The City of Howard Lake strives to build upon its good neighbor traditions –
A welcoming community for all, supported by vibrant and engaged businesses and community organizations, involved citizens, and diverse amenities that provide a well-rounded quality of life.

TENTATIVE AGENDA
JUNE 15, 2021 – 7:00 pm

A. CALL TO ORDER
B. PLEDGE OF ALLEGIANCE
C. APPROVAL OF AGENDA
Any additions, deletions, modifications to the agenda will be done at this time.
D. COUNCIL MEETING MINUTES
  a. Consider Approving Minutes from the May 18, 2021 Meeting.
E. CITIZEN INPUT
F. COUNCIL/COMMITTEE REPORT
G. DEPARTMENT REPORTS
  a. Howard Lake Municipal Liquor Financials
H. CONSENT AGENDA
  a. Consider Accepting all Reports & Payment of Claims.
  b. Consider Various Personnel Appointments.
  c. Consider Approving Street Closure for Wright County Fair.
I. PRESENTATIONS, PUBLIC HEARINGS & RELATED APPROVALS
  a. Consider Presentation & Acceptance of Financial Statements for FY2020
J. NEW BUSINESS
  a. Consider Approving Resolution Property Tax Abatement for HLWW Schools.
  b. Consider Approving Revisions to the HLFD Bylaws.
  c. Consider Approving Purchase of Civil Defense Sirens.
  d. Consider Approval of Annual Maintenance Agreement of Civil Defense Sirens.
  e. Consider Approval of Purchase, Fabrication & Installation of Curtains for Event Center.
  f. Consider Approval of RFQ for Construction Management Services for Library Project.
K. OLD BUSINESS
L. ADMINISTRATOR'S REPORT
M. ADJOURN

HOWARD LAKE CITY COUNCIL
South Shore Event Center -
May 18, 2021

MEETING MINUTES

COUNCIL PRESENT
Mayor Zimmerman
Tom Kutz
Allan Munson
Gene Gilbert
Jason Deiter

COUNCIL ABSENT

STAFF PRESENT
Nick Haggenmiller, City Administrator
Meagan Theisen, Assistant City Administrator

ALSO PRESENT
Herald Journal

CALL TO ORDER
Mayor Zimmerman called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE
All present recited the Pledge of Allegiance.

APPROVAL OF AGENDA
Staff noted that New Business Item E would be moved to the top of New Business to allow for Dakota Supply Group representative to present and leave for the evening. Also, the complete list of properties with delinquent utilities has been added to Resolution 21-06.

Council Member Kutz moved to approve the agenda. The motion was seconded by Council Member Deiter and passed unanimously.

APPROVAL OF MINUTES
Council Member Gilbert moved to approve all of the Council Meeting Minutes from the April 20th LBAE Meeting, Regular Council Meeting and the Council Work Session. The motion was seconded by Council Member Munson and passed unanimously.

CITIZEN INPUT
No residents addressed the Council.

COUNCIL/COMMITTEE REPORT
Council Member Deiter shared that the Public Safety Committee will be interviewing for a full time police officer on Wednesday, May 19th.

DEPARTMENT REPORTS
Receive and file the Howard Lake Municipal Liquor Financials.

CONSENT AGENDA

a. **CONSIDER ACCEPTING ALL REPORTS AND PAYMENT OF CLAIMS**

GENERAL FUND	57811-57918	$244,814.88
PAYROLL	26849-26860, 501399-501441	$44,480.84
ELECTRONIC	941-961	$41,289.96
TOTAL		**$330,588.68**
AMBULANCE CLAIMS	5745-5754	$7,778.37
ELECTRONIC		$
TOTAL		**$7,778.37**

b. **Consider Various Personnel Appointments.**
c. **Consider Approving Revitalization Grants.**

Council Member Kutz moved to approve the Consent Agenda. The motioned was seconded by Council Member Deiter and passed unanimously.

PUBLIC HEARING/PRESENTATION
Consider Resolution 21-06 – Certifying Delinquent Utility Fees and Charges to Property Taxes.

Staff noted that due to COVID-19 we will not be shutting off water to residents home.

Mayor Zimmerman opened the public hearing. No Residents addressed the Council.
Mayor Zimmerman closed the public hearing.

Council Member Kutz moved to approve Resolution 21-06 – CERTIFYING DELINQUENT UTILITY FEES AND CHARGES TO PROPERTY TAXES. The motion was seconded by Council Member Munson and passed unanimously.

NEW BUSINESS

e. **CONSIDER SELECTION OF AUTOMATIC METER READING VENDOR**
Theisen introduced Brad Simms of Dakota Supply Group (DSG) and stated that staff is recommending selecting DGS as the contractor for the Automatic Meter Reading project.

Brad Simms of Dakota Supply Group gave a presentation on Kamstrup meters that they would be supplying for the project.

Council Member Deiter moved to approve DSG as the contractor for the Auto Read Water Meter Conversion Project and to discuss funding sources once we get a final project cost. The motion was seconded by Council Member Munson and passed unanimously.

a. **CONSIDER RESOLUTION 21-07 OPTING TO PARTICIPATE IN THE WRIGHT COUNTY EDA**

Haggenmiller reviewed the staff report and Resolution 21-07, stating that he has not heard of a city in Wright County who is not opting in to the Wright County EDA.

Council Member Gilbert moved to approve Resolution 21-07 OPTING TO PARTICIPATE IN THE WRIGHT COUNTY ECONOMIC DEVELOPMENT AUTHORITY. The motion was seconded by Council Member Deiter and passed unanimously.

b. CONSIDER APPROVAL OF USE OF PUBLIC PROERTY FOR VARIOUS EVENTS

Theisen presented the staff report, highlighting the various events that will be happening for Good Neighbor Days.

Council Member Kutz moved to approve the use of Block 18 and surrounding area for a Flea Market during Good Neighbor Days on June 26, 2021. The motion was seconded by Council Member Gilbert and passed unanimously.

c. CONSIDER APPROVAL OF LIFT STATION MONITORING CONTRACT

Theisen presented the staff report, highlighting the need for alarm monitoring at five of our 13 lift stations.

Council Member Gilbert moved to approve the cellular monitoring system for the five presented lift stations. The motion was seconded by Council Member Munson and passed unanimously.

d. CONSIDER APPROVAL OF 2021 PAVEMENT PRESERVATION PROJECTS

Theisen presented the staff report for pavement preservation.

Council reviewed the presented maps of areas to be improved.

Council Member Deiter moved to approve the vendors and proposed scope as shown above for an estimated total of $142,580. The motion was seconded by Council Member Kutz and was approve by all Council Members, excluding Munson.

OLD BUSINESS

Goal setting date is set for Tuesday, June 8th.

ADMINISTRATORS REPORT

None.

ADJOURN

Council Member Kutz motioned to adjourn the meeting at 8:15 PM. The motion was seconded by Council Member Gilbert and passed unanimously.

______________________________ Attest – City Administrator/Clerk

______________________________ Mayor

Howard Lake Wine & Spirits

Profit & Loss Statement

for the period 5/1/2021 to 5/31/2021

SALES	**Mnthly Amnt**	**YTD Amount**	**Budget**	**% of Budget**	**2020 Mnthly Amt**	**2020 YTD Amt**	**+/- Pr Yr**
Liquor	$ 30,471	$ 137,895	$ 397,000	35%	$ 34,707	$ 133,795	$ 4,100
Beer	$ 53,392	$ 220,334	$ 675,000	33%	$ 68,558	$ 227,197	$ (6,862)
Wine	$ 6,582	$ 38,614	$ 102,000	38%	$ 8,572	$ 40,312	$ (1,698)
Discounts	$ (1,000)	$ (6,687)	$ (18,000)	37%	$ (1,201)	$ (6,316)	$ (371)
Misc(Pop/Mixes/Tobaco)	$ 1,919	$ 6,758	$ 33,600	20%	$ 3,004	$ 10,737	$ (3,979)
Non Tax	$ 1,235	$ 3,114	$ 14,400	22%	$ 2,055	$ 5,626	$ (2,512)
Loyalty Program	$ (53)	$ (170)	$ (3,000)	6%	$ (1,260)	$ (5,150)	$ 4,980
On Sale Revenue - SSEC	$ -	$ (121)			$ -	$ 1,136	
Other Revenue	$ 8	$ 86			$ 16	$ 85	
TOTAL SALES	$ 92,555	$ 399,823	$ 1,201,000	33%	$ 114,450	$ 407,421	$ (6,342)
COST OF SALES							
Liquor	$ 19,545	$ 94,195	$ 228,000	41%	$ 22,852	$ 93,317	$ 878
Beer	$ 39,277	$ 168,992	$ 532,000	32%	$ 52,340	$ 179,938	$ (10,946)
Wine	$ 4,358	$ 25,346	$ 66,000	38%	$ 6,374	$ 26,991	$ (1,645)
Misc Tax	$ 1,114	$ 5,073	$ 17,500	29%	$ 2,229	$ 6,349	$ (1,277)
Misc Non Tax	$ -	$ 179	$ 8,500	2%	$ 626	$ 3,820	$ (3,642)
Freight	$ 327	$ 2,793	$ 8,000	35%	$ 605	$ 3,834	$ (1,041)
TOTAL COST OF SALES	$ 64,621	$ 296,578	$ 860,000	34%	$ 85,025	$ 314,249	$ (17,672)
GROSS PROFIT	$ 27,934	$ 103,246					
EXPENSES							
Wages/Benefits	$ 11,858	$ 62,459	$ 171,825	36%	$ 10,931	$ 58,980	$ 3,479
Consulting	$ 1,000	$ 4,100	$ 12,000	34%	$ 2,100	$ 2,100	$ 2,000
Training & Seminars	$ -	$ 60	$ 1,000	6%	$ 240	$ 240	$ (180)
Travel	$ 169	$ 362	$ 1,000	36%	$ 175	$ 530	$ (167)
Dues & Subscriptions	$ -	$ 20	$ 1,000	2%	$ -	$ -	$ 20
Cash Short/Over	$ (0)	$ 73	$ -		$ (8)	$ 32	$ 41
Credit Card Expense	$ 1,275	$ 7,236	$ 18,000	40%	$ 1,250	$ 5,466	$ 1,771
Insurance	$ -	$ 9,152	$ 9,300	98%	$ 11	$ 3,976	$ 5,175
Repair & Maintenance	$ 361	$ 2,618	$ 8,000	33%	$ -	$ 952	$ 1,667
Computer Supplies/Technology	$ -	$ 3,526	$ 4,500	78%	$ 2,919	$ 6,570	$ (3,044)
Utilities	$ 664	$ 4,506	$ 12,000	38%	$ 733	$ 3,394	$ 1,112
Advertising	$ -	$ 1,976	$ 2,500	79%	$ 10	$ 1,916	$ 60
Misc	$ 44	$ 1,392	$ 5,000	28%	$ 2,042	$ 6,302	$ (4,910)
Depreciation	$ 625	$ 3,125	$ 7,500	42%	$ 625	$ 3,125	$ -
TOTAL EXPENSES	$ 15,996	$ 100,606	$ 253,625	40%	$ 21,029	$ 93,583	$ 7,023
PROFIT/(LOSS)	$ 11,939	$ 2,639			$ 8,396	$ (411)	

CITY OF HOWARD LAKE

CLAIMS & DONATIONS APPROVED

DATE - June 15, 2021

GENERAL FUND	CHECKS:	57919 – 58042	$432,673.18
PAYROLL		26861-26878, 501442 – 501475	47,597.79
ELECTRONIC		962-979	41,086.72
TOTAL			521,357.69
AMBULANCE CLMS	CHECKS:	5755-5762	$7,737.53
ELECTRONIC			
TOTAL			$7,737.53

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1010 CITIZEN ALLIANCE

962e	INTERNAL REVENUE SERVICE	5/19/2021	$5,945.16	
963e	MN DEPT OF REVENUE	5/19/2021	$1,043.28	
964e	PERA	5/19/2021	$4,680.03	
965e	FURTHER	5/19/2021	$725.04	
966e	MN DEPT OF REVENUE	6/2/2021	$8,963.00	HLWS May 2021 Sales Tax
967e	MN DEPT OF REVENUE	6/2/2021	$1,461.00	May 2021 UB Sales Tax
968e	INTERNAL REVENUE SERVICE	6/2/2021	$7,416.94	
969e	MN DEPT OF REVENUE	6/2/2021	$1,156.19	
970e	PERA	6/2/2021	$4,705.55	
971e	FURTHER	6/2/2021	$725.04	
972e	AUTHNET GATEWAY BILLING	6/3/2021	$20.00	
973e	HEARTLAND PYMT SERVICES	6/3/2021	$1,096.51	
974e	LS WEEKEND CASH	6/3/2021	$2,000.00	
975e	PSN	6/3/2021	$773.58	
976e	CITY OF BUFFALO	6/3/2021	$60.00	ACCT# 26-022950-00
977e	CITIZENS ALLIANCE BANK	6/3/2021	$30.00	ACH Origination Fees
978e	CUSTOMERS	6/3/2021	$127.00	PSN Returned Check - Chelsey Strand
979e	RADIANT SYSTEMS	6/7/2021	$158.40	
26861	ROLLINS, KENNETH	5/21/2021	$148.03	
26862	BONNICK, STEVEN	5/21/2021	$548.12	
26863	HAGLIN, SERENA P	5/21/2021	$182.81	
26864	GOEPFERT, THOMAS	5/21/2021	$684.24	
26865	GUNDERSON, KATHRYN M	5/21/2021	$129.03	
26866	MILLER, EDWARD M	5/21/2021	$202.53	
26867	ZEBRO, ALISON	5/21/2021	$317.70	
26868	ROLLINS, KENNETH	6/4/2021	$152.08	
26869	VEADERKO, JAMES	6/4/2021	$43.00	
26870	BONNICK, STEVEN	6/4/2021	$1,136.84	
26871	DEITER, JASON	6/4/2021	$1,154.37	
26872	HAGLIN, SERENA P	6/4/2021	$302.07	
26873	KUTZ, TOM	6/4/2021	$1,154.37	
26874	ZIMMERMAN, PETER A	6/4/2021	$1,616.12	
26875	GOEPFERT, THOMAS	6/4/2021	$667.36	
26876	GUNDERSON, KATHRYN M	6/4/2021	$252.34	
26877	MILLER, EDWARD M	6/4/2021	$199.94	
26878	ZEBRO, ALISON	6/4/2021	$446.79	
57919	HOWARD LAKE POSTMASTER	5/24/2021	$290.16	UB May 2021
57920	BOARMAN KROOS VOGEL GRO	5/27/2021	$1,063.84	
57921	HEATHER BUNDROCK	5/27/2021	$444.52	Reimbursemet Utility Bill - 709 Haywood Dr
57922	CENTERPOINT ENERGY	5/27/2021	$1,130.20	
57923	COKATO TRANSPORTATION, IN	5/27/2021	$237.00	H Williams
57924	CR ELECTRIC	5/27/2021	$809.58	
57925	EARTHLINK INC	5/27/2021	$12.95	
57926	FAMILY COUNSELING CENTER	5/27/2021	$300.00	M Preusse
57927	HAWKINS, INC	5/27/2021	$181.99	
57928	JOE'S SPORT SHOP	5/27/2021	$1,366.88	
57929	LEE ENTERPRISES	5/27/2021	$20.03	Utility Reimbursement 1220 6th St, Howard La
57930	AMANDA LOEBERTMANN	5/27/2021	$0.00	Reimbursement - Utility Billing overpayment
57931	MARIAS MEXICAN RESTURANT	5/27/2021	$5,000.00	GRANT
57932	MENARDS-BUFFALO	5/27/2021	$308.67	
57933	METRO WEST INSPECTION SER	5/27/2021	$5,072.59	
57934	MIDWEST MACHINERY CO	5/27/2021	$192.93	
57935	MINN DEPARTMENT OF HEALTH	5/27/2021	$1,793.00	
57936	MN VALLEY TESTING LAB	5/27/2021	$43.00	

57937	MUMFORD SANITATION	5/27/2021	$10,857.40	COMPOST LEASE - May
57938	MUNSON LAKES NUTRITION	5/27/2021	$70.98	
57939	536600-NCPERS GROUP LIFE IN	5/27/2021	$32.00	
57940	JULIA ODENBRETT	5/27/2021	$132.35	Reimbursement - Utility Billing Overpyment Fin
57941	PAUMEN COMPUTER SERVICES	5/27/2021	$823.90	
57942	PLUNKETT'S PEST CONTROL	5/27/2021	$162.02	
57943	PRECISION WELDING LLC	5/27/2021	$20.00	
57944	RATWIK, ROSZAK & MALONEY,	5/27/2021	$227.50	
57945	SPRINT	5/27/2021	$309.31	
57946	STANLEY, BRIDGET	5/27/2021	$7.84	Mileage Reimbursement
57947	CARA UNGARO	5/27/2021	$154.89	Reimbursement - Utility Billing Overpyment Fin
57948	UNIFORM & ACCESSORIES WH	5/27/2021	$62.94	
57949	VERIZON	5/27/2021	$80.02	
57950	VISA	5/27/2021	$3,121.25	
57951	WRIGHT HENNEPIN ELECTRIC	5/27/2021	$733.00	
57952	JENNIFER LOEBERTMANN	5/27/2021	$24.23	Reimbursement - Utility Billing overpayment
57953	ARCTIC GLACIER ICE, INC	6/1/2021	$378.40	
57954	BELLBOY CORPORATION	6/1/2021	$1,557.58	
57955	BREAKTHRU BEVERAGE	6/1/2021	$2,401.23	
57956	C & L DISTRIBUTING	6/1/2021	$761.30	Beer
57957	CAPITOL BEVERAGE SALES	6/1/2021	$15,616.55	Credit
57958	DAHLHEIMER BEVERAGE, LLC	6/1/2021	$7,388.70	
57959	JOHNSON BROTHERS LIQUOR C	6/1/2021	$4,610.19	
57960	LOCHER BROS, INC	6/1/2021	$8,634.75	
57961	PAUSTIS WINE COMPANY	6/1/2021	$98.25	
57962	PHILLIPS WINE & SPIRITS	6/1/2021	$1,380.30	
57963	RED BULL DISTRIBUTION CO, IN	6/1/2021	$255.00	
57964	SOUTHERN GLAZER WINE & SPI	6/1/2021	$800.90	
57965	VINOCOPIA, INC	6/1/2021	$278.75	
57966	BRITTANY BENNIS	6/2/2021	$9.52	Reimbursement - Delivery
57967	MYRA LAWAY	6/2/2021	$71.68	Reimbursement - Delivery
57968	EMILY LINDER	6/2/2021	$20.72	Reimbursement - Delivery
57969	DEBRA MCALPINE	6/2/2021	$25.20	Reimbursement - Delivery
57970	WESLEY WILSON	6/2/2021	$18.48	Reimbursement - Delivery
57971	ZEBRO, ALISON	6/2/2021	$22.96	Reimbursement - Delivery
57972	BARWICK MANUFACTURING	6/3/2021	$4,000.00	
57973	KEITH BOBROWSKE	6/3/2021	$65.00	Cell Allowance - June 2021
57974	BOLTON & MENK, INC	6/3/2021	$17,625.50	
57975	C & C EMBROIDERY	6/3/2021	$265.00	
57976	CENTERPOINT ENERGY	6/3/2021	$23.88	
57977	CENTURYLINK	6/3/2021	$650.60	
57978	CINTAS	6/3/2021	$774.89	
57979	FLATOUT TIRE SERVICE LLC	6/3/2021	$19.00	
57980	FURTHER	6/3/2021	$3.20	
57981	GOPHER STATE ONE-CALL, INC	6/3/2021	$69.85	
57982	GRAINGER	6/3/2021	$32.98	
57983	NICK HAGGENMILLER	6/3/2021	$365.00	CELL PHONE - June 2021
57984	HAWKINS, INC	6/3/2021	$20.00	
57985	HL PIT STOP	6/3/2021	$493.39	
57986	HOWARD LAKE FOODS	6/3/2021	$4.42	
57987	JOE'S SPORT SHOP	6/3/2021	$636.17	
57988	MYRA LAWAY	6/3/2021	$65.00	CELL PHONE - June 2021
57989	MARCO TECHNOLOGIES LLC	6/3/2021	$690.04	
57990	MEDIACOM LLC	6/3/2021	$176.90	
57991	CLAYTON PRESTIDGE	6/3/2021	$65.00	CELL PHONE - June 2021

57992	RADARSIGN LLC	6/3/2021	$33.00	
57993	STANLEY, BRIDGET	6/3/2021	$9.41	Reimbursement - Sprayer
57994	STREICHER'S	6/3/2021	$44.99	
57995	JASON SWANSON	6/3/2021	$1,000.00	
57996	THEISEN, MEAGAN	6/3/2021	$215.00	CELL - June 2021
57997	WASTEWATER COMMISSION	6/3/2021	$3,500.00	SAC FEES - 1500 5th Avenue
57998	WRIGHT COUNTY FINANCE &	6/3/2021	$18,116.00	2021 Assessment Contract
57999	ZWILLING, TROY	6/3/2021	$65.00	CELL ALLOWANCE - June 2021
58000	ALEX AIR APPARATUS, INC	6/10/2021	$968.68	
58001	ARCTIC GLACIER ICE, INC	6/10/2021	$203.50	
58002	ASHWILL COMPANIES	6/10/2021	$167,805.72	Pay Request No. 1
58003	BREAKTHRU BEVERAGE	6/10/2021	$408.25	
58004	C & C EMBROIDERY	6/10/2021	$264.00	
58005	CAPITOL BEVERAGE SALES	6/10/2021	$2,230.80	
58006	CENTRA SOTA COOP - COKATO	6/10/2021	$271.42	
58007	COURI, & RUPPE, P.L.L.P.	6/10/2021	$370.00	
58008	CUB FOODS	6/10/2021	$287.60	
58009	MARK CUSTER	6/10/2021	$4,500.00	2021 2nd Quarter Payment
58010	DAHLHEIMER BEVERAGE, LLC	6/10/2021	$7,078.65	
58011	DAVIS CONSTRUCTION COMPA	6/10/2021	$84.00	
58012	DEREK NIKKO EXCAVATING	6/10/2021	$468.00	
58013	DESIGN & FABRICATING INC	6/10/2021	$95.00	
58014	FINKEN WATER CENTERS	6/10/2021	$5.00	
58015	HERALD JOURNAL PUBLISHING	6/10/2021	$62.56	
58016	HOWARD LAKE FOODS	6/10/2021	$324.55	
58017	HOWARD LAKE POSTMASTER	6/10/2021	$66.00	Annual PO Box Fee
58018	JOHNSON BROTHERS LIQUOR C	6/10/2021	$1,108.96	
58019	JOSEPH MULLIN TRUCKING, INC	6/10/2021	$770.07	
58020	LEAGUE OF MN CITIES INS TRU	6/10/2021	$5,592.69	WC Claim # 00457275 - Bridget Stanley
58021	LOCHER BROS, INC	6/10/2021	$3,795.15	
58022	METRO WEST IRRIGATION	6/10/2021	$643.40	
58023	MN FIRE SERVICE CERT BOARD	6/10/2021	$120.00	
58024	MN PEIP	6/10/2021	$12,579.69	
58025	MN VALLEY TESTING LAB	6/10/2021	$48.00	
58026	NAPA AUTO PARTS COKATO	6/10/2021	$43.56	
58027	NELSON ELECTRIC MOTOR REP	6/10/2021	$135.00	
58028	NORTHWEST ASSOC CONSULT	6/10/2021	$217.80	
58029	OFFICE DEPOT	6/10/2021	$89.11	
58030	PHILLIPS WINE & SPIRITS	6/10/2021	$710.82	
58031	PLUNKETT'S PEST CONTROL	6/10/2021	$181.88	
58032	CLAYTON PRESTIDGE	6/10/2021	$30.00	Reimbursement - Glass for frame
58033	SANDRY FIRE SUPPLY	6/10/2021	$533.35	
58034	SOUTHERN GLAZER WINE & SPI	6/10/2021	$1,548.20	
58035	TYSON STANLEY	6/10/2021	$36.17	Reimbursement
58036	STREICHER'S	6/10/2021	$16.00	Williams, Hunter
58037	TACTICAL SOLUTIONS	6/10/2021	$102.00	
58038	TEAM LABORTATORY CHEMICA	6/10/2021	$180.00	
58039	TK ELEVATOR	6/10/2021	$480.00	
58040	VITAL SIGNS	6/10/2021	$2,200.00	City Hall - Council Chambers
58041	WASTEWATER COMMISSION	6/10/2021	$80,922.06	SAC FEES-1113 Woodland Drive
58042	XCEL ENERGY	6/10/2021	$6,648.89	
501442e	HAGGENMILLER, NICHOLAS A	5/21/2021	$3,039.01	
501443e	LAWAY, MYRA	5/21/2021	$1,828.35	
501444e	SZCZEPANIK, DARIUSZ J	5/21/2021	$1,918.32	
501445e	THOMPSON, DAVID G	5/21/2021	$1,973.84	

501446e	THOMPSON, KYLE	5/21/2021	$313.44
501447e	ZANDER, SHARI	5/21/2021	$1,279.78
501448e	CASSIDY, JOSHUA J	5/21/2021	$665.25
501449e	STANLEY, ERIC TYSON	5/21/2021	$581.97
501450e	THEISEN, MEAGAN	5/21/2021	$1,734.74
501451e	PRESTIDGE, CLAYTON P	5/21/2021	$455.88
501452e	STANLEY, BRIDGET	5/21/2021	$1,084.68
501453e	ZWILLING, TROY	5/21/2021	$1,932.31
501454e	BENNIS, BRITTANY A	5/21/2021	$251.46
501455e	LINDER, EMILY	5/21/2021	$223.60
501456e	MCALPINE, DEBRA-ANN	5/21/2021	$511.72
501457e	WILSON, WESLEY O	5/21/2021	$154.84
501458e	HAGGENMILLER, NICHOLAS A	6/4/2021	$3,039.01
501459e	LAWAY, MYRA	6/4/2021	$1,706.42
501460e	SZCZEPANIK, DARIUSZ J	6/4/2021	$1,800.23
501461e	THOMPSON, DAVID G	6/4/2021	$1,973.84
501462e	THOMPSON, KYLE	6/4/2021	$182.46
501463e	ZANDER, SHARI	6/4/2021	$1,367.03
501464e	CASSIDY, JOSHUA J	6/4/2021	$567.70
501465e	GILBERT, EMMAGENE	6/4/2021	$1,112.40
501466e	MUNSON, ALLAN W.	6/4/2021	$1,112.40
501467e	STANLEY, ERIC TYSON	6/4/2021	$390.61
501468e	THEISEN, MEAGAN	6/4/2021	$1,734.74
501469e	PRESTIDGE, CLAYTON P	6/4/2021	$1,433.97
501470e	STANLEY, BRIDGET	6/4/2021	$1,084.68
501471e	ZWILLING, TROY	6/4/2021	$1,908.14
501472e	BENNIS, BRITTANY A	6/4/2021	$206.08
501473e	LINDER, EMILY	6/4/2021	$86.03
501474e	MCALPINE, DEBRA-ANN	6/4/2021	$476.09
501475e	WILSON, WESLEY O	6/4/2021	$129.03
		Total Checks	$521,357.69

CITY OF HOWARD LAKE

*Check Summary Register©

	Name	Check Date	Check Amt	
1012	**CAB - AMBULANCE**			
5755	ALLINA HEALTH EMS	6/9/2021	$200.00	
5756	CENTRAL MCGOWAN, INC	6/9/2021	$26.63	
5757	CITY OF HOWARD LAKE	6/9/2021	$4,875.00	Wages
5758	JOEY DRUSCH	6/9/2021	$616.97	Reimbursement-incorrect deposit
5759	DRUSCH, KAREN	6/9/2021	$122.99	Reimbursement-incorrect deposit
5760	JOE'S SPORT SHOP	6/9/2021	$320.94	
5761	MEDICS TRAINING, INC	6/9/2021	$575.00	
5762	RIDGEVIEW MEDICAL CENTER	6/9/2021	$1,000.00	
		Total Checks	$7,737.53	

HOWARD LAKE CITY COUNCIL MEETING

June 15, 2021

AGENDA ITEM: Consider Accepting Various Personnel Appointments

SECTION: Consent Agenda

FROM: Meagan Theisen, Assistant City Administrator

BACKGROUND: Per statute, the City Administrator appoints and the City Council confirms employment classification as part of the official record. The following individuals are submitted for approval:

Hired – Jack Zellmann – CSO/Police Intern
Hired – Jacob Johnson – Full Time Police Officer
Hired – Hunter Williams – Part Time Police Officer
Hired – Christian Meyer – Part Time Administrative Intern
Pending Background Completion – Korey Stender – Part Time Police Officer
Pending Background Completion – Mitchell Preusse – Part Time Police Officer
Appointed – Keith Bobrowske – Howard Lake Fire Department Fire Chief

DECISION MAKING METRICS:

FINANCIAL: This position is budgeted as part of the 2021 General Fund Budget.

LEGAL: All personnel appointments are contingent upon successful background check.

STRATEGIC PLAN: Deliver High Quality, Reliable Infrastructure and Public Services

COUNCIL ACTION REQUESTED: Approve appointments as presented.

ATTACHMENTS: N/A

HOWARD LAKE CITY COUNCIL MEETING

JUNE 15, 2021

AGENDA ITEM: Consider Approving Closure of 1st Street for Wright County Fair

SECTION: Consent Agenda

FROM: Wright County Fair Board

BACKGROUND: The Wright County Fair will be held July 21-25, 2021 at the Wright County Fair Grounds in Howard Lake. Similar to previous years, the Fair Board is requesting 1st street to be closed for Fair activities from July 19-25, 2021.

DECISION MAKING METRICS:

FINANCIAL: N/A

LEGAL: N/A

STRATEGIC PLAN: Sustain and Enhance Community Traditions

COUNCIL ACTION REQUESTED: Approve closure of 1st Street for the Wright County Fair from July 21-25, 2021.

ATTACHMENTS: N/A

CITY OF HOWARD LAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

This section of the City of Howard Lake's financial report provides the reader with management's overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2020. This discussion and analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the City's financial activity, (3) identify changes in the City's financial position, and (4) identify any changes in the City's financial plan (approved budget).

The financial discussion and analysis presented in this section is intended to be used in conjunction with the accompanying financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2020 fiscal year include the following:

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by $22,047,525 (net position) as of December 31, 2020. Of this amount, $8,490,795 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by $632,622.
- Government-wide revenues were $6,552,516 while government-wide expenses totaled $5,919,894.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $6,481,245, a decrease of $355,021 in comparison with the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components:

1) Government-wide financial statements, providing information for the City as a whole.
2) Fund financial statements, providing detailed information for the City's significant funds.
3) Notes to the financial statements, providing additional information that is essential to understanding the government-wide and fund financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

This report also contains other supplementary information in addition to the basic financial statements themselves. A brief description of the basic financial statements follows:

Government-Wide Financial Statements

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

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

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned, but not used, compensated absences).

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

The government-wide financial statements can be found on pages 15 and 16 of this report.

Fund Financial Statements

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

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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

The City maintains thirty-three individual governmental funds. Information is presented separately in the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances for the general fund which is considered to be a major fund. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 17-20 of this report.

Proprietary funds – The City maintains three types of proprietary funds. These enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water utility, sewer utility, and liquor store services.

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 utility, sewer utility, and liquor store services, all of which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 21-23 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-64 of this report.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as a budgetary comparison schedule for the general fund. Required supplementary information can be found on pages 65-75 of this report. Also, this report presents certain other supplementary information such as combining financial information for nonmajor governmental funds. Other supplementary information can be found on pages 76-85 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

The City's combined net position increased from a year ago. Our analysis below focuses on the net position (Tables 1 and 2) and changes in net position (Tables 3 and 4) of the City's governmental and business-type activities.

Table 1
Condensed Comparative Statement of Net Position

	Governmental Activities		
	2020	**2019**	**Change**
Assets			
Current and other assets	$ 6,852,016	$ 7,304,419	(452,403)
Capital assets	11,926,456	12,020,221	(93,765)
Total Assets	18,778,472	19,324,640	(546,168)
Deferred outflows of resources	363,728	415,406	(51,678)
Liabilities			
Current	527,661	787,063	(259,402)
Long-term	3,863,065	3,934,155	(71,090)
Total Liabilities	4,390,726	4,721,218	(330,492)
Deferred inflows of resources	279,717	407,831	(128,114)
EXCESS OF TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES OVER TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**$14,471,757**	**$14,610,997**	**$ (139,240)**
Net Position			
Net investment in capital assets	$ 8,292,918	$ 8,046,404	246,514
Restricted	3,678,797	3,681,739	(2,942)
Unrestricted	2,500,042	2,882,854	(382,812)
TOTAL NET POSITION	**$14,471,757**	**$14,610,997**	**$ (139,240)**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Net Position (Continued)

Table 2
Condensed Comparative Statement of Net Position

	Business-Type Activities		
	2020	**2019**	**Change**
Assets			
Current and other assets	$ 7,917,103	$ 7,673,758	243,345
Capital assets	7,465,831	7,720,977	(255,146)
Total Assets	15,382,934	15,394,735	(11,801)
Deferred outflows of resources	68,771	54,642	14,129
Liabilities			
Current	920,319	902,664	17,655
Long-term	6,950,901	7,724,451	(773,550)
Total Liabilities	7,871,220	8,627,115	(755,895)
Deferred inflows of resources	4,717	18,356	(13,639)
EXCESS OF TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES OVER TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**$ 7,575,768**	**$ 6,803,906**	**$ 771,862**
Net Position			
Net investment in capital assets	$ 1,585,015	$ 1,232,693	352,322
Unrestricted	5,990,753	5,571,213	419,540
TOTAL NET POSITION	**$ 7,575,768**	**$ 6,803,906**	**$ 771,862**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Statement of Activities
Governmental activities – net position of the City's governmental activities decreased by $139,240. Table 3 presents the key elements of the decrease.

Table 3
Condensed Comparative Statement of Activities

	Governmental Activities		
	2020	**2019**	**Change**
Revenues			
Program revenues			
Charges for services	$ 703,146	$ 596,038	107,108
Operating grants and contributions	242,214	445,775	(203,561)
Capital grants and contributions	65,000	2,000	63,000
General revenues			
Property taxes and tax increments	1,483,951	1,374,004	109,947
Grants and contributions not restricted	600,183	574,264	25,919
Investment income	35,558	66,605	(31,047)
Other	28,177	168,761	(140,584)
Gain (loss) on disposals	27,000	(541,187)	568,187
Total Revenues	3,185,229	2,686,260	498,969
Expenses			
General government	800,115	532,181	267,934
Public safety	736,118	784,932	(48,814)
Public works	905,823	700,392	205,431
Sanitation	154,133	140,329	13,804
Culture and recreation	165,356	213,416	(48,060)
Ecomonic development	295,074	339,208	(44,134)
Cemetary	10,000	5,500	4,500
Other	135,877	109,867	26,010
Interest on long-term debt	121,973	118,511	3,462
Total Expenses	3,324,469	2,944,336	380,133
Excess (deficiency) of revenues over expenditures before transfers	(139,240)	(258,076)	118,836
Transfers	-	(35,000)	35,000
CHANGE IN NET POSITION	**$ (139,240)**	**$ (293,076)**	**$ 153,836**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Statement of Activities (Continued)
Business-type activities – net position of the City's business-type activities increased by $771,862. Table 4 presents the key elements of the increase.

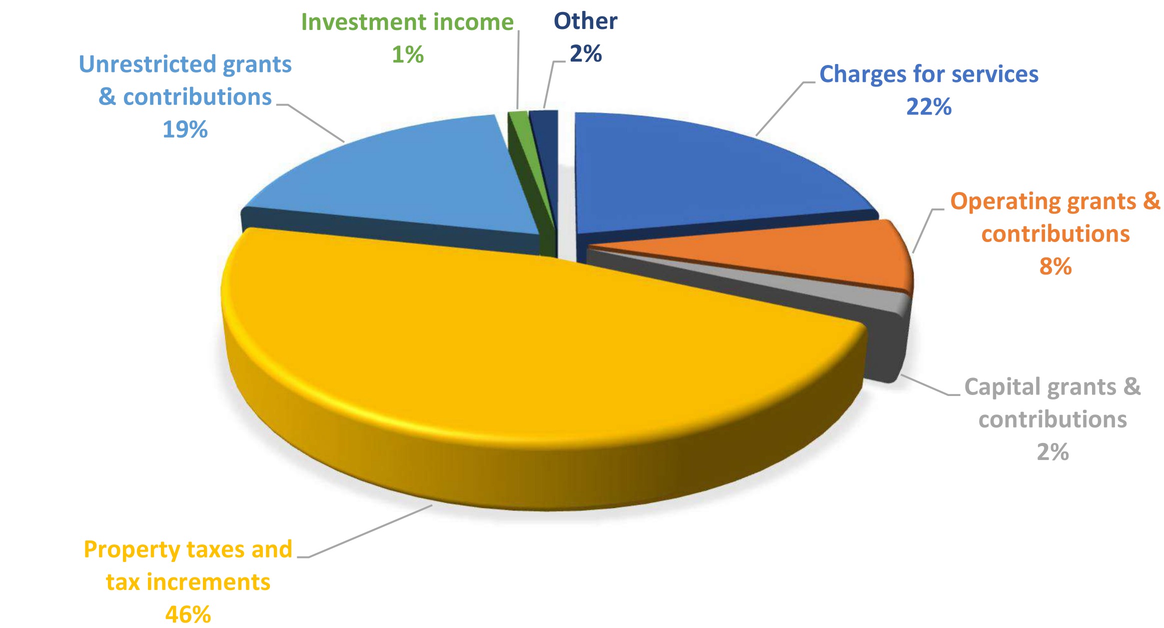
Table 4
Condensed Comparative Statement of Activities

	Business-Type Activities		
	2020	**2019**	**Change**
Revenues			
Program revenues			
Charges for services	$ 3,369,923	$ 3,108,361	261,562
Capital grants and contributions	193,706	193,794	(88)
General revenues			
Other	3,020	2,466	554
Total Revenues	3,566,649	3,304,621	262,028
Expenses			
Water	414,377	445,593	(31,216)
Sewer	1,113,832	1,170,681	(56,849)
Municipal liquor	1,067,216	811,696	255,520
Total Expenses	2,595,425	2,427,970	167,455
Excess of revenues over expenditures before transfers	971,224	876,651	94,573
Transfers	-	35,000	(35,000)
Change in equity interest	(199,362)	(75,844)	(123,518)
CHANGE IN NET POSITION	**$ 771,862**	**$ 835,807**	**$ (63,945)**

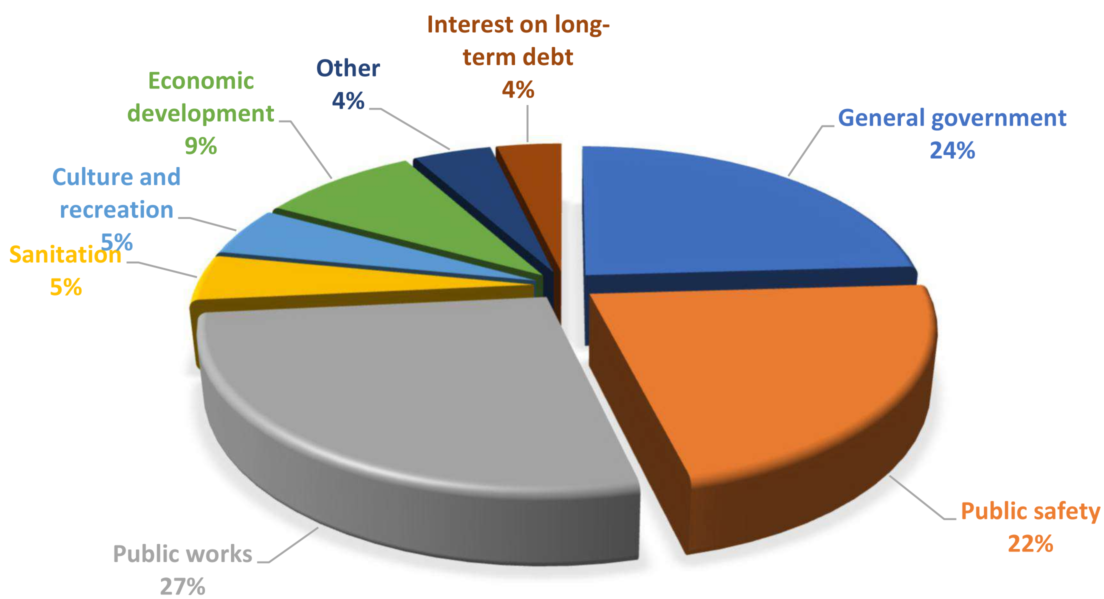
GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Revenues and Expenses – the following two charts visually illustrate the City's revenues and expenses for its governmental activities:

REVENUE BY SOURCE - GOVERNMENTAL ACTIVITIES



EXPENSES BY FUNCTION - GOVERNMENTAL ACTIVITIES



FINANCIAL ANALYSIS OF THE CITY'S FUNDS
(FUND FINANCIAL STATEMENTS)

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

General Fund – the change in the City's general fund balance was an increase of $112,597.

Special Revenue Funds – the change in the City's special revenue fund balances was an increase of $130,265.

Debt Service Funds – the change in the City's debt service fund balances was a decrease of $241,058. The decrease was due mainly to debt repayment not covered by taxes or transfers.

Capital Projects Funds – the change in the City's capital projects fund balances was a decrease of $356,825. This decrease was due mostly to historic city hall restoration project expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget was approved in December 2019 and was not updated during the year. Actual revenues were under budgeted revenues by $91,481 for 2020. The actual expenditures exceeded budgeted amounts by $274,461. This was due mainly to under budgeted expenses for street maintenance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets
As of December 31, 2020, the City had $30,617,716 invested in a broad range of capital assets.

Major capital additions during 2020 included a new police vehicle and costs for Central Park project.

Additional information on the City's capital assets can be found in note 7 on pages 40-42 of this report.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Long-Term Obligations

At the end of the current fiscal year, the City had $11,160,354 of outstanding in bonds, notes, and capital leases payable, compared to $12,304,101 as of the end of the previous year, which is a net decrease of $1,143,747. The decrease is due to regularly scheduled principal payments made during the current year.

Additional information on the City's long-term obligations can be found in note 8 on pages 42-45 of this report.

ECONOMIC FACTORS BEARING ON THE CITY'S FUTURE

The City is seeking to maintain financial stability by slowly and deliberately increasing general fund revenue and reserves to meet projected expenses and capital improvement needs. Throughout the last several years and anticipated to continue for the next several years, the City has experienced strong residential and commercial growth. This is a reflection of affordable land prices and proximity to the Minneapolis Metro Area. The strength of the general fund is further monitored and maintained to offset anticipated transfers to the liquor and sewer fund. Efforts to reverse losses in these funds appear to be effective through fiscal year 2019 and mid-year 2020.

Looking ahead to fiscal year 2020, we anticipate revenues and expenditures to be on par with historical averages. We anticipate strong residential growth and to date in 2020 have not experienced dramatic shifts in revenue related to COVID-19. Finally, revenue sources established and business plans adopted will reduce due-to-amounts regarding the general fund.

Howard Lake is not immune to general unrest of citizens and their government, specifically police departments. Equally important, the relative uncertainty of long-term economic impacts relating to COVID-19 pandemic are yet to be realized. The City, including its elected and appointed leadership, continue to monitor social, physical and financial wellbeing related to these matters but remain optimistic to the stability and future of the community.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the City's citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the funds it receives. If you have any questions about this report or would like additional information, contact the City Clerk/Treasurer's office at City Hall, 315 N Broadway, PO Box 350, Howard Lake, MN 56572.

CITY OF HOWARD LAKE, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets			
Cash and investments	$ 4,277,425	$ 597,345	$ 4,874,770
Accounts receivable	50,446	357,422	407,868
Taxes receivable	17,801	-	17,801
Special assessments receivable	118,582	74,398	192,980
Due from other governmental units	98,120	-	98,120
Loans receivable	1,022,796	-	1,022,796
Inventories	-	158,246	158,246
Property for resale	1,086,423	-	1,086,423
Total Current Assets	6,671,593	1,187,411	7,859,004
Noncurrent assets			
Equity interest in joint venture	-	6,729,692	6,729,692
Loans receivable	54,728	-	54,728
Capital assets not being depreciated	544,288	7,000	551,288
Capital assets net of accumulated depreciation	11,382,168	7,458,831	18,840,999
Net pension asset	125,695	-	125,695
Total Noncurrent Assets	12,106,879	14,195,523	26,302,402
Total Assets	18,778,472	15,382,934	34,161,406
DEFERRED OUTFLOWS OF RESOURCES			
Pension	283,333	23,075	306,408
OPEB	80,395	45,696	126,091
Total Deferred Outflows of Resources	363,728	68,771	432,499
LIABILITIES			
Current Liabilities			
Accounts payable	23,507	72,645	96,152
Accrued expenses	901	7,421	8,322
Accrued payroll	32,335	2,714	35,049
Accrued interest payable	42,867	28,539	71,406
Customer deposits	51,950	-	51,950
Current portion of long-term debt	376,101	809,000	1,185,101
Total Current Liabilities	527,661	920,319	1,447,980
Long-Term Liabilities			
Compensated absences	96,228	20,264	116,492
Bonds and loans payable, net	3,257,437	6,717,816	9,975,253
Net OPEB liability	15,108	8,588	23,696
Net pension liability	494,292	204,233	698,525
Total Long-Term Liabilities	3,863,065	6,950,901	10,813,966
Total Liabilities	4,390,726	7,871,220	12,261,946
DEFERRED INFLOWS OF RESOURCES			
Pension	279,717	4,717	284,434
EXCESS OF TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES OVER TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**$ 14,471,757**	**$ 7,575,768**	**$ 22,047,525**
NET POSITION			
Net investment in capital assets	$ 8,292,918	$ 1,585,015	$ 9,877,933
Restricted	3,678,797	-	3,678,797
Unrestricted	2,500,042	5,990,753	8,490,795
TOTAL NET POSITION	**$ 14,471,757**	**$ 7,575,768**	**$ 22,047,525**

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

CITY OF HOWARD LAKE, MINNESOTA
STATEMENT OF ACTIVITIES
Year Ended December 31, 2020

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs							
Governmental Activities							
General government	$ 800,115	$ 333,863	$ 2,481	$ -	$ (463,771)	$ -	$ (463,771)
Public safety	736,118	215,846	77,881	65,000	(377,391)	-	(377,391)
Public works	905,823	-	4,994	-	(900,829)	-	(900,829)
Sanitation	154,133	148,547	-	-	(5,586)	-	(5,586)
Health	7,626	-	-	-	(7,626)	-	(7,626)
Culture and recreation	165,356	-	-	-	(165,356)	-	(165,356)
Housing and economic development	295,074	-	-	-	(295,074)	-	(295,074)
Other	138,251	-	156,858	-	18,607	-	18,607
Interest and fiscal costs on long-term debt	121,973	4,890	-	-	(117,083)	-	(117,083)
Total Governmental Activities	3,324,469	703,146	242,214	65,000	(2,314,109)	-	(2,314,109)
Business-Type Activities							
Water	414,377	849,462	-	-	-	435,085	435,085
Sewer	1,113,832	1,434,278	-	193,706	-	514,152	514,152
Liquor	1,067,216	1,086,183	-	-	-	18,967	18,967
Total Business-Type Activities	2,595,425	3,369,923	-	193,706	-	968,204	968,204
TOTAL PRIMARY GOVERNMENT	**$ 5,919,894**	**$ 4,073,069**	**$ 242,214**	**$ 258,706**	(2,314,109)	968,204	(1,345,905)
General revenues							
Property taxes					1,082,640	-	1,082,640
Franchise fees					10,387	-	10,387
Tax increments					401,311	-	401,311
Aids and payments from the state					600,183	-	600,183
Gain (loss) on sale of property					27,000	-	27,000
Unrestricted net investment earnings					35,558	-	35,558
Miscellaneous							
Refunds					355	-	355
Insurance Recovery					7,459	-	7,459
Other					9,976	3,020	12,996
Change in equity interest					-	(199,362)	(199,362)
Total General Revenues and Other Items					2,174,869	(196,342)	1,978,527
CHANGE IN NET POSITION					(139,240)	771,862	632,622
NET POSITION – BEGINNING					14,610,997	6,803,906	21,414,903
NET POSITION – ENDING					**$ 14,471,757**	**$ 7,575,768**	**$ 22,047,525**

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

CITY OF HOWARD LAKE, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020

	General Fund	TIF #10 Deutz Redevelopment	G.O. Improvement Bonds, Series 2010A	G.O. Tax Increment Bonds, Series 2013A	Capital Equipment	City Hall Project	Villas of Howard Lake Development	Other Governmental Funds	Total
ASSETS									
Cash and investments	$ 476,706	$ 35,588	$ 216,191	$ 71,974	$ 1,868,630	$ -	$ 87,844	$ 1,520,492	$ 4,277,425
Accounts receivable	21,275	-	-	-	12,568	-	-	16,603	50,446
Taxes receivable – delinquent	15,699	-	1,051	-	-	-	-	1,051	17,801
Special assessments receivable	78	-	118,504	-	-	-	-	-	118,582
Due from other governmental units	51,945	-	788	-	-	-	-	45,387	98,120
Loans receivable	-	-	-	1,032,125	-	-	-	45,399	1,077,524
Due from other funds	2,037,616	-	-	-	-	-	-	1,700	2,039,316
Advance to other funds	130,934	-	-	-	-	-	-	157,269	288,203
Land held for resale	468,667	-	-	-	-	-	617,756	-	1,086,423
TOTAL ASSETS	**$ 3,202,920**	**$ 35,588**	**$ 336,534**	**$ 1,104,099**	**$ 1,881,198**	**$ -**	**$ 705,600**	**$ 1,787,901**	**$ 9,053,840**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
Liabilities									
Accounts payable	$ 9,287	$ -	$ -	$ -	$ -	$ 14,220	$ -	$ -	$ 23,507
Accrued expenses	901	-	-	-	-	-	-	-	901
Accrued payroll	32,335	-	-	-	-	-	-	-	32,335
Due to other funds	-	-	-	-	-	83,376	-	1,955,940	2,039,316
Customer deposits	51,950	-	-	-	-	-	-	-	51,950
Advances from other funds	157,269	130,934	-	-	-	-	-	-	288,203
Total Liabilities	251,742	130,934	-	-	-	97,596	-	1,955,940	2,436,212
Deferred Inflows of Resources									
Unavailable revenue - taxes	15,699	-	1,051	-	-	-	-	1,051	17,801
Unavailable revenue - special assessments	78	-	118,504	-	-	-	-	-	118,582
Total Deferred Inflows of Resources	15,777	-	119,555	-	-	-	-	1,051	136,383
Fund Balances									
Nonspendable	599,601	-	-	-	-	-	617,756	-	1,217,357
Restricted	-	-	216,979	1,104,099	1,881,198	-	87,844	388,677	3,678,797
Unrestricted									
Assigned	-	-	-	-	-	-	-	1,346,510	1,346,510
Unassigned	2,335,800	(95,346)	-	-	-	(97,596)	-	(1,904,277)	238,581
Total Fund Balances	2,935,401	(95,346)	216,979	1,104,099	1,881,198	(97,596)	705,600	(169,090)	6,481,245
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 3,202,920**	**$ 35,588**	**$ 336,534**	**$ 1,104,099**	**$ 1,881,198**	**$ -**	**$ 705,600**	**$ 1,787,901**	**$ 9,053,840**

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

CITY OF HOWARD LAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended December 31, 2020

	General Fund	TIF #10 Deutz Redevelopment	G.O. Improvement Bonds, Series 2010A	G.O. Tax Increment Bonds, Series 2013A	Capital Equipment	City Hall Project	Villas of Howard Lake Development	Other Governmental Funds	Total
REVENUES									
Taxes									
Property taxes	$ 954,123	$ -	$ 63,945	$ -	$ -	$ -	$ -	$ 63,945	$ 1,082,013
Franchise taxes	10,387	-	-	-	-	-	-	-	10,387
Tax increments	-	56,327	-	-	-	-	-	344,983	401,310
Special assessments	3,739	-	13,376	-	-	-	-	21,320	38,435
Licenses and permits	88,572	-	-	-	-	-	-	-	88,572
Intergovernmental	677,145	-	-	-	-	-	-	165,252	842,397
Charges for services	277,902	-	-	-	194,320	-	-	137,462	609,684
Net investment earnings	15,645	-	-	15,326	-	-	-	4,588	35,559
Contributions and donations	10,000	-	-	-	-	-	-	55,000	65,000
Refunds	355	-	-	-	-	-	-	-	355
Other	9,976	-	-	-	-	-	-	-	9,976
Total Revenues	2,047,844	56,327	77,321	15,326	194,320	-	-	792,550	3,183,688
EXPENDITURES									
Current									
General government	616,712	-	-	-	-	-	-	-	616,712
Public safety	483,536	-	-	-	20,106	-	-	116,732	620,374
Health	7,626	-	-	-	-	-	-	-	7,626
Public works	488,369				140,213	-		-	628,582
Sanitation	154,133	-	-	-	-	-	-	-	154,133
Culture and recreation	48,434	-	-	-	32,318	-	-	-	80,752
Housing and economic development	-	-	-	-	-	-	-	295,074	295,074
Other	62,983	-	-	-	-	-	-	75,668	138,651
Debt service									
Principal	5,806	-	45,000	20,000	-	-	-	260,000	330,806
Interest	12,194	-	10,172	24,877	-	-	-	84,201	131,444
Capital outlay	85,837	-	-	-	70,049	90,759	-	322,369	569,014
Total Expenditures	1,965,630	-	55,172	44,877	262,686	90,759	-	1,154,044	3,573,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	82,214	56,327	22,149	(29,551)	(68,366)	(90,759)	-	(361,494)	(389,480)
OTHER FINANCING SOURCES (USES)									
Sale of property	-	-	-	-	27,000	-	-	-	27,000
Insurance recovery	7,459	-	-	-	-	-	-	-	7,459
Transfers in	62,924	-	-	-	-	-	-	90,000	152,924
Transfers out	(40,000)	(47,000)	-	-	-	-	-	(65,924)	(152,924)
Net Other Financing Sources (Uses)	30,383	(47,000)	-	-	27,000	-	-	24,076	34,459
NET CHANGE IN FUND BALANCES	112,597	9,327	22,149	(29,551)	(41,366)	(90,759)	-	(337,418)	(355,021)
FUND BALANCES – BEGINNING	2,822,804	(104,673)	194,830	1,133,650	1,922,564	(6,837)	705,600	168,328	6,836,266
FUND BALANCES – ENDING	**$ 2,935,401**	**$ (95,346)**	**$ 216,979**	**$ 1,104,099**	**$ 1,881,198**	**$ (97,596)**	**$ 705,600**	**$ (169,090)**	**$ 6,481,245**

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

CITY OF HOWARD LAKE, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	Business-Type Activities – Enterprise Funds			
	Water	Sewer	Liquor	Total
ASSETS				
Current Assets				
Cash and investments	$ 597,345	$ -	$ -	$ 597,345
Accounts receivable	129,274	228,148	-	357,422
Special assessments receivable	22,660	51,738	-	74,398
Due from other governmental units	-	-	-	-
Due from other funds	478,555	-	-	478,555
Inventories	-	-	158,246	158,246
Total Current Assets	1,227,834	279,886	158,246	1,665,966
Noncurrent Assets				
Equity interest in joint venture	-	6,729,692	-	6,729,692
Capital assets not being depreciated	-	7,000	-	7,000
Capital assets being depreciated, net	3,764,771	3,650,978	43,082	7,458,831
Total Noncurrent Assets	3,764,771	10,387,670	43,082	14,195,523
Total Assets	4,992,605	10,667,556	201,328	15,861,489
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	8,744	4,795	9,536	23,075
Related to OPEB	18,649	7,238	19,809	45,696
Total Deferred Outflows of Resources	27,393	12,033	29,345	68,771
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**$ 5,019,998**	**$ 10,679,589**	**$ 230,673**	**$ 15,930,260**
LIABILITIES				
Current Liabilities				
Accounts payable	$ -	$ 72,645	$ -	$ 72,645
Accrued expenses	457	-	6,964	7,421
Accrued payroll	(989)	1,808	1,895	2,714
Accrued interest payable	11,102	17,437	-	28,539
Due to other funds	-	4,412	474,143	478,555
Current portion of long-term debt	298,000	511,000	-	809,000
Total Current Liabilities	308,570	607,302	483,002	1,398,874
Noncurrent Liabilities				
Compensated absences	6,666	2,008	11,590	20,264
Bonds and loans payable, net	2,486,408	4,231,408	-	6,717,816
OPEB liability	3,505	1,360	3,723	8,588
Net pension liability	81,243	35,093	87,897	204,233
Total Noncurrent Liabilities	2,577,822	4,269,869	103,210	6,950,901
Total Liabilities	2,886,392	4,877,171	586,212	8,349,775
DEFERRED INFLOWS OF RESOURCES				
Pension	-	3,343	1,374	4,717
NET POSITION				
Net investment in capital assets	980,363	561,570	43,082	1,585,015
Restricted				-
Unrestricted	1,153,243	5,237,505	(399,995)	5,990,753
Total Net Position	2,133,606	5,799,075	(356,913)	7,575,768
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**$ 5,019,998**	**$ 10,679,589**	**$ 230,673**	**$ 15,930,260**

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

CITY OF HOWARD LAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
Year Ended December 31, 2020

	Business-Type Activities – Enterprise Funds			
	Water	Sewer	Liquor	Total
SALES AND COST OF SALES				
Sales	$ -	$ -	$ 1,086,183	$ 1,086,183
Cost of sales	-	-	(827,797)	(827,797)
Gross profit	-	-	258,386	258,386
OPERATING REVENUES				
Charges for services	849,462	1,434,278	-	2,283,740
OPERATING EXPENSES				
Salaries and wages	103,357	50,027	114,726	268,110
Payroll taxes	7,020	3,577	7,956	18,553
Pension expense	5,671	1,088	24,732	31,491
Employee benefits	22,530	10,112	21,003	53,645
Repairs and maintenance	13,240	62,923	1,251	77,414
Insurance	-	-	1,963	1,963
Utilities	18,017	12,990	6,582	37,589
Supplies	19,528	4,859	22,586	46,973
Professional fees	-	-	7,000	7,000
Wastewater commission charges	-	779,945	-	779,945
Meetings and travel	823	-	240	1,063
Testing	1,900	-	-	1,900
Depreciation	137,645	110,559	6,942	255,146
Miscellaneous	32,309	6,537	24,438	63,284
Total Operating Expenses	362,040	1,042,617	239,419	1,644,076
OPERATING INCOME	487,422	391,661	18,967	898,050
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental	-	193,706	-	193,706
Other income	2,830	-	190	3,020
Interest expense	(52,337)	(71,215)	-	(123,552)
Net Nonoperating Revenues (Expenses)	(49,507)	122,491	190	73,174
NET INCOME BEFORE TRANSFERS	437,915	514,152	19,157	971,224
TRANSFERS AND OTHER ITEMS				
Change in equity interest	-	(199,362)	-	(199,362)
CHANGE IN NET POSITION	437,915	314,790	19,157	771,862
TOTAL NET POSITION – BEGINNING	1,695,691	5,484,285	(376,070)	6,803,906
TOTAL NET POSITION – ENDING	**$ 2,133,606**	**$ 5,799,075**	**$ (356,913)**	**$ 7,575,768**

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

CITY OF HOWARD LAKE, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2020

	Budgeted Amounts			Variance
	Original	Final	Actual Amounts	Over (Under)
REVENUES				
Taxes				
Property taxes	$ 1,065,459	$ 1,065,459	$ 954,123	$ (111,336)
Tax increments	15,000	15,000	-	(15,000)
Franchise taxes	10,000	10,000	10,387	387
Total Taxes	1,090,459	1,090,459	964,510	(125,949)
Special assessments	24,000	24,000	3,739	(20,261)
Licenses and permits	47,730	47,730	88,572	40,842
Intergovernmental				
State				
Local government aid	599,186	599,186	600,183	997
Fire relief aid	23,500	23,500	26,691	3,191
Police aid	25,000	25,000	28,353	3,353
Other	16,500	16,500	16,168	(332)
Local	-	-	5,750	5,750
Total Intergovernmental	664,186	664,186	677,145	12,959
Charges for Services				
General government fees	26,500	26,500	1,495	(25,005)
Fire services	80,000	80,000	78,384	(1,616)
Public safety	40,000	40,000	28,597	(11,403)
Recycling	25,000	25,000	32,805	7,805
Refuse services	95,000	95,000	103,171	8,171
Lease income	-	-	30,000	30,000
Assessment searches	1,400	1,400	3,000	1,600
Community center fees	1,000	1,000	300	(700)
Park fees	3,200	3,200	150	(3,050)
Total Charges for Services	272,100	272,100	277,902	5,802
Fines and Forfeitures	1,350	1,350	-	(1,350)
Investment Earnings	29,000	29,000	15,645	(13,355)
Contributions and Donations	2,500	2,500	10,000	7,500
Refunds and Reimbursements	-	-	355	355
Other	8,000	8,000	9,976	1,976
Total Revenues	2,139,325	2,139,325	2,047,844	(91,481)
EXPENDITURES				
Current				
General Government				
Mayor and council	27,836	27,836	30,155	2,319
Clerk/finance and administration	290,065	290,065	255,932	(34,133)
Professional fees	99,600	99,600	126,767	27,167
Government buildings	28,950	28,950	25,749	(3,201)
Planning and zoning	36,085	36,085	36,093	8
Other	120,700	120,700	142,016	21,316
Total General Government	603,236	603,236	616,712	13,476

CITY OF HOWARD LAKE, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Over
	Original	Final	Amounts	(Under)
Public Safety				
Police	407,000	407,000	381,521	(25,479)
Fire	127,300	127,300	98,676	(28,624)
Ambulance	(5,000)	(5,000)	1,798	6,798
Animal control	1,500	1,500	64	(1,436)
Other public safety	3,320	3,320	1,477	(1,843)
Total Public Safety	534,120	534,120	483,536	(50,584)
Health	10,000	10,000	7,626	(2,374)
Public Works				
Street maintenance	207,598	207,598	488,369	280,771
Sanitation	125,500	125,500	154,133	28,633
Culture and Recreation				
Parks	53,435	53,435	19,290	(34,145)
Summer recreation	30,880	30,880	13,747	(17,133)
Community center	22,000	22,000	15,397	(6,603)
Total Culture and Recreation	106,315	106,315	48,434	(57,881)
Miscellaneous				
Cemetary	10,000	10,000	10,000	-
Other	22,900	22,900	52,983	30,083
Total Miscellaneous	32,900	32,900	62,983	30,083
Debt Service				
Principal	-	-	5,806	5,806
Interest	-	-	12,194	12,194
Total Debt Service	-	-	18,000	18,000
Capital Outlay				
Buildings	-	-	3,839	3,839
Public safety	68,000	68,000	79,548	11,548
Streets and highways	2,000	2,000	600	(1,400)
Culture and recreation	1,500	1,500	1,850	350
Total Capital Outlay	71,500	71,500	85,837	14,337
Total Expenditures	1,691,169	1,691,169	1,965,630	274,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	448,156	448,156	82,214	(365,942)
OTHER FINANCING SOURCES (USES)				
Sale of property	75,000	75,000	-	(75,000)
Insurance recovery	20,000	20,000	7,459	(12,541)
Transfers in	71,099	71,099	62,924	(8,175)
Transfers out	(475,000)	(475,000)	(40,000)	435,000
Net Other Financing Sources (Uses)	(308,901)	(308,901)	30,383	339,284
NET CHANGE IN FUND BALANCES	139,255	139,255	112,597	(26,658)
FUND BALANCES – BEGINNING	2,822,804	2,822,804	2,822,804	-
FUND BALANCES – ENDING	**$ 2,962,059**	**$ 2,962,059**	**$ 2,935,401**	**$ (26,658)**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
ASSETS				
Cash and investmemts	$ 394,530	$ -	$ 1,125,962	$ 1,520,492
Accounts receivable	16,603	-	-	16,603
Taxes receivable – delinquent	-	1,051	-	1,051
Due from other governmental units	44,599	788	-	45,387
Loans receivable	45,399	-	-	45,399
Due from other funds	-	-	1,700	1,700
Advance to other funds	157,269	-	-	157,269
TOTAL ASSETS	**$ 658,400**	**$ 1,839**	**$ 1,127,662**	**$ 1,787,901**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	498,050	363,740	1,094,150	1,955,940
Total Liabilities	498,050	363,740	1,094,150	1,955,940
Deferred Inflows of Resources				
Unavailable revenue - taxes	-	1,051	-	1,051
Fund Balances				
Restricted	388,677	-	-	388,677
Unrestricted				
Assigned	218,848	-	1,127,662	1,346,510
Unassigned	(447,175)	(362,952)	(1,094,150)	(1,904,277)
Total Fund Balances	160,350	(362,952)	33,512	(169,090)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 658,400**	**$ 1,839**	**$ 1,127,662**	**$ 1,787,901**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
REVENUES				
Taxes				
Property taxes	$ -	$ 63,945	$ -	$ 63,945
Tax increments	344,983	-	-	344,983
Intergovernmental	165,252	-	-	165,252
Charges for services	137,462	-	-	137,462
Net investment earnings	2,731	-	1,857	4,588
Other	-	-	-	-
Total Revenues	650,428	63,945	78,177	792,550
EXPENDITURES				
Current				
Public safety	116,732	-	-	116,732
Housing and economic development	276,574	-	18,500	295,074
Other	75,268	400	-	75,668
Debt service				
Principal	-	260,000	-	260,000
Interest	-	84,201	-	84,201
Capital outlay	3,656	-	318,713	322,369
Total Expenditures	472,230	344,601	337,213	1,154,044
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	178,198	(280,656)	(259,036)	(361,494)
OTHER FINANCING SOURCES (USES)				
Bond issue proceeds	-	-	-	-
Sale of property	-	-	-	-
Transfers in	-	47,000	43,000	90,000
Transfers out	(57,260)	-	(8,664)	(65,924)
Net Other Financing Sources (Uses)	(57,260)	47,000	34,336	24,076
NET CHANGE IN FUND BALANCES	120,938	(233,656)	(224,700)	(337,418)
FUND BALANCES – BEGINNING	39,412	(129,296)	258,212	168,328
FUND BALANCES – ENDING	**$ 160,350**	**$ (362,952)**	**$ 33,512**	**$ (169,090)**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2020

	Voyager Revolving Loan	Ambulance Service	Small Cities Development Program	TIF #15 Jones	Thriving Communities Partnership	TIF #16 SR Assisted	TIF #17 Emarcor	TIF #18 Forsman Farms	TIF #19 Munson Lakes	Coronavirus Relief Aid	TIF #3 Keleher Project	Total
ASSETS												
Cash and investments	$ 58,715	$ 208,521	$ -	$ 186	$ -	$ -	$ 13,226	$ 27,792	$ -	$ 86,090	$ -	$ 394,530
Accounts receivable	-	16,603	-	-	-	-	-	-	-	-	-	16,603
Due from other governmental units	-	-	-	-	-	-	-	-	44,599	-	-	44,599
Loans receivable	45,399	-	-	-	-	-	-	-	-	-	-	45,399
Advance to other funds	157,269	-	-	-	-	-	-	-	-	-	-	157,269
TOTAL ASSETS	**$ 261,383**	**$ 225,124**	**$ -**	**$ 186**	**$ -**	**$ -**	**$ 13,226**	**$ 27,792**	**$ 44,599**	**$ 86,090**	**$ -**	**$ 658,400**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES												
Liabilities												
Due to other funds	$ -	$ 6,276	$ 15,195	$ -	$ 624	$ 1,952	$ -	$ -	$ 469,503	$ -	$ 4,500	$ 498,050
Fund Balances												
Restricted	261,383	-	-	186	-	-	13,226	27,792	-	86,090	-	388,677
Unrestricted												
Assigned		218,848	-	-	-	-	-	-	-	-	-	218,848
Unassigned	-	-	(15,195)	-	(624)	(1,952)	-	-	(424,904)	-	(4,500)	(447,175)
Total Fund Balances	261,383	218,848	(15,195)	186	(624)	(1,952)	13,226	27,792	(424,904)	86,090	(4,500)	160,350
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 261,383**	**$ 225,124**	**$ -**	**$ 186**	**$ -**	**$ -**	**$ 13,226**	**$ 27,792**	**$ 44,599**	**$ 86,090**	**$ -**	**$ 658,400**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended December 31, 2020

	Voyager Revolving Loan	Ambulance Service	Small Cities Development Program	TIF #15 Jones	Thriving Communities Partnership	TIF #16 SR Assisted	TIF #17 Emarcor	TIF #18 Forsman Farms	TIF #19 Munson Lakes	Coronavirus Relief Aid	TIF #3 Keleher Project	Total
REVENUES												
Taxes												
Tax increments	$ -	$ -	$ -	$ 657	$ -	$ 24,086	$ 17,965	$ 297,413	$ 4,862	$ -	$ -	$ 344,983
Intergovernmental	-	8,394	-	-	-	-	-	-	-	156,858	-	165,252
Charges for services	-	137,462	-	-	-	-	-	-	-	-	-	137,462
Net investment earnings	830	1,901	-	-	-	-	-	-	-	-	-	2,731
Total Revenues	830	147,757	-	657	-	24,086	17,965	297,413	4,862	156,858	-	650,428
EXPENDITURES												
Current												
Public safety	-	116,732	-	-	-	-	-	-	-	-	-	116,732
Economic development		-	-	-	-	22,881	-	253,693	-	-	-	276,574
Other	-	-	-	-	-	-	-	-	-	70,768	4,500	75,268
Capital outlay	-	3,656	-	-	-	-	-	-	-	-	-	3,656
Total Expenditures	-	120,388	-	-	-	22,881	-	253,693	-	70,768	4,500	472,230
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	830	27,369	-	657	-	1,205	17,965	43,720	4,862	86,090	(4,500)	178,198
OTHER FINANCING SOURCES (USES)												
Transfers out	-	-	-	-	-	-	(16,000)	(38,260)	(3,000)	-	-	(57,260)
NET CHANGE IN FUND BALANCES	830	27,369	-	657	-	1,205	1,965	5,460	1,862	86,090	(4,500)	120,938
FUND BALANCES – BEGINNING	260,553	191,479	(15,195)	(471)	(624)	(3,157)	11,261	22,332	(426,766)	-	-	39,412
FUND BALANCES – ENDING	**$ 261,383**	**$ 218,848**	**$ (15,195)**	**$ 186**	**$ (624)**	**$ (1,952)**	**$ 13,226**	**$ 27,792**	**$ (424,904)**	**$ 86,090**	**$ (4,500)**	**$ 160,350**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
December 31, 2020

	G.O. Storm Sewer Revenue Bonds, Series 2011A	G.O. Refunding Bonds, Series 2014A	G.O. Tax Abatement Bonds, Series 2018A	G.O. Tax Increment Bonds, Series 2019A	Total
ASSETS					
Cash and investments	$ -	$ -	$ -	$ -	$ -
Taxes receivable – delinquent	-	1,051	-		1,051
Due from other governmental units	-	788	-	-	788
TOTAL ASSETS	**$ -**	**$ 1,839**	**$ -**	**$ -**	**$ 1,839**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Due to other funds	$ 93,595	$ 232,716	$ 17,771	$ 19,658	$ 363,740
Deferred Inflows of Resources					
Unavailable revenue - taxes	-	1,051	-	-	1,051
Fund Balances					
Unrestricted					
Unassigned	(93,595)	(231,928)	(17,771)	(19,658)	(362,952)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ -**	**$ 1,839**	**$ -**	**$ -**	**$ 1,839**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
Year Ended December 31, 2020

	G.O. Storm Sewer Revenue Bonds, Series 2011A	G.O. Refunding Bonds, Series 2014A	G.O. Tax Abatement Bonds, Series 2018A	G.O. Tax Increment Bonds, Series 2019A	Total
REVENUES					
Taxes					
Property taxes	$ -	$ 63,945	$ -	$ -	$ 63,945
EXPENDITURES					
Current					
Other	-	-	-	400	400
Debt service					
Principal	45,000	205,000	-	10,000	260,000
Interest	7,835	26,340	34,418	15,608	84,201
Total Expenditures	52,835	231,340	34,418	26,008	344,601
DEFICIENCY OF REVENUES OVER EXPENDITURES	(52,835)	(167,395)	(34,418)	(26,008)	(280,656)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	47,000	-	-	47,000
NET CHANGE IN FUND BALANCES	(52,835)	(120,395)	(34,418)	(26,008)	(233,656)
FUND BALANCES – BEGINNING	(40,760)	(111,533)	16,647	6,350	(129,296)
FUND BALANCES – ENDING	**$ (93,595)**	**$ (231,928)**	**$ (17,771)**	**$ (19,658)**	**$ (362,952)**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2020

	Fire Equipment	Industrial Park West Phase I (Non TIF)	2018 Street Improvement	Downtown Redevelopment Project	Downtown Enhancement Project	City Hall Restoration	Legion Parking Lot	Central Park	Munson Lakes Nutrition Office	Total
ASSETS										
Cash and investments	$ 507,220	$ 616,805	$ -	$ -	$ -	$ 1,937	$ -	$ -	$ -	$ 1,125,962
Due from other funds	1,700	-	-	-	-	-	-	-		1,700
TOTAL ASSETS	**$ 508,920**	**$ 616,805**	**$ -**	**$ -**	**$ -**	**$ 1,937**	**$ -**	**$ -**	**$ -**	**$ 1,127,662**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
Liabilities										
Due to other funds	$ -	$ -	$ 460,843	$ 72,029	$ 11,816	$ -	$ 218,784	$ 322,828	$ 7,850	$ 1,094,150
Fund Balances										
Unrestricted										
Assigned	508,920	616,805	-	-	-	1,937	-	-		1,127,662
Unassigned	-	-	(460,843)	(72,029)	(11,816)	-	(218,784)	(322,828)	(7,850)	(1,094,150)
Total Fund Balances	508,920	616,805	(460,843)	(72,029)	(11,816)	1,937	(218,784)	(322,828)	(7,850)	33,512
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 508,920**	**$ 616,805**	**$ -**	**$ -**	**$ -**	**$ 1,937**	**$ -**	**$ -**	**$ -**	**$ 1,127,662**

CITY OF HOWARD LAKE, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
Year Ended December 31, 2020

	Fire Equipment	Industrial Park West Phase I (Non TIF)	2018 Street Improvement	Downtown Redevelopment Project	Downtown Enhancement Project	City Hall Restoration	Legion Parking Lot	Central Park	Munson Lakes Nutrition Office	Total
REVENUES										
Special assessments	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,320	$ -		$ 21,320
Net investment earnings	1,857	-	-	-	-	-	-	-		1,857
Contributions and donations	55,000	-	-	-	-	-	-	-		55,000
Total Revenues	56,857	-	-	-	-	-	21,320	-	-	78,177
EXPENDITURES										
Current										
Economic development	-	-	-	18,500	-	-	-	-		18,500
Capital outlay	-	-	-	-	-	-	-	307,863	10,850	318,713
Total Expenditures	-	-	-	18,500	-	-	-	307,863	10,850	337,213
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	56,857	-	-	(18,500)	-	-	21,320	(307,863)	(10,850)	(259,036)
OTHER FINANCING SOURCES (USES)										
Transfers in	40,000	-	-	-	-	-	-	-	3,000	43,000
Transfers out	(8,664)	-	-	-	-	-	-	-	-	(8,664)
Total Other Financing Sources (Uses)	31,336	-	-	-	-	-	-	-	3,000	34,336
NET CHANGE IN FUND BALANCES	88,193	-	-	(18,500)	-	-	21,320	(307,863)	(7,850)	(224,700)
FUND BALANCES – BEGINNING	420,727	616,805	(460,843)	(53,529)	(11,816)	1,937	(240,104)	(14,965)	-	258,212
FUND BALANCES – ENDING	**$ 508,920**	**$ 616,805**	**$ (460,843)**	**$ (72,029)**	**$ (11,816)**	**$ 1,937**	**$ (218,784)**	**$ (322,828)**	**$ (7,850)**	**$ 33,512**

HOWARD LAKE CITY COUNCIL MEETING

June 15, 2021

AGENDA ITEM: Consider Approving Resolution Property Tax Abatement for HLWW Schools.

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND: HLWW Schools entered into an agreement to privatize bussing services for the district. Doing so, changed the property tax classification of the bus barn which was previously tax exempt. The bus barn, if were placed as a standalone development project, would be one of the highest valued commercial properties at $1.1Million. The tax consequence for all taxing jurisdictions is $41,340, of which $15,063 is the City portion.

The purpose of the proposed abatement would be to permit the school district to be refunded the City's portion of the taxes. It is our understanding that the school would also participate in the abatement. It is further our understanding that Wright County has declined participation in the abatement.

If agreeable to council, the resolution adopted by the city council would establish an abatement district for a period of upto 20 years. If adopted, the city and the school district would enter into an abatement agreement that would formalize the maximum number of years (20) and stipulate any terms that may cause the agreement to be modified or cancelled.

DECISION MAKING METRICS:

FINANCIAL: HLWW Schools has agreed to pay consulting fees associated with this request. If approved, the City's levee would be impacted by $15,063 which would, in effect, be redistributed across the rest of taxpaying properties.

LEGAL: Shannon Sweeney/Financial Advisor is retained for the services needed for this request.

STRATEGIC PLAN: Enhance opportunities for lifelong learning.

COUNCIL ACTION REQUESTED: Adopt Resolution Approving Property Tax Abatement

ATTACHMENTS:

1. Memo from Sweeney
2. Resolution

DDA
David Drown Associates, Inc.
Public Finance Advisors

Cologne Office:
10555 Orchard Road
Cologne, MN 55322
Phone: (952) 356-2992
shannon@daviddrown.com

June 8, 2021

City of Howard Lake
Attn: Nick Haggenmiller, City Administrator
625 8th Avenue
Howard Lake, MN 55349

RE: Tax Abatement Request – Howard Lake-Waverly-Winsted School District

Honorable Mayor, Council members, and Administrator Haggenmiller:

The Howard Lake-Waverly-Winsted School District (the "School District") has requested the provision of tax abatement assistance from the City of Howard Lake to reimburse property taxes on the now taxable bus garage that was sold by the School District to a private vender to provide busing services.

Providing additional services (public busing) and increasing the local tax base are both findings that can be made under Minnesota Statute for the use of tax abatement, so it has been determined that the project is eligible for the use of that economic development tool. The School District is requesting the abatement (reimbursement) of City taxes for the bus garage for a term of 20-years commencing in 2022 as the property is no longer tax exempt. A 20-year duration is possible under Minnesota Statute as Wright County has declined in writing to participate in the proposed tax abatement.

A public hearing has been scheduled for the City Council meeting on June 15, 2021 to receive public comment regarding the proposed tax abatement request. A draft of the proposed tax abatement resolution is attached for consideration. The resolution provides for a 20-year tax abatement (reimbursement of City Property Taxes) in an annual amount not-to-exceed $15,427 which would equate to a maximum abatement (reimbursement) of $308,540 over the 20-year term.

Please feel free to contact me with any questions regarding the attached materials. Thank you for your time and consideration.

Sincerely,

Shannon Sweeney

Shannon Sweeney, Associate
David Drown Associates, Inc.

RESOLUTION NO. 21-08 OF 2021
RESOLUTION APPROVING
PROPERTY TAX ABATEMENT FOR CERTAIN PROPERTY
LOCATED IN THE CITY OF HOWARD LAKE

WHEREAS, the City of Howard Lake (the "City") is considering granting a property tax abatement (the "Abatement") in order to financially assist the Howard Lake-Waverly-Winsted Public School District with the provision of affordable busing services (the "Project") by reimbursing city property taxes collected from a private bus garage located on the ("Abatement Property") and identified by parcel identification number , P109-600-000010, all pursuant to Minnesota Statutes, Sections 469.1812 through 469.1815, as amended (the "Act"); and

WHEREAS, pursuant to Section 469.1813, Subdivision 1 of the Act, if the benefits to the City of the proposed Abatement at least equal the costs to the City of the proposed Abatement, the City may grant an abatement of all or a portion of the taxes imposed by the City on an affected parcel of property; and

WHEREAS, on the date hereof, this Council conducted a duly noticed public hearing on the Abatement, at which the views of all interested persons were heard; and

WHEREAS, this Council finds and determines that the public benefits to the City from the Abatement will be at least equal to the costs to the City of the Abatement, because (a) the property was previously tax exempt and the transition to private ownership has made the property taxable, which will ultimately contribute to the tax base of the City when the proposed Tax Abatement expires; and; and (b) the proposed Project will enable the Howard Lake-Waverly-Winsted Public School District to offer affordable busing services will still using a private vender; and

WHEREAS, this Council finds and determines that the Abatement is in the public interest and confers public benefits for the reasons described hereof.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Howard Lake, Minnesota as follows:

<u>Actions Ratified; Abatement Approved</u>.

1. This Council ratifies all actions of the City's staff and consultants in arranging for approval of this Resolution in accordance with the Act.

2. Subject to the provisions of the Act, the Abatement is approved and adopted subject to the following terms and conditions:

(a) The term "Abatement" is further defined to mean the City's share of the real property taxes generated from the Abatement Property, in the amounts described in this Section:

(i) The City shall abate its respective share of the taxes received that are attributable to the Project, commencing with taxes payable during the year 2022 (the "City Abatement"). The City shall annually abate a maximum of $15,427 in property taxes attributed to the Project. The abatement term shall not exceed 20-years.

(ii) Notwithstanding anything to the contrary herein, the Abatement payable on any August 1 and subsequent February 1, combined, will not exceed the amount produced by extending the City's total local tax rate for the applicable year against the total net tax capacity of the Abatement Property, as of January 2 in the prior year.

(iii) In accordance with Section 469.1813, Subdivision 8 of the Act, in no year shall the Abatement, together with all other abatements approved by the City under the Act and paid in that year, exceed the greater of 10% of the City's net tax capacity for that year or $200,000.

(b) This Resolution may be modified only with the prior written approval of the City, and any modification is subject to Section 469.1813, Subdivision 7 and Section 469.1814, Subdivision 4 of the Act.

(c) In accordance with Section 469.1815 of the Act, the City will add to its levy in each year during the term of the Abatement the total estimated amount of current year Abatement granted under this Resolution.

3. The Mayor and the City Administrator are authorized and directed to execute and deliver any agreements, certificates or other documents that the City determines are necessary to implement this Resolution.

PASSED AND ADOPTED by the City Council of the City of Howard Lake, Minnesota this 15th day of June 2021.

ATTEST:

____
Nick Haggenmiller
City Administrator

____
Peter Zimmerman
Mayor

HOWARD LAKE CITY COUNCIL MEETING

June 15, 2021

AGENDA ITEM: **Consider Approving Revisions to the HLFD Bylaws**

SECTION: New Business

FROM: **Meagan Theisen, Assistant City Administrator**

BACKGROUND: The Howard Lake Fire Department would like to add the position of a Reserve Firefighter. The purpose of this position would be to provide additional trained personnel during critical times of need, enhance coverage in times when active firefighter numbers are low because of work or other unforeseen events, as well as, give retired firefighters the ability to continue to be active in the fire department without the commitment of making every meeting and the required call percentages. Reserve firefighters would be eligible for an hourly wage, but no retirement or any other benefits would be awarded for this position.

DECISION MAKING METRICS: There are active firefighters who do not meet Howard Lake Fire Department requirements, but would still be able to assist under a reserve firefighter position. This position would help with additional coverage as needed.

FINANCIAL: Tentative hourly wage is proposed for $20/hour from the fire department budget.

LEGAL: Reserve members will be required to be up to date on training. To be allowed to drive, they will be required to complete a defensive driving course and have a current driver's license and a driving background check on record.

COUNCIL ACTION REQUESTED: Approve the revisions to the HLFD Bylaws.

ATTACHMENTS: Bylaws reserve firefighter position

4.1.3 Reserve Firefighter

A. Approved Duties
1. Direct traffic when required.
2. Perform fire ground duties up to current trained level with the permission of the officer in charge at the scene.

B. Training
1. At the time of hire or position reclassification, individuals will be required to have a training program approved by the fire chief and filed at city hall which details the specific training required for their duties.

C. Driving
1. Reserves will be able to drive, as long as they have had a defensive driving class and a current valid driver's license and background check is on file with the City.

D. Compensation
1. Participants will earn an hourly wage, determined by the City.
2. No Retirement or any other benefits will be awarded for this position.

Position Relationships
- Report to the Company Officers on all matters related to this position.
- Work closely with other firefighters and officers.
- Accept specific responsibilities assigned by the company officers.

Who May Participate:
1. Retired Howard Lake Fire Fighters who retired under good standings.
2. Firefighters from other towns who work in the Howard Lake Fire District, who can provide proof that they are attending monthly fire department trainings.

Goals of the Program:
1. Provide additional trained personnel during critical times of need.
2. Enhance coverage in times when active firefighter's numbers are low because of work or other unforeseen events.
3. Give retired Firefighters the ability to continue to be active in the fire department without the commitment of making every meeting and required call percentage.

HOWARD LAKE CITY COUNCIL MEETING

June 15, 2021

AGENDA ITEM: Consider Approving Purchase of Civil Defense Sirens.

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND:
Recently, staff was near a civil defense siren during a regularly scheduled test and discovered the siren was not sounding. Previously, it was our understanding that an annual stipend provided to a member of the fire department, serving as the Emergency Management Director as appointed by the council completed and arranged for routine maintenance. This is not the case. A specialty vendor, Front Line was called in to inspect all three siren units.

The City is serviced by three sirens:
- Siren #1: CR7 SW & 1st St E
- Siren #2: 11th St & 6th Ave E
- Siren #3: Hwy 12 @ Mini Storage

Siren numbers 1 and 2 are at least 25 years old as it was the last year they were manufactured. The manufacturer suggests replacement between years 12-15 on these types of units. Siren #3 is believed to be about 15 years old and is still generally serviceable.

Siren #1
Required new batteries, new fuse is minimally functioning. There are significant issues with this siren; first of all the underground AC line is spliced with no junction box; meaning that the failure of the siren due to this was likely because the line shorted due to this splice and this is likely going to keep happening. There are different types of wire on both the fuse side and the disconnect side. The siren head is also in very poor condition; the belt driven clutch is slipping significantly and sometimes struggles to rotate the siren head. The pole is deteriorated and leaning badly as well, which has probably caused some of the issues with the siren head rotation. A full replacement of the pole and siren is recommended.

Siren #2
This siren is failing when the AC service has failed, even though this is a DC siren. That means that with any drop in regular AC service, the siren's controller/radio powers down and the siren will not activate. This is obviously a serious issue and the siren fails because of this alone. Additionally, the siren head has never been maintained, and while the rotation doesn't slip as bad as siren #1, the 48v motor wires have been cracked and chewed up over the years and are in serious likelihood of shorting against metal. The pole is also significantly deteriorated and shrinking badly.

Siren #3
Passed inspection.

Replacement Options
Frontline provided a quote for $24,880 EACH for new pole and siren. This price is reduced to $18,705 for refurbished units. If selected by council, solar modules can be added for an additional $1,500 per pole as well.

DECISION MAKING METRICS:

FINANCIAL: $37,410 (2 Refurbished, No Solar) to $62,260 (2 new + 3 solar)
At the time this was a written, a request was in process for a grant to cover up to $50,000 of the cost.

ALTERNATIVE: At a cost of $35,000 each, audio sirens are a unique safety upgrade that can provide VERBAL warnings to address specific news and weather alerts. This isn't recommended, but how cool is that?!

LEGAL: All three units are currently functioning but two out of the three did not pass the inspection. We have an obligation to address this issue.

STRATEGIC PLAN: Ensure a Healthy & Safe Community

COUNCIL ACTION REQUESTED: Approve the purchase of two new sirens are presented.

ATTACHMENTS:

1. Refurbished Estimate
2. New Estimate
3. New with Audio Estimate
4. Pictures

Frontline Warning Systems

Project Estimate

Frontline Plus Fire & Rescue
DBA/Frontline Warning Systems
8004 Aetna Avenue NE
Monticello, MN 55362

Phone # 763-295-3650 frontlineplus@tds.net

Fax # 763-295-3650 www.frontlinewarningsystems.com

Date
5/17/2021

Name / Address
Howard Lake City Hall 625 8th Ave PO Box 736 Howard Lake MN, MN 55349

Terms	Due Date	REP Contact	FOB
Net 30 Days	6/17/2021	AG	

Item	Description	Qty	Cost	Total
	This estimate is to replace/upgrade the current siren at 11th St & 6th Ave E in Howard Lake. This is a used/refurbished siren head with new electronics. The existing siren fails inspection and fails testing; the controller does not operate on DC power, shutting down the siren and the siren head has crumbling wires and is seriously deteriorated. The 60ft pole is also due for replacement. This quote could also be exercised on the siren at CR 7 SW & 1st St E where the siren rotation is failing. There are 2 units in stock and quantity is limited.			
	Siren Equipment:			
SPKVR4	VortexR4 1600 Watt Assembly, includes fully assembled Vortex Directional Speaker with (4) 400 Watt Speaker Drivers, Rotor and 50' cable. This is refurbished with 100% operational speaker drivers. Original production was 2013. This carries a 3 year warranty for rotor, speaker drivers and limit switches. Charges would still apply for labor/mobilization to deploy a bucket truck for warranty work.	1	5,500.00	5,500.00T
CABVR4	Vortex R4 complete cabinet assembly. Includes all amplifiers, tone generator, oscillator board, battery charger, C2020 soft touch controller and all other components.	1	4,220.00	4,220.00T
VC230NV	10 Digit Two Way VHF High Band Narrow Band Radio Receiver, Antenna, bracket, cable	1	1,730.00	1,730.00T
VORTT	Vortex & OA series Two-tone sequential option.	1	395.00	395.00T
POLE TOP BRACKET	VPTB #01-0411446-00. Pole Top Mounting Bracket.	1	295.00	295.00T
PS-12550-U	Power Sonic 12550-U sealed batteries for Whelen Vortex & Omni-Alert sirens.	2	165.00	330.00T
Installation	Extract pole, dismantle old siren. Install new pole with new siren, run AC service to siren.	1	3,630.00	3,630.00T
Bell Lumber	60ft pole	1	1,620.00	1,620.00T
Materials	Materials for installation	1	550.00	550.00T

QUOTE ONLY. 30 DAYS Above Date.

Subtotal	
Sales Tax (0.0%)	
Total	

Frontline Warning Systems

Project Estimate

Frontline Plus Fire & Rescue
DBA/Frontline Warning Systems
8004 Aetna Avenue NE
Monticello, MN 55362
Phone # 763-295-3650 frontlineplus@tds.net
Fax # 763-295-3650 www.frontlinewarningsystems.com

Date
5/17/2021

Name / Address
Howard Lake City Hall 625 8th Ave PO Box 736 Howard Lake MN, MN 55349

Terms	Due Date	REP Contact	FOB
Net 30 Days	6/17/2021	AG	

Item	Description	Qty	Cost	Total
SHIPPING	Freight Shipping and delivery to site	1	435.00	435.00T

QUOTE ONLY. 30 DAYS Above Date.

Subtotal	$18,705.00
Sales Tax (0.0%)	$0.00
Total	$18,705.00

Frontline Warning Systems

Project Estimate

Frontline Plus Fire & Rescue
DBA/Frontline Warning Systems
8004 Aetna Avenue NE
Monticello, MN 55362
Phone # 763-295-3650 frontlineplus@tds.net
Fax # 763-295-3650 www.frontlinewarningsystems.com

Date
5/17/2021

Name / Address
Howard Lake City Hall 625 8th Ave PO Box 736 Howard Lake MN, MN 55349

Terms	Due Date	REP Contact	FOB
Net 30 Days	7/17/2021	AG	

Item	Description	Qty	Cost	Total
	This estimate is to replace/upgrade the current siren at 11th St & 6th Ave E in Howard Lake. The existing siren fails inspection and fails testing; the controller does not operate on DC power, shutting down the siren and the siren head has crumbling wires and is seriously deteriorated. The 60ft pole is also due for replacement. This quote could also be exercised on the siren at CR 7 SW & 1st St E where the siren rotation is failing. There are 2 units in stock and quantity is limited.			
	Siren Equipment:			
VORTEX/R4	VORTEX/R4 Electronic Outdoor Warning Siren; Rotating siren rated at 129dBc @ 100ft and 70dBc @ 6000ft (Est). 4-400watt speaker drivers, ESC2030 Controller, 5a 120v AC battery charger (temperature compensated), motherboard, amplifiers factory installed in Type I aluminum cabinet.	1	15,895.00	15,895.00T
VC230NV	10 Digit Two Way VHF High Band Narrow Band Radio Receiver, Antenna, bracket, cable	1	1,730.00	1,730.00T
VORTT	Vortex & OA series Two-tone sequential option.	1	395.00	395.00T
POLE TOP BRACKET	VPTB #01-0411446-00. Pole Top Mounting Bracket.	1	295.00	295.00T
PS-12550-U	Power Sonic 12550-U sealed batteries for Whelen Vortex & Omni-Alert sirens.	2	165.00	330.00T
Installation	Extract pole, dismantle old siren. Install new pole with new siren, run AC service to siren.	1	3,630.00	3,630.00T
Bell Lumber	60ft pole	1	1,620.00	1,620.00T
Materials	Materials for installation	1	550.00	550.00T
SHIPPING	Freight Shipping and delivery to site	1	435.00	435.00T

QUOTE ONLY. 60 DAYS Above Date.

Subtotal	$24,880.00
Sales Tax (0.0%)	$0.00
Total	$24,880.00

Frontline Warning Systems

Project Estimate

Frontline Plus Fire & Rescue
DBA/Frontline Warning Systems
8004 Aetna Avenue NE
Monticello, MN 55362
Phone # 763-295-3650 frontlineplus@tds.net
Fax # 763-295-3650 www.frontlinewarningsystems.com

Date
5/21/2021

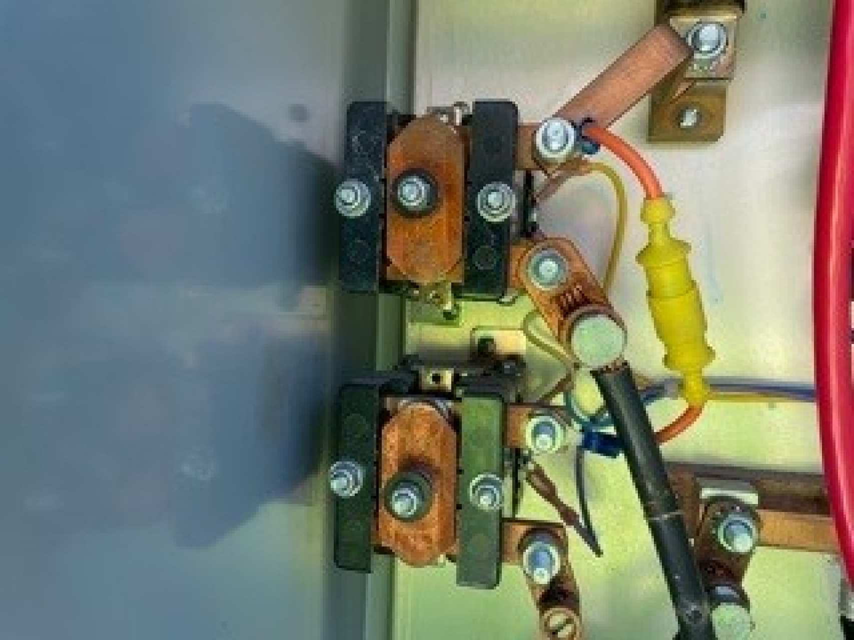
Name / Address
Howard Lake City Hall 625 8th Ave PO Box 736 Howard Lake MN, MN 55349

Terms	Due Date	REP Contact	FOB
Net 30 Days	7/17/2021	AG	

Item	Description	Qty	Cost	Total
	This estimate is to replace/upgrade the current siren at 11th St & 6th Ave E in Howard Lake. The existing siren fails inspection and fails testing; the controller does not operate on DC power, shutting down the siren and the siren head has crumbling wires and is seriously deteriorated. The 60ft pole is also due for replacement. This quote could also be exercised on the siren at CR 7 SW & 1st St E where the siren rotation is failing. There are 2 units in stock and quantity is limited.			
	Siren Equipment:			
WPS2900-8	WPS2900-8 Omni Siren as listed; 127dBc w/ 8 cell speaker assembly, Type III Electronic Cabinet. Voice capability. Must use DTMF.	1	26,485.00	26,485.00T
VC230NV	10 Digit Two Way VHF High Band Narrow Band Radio Receiver, Antenna, bracket, cable	1	1,730.00	1,730.00T
VORTT	Vortex & OA series Two-tone sequential option.	1	395.00	395.00T
31-MHD	31-MHD Battery 950 CCA 195 Min RC	4	169.00	676.00T
Installation	Extract pole, dismantle old siren. Install new pole with new siren, run AC service to siren.	1	3,630.00	3,630.00T
Bell Lumber	55ft pole	1	1,480.00	1,480.00T
Materials	Materials for installation	1	550.00	550.00T
SHIPPING	Freight Shipping and delivery to site	1	755.00	755.00T

QUOTE ONLY. 60 DAYS Above Date.

Subtotal	$35,701.00
Sales Tax (0.0%)	$0.00
Total	$35,701.00



HOWARD LAKE CITY COUNCIL MEETING

June 15, 2021

AGENDA ITEM: Consider Approving Purchase of Maintenance Agreement for Civil Defense Sirens

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND:
Recently, staff was near a civil defense siren during a regularly scheduled test and discovered the siren was not sounding. Previously, it was our understanding that an annual stipend provided to a member of the fire department, serving as the Emergency Management Director as appointed by the council completed and arranged for routine maintenance. This is not the case. A specialty vendor, Front Line was called in to inspect all three siren units.

The City is serviced by three sirens:

- Siren #1: CR7 SW & 1st St E
- Siren #2: 11th St & 6th Ave E
- Siren #3: Hwy 12 @ Mini Storage

Frontline provides annual maintenance agreements for the units at a total cost of $1,530. The maintenance agreement would cover annual inspections, manual adjustments, lubrication and full diagnostic report. If additional parts and labor are needed it is on a time & material basis.

DECISION MAKING METRICS:

FINANCIAL: $1,530 annually

ALTERNATIVE: N/A

LEGAL: All three units are currently functioning but two out of the three did not pass the inspection. We have an obligation to address this issue.

STRATEGIC PLAN: Ensure a Healthy & Safe Community

COUNCIL ACTION REQUESTED: Approve the purchase of two new sirens are presented.

ATTACHMENTS:

1. Service Estimate

Frontline Warning Systems

Project Estimate

Frontline Plus Fire & Rescue
DBA/Frontline Warning Systems
8004 Aetna Avenue NE
Monticello, MN 55362
Phone # 763-295-3650 frontlineplus@tds.net
Fax # 763-295-3650 www.frontlinewarningsystems.com

Date
5/17/2021

Name / Address
Howard Lake City Hall 625 8th Ave PO Box 736 Howard Lake MN, MN 55349

Terms	Due Date	REP Contact	FOB
Net 30 Days	5/31/2021	AG	

Item	Description	Qty	Cost	Total
	This estimate is to provide annual inspection and maintenance of the Outdoor Warning Sirens as listed below:			
Federal Siren Annua...	Annual inspection and preventative maintenance contract per manufacturers guidelines. Includes but not limited to, battery load test, contactor and relay testing and cleaning, Radio RF path verification, rotor and chopper inspection via bucket truck including belt tension measure, greasing of drive shafts and full inspection. Also includes grounding inspection and full diagnostic report. Sirens under contract: 2001DC CR 7 SW & 1st St E 2001DC 11th St & 6th Ave E 2001DC Hwy 12 @ Mini Storage Service contract does not cover battery replacements, parts repair or replacements (controller radio, battery charger, etc) or damage or seizure in siren head. If any additional items are required during the duration of the service contract, the City will be notified of the repairs and the costs associated.	3	350.00	1,050.00T
SRM-24	Federal 2001 Replacement Batteries (CR 7 SW & 1st St E).	4	120.00	480.00
Federal Warning Sys...	Federal 2001DC siren at CR 7 SW & 1st St E had no AC power and dead batteries. City Electrician replaced fuse in lift station, bringing 120v back to siren. Replaced batteries and tested siren as functional. However, siren head rotation is significantly slipping and head needs to be rebuilt. Cabinets are rusty and beyond life expectancy at both siren #1 and siren #2.	1	0.00	0.00T

QUOTE ONLY. 30 DAYS Above Date.

Subtotal	$1,530.00
Sales Tax (0.0%)	$0.00
Total	$1,530.00

HOWARD LAKE CITY COUNCIL MEETING

June 15, 2021

AGENDA ITEM: **Consider Approval of Purchase, Fabrication & Installation of Curtains for the South Shore Event Center**

SECTION: New Business

FROM: **Meagan Theisen, Assistant City Administrator**

BACKGROUND: With reservations picking up at the South Shore Event Center, staff has received some feedback on how to improve the space. One request included having curtains or blinds to reduce glare and brightness during events & presentations. Staff opted to look into curtain options because that would also help with noise reduction.

Staff ordered sample curtains, but the colors and lengths just weren't right.

Staff received a quote, from Inn Fashion Barwick Manufacturing, to come to Howard Lake and measure, fabricate curtains and complete the install.

DECISION MAKING METRICS:

FINANCIAL: Total Estimate is $7,791.08, which includes measuring all of the windows, the curtains and installation (including hardware), to be paid for from the SSEC fund.

COUNCIL ACTION REQUESTED: Approve the purchase, fabrication and installation of curtains for the South Shore Event Center.

ATTACHMENTS: Quote from Inn Fashion Barwick Manufacturing

Quotation for: Nick @ City of Howard Lake

INN FASHION
BARWICK MANUFACTURING
1647 North 9th Street | Montevideo MN 56265
800.209.0156 | 320.269.5600

** Pricing is subject to change at any time based upon governmental trade regulation changes.

Contact	Project Name	Sales Rep	Date
Cherie Niemeyer	Historic City Hall	House	6/2/2021

Location	Qty	Size	Description	Cost each	Total cost	COM Req. per item
City Hall	19	52 x 80	Drapery - pinch pleat, pair, 2 pass b/o lined, hardware, 54" Barbados fabric (in stock)	$280.25	$5,324.75	n/a
City Hall	3	46 x 56	Drapery - pinch pleat, pair, 2 pass b/o lined, hardware, 54" Barbados fabric (in stock)	$245.75	$737.25	n/a
Field measure	1	n/a	Field measure windows listed above - based on 1 trip	$510.00	$510.00	n/a
Installation	1	n/a	Installation of treatments listed above - based on 1 trip, does not include steaming	$1,219.08	$1,219.08	n/a
Freight	n/a	n/a	** Freight charges are not included in this pricing. Any charges for freight will be added to the final invoice.		TBD	

Certified WBENC Women's Business Enterprise

NEWH The Hospitality Industry Network

Note: All fabrics will be ordered prior to field measure, due to fabric delays. Any fabric shortages, as a result of discrepancies between blueprint/measurements given and final field measure will not be the responsibility of Inn Fashion.

Order total $7,791.08

50% Down payment $3,895.54

Approved by: Nick Ham

Date: 6-2-21

* By signing, all terms and conditions are agreed upon. Also, please issue 50% down payment to allow for ordering of fabric / materials

HOWARD LAKE CITY COUNCIL MEETING

June 15, 2021

AGENDA ITEM: Consider Approval of RFQ for Construction Management Services for Library Project

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND:

As we move from the schematic design phase to the design development phase, it is the appropriate time to consider how this project will be managed. The three primary methods of project management include traditional General Contractor, hiring a Construction Manager or Construction Manager At Risk. The three are summarized below for council consideration.

<u>General Contractor</u>

A general contractor is selected based off of being the lowest responsible bidder. Most of our street and utility projects are contracted under this model.

- Identifying which work will need to be done by which subcontractors.
- Managing bids from subcontractors, selecting winners and putting together a bid package.
- Coordinating on-site work between numerous different subcontractors such as builders, plumbers, electricians and landscapers.
- Communicating with the project owner about project timelines, delays and additional needs.
- Coordinating with suppliers to ensure that all construction materials are ordered on time, in the correct quantities and to the correct specifications.
- Communicating with architects and designers about change orders, supply issues and other potential hiccups.
- Working with regulatory authorities to ensure that inspections happen on schedule and that all parts of a project are compliant with building codes.

Pros

- Lowest cost.
- Will not require federal review by the USDA Rural Development for financing.

Cons

- All change orders, modifications beyond plans will increase cost.
- Least amount of owner representation.

Pay

- General Conditions (8%) and Overhead & Profit (8%)

<u>Construction Manager</u>

Construction Managers perform much of the same core functions as a general contractor. However, they are most commonly brought in during the design development phase and works with the architect. Construction managers are contracted by the project owner and are not motivated by budgetary incentives like a general contractor.

Pros

- Direct representation for the City.
- Often times CM's are able to identify value engineering and other cost saving opportunities.

Cons

- Upfront fee that is in addition to construction bid cost.
- Will require federal review by USDA Rural Development for financing.

Pay

- Flat Fee 2.5% of construction (estimate)

Construction Manager At Risk

CM-R's perform all the same functions as a CM, however the "at-risk" sets a maximum not to exceed cost for the entire project.

Pros
- With labor and material volatility, having a maximum not-to-exceed price may be valuable.

Cons
- Increased upfront cost.
- Federal Review by USDA Rural Development for financing

Pay
- Flat Fee 4% of construction (estimate)

DECISION MAKING METRICS:

FINANCIAL: To Be Determined

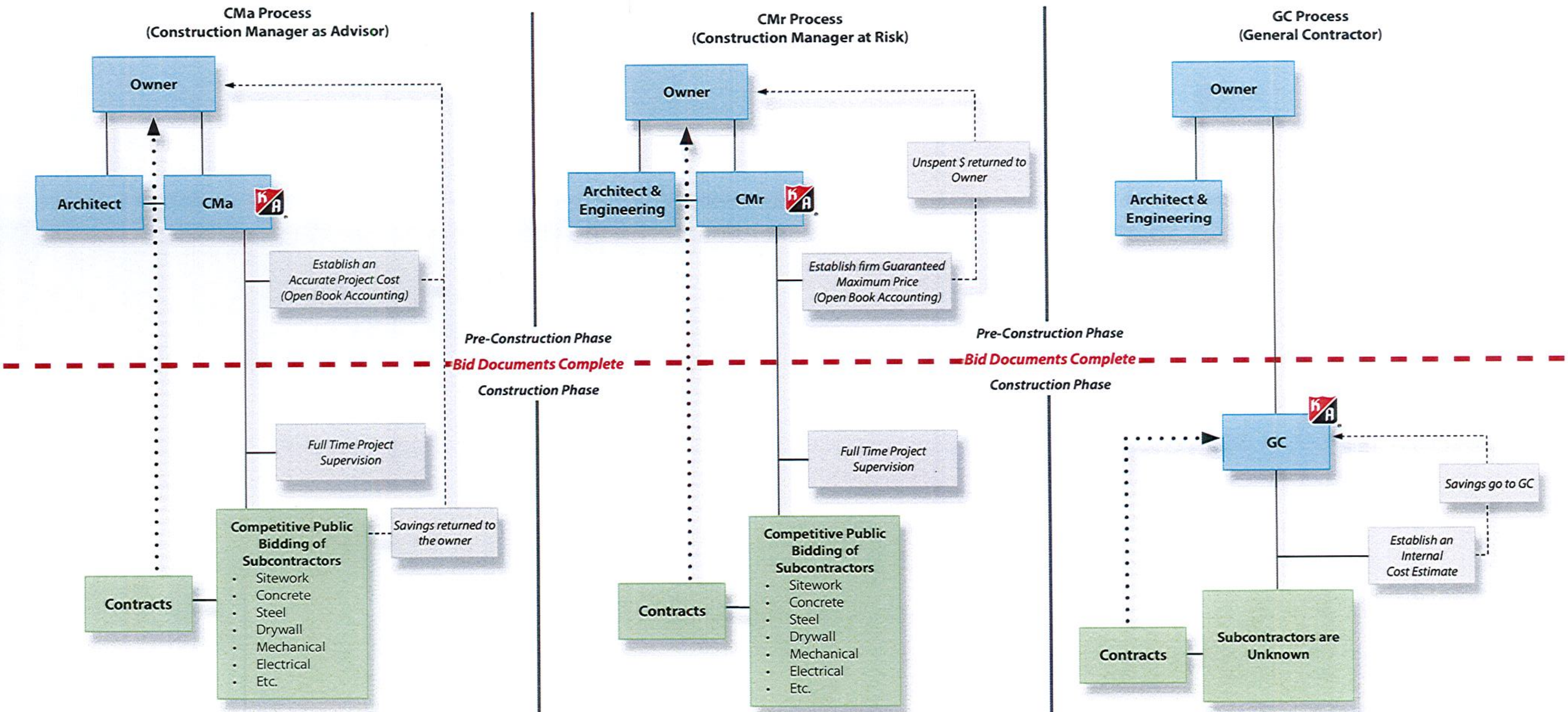
LEGAL: There are different legal considerations for bid packaging, selection and overall project administration that will vary greatly depending on the selected structure. The City Attorney will be consulted as necessary.

STRATEGIC PLAN: Maintain a Fiscally Responsible City.

COUNCIL ACTION REQUESTED: Based on discussions and recommendations from our retained architect as well as past experience with the historic city hall project – staff recommends pursuing proposals from construction managers. Very likely we will discover it to be financially and strategically advantageous for us to secure a construction manager. Still, the first step of simply authorizing staff to seek proposals is reasonable.

ATTACHMENTS:
1. Flow Chart of Project Management
2. Library Materials - Updated

Comparison of Construction Management as Advisor, Construction Management at Risk, and General Contractor



CMa Comments

- Owner, architect and CM work together during the pre-construction phase
- Subcontractors work under the direction of the CM
- Contracts are held by the Owner

CMr Comments

- Owner, architect and CM work together during the pre-construction phase
- Subcontractors work under the direction of the CM
- Contracts are held by the Construction Manager

GC Comments

- Owner and architect work together without assistance from the GC during the pre-construction phase
- Subcontractors work under the direction of the GC

BKV GROUP

HOWARD LAKE NEW LIBRARY

Project Introduction

AGENDA

1. Project History
2. Project Phases
3. Project Understanding
4. Visioning & Goals
5. Current Progress

PROJECT HISTORY

PROJECT HISTORY

Current Library

- Constructed in 1979:
- 1,500 SF for Library + 1,700 SF for Community Room
- Facilities & Programs Studies in 1997, 2018, and 2020

Recommendations

- Provide Single-Level Plan
- Facilitate Operation by One Staff Member
- Provide Dedicated Storytime Area
- Increase Collections and Reading Areas for All Ages
- Provide Enclosed Study and Meeting Rooms

PROJECT PHASES

PROJECT PHASES

Schematic Design
1. Project Vision
2. Scope, Scale, & Requirements
3. General Approach

Design Development
1. Detailed Scoping
   a. Function & Operations
   b. Systems & Technology
2. Design Refinement
   a. Aesthetics & Features
   b. Interior & Exterior Materials
   c. Coordination of Systems

Construction Documents
1. Development of Specifications
2. Development of Contract Drawings

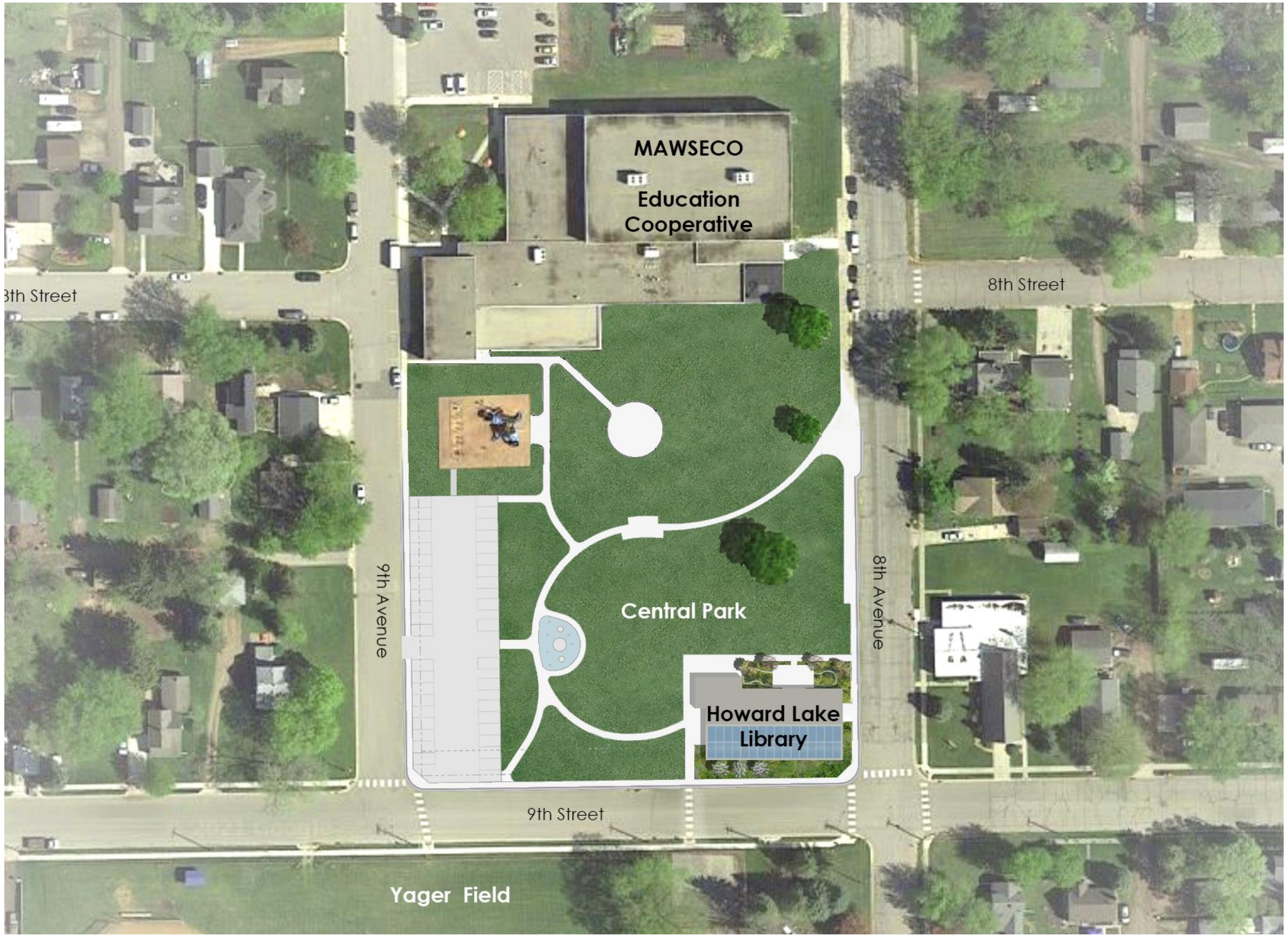
Bidding & Negotiation
1. Advertisement, Receipt of Bids, Award

Construction
1. Construction Administration

PROJECT UNDERSTANDING

Central Park

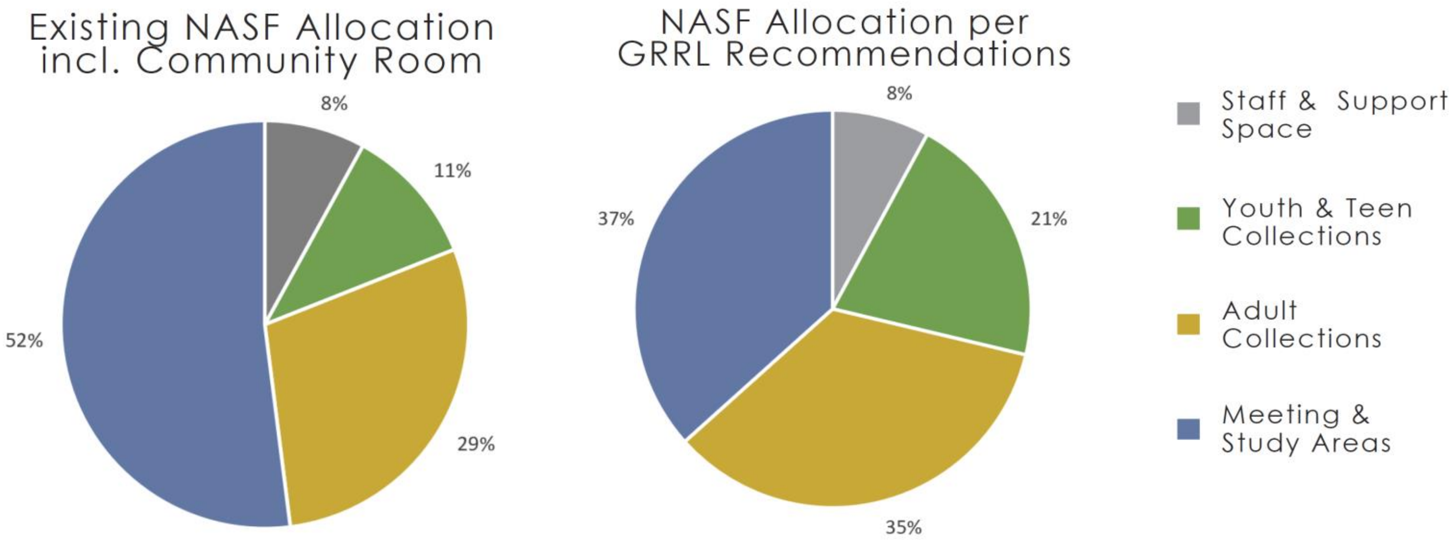
- Library located at corner of 8th Avenue and 9th Street
- Integrate public restrooms for park visitor use
- Share surface parking lot
- Provide new on-street parking
- Include a Reading Garden for Library patrons and for outdoor storytime

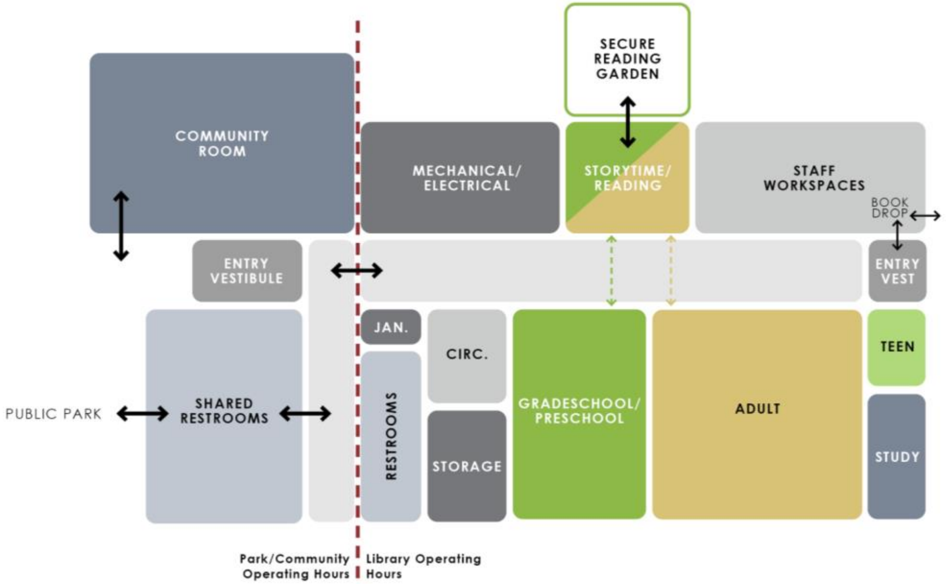


PROJECT UNDERSTANDING: Program

Space Needs

- **"The current collection space is not adequate for the needs of the community**: juvenile shelving is too tall to be accessible for many kids, the young adult section lacks privacy and its own personality, media is cramped, etc."
- **"The area for events and programming is oversized while the areas for collection, staff work areas, etc. are undersized.**"
- Organize the building to allow the Community Room and Public Restrooms to be used independent of Library operating hours.





Pre-Design Adjacency Diagram

Sustainability & Performance

Current Understanding:

- Receipt of State Funding Requires Compliance with B3 & SB2030 for:
  - Energy Efficiency
  - Sustainable Materials
  - Healthy Indoor Environmental Quality (Daylight, Views, and Air)
- Focus is on strategies with value & economy
- Exploring Zero Net Energy
  - Only Use as Much Energy as Can Be Produced Onsite (Rooftop Solar)

VISION & GOALS

VISION & GOALS

Howard Lake Library

Howard Lake Friends of the Library Event

South Shore Event Center

Kimball Public Library

Columbia Heights Public Library

Northfield Public Library

VISION & GOALS

What do you envision when you picture the new library?

What would make this project a success?

What is important to this community (in a library/public building)?

What are the "must haves" versus the "nice to haves"?

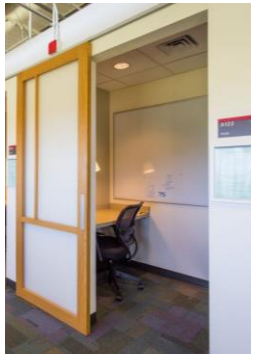
What should the library feel like?

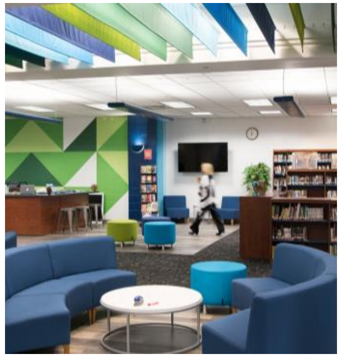
How should the new building fit into the neighborhood, and the park?

What else should shape priorities and goals of planning and design?

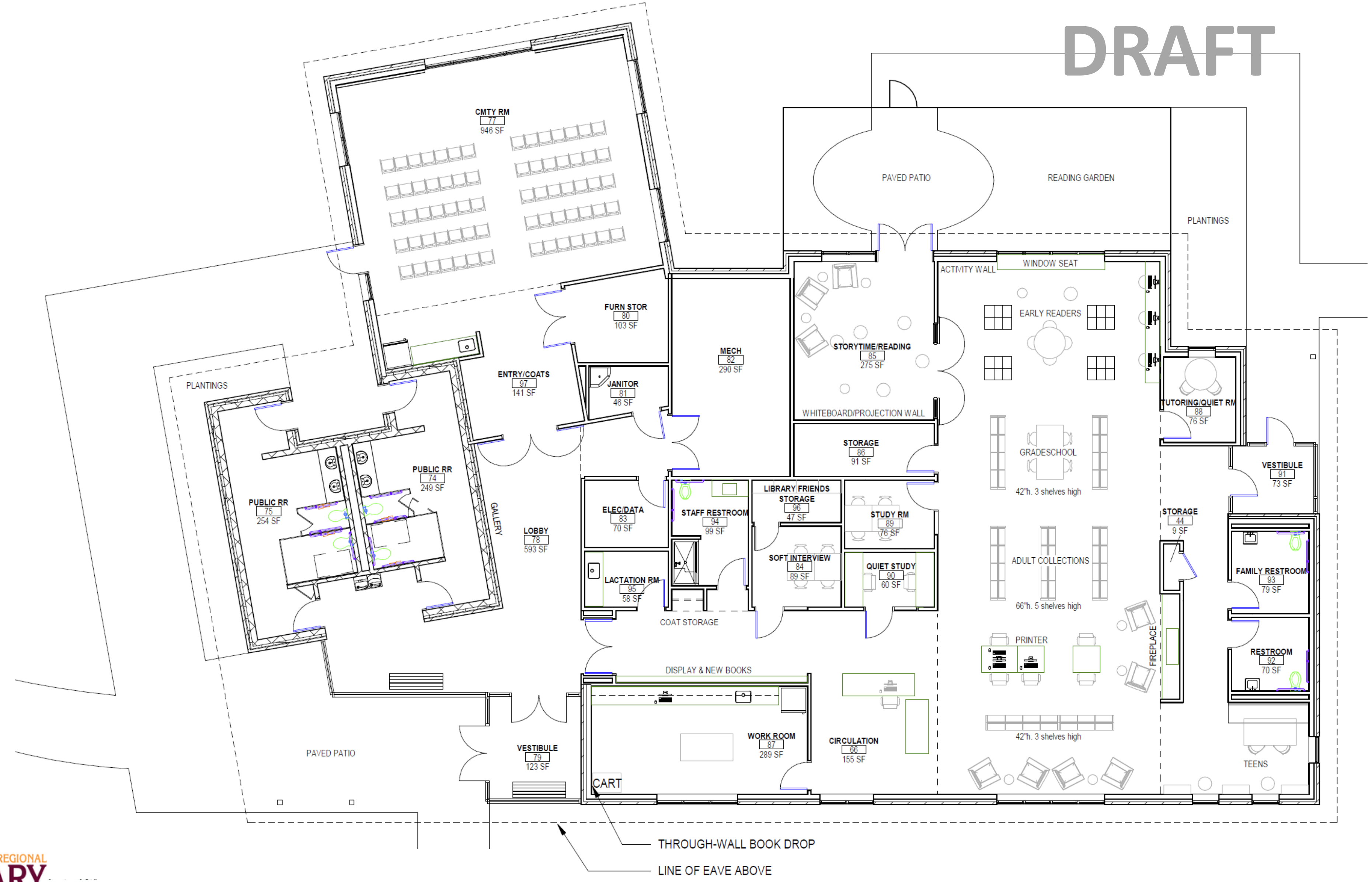
CURRENT PROGRESS

PROJECT INSPIRATION





CURRENT FLOOR PLAN



THANK YOU