

REGULAR CITY COUNCIL MEETING – AGENDA #27

If you need these materials in an alternative format or need reasonable accommodations for a City Council meeting, please provide the City with 72-hours' notice by calling 763-424-8000 or emailing Josie Shardlow at josie.shardlow@brooklynpark.org.
Para asistencia, 763-424-8000; Yog xav tau kev pab, 763-424-8000.

Our Vision: Brooklyn Park, a thriving community inspiring pride where opportunities exist for all.

Our Brooklyn Park 2025 Goals:

• A united and welcoming community, strengthened by our diversity • Beautiful spaces and quality infrastructure make Brooklyn Park a unique destination • A balanced economic environment that empowers businesses and people to thrive • People of all ages have what they need to feel healthy and safe • Partnerships that increase racial and economic equity empower residents and neighborhoods to prosper • Effective and engaging government recognized as a leader

I. ORGANIZATIONAL BUSINESS

1. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE

2. PUBLIC COMMENT AND RESPONSE 6:00 p.m. Provides an opportunity for the public to address the Council on items which are not on the agenda. Public Comment will be limited to 15 minutes (*if no one is in attendance for Public Comment, the regular meeting may begin*), and it may not be used to make personal attacks, to air personality grievances, to make political endorsements or for political campaign purposes. Individuals should limit their comments to three minutes. Council Members will not enter into a dialogue with residents. Questions from the Council will be for clarification only. Public Comment will not be used as a time for problem solving or reacting to the comments made, but rather for hearing the residents for informational purposes only.

2A. RESPONSE TO PRIOR PUBLIC COMMENT

2B. PUBLIC COMMENT

3A. APPROVAL OF AGENDA (Items specifically identified may be removed from Consent or added elsewhere on the agenda by request of any Council Member.)

3B. PUBLIC PRESENTATIONS/PROCLAMATIONS/RECEIPT OF GENERAL COMMUNICATIONS

3B.1 Introduction of New Employees

3B.2 Receive the 2022 Audited Annual Comprehensive Financial Report and Auditor's Reports

A. 2022 COMMUNICATIONS LETTER

B. 2022 GOVERNMENT AUDITING STANDARDS AND MINNESOTA LEGAL COMPLIANCE

C. 2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT (Limited Distribution – Available for viewing at the City Clerk's office)

3B.3 Resident Survey

A. 2021 RESIDENT SURVEY RESULTS

3B.4 Mayor's Proclamation Declaring the Month of July as "Park and Recreation Month" in the City of Brooklyn Park

A. PROCLAMATION

II. STATUTORY BUSINESS AND/OR POLICY IMPLEMENTATION

4. CONSENT (All items listed under Consent, unless removed from Consent in agenda item 3A, shall be approved by one council motion.) Consent Agenda consists of items delegated to city management or a commission but requires council action by State law, City Charter or city code. These items must conform to a council approved policy, plan, capital improvement project, ordinance or contract. In addition, meeting minutes shall be included.

4.1 Adopt a Resolution Appointing Election Judges for the August 8, 2023, City Special Election

A. RESOLUTION

- B.** EXHIBIT A
- 4.2** Set the Date and Time to Canvass the Results of the City Special Election held on August 8, 2023
- 4.3** Removal of a Commissioner

The following items relate to the City Council's long-range policy-making responsibilities and are handled individually for appropriate debate and deliberation. (Those persons wishing to speak to any of the items listed in this section should fill out a speaker's form and give it to the City Clerk. Staff will present each item, following in which audience input is invited. Discussion will then be closed to the public and directed to the council table for action.)

- 5. PUBLIC HEARINGS**
NONE
- 6. LAND USE ACTIONS**
NONE
- 7. GENERAL ACTION ITEMS**
 - 7.1** Commission Appointments
- III. DISCUSSION – These items will be discussion items but the City Council may act upon them during the course of the meeting.**
 - 8. DISCUSSION ITEMS**
NONE
- IV. VERBAL REPORTS AND ANNOUNCEMENTS**
 - 9A. COUNCIL MEMBER REPORTS AND ANNOUNCEMENTS**
 - 9B. CITY MANAGER REPORTS AND ANNOUNCEMENTS**
- V. CLOSED SESSION** (Closed Session to discuss attorney-client matters relating to Target Campus Property Tax Appeal)
 - 10.1** Close the Meeting Pursuant to MS Section 13D.05, Subdivision 3(b)
- VI. ADJOURNMENT**

Since we do not have time to discuss every point presented, it may seem that decisions are preconceived. However, background information is provided for the City Council on each agenda item in advance from city staff and appointed commissions, and decisions are based on this information and past experiences. If you are aware of information that has not been discussed, please raise your hand to be recognized. Please speak from the podium. Comments that are pertinent are appreciated. Items requiring excessive time may be continued to another meeting.

City of Brooklyn Park Request for Council Action

Agenda Item:	3B.1	Meeting Date:	July 10, 2023
Agenda Section:	Public Presentations/ Proclamations/Receipt of General Communications	Originating Department:	Administration
Resolution:	N/A	Prepared By:	Katrina Doshier Program Assistant
Ordinance:	N/A		
Attachments:	N/A	Presented By:	Department Directors/Managers
Item:	Introduction of New Employees		

City Manager's Proposed Action:

Introduction of the City of Brooklyn Park's new employees.

Overview:

<u>Employee</u>	<u>Start Date</u>	<u>Title</u>
Administration		
Marcus Walker	July 5, 2023	Violence Prevention Manager, FT
Economic Development		
Noai Guzeh	June 20, 2023	Environmental Health Apprentice, FT
Finance		
Mike Flaherty	June 12, 2023	Staff Accountant, FT
Police		
Martin Rosales	June 7, 2023	Detention Officer, FT
Recreation and Parks		
Samantha Borzick	June 1, 2023	Historic Eidem Farm Specialist, FT

Primary Issues/Alternatives to Consider: N/A

Budgetary/Fiscal Issues: N/A

Attachments: N/A

City of Brooklyn Park Request for Council Action

Agenda Item:	3B.2	Meeting Date:	July 10, 2023
Agenda Section:	Public Presentations/ Proclamations/Receipt of General Communications	Originating Department:	Finance Department
Resolution:	N/A	Prepared By:	Dolly Lee, Assistant Finance Director
Ordinance:	N/A		
Attachments:	3	Presented By:	LaTonia Green, Finance Director Andrew Grice, CPA, BerganKDV Audit Partner
Item:		Receive the 2022 Audited Annual Comprehensive Financial Report and Auditor's Reports	

City Manager's Proposed Action:

MOTION _____, SECOND _____, TO RECEIVE THE ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2022.

The effect of this action will be to accept the 2022 Annual Report as well as the management letter, and legal compliance reports prepared by BerganKDV.

Overview:

Federal and State law, as well as the City Charter, require an independent audit of the financial records of the City each year. The firm of BerganKDV has been engaged to perform the City's audit for the year 2022. The 2022 annual report is now complete and is being presented to the City Council. The auditors, as part of their engagement, are also presenting their management letter, and legal compliance reports. In 2022, the City did meet the threshold requirements of grant expenditure to have a single audit. Representatives of the firm will be discussing the results of their audit and the assessment of the adequacy of internal accounting controls and the quality of the financial reporting.

Budgetary/Fiscal Issues:

This is the final audited report of the City's financial condition and results of operations for the year ended December 31, 2022. We believe this report continues to conform to the requirements for the Certificate of Achievement for Excellence in Financial Reporting of the Government Finance Officers Association of the United States and Canada and have submitted it for their review.

Attachments:

3B.2A 2022 COMMUNICATIONS LETTER
 3B.2B 2022 GOVERNMENT AUDITING STANDARDS AND MINNESOTA LEGAL COMPLIANCE
 3B.2C 2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT *(Limited Distribution – Available for viewing at the City Clerk's office)*

**City of Brooklyn Park
Hennepin County, Minnesota**

Communications Letter

December 31, 2022



**City of Brooklyn Park
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**Report on Matters Identified as a Result of
the Audit of the Basic Financial Statements**

Honorable Mayor and Members
of the City Council
City of Brooklyn Park
Brooklyn Park, Minnesota

In planning and performing our audit of the basic financial statements of the City of Brooklyn Park, Minnesota, as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

The material weaknesses identified are stated within this letter.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiency identified is stated within this letter.

The accompanying memorandum also includes financial analysis and recommendations for improvement of accounting procedures and internal control measures that came to our attention as a result of our audit of the financial statements of the City, for the year ended December 31, 2022. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated June 22, 2023, on such statements.

This communication, which is an integral part of our audit, is intended solely for the information and use of the Members of the City Council and management and others within the City and state oversight agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

BerganKDV, Ltd.

Minneapolis, Minnesota
June 22, 2023

City of Brooklyn Park Material Weaknesses

Material Audit Adjustment

During the audit, we proposed a material audit adjustment that would not have been identified as a result of the City's existing internal controls and, therefore, could have resulted in the City's financial statements being materially misstated. The deficiency in internal control related to capital assets resulted in a material error.

In order to ensure financial statements were free from material misstatement, a material audit adjustment was required in the following area:

- Capital Assets
- GASB 87 Leases

We recommend the City improve the reconciling and reporting process to ensure all capital assets and special assessments are identified and properly reported. We also recommend the City improve the capital asset reconciliation process as the capital asset reconciliations are inconsistent with the capital asset software module.

Prior Period Adjustment

During the audit, a prior period adjustment was recognized that had not been recognized in the correct reporting period, therefore resulting in a material misstatement of the City's prior period basic financial statements. The City's internal controls were not sufficient to detect the misstatement in a timely basis. In order to ensure the basic financial statements were free from material misstatements, a prior period adjustment was necessary to correct an overstatement of capital asset balances and understatement of land held for resale.

We recommend the City improve the reconciling and reporting process to ensure all required adjustments to the financial statements are properly reported.

**City of Brooklyn Park
Significant Deficiency**

Timely Bank Reconciliations

The City did not have sufficient documentation to support that bank reconciliations were being completed on a timely basis.

The City should be reconciling all bank activity with three purposes in mind. The first, to ensure all activity is properly recorded within the general ledger system of the City. The second, is to ensure they can properly reconcile the ending bank balances to the trial balance. The third, is to ensure bank reconciliations are getting done timely. This procedure helps to ensure the City can identify and address any errors in a timely manner.

We recommend that the City review its processes and procedures surrounding the bank reconciliation process to ensure bank reconciliations are properly completed and reconcile on a timely basis.

City of Brooklyn Park Required Communication

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2022. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

**City of Brooklyn Park
Required Communication**

Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the City's compliance with those requirements.

In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Risk of management override of internal controls
 - Management override of internal controls is considered a risk in substantially all engagements as management may be incentivized to produced better results.
- Risk of misappropriation of assets related to segregation of accounting duties
 - If duties cannot be appropriately segregated within the accounting and finance department, there is a risk of unauthorized disbursements being made from the entity. In addition, generally these results in less review taking place as transactions are recorded in the financial statements.
- Risk of improper revenue recognition
 - Revenue recognition is considered a fraud risk on substantially all engagements as it is generally the largest line item impacting an entity's operations.

City of Brooklyn Park Required Communication

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements related to:

Depreciation – The City is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

Expense Allocation – Certain expenses are allocated to programs based on an estimate of the benefit to that particular program. Examples include salaries, benefits, and supplies.

Total Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB and Deferred Inflows of Resources Related to OPEB – These balances are based on an actuarial study using the estimates of future obligations of the City for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

City of Brooklyn Park Required Communication

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following areas had material misstatements that were identified as a result of our audit procedures and were brought to the attention of and corrected by management.

- Capital assets
- Lease liability

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

**City of Brooklyn Park
Required Communication**

Other Information Included in Annual Reports (Continued)

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

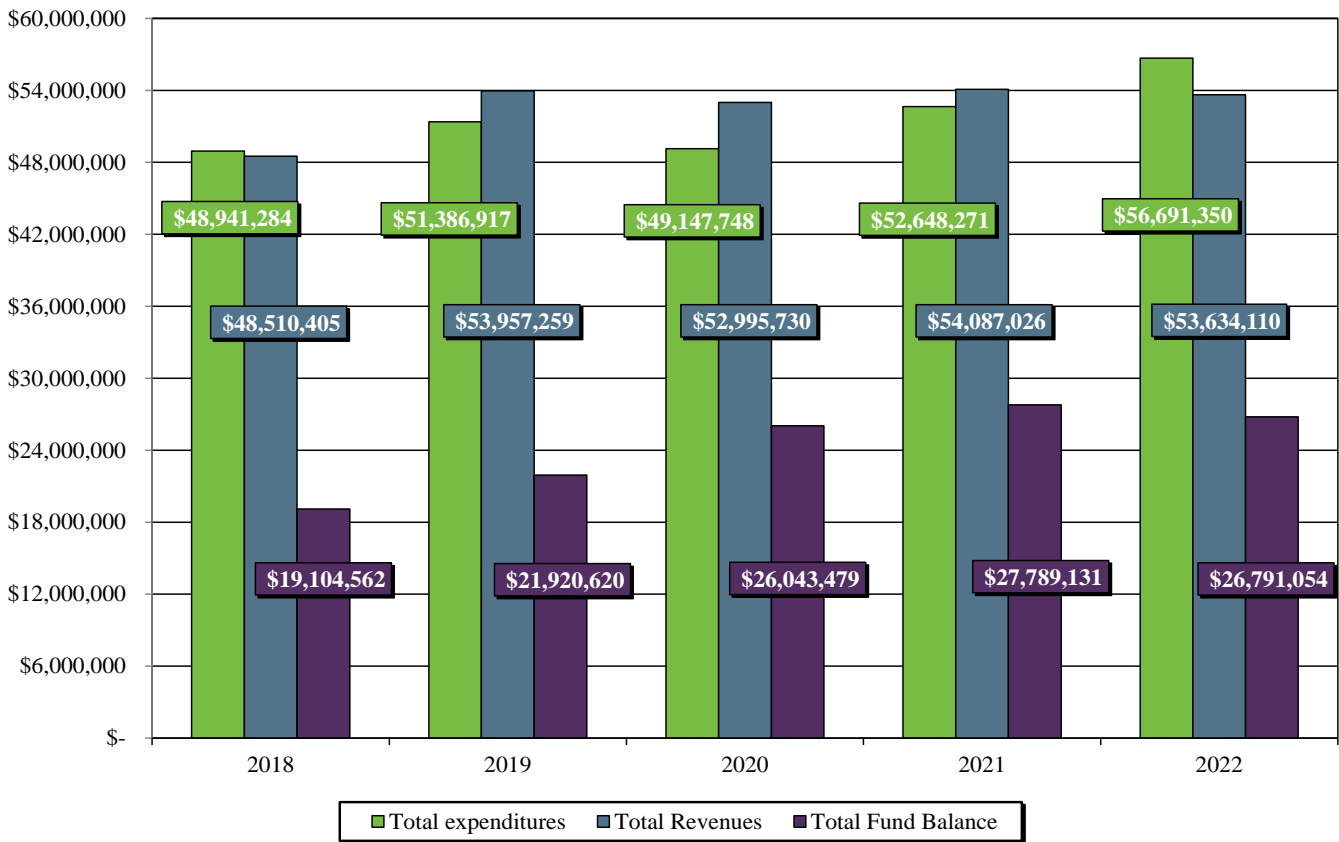
City of Brooklyn Park Financial Analysis

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion.

General Fund

The bar chart below highlights General Fund results for the last five years. During 2022, expenditures exceeded revenues by \$3,057,240.

General Fund Operations

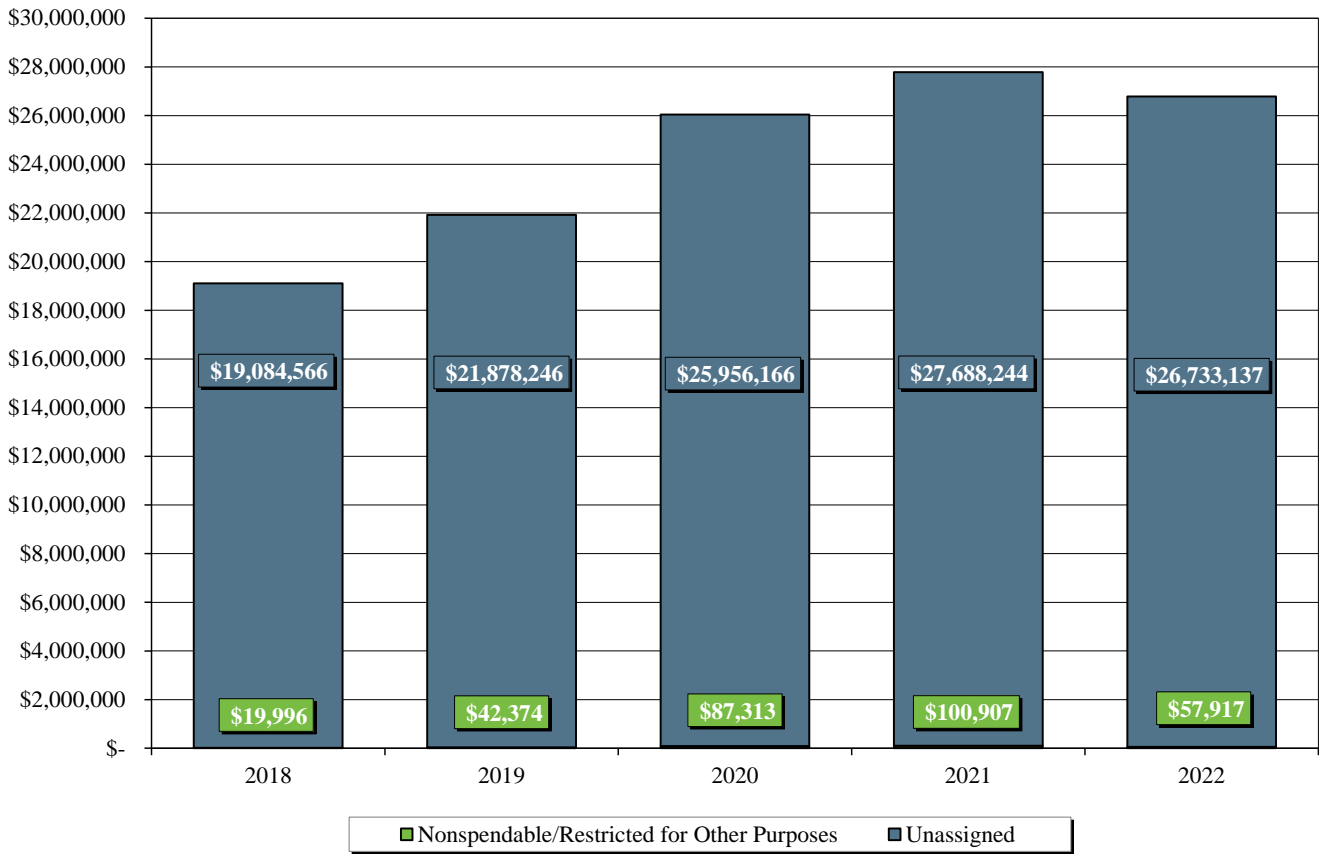


City of Brooklyn Park Financial Analysis

General Fund

At December 31, 2022, the General Fund balance was approximately \$26.8 million, a decrease of 3.6% or \$998,077 from the 2021 balance. The components of fund balance for the General Fund are depicted in the graphs below and the following page.

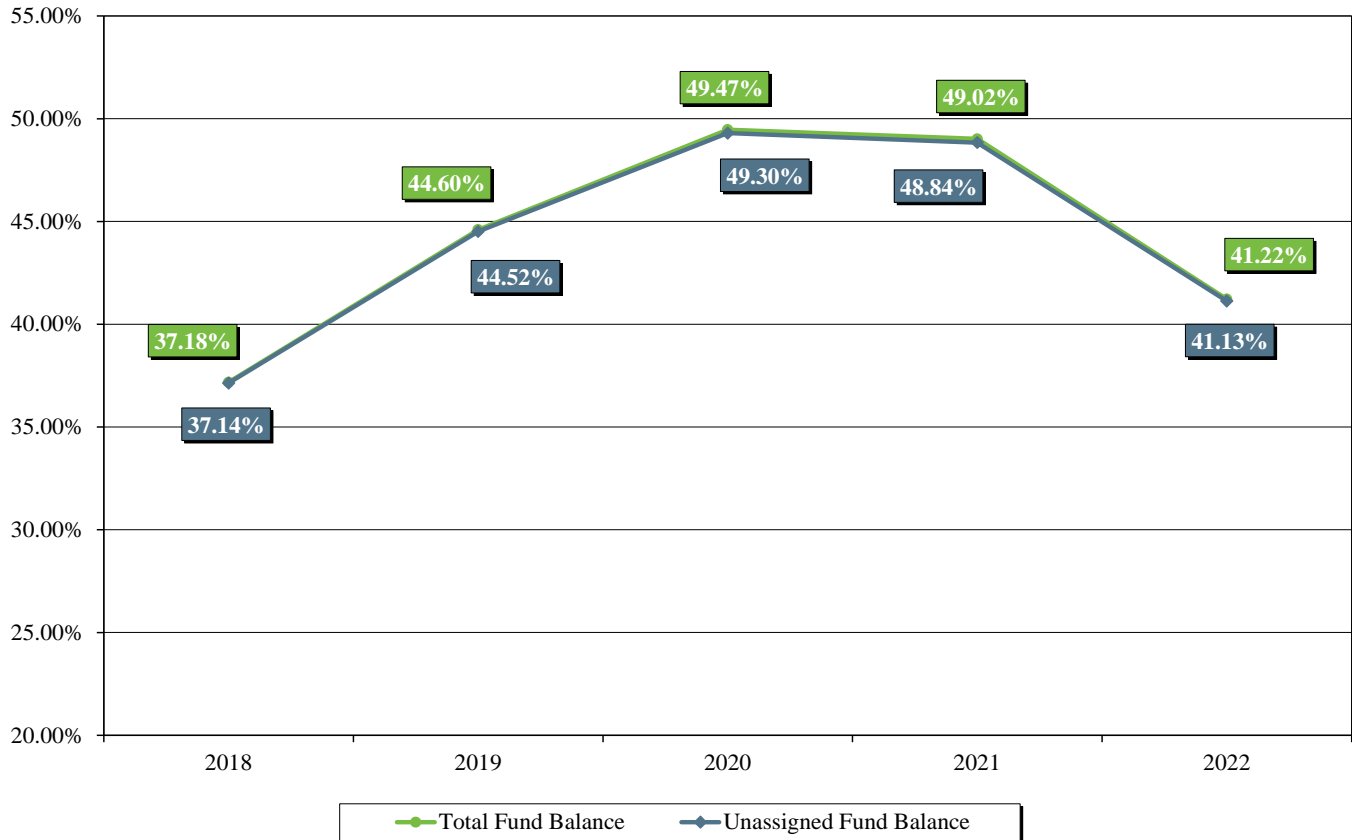
Fund Balance General Fund



**City of Brooklyn Park
Financial Analysis**

General Fund

General Fund Balance as a Percentage of Subsequent Year's Budget



The City's target General Fund balance is an unassigned level between 35% (minimum) and 50% of the subsequent year's budgeted expenditures. For the year ended December 31, 2022, the City's unassigned fund balance was in compliance with the City's policy.

**City of Brooklyn Park
Financial Analysis**

General Fund

For the 2022 operating year, the City Council approved a balanced budget with no change in fund balance. Revenues were under budget by 5.6% and expenditures were 2.2% under budget. This resulted in a negative variance of \$998,077 from budgeted expectations.

General Fund	Budget	Actual	Variance	Percentage
Revenue				
General property taxes and assessments	\$ 47,516,852	\$ 47,380,297	\$ (136,555)	0%
Licenses and permits	2,900,893	3,097,292	196,399	7%
Intergovernmental	1,523,150	1,565,442	42,292	3%
Charges for services and fines	3,005,535	2,679,789	(325,746)	-11%
Other	1,847,244	(1,088,710)	(2,935,954)	-159%
Total revenues	56,793,674	53,634,110	(3,159,564)	-6%
Expenditures				
General government	7,060,982	6,388,995	(671,987)	-10%
Community development	2,006,649	1,799,376	(207,273)	-10%
Public safety	35,084,884	35,187,486	102,602	0%
Public works	4,389,181	4,511,624	122,443	3%
Recreation and parks	9,409,819	8,534,065	(875,754)	-9%
Debt Service	-	269,804	269,804	0%
Total expenditures	57,951,515	56,691,350	(1,260,165)	-2%
Excess of revenues over (under) expenditures	(1,157,841)	(3,057,240)	(1,899,399)	-164%
Net transfers	1,157,841	475,900	(681,941)	-59%
Lease issuance	-	1,583,263	1,583,263	N/A
Total other financing sources (uses)	1,157,841	2,059,163	901,322	78%
Change in fund balance	-	(998,077)	(998,077)	N/A
Beginning fund balance	27,789,131	27,789,131	-	0%
Ending fund balance	\$ 27,789,131	\$ 26,791,054	\$ (998,077)	-4%

The largest budget variance for revenue was in other revenue, which was \$2,935,954 under the budgeted amount mainly due to negative changes in market value for investments as a result of poor market conditions. Charges for services and fines were under budget \$325,746 due to less activity in the recreation programs than anticipated. The remaining categories had actual results that were fairly consistent with the budget.

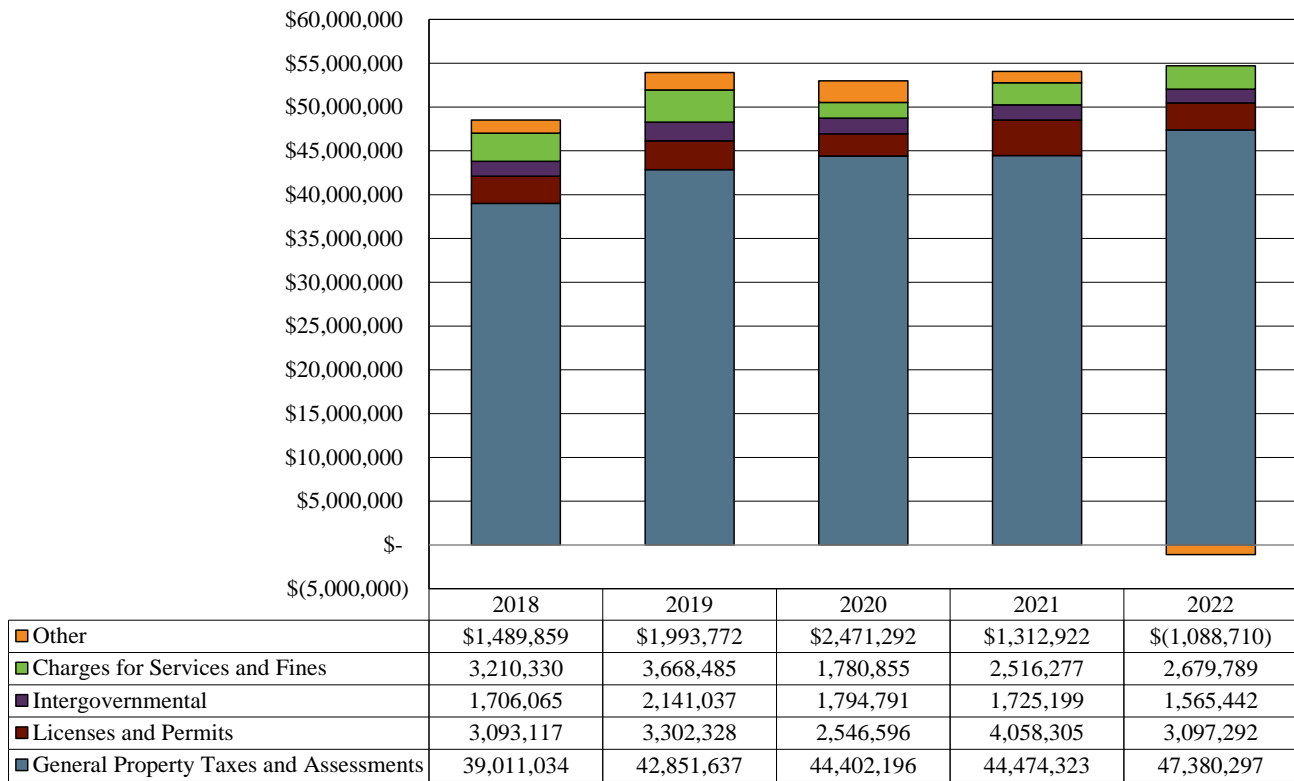
General Fund expenditures were \$1,260,165 under budget in 2022. The largest budget variance for expenditures was in recreation and parks, which was under budget \$875,754 as a result of staffing vacancies and contractual services that were not spent. General government was under budget \$671,987 due to staff vacancies. The remaining categories had actual results that were fairly consistent with the budget.

City of Brooklyn Park Financial Analysis

General Fund Revenues

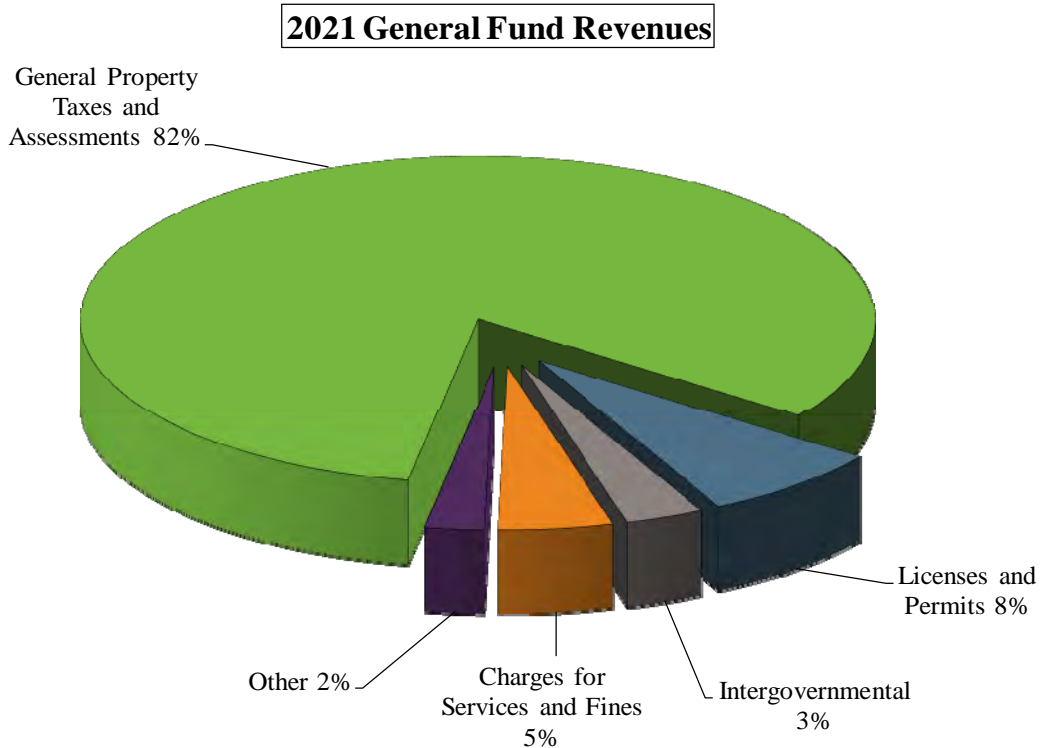
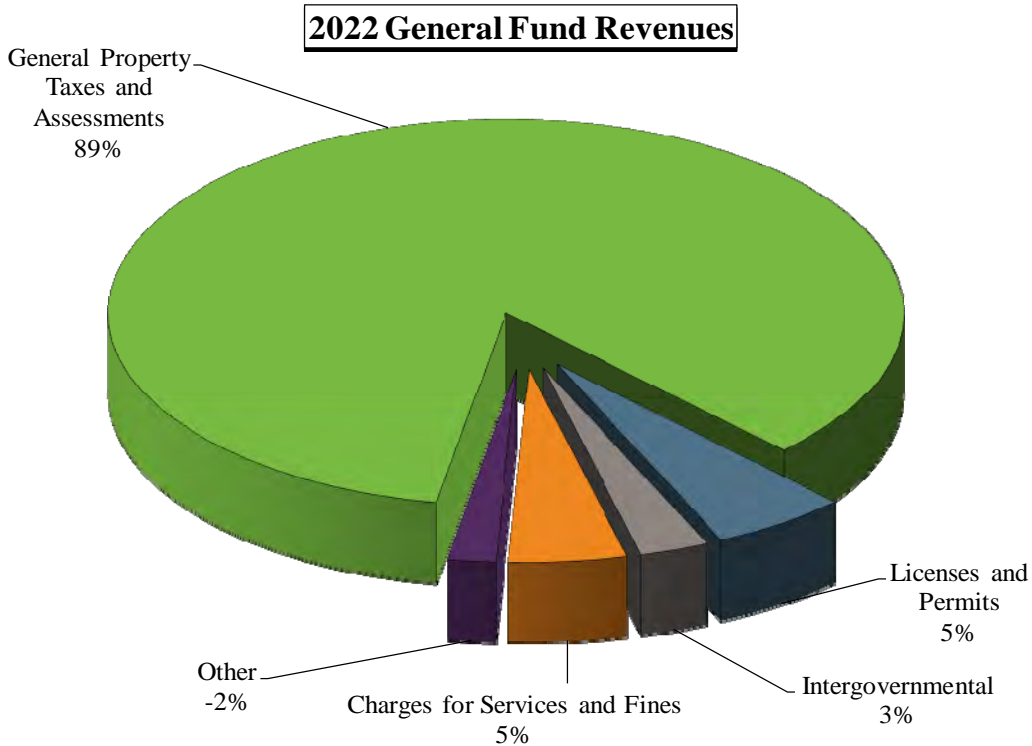
In 2022, the General Fund revenues decreased by \$452,916 or 0.8%. Property taxes and assessments increased \$2,905,974 as a result of an increase in levy. Other revenue decreased \$2,401,632 due to negative changes in market value for investments as a result of poor market conditions. Licenses and permits decreased \$961,013 as a result of less building permits. The remaining categories had actual results that were fairly consistent with the prior year.

General Fund Revenues



City of Brooklyn Park Financial Analysis

General Fund Revenues

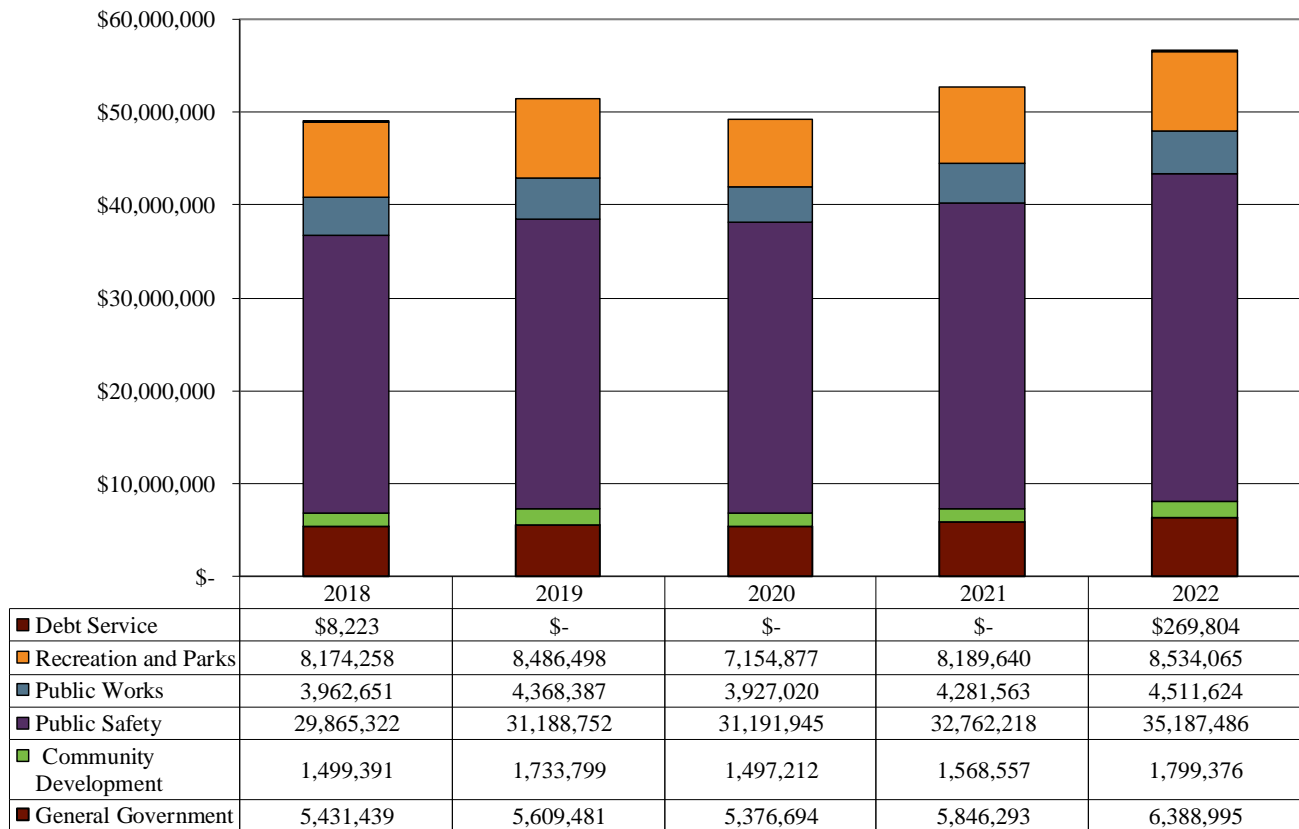


City of Brooklyn Park Financial Analysis

General Fund Expenditures

The General Fund expenditures increased from \$52,648,271 in 2021 to \$56,691,350 in 2022. The largest variance was in public safety expenditures, increasing \$2,425,268 as a result of adding twelve firefighter positions and all of the training, academy, equipment, and wages and benefit expenditures. General government expenditures increased \$542,702 due to hiring additional staff. Recreation and parks expenditures increased \$344,425 as a result of step increases as well as an increase in operation expenditures. The remaining categories had actual results that were fairly consistent with the prior year.

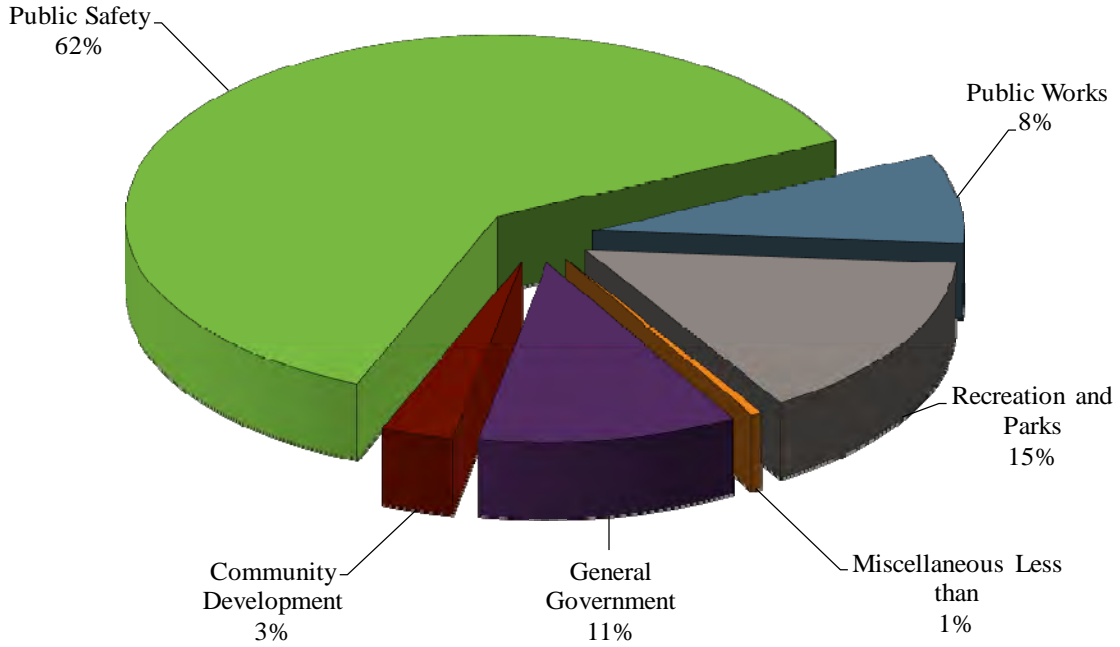
General Fund Expenditures



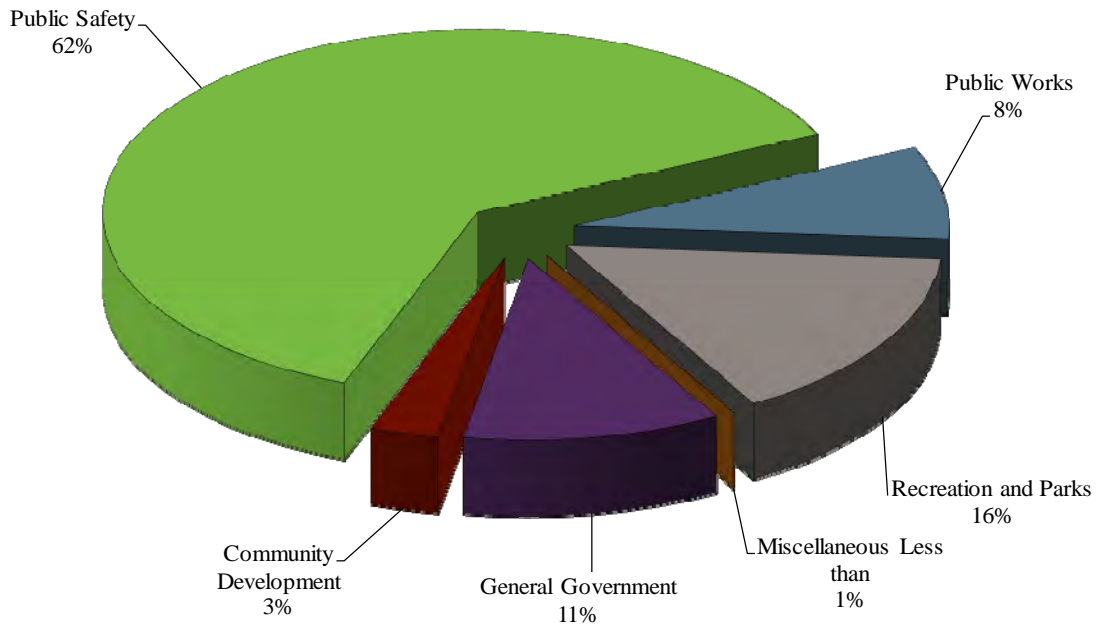
City of Brooklyn Park Financial Analysis

General Fund Expenditures

2022 General Fund Expenditures



2021 General Fund Expenditures



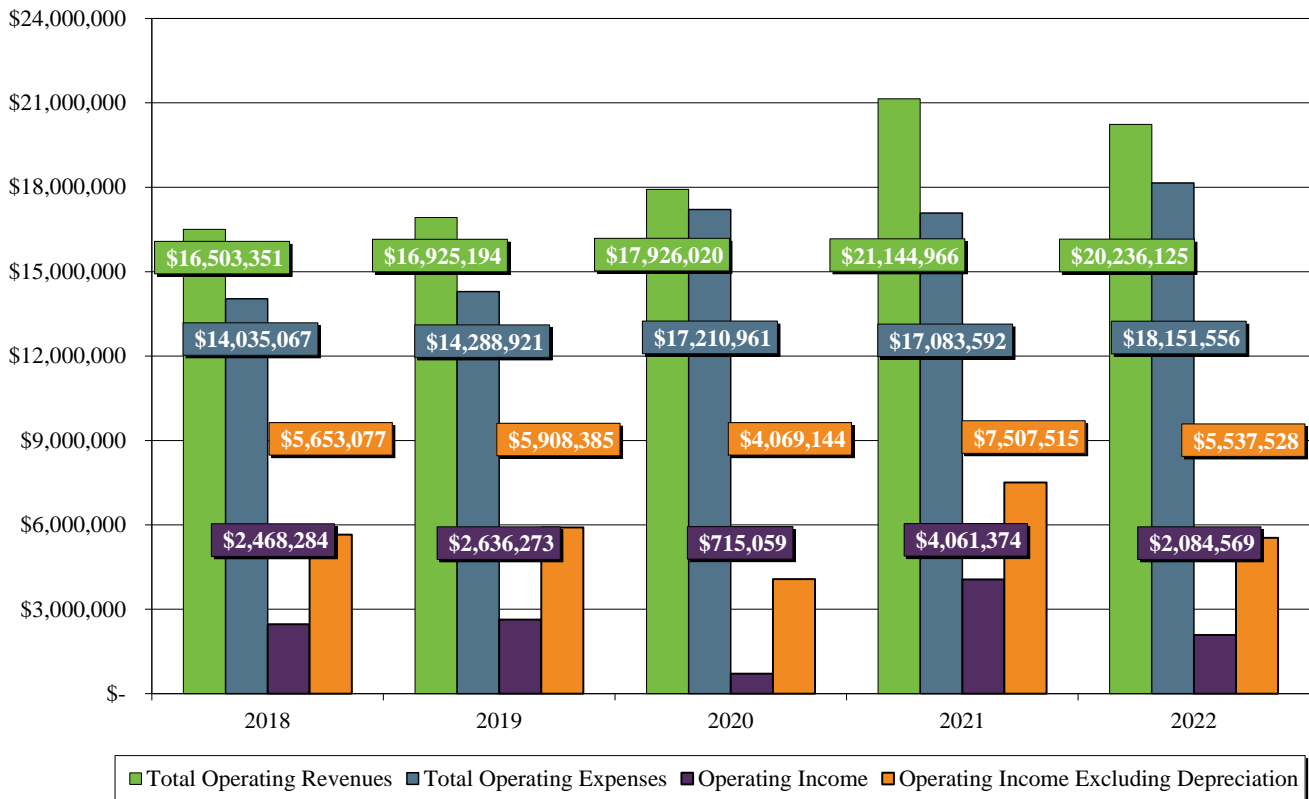
City of Brooklyn Park Financial Analysis

Public Utilities Enterprise Fund

The Public Utilities Fund accounts for all financial resources relating to the City's operations of its water distributions system, sanitary sewer system, and for the collection of recyclable materials throughout the City. Services are on a user charge basis to all owners of property located within the City.

The Public Utilities Fund has experienced operating income for the past five out of the five years. Operating revenues decreased \$908,841 based on less water access charges collected while operating expenses increased \$1,067,964. The result was a decrease total net position from \$131,374,383 in 2021 to \$128,080,953 in 2022.

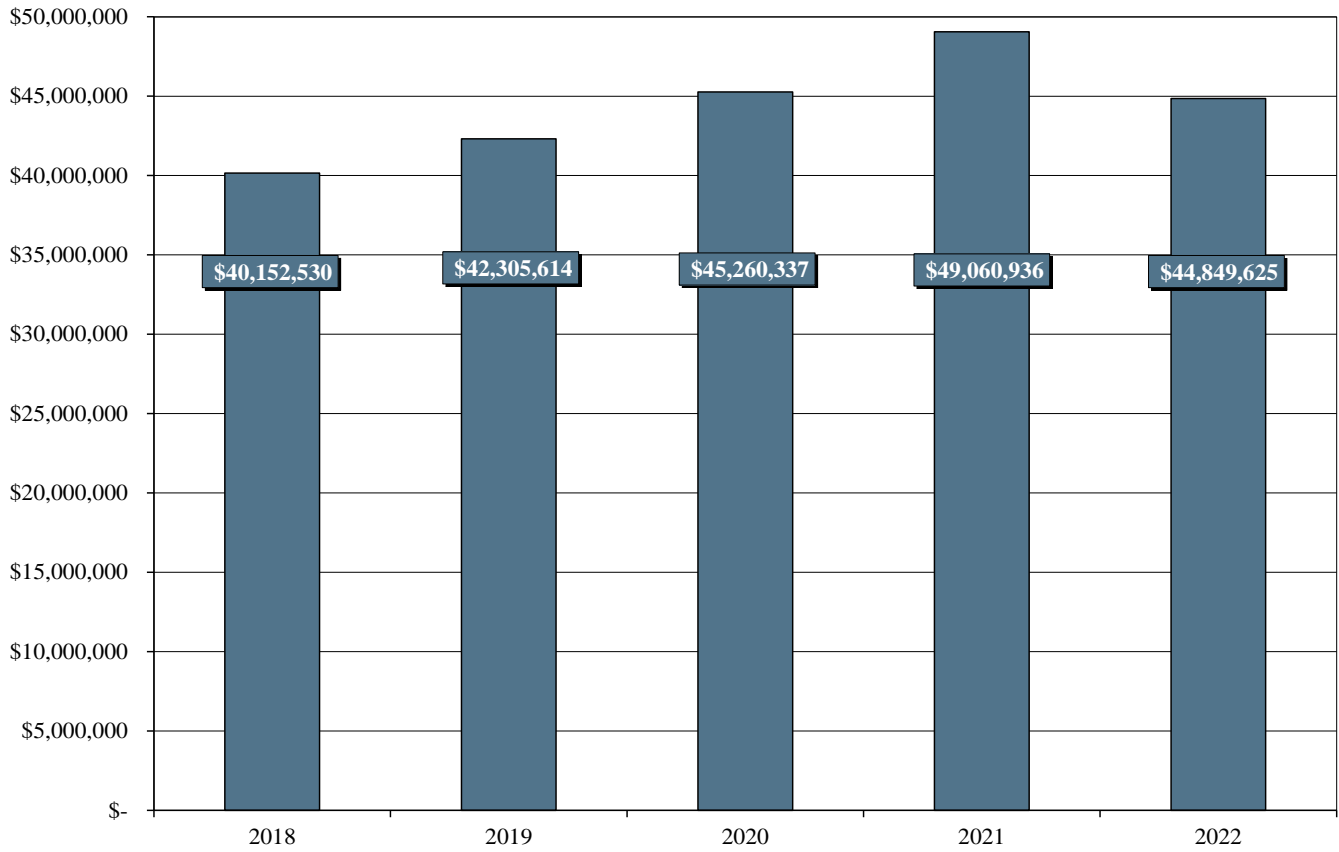
Public Utilities Fund



**City of Brooklyn Park
Financial Analysis**

Public Utilities Enterprise Fund (Continued)

Public Utilities Fund Unrestricted Net Position



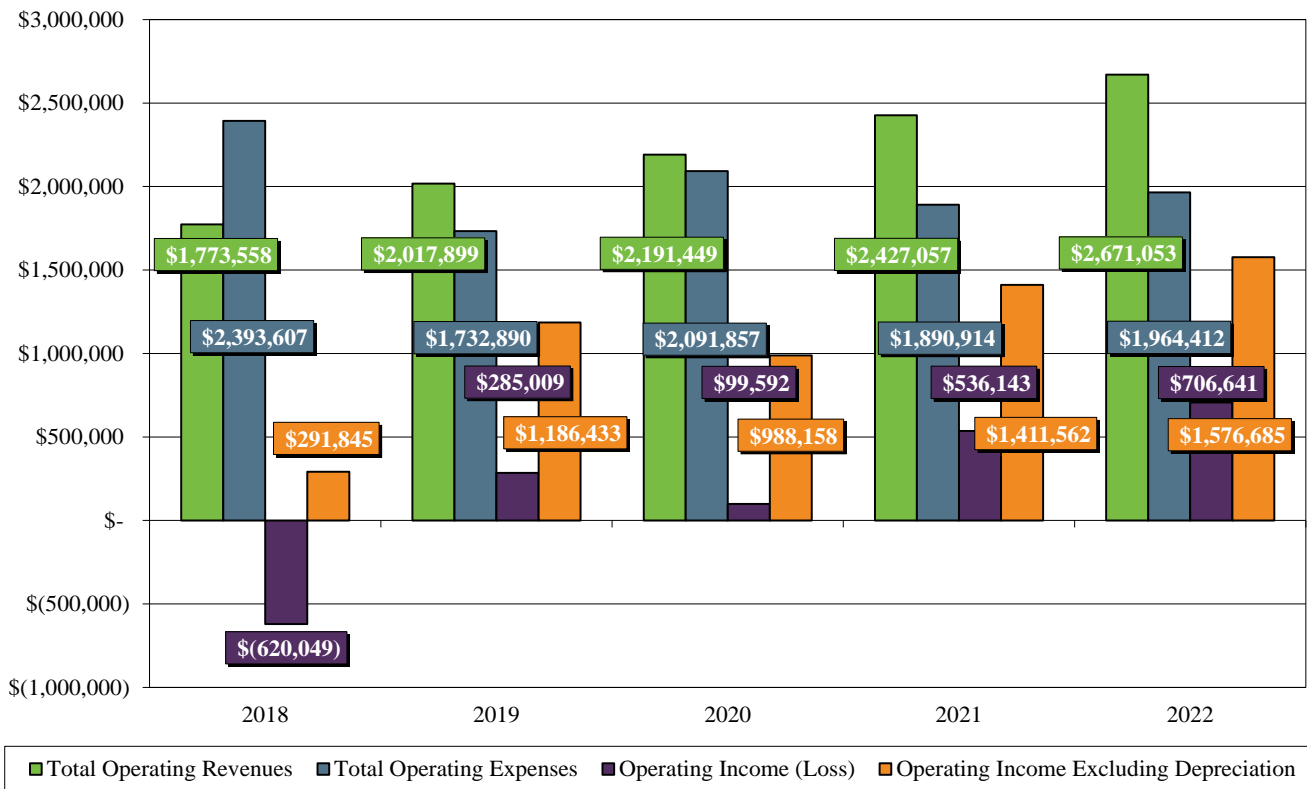
City of Brooklyn Park Financial Analysis

Storm Sewer Utility Enterprise Fund

The Storm Sewer Utility Fund accounts for all financial resources relating to the City's operations of its storm water collections system. Services are on a user charge basis to all owners of property located within the City.

The Storm Sewer Fund has experienced an operating income in the past four out of the five years presented. Operating revenues increased \$243,996 with increased rates and operating expenses increased \$73,498. The result of current year activity was an increase in total net position from \$23,776,116 in 2021 to \$23,885,394 in 2022.

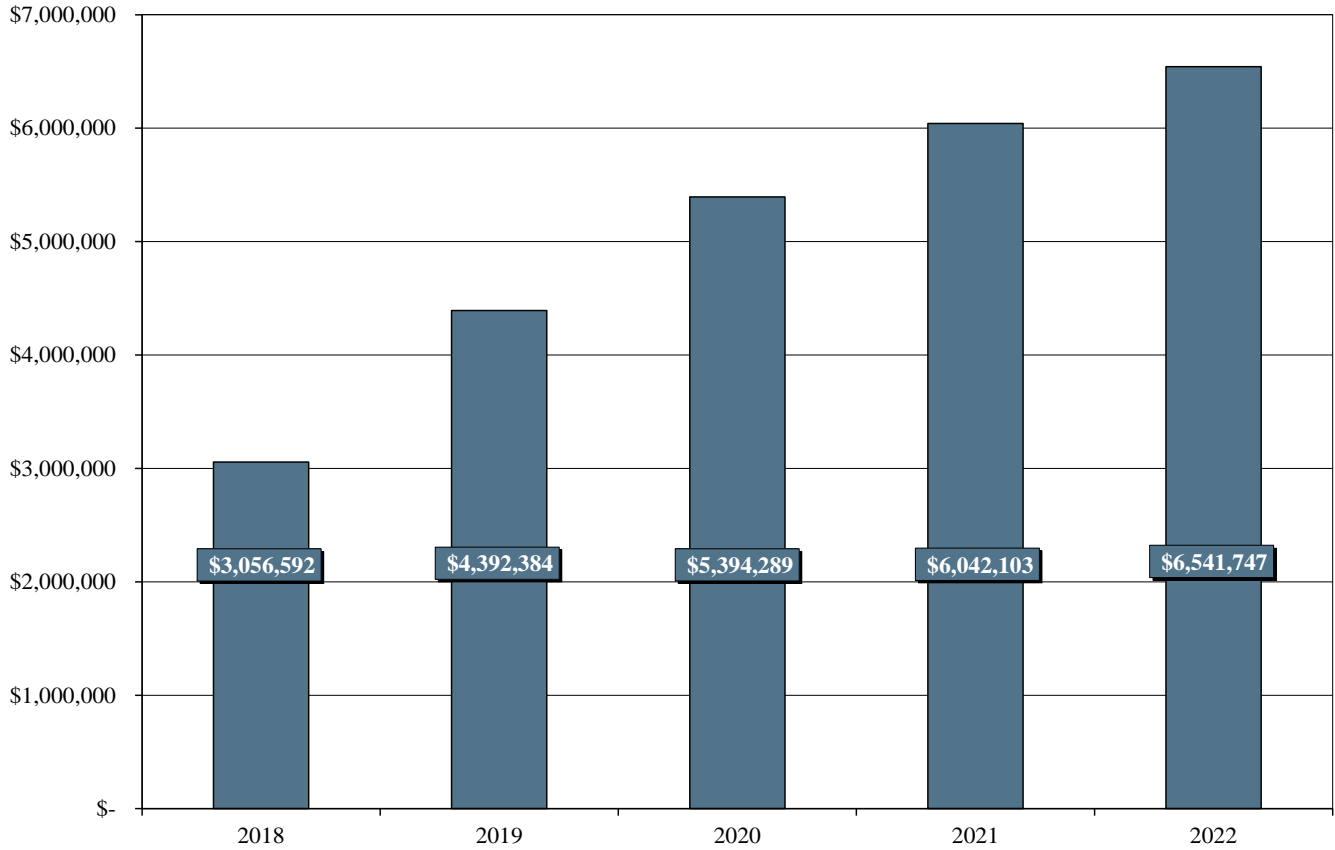
Storm Sewer Fund



**City of Brooklyn Park
Financial Analysis**

Storm Sewer Utility Enterprise Fund (Continued)

Storm Sewer Fund Unrestricted Net Position



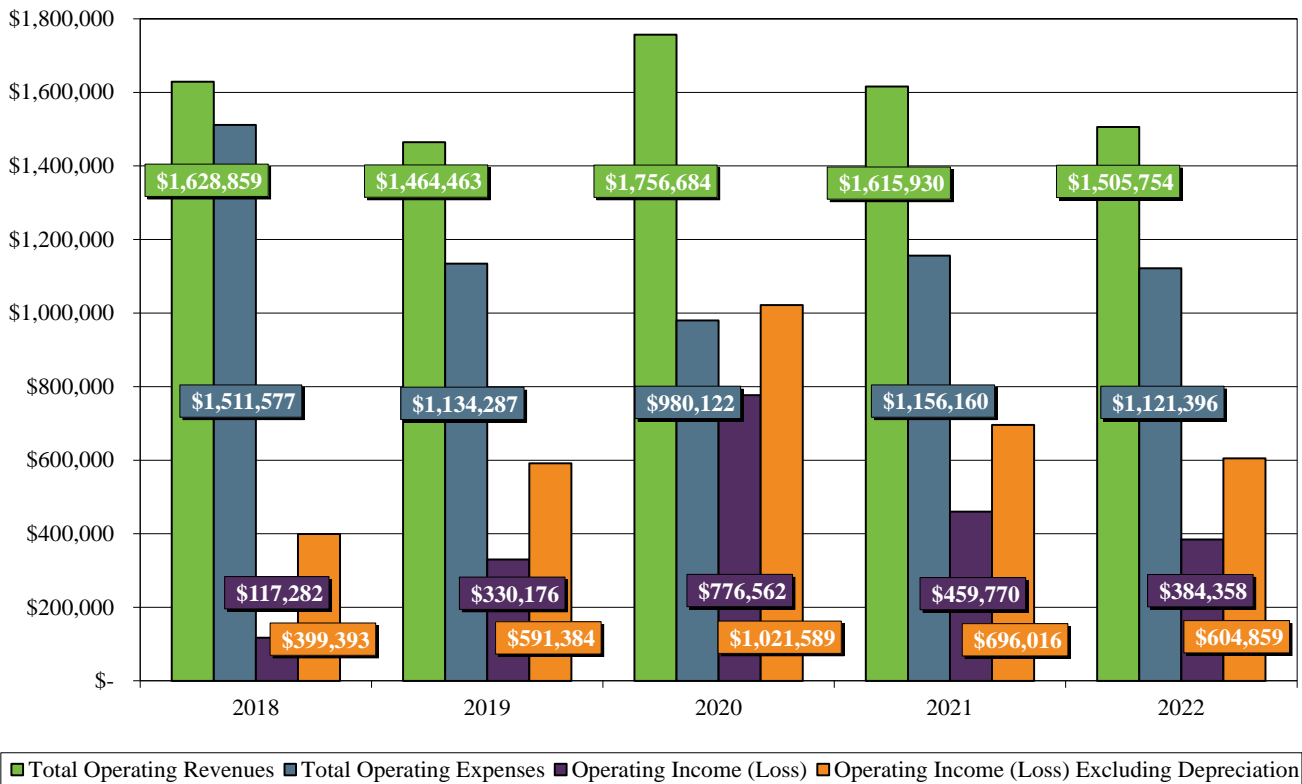
**City of Brooklyn Park
Financial Analysis**

Street and Signal Light Utility Enterprise Fund

The Street and Signal Light Utility Fund, accounts for all financial resources relating to the City's operations of its street and signal light system. Services are on a user charge basis to all owners of property located within the City.

The Street and Signal Light Fund has experienced operating income excluding depreciation for the past five years. Operating revenues decreased \$110,176 and operating expenses decreased \$34,764, decreasing total net position from \$8,189,487 in 2021 to \$8,085,725 in 2022.

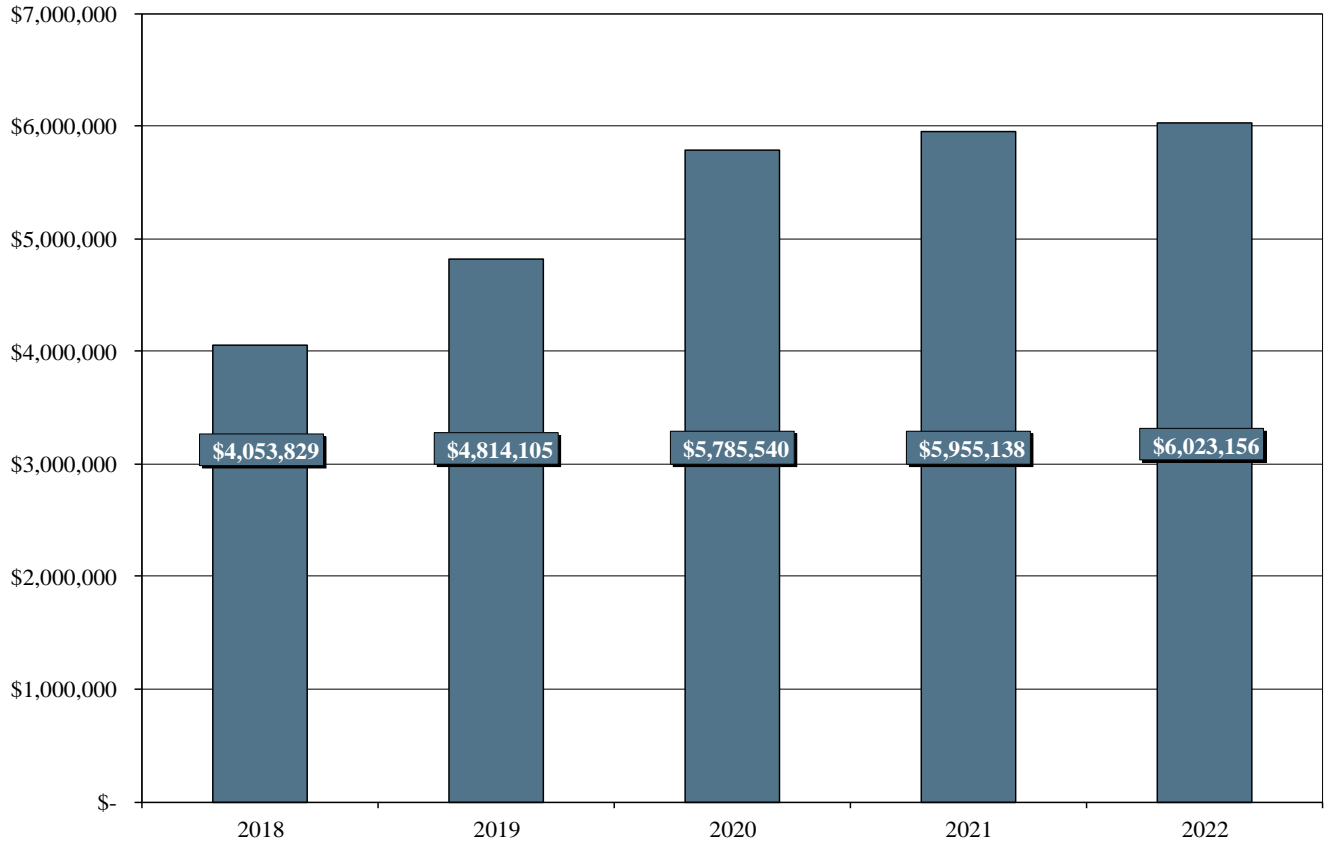
Street and Signal Light Fund



**City of Brooklyn Park
Financial Analysis**

Street and Signal Light Utility Enterprise Fund (Continued)

Street and Signal Light Fund Unrestricted Net Position



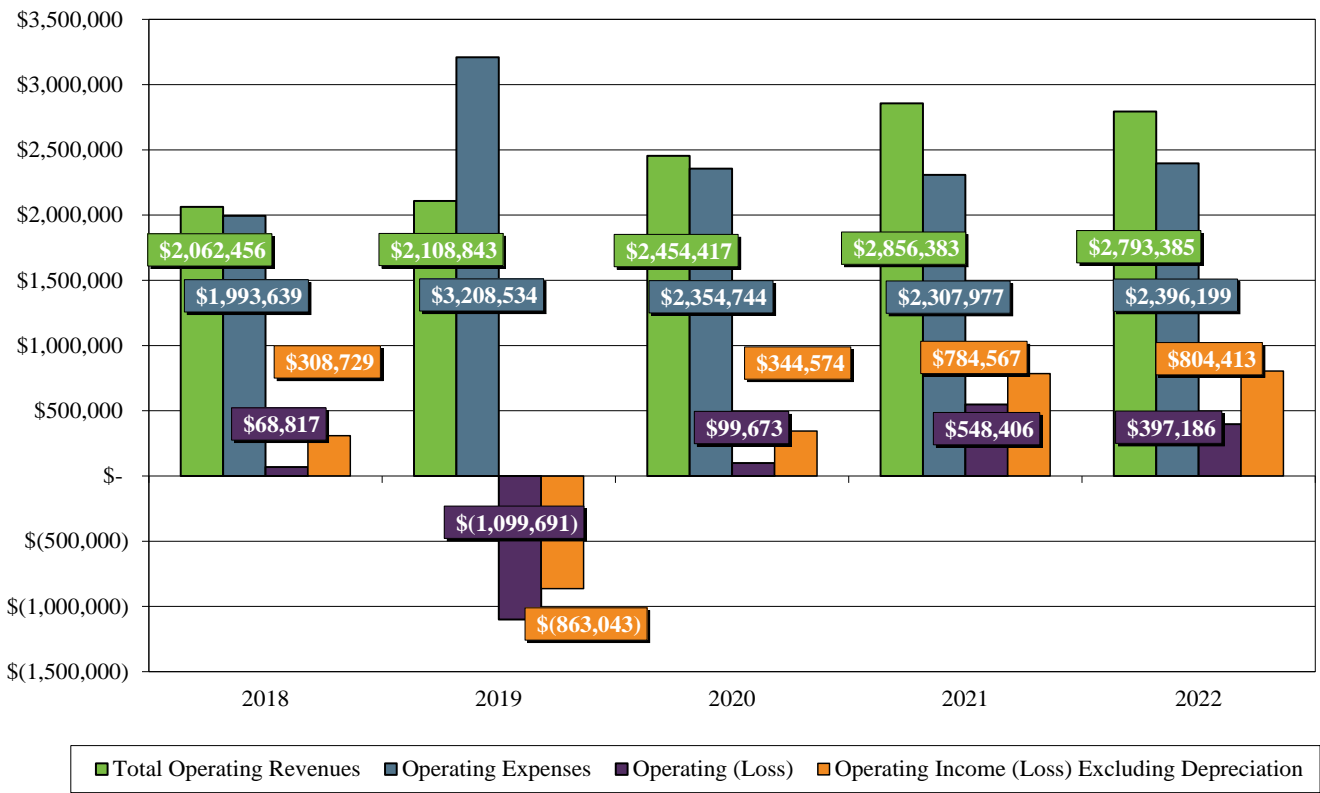
City of Brooklyn Park Financial Analysis

Recreation Enterprise Fund

The Recreation Fund accounts for all financial resources relating to the operations of the City's Edinburgh, USA, golf course, an 18-hole championship golf course with clubhouse operations.

The Recreation Fund has experienced operating income for four out of the past five years. Operating revenues decreased \$62,998 and operating expenses increased \$88,222, increasing total net position from \$11,905,992 in 2021 to \$12,302,489 in 2022.

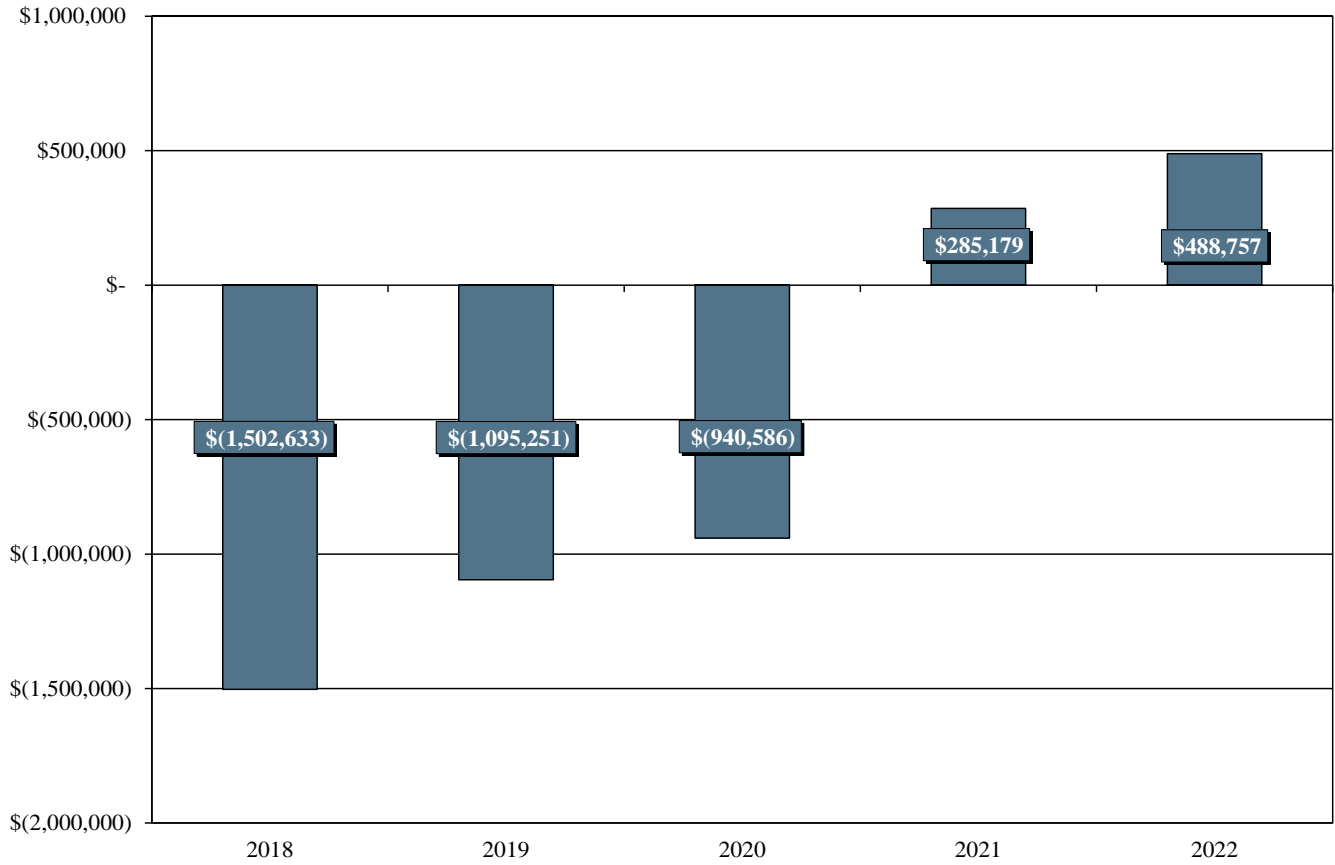
Recreation Funds



**City of Brooklyn Park
Financial Analysis**

Recreation Enterprise Fund (Continued)

Recreation Fund Unrestricted Net Position



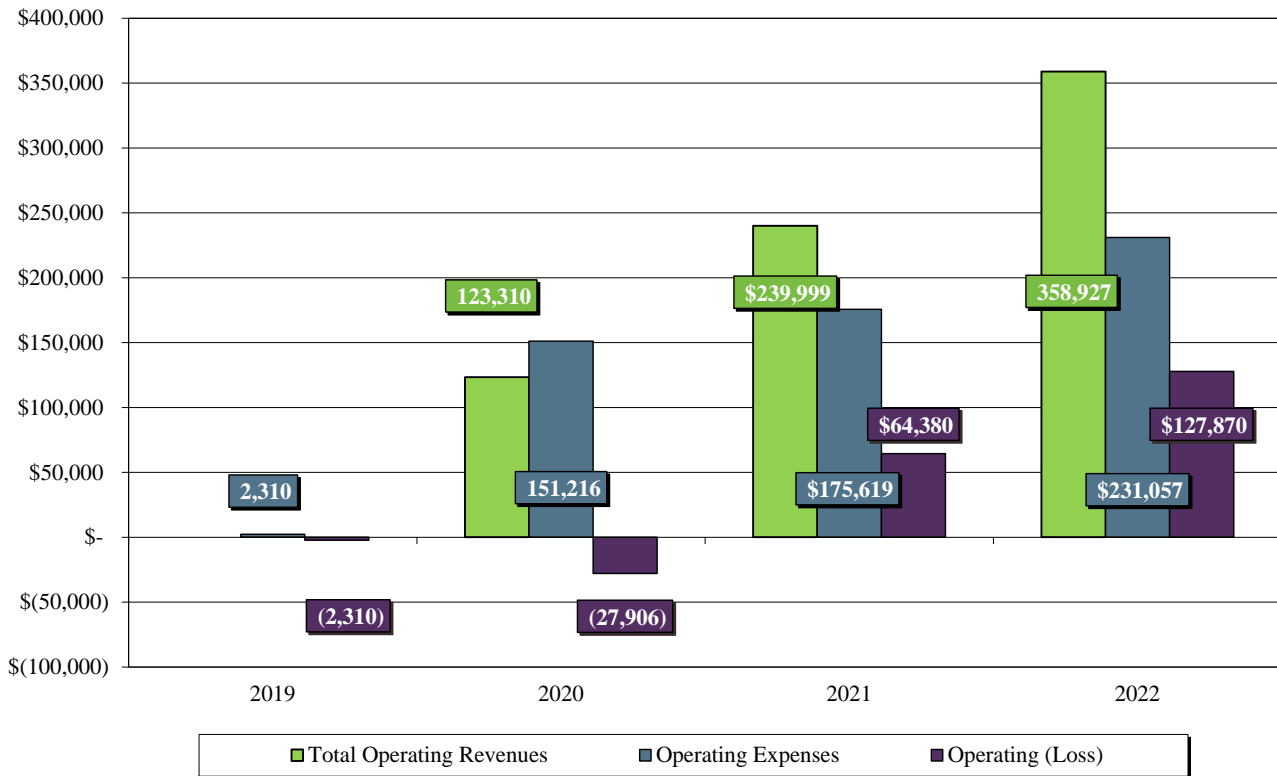
City of Brooklyn Park Financial Analysis

Park Dome Enterprise Fund

The Park Dome Fund accounts for all financial resources relating to the operations of the City's Park Dome, a year-round sports recreation facility. The dome's turf field can be split in half and used as soccer, football, lacrosse, and softball fields.

The Park Dome Fund has experienced operating income for the second time since inception. Operating revenues increased \$118,928 and operating expenses increased \$55,438, increasing total net position from \$36,699 in 2021 to \$159,611 in 2022.

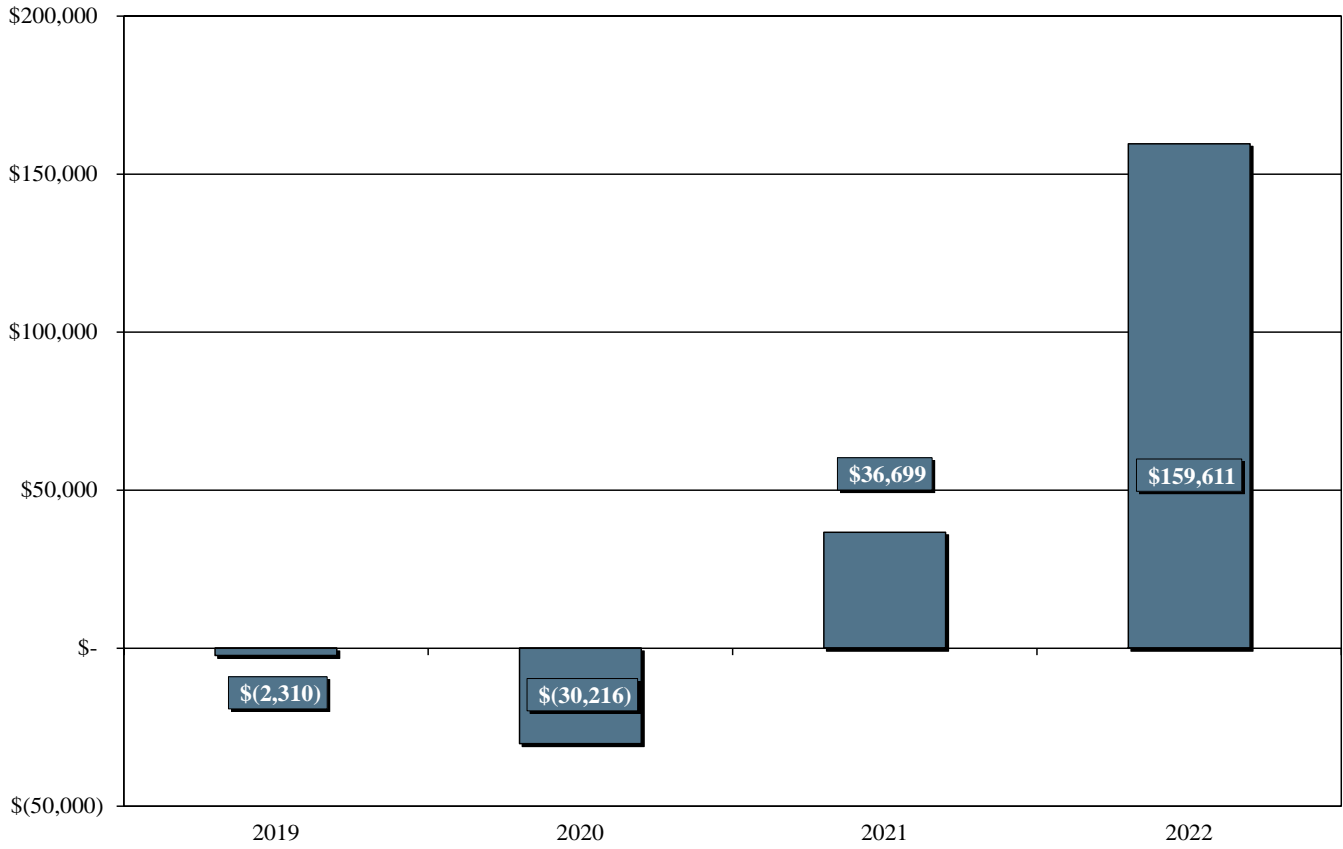
Park Dome Funds



**City of Brooklyn Park
Financial Analysis**

Park Dome Enterprise Fund (Continued)

Park Dome Fund Unrestricted Net Position

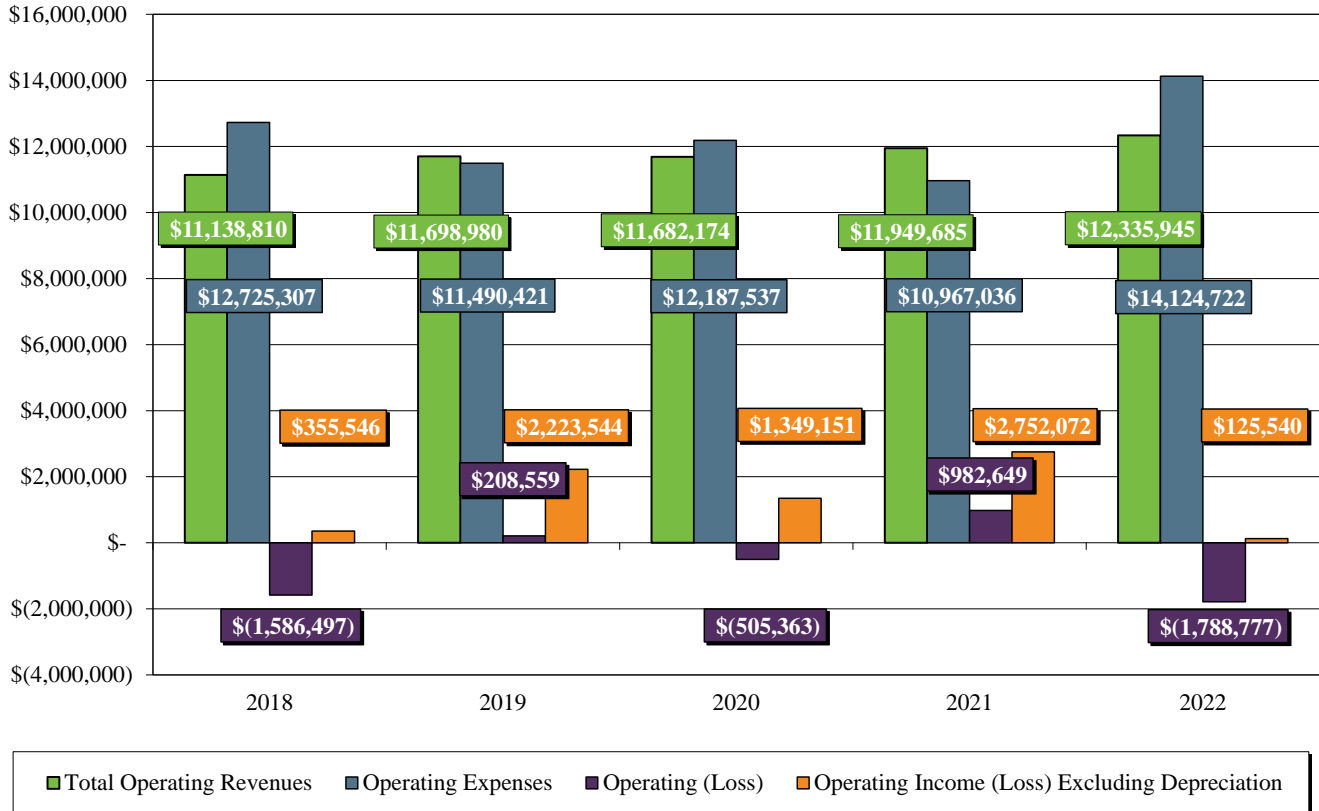


City of Brooklyn Park Financial Analysis

Internal Service Funds

The Internal Service Funds have experienced operating income for the two out of the past five years. Operating revenues increased \$386,260 and operating expenses increased \$3,157,686, decreasing total net position from \$7,108,345 in 2021 to \$4,734,141 in 2022.

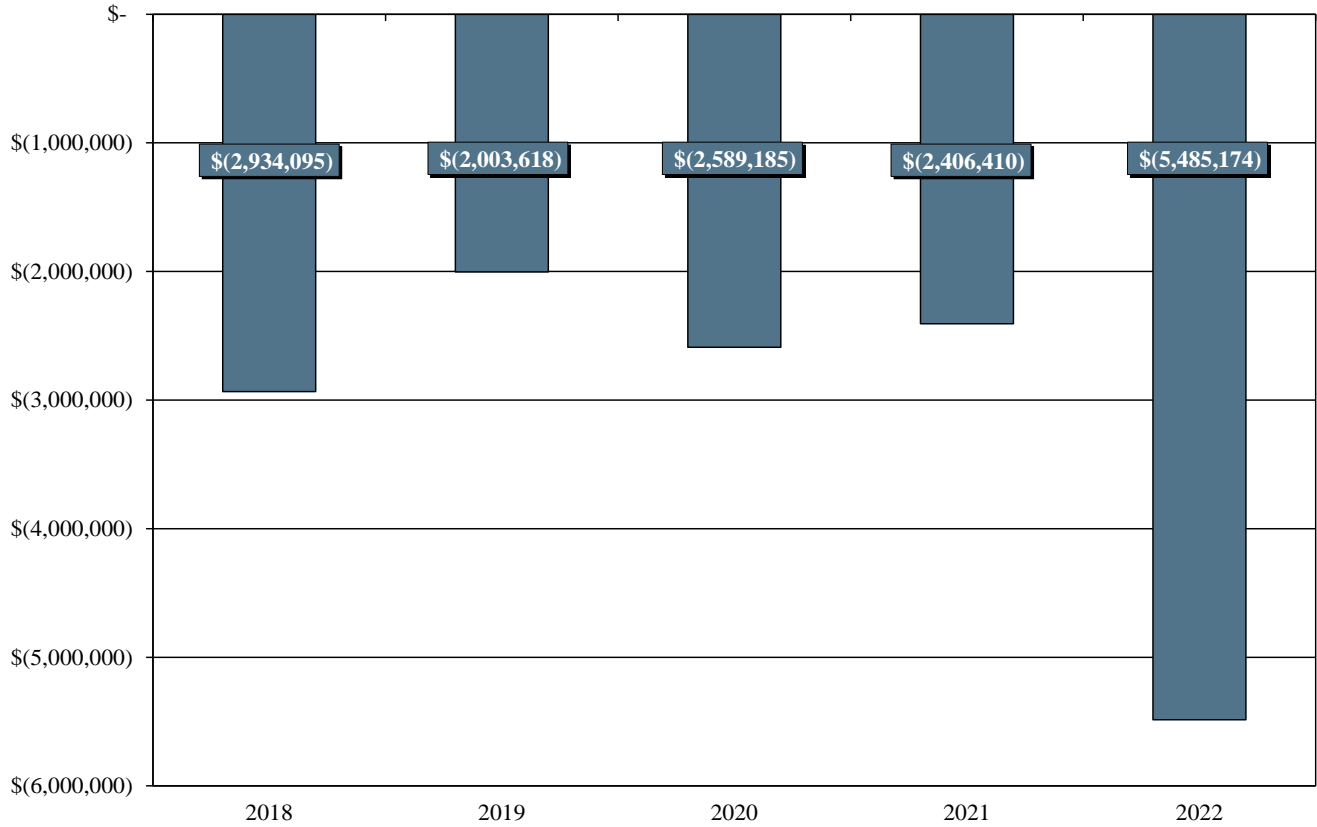
Internal Service Funds



**City of Brooklyn Park
Financial Analysis**

Internal Service Funds (Continued)

Internal Service Fund Unrestricted Net Position



City of Brooklyn Park Emerging Issues

Executive Summary

The following is an executive summary of financial related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Accounting Standard Update – GASB Statement No. 96 – Subscription-Based Information Technology Arrangements**
 GASB has issued GASB Statement No. 96 relating to accounting and financial reporting for subscription-based information technology arrangements. The requirements of this Statement will improve financial reporting by establishing a definition for subscription-based information technology arrangements and providing uniform guidance for accounting and financial reporting for transactions that meet that definition.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**
 GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**
 GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and its applicability to your City.

Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

**City of Brooklyn Park
Emerging Issues**

Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (Continued)*

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, – which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

**City of Brooklyn Park
Emerging Issues**

Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (Continued)*

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

GASB Statement No. 96 is effective for reporting periods beginning after June 15, 2022. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting – understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

**City of Brooklyn Park
Emerging Issues**

Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62 (Continued)*

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

**City of Brooklyn Park
Emerging Issues**

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences* (Continued)

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**City of Brooklyn Park
Hennepin County, Minnesota**

**Reports on Compliance with
Government Auditing Standards, the Uniform Guidance,
and Minnesota Legal Compliance**

December 31, 2022



**City of Brooklyn Park
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City of Brooklyn Park
Schedule of Expenditures of Federal Awards
December 31, 2022

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
U.S. Department of Labor		
Pass through Hennepin County, Minnesota		
Workforce innovation and Opportunity Act (WIOA) Youth Activities	17.259	\$ 110,888
U.S. Department of Treasury		
Direct		
COVID - Coronavirus Local Fiscal Recovery Fund	21.027	2,986,492
Pass through Hennepin County, Minnesota		
COVID - Coronavirus Local Fiscal Recovery Fund	21.027	38,804
Pass through City of Brooklyn Center		
COVID - Coronavirus Local Fiscal Recovery Fund	21.027	98,734
Total U.S. Department of Treasury		<u>3,124,030</u>
U.S. Department of Housing and Urban Development		
Pass through Hennepin County, Minnesota		
Community Development Block Grant	14.218	17,500
U.S. Department of Justice		
Direct		
COVID - BPDD COVID-19 Response Project	16.034	630
Public Safety Partnership and Community Policing Grants	16.710	102,037
Bullet Proof Vest Partnership Program	16.607	10,257
Pass through Hennepin County, Minnesota		
Justice Assistance Grant	16.738	30,554
Total U.S. Department of Housing and Urban Development		<u>143,478</u>
U.S. Department of Transportation		
Pass through Minnesota Department of Transportation		
Transportation Economic Development Funds	20.205	7,244
Toward Zero Death	20.616	93,754
Total U.S. Department of Housing and Urban Development		<u>100,998</u>
Federal Emergency Management Agency		
Department of Homeland Security		
2020 Staffing for Adequate Fire and Emergency Response (SAFER)	97.036	732,330
Total federal expenditures of federal awards		<u>\$ 4,229,224</u>

See notes to schedule of expenditures of federal awards.

City of Brooklyn Park
Notes to Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the City under programs of the federal government for the year-ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 3 – INDIRECT COST RATE

The City did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.



**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Brooklyn Park
Brooklyn Park, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Brooklyn Park, Minnesota, as of and for the year ended December 31, 2022, and the related notes to financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated June 22, 2023.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses on Internal Control, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Audit Finding 2022-002 and 2022-003 to be material weaknesses.

Report on Internal Control over Financial Reporting (Continued)

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as Audit Finding 2022-001 to be a significant deficiency.

Compliance and Other Matters

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

City's Response to Findings

The City's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses on Internal Control. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Minneapolis, Minnesota
June 22, 2023



**Report on Compliance for each Major Federal Program
and Report on Internal Control over Compliance Required by
the Uniform Guidance**

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Brooklyn Park
Brooklyn Park, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended December 31, 2022. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Brooklyn Park's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brooklyn Park, Minnesota, as of and for the year ended December 31, 2022, and have issued our report thereon dated June 22, 2023, which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Minneapolis, Minnesota
June 22, 2023

City of Brooklyn Park
Schedule of Findings and Questioned Costs

SECTION I – SUMMARY OF AUDITOR’S RESULTS**Financial Statements**

Type of auditor’s report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes, Audit Finding 2022-002 and 2022-003
• Significant deficiency(ies) identified?	Yes, Audit Finding 2022-001
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs

Assistance Listing No.:	21.027
Name of Federal Program or Cluster:	Coronavirus Local Fiscal Recovery Plan
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low risk auditee?	No

City of Brooklyn Park
Schedule of Findings and Questioned Costs

SECTION II – FINANCIAL STATEMENT FINDINGS**Audit Finding 2022-001 – Timely Bank Reconciliations***Criteria:*

The City should be reconciling all bank activity with three purposes in mind. The first, to ensure all activity is properly recorded within the general ledger system of the City. The second, is to ensure they can properly reconcile the ending bank balances to the trial balance. The third, is to ensure bank reconciliations are getting done timely. This procedure helps to ensure the City can identify and address any errors in a timely manner.

Condition/Context:

The City did not have sufficient documentation to support that bank reconciliations were being completed on a timely basis as a result of the limited number of office employees.

Effect or Potential Effect:

Financial reporting or bank errors may not be identified or corrected timely.

Cause:

There are a limited number of office employees.

Recommendation:

We recommend that the City review its processes and procedures surrounding the bank reconciliation process to ensure bank reconciliations are properly completed and reconcile on a timely basis.

*Views of Responsible Officials and Planned Corrective Action:***CORRECTIVE ACTION PLAN (CAP):****1. Explanation of Disagreement with Audit Finding**

There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding

Administration will review the process for bank reconciliations to ensure they are completed and reviewed timely.

3. Official Responsible for Ensuring CAP

Dolly Lee, Assistant Finance Director, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP

The planned completion date for the CAP is December 31, 2023.

5. Plan to Monitor Completion of CAP

The City Council will be monitoring this CAP.

City of Brooklyn Park
Schedule of Findings and Questioned Costs

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**Audit Finding 2022-002 – Material Audit Adjustments***Criteria:*

Internal control that assures all material adjustments are identified and prepared by District personnel should be established.

Condition/Context:

During the course of our audit, we proposed material audit adjustments that would not have been identified as a result of the City's existing internal controls and, therefore, could have resulted in the City's financial statements being materially misstated. In order to ensure financial statements were free from material misstatement, material audit adjustments were required in the following areas:

- Capital Assets
- Lease Liability

Effect or Potential Effect:

Internal controls that fail to identify necessary adjustments could result in material misstatements to the financial statements.

Cause:

There are a limited number of office employees.

Recommendation:

We recommend the City improve the reconciling and reporting process to ensure all capital assets and leases are identified and properly reported.

*Views of Responsible Officials and Planned Corrective Action:***CORRECTIVE ACTION PLAN (CAP):****1. Explanation of Disagreement with Audit Finding**

There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding

The City will develop a process for ensuring that all standard year-end entries and reconciliations are completed and reviewed before the auditors begin their fieldwork.

3. Official Responsible for Ensuring CAP

Dolly Lee, Assistant Finance Director, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP

The planned completion date for the CAP is December 31, 2023.

**City of Brooklyn Park
Schedule of Findings and Questioned Costs**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2022-002 – Material Audit Adjustments (Continued)

5. Plan to Monitor Completion of CAP

The City Council will be monitoring this CAP.

Audit Finding 2022-003 – Prior Period Adjustments

Criteria:

Internal control that supports the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements.

Condition/Context:

During the course of our engagement, a prior period adjustment was recognized that had not been recognized in the correct reporting period, therefore resulting in a material misstatement of the City's prior period basic financial statements. The City's internal controls were not sufficient to detect the misstatement in a timely basis. In order to ensure the basic financial statements were free from material misstatements, a prior period adjustment was necessary to correct an overstatement of capital asset balances and understatement of land held for resale.

Effect or Potential Effect:

Internal controls over capital assets affected the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements as a prior period adjustment required for capital assets. Financial information could contain inaccurate information if reconciliations are not reviewed timely.

Cause:

There are a limited number of office employees.

Recommendation:

We recommend the City improve the reconciling and reporting process to ensure all capital assets properly reported.

Views of Responsible Officials and Planned Corrective Action:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding

There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding

The City will develop a process for ensuring that all standard year-end entries and reconciliations are completed and reviewed.

**City of Brooklyn Park
Schedule of Findings and Questioned Costs**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2022-003 – Prior Period Adjustments (Continued)

3. Official Responsible for Ensuring CAP

Dolly Lee, Assistant Finance Director, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP

The planned completion date for the CAP is December 31, 2023.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None



Minnesota Legal Compliance

Independent Auditor's Report

Honorable Mayor Pro Tem and Members
of the City Council
City of Brooklyn Park
Brooklyn Park, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Brooklyn Park, Minnesota, as of and for the year ended December 31, 2022, and the related notes to financial statements, and have issued our report thereon dated June 22, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Brooklyn Park failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions.

This report is intended solely for the information and use of those charged with governance and management of the City and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

BergankDV, Ltd.

Minneapolis, Minnesota
June 22, 2023

City of Brooklyn Park Request for Council Action

Agenda Item:	3B.3	Meeting Date:	July 10, 2023
Agenda Section:	Public Presentations	Originating Department:	Administration Department
Resolution:	N/A	Prepared By:	Zach Kramka, Assistant to the City Manager
Ordinance:	N/A		
Attachments:	1	Presented By:	Jay Stroebel, City Manager Zach Kramka
Item:	Resident Survey		

City Manager's Proposed Action:

Receive presentation of the 2023 Resident Survey overview, timeline, and proposed new question topics.

Overview:

Every two years, the City hires an external research firm to perform a statistically valid survey of Brooklyn Park residents. The questions in the survey mainly cover resident perceptions of City services and amenities. This year, the survey will be taking place starting mid-September, with results shared later in the fall.

Staff will provide an overview of the survey as well as a timeline of the process. Several proposed survey topics related to potential policy or investment decisions will be shared for Council feedback. For reference, the 2021 survey results are attached.

Primary Issues/Alternatives to Consider: N/A

Budgetary/Fiscal Issues:

The Resident Survey costs \$32,000 to perform which has been incorporated into the 2023 Administration Department budget.

Attachments:

3B.3A 2021 RESIDENT SURVEY RESULTS

The Morris Leatherman Company
 3128 Dean Court
 Minneapolis, Minnesota 55416

CITY OF BROOKLYN PARK
 Residential Study
 FINAL SEPTEMBER 2021

Hello, I'm _____ of the Morris Leatherman Company, a nationwide polling firm located in the Twin Cities. We've been retained by the City of Brooklyn Park to speak with a random sample of Brooklyn Park residents about the community. This survey is being taken because the City Council and City Staff are interested in your opinions and suggestions about life in the community. All individual responses will be held strictly confidential; only summaries of the entire sample will be reported.
 (DO NOT PAUSE)

- | | | |
|----|--|---|
| 1. | Approximately how many years have you lived in Brooklyn Park? | LESS THAN TWO YEARS...10%
TWO TO FIVE YEARS.....23%
SIX TO TEN YEARS.....24%
11 TO 20 YEARS.....21%
21 TO 30 YEARS.....14%
OVER THIRTY YEARS.....9%
DON'T KNOW/REFUSED.....0% |
| 2. | How would you rate the quality of life in this community -- excellent, good, only fair, or poor? | EXCELLENT.....24%
GOOD.....60%
ONLY FAIR.....14%
POOR.....1%
DON'T KNOW/REFUSED.....0% |
| 3. | How often do you have contact with your neighbors - daily, a few times a week, once a week, a few times a month, once a month or less often? | DAILY.....23%
FEW TIMES A WEEK.....38%
ONCE A WEEK.....12%
FEW TIMES A MONTH.....16%
ONCE A MONTH.....5%
LESS OFTEN.....6%
DON'T KNOW/REFUSED.....0% |
| 4. | Do you feel comfortable discussing neighborhood problems with your neighbors? | YES.....85%
NO.....10%
DON'T KNOW/REFUED.....5% |

IF "NO," ASK: (n=80)

5. Why don't you feel comfortable discussing problems with your neighbors?

UNSURE, 6%; DIFFERENT ETHNICITY, 4%; UNSTABLE NEIGHBORS, 14%; DON'T KNOW NEIGHBORS, 44%; WANT TO KEEP THE PEACE, 6%; DON'T GET ALONG WITH NEIGHBORS, 4%; PREFER TO KEEP TO SELF, 9%; UNFRIENDLY NEIGHBORS, 11%; SCATTERED, 2%.

6. In general, do you think the community is welcoming to residents of all backgrounds and identities? (WAIT FOR RESPONSE) Do you feel strongly that way?
 STRONGLY YES.....23%
 YES.....65%
 NO.....9%
 STRONGLY NO.....1%
 DON'T KNOW/REFUSED.....2%

IF "NO" OR "STRONGLY NO," ASK: (N=80)

7. Why do you feel that way?

UNSURE, 1%; PREJUDICE/RACISM, 63%; RACIAL PROFILING, 3%; DON'T FEEL VALUED, 3%; MEAN/RUDE PEOPLE, 9%; TOO MUCH CRIME, 3%; RICH AND POOR SIDES OF CITY, 3%; PEOPLE KEEP TO THEIR OWN RACE, 8%; BLACKS BLAMED FOR CRIME, 6%; SCATTERED, 2%.

Due to the pandemic during last eighteen months....

8. How would you rate how you and members of your household are doing financially, mentally and physically - excellent, good, only fair or poor?
 EXCELLENT.....9%
 GOOD.....68%
 ONLY FAIR.....22%
 POOR.....1%
 DON'T KNOW/REFUSED.....0%

9. What do you think is the most serious issue facing the community today?
 DON'T KNOW/REFUSED.....7%
 NOTHING.....7%
 CRIME.....22%
 GANGS.....4%
 TOO MUCH LOW-INCOME....5%
 HIGH TAXES.....7%
 TOO MUCH GROWTH.....4%
 JOBS/ECONOMY.....16%
 HOME FORECLOSURES.....5%
 CITY SPENDING/GOV'T....2%
 SCHOOLS.....3%
 DRUGS.....7%
 GUN VIOLENCE.....5%
 RACIAL DIVIDE.....2%
 SCATTERED.....4%

10. What is the most serious issue facing you personally?

UNSURE, 3%; NOTHING, 35%; FINANCIAL STRUGGLES, 18%; CRIME IN NEIGHBORHOOD, 6%; HEALTH ISSUES, 10%; MENTAL HEALTH, 2%; UNEMPLOYED, 4%; COVID PANDEMIC, 8%; LIFE BALANCE, 4%; EDUCATION QUALITY, 2%; LACK OF TRANSPORTATION, 2%; SCATTERED, 6%.

11. All in all, do you think things in Brooklyn Park are generally headed in the right direction, or do you feel things are off on the wrong track?

RIGHT DIRECTION.....	74%
WRONG TRACK.....	16%
DON'T KNOW/REFUSED....	11%

12. Would you recommend living in the City of Brooklyn Park to others?

YES.....	86%
NO.....	9%
DON'T KNOW/REFUSED....	5%

The City has six major goals in the Brooklyn Park 2025 plan which was created through community input. For each of the following goal statements, please tell me if you rate the city as excellent, good, only fair or poor in achieving the statements.

	STA	SMA	SMD	STD	DKR
13. Brooklyn Park is a united and welcoming community, strengthened by its diversity?	48%	38%	10%	2%	1%
14. Brooklyn Park is a unique destination with beautiful spaces and quality infrastructure?	51%	39%	8%	2%	1%
15. Brooklyn Park has a balanced economic environment where businesses and residents can thrive?	33%	42%	19%	4%	3%
16. Brooklyn Park residents have what they need to feel healthy and safe?	35%	42%	17%	4%	2%
17. Brooklyn Park is working hard to increase racial and economic equity for residents throughout the city?	33%	45%	12%	5%	6%
18. Brooklyn Park city government is a leader in effectiveness and engaging the community?	28%	50%	12%	5%	6%

The City of Brooklyn Park has officially named neighborhoods across the city.

19.	Are you aware of the name of your neighborhood? (IF "YES," ASK:) What is the name of your neighborhood? (DO NOT READ LIST)	DON'T KNOW/REFUSED.....9% NO.....31% BASS CREEK.....1% BIRCH GROVE.....5% BROOKDALE PARK.....4% CANDLEWOOD.....1% CENTRAL.....4% COLLEGE PARK.....2% COMMERCE.....1% EDINBURGH.....4% EIDEM.....2% FOUNDERS.....3% GREENHAVEN.....1% HARTKOPF.....1% LAKELAND PARK.....1% MONROE.....1% NORTHLAND.....1% NORTHWOODS.....2% NORWOOD.....4% OAK GROVE.....2% ORCHARD TRAIL.....2% PALMER LAKE.....1% PARK CENTER.....1% PINEBROOK.....2% RIVERVIEW.....2% RIVER NORTH.....2% RIVER PARK.....3% SHINGLE CREEK.....1% SUNNY LANE.....2% TESSMAN.....1% TRINITY GARDENS.....2% VILLAGE CREEK.....1% WILLOWSTONE.....1%
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Moving on.....

For each of the following, please tell me whether the City is too tough, about right, or not tough enough in enforcing these city rules in your neighborhood.

	TOO TOU	ABO RIG	NOT TOU	DK/ REF
20. Loud noise after 10pm?	9%	61%	30%	0%
21. Storing of garbage and recycling cans out of sight?	6%	67%	26%	1%
22. No parking on neighborhood streets from 2am to 5am during winter months and during snow emergencies?	10%	56%	31%	2%

23. Commercial vehicles and equipment stored outside in residential areas?	4%	72%	17%	7%
24. Vehicles that do not work and are stored outside?	6%	54%	37%	3%
25. Chipped and peeling paint on homes?	3%	68%	21%	8%
26. Storing of lawn mowers, tools and wood outside?	7%	72%	16%	5%
27. Long grass and weeds?	9%	67%	23%	1%
28. Junk and debris in yards?	6%	64%	29%	1%

Now, I would like to briefly re-read the list.

- 29. Please tell me which one, if any, of those code violations would you place as the top priority?
- 30. Of the remaining, which one would you rank as the second priority?
- 31. Is there any one code violation you are least concerned about? (IF "YES," ASK:) Which one?

	TOP	SEC	OPP
Noise.....	28%	7%	13%
Storing of garbage and recycling cans.....	11%	6%	16%
No parking 2am to 5am during winter months and during snow emergencies.....	15%	13%	7%
Commercial vehicles in residential areas.....	8%	8%	7%
Vehicles that do not work and are stored outside.....	15%	20%	5%
Chipped and peeling paint on homes.....	5%	8%	9%
Storing of lawn mowers, tools and wood outside.....	3%	4%	12%
Long grass and weeds.....	5%	10%	13%
Junk and debris on yards.....	9%	17%	9%
NONE/DON'T KNOW/REFUSED.....	2%	7%	10%

- 32. Would you support or oppose the City allowing up to four female chickens, but not roosters, in residential backyards with proper regulations, such as having a chicken coop? (WAIT FOR RESPONSE) Do you feel strongly that way?

STRONGLY SUPPORT.....	13%
SUPPORT.....	54%
OPPOSE.....	17%
STRONGLY OPPOSE.....	5%
DON'T KNOW/REFUSED....	11%

IF "OPPOSE" OR "STRONGLY OPPOSE," ASK: (N=179)

33. Why do you oppose this?

NOISY, 16%; BAD SMELL, 13%; MESSY, 6%; SHOULD ONLY BE IN RURAL AREAS, 45%; SPREADS DISEASE, 2%; ATTRACT WILDLIFE PREDATORS, 5%; WASTE OF MONEY FOR CITY TO MANAGE, 2%; INCREASE VANDALISM, 4%; SCATTERED, 7%.

Changing topics....

I am going to read you a list of some of the current services either directly or partially provided by the city. For each one, please tell me if you feel it is excellent, good, only fair or poor. If you don't have an opinion, just say so....

	EXCL	GOOD	FAIR	POOR	D.K.
34. Dependability of city sanitary sewer service?	40%	56%	2%	1%	2%
35. Dependability of city drinking water system?	29%	50%	10%	10%	1%
	EXCL	GOOD	FAIR	POOR	D.K.
36. Building inspection and permits?	20%	46%	11%	2%	20%
37. Public health inspections of city businesses?	22%	38%	6%	0%	34%
38. Neighborhood street lighting?	23%	47%	23%	7%	1%

For the next three city services, please consider only smaller streets. In particular, do not consider State Highway 610 or County Roads 81, 85th Avenue, Brooklyn Boulevard and Zane Avenue, as these are not maintained by the City of Brooklyn Park.

	EXCL	GOOD	FAIR	POOR	D.K.
39. City street repair and maintenance?	25%	61%	12%	2%	0%
40. Snow plowing of city streets?	32%	51%	15%	2%	0%
41. Snow plowing of sidewalks and trails?	30%	42%	16%	4%	8%

Turning to city drinking water specifically....

42. How would you rate the quality of drinking water -- excellent, good, only fair, or poor?	EXCELLENT.....	9%
	GOOD.....	55%
	ONLY FAIR.....	16%
	POOR.....	19%
	DON'T KNOW/REFUSED.....	1%

IF "ONLY FAIR" OR "POOR," ASK: (N=281)

43. Why did you rate the quality of drinking water as (only fair/poor)?

UNSURE, 1%; BAD TASTE, 42%; BAD SMELL, 8%; BROWN COLOR, 6%; SEDIMENT, 12%; HARD WATER, 22%; METAL TASTE, 3%; DAMAGES APPLIANCES/FIXTURES, 6%.

Water softening is a process in which hardness causing minerals are removed from the water. This can be achieved through centralized softening by the City or by residents installing their own water softeners. Currently, the City does not have the equipment for softening water but does offer a water softener rebate program for residents purchasing a qualifying water softener for their home.

44. Do you support or oppose the addition of a softening process to the city water treatment facility? (WAIT FOR RESPONSE) Do you feel strongly that way?
 STRONGLY SUPPORT.....16%
 SUPPORT.....57%
 OPPOSE.....11%
 STRONGLY OPPOSE.....6%
 DON'T KNOW/REFUSED....11%
 IF "OPPOSE" OR "STRONGLY OPPOSE," ASK: (N=130)

45. Would you still oppose if you would save money by not having to purchase a water softener or have to purchase salt and maintain your home water softener?
 YES.....75%
 NO.....12%
 DON'T KNOW/REFUSED....12%

If the City of Brooklyn Park were to add a softening process to the water treatment facility, an increase in utility rates would be necessary.

46. How much would you be willing to pay in additional utility bill charges to support the addition of a softening process to the city water treatment facility? Let's say, would you be willing to pay an additional \$___ every three months? (CHOOSE A RANDOM STARTING POINT; MOVE UP OR DOWN DEPENDING ON RESPONSE)
 NOTHING.....27%
 \$20.00.....43%
 \$40.00.....10%
 \$60.00.....4%
 \$80.00.....0%
 \$100.00.....1%
 \$120.00.....0%
 OVER \$120.....0%
 DON'T KNOW/REFUSED....15%

47. Do you use a home water softener?
 YES.....46%
 NO.....49%

DON'T KNOW/REFUSED.....5%

Changing topics.....

As you may know, the City of Brooklyn Park has been actively working to encourage development. When development projects are proposed....

48. Do you think residents have enough opportunities to provide input about proposed new buildings? YES.....66%
NO.....12%
DON'T KNOW/REFUSED....22%

IF "NO," ASK: (N=98)

49. Why do you feel that way?

UNSURE, 3%; ONLY GET INFORMATION AFTER DECISION, 12%;
DON'T ASK FOR INPUT, 14%; DON'T LISTEN, 28%; NOT
ENOUGH OPPORTUNITIES, 8%; NOT INFORMED, 9%; DECISIONS
ARE PROFIT DRIVEN, 8%; NOT ENOUGH HOUSING CHOICES, 4%;
NOT ENOUGH NOTICE FOR MEETINGS, 10%; IGNORE LOW-INCOME
AREAS, 2%; SCATTERED, 2%.

50. What types of new buildings do you think would provide the most benefit to current and future city residents? DON'T KNOW/REFUSED....13%
NO.....10%
RETAIL.....15%
RESTAURANTS.....11%
INDUSTRIAL.....5%
JOB PRODUCING.....33%
AFFORDABLE HOUSING.....3%
INDOOR POOL.....4%
SCATTERED.....6%

Moving on....

51. Do you or members of your household use public transportation? YES.....33%
NO.....67%
DON'T KNOW/REFUSED.....1%

IF "NO," ASK: (N=534)

52. Why don't you use public transportation? DON'T KNOW/REFUSED.....0%
NEED CAR.....9%
PREFER TO DRIVE.....56%
NOT CONVENIENT.....13%
NOT SAFE.....10%
TAKES TOO LONG.....6%
DOESN'T GO WHERE NEED..2%
SCATTERED.....4%

Let's talk about park and recreation opportunities in Brooklyn Park....

For each facility or amenity, please tell me if you or members of your household use it. Then for each one you don't use, please tell me if you are aware of the facility in Brooklyn Park.

	USE	NOT YES	NOT NO	DK/ REF
53. City-owned parks?	78%	21%	1%	0%
54. Athletic complexes, such as Noble, Northwoods and Zane Sports Parks?	37%	55%	8%	0%
55. Brookland or Edinburgh USA golf courses?	24%	61%	16%	0%
56. The Community Activity Center, including the Ice Arena, gymnasiums and meeting and banquet rooms?	33%	55%	12%	0%
57. Historic Eidem Farm?	23%	52%	26%	0%
58. Disc golf course?	15%	56%	28%	1%
59. Environmental Nature Area or Brookdale dog parks?	40%	48%	12%	0%
	USE	NOT YES	NOT NO	DK/ REF
60. Skate park?	15%	65%	20%	1%
61. Zane Wood Recreation Center?	25%	66%	9%	0%
62. Brooklyn Park Sports Dome at Park Center High School?	16%	73%	11%	1%

When you consider park and recreation buildings, such as recreation centers and park shelters....

63. How would you rate maintenance and quality of park and recreation facilities in Brooklyn Park - excellent, good, only fair or poor?	EXCELLENT.....	29%
	GOOD.....	68%
	ONLY FAIR.....	3%
	POOR.....	0%
	DON'T KNOW/REFUSED.....	1%

IF "ONLY FAIR" OR "POOR," ASK: (N=12)

64. Could you tell me one or two reasons why you feel that way?

RUNDOWN EQUIPMENT, 33%; NEED BETTER MAINTENANCE, 8%; VANDALISM, 8%; NEED MORE RESTROOMS, 17%; RUNDOWN SPORTS COURTS, 8%; NOT ENOUGH LIGHTS, 17%; RUNDOWN PICNIC AREAS, 8%.

65. How satisfied are you with the condition and amount of sidewalks and trails in your neighborhood - are very satisfied, somewhat satisfied, not too satisfied or not at all satisfied? VERY SATISFIED.....41%
SOMEWHAT SATISFIED....49%
NOT TOO SATISFIED.....6%
NOT AT ALL SATISFIED...4%
DON'T KNOW/REFUSED.....1%

IF "NOT TOO SATISFIED" OR "NOT AT ALL SATISFIED," ASK: (N=76)

66. Why do you feel that way?

LACK OF SIDEWALKS, 72%; LACK OF TRAILS, 3%; POORLY MAINTAINED, 12%; NOT PLOWED IN THE WINTER, 8%; LACK OF LIGHTS, 3%; SCATTERED, 3%.

67. Do you feel the current mix of recreational programs and facilities in the city sufficiently meets the needs of members of your household? YES.....94%
NO.....4%
DON'T KNOW/REFUSED.....2%

68. Are there any additional programs or facilities you would like to see offered in the city? (IF "YES," ASK:) What programs or facilities would you like to see added?

UNSURE, 7%; NO, 77%; YOUTH PROGRAMS, 3%; INDOOR POOL, 4%; FIELDHOUSE, 2%; COMMUNITY EVENTS, 2%; SCATTERED, 5%.

69. Are you aware of the City Recreation and Parks Brochure "Get Up and Go!"? YES.....75%
NO.....25%
DON'T KNOW/REFUSED.....0%

IF "YES," ASK: (N=598)

70. How would you evaluate its usefulness -- excellent, good, only fair, or poor? EXCELLENT.....31%
GOOD.....58%
ONLY FAIR.....9%
POOR.....0%
DON'T KNOW/REFUSED.....1%

71. How likely would you or a member of your household be to use an aquatic facility attached to the existing Community Activities Center - very likely, somewhat likely, not too likely or not at all likely? VERY LIKELY.....36%
SOMEWHAT LIKELY.....40%
NOT TOO LIKELY.....10%
NOT AT ALL LIKELY.....11%
DON'T KNOW/REFUSED.....4%

IF "NOT TOO LIKELY" OR "NOT AT ALL LIKELY," ASK: (N=166)

72. Why would you be not likely to use an aquatic facility?

USE OTHER FACILITIES, 12%; NOT INTERESTED, 55%;
 AGE/HEALTH ISSUES, 22%; NOT SAFE FROM COVID, 6%; TOO
 EXPENSIVE, 2%; SCATTERED, 3%.

The cost for the construction of an aquatic facility is estimated to be 28 million dollars. The owner of a \$272,600 home would see a monthly property tax increase of about \$3.44 or \$41.28 per year for twenty years.

73. Would you support or oppose the construction of an aquatic facility attached to the Community Activities Center? (WAIT FOR RESPONSE) Do you feel strongly that way?

STRONGLY SUPPORT.....	26%
SUPPORT.....	53%
OPPOSE.....	12%
STRONGLY OPPOSE.....	3%
DON'T KNOW/REFUSED.....	6%

Moving on....

As I read the following statements about police services in Brooklyn Park, please answer "yes" or "no." (READ LIST)

	YES	NO	DKR
74. I have an overall feeling of safety in Brooklyn Park.	84%	16%	1%
75. I would feel safe being out and about in my neighborhood alone at night.	72%	26%	2%

IF "NO," ASK: (N=208)

76. Why do you feel that way?

RISING CRIME, 40%; GUN VIOLENCE/SHOOTINGS, 19%;
 ASSAULTS/ROBBERIES, 2%; GANGS, 6%; LOITERING YOUTH,
 4%; LACK OF LIGHTS, 11%; AGE/HEALTH ISSUES, 8%; LACK
 OF POLICE PATROLLING, 5%; SCATTERED, 5%.

77. Do you and members of your household feel safe using city parks and trails?

YES.....	92%
NO.....	5%
DON'T KNOW/REFUSED.....	3%

IF "NO," ASK: (N=42)

78. Is there a specific park or trail you are concerned about?

NO, 62%; ALL, 5%; RIVER PARK, 2%; HARTKOPF PARK, 5%;
 BROOKDALE DOG PARK, 2%; SHINGLE CREEK TRAIL, 7%;
 MISSISSIPPI GATEWAY TRAIL, 2%; CENTRAL PARK, 2%;

EMERSON WOODS PARK, 2%; LUCY LINE TRAIL, 5%; PALMER LAKE PARK, 2%; OXBOW PARK, 5%.

79. Why don't you feel safe?

RISING CRIME, 7%; GUN VIOLENCE/SHOOTINGS, 14%; ASSAULTS/ROBBERIES, 10%; LOITERING YOUTH, 17%; LACK OF LIGHTS, 2%; ISOLATED, 19%; AGE/HEALTH ISSUES, 12%; THEFT, 10%; AGGRESSIVE DOGS, 2%; DRUGS, 2%; SCATTERED, 5%.

80. Do you feel that crime in Brooklyn Park has increased, decreased or remained about the same during the past few years?

INCREASED.....	48%
DECREASED.....	7%
REMAINED THE SAME.....	43%
DON'T KNOW/REFUSED.....	2%

81. What do you consider to be the greatest public safety concern in Brooklyn Park?

UNSURE, 7%; ALL CRIME, 12%; GUN VIOLENCE/SHOOTINGS, 17%; DRUGS, 8%; CARJACKINGS, 5%; PROPERTY THEFT, 5%; RECKLESS/DISTRACTED DRIVING, 6%; TEEN CRIME, 3%; TRAFFIC SPEEDING, 10%; GANGS, 7%; PEDESTRIAN SAFETY, 3%; COVID, 2%; IDENTITY THEFT, 2%; ASSAULTS, 3%; SCATTERED, 10%.

82. Overall, how would you rate the Brooklyn Park Police Department -- excellent, good, only fair or poor?

EXCELLENT.....	18%
GOOD.....	66%
ONLY FAIR.....	11%
POOR.....	2%
DON'T KNOW/REFUSED.....	3%

IF "ONLY FAIR" OR "POOR," ASK: (N=106)

83. Why did you rate them as (only fair/poor)?

UNSURE, 1%; SLOW RESPONSE, 9%; NEED RETRAINING, 11%; LACK OF PATROLLING, 30%; DON'T INVESTIAGE SHOOTINGS, 9%; RACIAL PROFILING, 14%; POOR COMMUNITY RELATIONS, 10%; AFRAID TO DO THEIR JOB, 9%; NOT DOING ENOUGH, 2%; SCATTERED, 5%.

84. Have you had an interaction with the Brooklyn Park police in the last two years?

YES.....	22%
NO.....	78%
DON'T KNOW/REFUSED.....	0%

IF "YES," ASK: (N=176)

85. What was the nature of the interaction?

TRAFFIC STOP, 16%; FRIENDLY NEIGHBORHOOD INTERACTION, 7%; NEIGHBORHOOD DISTURBANCE, 14%; VICTIM OF CRIME, 2%; CAR ACCIDENT, 6%; REPORT A CRIME, 26%; MEDICAL/MENTAL HEALTH CALL, 7%; COMMUNITY EVENT, 5%; INVESTIGATION, 3%; VOLUNTEER, 2%; RACIAL PROFILED, 3%; NUISANCE COMPLAINT, 4%; SCATTERED, 5%.

86. How would you rate your interaction with the Brooklyn Park police - excellent, good, only fair or poor?	EXCELLENT.....43%
	GOOD.....42%
	ONLY FAIR.....8%
	POOR.....7%
	DON'T KNOW/REFUSED.....0%

87. Overall, are you satisfied or dissatisfied with the Brooklyn Park Police Department's service?	SATISFIED.....81%
	DISSATISFIED.....7%
	BOTH (VOL.).....9%
	DON'T KNOW/REFUSED.....4%

IF "DISSATISFIED," ASK: (N=52)

88. Why are you dissatisfied?

SLOW RESPONSE, 8%; DON'T INVESTIGATE, 11%; LACK OF PATROLLING, 14%; RACIAL PROFILING, 33%; ABUSE POWER, 8%; TREAT AREAS OF CITY DIFFERENTLY, 4%; NOTHING DONE, 4%; AFRAID TO DO JOB, 4%; DISREPECTFUL, 4%; NEED RETRAINING, 4%; SCATTERED, 6%.

The Brooklyn Park Fire Department has four core values. As I read the following descriptions, please tell me if it is very accurate, somewhat accurate, not too accurate or not at all accurate. (READ LIST)

	VRA	SMA	NTA	NAA	DKR
89. Service oriented?	52%	37%	1%	0%	10%
90. Excellence?	50%	35%	2%	1%	13%
91. Trustworthy?	55%	27%	1%	0%	17%
92. Professional?	59%	27%	1%	1%	12%
93. Have you or anyone in your household YES.....	15%				

ever had an emergency which required NO.....85%
the Brooklyn Park Fire Department DON'T KNOW/REFUSED.....0%
to respond in the last two years?

IF "YES," ASK: (N=125)

94. Were you satisfied or dis- SATISFIED.....98%
satisfied with the Fire DISSATISFIED.....0%
Department's service? BOTH (VOL.).....2%
DON'T KNOW/REFUSED.....0%

IF "DISSATISFIED," ASK: (N=0)

95. Why were you dissatisfied?

NOT APPLICABLE.

96. Do you know how to perform CPR? YES.....60%
NO.....40%
DON'T KNOW/REFUSED.....0%

IF "NO," ASK: (N=483)

97. Are you interested in learning YES.....32%
how to perform CPR? NO.....60%
DON'T KNOW/REFUSED.....8%

Moving on, let's talk about city government in general.....

98. From what you have seen, heard, or EXCELLENT.....14%
experienced, how would you rate GOOD.....69%
the job of the Brooklyn Park City ONLY FAIR.....12%
Staff -- excellent, good, only POOR.....1%
fair, or poor? DON'T KNOW/REFUSED.....4%

99. Excluding the Police and Fire YES.....32%
departments, have you had any con- NO.....67%
tact with city staff during the DON'T KNOW/REFUSED.....1%
past two years?

IF "YES," ASK: (N=261)

100. On your last contact with the WATER AND SEWER.....7%
City, which service area did DMV.....36%
you contact - Water and Sewer, UTILITY BILLING.....18%
Department of Motor Vehicles, ASSESSOR'S OFFICE.....3%
Utility billing, Assessor's PLANNING/ZONING.....2%
Office, Planning/Zoning, Park PARK MAINTENANCE.....1%
Maintenance, Street Mainten- STREET MAINTENANCE.....5%

ance, Building Inspections,	BUILDING INSPECTIONS...3%
Engineering, Recycling, Rec-	ENGINEERING.....0%
reation Services, General	RECYCLING.....6%
Information Desk, Environment-	RECREATION SERVICES....4%
al Health/Code Enforcement,	GENERAL INFORMATION....8%
Administration or City	ENVIRO HEALTH/CODE....3%
Council?	ADMINISTRATION.....3%
	CITY COUNCIL.....2%
	DON'T KNOW/REFUSED.....0%

101. How would you rate the	EXCELLENT.....32%
customer service you received	GOOD.....54%
- excellent, good, only fair	ONLY FAIR.....12%
or poor?	POOR.....0%
	DON'T KNOW/REFUSED.....2%

IF A RATING IS GIVEN, ASK: (N=257)

102. Why did you rate the customer service as (_____)?

"Excellent": n=84
 Polite, 29%
 Professional, 2%
 Helpful, 23%
 Fast/Efficient service, 29%
 Good job, 2%
 Knowledgeable, 16%

"Good": n=140
 Polite, 19%
 Helpful, 18%
 Fast/Efficient service, 29%
 Knowledgeable, 34%

"Only fair/Poor": n=33
 Refused, 3%
 Not helpful, 24%
 Slow service, 46%
 Rude, 12%
 Hard to resolve issue, 9%
 Poor communication, 6%

103. When you consider the property	EXCELLENT.....9%
taxes you pay and the quality of	GOOD.....63%
the city services you receive,	ONLY FAIR.....16%
would you rate the general value	POOR.....1%
of city services as excellent,	DON'T KNOW/REFUSED....11%
good, only fair, or poor?	

104. Would you favor or oppose an increase in city property taxes if it were needed to maintain city services at their current level?

FAVOR.....	63%
OPPOSE.....	18%
DON'T KNOW/REFUSED....	19%

IF "FAVOR," ASK: (N=499)

105. How much would you be willing to pay in additional property taxes to maintain city services?

NOTHING.....	1%
\$1.00.....	10%
\$2.00.....	22%
\$3.00.....	19%
\$4.00.....	10%
\$5.00.....	21%
\$6.00.....	14%
DON'T KNOW.....	3%
REFUSED.....	0%

How about \$____ per month?
(CHOOSE A RANDOM STARTING POINT; MOVE UP OR DOWN DEPENDENT ON RESPONSE) How about \$____ per month?

IF "OPPOSE," ASK: (N=147)

106. What service would you be willing to see cut?

UNSURE, 13%; NOTHING/CUT WASTE, 23%; PARK MAINTENANCE, 21%; STREET REPAIR, 2%; CITY FACILITIES, 5%; ACROSS THE BOARD, 6%; ADMINISTRATION, 11%; RECREATIONAL PROGRAMS, 4%; COMMUNITY EVENTS, 4%; POLICE, 2%; SCATTERED, 9%.

107. Would you be willing to pay higher property taxes to improve current city services or offer new city services? (IF "YES," ASK:) What services would that be?

UNSURE, 5%; NO, 79%; POLICE, 4%; STREET REPAIR, 2%; ALL CITY SERVICES, 2%; YOUTH PROGRAMS, 2%; STREET LIGHTS, 2%; SCATTERED, 4%.

108. Compared to neighboring communities, do you feel property taxes in Brooklyn Park are very high, somewhat high, about average, somewhat low, or very low?

VERY HIGH.....	8%
SOMEWHAT HIGH.....	35%
ABOUT AVERAGE.....	37%
SOMEWHAT LOW.....	2%
VERY LOW.....	0%
DON'T KNOW/REFUSED....	18%

109. Do you think you have adequate opportunities to provide input and feedback about issues to the City of Brooklyn Park?

YES.....	78%
NO.....	9%
DON'T KNOW/REFUSED....	13%

IF "NO," ASK: (N=72)

110. Why do you feel that way?

UNSURE, 3%; NOT ENOUGH OPPORTUNITIES, 11%; DON'T LISTEN, 67%; DON'T ASK, 7%; IGNORE LOW-INCOME AREAS, 3%; ONLY KNOW AFTER DECISIONS, 3%; SCATTERED, 6%.

111. From what you know, do you approve or disapprove of the job the City Council is doing? (WAIT FOR RESPONSE) And, do you feel strongly that way?	STRONGLY APPROVE.....8%
	APPROVE.....73%
	DISAPPROVE.....9%
	STRONGLY DISAPPROVE....2%
	DON'T KNOW/REFUSED.....8%

Ranked Choice Voting is a voting system that allows people to vote for multiple candidates in order of their preference. Currently, voters choose who they want to win among two candidates. If there are more than two candidates, there is a primary election to narrow the field to two candidates. With ranked choice voting, you fill out the ballot indicating your first choice, second choice, third choice or more as needed for each position.

112. Would you favor or oppose the use of Ranked Choice Voting in the City of Brooklyn Park? (WAIT FOR RESPONSE) Do you feel strongly that way?	STRONGLY FAVOR.....10%
	FAVOR.....46%
	OPPOSE.....26%
	STRONGLY OPPOSE.....10%
	DON'T KNOW/REFUSED.....8%

Turning to communications....

113. What is your main source of information about the City of Brooklyn Park?	UNSURE/NOTHING.....1%
	CITY NEWSLETTER.....27%
	SUN POST.....12%
	STAR TRIBUNE.....8%
	CITY WEBSITE.....15%
	E-MAIL.....6%
	WORD OF MOUTH.....5%
	MAILINGS.....15%
	SOCIAL MEDIA.....8%
	SCATTERED.....3%

114. How would you prefer to receive information about the City of	UNSURE/NOTHING.....1%
	CITY NEWSLETTER.....28%

Brooklyn Park?	SUN POST.....11%
	STAR TRIBUNE.....6%
	CITY WEBSITE.....14%
	E-MAIL.....11%
	WORD OF MOUTH.....3%
	MAILINGS.....16%
	SOCIAL MEDIA.....8%
	SCATTERED.....2%
115. Do you recall receiving the City newsletter, titled "Park Pages," during the last six months?	YES.....72%
	NO.....27%
	DON'T KNOW/REFUSED.....1%
IF "YES," ASK: (N=578)	
116. Do you or any members of your household regularly read it?	YES.....78%
	NO.....21%
	DON'T KNOW/REFUSED.....0%
117. Do you use social media to receive information from the City? (IF "YES," ASK:) Which social media source do you use most often to receive this information?	
NO, 70%; FACEBOOK, 24%; TWITTER, 5%; SCATTERED, 2%.	
118. Do you use high speed internet in your home?	YES.....91%
	NO.....9%
	DON'T KNOW/REFUSED.....0%
IF "NO," ASK: (N=67)	
119. Why don't you use high speed internet in your home?	
TOO OLD, 18%; USE HOTSPOT, 8%; NO NEED, 34%; COST TOO HIGH, 21%; DON'T USE, 19%.	
Now, just a few more questions for demographic purposes....	
120. Do you reside in an apartment, townhouse or condominium, or a detached single family home?	APARTMENT.....24%
	TOWNHOUSE/CONDO.....20%
	SINGLE-FAMILY HOME....56%
	SOMETHING ELSE.....1%
	DON'T KNOW/REFUSED.....0%
121. Do you own or rent your current residence?	OWN.....66%
	RENT.....33%
	DON'T KNOW/REFUSED.....1%
122. What is your age, please?	18-24.....10%

25-34.....	20%
35-44.....	23%
45-54.....	18%
55-64.....	17%
65 AND OVER.....	12%
REFUSED.....	0%

I am going to read a list of races and ethnicities, please tell me if you identify as....

	YES	NO	DKR
123. African.	11%	89%	1%
124. Asian.	18%	82%	0%
125. African American or Black.	22%	78%	0%
126. Hispanic or Latino.	7%	93%	0%
127. Native American or American Indian.	2%	98%	0%
128. Native Hawaiian or other Pacific Islander.	1%	99%	0%
129. White.	42%	58%	0%
130. Another race or ethnicity.	4%	96%	1%

131. What is the primary language spoken in your home?	DON'T KNOW/REFUSED.....	0%
	ENGLISH.....	80%
	SPANISH.....	5%
	VIETNAMESE.....	3%
	SOMALI.....	5%
	HMONG.....	3%
	SCATTERED.....	4%

132. Finally, thinking about your household finances, how would you describe your financial situation, would you say that --	STATEMENT A.....	5%
A) Your monthly expenses are exceeding your income;	STATEMENT B.....	32%
B) You are meeting your monthly expenses but are putting aside little or no savings;	STATEMENT C.....	40%
C) You are managing comfortably while putting some money aside;	STATEMENT D.....	23%
D) You are on track to meet long-term financial goals, such	DON'T KNOW/REFUSED.....	1%

as mortgage payments, tuition
costs and retirement plans?

133. Gender.	MALE.....48%
	FEMALE.....52%
134. REGION OF CITY:	EAST/SOUTH.....15%
	CENTRAL/SOUTH.....14%
	WEST/SOUTH.....19%
	EAST/NORTH.....20%
	CENTRAL/NORTH.....23%
	WEST NORTH.....9%

City of Brooklyn Park

Request for Council Action

Agenda Item:	3B.4	Meeting Date:	July 10, 2023
Agenda Section:	Public Presentations/ Proclamations/Receipt of General Communications	Originating Department:	Recreation and Parks
Resolution:	N/A	Prepared By:	Brad Tullberg, Recreation and Parks Director
Ordinance:	N/A		
Attachments:	1	Presented By:	Mayor Hollies Winston
Item:	Mayor's Proclamation Declaring the Month of July as "Park and Recreation Month" in the City of Brooklyn Park		

City Manager's Proposed Action:

The Mayor shall proclaim the month of July as "Park and Recreation Month" in the City of Brooklyn Park by one of the following:

1. "I, Hollies Winston, Mayor of the City of Brooklyn Park, Minnesota, do hereby proclaim the month of July 2023 as "Park and Recreation Month" in the City of Brooklyn Park

OR

2. By reading the proclamation

Overview:

Since 1985, people in the United States have celebrated Park and Recreation Month in July to promote building strong, vibrant and resilient communities through the power of parks and recreation and to recognize the more than 160,000 full-time park and recreation professionals — along with hundreds of thousands of part-time and seasonal workers and volunteers — that provide programs and maintain our country's local, state and community parks.

The services that park and recreation professionals provide are vital for our communities — from protecting open spaces and natural resources to helping fight obesity and providing activities and resources for all people. Park and Recreation Month encourages everyone to reflect on the exponential value parks and recreation bring to communities.

This year's theme — "Where Community Grows" — celebrates the vital role park and recreation professionals play in bringing people together, providing essential services and fostering the growth of our communities. Park and recreation professionals make a positive impact on the lives of community members every single day.

Primary Issues/Alternatives to Consider: N/A

Budgetary/Fiscal Issues: N/A

Attachments:

3B.4A PROCLAMATION

PROCLAMATION

DECLARING THE MONTH OF JULY 2023 “PARK & RECREATION MONTH” IN THE CITY OF BROOKLYN PARK

WHEREAS, parks and recreation programs are an integral part of communities throughout this country, including Brooklyn Park; and

WHEREAS, parks and recreation promotes health and wellness, improving the physical and mental health of people who live near parks; and

WHEREAS, parks and recreation promotes time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimer's; and

WHEREAS, parks and recreation encourages physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and

WHEREAS, parks and recreation is a leading provider of healthy meals, nutrition services and education; and

WHEREAS, parks and recreation programming and education activities, such as out of school time programming, youth sports and environmental education, are critical to childhood development; and

WHEREAS, parks and recreation increases a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

WHEREAS, parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

WHEREAS, the U.S. House of Representatives has designated July as Parks and Recreation Month; and

WHEREAS, Brooklyn Park recognizes the benefits derived from parks and recreation resources; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brooklyn Park that we recognize July as Park and Recreation Month in the City of Brooklyn Park.



5200 85th Avenue North
Brooklyn Park, MN 55443

Hollies Winston, Mayor

City of Brooklyn Park Request for Council Action

Agenda Item:	4.1	Meeting Date:	July 10, 2023
Agenda Section:	Consent	Originating Department:	Administration
Resolution:	X	Prepared By:	Devin Montero, City Clerk
Ordinance:	N/A		
Attachments:	2	Presented By:	Jay Stroebel, City Manager
Item:	Adopt a Resolution Appointing Election Judges for the August 8, 2023, City Special Election		

City Manager's Proposed Action:

MOTION _____, SECOND _____, TO WAIVE THE READING AND ADOPT RESOLUTION #2023-_____ APPOINTING ELECTION JUDGES FOR THE AUGUST 8, 2023, CITY SPECIAL ELECTION.

Overview:

Minnesota State Statute, 204B.21, Subdivision 2, requires election judges for precincts in a municipality to be appointed by the governing body of the municipality at least 25 days before the election at which the election judges will serve. Attached is the list of election judges assigned to the City Special Election on August 8, 2023.

Primary Issues/Alternatives to Consider: N/A

Budgetary/Fiscal Issues: N/A

Attachments:

- 4.1A RESOLUTION
- 4.1B EXHIBIT A

RESOLUTION #2023-

RESOLUTION APPOINTING ELECTION JUDGES
FOR THE AUGUST 8, 2023, CITY SPECIAL ELECTION

WHEREAS, Minnesota State Statute, 204B.21, Subdivision 2, requires election judges for precincts in a municipality to be appointed by the governing body of the municipality at least 25 days before the election.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brooklyn Park, that the election judges for the August 8, 2023, City Special Election be appointed as presented by the City Clerk, per Exhibit A attached hereto and made a part hereof and further authorizing the City Clerk to appoint additional judges if and where needed.

EXHIBIT A

Sunday Alabi
Lori Anderson
Nancy Anderson
Elizabeth Baker
Constance Boord
Linda Browning
Pamela Chandler
Joanne Coller
Steven Debner
Wayne Doe
Rhonna Douglas-West
Mike Felien
Michelle Ferrel
Diane Gambrel
Kim Gerou
Michael Goebel
Lillie Harris
Dezra Helgeson
Vicki Herald
Marian Hutchens
Robert Janson Kelley
Dave Johnson
Laura G Johnson
Rachel G Johnson
Susan M Johnson
Courage Kai
Charles Karver
Linda Kelly-Allen
Dawn Kramer
Trudi LaRose
Joe Levens
Joyce Lewis
William Lynch
Susan Mabera
Teri Maggi
Joanne Mann
David Mantini
Jorge Martinez
Patricia McDonald
John McLain
Elizabeth Meyers
Sarah Moore
Walter Munsterman
Karen Norberg
Tammy Otten
Patricia Patterson
Susan Petersen

Edward Pheifer
John Plante
Debra Redepenning
Chad Reickard
Kristin Reickard
Jill Schuerman
Ebun Thorpe
Alexander Vasquez
Richard Vosika
Rosemary Wagner
Karoll Walsh
Teresa M Ward
Peggy Warren
Stanley Weese
Robert Welde
Koffi Michel Yigan-Kohoe
Donna Zeman
Shannon Pettit
Carol Parks
Melody Bird
Catherine Oslund

City of Brooklyn Park Request for Council Action

Agenda Item:	4.2	Meeting Date:	August 8, 2023
Agenda Section:	Consent	Originating Department:	Administration
Resolution:	N/A	Prepared By:	Devin Montero, City Clerk
Ordinance:	N/A		
Attachments:	N/A		
Item:	Set the Date and Time to Canvass the Results of the City Special Election held on August 8, 2023		

City Manager's Proposed Action:

MOTION _____, SECOND _____, TO SET AUGUST 14, 2023, AT 6:00 P.M. AS THE DATE AND TIME TO CANVASS THE RESULTS OF THE AUGUST 8, 2023, CITY SPECIAL ELECTION.

Overview:

Minnesota State Statute 205.185, Subdivision 3 (a), requires, "Between the third and tenth days after an election, the governing body of a city conducting any election including a special municipal election, or the governing body of a town conducting the general election in November shall act as the canvassing board, canvass the returns, and declare the results of the election.

Primary Issues/Alternatives to Consider: N/A

Budgetary/Fiscal Issues: N/A

Attachments: N/A

City of Brooklyn Park Request for Council Action

Agenda Item:	4.3	Meeting Date:	July 10, 2023
Agenda Section:	Consent	Originating Department:	Finance
Resolution:	N/A	Prepared By:	Dolly Lee, Assistant Finance Director
Ordinance:	N/A		
Attachments:	N/A	Presented By:	LaTonia Green, Finance Director
Item:	Removal of a Commissioner		

City Manager's Proposed Action:

MOTION _____, SECOND _____, TO REMOVE THOMAS SAMLASKA FROM THE BUDGET ADVISORY COMMISSION.

Overview:

A request is being made to remove Thomas Samlaska as a Commissioner on the Budget Advisory Commission due to lack of attendance. Commissioner Samalaska was appointed to the commission for a term starting in May 2021. Commissioner Samlaska has missed 75% of the BAC meetings in the past 12 months. All absences are recorded as unexcused due to the Commissioner not informing staff of the absence.

Staff reached out to Commissioner Samlaska's regarding attendance issues and the Commissioner attended two meetings after receiving staff notification; however, the Commissioner has missed an additional four meetings since.

Once removed, staff will advertise to fill the seat for the balance of a term to expire April 1, 2024.

Primary Issues/Alternatives to Consider: N/A

Budgetary/Fiscal Issues: N/A

Attachments: N/A

City of Brooklyn Park Request for Council Action

Agenda Item:	7.1	Meeting Date:	July 10, 2023
Agenda Section:	General Action Items	Originating Department:	Administration
Resolution:	N/A	Prepared By:	Katrina Doshier, Program Assistant
Ordinance:	N/A		
Attachments:	N/A	Presented By:	Mayor Hollies Winston
Item:	Appointments to Commissions		

City Manager's Proposed Action:

Appoint commissioners to serve on the Community Long-range Improvement Commission, Human Rights Commission, and the Recreation and Parks Advisory Commission.

Community Long-range Improvement Commission (CLIC) Two appointments (Balance of Three-year terms)

City At-large (One Appointment)

MOTION _____, SECOND _____, TO APPOINT _____ TO THE COMMUNITY LONG-RANGE IMPROVEMENT COMMISSION REPRESENTING THE CITY AT-LARGE EFFECTIVE IMMEDIATELY FOR THE BALANCE OF A THREE-YEAR TERM TO EXPIRE APRIL 1, 2025. (Replacing Amy Meuers)

West District (One Appointment)

MOTION _____, SECOND _____, TO APPOINT _____ TO THE COMMUNITY LONG-RANGE IMPROVEMENT COMMISSION REPRESENTING THE WEST DISTRICT EFFECTIVE IMMEDIATELY FOR THE BALANCE OF A THREE-YEAR TERM TO EXPIRE APRIL 1, 2025. (Replacing Gardoe Cephas)

Human Rights Commission (HRC) One appointment (Balance of One-year term)

Emerging Leader – City At-large (Ages 18-24 – One-year term) (One appointment)

MOTION _____, SECOND _____, TO APPOINT _____ TO THE HUMAN RIGHTS COMMISSION AS AN EMERGING LEADER REPRESENTING THE CITY AT-LARGE EFFECTIVE IMMEDIATELY FOR THE BALANCE OF A ONE-YEAR TERM TO EXPIRE APRIL 1, 2024. (Open Seat)

RECREATION AND PARKS ADVISORY COMMISSION (RPAC) One appointment (Balance of One-year term)

Youth Liaison – City At-large (Ages 14-17 – One-year term) (One appointment)

MOTION _____, SECOND _____, TO APPOINT _____ TO THE RECREATION AND PARKS ADVISORY COMMISSION AS A YOUTH LIAISON REPRESENTING THE CITY AT-LARGE EFFECTIVE IMMEDIATELY FOR THE BALANCE OF A ONE-YEAR TERM TO EXPIRE APRIL 1, 2024. (Open Seat)

Overview:

On June 26, 2023, the City Council interviewed applicants to fill commission openings. If there are openings left unfilled after the appointments are made at tonight's Council meeting, City staff will re-advertise to fill the positions that are still vacant.

Primary Issues/Alternatives to Consider:

Selection and appointment of commissioners.

Budgetary/Fiscal Issues: N/A

Attachments: N/A

City of Brooklyn Park

Request for Council Action

Agenda Item:	10.1	Meeting Date:	July 10, 2023
Agenda Section:	Closed Session	Originating Department:	Administration
Resolution:	N/A	Prepared By:	Devin Montero, City Clerk
Ordinance:	N/A		
Attachments:	N/A		
Item:	Close the Meeting Pursuant to MS Section 13D.05, Subdivision 3(b)		

City Manager’s Proposed Action:

MOTION _____, SECOND _____, TO CLOSE THE MEETING PURSUANT TO MINNESOTA STATUTES, SECTION 13D.05 SUBDIVISION 3(b) TO DISCUSS ATTORNEY/CLIENT PRIVILEGE MATTERS RELATING TO THE TARGET CAMPUS PROPERTY TAX APPEAL.

Overview: N/A

Primary Issues/Alternatives to Consider: N/A

Budgetary/Fiscal Issues: N/A

Attachments: N/A