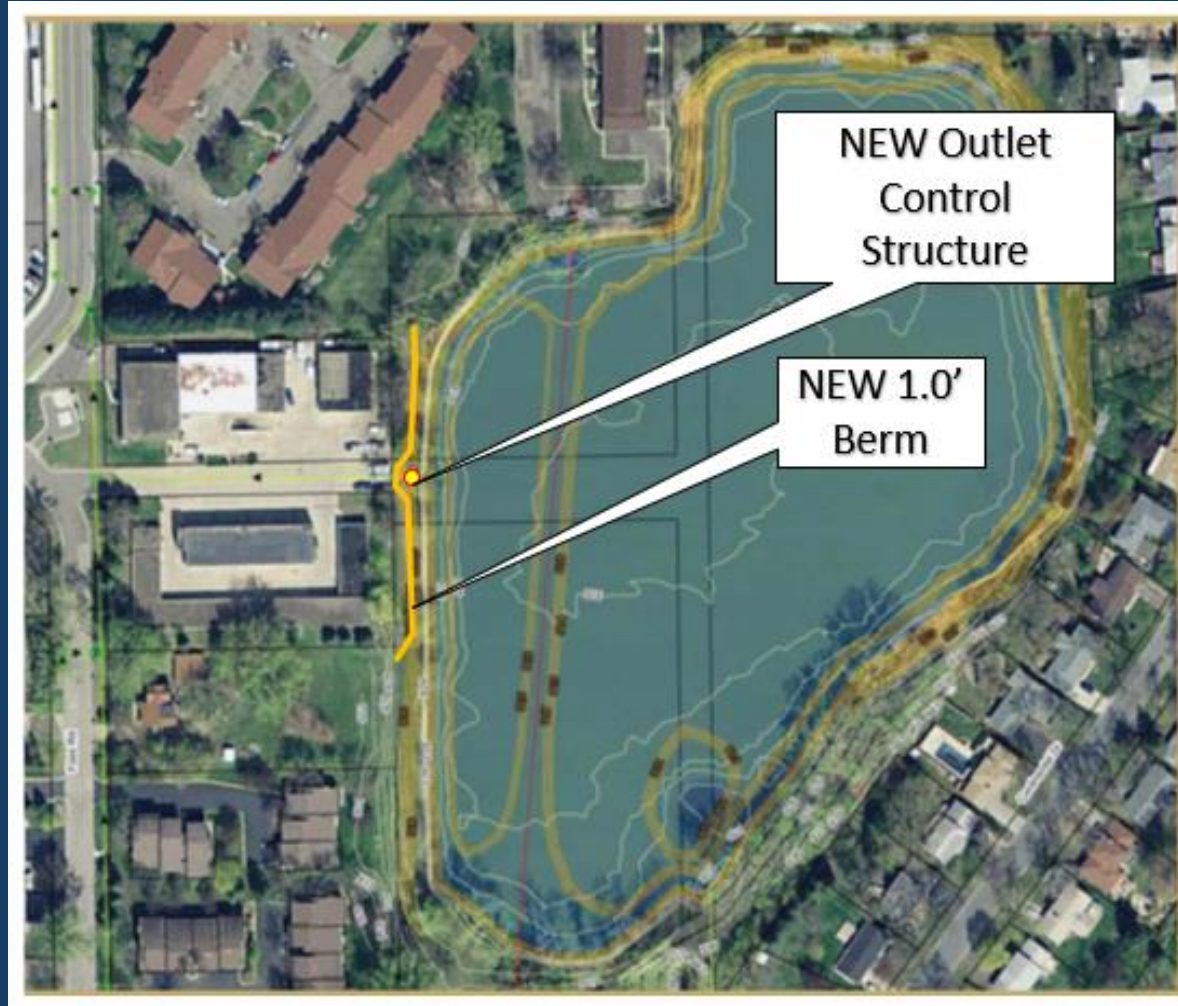


Hansen Park (Sept. 2018)
Iron-enhanced Sand Filter

Mirror Pond

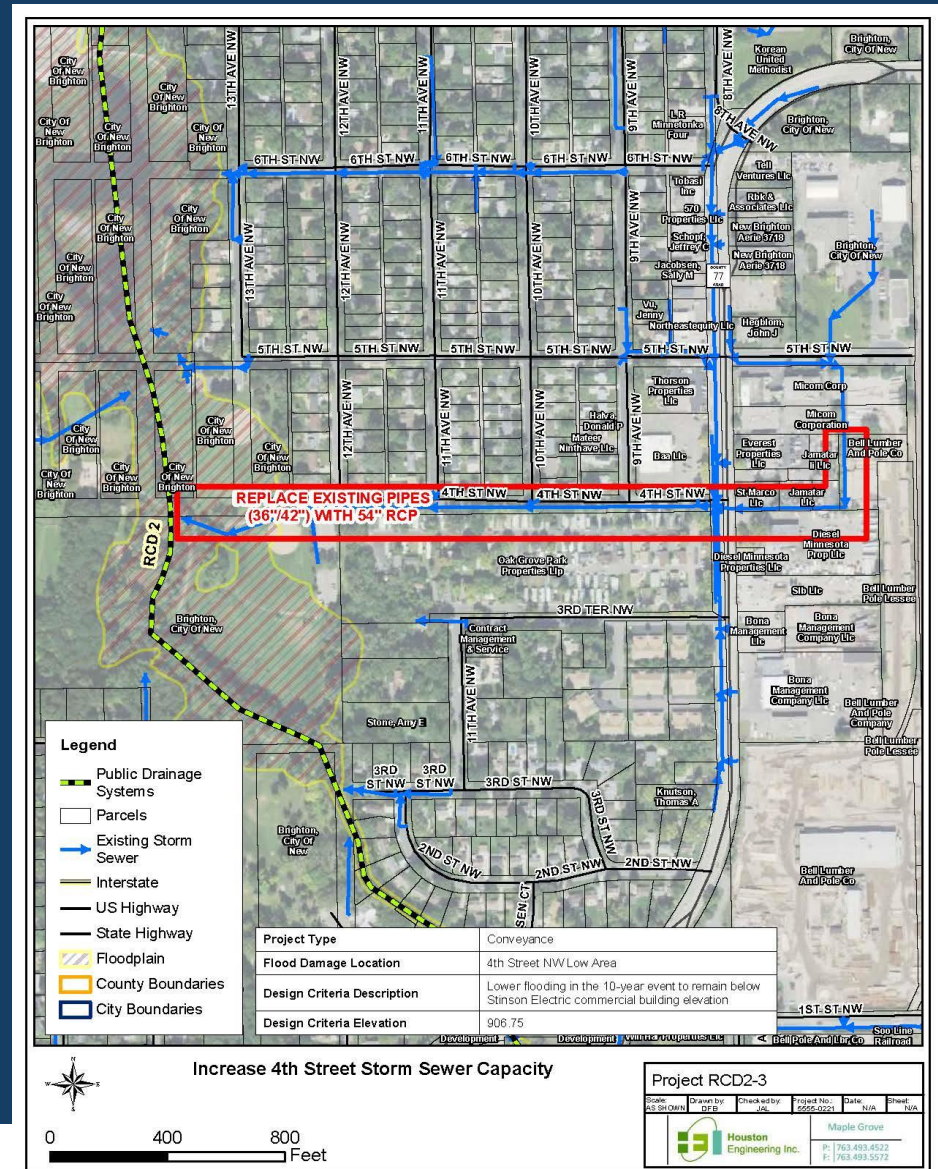


Mirror Pond



RCD 2, 3 and 5

- 2011: "Super Storm"
- 2012: Flood Studies
- 2013 – 2018: Phase 1 with Hasen Park and Mirror Pond
- 2018 – 2019: Phase 2 – Feasibility Studies

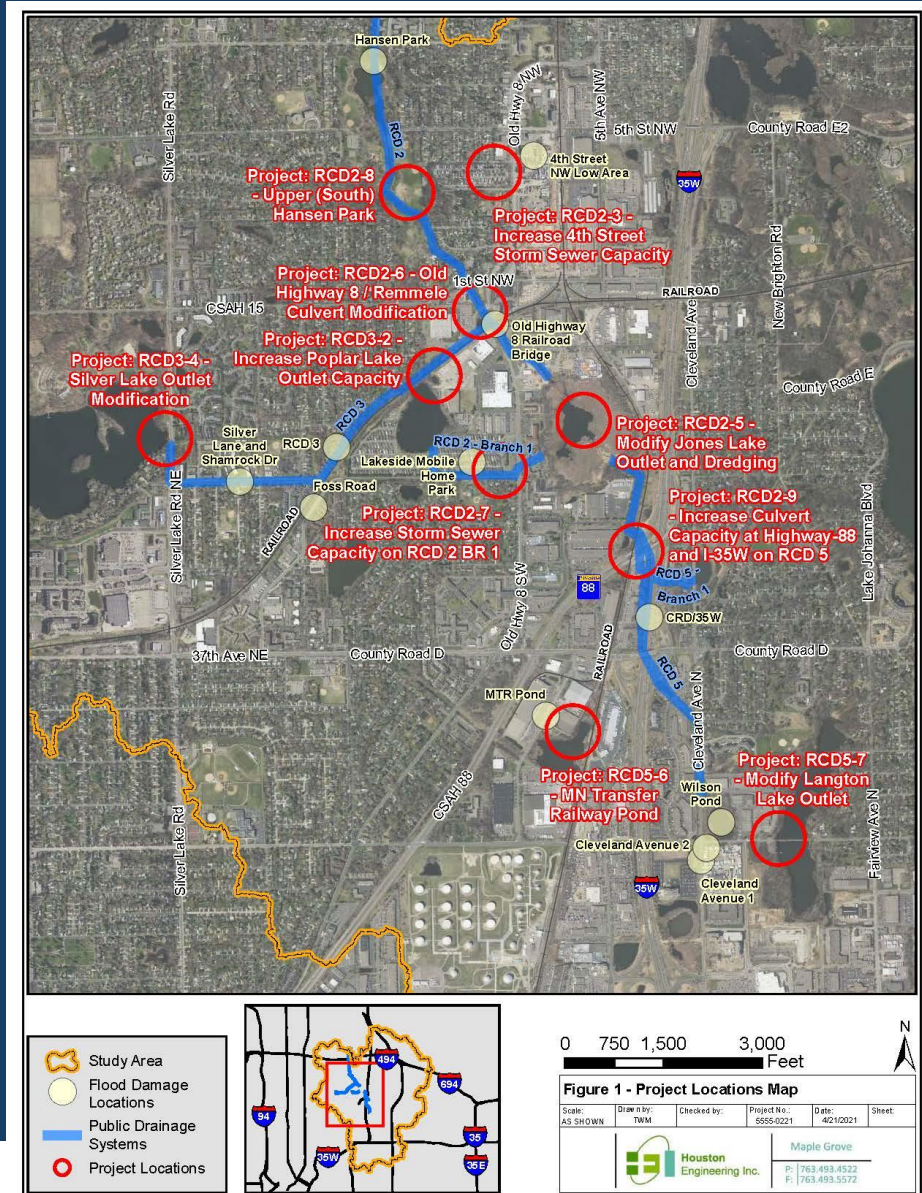


RCD 2, 3 and 5

Project	Total Project Cost (2019 \$)
RCD 2-5: Modify Jones Lake Outlet and Dredging	\$6,421,000
RCD 2-9: Increase Culvert Capacity at Hwy 88/I-35W	\$4,148,000
RCD 2-7: Increase Storm Sewer Capacity on RCD 2 Br 1	\$816,000
RCD 2-8: Upper (South) Hansen Park	\$2,692,000
RCD 2-3: Increase 4th Street Storm Sewer Capacity	\$2,128,000
RCD 2-6: Old Hwy 8 / Remmele Culvert Modification	\$651,000
RCD 3-2: Increase Poplar Lake Outlet Capacity	\$1,153,000
RCD 3-4: Silver Lake Outlet Modification	\$66,000
RCD 5-6: MN Transfer Railway Pond	\$3,290,000
RCD 5-7: Modify Langton Lake Outlet	\$69,000
TOTAL	\$21,444,000

RCD 2, 3 and 5

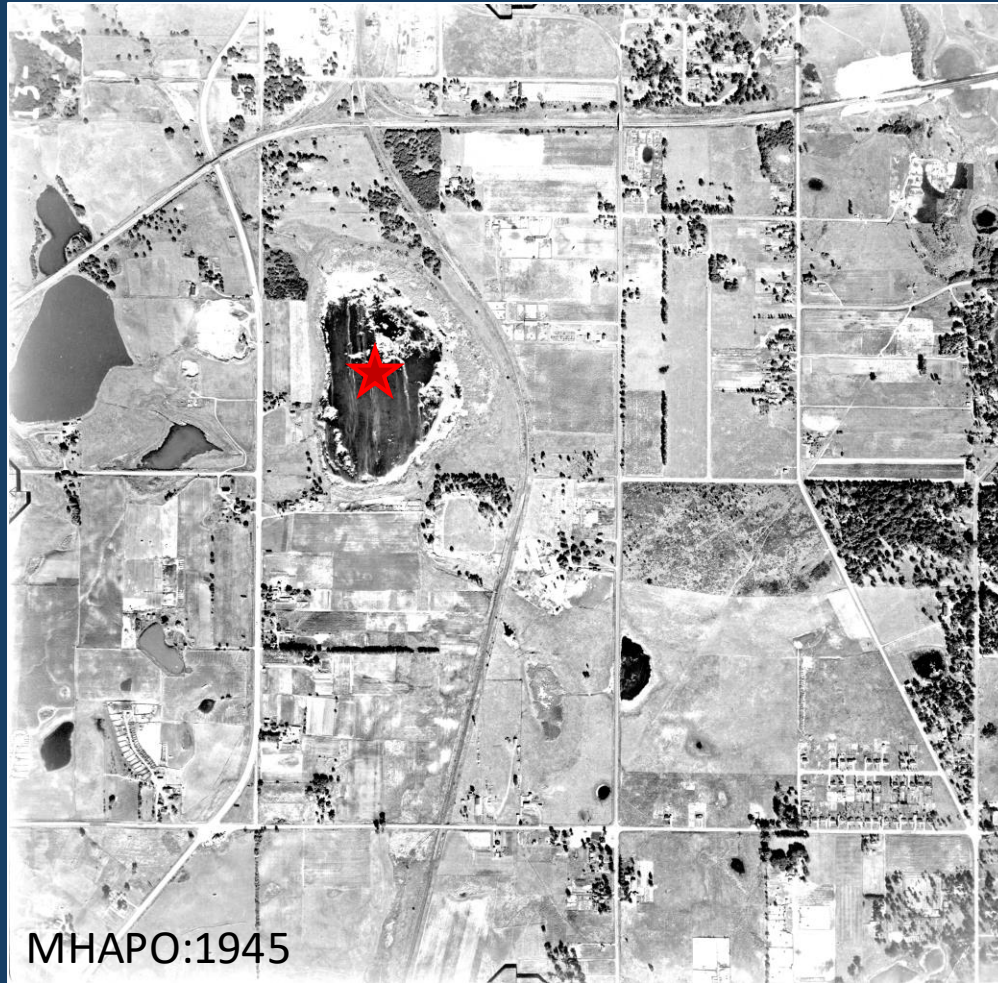
- 2011: "Super Storm"
- 2012: Flood Studies
- 2013 – 2018: Phase 1
- 2018 – 2019: Phase 2
- 2020 – 2021: Phase 3 – Prioritization and Cost Allocation



RCD 2, 3 and 5

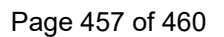
- 2011: "Super Storm"
- 2012: Flood Studies
- 2013 – 2018: Phase 1
- 2018 – 2019: Phase 2
- 2020 – 2021: Phase 3
- 2022 – Current: Phase 4 –
Implementation

Jones Lake



MHAPO:1945

RCWD
RICE CREEK WATERSHED DISTRICT



Jones Lake



Next Steps

- Secure Funding
- Final Design
- Project Construction
- New Brighton City Park Development
- Continued Project Implementation with Partners

Questions?

- Thank you