



NORTH BRANCH

—Minnesota—

Kevin Schieber
Mayor

Robert Canada
Councilmember/Acting Mayor

Jeff Goulet
Councilmember

Jim Ibinger
Councilmember

Patrick Meacham
Councilmember

**CITY COUNCIL
REGULAR AGENDA
WEDNESDAY, JUNE 10, 2026 @ 6:00 PM
CITY HALL, 6408 ELM STREET, NORTH
BRANCH, MN 55056**

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. AGENDA APPROVAL

a. Approve Agenda

ACTION

5. PRESENTATION & PROCLAMATION

a. Recognition of Fire Department Officers, 2026 - Chief Patrick Heinen

VERBAL
UPDATE

b. 2025 Audit Presentation and Approval of the 2025 Financial Statements by City Council

ACTION

6. PUBLIC COMMENT

Provides an opportunity for the public to address the Council on items that are not on the Agenda. Please raise your hand to be recognized. Please state your name and address for the record. This section is for the express purpose of addressing concerns of City services and operations. It shall not be used to clarify individual's views for political purposes.

7. CONSENT AGENDA

All matters listed under Consent Agenda are considered routine and/or non-controversial and will be approved by one motion. There will be no separate discussion of these items unless a Councilmember or citizen so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the Agenda.

a. Claims

ACTION

b. Approval of Minutes - Regular Meeting - May 27, 2026, 6:00 PM

ACTION

c. Receive Legal Staff Report

INFO

d. Approve Gambling LG220 Permit - St. Gregory the Great Catholic Church

ACTION

- e. Approval of Application for Garbage Haulers License - Talon Sanitation LLC ACTION
 - f. Approval of 30-day Transient Merchant License Group Sale for Mad City Windows & Baths ACTION
 - g. Approval of 1–3 Day Transient Merchant License — Foggy Farm Fresh ACTION
 - h. Approve Gambling LG220 Exempt Permit — Vikings Quarterback Club ACTION
 - i. Approval of proposal for a utility rate study from Ehlers Public Finance Advisors ACTION
 - j. Approval of 1-3 Day Transient Merchant Licents - Homestead Steaks, Inc. ACTION
 - k. Approval of Resolution R-338-2026 approving amended and revised subdivision and development agreement for Meadows Ridge 1st Addition ACTION
 - l. Approval of Resolution R-340-2026 approving the lot split, wavier of compensation and deed to Chisago County for CSAH 14/Hemingway Ave Roundabout Improvement Project ACTION
 - m. Approval of Street Closure for Elm St and Branch Ave for Midsummer Days ACTION
 - n. Approval of Resolution R-341-2026 authorizing plans and specifications and ordering advertisement for bids for the Flink Avenue Trail Project ACTION
8. PUBLIC HEARINGS
9. STAFF REPORTS
- a. April 2026 Finance Update INFO
 - b. Consider Approval of Resolution 339-2026 approving a Term Sheet for North Branch Independent Living Senior Housing ACTION
 - c. Consider Status of 400th Street Right-of-Way from Jeffrey Ave to Keystone Ave ACTION
10. MAYOR/CITY COUNCIL
- a. Commission liaison reports VERBAL UPDATE
11. ADJOURNMENT

Since we do not have time to discuss every point presented, it may seem that decisions are preconceived. However, background information is provided to the City Council on each Agenda item in advance from Staff and appointed Commissions; and decisions are based on this information and past experiences. In addition some items may also have been discussed preliminarily at Council Work Sessions. If you are aware of information that has not been discussed, please raise your hand to be recognized. Comments that are pertinent are appreciated. Items requiring excessive time may be continued to another meeting.



Prepared By: Sharon Wright, Finance Director

Presenter: Sharon Wright, Finance Director

Date: 06/04/2026

Board & Commission: City Council

Subject: 2025 Audit Presentation and Approval of the 2025 Financial Statements by City Council

2025 Audit Presentation and Approval of the 2025 Financial Statements by City Council

Kelsey Larson, CPA, audit manager at Abdo, LLP is presenting the results of the 2025 audit.

Once the presentation is complete, the City Council is requested to approve, by majority vote, to accept the audit of the 2024 City of North Branch Financial Statements.

Voting Requirements:

Voting Options Simple Majority



2025 Financial Statement Audit

City of North Branch



Introduction

- Audit Results
- General Fund
- Other Governmental Funds
- Enterprise Funds
- Key Performance Indicators



Audit Results

Auditor's Opinion

unmodified
opinion under
GAAP

Minnesota Legal Compliance

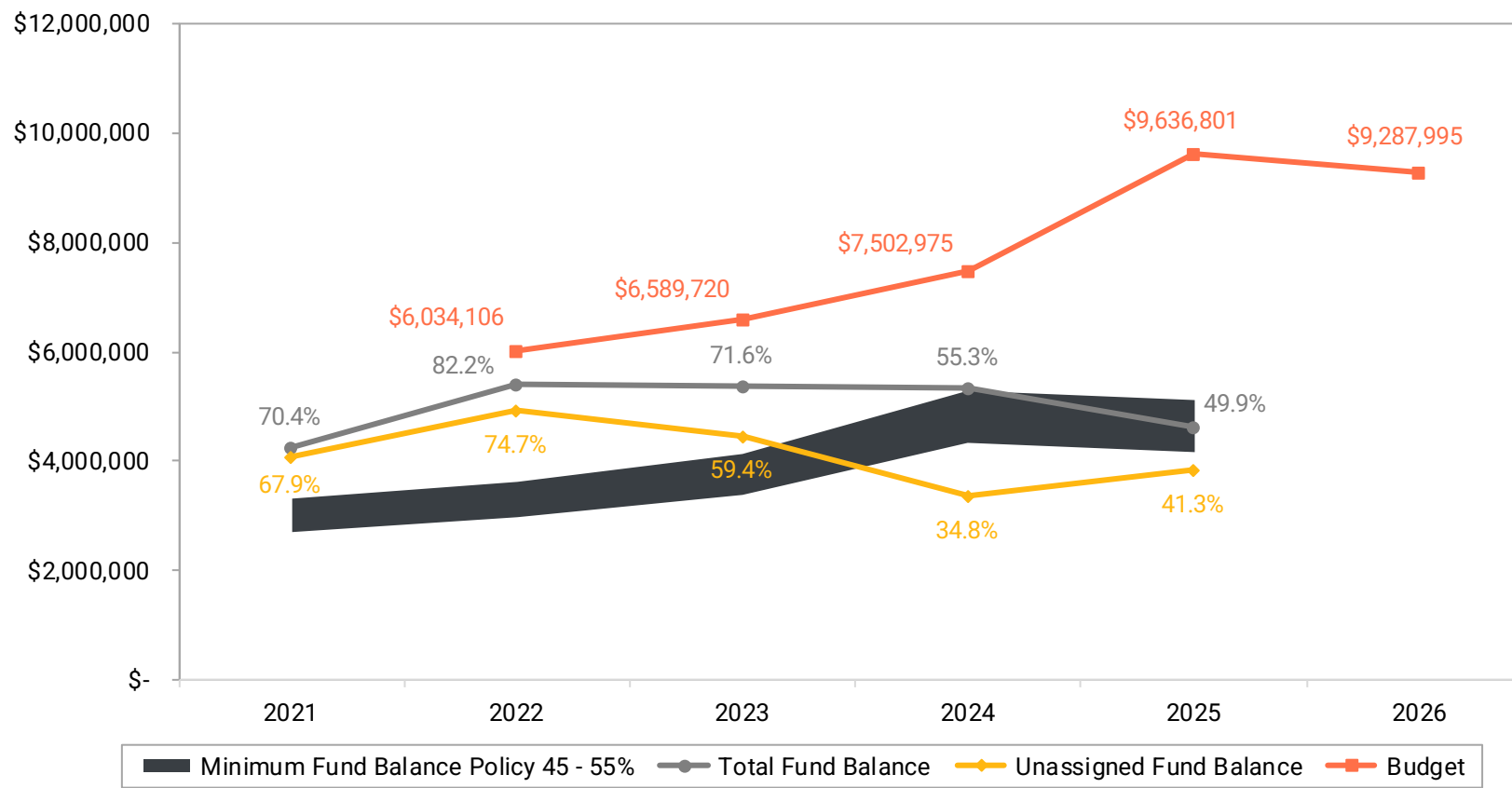
No instances
of
noncompliance

AUDIT RESULTS

Fiscal Year 2025 Findings

- Preparation of Financial Statements
 - *Internal Control Finding*
- Limited Segregation of Duties
 - *Internal Control Finding*
- I-9 Document Retention
 - *Internal Control Finding*
- Cash Reconciliations
 - *Internal Control Finding*

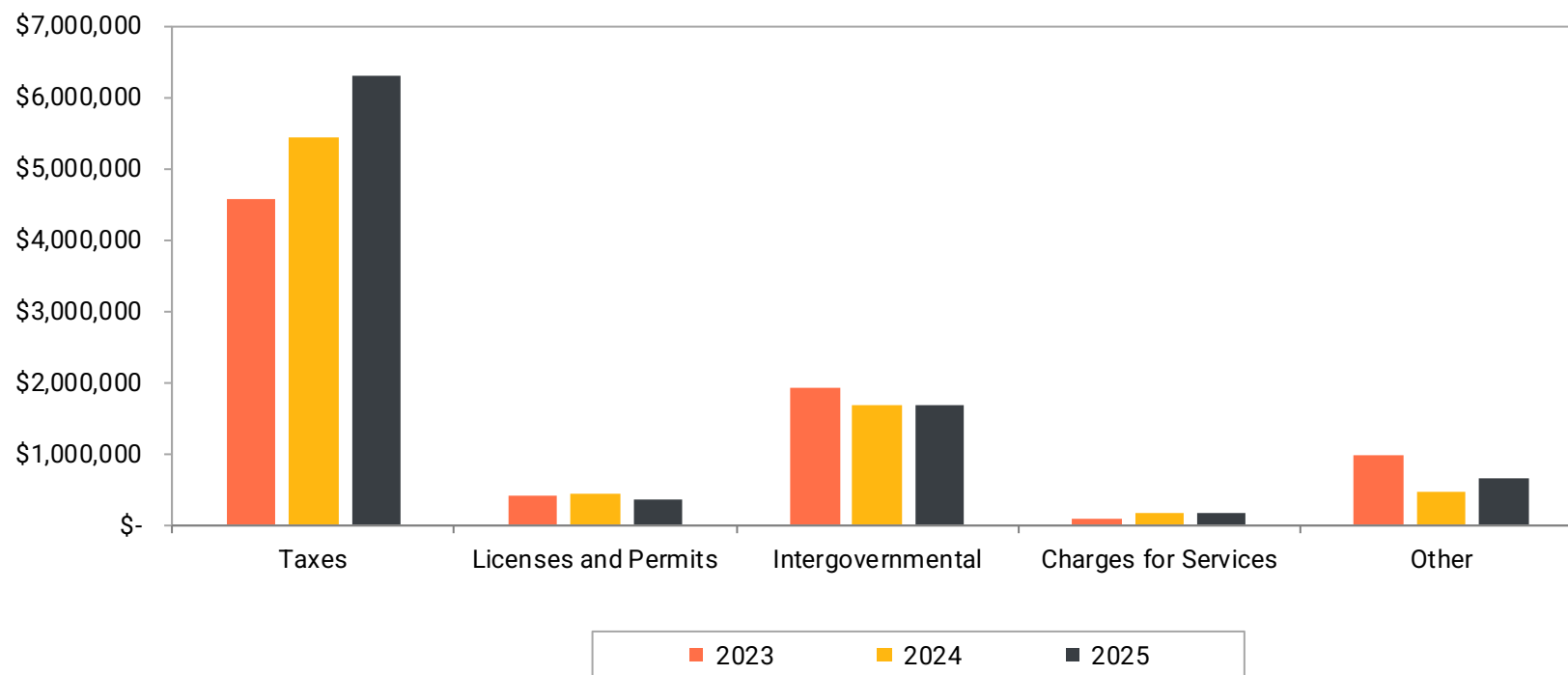
General Fund Balance Compared to Budgeted Expenses



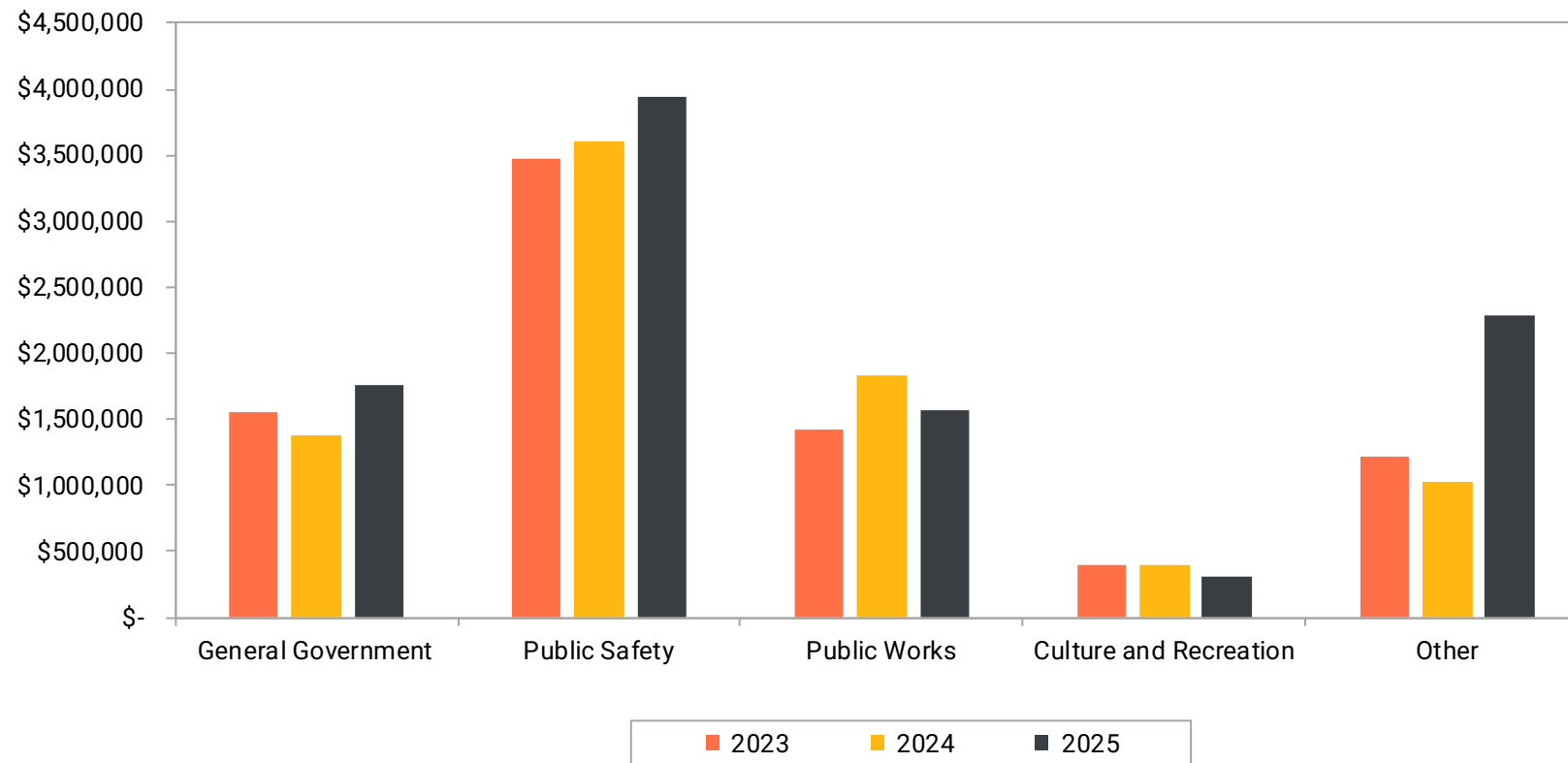
General Fund Budget to Actual

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues	\$ 8,436,637	\$ 8,436,637	\$ 8,819,702	\$ 383,065
Expenditures	9,636,801	9,964,474	9,667,442	297,032
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200,164)	(1,527,837)	(847,740)	680,097
Other Financing Sources (Uses)				
Sale of capital assets	-	-	14,701	(14,701)
Transfers in	315,300	315,300	341,065	(25,765)
Transfers out	(210,000)	(210,000)	(210,968)	968
Total Other Financing Sources (Uses)	105,300	105,300	144,798	(39,498)
Net Change in Fund Balances	(1,094,864)	(1,422,537)	(702,942)	719,595
Fund Balances, January 1	5,333,430	5,333,430	5,333,430	-
Fund Balances, December 31	<u>\$ 4,238,566</u>	<u>\$ 3,910,893</u>	<u>\$ 4,630,488</u>	<u>\$ 719,595</u>

General Fund Revenues by Type

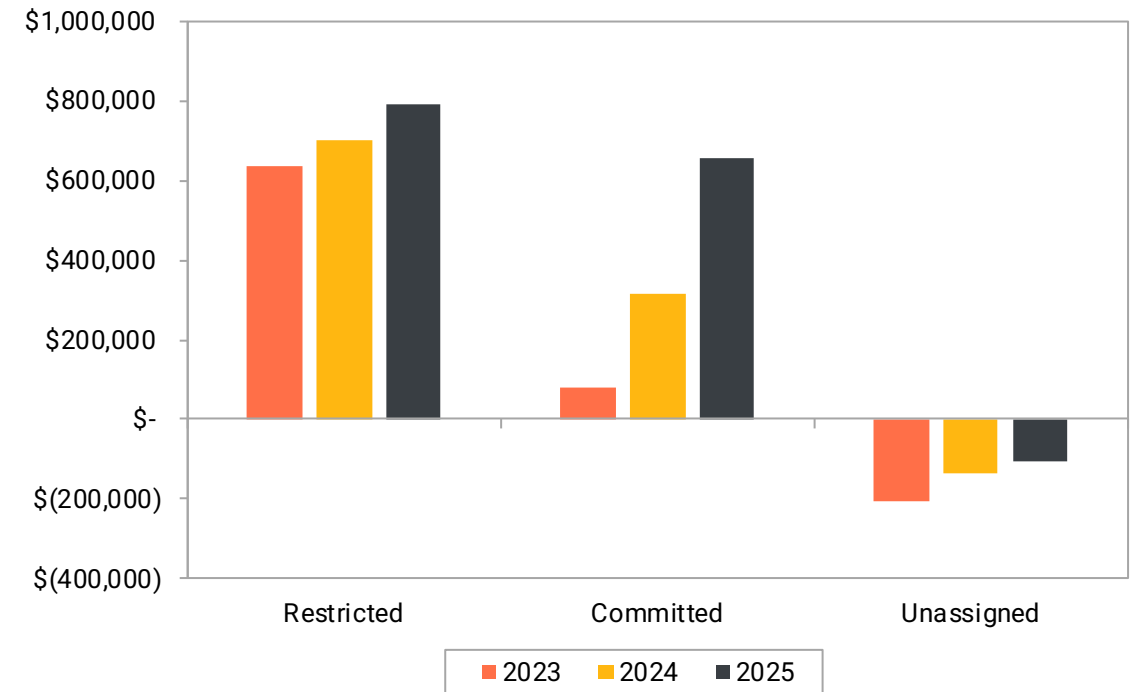


General Fund Expenditures by Type



Special Revenue Fund Balances

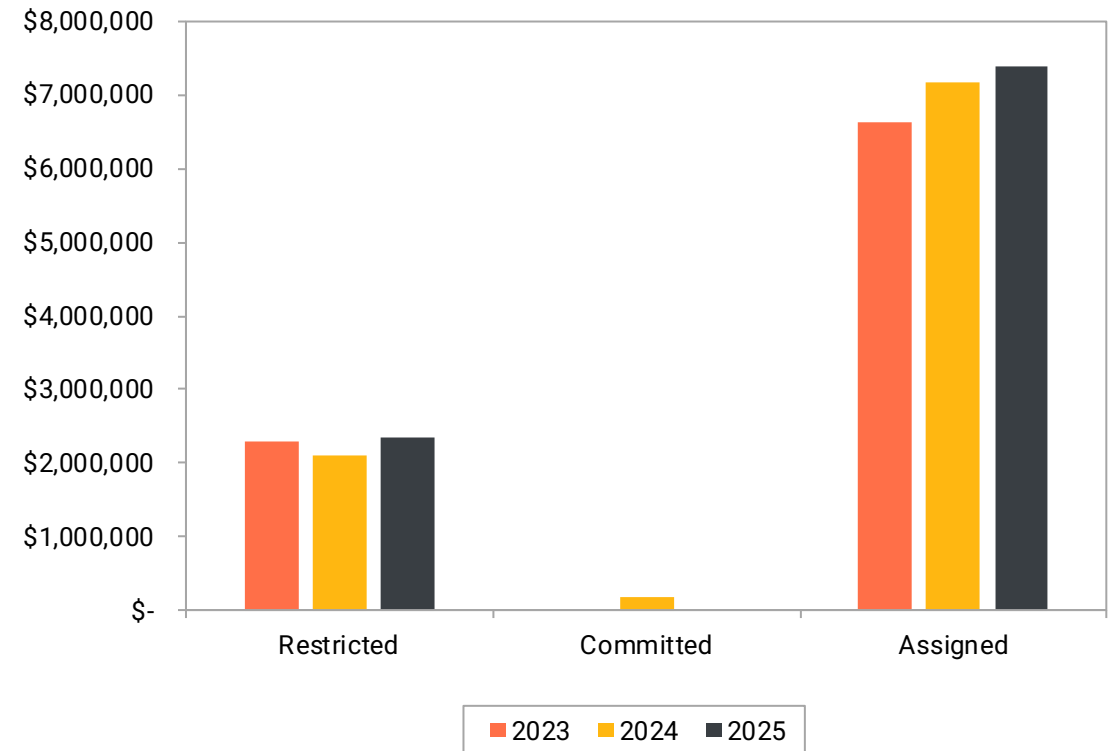
Fund	Fund Balances December 31,		Increase (Decrease)
	2024	2025	
Nonmajor			
EDA	\$ 215,421	\$ 548,534	\$ 333,113
Fire Department Equipment Donation	193,228	215,826	22,598
Revolving Loan	340,836	349,658	8,822
Cable Franchise	102,462	106,719	4,257
Ecumen TIF District	30,748	57,131	26,383
Flashing by Design TIF	(134,571)	(107,566)	27,005
Housing Support	54,682	56,830	2,148
Willow Grove	11,811	7,773	(4,038)
Everlong TIF	72,670	104,394	31,724
Total Special Revenue Funds	<u>\$ 887,287</u>	<u>\$ 1,339,299</u>	<u>\$ 452,012</u>



*Nonspendable fund balance not shown in chart due to insignificant balance

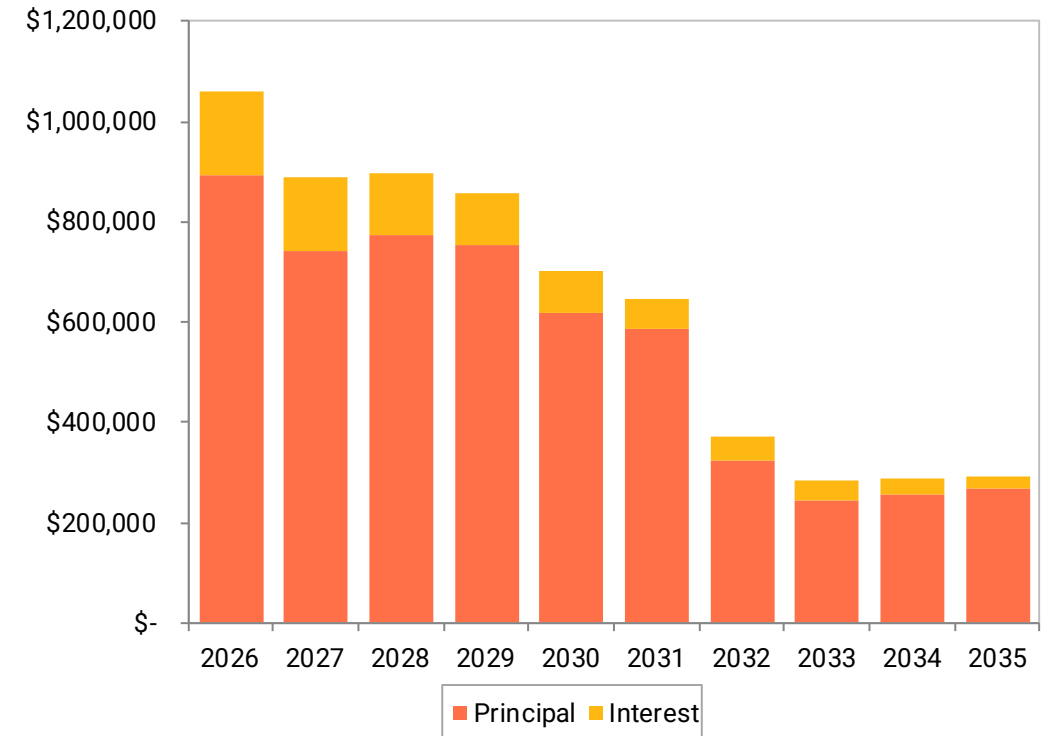
Capital Project Fund Balances

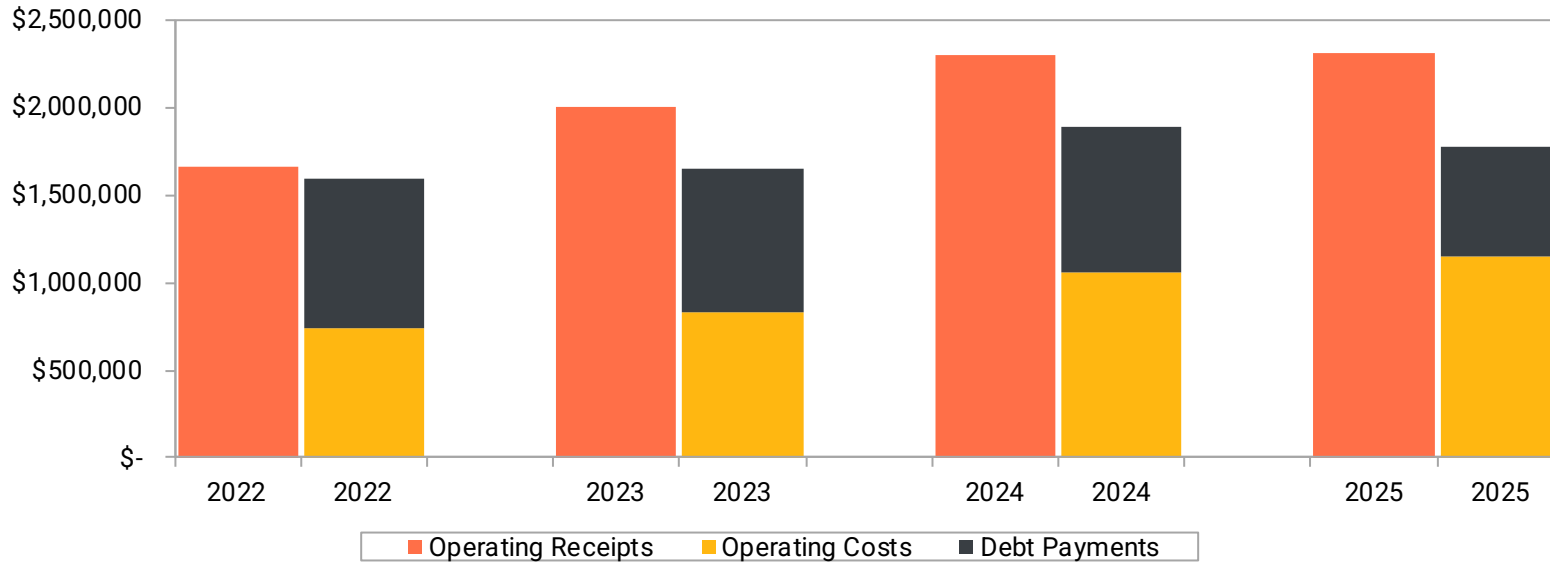
Fund	Fund Balances December 31,		Increase (Decrease)
	2024	2025	
Revolving Capital	\$ 481,776	\$ 824,383	\$ 342,607
Park Improvements	105,212	104,223	(989)
Road Improvements	(125,939)	(118,344)	7,595
Road Maintenance Fee	277,517	224,520	(52,997)
Library/Community Center	177,822	184,806	6,984
Industrial Park IV	8,328,730	8,278,796	(49,934)
Recreation Center	214,114	289,842	75,728
Equipment Replacement	-	(56,248)	(56,248)
Total	\$ 9,459,232	\$ 9,731,978	\$ 272,746



Debt Service

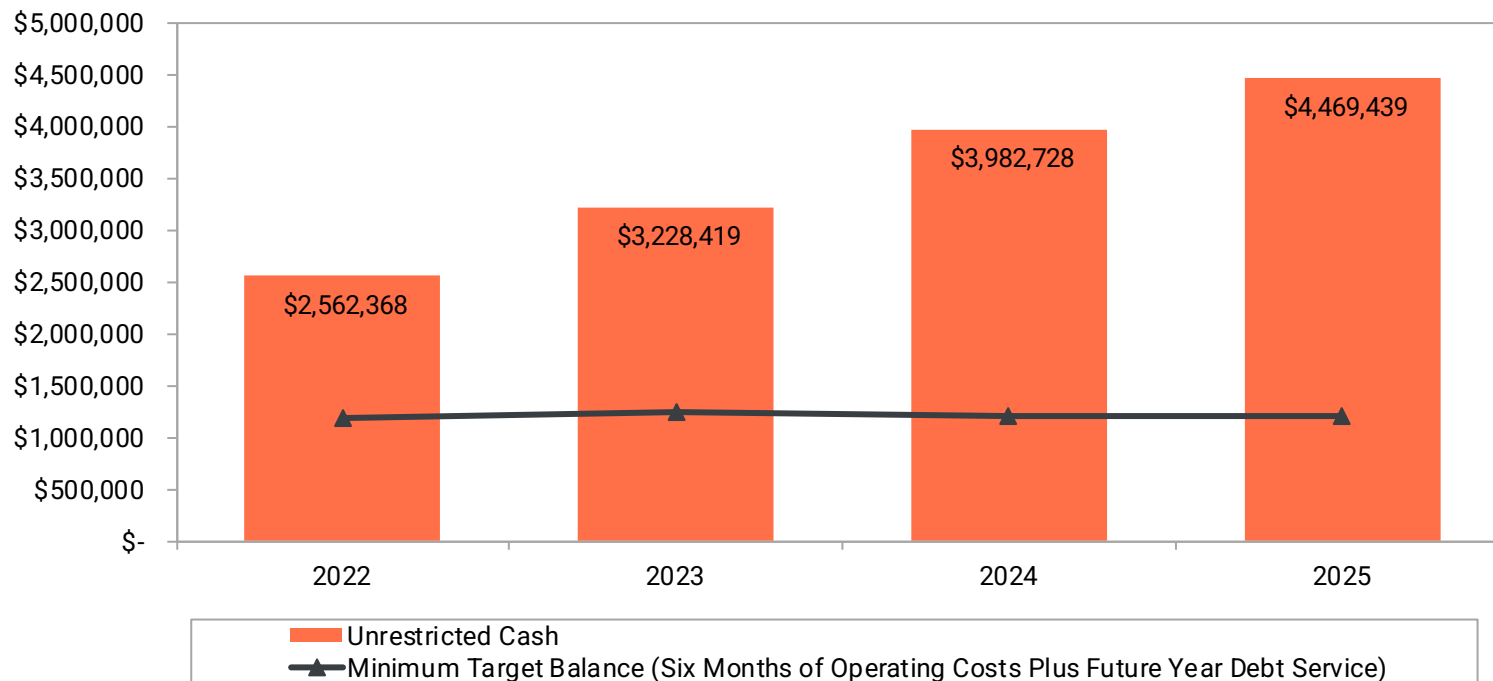
Debt Description	Total Cash	Total Assets	Bonds Outstanding	Date of Maturity
General Obligation Bonds				
2013 G.O. Refunding Bonds	\$ 453,125	\$ 453,808	\$ -	Matured
Street Reconstruction Bonds of 2009A Refunded by 2020A	28,535	29,861	163,000	02/01/2029
2017C Tax Increment Refunding Bonds	314,763	314,809	2,740,000	02/01/2037
2009 EDA Lease Revenue Bonds	550,287	552,113	1,770,000	04/01/2031
2017B Tax Increment Refunding Bonds	550,768	550,772	175,000	02/01/2027
2008A G.O. Bonds Refunded by 2020A	591,490	877,718	460,000	02/01/2029
2022A Certificate of Indebtedness	143,755	147,818	750,000	02/01/2030
Total Debt Service funds	\$ 2,632,723	\$ 2,926,899	\$ 6,058,000	
Total Remaining Interest Payments			\$ 848,089	

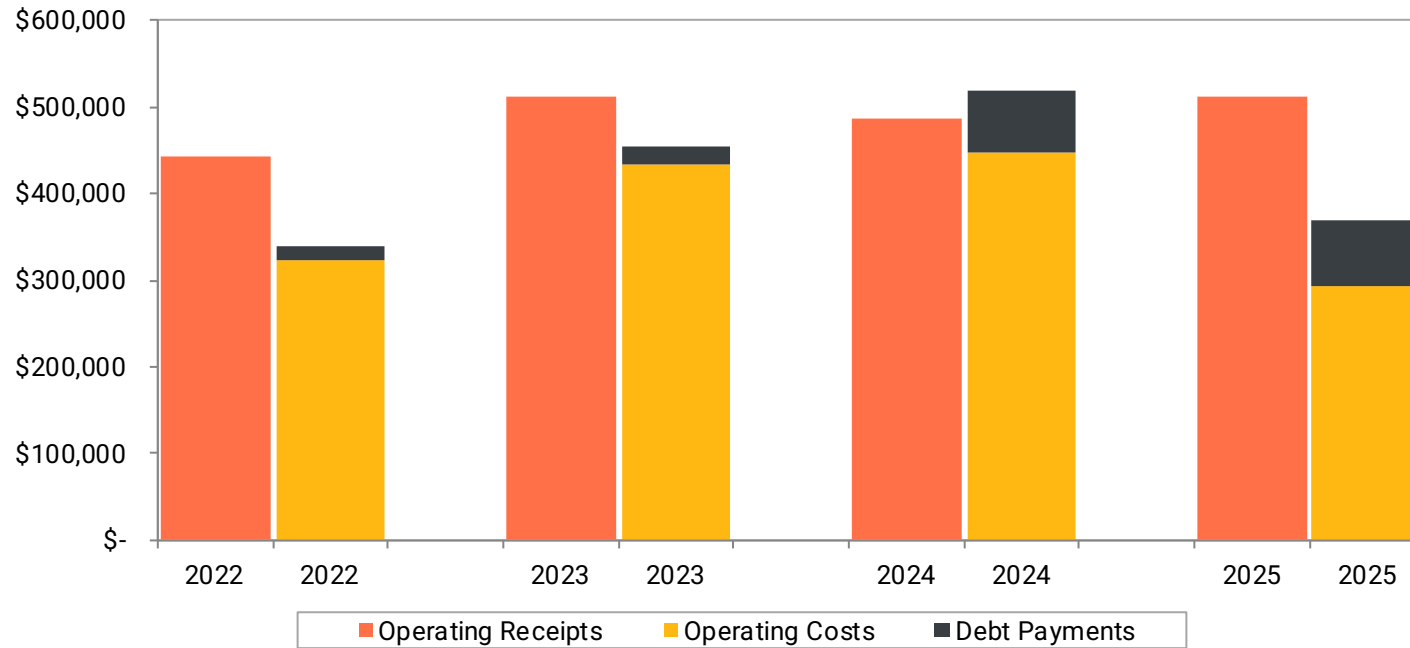




Sewer Fund

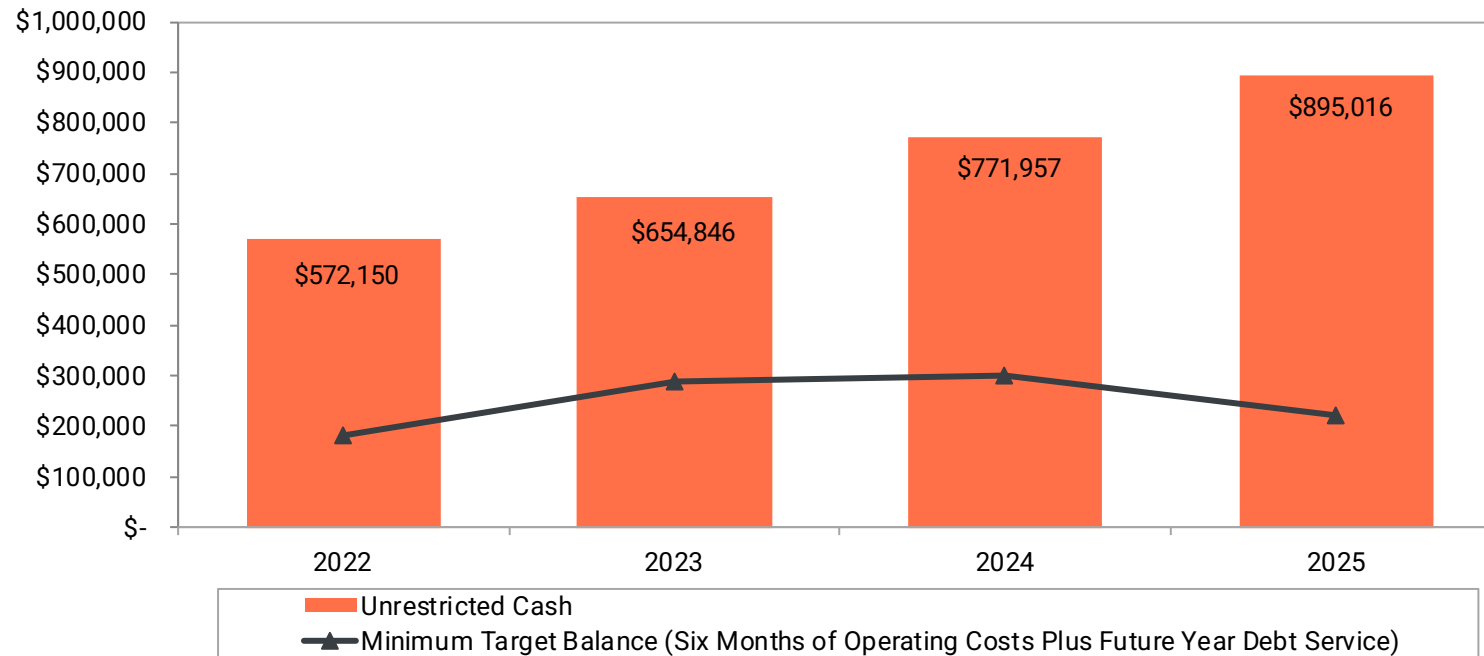
Cash Flows from Operations and Cash Balances

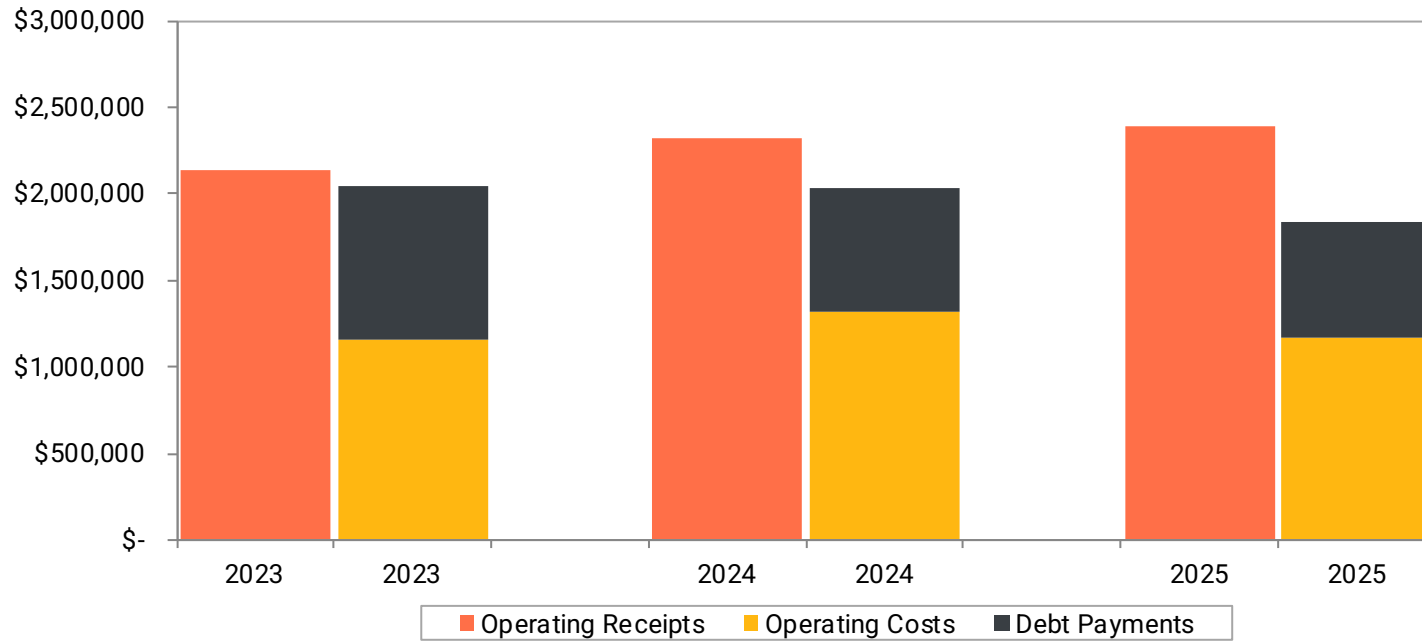




Storm Sewer Fund

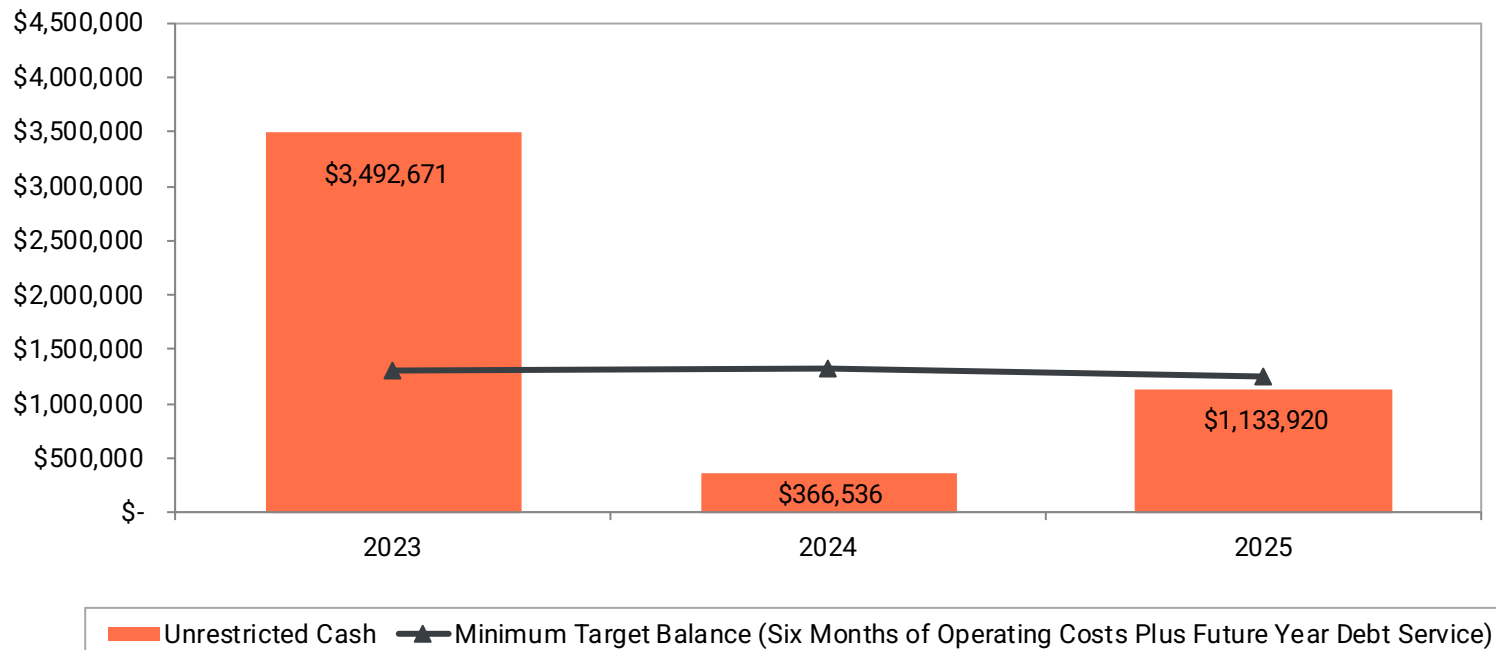
Cash Flows from Operations and Cash Balances



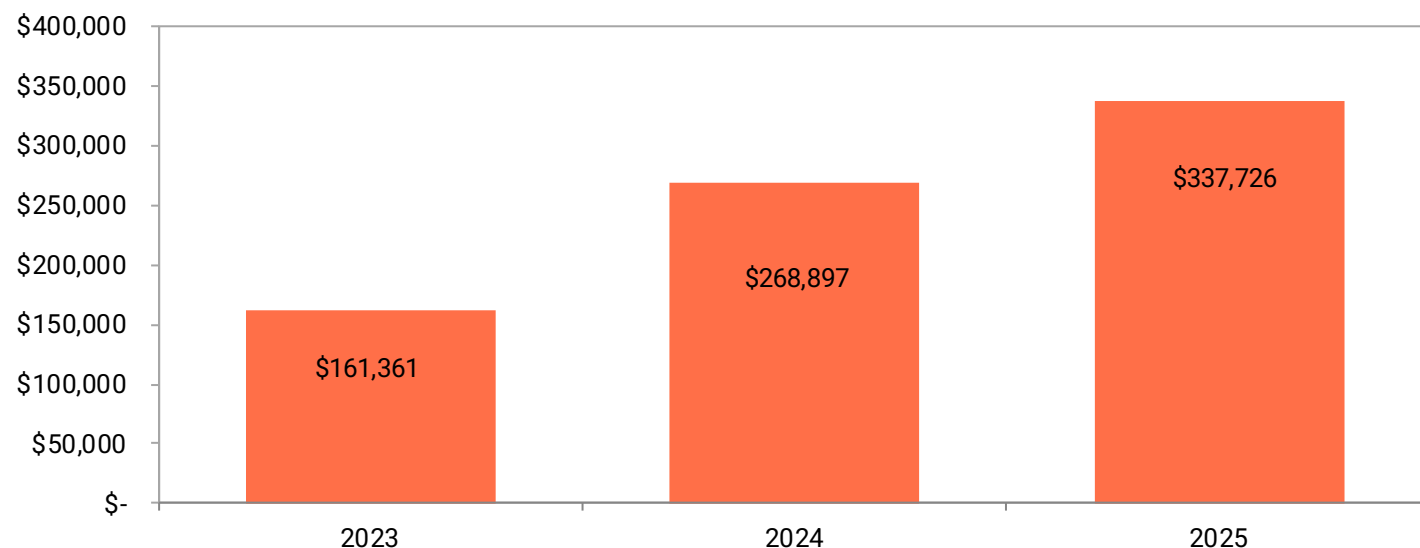


Water Fund

Cash Flows from Operations and Cash Balances



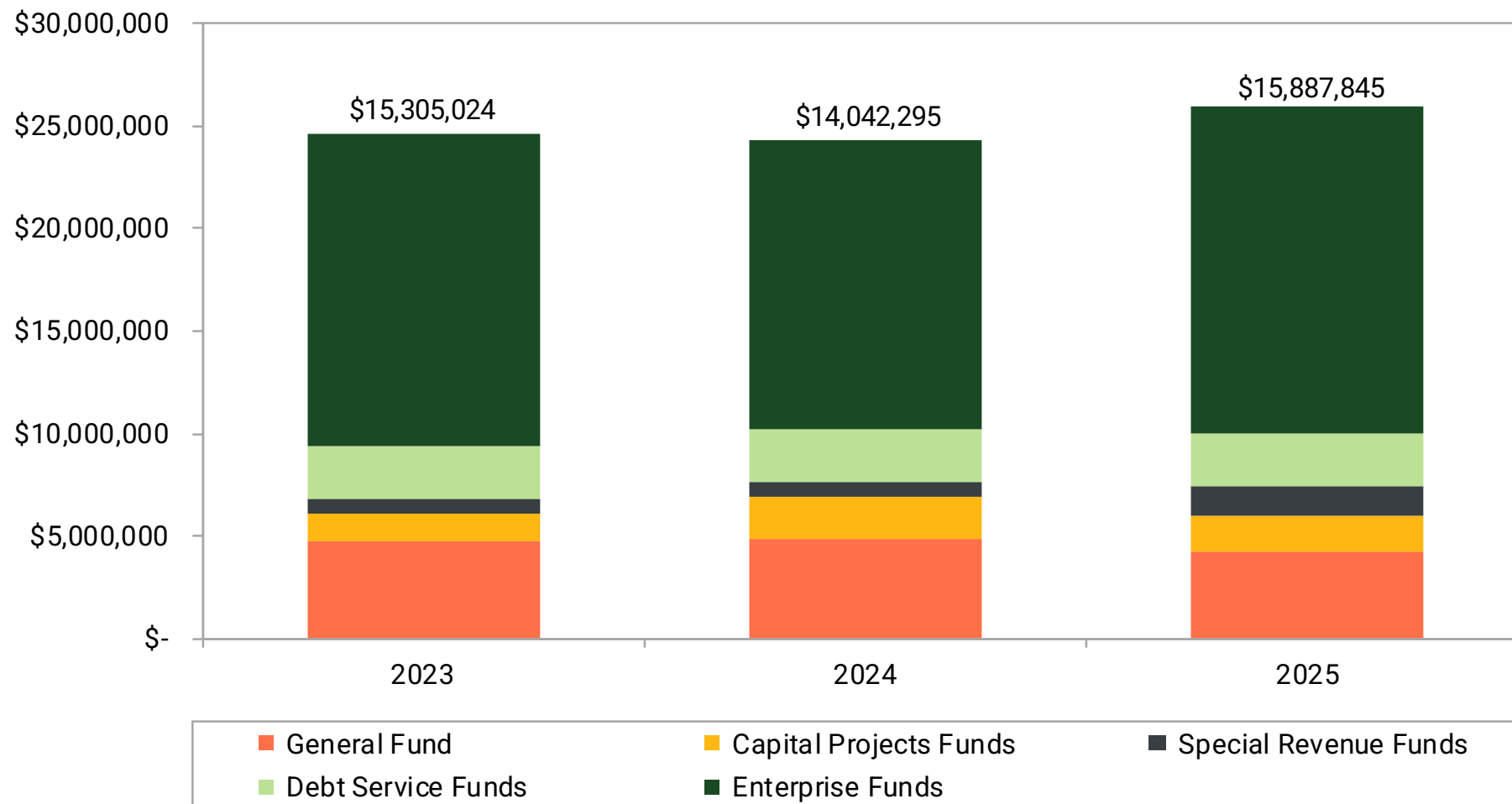
	2023		2024		2025	
	Total	Percent	Total	Percent	Total	Percent
Sales	\$ 4,004,734	100.0 %	\$ 4,111,520	100.0 %	\$ 4,145,580	100.0 %
Cost of Sales	2,936,282	73.3	2,977,374	72.4	3,001,886	72.4
Gross Profit	1,068,452	26.7	1,134,146	27.6	1,143,694	27.6
Operating Expenses	(993,440)	(24.8)	(1,094,282)	(26.6)	(740,196)	(17.9)
Operating Income (Loss)	75,012	1.9	39,864	1.0	403,498	9.7
Nonoperating Revenues	5,429	0.1	15,733	0.4	32,451	0.8
Transfers out	(100,000)	(2.4)	(80,000)	(1.9)	(120,000)	(2.9)
Change in Net Position	<u>\$ (19,559)</u>	<u>(0.4) %</u>	<u>\$ (24,403)</u>	<u>(0.5) %</u>	<u>\$ 315,949</u>	<u>7.6 %</u>
Lease payable	<u>\$ 552,061</u>		<u>\$ 461,151</u>		<u>\$ 374,577</u>	
Cash Balance	<u>\$ 161,361</u>		<u>\$ 268,897</u>		<u>\$ 337,726</u>	



Liquor Fund

Cash Flows from Operations and Cash Balances

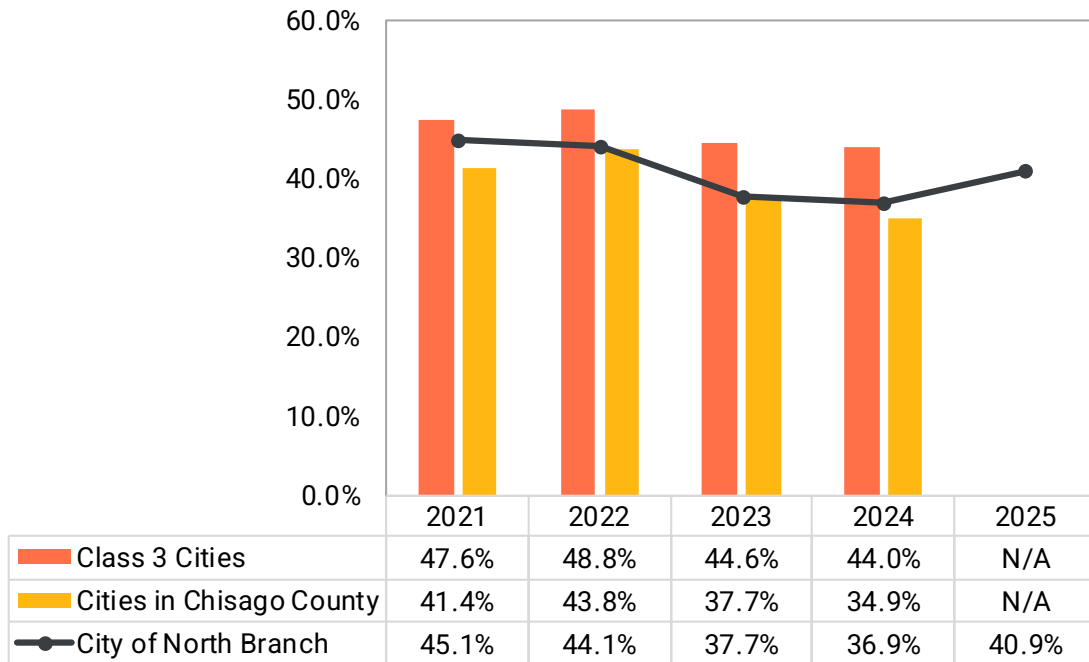
Cash and Investments Balances



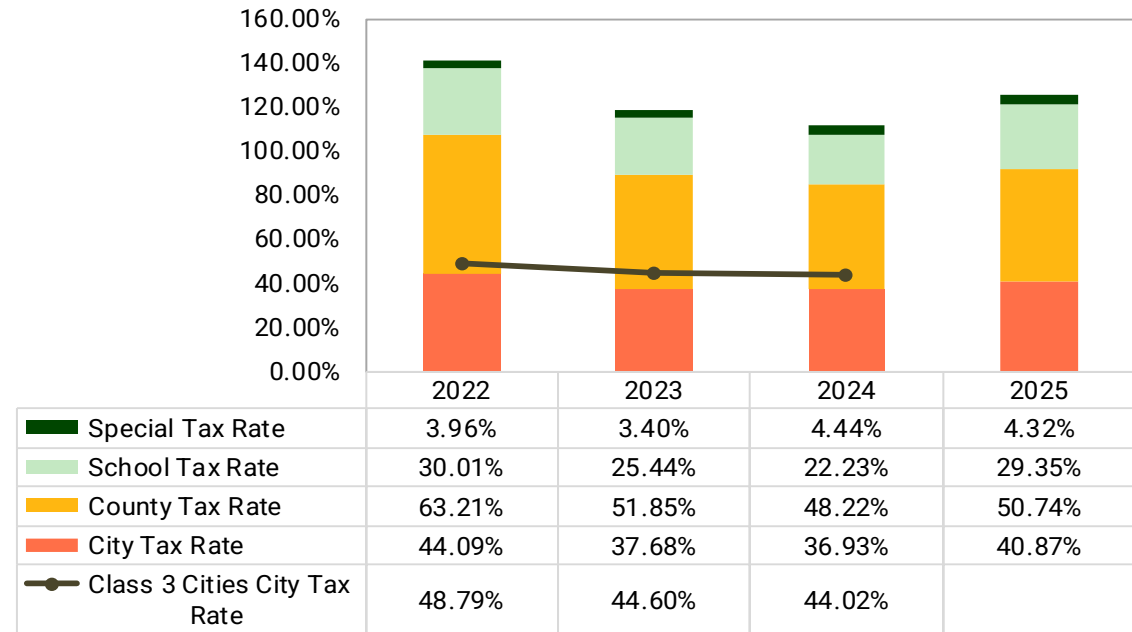
KEY PERFORMANCE INDICATORS

Taxes

Tax Rates



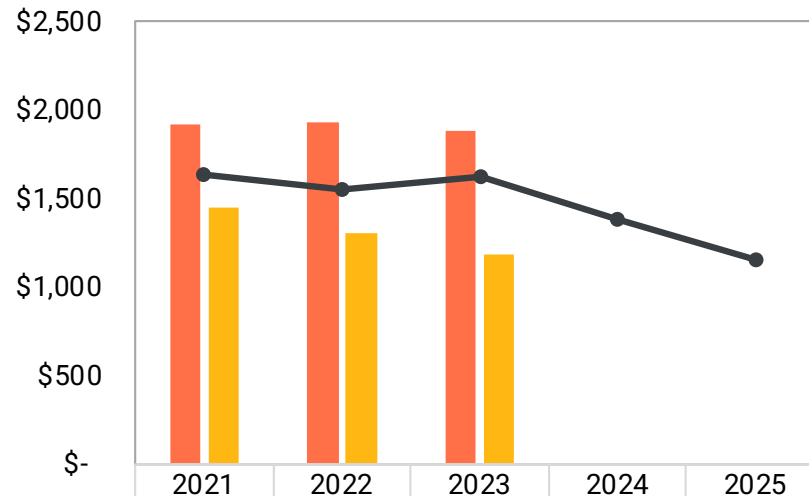
Tax Rate Mix



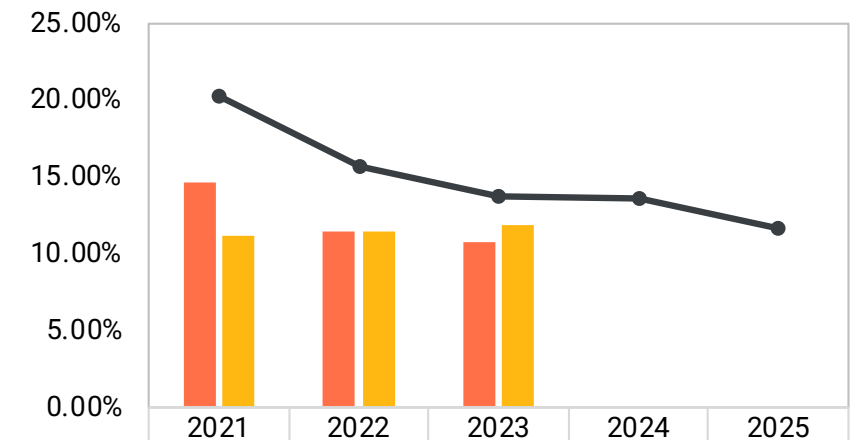
KEY PERFORMANCE INDICATORS

Debt

Long Term Debt Per Capita



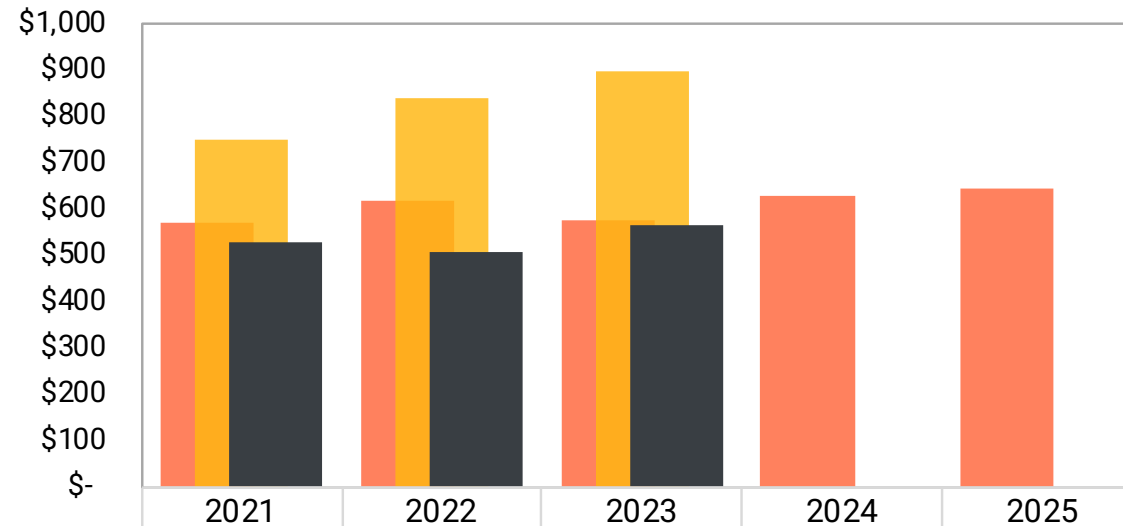
Debt Service Expenditures as a Percent of Total Expenditures



KEY PERFORMANCE INDICATORS

Expenditures

Current Expenditures Per Capita



■ City of North Branch	2021	2022	2023	2024	2025
■ Class 3 Cities	\$572	\$619	\$579	\$632	\$644
■ Cities in Chisago County	\$753	\$843	\$898	N/A	N/A
	\$528	\$506	\$563	N/A	N/A

Your Abdo Team



Justin
NILSON
CPA - Partner



Kelsey
LARSON
CPA - Manager



Adam
OWENS
CPA - Senior Associate



Jason
FAGAN
Senior Associate



Jacki
Erickson
Intern

ANNUAL FINANCIAL REPORT

CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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City of North Branch, Minnesota
Annual Financial Report
Table of Contents
For the Year Ended December 31, 2025

	<u>Page No.</u>
Introductory Section	
Elected and Appointed Officials	9
Financial Section	
Independent Auditor's Report	13
Management Discussion and Analysis	17
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	31
Statement of Activities	32
Fund Financial Statements	
Governmental Funds	
Balance Sheet	36
Reconciliation of the Balance Sheet to the Statement of Net Position	37
Statement of Revenues, Expenditures and Changes in Fund Balances	38
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	39
Proprietary Funds	
Statement of Net Position	40
Statement of Revenues, Expenses and Changes in Net Position	44
Statement of Cash Flows	46
Notes to the Financial Statements	51
Required Supplementary Information	
Budgetary Comparison Schedule	
General Fund	92
Notes to the Required Supplemental Information – Budgetary Reporting	93
Schedule of Employer's Share of Public Employees Retirement Association Net Pension Liability - General Employees Retirement Fund	95
Schedule of Employer's Public Employees Retirement Association Contributions - General Employees Retirement Fund	95
Notes to the Required Supplementary Information – General Employees Retirement Fund	96
Schedule of Employer's Share of Public Employees Retirement Association Net Pension Liability - Public Employees Police and Fire Fund	98
Schedule of Employer's Public Employees Retirement Association Contributions - Public Employees Police and Fire Fund	98
Notes to the Required Supplementary Information – Public Employees Police and Fire Fund	99
Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios	101
Notes to the Required Supplementary Information – Fire Relief Association	103
Schedule of Employer's Fire Relief Associations Contributions	103
Schedule of Changes in the City's total OPEB Liability and Related Ratios	104

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City of North Branch, Minnesota
Annual Financial Report
Table of Contents (Continued)
For the Year Ended December 31, 2025

	<u>Page No.</u>
Combining and Individual Fund Financial Statements and Schedules	
Nonmajor Special Revenue Funds	
Combining Balance Sheet	106
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	108
Capital Projects Funds	
Combining Balance Sheet	110
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	112
Debt Service Fund	
Combining Balance Sheet	114
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	116
General Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	119
Other Required Reports	
Independent Auditor's Report on Minnesota Legal Compliance	125
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	126
Schedule of Findings and Responses	129

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INTRODUCTORY SECTION

CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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City of North Branch, Minnesota
Elected and Appointed Officials
For the Year Ended December 31, 2025

CITY COUNCIL

Name	Title	Term Expires
Kevin Schieber	Mayor	12/31/26
Robert Canada	Council Member	12/31/28
Jeff Goulet	Council Member	12/31/28
Jim Ibinger	Council Member	12/31/26
Patrick Meacham	Council Member	12/31/26

CITY OFFICIALS

Name	Title
Matthew Hill	City Administrator
Sharon Wright	Finance Director

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FINANCIAL SECTION
CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of North Branch, Minnesota

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of North Branch, Minnesota (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 17 and the respective budgetary comparison schedule and related note disclosures, the Schedules of Employer's Share of the Net Pension Liability, the Schedule of Changes in Fire Relief Net Pension Liability (Asset) and Related Ratios, the Schedules of Employer's Contributions, the related note disclosures, and the Schedule of Changes in the City's OPEB Liability and Related Ratios starting on page 92 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Abdo
Minneapolis, Minnesota
June 2, 2026

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Management’s Discussion and Analysis

As management of the City of North Branch, Minnesota, (the City), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2025.

Overview of the Financial Statements

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

The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader’s understanding of the financial condition of the City of North Branch.

Figure 1
Required Components of the
City’s Annual Financial Report

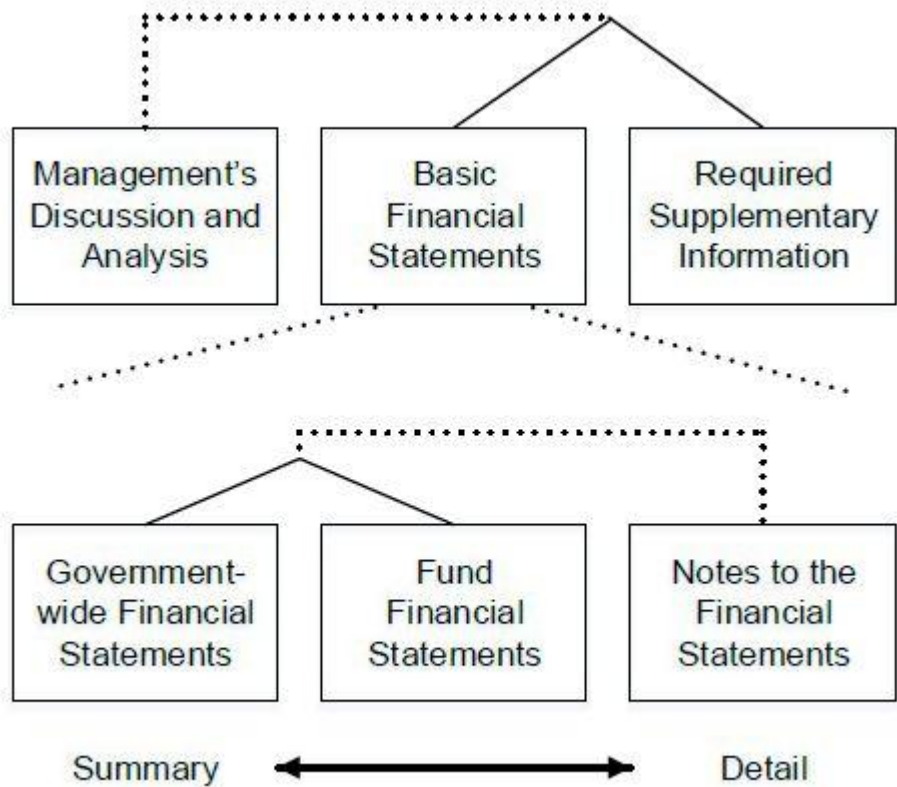


Figure 2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure 2
Major Features of the Government-wide and Fund Financial Statements

	Government-wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire City government and the City's component units	The activities of the City that are not proprietary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water, sewer, storm sewer liquor, and generation
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances	• Statement of Net Position • Statement of Revenues, Expenses and Changes in Net Position • Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

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

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

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

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

The government-wide financial statements start on page 31 of this report.

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

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

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

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, Debt Service fund and the Capital Projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* elsewhere in this report.

The basic governmental fund financial statements start on page 36 of this report.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the enterprise funds which are considered to be major funds of the City.

The basic proprietary fund financial statements start on page 40 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 51 of this report.

Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budgetary comparison schedule and related notes, the City's share of net pension liabilities for defined benefit plans, schedules of contributions and notes, schedule of changes in the fire relief association pension asset and related ratios and notes, and progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found starting on page 92 of this report.

The combining statements and schedules referred to earlier in connection with nonmajor governmental funds, Debt Service funds and Capital Project funds are presented immediately following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 106 of this report.

Government-wide Financial Analysis

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

A large portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of North Branch's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Assets						
Current and other assets	\$ 20,328,214	\$ 20,218,171	\$ 110,043	\$ 17,525,404	\$ 15,884,804	\$ 1,640,600
Capital assets	44,812,922	41,223,570	3,589,352	45,280,441	44,552,204	728,237
Total Assets	65,141,136	61,441,741	3,699,395	62,805,845	60,437,008	2,368,837
Deferred Outflows of Resources						
Deferred pension resources	1,954,037	2,683,742	(729,705)	119,114	83,182	35,932
Deferred other postemployment benefit resources	44,604	25,373	19,231	16,143	7,818	8,325
Total Deferred Outflows of Resources	1,998,641	2,709,115	(710,474)	135,257	91,000	44,257
Liabilities						
Long-term liabilities outstanding	9,115,491	10,510,526	(1,395,035)	7,906,000	9,080,504	(1,174,504)
Other liabilities	819,114	1,035,285	(216,171)	382,284	559,767	(177,483)
Total Liabilities	9,934,605	11,545,811	(1,611,206)	8,288,284	9,640,271	(1,351,987)
Deferred Inflows of Resources						
Deferred pension resources	2,663,974	3,028,512	(364,538)	343,753	319,162	24,591
Deferred other postemployment benefit resources	9,663	9,937	(274)	3,498	3,061	437
Deferred lease resources	-	-	-	459,964	494,347	(34,383)
Total Deferred Inflows of Resources	2,673,637	3,038,449	(364,812)	807,215	816,570	(9,355)
Net Position						
Net investment in capital assets	37,967,277	33,775,618	4,191,659	38,022,472	36,039,018	1,983,454
Restricted	6,992,195	6,445,116	547,079	921,118	986,350	(65,232)
Unrestricted	9,572,063	9,345,862	226,201	14,902,013	13,045,799	1,856,214
Total Net Position	\$ 54,531,535	\$ 49,566,596	\$ 4,964,939	\$ 53,845,603	\$ 50,071,167	\$ 3,774,436
Net Position as a Percent of Total						
Net investment in capital assets	69.6 %	68.1 %		70.6 %	72.0 %	
Restricted	12.8	13.0		1.7	2.0	
Unrestricted	17.6	18.9		27.7	26.1	
	100.0 %	100.0 %		100.0 %	100.0 %	

As shown in the table above, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources. The City's total net position increased as a result of the financial performance of the governmental activities. The following sections of the MD&A analyze the finances of the governmental activities and business-type activities separately.

Governmental Activities. Governmental activities increased the City's net position, as shown below.

City of North Branch's Changes in Net Position

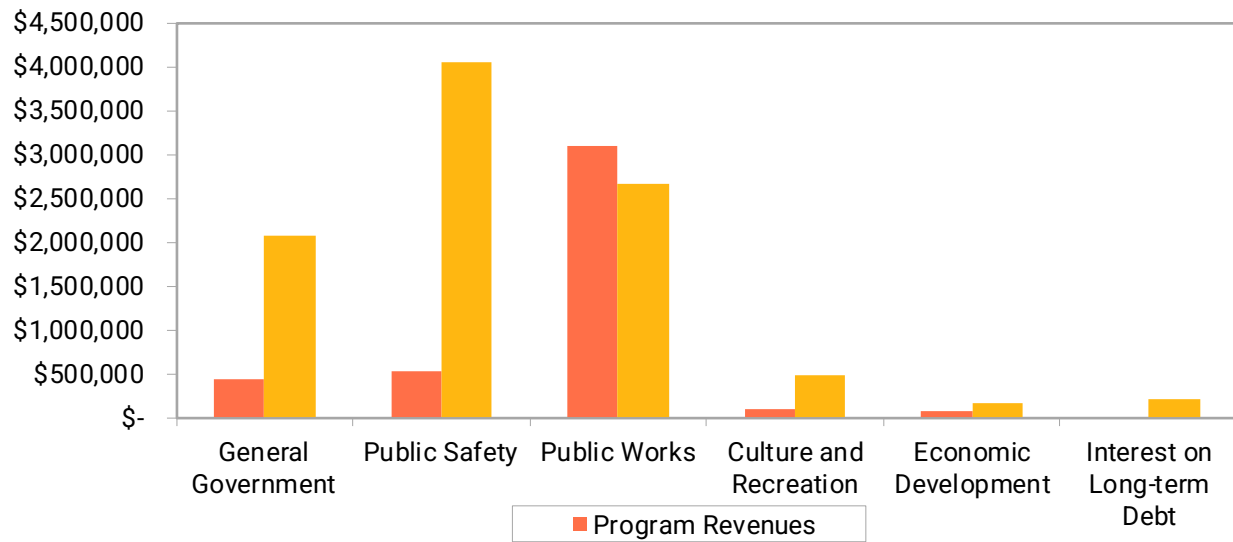
	Governmental Activities			Business-type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	\$ 756,195	\$ 800,076	\$ (43,881)	\$ 6,762,726	\$ 6,527,054	\$ 235,672
Operating grants and contributions	1,179,377	1,702,987	(523,610)	-	-	-
Capital grants and contributions	2,343,329	1,590,619	752,710	2,920,179	2,601,410	318,769
Grants and contributions not restricted	1,485,663	1,141,961	343,702	-	-	-
General Revenues						
Property taxes/tax increments	7,762,955	6,996,785	766,170	-	-	-
Franchise taxes	361,825	355,086	6,739	-	-	-
Other taxes	37,305	26,475	10,830	-	-	-
Other general revenues	141,734	153,327	(11,593)	-	24,956	(24,956)
Gain on sale of capital assets	11,751	-	11,751	-	9,100	(9,100)
Unrestricted investment earnings	320,805	288,249	32,556	542,314	485,125	57,189
Total Revenues	<u>14,400,939</u>	<u>13,055,565</u>	<u>1,345,374</u>	<u>10,225,219</u>	<u>9,647,645</u>	<u>577,574</u>
Expenses						
General government	2,081,383	1,561,708	519,675	-	-	-
Economic development	173,872	183,842	(9,970)	-	-	-
Public safety	4,067,563	3,837,341	230,222	-	-	-
Public works	2,680,086	2,697,873	(17,787)	-	-	-
Culture and recreation	496,104	547,470	(51,366)	-	-	-
Interest on long-term debt	210,492	217,049	(6,557)	-	-	-
Sewer	-	-	-	2,017,863	1,733,708	284,155
Municipal liquor	-	-	-	740,196	1,094,282	(354,086)
Storm sewer	-	-	-	577,989	599,673	(21,684)
Water	-	-	-	2,300,065	1,929,564	370,501
Generation	-	-	-	541,170	351,674	189,496
Total Expenses	<u>9,709,500</u>	<u>9,045,283</u>	<u>664,217</u>	<u>6,177,283</u>	<u>5,708,901</u>	<u>468,382</u>
Increase (Decrease) in Net Position						
Before Transfers	4,691,439	4,010,282	681,157	4,047,936	3,938,744	109,192
Transfers	<u>273,500</u>	<u>119,263</u>	<u>154,237</u>	<u>(273,500)</u>	<u>(119,263)</u>	<u>(154,237)</u>
Change in Net Position	4,964,939	4,129,545	835,394	3,774,436	3,819,481	(45,045)
Net Position, January 1	<u>49,566,596</u>	<u>45,437,051</u>	<u>4,129,545</u>	<u>50,071,167</u>	<u>46,251,686</u>	<u>3,819,481</u>
Net Position, December 31	<u>\$ 54,531,535</u>	<u>\$ 49,566,596</u>	<u>\$ 4,964,939</u>	<u>\$ 53,845,603</u>	<u>\$ 50,071,167</u>	<u>\$ 3,774,436</u>

Key elements of this increase are as follows:

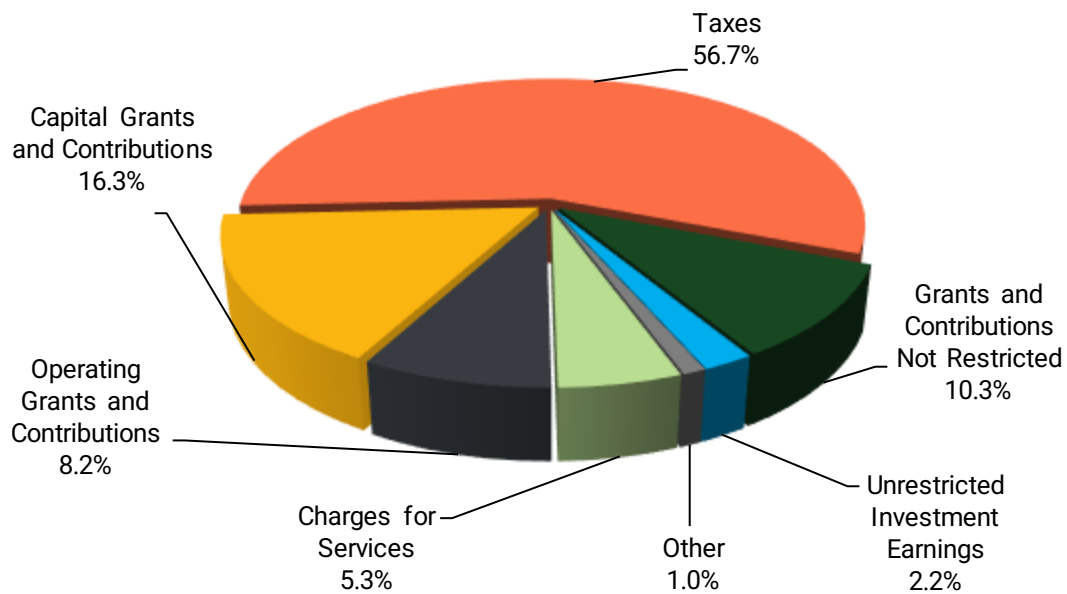
- Program revenue of capital grants and contributions from developers related to Lucht's Crossing, Meadows North Townhomes, Schoolside Village, and Fox Run.
- General revenues from property taxes levied for general and debt service purposes. Additionally, the city continues to receive revenue from tax increments and franchise taxes.
- Increased interest earnings as a result from positive returns on investments during the year.
- Expenditures remain comparable to the prior year and as a result of positive operations, the city continues to earn more revenue in comparison to costs and expenditures during the year.

The following graphs depict various governmental activities and show the revenue and expenses directly related to those activities.

Expenses and Program Revenues - Governmental Activities



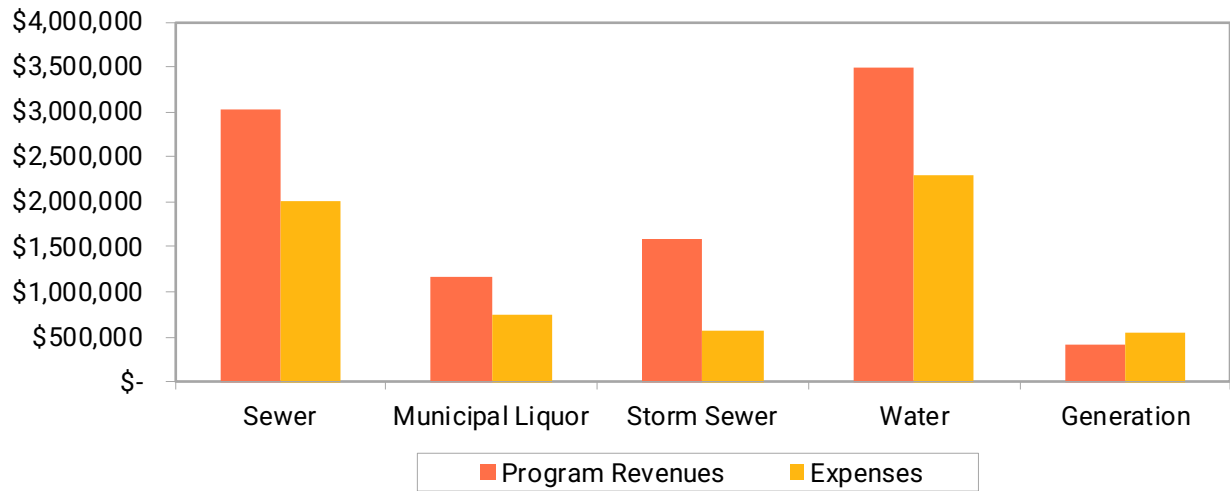
Revenues by Source - Governmental Activities



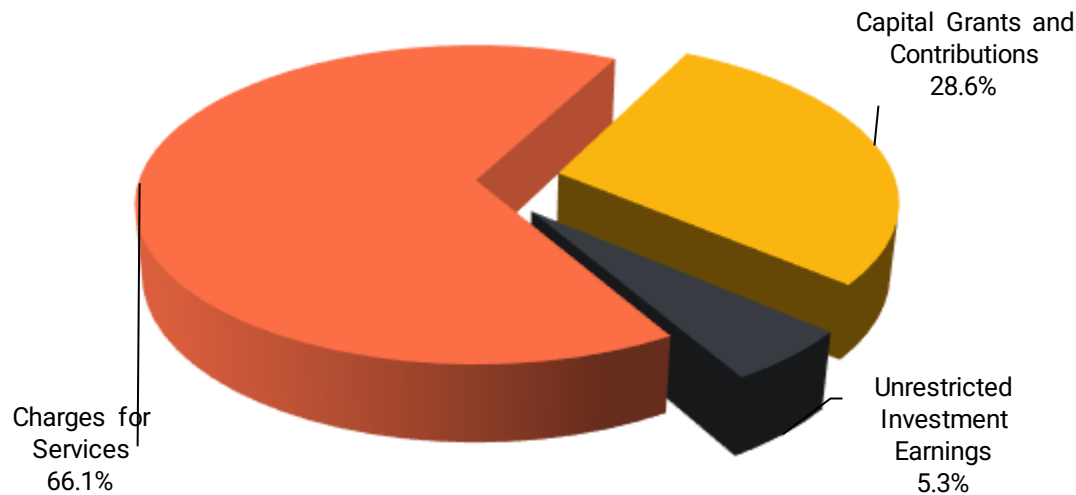
Business-type Activities. Business-type activities increased the City’s net position. Key elements of this increase are as follows:

- Growth in charges for services during the year relates ongoing utility operations and growth of customer base.
- Improved investment earnings reflecting favorable economic conditions.
- Program revenue of capital grants and contributions from developers related to utility projects.

Expenses and Program Revenues - Business - type Activities



Revenues by Source - Business - type Activities



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The table below outlines the governmental fund balances for the year ending December 31, 2025.

	General Fund	Debt Service Fund	Capital Projects	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances							
Nonspendable	\$ 524,293	\$ -	\$ -	\$ 335	\$ 524,628	\$ 489,849	\$ 34,779
Restricted	274,595	2,633,283	2,350,362	791,612	6,049,852	6,892,458	(842,606)
Committed	-	-	-	655,253	655,253	492,883	162,370
Assigned	-	-	7,381,616	-	7,381,616	7,178,232	203,384
Unassigned	3,831,600	-	-	(107,901)	3,723,699	3,219,306	504,393
Total	<u>\$ 4,630,488</u>	<u>\$ 2,633,283</u>	<u>\$ 9,731,978</u>	<u>\$ 1,339,299</u>	<u>\$ 18,335,048</u>	<u>\$ 18,272,728</u>	<u>\$ 62,320</u>

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances shown above. Additional information on the City's fund balances can be found in Note 1 starting on page 58 of this report.

The *General fund* is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund is shown in the table above. As a measure of the General fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percentage of total expenditures.

	Fund Balance		Increase/ (Decrease)
	2025	2024	
General Fund Fund Balances			
Nonspendable	\$ 524,293	\$ 489,849	\$ 34,444
Restricted	274,595	1,489,704	(1,215,109)
Unassigned	3,831,600	3,353,877	477,723
Total	<u>\$ 4,630,488</u>	<u>\$ 5,333,430</u>	<u>\$ (702,942)</u>
General Fund expenditures	\$ 9,667,442	\$ 7,528,132	
Unassigned as a percent of expenditures	39.6%	44.6%	
Total Fund Balance as a percent of expenditures	47.9%	70.8%	

The fund balance of the City's General fund decreased during the current fiscal year as shown in the table above. The decrease can be attributed to public works expenditures related to the purchase of equipment and ongoing capital projects.

Other major governmental fund analysis is shown below:

Major Funds	Fund Balance		Increase (Decrease)
	2025	2024	
Debt Service	\$ 2,633,283	\$ 2,592,779	\$ 40,504
<i>Increased Debt Service fund balance can be attributed to transfers-in as a result from the closure of inactive funds during the year.</i>			
Capital Projects	\$ 9,731,978	\$ 9,459,232	\$ 272,746
<i>Increased Capital Projects fund balance was a result of lower revolving capital needs in the current year.</i>			

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the City's proprietary funds increased or (decreased) as follows:

	Net Position		Increase/ (Decrease)
	2025	2024	
Sewer	\$ 15,230,223	\$ 14,101,651	\$ 1,128,572
<i>Increased net position is mainly the result from capital contributions related to connection charges.</i>			
Municipal Liquor	\$ 839,453	\$ 523,504	\$ 315,949
<i>Increased net position is a direct result of positive gross profit at the municipal liquor store.</i>			
Storm Sewer	\$ 7,478,367	\$ 6,467,061	\$ 1,011,306
<i>Increased net position is mainly the result of capital contributions related to connection charges.</i>			
Water	\$ 18,179,389	\$ 17,004,602	\$ 1,174,787
<i>Increased net position is mainly the result of capital contributions related to connection charges.</i>			
Generation	\$ 12,118,171	\$ 11,974,349	\$ 143,822
<i>Increased net position was mainly due to a positive return on investments.</i>			

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2025, is shown below in the capital asset table (net of accumulated depreciation/amortization). This investment in capital assets includes land, right-of-ways and easements, buildings and improvements, machinery and equipment, vehicles, and street infrastructure.

Major capital asset events during the current fiscal year included:

- 2025 Street Overlay Project
- County Road 30 Project
- Developer Contributed Assets
 - Lucht's Crossing
 - Meadows North Townhomes
 - Schoolside Village
 - Fox Run
- Four 2025 Ford Interceptor Squad Vehicles
- Public Works Mower
- Two Kubota Skid Loaders
- Wastewater Scada Upgrade

Capital Asset and Debt Administration (Continued)

Additional information on the City's capital assets can be found in Note 3D starting on page 64 of this report.

City of North Branch's Capital Assets (Net of Depreciation/Amortization)

	Governmental Activities			Business-type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Land	\$ 2,451,297	\$ 2,451,297	\$ -	\$ 437,379	\$ 437,379	\$ -
Construction in Progress	2,763,411	1,651,378	1,112,033	104,317	-	104,317
Buildings and Improvements	1,525,881	1,427,155	98,726	9,839,010	(4,171,871)	14,010,881
Leased Building	-	-	-	361,882	448,733	(86,851)
Machinery and Equipment	1,476,532	1,563,987	(87,455)	5,294,271	29,062,164	(23,767,893)
Vehicles	2,277,000	2,293,555	(16,555)	-	-	-
Infrastructure	34,318,801	31,836,198	2,482,603	29,243,582	18,775,799	10,467,783
Total	<u>\$ 44,812,922</u>	<u>\$ 41,223,570</u>	<u>\$ 3,589,352</u>	<u>\$ 45,280,441</u>	<u>\$ 44,552,204</u>	<u>\$ 728,237</u>
Percent Increase (Decrease)			8.7			1.6

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding consisting of special assessment debt, revenue-related debt and general obligation debt, finance purchase agreements, loans and leases as noted in the table below.

City of North Branch's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
General Obligation Bonds	\$ 913,000	\$ 1,075,000	\$ (162,000)	\$ -	\$ -	\$ -
General Obligation Improvement Bonds	460,000	669,000	(209,000)	-	-	-
General Obligation Tax Increment Bonds	2,915,000	3,240,000	(325,000)	-	-	-
General Obligation Revenue Bonds	1,770,000	2,040,000	(270,000)	6,872,000	8,036,000	(1,164,000)
Unamortized Discount and Premium	58,359	71,056	(12,697)	11,392	16,035	(4,643)
Finance Purchase Agreement	513,418	341,574	171,844	-	-	-
Loan Payable						
from Direct Borrowing	153,256	378,256	(225,000)	-	-	-
Lease Payable	-	-	-	374,577	461,151	(86,574)
Total	<u>\$ 6,783,033</u>	<u>\$ 7,814,886</u>	<u>\$ (1,031,853)</u>	<u>\$ 7,257,969</u>	<u>\$ 8,513,186</u>	<u>\$ (1,255,217)</u>
Percent Increase (Decrease)			(13.2)			(14.7)

The City's total bonded long-term debt decreased during the current fiscal year due to regularly scheduled debt service principal payments.

Minnesota statutes limit the amount of net general obligation debt a City may issue to 3 percent of the market value of taxable property within the City. Net debt is debt payable solely from ad valorem taxes. As of December 31, 2025, the City is under the legal debt margin.

Additional information on the City's long-term debt can be found in Note 3F starting on page 72 of this report.

Currently Known Facts, Decisions, or Conditions

The following are key economic factors for the City of North Branch. These factors were considered when preparing the budget for fiscal year ending December 31, 2026.

- The unemployment rate for Chisago County is currently 6.4 percent, which is an increase from a rate of 4.8 percent a year ago. While this rate is higher than the State average of 4.5 percent and the national average of 4.3 percent, it highlights an opportunity for continued economic growth and workforce development in the area.
- Property valuations within the City remain strong and growing.
- Inflationary trends in the region compare favorably to the national indices.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, PO Box 910, North Branch, Minnesota 55056.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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City of North Branch, Minnesota
Statement of Net Position
December 31, 2025

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 10,037,447	\$ 14,966,727	\$ 25,004,174
Restricted cash	-	921,118	921,118
Receivables			
Accounts	768,043	462,633	1,230,676
Accrued interest	10,031	16,082	26,113
Taxes	236,762	-	236,762
Leases	-	490,785	490,785
Special assessments	325,539	63,373	388,912
Inventories	-	590,326	590,326
Prepaid items	524,628	14,360	538,988
Pension asset	634,583	-	634,583
Assets held for resale	7,791,181	-	7,791,181
Capital assets			
Land and construction in progress	5,214,708	541,696	5,756,404
Lease Building - net of amortization	-	361,882	361,882
Depreciable assets (net of accumulated depreciation)	39,598,214	44,376,863	83,975,077
Total Assets	<u>65,141,136</u>	<u>62,805,845</u>	<u>127,946,981</u>
Deferred Outflows of Resources			
Deferred pension resources	1,954,037	119,114	2,073,151
Deferred other postemployment benefit resources	44,604	16,143	60,747
Total Deferred Outflows of Resources	<u>1,998,641</u>	<u>135,257</u>	<u>2,133,898</u>
Liabilities			
Accounts and contracts payable	277,571	220,890	498,461
Accrued salaries and withholdings payable	232,841	74,690	307,531
Accrued interest payable	84,304	68,893	153,197
Due to other governments	1,420	10,248	11,668
Deposits payable	217,778	563	218,341
Unearned revenue	5,200	7,000	12,200
Noncurrent liabilities			
Due within one year			
Long-term liabilities	1,206,143	1,303,389	2,509,532
Other postemployment benefits liability	8,333	3,015	11,348
Due in more than one year			
Long-term liabilities	5,937,384	6,043,686	11,981,070
Other postemployment benefits liability	182,208	65,943	248,151
Net pension liability	1,781,423	489,967	2,271,390
Total Liabilities	<u>9,934,605</u>	<u>8,288,284</u>	<u>18,222,889</u>
Deferred Inflows of Resources			
Deferred pension resources	2,663,974	343,753	3,007,727
Deferred other postemployment benefit resources	9,663	3,498	13,161
Deferred lease resources	-	459,964	459,964
Total Deferred Inflows of Resources	<u>2,673,637</u>	<u>807,215</u>	<u>3,480,852</u>
Net Position			
Net investment in capital assets	37,967,277	38,022,472	75,989,749
Restricted for			
Capital projects	680,535	-	680,535
Economic development	695,999	-	695,999
Fire capital	229,310	-	229,310
Fire relief pension	634,583	-	634,583
Public safety	140,898	-	140,898
Debt service	4,610,870	921,118	5,531,988
Unrestricted	9,572,063	14,902,013	24,474,076
Total Net Position	<u>\$ 54,531,535</u>	<u>\$ 53,845,603</u>	<u>108,377,138</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Statement of Activities
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities				
General government	\$ 2,081,383	\$ 443,672	\$ -	\$ -
Public safety	4,067,563	131,045	348,606	61,035
Public works	2,680,086	7,190	830,146	2,265,984
Culture and recreation	496,104	93,608	625	16,310
Economic development	173,872	80,680	-	-
Interest on long-term debt	210,492	-	-	-
Total Governmental Activities	<u>9,709,500</u>	<u>756,195</u>	<u>1,179,377</u>	<u>2,343,329</u>
Business-type Activities				
Sewer	2,017,863	2,265,354	-	772,362
Municipal liquor	740,196	1,165,239	-	-
Storm sewer	577,989	510,107	-	1,066,694
Water	2,300,065	2,409,151	-	1,081,123
Generation	541,170	412,875	-	-
Total Business-type Activities	<u>6,177,283</u>	<u>6,762,726</u>	<u>-</u>	<u>2,920,179</u>
Total Governmental and Business-type Activities	<u>\$ 15,886,783</u>	<u>\$ 7,518,921</u>	<u>\$ 1,179,377</u>	<u>\$ 5,263,508</u>

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Tax increments

Franchise taxes

Other taxes

Grants and contributions not restricted to specific programs

Unrestricted investment earnings

Other general revenues

Gain on sale of capital assets

Transfers - Internal Activities

Total General Revenues and Transfers

Change in Net Position

Net Position - January 1

Net Position - December 31

The notes to the financial statements are an integral part of this statement.

Net (Expenses) Revenues and
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (1,637,711)	\$ -	\$ (1,637,711)
(3,526,877)	-	(3,526,877)
423,234	-	423,234
(385,561)	-	(385,561)
(93,192)	-	(93,192)
(210,492)	-	(210,492)
<u>(5,430,599)</u>	<u>-</u>	<u>(5,430,599)</u>
-	1,019,853	1,019,853
-	425,043	425,043
-	998,812	998,812
-	1,190,209	1,190,209
-	(128,295)	(128,295)
-	<u>3,505,622</u>	<u>3,505,622</u>
<u>(5,430,599)</u>	<u>3,505,622</u>	<u>(1,924,977)</u>
6,991,336	-	6,991,336
185,769	-	185,769
585,850	-	585,850
361,825	-	361,825
37,305	-	37,305
1,485,663	-	1,485,663
320,805	542,314	863,119
141,734	-	141,734
11,751	-	11,751
273,500	(273,500)	-
<u>10,395,538</u>	<u>268,814</u>	<u>10,664,352</u>
4,964,939	3,774,436	8,739,375
<u>49,566,596</u>	<u>50,071,167</u>	<u>99,637,763</u>
<u>\$ 54,531,535</u>	<u>\$ 53,845,603</u>	<u>108,377,138</u>

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

City of North Branch, Minnesota

Balance Sheet
Governmental Funds
December 31, 2025

	General	Debt Service	Capital Projects	Other Governmental Funds	Total
Assets					
Cash and investments	\$ 4,235,130	\$ 2,632,723	\$ 1,746,975	\$ 1,422,619	\$ 10,037,447
Receivables					
Accrued interest	4,854	683	2,867	1,627	10,031
Accounts receivable	90,944	-	629,986	47,113	768,043
Taxes	210,017	7,265	6,382	13,098	236,762
Special assessments	6,431	286,228	32,880	-	325,539
Due from other funds	392,246	-	-	-	392,246
Prepaid items	524,293	-	-	335	524,628
Assets held for resale	-	-	7,791,181	-	7,791,181
Total Assets	\$ 5,463,915	\$ 2,926,899	\$ 10,210,271	\$ 1,484,792	\$ 20,085,877
Liabilities					
Accounts payable	\$ 243,226	\$ 1,725	\$ 24,376	\$ 8,244	\$ 277,571
Accrued salaries and withholdings payable	228,752	-	-	4,089	232,841
Due to other governments	1,420	-	-	-	1,420
Due to other funds	-	-	284,828	107,418	392,246
Deposits payable	217,778	-	-	-	217,778
Unearned revenue	-	-	-	5,200	5,200
Total Liabilities	691,176	1,725	309,204	124,951	1,127,056
Deferred Inflows of Resources					
Unavailable revenue - property taxes	134,700	5,663	4,299	9,078	153,740
Unavailable revenue - other	-	-	-	11,464	11,464
Unavailable revenue - special assessments	6,431	286,228	32,275	-	324,934
Unavailable revenue - intergovernmental resources	1,120	-	132,515	-	133,635
Total Deferred Inflows of Resources	142,251	291,891	169,089	20,542	623,773
Fund Balances					
Nonspendable	524,293	-	-	335	524,628
Restricted	274,595	2,633,283	2,350,362	791,612	6,049,852
Committed	-	-	-	654,918	654,918
Assigned	-	-	7,381,616	-	7,381,616
Unassigned	3,831,600	-	-	(107,566)	3,724,034
Total Fund Balances	4,630,488	2,633,283	9,731,978	1,339,299	18,335,048
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,463,915	\$ 2,926,899	\$ 10,210,271	\$ 1,484,792	\$ 20,085,877

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
December 31, 2025

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental	\$ 18,335,048
Long-term assets from pensions reported in governmental activities are not financial resources and therefore are not reported as assets in the funds.	634,583
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Cost of capital assets	68,345,722
Less accumulated depreciation	(23,532,800)
Noncurrent liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Noncurrent liabilities at year-end consist of	
Bonds payable	(6,058,000)
Loans payable	(153,256)
Unamortized bond premium and discount	(58,359)
Financed purchase	(513,418)
Compensated absences payable	(360,494)
Net pension liability	(1,781,423)
Other postemployment benefit liability	(190,541)
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue in the funds.	
Property taxes	153,740
Special assessments	324,934
Intergovernmental	133,635
Other revenue	11,464
Governmental funds do not report a liability for accrued interest until due and payable.	(84,304)
Governmental funds do not report long-term amounts related to pensions and other postemployment benefits.	
Deferred outflows of pension resources	1,954,037
Deferred inflows of pension resources	(2,663,974)
Deferred outflows of other postemployment benefit resources	44,604
Deferred inflows of other postemployment benefit resources	(9,663)
Total Net Position - Governmental Activities	<u>\$ 54,531,535</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

	General	Debt Service	Capital Projects	Other Governmental Funds	Total
Revenues					
Taxes	\$ 6,292,562	\$ 553,744	\$ 564,800	\$ 773,550	\$ 8,184,656
Licenses and permits	366,396	-	-	-	366,396
Intergovernmental	1,683,638	-	812,686	1,060	2,497,384
Charges for services	173,535	-	91,800	77,550	342,885
Fines and forfeits	26,412	-	-	-	26,412
Special assessments	-	121,076	7,595	-	128,671
Investment earnings	147,114	60,926	72,052	40,713	320,805
Miscellaneous	130,045	-	21,150	104,677	255,872
Total Revenues	<u>8,819,702</u>	<u>735,746</u>	<u>1,570,083</u>	<u>997,550</u>	<u>12,123,081</u>
Expenditures					
Current					
General government	1,755,293	-	51,224	-	1,806,517
Public safety	3,946,706	-	-	21,110	3,967,816
Public works	1,574,614	-	-	-	1,574,614
Culture and recreation	310,898	-	-	-	310,898
Economic development	-	-	-	166,957	166,957
Capital outlay					
General government	188,004	-	265,219	-	453,223
Public safety	243,000	-	-	-	243,000
Public works	1,583,428	-	513,476	-	2,096,904
Culture and recreation	-	-	511,771	-	511,771
Debt service					
Principal	51,290	966,000	225,000	-	1,242,290
Interest and other charges	14,209	205,116	-	-	219,325
Total Expenditures	<u>9,667,442</u>	<u>1,171,116</u>	<u>1,566,690</u>	<u>188,067</u>	<u>12,593,315</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(847,740)</u>	<u>(435,370)</u>	<u>3,393</u>	<u>809,483</u>	<u>(470,234)</u>
Other Financing Sources (Uses)					
Sale of capital assets	14,701	-	21,219	-	35,920
Transfers in	341,065	475,874	25,000	185,968	1,027,907
Finance purchase issued	-	-	223,134	-	223,134
Transfers out	(210,968)	-	-	(543,439)	(754,407)
Total Other Financing Sources (Uses)	<u>144,798</u>	<u>475,874</u>	<u>269,353</u>	<u>(357,471)</u>	<u>532,554</u>
Net Changes in Fund Balances	(702,942)	40,504	272,746	452,012	62,320
Fund Balances, January 1	<u>5,333,430</u>	<u>2,592,779</u>	<u>9,459,232</u>	<u>887,287</u>	<u>18,272,728</u>
Fund Balances, December 31	<u>\$ 4,630,488</u>	<u>\$ 2,633,283</u>	<u>\$ 9,731,978</u>	<u>\$ 1,339,299</u>	<u>\$ 18,335,048</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2025

Amounts reported for governmental activities in the statement of activities are different because

Net Changes in Fund Balances - Total Governmental Funds	\$ 62,320
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Depreciation	(1,713,520)
Capital outlay	3,192,250
The statement of activities reports losses arising from sales or trade-in of existing capital assets to acquire new capital assets. Conversely, governmental funds do not report any gain or loss on a sale or trade-in of capital assets.	
Loss on disposal of assets	(24,169)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
Capital assets contributed from developers	2,239,108
Capital contributions to business-type activities	(104,317)
Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.	
Property taxes	(22,571)
Special assessments	(101,795)
Intergovernmental	133,635
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. Governmental funds also report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are delayed and amortized in the statement of activities.	
Finance purchase agreement issuance	(223,134)
Debt issuance premium amortization	12,697
Principal repayments	966,000
Loan repayments	225,000
Financed purchase repayments	51,290
Long-term pension activity is not reported in governmental funds.	
Pension expense	315,896
Pension revenue	17,730
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and this requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(3,864)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences	(44,174)
Other postemployment benefits	(13,443)
Change in Net Position - Governmental Activities	<u>\$ 4,964,939</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota

Statement of Net Position

Proprietary Funds

December 31, 2025

	Business-Type Activities - Enterprise Funds		
	602	609	612
	Sewer	Municipal Liquor	Storm Sewer
Assets			
Current Assets			
Cash and investments	\$ 4,469,439	\$ 337,726	\$ 895,016
Restricted cash and investments	-	-	-
Receivables			
Accrued interest	4,920	360	1,002
Accounts	229,048	58	31,178
Special assessments - current	216	-	970
Special assessments - delinquent	97	-	6,841
Special assessments - deferred	2,519	-	49,037
Leases	-	-	-
Inventories	-	519,675	-
Prepaid items	11,208	475	-
Total Current Assets	4,717,447	858,294	984,044
Noncurrent Assets			
Leases receivable	-	-	-
Capital assets			
Land	40,000	28,000	286,454
Buildings and structures	13,774,546	1,488,425	34,182
Infrastructure	15,076,143	-	11,787,219
Machinery and equipment	470,942	116,421	624,506
Construction in progress	-	-	104,317
Total Capital Assets	29,361,631	1,632,846	12,836,678
Less Accumulated Depreciation and Amortization	(14,302,378)	(937,705)	(5,803,849)
Net Capital Assets	15,059,253	695,141	7,032,829
Total Noncurrent Assets	15,059,253	695,141	7,032,829
Total Assets	19,776,700	1,553,435	8,016,873
Deferred Outflows of Resources			
Deferred pension resources	32,912	39,809	8,200
Deferred other postemployment benefit resources	5,082	3,861	1,361
Total Deferred Outflows of Resources	37,994	43,670	9,561

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds

615	620	
Water	Generation	Totals
\$ 1,133,920	\$ 8,130,626	\$ 14,966,727
921,118	-	921,118
9,800	-	16,082
201,868	481	462,633
304	-	1,490
112	61	7,111
3,216	-	54,772
28,389	-	28,389
70,651	-	590,326
1,627	1,050	14,360
<u>2,371,005</u>	<u>8,132,218</u>	<u>17,063,008</u>
 462,396	 -	 462,396
82,925	-	437,379
5,875,325	-	21,172,478
23,204,891	-	50,068,253
1,416,632	6,450,814	9,079,315
-	-	104,317
<u>30,579,773</u>	<u>6,450,814</u>	<u>80,861,742</u>
<u>(12,127,848)</u>	<u>(2,409,521)</u>	<u>(35,581,301)</u>
<u>18,451,925</u>	<u>4,041,293</u>	<u>45,280,441</u>
 18,914,321	 4,041,293	 45,742,837
 21,285,326	 12,173,511	 62,805,845
 31,766	 6,427	 119,114
<u>5,084</u>	<u>755</u>	<u>16,143</u>
<u>36,850</u>	<u>7,182</u>	<u>135,257</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Statement of Net Position (Continued)
Proprietary Funds
December 31, 2025

	Business-Type Activities - Enterprise Funds		
	602	609	612
	Sewer	Municipal Liquor	Storm Sewer
Liabilities			
Current Liabilities			
Accounts payable	\$ 5,680	\$ 30,268	\$ (674)
Accrued salaries and withholdings payable	21,554	24,352	4,657
Due to other governments	-	3,204	-
Accrued interest payable	39,677	-	3,818
Deposits payable	-	150	-
Unearned revenue	-	-	7,000
Bonds payable - current	525,000	-	65,000
Lease payable - current	-	87,075	-
Compensated absences payable - current	4,947	5,371	155
Other postemployment benefits payable	949	721	254
Total Current Liabilities	<u>597,807</u>	<u>151,141</u>	<u>80,210</u>
Noncurrent Liabilities			
Bonds payable	3,715,146	-	401,246
Compensated absences payable	19,297	23,760	3,364
Lease payable	-	287,502	-
Net pension liability	135,380	163,752	33,730
Other postemployment benefits payable	20,759	15,774	5,558
Total Noncurrent Liabilities	<u>3,890,582</u>	<u>490,788</u>	<u>443,898</u>
Total Liabilities	<u>4,488,389</u>	<u>641,929</u>	<u>524,108</u>
Deferred Inflows of Resources			
Deferred pension resources	94,981	114,886	23,664
Deferred other postemployment benefit resources	1,101	837	295
Deferred lease resources	-	-	-
Total Deferred Inflows of Resources	<u>96,082</u>	<u>115,723</u>	<u>23,959</u>
Net Position			
Net investment in capital assets	10,819,107	320,564	6,566,583
Restricted for debt service	-	-	-
Unrestricted	<u>4,411,116</u>	<u>518,889</u>	<u>911,784</u>
Total Net Position	<u>\$ 15,230,223</u>	<u>\$ 839,453</u>	<u>\$ 7,478,367</u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds

615	620	
Water	Generation	Totals
\$ 179,883	\$ 5,733	\$ 220,890
19,131	4,996	74,690
7,044	-	10,248
25,398	-	68,893
-	413	563
-	-	7,000
609,000	-	1,199,000
-	-	87,075
6,210	631	17,314
950	141	3,015
<u>847,616</u>	<u>11,914</u>	<u>1,688,688</u>
1,568,000	-	5,684,392
22,998	2,373	71,792
-	-	287,502
130,668	26,437	489,967
20,766	3,086	65,943
<u>1,742,432</u>	<u>31,896</u>	<u>6,599,596</u>
<u>2,590,048</u>	<u>43,810</u>	<u>8,288,284</u>
91,674	18,548	343,753
1,101	164	3,498
459,964	-	459,964
<u>552,739</u>	<u>18,712</u>	<u>807,215</u>
16,274,925	4,041,293	38,022,472
921,118	-	921,118
983,346	8,076,878	14,902,013
<u>\$ 18,179,389</u>	<u>\$ 12,118,171</u>	<u>\$ 53,845,603</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds		
	602	609	612
	Sewer	Municipal Liquor	Storm Sewer
Operating Revenues			
Sales	\$ -	\$ 4,145,580	\$ -
Cost of sales	-	(3,001,886)	-
Gross Profit	-	1,143,694	-
Charges for services	2,265,354	-	495,607
Total Operating Revenues	<u>2,265,354</u>	<u>1,143,694</u>	<u>495,607</u>
Operating Expenses			
Personnel services	637,181	455,548	124,144
Professional services	224,288	24,530	83,248
Utilities	132,500	25,723	-
Depreciation and amortization	661,414	110,212	307,967
Repairs and maintenance	152,553	24,303	36,813
Insurance	22,927	13,494	-
Office and other supplies	72,129	8,902	16,591
Miscellaneous	-	77,484	-
Total Operating Expenses	<u>1,902,992</u>	<u>740,196</u>	<u>568,763</u>
Operating Income (Loss)	<u>362,362</u>	<u>403,498</u>	<u>(73,156)</u>
Nonoperating Revenues (Expenses)			
Lease revenue	-	-	-
Investment earnings	154,219	10,906	28,994
Interest and other charges	(114,871)	-	(9,226)
Loss on disposal of capital assets	-	-	-
Miscellaneous revenue	-	21,545	14,500
Total Nonoperating Revenues (Expenses)	<u>39,348</u>	<u>32,451</u>	<u>34,268</u>
Income (Loss) Before Contributions and Transfers	401,710	435,949	(38,888)
Capital Contributions	772,362	-	1,066,694
Transfers Out	<u>(45,500)</u>	<u>(120,000)</u>	<u>(16,500)</u>
Change in Net Position	1,128,572	315,949	1,011,306
Net Position, January 1	<u>14,101,651</u>	<u>523,504</u>	<u>6,467,061</u>
Net Position, December 31	<u>\$ 15,230,223</u>	<u>\$ 839,453</u>	<u>\$ 7,478,367</u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds

615	620	
Water	Generation	Totals
\$ -	\$ -	\$ 4,145,580
-	-	(3,001,886)
-	-	1,143,694
2,368,330	360,000	5,489,291
2,368,330	360,000	6,632,985
563,992	138,966	1,919,831
403,695	24,507	760,268
-	31,139	189,362
875,757	273,008	2,228,358
86,955	69,320	369,944
-	-	36,421
242,742	4,230	344,594
135	-	77,619
2,173,276	541,170	5,926,397
195,054	(181,170)	706,588
39,791	-	39,791
46,078	302,117	542,314
(70,659)	-	(194,756)
(56,130)	-	(56,130)
1,030	52,875	89,950
(39,890)	354,992	421,169
155,164	173,822	1,127,757
1,081,123	-	2,920,179
(61,500)	(30,000)	(273,500)
1,174,787	143,822	3,774,436
17,004,602	11,974,349	50,071,167
\$ 18,179,389	\$ 12,118,171	\$ 53,845,603

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds		
	602	609	612
	Sewer	Municipal Liquor	Storm Sewer
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 2,313,884	\$ 4,145,665	\$ 498,175
Other operating receipts	-	21,545	14,500
Payment to suppliers	(643,469)	(3,293,194)	(154,061)
Payment to employees	(507,306)	(609,713)	(139,793)
Net Cash Provided (Used) by Operating Activities	<u>1,163,109</u>	<u>264,303</u>	<u>218,821</u>
Cash Flows from Noncapital			
Financing Activities			
Lease receipts	-	-	-
Transfers out	(45,500)	(120,000)	(16,500)
Net Cash Provided (Used) by			
Noncapital Financing Activities	<u>(45,500)</u>	<u>(120,000)</u>	<u>(16,500)</u>
Cash Flows from Capital and Related			
Financing Activities			
Acquisition of capital assets	(233,667)	-	(138,499)
Lease payments	-	(86,574)	-
Connection charges	69,552	-	104,317
Principal paid on debt	(505,000)	-	(65,000)
Interest paid on debt	(123,156)	-	(10,973)
Net Cash Flows Provided (Used) by			
Capital and Related Financing Activities	<u>(792,271)</u>	<u>(86,574)</u>	<u>(110,155)</u>
Cash Flows from Investing Activities			
Investment interest	<u>161,373</u>	<u>11,100</u>	<u>30,893</u>
Net Increase (Decrease) in			
Cash and Cash Equivalents	486,711	68,829	123,059
Cash and Cash Equivalents, January 1	<u>3,982,728</u>	<u>268,897</u>	<u>771,957</u>
Cash and Cash Equivalents, December 31	<u>\$ 4,469,439</u>	<u>\$ 337,726</u>	<u>\$ 895,016</u>
Reconciliation of Cash and Cash Equivalents			
Unrestricted	\$ 4,469,439	\$ 337,726	\$ 895,016
Restricted	-	-	-
Total Cash and Cash Equivalents	<u>\$ 4,469,439</u>	<u>\$ 337,726</u>	<u>\$ 895,016</u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds

615	620	
Water	Generation	Totals
\$ 2,389,284	\$ 360,000	\$ 9,707,008
1,030	52,875	89,950
(672,460)	(113,139)	(4,876,323)
(494,944)	(107,054)	(1,858,810)
<u>1,222,910</u>	<u>192,682</u>	<u>3,061,825</u>
33,604	-	33,604
(61,500)	(30,000)	(273,500)
<u>(27,896)</u>	<u>(30,000)</u>	<u>(239,896)</u>
(41,249)	-	(413,415)
-	-	(86,574)
147,000	-	320,869
(594,000)	-	(1,164,000)
(77,588)	-	(211,717)
<u>(565,837)</u>	<u>-</u>	<u>(1,554,837)</u>
72,975	302,117	578,458
702,152	464,799	1,845,550
<u>1,352,886</u>	<u>7,665,827</u>	<u>14,042,295</u>
<u>\$ 2,055,038</u>	<u>\$ 8,130,626</u>	<u>\$ 15,887,845</u>
\$ 1,133,920	\$ 8,130,626	\$ 14,966,727
921,118	-	921,118
<u>\$ 2,055,038</u>	<u>\$ 8,130,626</u>	<u>\$ 15,887,845</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds		
	602	609	612
	<u>Sewer</u>	<u>Municipal Liquor</u>	<u>Storm Sewer</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 362,362	\$ 403,498	\$ (73,156)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Miscellaneous revenues	-	21,545	14,500
Depreciation and amortization	661,414	110,212	307,967
(Increase) decrease in assets and deferred outflows of resources			
Accounts receivable	47,567	85	5,689
Special assessments receivable	963	-	3,879
Prepaid items	(11,208)	(435)	-
Inventories	-	26,037	-
Deferred pension resources	(32,912)	31,479	(8,200)
Deferred other postemployment benefit resources	(2,851)	(2,218)	(110)
Increase (decrease) in liabilities and deferred inflows of resources			
Accounts payable	(27,864)	(100,906)	(17,409)
Accrued salaries and withholdings payable	4,055	(4,921)	(4,560)
Due to other governments	-	(41,628)	-
Compensated absences payable	1,191	(11,194)	(12,481)
Deposits payable	-	60	-
Unearned revenue	-	-	(7,000)
Net pension liability	111,019	(123,760)	18,656
Other postemployment benefits payable	7,855	6,292	(2,212)
Deferred pension resources	41,290	(50,037)	(6,547)
Deferred other postemployment benefit resources	228	194	(195)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,163,109</u>	<u>\$ 264,303</u>	<u>\$ 218,821</u>
Supplemental Schedule of Noncash Capital and Related Financing Activities			
Amortization of discounts / (premiums) on bonds	<u>\$ (3,433)</u>	<u>\$ -</u>	<u>\$ (1,210)</u>
Disposal of capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital contributions from developers	<u>\$ 702,810</u>	<u>\$ -</u>	<u>\$ 962,377</u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds

615	620	
Water	Generation	Totals
\$ 195,054	\$ (181,170)	\$ 706,588
1,030	52,875	89,950
875,757	273,008	2,228,358
21,202	-	74,543
(248)	-	4,594
(1,627)	32,215	18,945
16,491	-	42,528
(20,273)	(6,026)	(35,932)
(2,536)	(610)	(8,325)
47,009	(16,158)	(115,328)
3,091	1,872	(463)
(806)	-	(42,434)
4,416	928	(17,140)
-	-	60
-	-	(7,000)
50,990	20,539	77,444
4,942	2,187	19,064
28,315	12,915	25,936
103	107	437
<u>\$ 1,222,910</u>	<u>\$ 192,682</u>	<u>\$ 3,061,825</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,643)</u>
<u>\$ (65,515)</u>	<u>\$ -</u>	<u>\$ (65,515)</u>
<u>\$ 934,123</u>	<u>\$ -</u>	<u>\$ 2,599,310</u>

The notes to the financial statements are an integral part of this statement.

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City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of North Branch (the City) is a municipal corporation of the "Optional Plan A" form of government defined in *Minnesota Statutes*. The City Council, composed of an elected mayor and four elected trustees or council members, exercises legislative authority and determines all matters of policy. The City Council appoints personnel responsible for the proper administration of all affairs relating to the City.

The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with data of the City. The City has the following component unit:

Blended Component Unit. The Economic Development Authority (EDA) of the City was created pursuant to Minnesota statutes 469.090 through 469.108 to carry out economic and industrial development and redevelopment consistent with policies established by the City Council. The City has the authority to approve and modify the EDA's budget, and the City Council has the ability to veto, overrule, or modify the decisions of the EDA's governing body. The EDA activities are blended and reported as a special revenue fund due to substantially having the same governing board and due to the City having operational responsibility. Separate financial statements are not issued for this component unit.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

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

Property taxes, special assessments, franchise taxes, intergovernmental revenues, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The City reports the following major governmental funds:

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

The *Debt Service fund* is used to account for the accumulation of resources used for the payment of principal, interest, and fiscal agent fees on long-term debt of the governmental funds.

The *Capital Projects fund* is used to account for financial resources to be used for the acquisition and construction of major capital facilities or equipment.

The City reports the following major proprietary funds:

The *Sewer fund* accounts for the operating, maintenance, and capital improvement of the City's wastewater collection and treatment facilities.

The *Municipal Liquor fund* accounts for the operation, maintenance, and capital improvements of the City's municipal liquor store.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

The *Storm Sewer fund* accounts for the operating, maintenance, and capital improvement of the City's storm sewer system.

The *Water fund* accounts for the operating, maintenance, and capital improvement of the City's customer water services.

The *Generation fund* accounts for the operation of the City's customer electrical services.

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the City's internal service funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the statements of cash flows.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The City may invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

Broker money market funds operate in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the shares.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of December 31, 2025:

- Government agency securities and mortgage-backed securities of \$3,511,508 are valued using quoted market prices (Level 1 inputs)
- Negotiable certificates of deposit and municipal securities of \$13,245,444 are valued using a matrix pricing model (Level 2 inputs)

Investment Policy

The City's investment policy incorporates Minnesota statutes as described above, which reduces the City's exposure to credit, custodial credit and interest rate risks. Specific risk information for the City is as follows:

- *Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes and the City's investment policy limit the City's investments to the list above.
- *Custodial Credit Risk.* Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investments or collateral securities that are in the possession of an outside party. The City's policy states it will maintain custody of securities and cash holdings outside of authorized depository institutions with an eligible custodian that meets statutory and Investment Policy requirements or with a Federal Reserve Bank.
- *Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy states the City will attempt to diversify its investments according to type, maturity, and institution. The policy states the portfolio shall not contain more than 50% of the portfolio value in any one institution and no more than 15% of the overall portfolio will be invested in a single issuer.
- *Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy states the City will structure the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Restricted Cash

The City has received monies restricted for specific purposes. The balance in restricted cash represents funds of \$921,118, set aside in accordance with bond and debt agreements to be used for future debt service payments and reserve requirements related to the City's utility operations.

Property Taxes

The City Council annually adopts a tax levy and certifies it to the County in December for collection in the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. Property taxes may be paid by taxpayers in two equal installments on May 15 and October 15. Chisago County provides settlement to cities and other taxing districts three times a year.

Delinquent taxes receivable include the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for taxes not received within 60 days after year-end in the governmental fund financial statements.

Accounts Receivable

When necessary, the City utilizes an allowance for uncollectible accounts to value its receivables. However, the City considers all of its current receivables to be collectible. Delinquent utility charges are annually certified to the county for collection. As a result, there is no allowance for uncollectible amounts in the enterprise funds.

Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivable upon certification to the County. Special assessments are recognized as revenue when they are received in cash or within 60 days after year end. All governmental special assessments receivable are offset by a deferred inflow of resources in the fund financial statements.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Inventories and Prepaid Items

Inventories of materials and supplies are recorded at cost, which approximates market, using the first-in, first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The City uses the consumption method to account for all prepaid items.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Lease Receivable

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Assets Held for Resale

Land was acquired by the City and EDA for subsequent resale for redevelopment purposes. Land held for resale is an asset recorded at the lower of cost or realizable value in the fund that acquired it.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. This includes infrastructure acquired prior to the implementation of GASB Statement No. 34. Capital assets are defined by the City as assets with an initial, individual cost of more than \$15,000 (amount not rounded) and an estimated useful life in excess of one year.

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the City chose to include items dating back to June 30, 1980. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the acquisition value of the item at the date of its donation.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and Improvements	20 to 40
Machinery and Equipment	5 to 15
Vehicles	5 to 15
Infrastructure	20 to 40
Proprietary Funds:	
Buildings and Improvements	20 to 50
Machinery and Equipment	5 to 30
Infrastructure	20 to 50

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. These items are deferred pension resources and deferred other postemployment benefit resources. These items result from actuarial calculations and current year pension contributions and OPEB contributions made subsequent to the measurement date.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits (PTO). An employee leaving the service of the City in good standing will be compensated for all of their unused PTO. All compensated absences pay is accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only if they have matured as a result of employee termination or similar circumstances. The unused PTO of the proprietary funds is included in accrued liabilities of the respective fund.

Postemployment Benefits other than Pensions

Under *Minnesota statute* 471.61, subdivision 2b., public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in a group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees may obtain dependent coverage immediately before retirement. All premiums are funded on a pay-as-you-go basis. The liability was actuarially determined, in accordance with GASB 75, as of January 1, 2025 valuation date. The measurement date is January 1, 2025. The General fund is typically used to liquidate governmental other postemployment benefits payable.

Long-term Obligations

In the government-wide financial statements, proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The recognition of bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Pensions

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

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

The total pension expense for the GERP, PEPFP, DCP and North Branch Fire Relief Association is as follows:

	Public Employees Retirement Association of Minnesota (PERA)			Fire Relief Association	Total All Plans
	GERP	PEPFP	PEDCP		
City's proportionate share	\$ (16,651)	\$ 429,036	\$ 400	\$ (19,971)	\$ 392,814
Proportionate share of State's contribution	(4,009)	19,925	-	-	15,916
Total Pension Expense	<u>\$ (20,660)</u>	<u>\$ 448,961</u>	<u>\$ 400</u>	<u>\$ (19,971)</u>	<u>\$ 408,730</u>

Unearned Revenue

The City's unearned revenue consists of grant revenues that have not yet met the revenue recognition criteria.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following items listed below reported in the statement of net position and governmental funds balance sheet.

- *Unavailable revenues* are presented in the governmental funds from four sources: property taxes, special assessments, intergovernmental resources, and other. These arise only under a modified accrual basis of accounting that qualifies for reporting in this category. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- *Deferred pension resources* are reported only in the statements of net position and result from actuarial calculations.
- *Deferred other postemployment benefit resources* are reported only in the statements of net position and result from actuarial calculations.
- *Deferred lease resources* are reported in the governmental funds balance sheet and are deferred to the period when the amounts become available. This item is also reported in the statement of net position.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Director.

Unassigned - These are residual amounts in the General Fund not reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted and committed fund balances exceed the total net resources of that fund.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when an expenditures is made.

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unrestricted (combined committed, assigned and unassigned) fund balance of 45-55 percent of the subsequent year's budgeted operating expenditures of the General Fund. For 2025, the unrestricted fund balance in the General fund does not fall within the policy range.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquiring capital assets.
- b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund. All annual appropriations lapse at year end. The City does not use encumbrance accounting.

In May of each year, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review. The City Council holds public hearings, and a final budget is prepared and adopted in early December.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the department level. The budget was amended during the year.

B. Deficit Fund Balance

As of December 31, 2025, the following fund reported a deficit fund balance:

Fund	Amount
Primary Government	
Nonmajor funds	
Flashing by Design TIF	\$ 107,566

The fund balance deficit is expected to be eliminated with future tax increment, grant revenues, and transfers from other funds.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the City Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, with the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the City.

At year end, the City's carrying amount of deposits was \$8,249,482 and the bank balance was \$9,153,170. The amount covered by FDIC and collateral is shown in the chart below.

Carrying amount of deposits	<u>\$ 8,249,482</u>
Bank balance	\$ 9,153,170
Covered by FDIC	(750,000)
Collateralized with securities pledged in City's name	<u>\$ 8,403,170</u>

Investments

As of December 31, 2025, the City had the following investments that are insured or registered, or securities held by the City's agent in the City's name:

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount	Fair Value Measurement Using	
				Level 1	Level 2
Pooled Investments at Amortized Costs					
Brokered money market funds	N/A	less than 1 year	\$ 918,039		
Non-pooled Investments at Amortized Costs					
Government Agency Securities	AAA	Less than one year	627,969	\$ 627,969	\$ -
Government Agency Securities	AAA	One to five years	291,231	291,231	-
Government Agency Securities	N/A	Less than one year	302,352	302,352	-
Government Agency Securities	N/A	One to five years	1,297,578	1,297,578	-
Government Agency Securities	N/A	Five to ten years	428	428	-
Mortgage Backed Securities	AAA	Less than one year	991,950	991,950	-
Municipal securities	A+	Less than one year	280,779	-	280,779
Municipal securities	A+	One to five years	404,524	-	404,524
Municipal securities	AA	Less than one year	848,569	-	848,569
Municipal securities	AA+	One to five years	377,440	-	377,440
Municipal securities	AA-	One to five years	540,955	-	540,955
Municipal securities	AAA	One to five years	102,336	-	102,336
Negotiable certifications of deposits	N/A	One to five years	6,512,483	-	6,512,483
Negotiable certifications of deposits	N/A	Less than one year	4,178,358	-	4,178,358
Total Investments			\$17,674,991	\$ 3,511,508	\$ 13,245,444

(1) Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.

(2) Interest rate risk is disclosed using the segmented time distribution method.

N/A Indicates not applicable or available.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

A reconciliation of cash and investments as shown on the statement of net position for the City follows:

Carrying Amount of Deposits	\$ 8,249,482
Investments	17,674,991
Cash on Hand	819
Total	<u>\$ 25,925,292</u>
Primary Government	
Governmental activities	\$ 10,037,447
Business-type activities	14,966,727
Business-type activities - Restricted cash	921,118
Total	<u>\$ 25,925,292</u>

B. Lease Receivable

Description	Issue Date	Maturity Date	Discount Rate	Current Year Inflow of Resources	Balance at Year End
Verizon	06/01/10	10/01/40	1.41 %	\$ 20,571	\$ 323,744
T-Mobile	06/01/10	04/01/37	1.41	13,813	<u>167,041</u>
Total					<u>\$ 490,785</u>

The City, acting as lessor, leases tower space under long-term, noncancelable lease agreements to operate communications equipment. The leases expire in 2037 and 2040 and bear implicit interest rates of 1.41%. The annual amounts to be recognized split between principal and interest are as follows:

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2026	\$ 28,389	\$ 6,697	\$ 35,086
2027	29,565	6,288	35,853
2028	31,377	5,860	37,237
2029	32,747	5,405	38,152
2030	33,664	4,937	38,601
2031 - 2035	187,137	17,111	204,248
2036 - 2040	<u>147,906</u>	<u>4,501</u>	<u>152,407</u>
Total	<u>\$ 490,785</u>	<u>\$ 50,799</u>	<u>\$ 541,584</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated				
Land	\$ 2,451,297	\$ -	\$ -	\$ 2,451,297
Construction in progress	1,651,378	2,592,544	(1,480,511)	2,763,411
Total Capital Assets not Being Depreciated	4,102,675	2,592,544	(1,480,511)	5,214,708
Capital Assets Being Depreciated				
Buildings and Improvements	3,521,961	181,036	-	3,702,997
Machinery and Equipment	3,268,651	149,183	(169,931)	3,247,903
Vehicles	4,812,737	278,970	(671,705)	4,420,002
Infrastructure	48,040,491	3,719,621	-	51,760,112
Total Capital Assets Being Depreciated	59,643,840	4,328,810	(841,636)	63,131,014
Less Accumulated Depreciation for				
Buildings and Improvements	(2,094,806)	(82,310)	-	(2,177,116)
Machinery and Equipment	(1,704,664)	(128,420)	61,713	(1,771,371)
Vehicles	(2,519,182)	(265,772)	641,952	(2,143,002)
Infrastructure	(16,204,293)	(1,237,018)	-	(17,441,311)
Total Accumulated Depreciation	(22,522,945)	(1,713,520)	703,665	(23,532,800)
Total Capital Assets Being Depreciated, Net	37,120,895	2,615,290	(137,971)	39,598,214
Governmental Activities Capital Assets, Net	<u>\$ 41,223,570</u>	<u>\$ 5,207,834</u>	<u>\$ (1,618,482)</u>	<u>\$ 44,812,922</u>

Depreciation expense was charged to functions/programs of the governmental activities as follows:

Governmental Activities	
General government	\$ 95,108
Public safety	165,122
Public works	1,322,160
Parks and recreation	131,130
Total Depreciation Expense - Governmental Activities	<u>\$ 1,713,520</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

	Beginning Balance	Increases	Decreases	Reclassification	Ending Balance
Business-type Activities					
Capital Assets not Being Depreciated					
Land	\$ 437,379	\$ -	\$ -	\$ -	\$ 437,379
Construction in progress	-	104,317	-	-	104,317
Total Capital Assets not Being Depreciated	437,379	104,317	-	-	541,696
Capital Assets Being Depreciated / Amortized					
Building and Improvements	14,515,810	120,690	-	5,807,459	20,443,959
Leased building	728,519	-	-	-	728,519
Machinery and Equipment	31,726,636	188,408	(65,515)	(22,770,214)	9,079,315
Infrastructure	30,506,188	2,599,310	-	16,962,755	50,068,253
Total Capital Assets Being Depreciated / Amortized	77,477,153	2,908,408	(65,515)	-	80,320,046
Less Accumulated Depreciation / Amortization for					
Building and Improvements	(18,687,681)	(1,202,665)	-	9,285,397	(10,604,949)
Leased building	(279,786)	(86,851)	-	-	(366,637)
Machinery and Equipment	(2,664,472)	(407,520)	9,385	(722,437)	(3,785,044)
Infrastructure	(11,730,389)	(531,322)	-	(8,562,960)	(20,824,671)
Total Accumulated / Amortization Depreciation	(33,362,328)	(2,228,358)	9,385	-	(35,581,301)
Total Capital Assets Being Depreciated / Amortized, Net	44,114,825	680,050	(56,130)	-	44,738,745
Business-type Activities Capital Assets, Net	<u>\$ 44,552,204</u>	<u>\$ 784,367</u>	<u>\$ (56,130)</u>	<u>\$ -</u>	<u>\$ 45,280,441</u>

Depreciation and amortization expense was charged to functions/programs of the business-type activities as follows:

Business-type Activities	
Sewer	\$ 661,414
Municipal Liquor	110,212
Storm Sewer	307,967
Water	875,757
Generation	273,008
Total Depreciation/Amortization Expense - Business-type Activities	<u>\$ 2,228,358</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

Construction Commitments

The City has active construction projects as of December 31, 2025. The projects include various street and road improvements and public facilities projects. At year end the City's commitments with contractors are as follows:

Project	Spent to Date	Remaining Commitment
Water Tower Rehabilitation	\$ 579,639	\$ 90,257
2024 Street Overlay	1,293,755	134,959
CSAH 30 Project	1,229,727	64,722
Total	<u>\$ 3,103,120</u>	<u>\$ 289,939</u>

D. Interfund Receivables, Payables and Transfers

Due to/from funds represent reclassifications of temporary cash deficits in individual funds and other short-term loans expected to be repaid within one year. At year end, the balances were as follows:

Receivable Fund	Payable Fund	Amount
Primary Government		
General	Tax Increment Construction	\$ 107,418
General	Capital Projects	118,949
General	Capital Projects	109,631
General	Nonmajor governmental	56,248
Total		<u>\$ 392,246</u>

The composition of interfund transfers for the year ended December 31, 2025 is as follows:

Fund	Transfers In				
	General	Debt Service	Capital Projects	Nonmajor Governmental	Total
Transfers Out					
General	\$ -	\$ -	\$ 25,000	\$ 185,968	\$ 210,968
Debt Service	-	-	-	-	-
Nonmajor governmental	67,565	475,874	-	-	543,439
Sewer	45,500	-	-	-	45,500
Liquor	120,000	-	-	-	120,000
Storm sewer	16,500	-	-	-	16,500
Water	61,500	-	-	-	61,500
Generation	30,000	-	-	-	30,000
Total Transfers	<u>\$ 341,065</u>	<u>\$ 475,874</u>	<u>\$ 25,000</u>	<u>\$ 185,968</u>	<u>\$ 1,027,907</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

The city annually budgets transfers for specific purposes. Annual transfers include transfers designated as a percentage of annual revenues, transfers made to cover funds' annual operations, transfers for debt service payments, transfers made as part of capital improvement plans and other transfers made for various reasons.

- The City made one-time budgeted transfers from Sewer, Municipal Liquor, Storm, Water, Generation, Fire Donation, and Cable funds to the General fund.
- The City made one-time budgeted transfer from the General fund to the Economic Development Authority.
- The City made one-time budgeted transfer from Ecumen TIF fund to the Debt Service funds to use excess TIF revenue for scheduled obligated debt payments.
- The City made a one-time budgeted transfer from the Economic Development Authority to the Debt Service funds for scheduled obligated refunding lease payments.
- The City made a one-time budgeted interfund transfer between the Debt Service funds.
- The City made a one-time budgeted transfer from the General fund to the Recreation Center fund.

E. General Long-term Debt

General Obligation Bonds

The City issues general obligation bonds and equipment certificates to provide funds for improvements, recreational facilities, or projects that benefit the City as a whole and are, therefore, repaid from ad valorem levies. General obligation bonds are direct obligations and pledge the full faith and credit of the government. General obligation bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Dated	Maturity Date	Balance at Year End
2020A G.O. Refunding Bonds	\$ 352,000	1.81 %	12/31/2020	2/1/2029	\$ 163,000
2022A G.O. Equipment Certificates	990,000	2.00	3/10/2022	2/1/2032	<u>750,000</u>
Total General Obligation Bonds					<u>\$ 913,000</u>

The annual service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 160,000	\$ 16,388	\$ 176,388
2027	164,000	13,223	177,223
2028	173,000	9,931	182,931
2029	131,000	6,971	137,971
2030	95,000	4,750	99,750
2031 - 2032	<u>190,000</u>	<u>3,800</u>	<u>193,800</u>
Total	<u>\$ 913,000</u>	<u>\$ 55,063</u>	<u>\$ 968,063</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

General Obligation Improvement Bonds

The following bond was issued to finance various improvements and will be repaid primarily from special assessments levied on the properties benefiting from the improvements. However, some issues are partly financed by ad valorem levies.

Description	Authorized and Issued	Interest Rate	Dated	Maturity Date	Balance at Year End
2020A G.O Improvement Bonds	\$ 975,000	1.81 %	12/31/2020	2/1/2029	<u>\$ 460,000</u>

The annual service requirements to maturity for the general obligation special assessment improvement bond are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 112,000	\$ 7,312	\$ 119,312
2027	114,000	5,267	119,267
2028	116,000	3,186	119,186
2029	118,000	1,068	119,068
Total	<u>\$ 460,000</u>	<u>\$ 16,833</u>	<u>\$ 476,833</u>

General Obligation Lease Revenue Bonds

The following bond was issued to finance the acquisition and construction of premises utilized by the EDA. It will be repaid from ad valorem levies and transfers in from other funds.

Description	Authorized and Issued	Interest Rate	Dated	Maturity Date	Balance at Year End
2017 Taxable Refunding Lease Revenue Bonds	\$ 3,535,000	2.50 - 3.97 %	12/28/2017	4/1/2031	<u>\$ 1,770,000</u>

The annual service requirements to maturity for the general obligation lease revenue bond are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 280,000	\$ 61,016	\$ 341,016
2027	290,000	50,982	340,982
2028	300,000	40,300	340,300
2029	310,000	28,952	338,952
2030	315,000	17,013	332,013
2031	275,000	5,459	280,459
Total	<u>\$ 1,770,000</u>	<u>\$ 203,722</u>	<u>\$ 1,973,722</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

General Obligation Tax Increment Bonds

The following bonds will be repaid from revenues generated from tax increment financing districts.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2017B G.O. Tax Increment Refunding Bonds	\$ 1,450,000	3.00 %	6/22/2017	2/1/2027	\$ 175,000
2017C G.O. Tax Increment Refunding Crossover Bonds	3,105,000	3.0 - 3.25	6/22/2017	2/1/2037	2,740,000
Total G.O. tax increment bonds					<u>\$ 2,915,000</u>

The annual service requirements to maturity for the general obligation tax increment bonds are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 340,000	\$ 84,513	\$ 424,513
2027	175,000	76,788	251,788
2028	185,000	71,388	256,388
2029	195,000	65,688	260,688
2030	210,000	59,613	269,613
2031 - 2035	1,215,000	194,900	1,409,900
2036 - 2037	595,000	19,581	614,581
Total	<u>\$ 2,915,000</u>	<u>\$ 572,471</u>	<u>\$ 3,487,471</u>

General Obligation Revenue Bonds

These bonds were issued to finance the cost of improvements to the City's utility system. They will be retired from net revenue of the Sewer, Storm Sewer, and Water Enterprise Funds. Certain revenue bonds require the City to establish separate funds for repayment of these obligations. The City has pledged income derived from the acquired or constructed assets to pay debt service as follows:

	Sewer	Storm Sewer	Water
Operating Revenues	\$ 2,265,354	\$ 495,607	\$ 2,368,330
Principal and Interest	628,156	75,973	671,588
Percentage of Revenues	28 %	15 %	28 %

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

The components of the general obligation revenue bonds are as follows:

Description	Authorized and Issued	Interest Rate	Dated	Maturity Date	Balance at Year End
G.O. Revenue 2003 Sewer Bonds (PFA)	\$ 11,500,000	2.34 - 2.60 %	8/5/2003	8/20/2033	\$ 4,130,000
G.O. Revenue 2017B Refunding Bonds	710,000	3.00	6/22/2017	2/1/2027	105,000
G.O. Revenue 2020A Refunding Bonds	45,000	1.81	12/31/2020	2/1/2029	20,000
G.O. Revenue 2017A Water Bonds	8,024,000	2.80	12/31/2017	8/1/2033	2,177,000
G.O. Revenue 2022A Equipment Certificates	555,000	2.00	3/10/2022	2/1/2030	440,000
Total Business-type Bonds					<u>\$ 6,872,000</u>

The annual service requirements to maturity for the general obligation revenue bonds are as follows:

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2026	\$ 1,199,000	\$ 179,219	\$ 1,378,219
2027	1,219,000	147,077	1,366,077
2028	706,000	115,080	821,080
2029	733,000	96,776	829,776
2030	743,000	77,882	820,882
2031 - 2033	2,272,000	117,045	2,389,045
Total	<u>\$ 6,872,000</u>	<u>\$ 733,079</u>	<u>\$ 7,605,079</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

Financed Purchase Agreements

In May 2019, the City entered into a finance purchase agreement for the acquisition of a fire engine. In February 2025, the City entered into a finance purchase agreement for the acquisition of a squad car. The components of the agreements are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Fire Engine Financed Purchase	\$ 506,000	4.16 %	5/20/2019	5/20/2030	\$ 290,284
Squad Car Financed Purchase	223,134	5.89	2/12/2025	2/12/2030	223,134
Total Financed Purchases					<u>\$ 513,418</u>

The annual service requirements to maturity for the financed purchases are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 93,093	\$ 25,218	\$ 118,311
2027	97,652	20,659	118,311
2028	102,442	15,870	118,312
2029	107,473	10,839	118,312
2030	112,758	5,554	118,312
Total	<u>\$ 513,418</u>	<u>\$ 78,140</u>	<u>\$ 591,558</u>

Loan Payable from Direct Borrowing

In December 2006, the City entered into a loan with the Chisago County HRA and EDA for the acquisition and resale of parcels owned by the HRA and EDA. The City is required to purchase 50% of the land by July 2016, and the remainder by July 2026. In 2011, the payment terms were amended to be dependent on land resold by the City. In 2020, the two parties agreed to a fixed payment schedule. The components of the loan are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Chisago County HRA/EDA Loan	\$ 1,231,509	0.00 %	12/8/2006	2/15/2026	<u>\$ 153,256</u>

The annual service requirements to maturity for the financed purchase are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2026	<u>\$ 153,256</u>	<u>\$ -</u>	<u>\$ 153,256</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

Lease Payable

In July 2017, the City entered into a long-term, noncancelable lease agreement for the leasing of property referred to as North Branch Marketplace to be utilized as the Municipal Liquor Store. The components of the lease agreement are as follows:

Description	Total Lease Liability	Interest Rate	Issue Date	Payment Terms	Balance at Year End
North Branch Market Place - Municipal Liquor Store	\$ 728,519	2.00 %	07/01/17	Monthly	<u>\$ 374,577</u>

The annual service requirements to maturity for the financed purchase are as follows:

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2026	\$ 87,075	\$ 6,696	\$ 93,771
2027	88,832	4,939	93,771
2028	90,625	3,146	93,771
2029	92,455	1,316	93,771
2030	15,590	39	15,629
Total	<u>\$ 374,577</u>	<u>\$ 16,136</u>	<u>\$ 390,713</u>

Conduit Debt Obligations

The City issued the \$4,075,000 Health Care and Facilities Refunding Note (North Branch Senior Living Project), Series 2014. The note is secured by the property financed and is payable solely from payments received on the underlying mortgage loan. Neither the City, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the note. Accordingly, the note is not reported as a liability in the accompanying financial statements. The principal balance outstanding at December 31, 2025 was \$1,845,384.

The City issued the \$1,868,539 Revenue Note, Series 2015A, the \$216,600 Taxable Revenue Note, Series 2015B, and the \$1,579,518 Revenue Note, Series 2015C to finance the Family Pathways Project. Neither the City, State, nor any political subdivision thereof, is obligated in any manner for repayment of the notes. Accordingly, the notes are not reported as a liability in the accompanying financial statements. The principal balance outstanding at December 31, 2025 was \$2,324,802.

As of December 31, 2025, the City was in compliance with the provisions of the revenue bonds which require a 100% debt coverage requirement. The City will continue to monitor rates and expenses to ensure compliance.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

Changes in Long-term Liabilities

During the year ended December 31, 2025, the following changes occurred in non-current liabilities reported on the government-wide statements.

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
General obligation bonds	\$ 1,075,000	\$ -	\$ (162,000)	\$ 913,000	\$ 160,000
General obligation improvement bonds	669,000	-	(209,000)	460,000	112,000
General obligation revenue bonds	2,040,000	-	(270,000)	1,770,000	280,000
General obligation tax increment bonds	3,240,000	-	(325,000)	2,915,000	340,000
Unamortized premium	71,056	-	(12,697)	58,359	-
Total Bonds Payable	7,095,056	-	(978,697)	6,116,359	892,000
Financed Purchase Agreement	341,574	223,134	(51,290)	513,418	93,093
Loan Payable from Direct Borrowing	378,256	-	(225,000)	153,256	153,256
Compensated Absences Payable*	316,320	44,174	-	360,494	67,794
Governmental Activity Long-term Liabilities	<u>\$ 8,131,206</u>	<u>\$ 267,308</u>	<u>\$ (1,254,987)</u>	<u>\$ 7,143,527</u>	<u>\$ 1,206,143</u>
Business-type Activities					
Bonds Payable					
General obligation revenue bonds	\$ 8,036,000	\$ -	\$ (1,164,000)	\$ 6,872,000	\$ 1,199,000
Unamortized premium	16,035	-	(4,643)	11,392	-
Total Bonds Payable - Net	8,052,035	-	(1,168,643)	6,883,392	1,199,000
Lease Payable	461,151	-	(86,574)	374,577	87,075
Compensated Absences Payable*	106,246	-	(17,140)	89,106	17,314
Business-type Activity Long-term Liabilities	<u>\$ 8,619,432</u>	<u>\$ -</u>	<u>\$ (1,272,357)</u>	<u>\$ 7,347,075</u>	<u>\$ 1,303,389</u>

*The change in compensated absences is presented as a net change.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 3: Detailed Notes on All Funds (Continued)

F. Components of Fund Balance

At December 31, 2025, portions of the City's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), City Council action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

	General	Debt Service	Capital Projects	Other Governmental Funds	Total
Nonspendable for Prepaid Items					
Prepaid items	<u>\$ 524,293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 335</u>	<u>\$ 524,628</u>
Restricted for					
Affordable housing	\$ 120,213	\$ -	\$ -	\$ -	\$ 120,213
Capital projects	-	-	580,362	-	580,362
Debt service	-	2,633,283	1,770,000	-	4,403,283
Economic development	-	-	-	575,786	575,786
Fire capital	-	-	-	215,826	215,826
Public safety	140,898	-	-	-	140,898
Police operations	3,468	-	-	-	3,468
Police forfeitures	964	-	-	-	964
Fire department operations	301	-	-	-	301
Canine	635	-	-	-	635
Safe cab	570	-	-	-	570
Library	2,476	-	-	-	2,476
Garden plots	1,876	-	-	-	1,876
Parks	2,169	-	-	-	2,169
Parks - trees	3	-	-	-	3
Christmas lights	538	-	-	-	538
Skateboard park	226	-	-	-	226
Transportation task force	258	-	-	-	258
Total Restricted	<u>\$ 274,595</u>	<u>\$ 2,633,283</u>	<u>\$ 2,350,362</u>	<u>\$ 791,612</u>	<u>\$ 6,049,852</u>
Committed for					
Economic development	\$ -	\$ -	\$ -	\$ 548,199	\$ 548,199
Communications	-	-	-	106,719	106,719
Total Committed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 654,918</u>	<u>\$ 654,918</u>
Assigned to					
Future capital improvements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,381,616</u>	<u>\$ -</u>	<u>\$ 7,381,616</u>

Note 4: Defined Benefit Pension Plans - Statewide

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (General Plan)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

Public Employees Police and Fire Plan (Police and Fire Plan)

Membership in the Police and Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police and Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced retirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2025 annual increase was 1.25%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Police and Fire Plan Benefits

Benefits for Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50% vested after five years of service and 100% vested after ten years. After five years, vesting increase by 10% each full year of service until members are 100% vested after ten years. Police and Fire Plan members receive 3% of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417% each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a prorated increase.

C. Contributions

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the City was required to contribute 7.50% for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2025, were \$230,520. The City's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2025 and the City was required to contribute 17.70% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2025, were \$286,283. The City's contributions were equal to the required contributions as set by state statute.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2025, the City reported a liability of \$1,083,467 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$26,137.

City's proportionate share of the net pension liability	\$ 1,083,467
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>26,137</u>
Total	<u><u>\$ 1,109,604</u></u>

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0327% at the end of the measurement period and 0.0337% for the beginning of the period.

For the year ended December 31, 2025, the City recognized pension expense of negative \$16,651 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional negative \$4,009 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 103,231	\$ -
Changes in actuarial assumptions	26,105	249,302
Net difference between projected and actual investment earnings	-	431,122
Changes in proportion	17,677	79,720
Employer contributions subsequent to the measurement date	<u>116,383</u>	<u>-</u>
Total	<u><u>\$ 263,396</u></u>	<u><u>\$ 760,144</u></u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

The \$116,383 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2026	\$ (136,111)
2027	(236,134)
2028	(163,872)
2029	(77,014)

Police and Fire Fund Pension Costs

At December 31, 2025, the City reported a liability of \$1,187,923 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.1014% at the end of the measurement period and 0.1054% for the beginning of the period.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2025. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state aid was paid on October 1, 2024. The direct state aid payment will increase by \$17.7 million which was paid on October 1, 2025. Thereafter, by October 1 of each year, the state will pay \$26.7 million to the Police and Fire Fund until the fund is 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). The \$9 million in supplemental state aid will continue until the fund and the State Patrol Plan (administered by the Minnesota State Retirement System) are 100% funded for three consecutive years (on an actuarial value of assets basis). The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$41,179.

City's proportionate share of the net pension liability	\$ 1,187,923
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>41,179</u>
Total	<u><u>\$ 1,229,102</u></u>

For the year ended December 31, 2025, the City recognized pension expense of \$429,036 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized \$19,925 as grant revenue and pension expense for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire special funding situation.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized \$9,125 for the year ended December 31, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 548,858	\$ -
Changes in actuarial assumptions	900,827	1,488,418
Net difference between projected and actual earnings on investments	-	530,187
Changes in proportion	72,094	71,228
Employer contributions subsequent to the measurement date	144,843	-
	<u>\$ 1,666,622</u>	<u>\$ 2,089,833</u>
Total		

The \$144,843 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2026	\$ 296,031
2027	(251,240)
2028	(584,955)
2029	(47,495)
2030	19,605

E. Long-term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Return on Investment
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
	<u>100.0 %</u>	
Total		

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

F. Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2025, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

- Inflation is assumed to be 2.25% for the General Employees Plan, and Police & Fire Plan.
- Benefit increases after retirement are assumed to be 1.50% for the General Employees Plan and 1% for the Police & Fire Plan

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3% after 27 years of service. In the Police & Fire Plan, salary growth assumptions range in annual increments from 10.75% after one year of service to 3% after 23 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police & Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police & Fire Plan was reviewed in 2024. The assumption changes were adopted by the board and became effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2025:

General Employees Fund

Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested, terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.
- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Police and Fire Fund

Changes in Actuarial Assumptions:

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued use of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70% to 65%.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

Changes in Plan Provisions:

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%.
- The threshold to end the \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional \$9 million annual state aid contribution changed from the earlier of July 1, 2024 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional \$17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

G. Discount Rate

The discount rate used to measure the total pension liability in 2025 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees and Police and Fire Plans were projected to be available to make all projected future benefit payments of current plan members. The long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

H. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	<u>1 Percent Decrease (6.00%)</u>	<u>Current (7.00%)</u>	<u>1 Percent Increase (8.00%)</u>
General Employees Fund	\$ 2,631,570	\$ 1,083,467	\$ (172,394)
Police and Fire Fund	3,112,611	1,187,923	(392,549)

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 5: Defined Benefit Pension Plans - Volunteer Fire Relief Association

A. Plan Description

All members of the City's Fire Department (the Department) are covered by a defined benefit plan administered by the North Branch Firefighter's Relief Association (the Association). As of December 31, 2024, the plan covered 24 active firefighters and 6 vested terminated, retirees and beneficiaries firefighters whose pension benefits are deferred. The plan is a single employer defined benefit retirement plan and is established and administered in accordance with *Minnesota Statutes*, chapter 69.

The Association maintains a separate Special fund to accumulate assets to fund the retirement benefits earned by the Department's membership. Funding for the Association is derived from an insurance premium tax in accordance with the Volunteer Firefighter's Relief Association Financing Guidelines Act of 1971 (chapter 261 as amended by chapter 509 of Minnesota Statutes 1980). Funds are also derived from investment income.

B. Benefits Provided

Full retirement benefits are payable to members who have reached age 50 and have completed 15 years of service for monthly service pensions, or 10 years of service for lump sum service pensions. Partial benefits are payable to members who have reached age 50 and have completed 10 years of service. Disability benefits and widow and children survivor benefits are also payable to members, or their beneficiaries based upon requirements set forth in the bylaws. These benefit provisions and all other requirements are consistent with enabling state Statutes.

C. Contributions

Minnesota Statutes, chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. The plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in *Minnesota statutes* and voluntary City contributions (if applicable). The State of Minnesota contributed \$124,734 in fire state aid to the plan on behalf of the City Fire Department for the year ended December 31, 2024, which was recorded as a revenue. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily required contributions to the plan for the year ended December 31, 2024 were equal to the above. The City made no voluntary contributions to the plan in the year ended December 31, 2024.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 5: Defined Benefit Pension Plans - Volunteer Fire Relief Association (Continued)

D. Pension Costs

At December 31, 2025, the City reported a net pension asset of (\$634,583) for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability in accordance with GASB 68 was determined by Hildi, Inc. applying an actuarial formula to specific census data certified by the Department. The following table presents the changes in the net pension liability (asset) during the year.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a-b)
Beginning Balance January 1, 2024	\$ 1,117,331	\$ 1,493,425	\$ (376,094)
Changes for the Year			
Service cost	42,978	-	42,978
Interest cost	64,910	-	64,910
Assumption changes	(20,062)	-	(20,062)
Nonemployer contributions	-	124,734	(124,734)
Projected investment return	-	89,178	(89,178)
Gain or loss	(455)	146,335	(146,790)
Benefit payments	(243,492)	(243,492)	-
Administrative expenses	-	(14,387)	14,387
Total Net Changes	<u>(156,121)</u>	<u>102,368</u>	<u>(258,489)</u>
Ending Balance December 31, 2024	<u>\$ 961,210</u>	<u>\$ 1,595,793</u>	<u>\$ (634,583)</u>

For the year ended December 31, 2025, the City recognized negative pension expense of \$19,971.

At December 31, 2025, the City reported deferred outflows of resources and its contributions subsequent to the measurement date related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 44,032
Changes in Actuarial Assumptions	-	25,193
Net Difference Between Projected and Actual Earnings on Plan Investments	-	88,525
Contributions to Plan Subsequent to the Measurement Date	<u>143,132</u>	<u>-</u>
Total	<u>\$ 143,132</u>	<u>\$ 157,750</u>

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 5: Defined Benefit Pension Plans - Volunteer Fire Relief Association (Continued)

Deferred outflows of resources totaling \$143,132 related to pensions resulting from the City's contributions to the plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources related to the plan will be recognized in pension expense as follows:

2026	\$ (29,462)
2027	(6,982)
2028	(62,860)
2029	(41,297)
2030	(12,022)
Thereafter	(5,127)

E. Actuarial Methods and Assumptions

The total pension liability (asset) at December 31, 2025 was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using the plan's target investment allocation along with long-term return expectations by asset class. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Cash and Equivalents	8.00 %	3.30 %
Fixed Income	16.00	4.00
Equities	76.00	7.90
Total	100.00 %	

F. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions to the plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 5: Defined Benefit Pension Plans - Volunteer Fire Relief Association (Continued)

G. Pension Liability Sensitivity

The following presents the City's net pension liability (asset) for the plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate one percent lower or one percent higher than the current discount rate:

	<u>1 Percent Decrease (6.00%)</u>	<u>Current (7.00%)</u>	<u>1 Percent Increase (8.00%)</u>
Defined Benefit Plan	\$ (607,639)	\$ (634,583)	\$ (659,991)

H. Pension Plan Fiduciary Net Position

The Association issues a publicly available financial report. The report may be obtained at the North Branch City Hall at 6408 Elm Street, North Branch, Minnesota 55056.

Note 6: Defined Contribution Plan

The City has City Council members that are covered by the Defined Contribution Plan (DCP), a multiple-employer deferred compensation plan administered by PERA. The DCP is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax-deferred until time of withdrawal.

Total contributions made by the City during the fiscal year 2025 were:

<u>Contribution Amount</u>		<u>Percentage of Covered Payroll</u>		<u>Required Rate</u>
<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	
\$ 400	\$ 400	5.00%	5.00%	5.00%

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 7: Postemployment Benefits Other Than Pensions

A. Plan Description

The City of North Branch administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides healthcare insurance for eligible retirees and their spouses through the City's group health insurance plan, which covers both active and retired members. Benefit provisions are established through negotiations between the City and the union representing City employees and are renegotiated as changes arise. The Retiree Health Plan does not issue a publicly available report and is not administered through a trust or equivalent arrangement and thus there are no assets accumulated in a GASB-compliant trust.

At December 31, 2025, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	1
Active Plan Members	29
Total Plan Members	30

B. Funding Policy

The City has historically funded these liabilities on a pay-as-you-go basis. Contribution requirements are negotiated between the City and union representatives every three years or as changes arise. The City contributes none of the cost of current-year premiums for eligible retired plan members and their spouses.

For the year ended December 31, 2025, the City's average contribution rate was 89.13 percent of covered-employee payroll. For the fiscal year 2025, the City did not directly contribute to the plan, while implicit contributions totaled \$8,455. The General fund is typically used to liquidate the governmental portion of the net OPEB obligation.

C. Actuarial Methods and Assumptions

The City's total OPEB liability of \$259,499 was measured as of January 1, 2025, and the OPEB liability was determined by an actuarial valuation as of January 1, 2025.

The total OPEB liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.20%
Expected Long-Term Investment Return	N/A
20-Year Municipal Bond Yield	4.20%
Inflation Rate	2.50%
Salary Increases	Service graded table, see sample rates
Medical Trend Rate	6.50% as of January 1, 2025 grading to 5.00% over 6 years, and then to 4.00% over the next 48 years.

Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 7: Postemployment Benefits Other Than Pensions (Continued)

D. Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at December 31, 2024	\$ 206,142
Changes for the Year	
Service Cost	19,529
Interest Cost	8,798
Assumption Changes	(3,955)
Differences between Expected and Actual Experience	40,549
Benefit Payments	(11,564)
Net Changes	<u>53,357</u>
Balances at December 31, 2025	<u>\$ 259,499</u>

Since the prior measurement date, the following assumptions changed:

- The health care trend rates were updated.
- The retirement, withdrawal, and salary increase rates for non-police were updated to the latest experience study.
- The discount rate was changed from 4.00% to 4.20%.

Since the prior measurement date, the following plan provisions changed:

- None

Since the prior measurement date, the following benefit terms changed:

- None

E. Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

1 Percent Decrease 3.2%	Discount Rate Current 4.2%	1 Percent Increase 5.2%
\$ 279,226	\$ 259,499	\$ 241,219

The following presents the City's net OPEB liability, as well as what the City's net OPEB liability would be if it were calculated using a healthcare cost trend rate one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

1 Percent Decrease 5.50% Decreasing to 4.00% then 3.00%	Healthcare Cost Trend Rates 6.50% Decreasing to 5.00% then 4.00%	1 Percent Increase 7.50% Decreasing to 6.00% then 5.00%
\$ 235,107	\$ 259,499	\$ 287,970

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 7: Postemployment Benefits Other Than Pensions (Continued)

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the City recognized OPEB expense of \$25,964. At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 50,542	\$ 1,254
Changes in Actuarial Assumptions	1,750	11,907
Contributions Paid to OPEB Subsequent to the Measurement Date	8,455	-
Total	<u>\$ 60,747</u>	<u>\$ 13,161</u>

Deferred outflows of resources totaling \$8,455 related to pensions resulting from the City's contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the OPEB liability as of December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in pension expense as follows:

2026	\$ 6,089
2027	5,593
2028	5,593
2029	5,592
2030	4,066
Thereafter	12,198

City of North Branch, Minnesota
Notes to the Financial Statements
December 31, 2025

Note 8: Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City participates in the League of Minnesota Cities Insurance Trust (LMCIT), a public entity risk pool for its general property and casualty, workers' compensation and other miscellaneous insurance coverage. LMCIT operates as a common risk management and insurance program for member cities. The City pays an annual premium to LMCIT for insurance coverage. The LMCIT agreement provides that LMCIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits for each insured event.

The City also carries commercial insurance for certain other risks of loss, including liquor liability and employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. There were no significant reductions in insurance coverage during 2025.

B. Legal Debt Margin

In accordance with Minnesota statutes, the City may not incur or be subject to net debt in excess of three percent of the estimated market value of taxable property within the City. Net debt is payable solely from ad valorem taxes and, therefore, excludes debt financed partially or entirely by special assessments, enterprise fund revenues, or tax increments. As of December 31, 2025, the City is under the legal debt margin.

Note 9: Subsequent Event

On April 16, 2026, the City issued 2026A General Obligation Equipment Certificate for \$3,080,000. The bond will mature on February 1, 2042.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

City of North Branch, Minnesota
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Budget	Actual	Variance with
	Original	Final	Amendments	Amounts	Final Budget
Revenues					
Taxes	\$ 6,246,315	\$ 6,246,315	\$ -	\$ 6,292,562	\$ 46,247
Licenses and permits	347,800	347,800	-	366,396	18,596
Intergovernmental	1,544,822	1,544,822	-	1,683,638	138,816
Charges for services	150,700	150,700	-	173,535	22,835
Fines and forfeits	17,000	17,000	-	26,412	9,412
Investment earnings	65,000	65,000	-	147,114	82,114
Miscellaneous	65,000	65,000	-	130,045	65,045
Total Revenues	<u>8,436,637</u>	<u>8,436,637</u>	<u>-</u>	<u>8,819,702</u>	<u>383,065</u>
Expenditures					
Current					
General government	1,844,837	1,844,837	-	1,755,293	89,544
Public safety	3,803,098	3,990,771	187,673	3,946,706	44,065
Public works	1,619,340	1,619,340	-	1,574,614	44,726
Culture and recreation	498,276	598,276	100,000	310,898	287,378
Capital outlay					
General government	5,000	5,000	-	188,004	(183,004)
Public safety	243,000	243,000	-	243,000	-
Public works	1,557,000	1,597,000	40,000	1,583,428	13,572
Debt service					
Principal	52,000	52,000	-	51,290	710
Interest and other charges	14,250	14,250	-	14,209	41
Total Expenditures	<u>9,636,801</u>	<u>9,964,474</u>	<u>327,673</u>	<u>9,667,442</u>	<u>297,032</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,200,164)</u>	<u>(1,527,837)</u>	<u>(327,673)</u>	<u>(847,740)</u>	<u>680,097</u>
Other Financing Sources (Uses)					
Sale of capital assets	-	-	-	14,701	14,701
Transfers in	315,300	315,300	-	341,065	25,765
Transfers out	(210,000)	(210,000)	-	(210,968)	(968)
Total Other Financing Sources (Uses)	<u>105,300</u>	<u>105,300</u>	<u>-</u>	<u>144,798</u>	<u>39,498</u>
Net Change in Fund Balances	(1,094,864)	(1,422,537)	(327,673)	(702,942)	719,595
Fund Balances, January 1	<u>5,333,430</u>	<u>5,333,430</u>	<u>-</u>	<u>5,333,430</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 4,238,566</u>	<u>\$ 3,910,893</u>	<u>\$ (327,673)</u>	<u>\$ 4,630,488</u>	<u>\$ 719,595</u>

The notes to the financial statements are an integral part of this statement.

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplemental Information - Budgetary Reporting

A. Budgetary Comparison Schedule

The budgetary comparison schedule presents the comparison of the original and legally amended budget with actual amounts on a departmental level for the General and Special Revenue funds. The departmental level budgets are adopted on a basis consistent with generally accepted accounting principles. The fund balance reports revenue in the period in which they become measurable and available.

B. Budget Amendments

In accordance with state statutes governing municipal financial management and compliance with GASB Statement No. 103, the City's budget amendments were processed and approved through established legal and procedural frameworks. The City Council exercised its authority as delineated in Minnesota Statutes Section 471.6965, ensuring that all modifications to the budget were deliberated and approved in public meetings, adhering to principles of transparency and accountability. Each amendment or group of amendments were documented and justified based on emergent fiscal requirements or reallocation of resources. This process underscores the City's commitment to maintaining financial integrity and regulatory compliance, providing a clear audit trail for citizens and auditors alike.

C. Summary of Significant Budget Amendments

Significant amendments to the original General fund budget were approved as noted below:

Revenues

- There were no budget amendments to the General fund revenues

Expenditures

- Approved an increase in public safety expenditures for additional fire protection supplies.
- Approved an increase in culture and recreation expenditures for additional services and charges.
- Approved an increase in public works capital outlay expenditures for additional equipment.

D. Summary of Significant Budget Variances

The General fund revenues and expenditures varied significantly from final budget amounts as noted below:

Revenues

- General property tax revenue exceeded the final budgeted amounts due to a greater collection of the tax levy than anticipated at the time of final budget approval.
- Intergovernmental revenue exceeded the final budgeted amounts mainly due to the municipal state aid for street maintenance being greater than originally anticipated.
- Miscellaneous revenue exceeded the final budgeted amounts, which can be attributed an insurance reimbursement greater than expected.

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplemental Information - Budgetary Reporting (Continued)

Expenditures

- Culture and Recreation expenditures fell short of the budget mainly due to anticipating more services and charges as it was amended and noted above in the summary of significant budget amendments.
- Fire protection expenditures came in under the approved budget, and although it was amended, purchase of supplies came in less than originally anticipated.

E. Budgetary Compliance

There were no budgetary compliance violations for the fiscal year ending December 31, 2025.

City of North Branch, Minnesota
Required Supplementary Information
For the Year Ended December 31, 2025

Schedule of Employer's Share of PERA Net Pension Liability - General Employees Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2025	0.0327 %	\$ 1,083,467	\$ 26,137	\$ 1,109,604	\$ 2,961,093	36.6 %	90.8 %
6/30/2024	0.0337	1,247,667	32,262	1,279,929	2,864,276	43.6	89.1
6/30/2023	0.0348	1,945,978	53,705	1,999,683	2,757,533	70.6	83.1
6/30/2022	0.0336	2,661,131	78,050	2,739,181	2,419,160	110.0	76.7
6/30/2021	0.0293	1,251,241	38,217	1,289,458	2,276,560	55.0	87.0
6/30/2020	0.0264	1,582,801	48,783	1,631,584	1,987,227	79.6	79.1
6/30/2019	0.0263	1,454,068	45,165	1,499,233	1,871,680	77.7	80.2
6/30/2018	0.0241	1,336,969	43,872	1,380,841	1,609,680	83.1	79.5
6/30/2017	0.0225	1,436,385	18,083	1,454,468	1,472,307	97.6	75.9
6/30/2016	0.0198	1,607,662	20,997	1,628,659	1,318,227	122.0	68.9

Schedule of Employer's PERA Contributions - General Employees Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/2025	\$ 230,520	\$ 230,520	\$ -	\$ 3,073,602	7.50 %
12/31/2024	215,952	215,952	-	2,879,366	7.50
12/31/2023	213,626	213,626	-	2,848,347	7.50
12/31/2022	200,004	200,004	-	2,666,720	7.50
12/31/2021	170,742	170,742	-	2,276,560	7.50
12/31/2020	149,042	149,042	-	1,987,227	7.50
12/31/2019	140,376	140,376	-	1,871,680	7.50
12/31/2018	120,726	120,726	-	1,609,680	7.50
12/31/2017	110,423	110,423	-	1,472,307	7.50
12/31/2016	98,867	98,867	-	1,318,227	7.50

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information - General Employee Retirement Fund

Changes in Actuarial Assumptions

2025 - The combined service annuity loading factors increased from 15% to 19% for vested, terminated members and from 3% to 44% for non-vested, terminated members. The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

2024 - The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023): Rates of merit and seniority were adjusted, resulting in slightly higher rates. Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members. Minor increase in assumed withdrawals for males and females. Lower rates of disability. Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study. Minor changes to form of payment assumptions for male and female retirees. Minor changes to assumptions made with respect to missing participant data.

2023 - The investment return and single discount rates were changed from 6.5 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information - General Employee Retirement Fund (Continued)

Changes in Plan Provisions

2025 - The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%. The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

2024 - The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 - An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024 was eliminated. A one-time non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

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

2019 - The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 - The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90.0 percent funding ratio to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 - The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 - There were no changes in plan provisions since the previous valuation.

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Schedule of Employer's Share of PERA Net Pension Liability - Police and Fire Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2025	0.1014 %	\$ 1,187,923	\$ 41,179	\$ 1,229,102	\$ 1,538,735	77.2 %	91.8 %
6/30/2024	0.1054	1,386,583	52,856	1,439,439	1,469,950	94.3	90.2
6/30/2023	0.1066	1,840,843	74,155	1,914,998	1,381,404	133.3	86.5
6/30/2022	0.1019	4,434,285	193,802	4,628,087	1,224,795	362.0	70.5
6/30/2021	0.0949	732,527	32,910	765,437	1,167,797	62.7	93.7
6/30/2020	0.0930	1,225,840	28,881	1,254,721	1,073,023	114.2	87.2
6/30/2019	0.0935	995,402	-	995,402	974,226	102.2	89.3
6/30/2018	0.0829	883,629	-	883,629	799,644	110.5	88.8
6/30/2017	0.0800	1,080,095	-	1,080,095	760,548	142.0	85.4
6/30/2016	0.0710	2,849,354	-	2,849,354	693,322	411.0	63.9

Schedule of Employer's PERA Contributions - Police and Fire Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/2025	\$ 286,283	\$ 286,283	\$ -	\$ 1,617,419	17.70 %
12/31/2024	264,025	264,025	-	1,491,664	17.70
12/31/2023	254,145	254,145	-	1,435,847	17.70
12/31/2022	234,872	234,872	-	1,326,960	17.70
12/31/2021	206,700	206,700	-	1,167,797	17.70
12/31/2020	189,925	189,925	-	1,073,023	17.70
12/31/2019	172,438	172,438	-	974,226	17.70
12/31/2018	141,537	141,537	-	799,644	17.70
12/31/2017	134,617	134,617	-	760,548	17.70
12/31/2016	122,718	122,718	-	693,322	17.70

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information - Police and Fire Fund

Changes in Actuarial Assumptions

2025 - Assumed rates of salary increases were reduced slightly. Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements. Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment. Assumed rates of disabled retirement were significantly increased, especially for ages over age 30. Continued use of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience. Percent married assumption for female retirees lowered from 70% to 65%. Minor changes were made to form of payment assumptions for retirees. Minor changes were made to assumptions made with respect to missing participant data. The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

2024 - There were no changes in actuarial assumptions since the previous valuation.

2023 - The investment return assumption was changed from 6.5 percent to 7.0 percent. The single discount rate changed from 5.4 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021. The single discount rate changed from 6.50 percent to 5.40 percent.

2021 - The investment return and single discount rates were changed from 7.5 percent to 6.5 percent, for financial reporting purposes. The inflation assumption was changed from 2.5 percent to 2.25 percent. The payroll growth assumption was changed from 3.25 percent to 3.0 percent. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020. The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020). Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates. Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements. Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations. Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities. Assumed percent married for active female members was changed from 60.0 percent to 70.0 percent. Minor changes to form of payment assumptions were applied.

2020 - The mortality projection scale was changed from MP-2018 to MP-2019.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2016 to MP-2017.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65 percent to 60 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed post-retirement benefit increase rate was changed from 1.0 percent for all years to 1.0 percent per year through 2064 and 2.5 percent thereafter. The single discount rate was changed from 5.6 percent to 7.5 percent.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 5.6 percent. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.5 percent for inflation.

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information - Police and Fire Fund (Continued)

Changes in Plan Provisions

2025 - The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase). The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%. The threshold to end the \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis). The threshold to end the additional \$9 million annual state aid contribution changed from the earlier of July 1, 20248 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). An additional \$17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048. Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

2024 - The State contribution of \$9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90.0 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90.0 percent funded status for one year. The additional \$9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

2023 - An additional one-time direct state aid contribution of \$19.4 million will be contributed to the Plan on October 1, 2023. The vesting requirement for new hires after June 30, 2014 was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years increasing incrementally to 100 percent after 10 years. A one-time non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024. Psychological treatment is required effective July 1, 2023 prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation. The total and permanent duty disability was increased, effective July 1, 2023.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - There were no changes in plan provisions since the previous valuation.

2019 - There were no changes in plan provisions since the previous valuation.

2018 - As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger. An end date of July 1, 2048 was added to the existing \$9 million state contribution. New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.8 percent to 11.3 percent of pay, effective January 1, 2019 and 11.8 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.2 percent to 16.95 percent of pay, effective January 1, 2019 and 17.7 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The combined service annuity (CSA) load was 30.0 percent for vested and non-vested, deferred members. The CSA has been changed to 33.0 percent for vested members and 2.0 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65.0 percent to 60.0 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed postretirement benefit increase rate was changed from 1.0 percent for all years to 1.0 percent per year through 2064 and 2.5 percent thereafter. The single discount rate was changed from 5.6 percent per annum to 7.5 percent per annum.

2016 - There were no changes in plan provisions since the previous valuation.

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios

	2025 (Fire Relief Report Date 2024)	2024 (Fire Relief Report Date 2023)	2023 (Fire Relief Report Date 2022)	2022 (Fire Relief Report Date 2021)	2021 (Fire Relief Report Date 2020)
Total Pension Liability					
Service cost	\$ 42,978	\$ 33,544	\$ 46,732	\$ 42,173	\$ 40,079
Interest on pension liability (asset)	64,910	58,345	59,986	55,451	52,280
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	-	-	-	-
Plan changes	-	176,128	-	66,689	39,763
Gain (loss)	(455)	-	(63,489)	-	(4,777)
Changes of assumptions	(20,062)	-	(12,223)	-	-
Benefit payments	(243,492)	(101,333)	(153,734)	(26,272)	(122,300)
Net Change in Total Pension Liability	(156,121)	166,684	(122,728)	138,041	5,045
Total Pension Liability - January 1	1,117,331	950,647	1,073,375	935,334	930,289
Total Pension Liability - December 31 (a)	\$ 961,210	\$ 1,117,331	\$ 950,647	\$ 1,073,375	\$ 935,334
Plan Fiduciary Net Position					
Employer contributions	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 4,000
Nonemployer contributions	124,734	103,201	91,767	83,703	78,372
Projected investment return	89,178	81,974	88,941	78,453	69,389
Gain (loss)	146,335	104,868	(284,866)	112,409	87,820
Benefit payments	(243,492)	(101,333)	(153,734)	(26,272)	(122,300)
Administrative expenses	(14,387)	(11,883)	(11,605)	(10,763)	(10,885)
Other	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	102,368	176,827	(264,497)	242,530	106,396
Plan Fiduciary Net Position - January 1	1,493,425	1,316,598	1,581,095	1,338,565	1,232,169
Plan Fiduciary Net Position - December 31 (b)	\$ 1,595,793	\$ 1,493,425	\$ 1,316,598	\$ 1,581,095	\$ 1,338,565
Fire Relief's Net Pension Liability (Asset) - December 31 (a-b)	\$ (634,583)	\$ (376,094)	\$ (365,951)	\$ (507,720)	\$ (403,231)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (b/a)	166.02%	133.66%	138.49%	147.30%	143.11%
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Fire Relief's Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A

2020 (Fire Relief Report Date 2019)	2019 (Fire Relief Report Date 2018)	2018 (Fire Relief Report Date 2017)	2017 (Fire Relief Report Date 2016)	2016 (Fire Relief Report Date 2015)
\$ 39,101	\$ 39,814	\$ 38,843	\$ 33,447	\$ 34,915
51,518	49,243	46,413	49,669	42,682
-	(9,771)	-	56,154	-
-	-	-	(61,194)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	29,317	-
(34,375)	(43,654)	(30,353)	-	(22,443)
56,244	35,632	54,903	107,393	55,154
874,045	838,413	783,510	676,117	620,963
<u>\$ 930,289</u>	<u>\$ 874,045</u>	<u>\$ 838,413</u>	<u>\$ 783,510</u>	<u>\$ 676,117</u>
\$ 2,000	\$ 3,290	\$ 25,938	\$ 26,985	\$ 36,524
73,602	70,555	68,299	69,347	70,145
59,043	(20,085)	115,141	19,860	50,516
130,184	-	-	-	-
(34,375)	(43,654)	(30,353)	-	(22,443)
(9,001)	(9,734)	(8,004)	(7,056)	(10,229)
-	-	-	-	(78,983)
221,453	372	171,021	109,136	45,530
1,010,716	1,010,344	839,323	730,187	684,657
<u>\$ 1,232,169</u>	<u>\$ 1,010,716</u>	<u>\$ 1,010,344</u>	<u>\$ 839,323</u>	<u>\$ 730,187</u>
<u>\$ (301,880)</u>	<u>\$ (136,671)</u>	<u>\$ (171,931)</u>	<u>\$ (55,813)</u>	<u>\$ (54,070)</u>
132.45%	115.64%	120.51%	107.12%	108.00%
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information - Fire Relief Association

Changes in Actuarial Assumptions

2025 – The discount rate changed from 6.25% to 7.00%
2024 – None
2023 – The discount rate changed from 5.75% to 6.25%

Changes in Plan Provisions

2025 – None
2024 – The Benefit Level changed from \$4,000 to \$5,000
2023 – None

Schedule of Employer's Fire Relief Association's Contributions

Year Ending	Actuarial Determined Contribution (a)	Actual Contributions Paid (b)	Contribution Deficiency (Excess) (a-b)
12/31/25	\$ 139,133	\$ 139,133	\$ -
12/31/24	124,734	124,734	-
12/31/23	103,201	103,201	-
12/31/22	91,767	96,767	(5,000)
12/31/21	83,703	88,703	(5,000)
12/31/20	78,372	82,372	(4,000)
12/31/19	73,602	75,602	(2,000)
12/31/18	70,555	73,845	(3,290)
12/31/17	68,299	94,237	(25,938)
12/31/16	69,347	96,332	(26,985)

City of North Branch, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Schedule of Changes in the City's OPEB Liability and Related Ratios

	2025	2024
Total OPEB Liability		
Service Cost	\$ 19,529	\$ 16,415
Interest Cost	8,798	8,090
Assumption Changes	(3,955)	-
Differences between Expected and Actual Experience	40,549	-
Benefit Payments	(11,564)	(8,306)
Net Change in Total OPEB Liability	53,357	16,199
Total OPEB Liability - Beginning	206,142	189,943
Total OPEB Liability - Ending	<u>\$ 259,499</u>	<u>\$ 206,142</u>
Covered - Employee Payroll	\$ 2,998,674	\$ 2,902,126
City's total OPEB liability as a percentage of covered employee payroll	8.65 %	7.10 %

Changes in assumptions:

2025

- The health care trend rates were updated.
- The retirement, withdrawal, and salary increase rates for non-police were updated to reflect the latest experience study.
- The discount rate was changed from 4.00% to 4.20%.

2024

- The health care trend rates and mortality tables were updated.
- The retirement, withdrawal, and salary increase rates for public safety employees were updated.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.00% to 4.00%.

Changes in Plan Provisions:

- None

Changes in benefits:

- None

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

City of North Branch, Minnesota
Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2025

	201	208	270	276
	EDA	Fire Department Equipment Donation	Revolving Loan	Cable Franchise
Assets				
Cash and investments	\$ 547,416	\$ 215,826	\$ 348,031	\$ 85,070
Receivables				
Accrued interest	-	-	1,627	-
Accounts	14,000	-	-	33,113
Taxes - current	4,020	-	-	-
Taxes - delinquent	9,078	-	-	-
Prepaid items	335	-	-	-
Total Assets	<u>\$ 574,849</u>	<u>\$ 215,826</u>	<u>\$ 349,658</u>	<u>\$ 118,183</u>
Liabilities				
Accounts payable	\$ 7,948	\$ -	\$ -	\$ -
Accrued salaries and withholdings payable	4,089	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	5,200	-	-	-
Total Liabilities	<u>17,237</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue - other	-	-	-	11,464
Unavailable revenue - taxes	9,078	-	-	-
Total Deferred Inflows of Resources	<u>9,078</u>	<u>-</u>	<u>-</u>	<u>11,464</u>
Fund Balances				
Nonspendable	335	-	-	-
Restricted for				
Economic development	-	-	349,658	-
Fire capital	-	215,826	-	-
Committed for				
Economic development	548,199	-	-	-
Communications	-	-	-	106,719
Unassigned	-	-	-	-
Total Fund Balances	<u>548,534</u>	<u>215,826</u>	<u>349,658</u>	<u>106,719</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 574,849</u>	<u>\$ 215,826</u>	<u>\$ 349,658</u>	<u>\$ 118,183</u>

281	289	290	291	292	
Ecumen TIF District	Flashing by Design TIF	Housing Support	Willow Grove	Everlong TIF	Total
\$ 57,131	\$ -	\$ 56,830	\$ 7,921	\$ 104,394	\$ 1,422,619
-	-	-	-	-	1,627
-	-	-	-	-	47,113
-	-	-	-	-	4,020
-	-	-	-	-	9,078
-	-	-	-	-	335
<u>\$ 57,131</u>	<u>\$ -</u>	<u>\$ 56,830</u>	<u>\$ 7,921</u>	<u>\$ 104,394</u>	<u>\$ 1,484,792</u>
\$ -	\$ 148	\$ -	\$ 148	\$ -	\$ 8,244
-	-	-	-	-	4,089
-	107,418	-	-	-	107,418
-	-	-	-	-	5,200
<u>-</u>	<u>107,566</u>	<u>-</u>	<u>148</u>	<u>-</u>	<u>124,951</u>
-	-	-	-	-	11,464
-	-	-	-	-	9,078
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,542</u>
-	-	-	-	-	335
57,131	-	56,830	7,773	104,394	575,786
-	-	-	-	-	215,826
-	-	-	-	-	548,199
-	-	-	-	-	106,719
-	(107,566)	-	-	-	(107,566)
<u>57,131</u>	<u>(107,566)</u>	<u>56,830</u>	<u>7,773</u>	<u>104,394</u>	<u>1,339,299</u>
<u>\$ 57,131</u>	<u>\$ -</u>	<u>\$ 56,830</u>	<u>\$ 7,921</u>	<u>\$ 104,394</u>	<u>\$ 1,484,792</u>

City of North Branch, Minnesota
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2025

	201	208	270	276
	EDA	Fire Department Equipment Donation	Revolving Loan	Cable Franchise
Revenues				
Taxes				
Property	\$ 555,675	\$ -	\$ -	\$ -
Tax increments	-	-	-	-
Intergovernmental	1,060	-	-	-
Charges for services	77,550	-	-	-
Investment earnings	11,342	6,238	8,822	4,615
Miscellaneous				
Contributions and donations	-	61,035	-	-
Other	-	-	-	43,642
Total Revenues	<u>645,627</u>	<u>67,273</u>	<u>8,822</u>	<u>48,257</u>
Expenditures				
Current				
Economic development	152,608	-	-	-
Public safety	-	21,110	-	-
Total Expenditures	<u>152,608</u>	<u>21,110</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>493,019</u>	<u>46,163</u>	<u>8,822</u>	<u>48,257</u>
Other Financing Sources (Uses)				
Transfers in	185,968	-	-	-
Transfers out	(345,874)	(23,565)	-	(44,000)
Total Other Financing Sources (Uses)	<u>(159,906)</u>	<u>(23,565)</u>	<u>-</u>	<u>(44,000)</u>
Net Change in Fund Balances	333,113	22,598	8,822	4,257
Fund Balances, January 1	<u>215,421</u>	<u>193,228</u>	<u>340,836</u>	<u>102,462</u>
Fund Balances, December 31	<u>\$ 548,534</u>	<u>\$ 215,826</u>	<u>\$ 349,658</u>	<u>\$ 106,719</u>

281	289	290	291	292	
Ecumen TIF District	Flashing by Design TIF	Housing Support	Willow Grove	Everlong TIF	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555,675
154,861	27,133	-	6,302	29,579	217,875
-	-	-	-	-	1,060
-	-	-	-	-	77,550
2,740	1,237	2,148	208	3,363	40,713
-	-	-	-	-	61,035
-	-	-	-	-	43,642
<u>157,601</u>	<u>28,370</u>	<u>2,148</u>	<u>6,510</u>	<u>32,942</u>	<u>997,550</u>
1,218	1,365	-	10,548	1,218	166,957
-	-	-	-	-	21,110
<u>1,218</u>	<u>1,365</u>	<u>-</u>	<u>10,548</u>	<u>1,218</u>	<u>188,067</u>
156,383	27,005	2,148	(4,038)	31,724	809,483
-	-	-	-	-	185,968
(130,000)	-	-	-	-	(543,439)
<u>(130,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(357,471)</u>
26,383	27,005	2,148	(4,038)	31,724	452,012
30,748	(134,571)	54,682	11,811	72,670	887,287
<u>\$ 57,131</u>	<u>\$ (107,566)</u>	<u>\$ 56,830</u>	<u>\$ 7,773</u>	<u>\$ 104,394</u>	<u>\$ 1,339,299</u>

City of North Branch, Minnesota

Capital Projects Funds
Combining Balance Sheet
December 31, 2025

	401	403	455	458
	Revolving Capital	Park Improvements	Road Improvements	Road Maintenance Franchise Fee
Assets				
Cash and investments	\$ 821,516	\$ 104,223	\$ -	\$ 133,576
Receivables				
Accrued interest	2,867	-	-	-
Accounts	32,342	-	-	90,944
Taxes - current	-	-	-	-
Taxes - delinquent	-	-	-	-
Special assessments - deferred	-	-	32,880	-
Assets held for resale	-	-	-	-
Total Assets	\$ 856,725	\$ 104,223	\$ 32,880	\$ 224,520
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	118,949	-
Total Liabilities	-	-	118,949	-
Deferred Inflows of Resources				
Unavailable revenue - taxes	-	-	-	-
Unavailable revenue - special assessments	-	-	32,275	-
Unavailable revenue - intergovernmental resources	32,342	-	-	-
Total Deferred Inflows of Resources	32,342	-	32,275	-
Fund Balances				
Restricted for				
Capital projects	-	66,000	-	224,520
Debt service	-	-	-	-
Assigned for				
Future capital improvements	824,383	38,223	-	-
Unassigned	-	-	(118,344)	-
Total Fund Balances	824,383	104,223	(118,344)	224,520
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 856,725	\$ 104,223	\$ 32,880	\$ 224,520

475 Library/ Community Center	476 Industrial Park IV	486 Recreation Center	701 Equipment Replacement	Total
\$ 184,806	\$ 502,854	\$ -	\$ -	\$ 1,746,975
-	-	-	-	2,867
-	-	506,700	-	629,986
-	2,083	-	-	2,083
-	4,299	-	-	4,299
-	-	-	-	32,880
-	7,791,181	-	-	7,791,181
<u>\$ 184,806</u>	<u>\$ 8,300,417</u>	<u>\$ 506,700</u>	<u>\$ -</u>	<u>\$ 10,210,271</u>
\$ -	\$ 17,322	\$ 7,054	\$ -	\$ 24,376
-	-	109,631	56,248	284,828
-	17,322	116,685	56,248	309,204
-	4,299	-	-	4,299
-	-	-	-	32,275
-	-	100,173	-	132,515
-	4,299	100,173	-	169,089
-	-	289,842	-	580,362
-	1,770,000	-	-	1,770,000
184,806	6,508,796	-	-	7,556,208
-	-	-	(56,248)	(174,592)
<u>184,806</u>	<u>8,278,796</u>	<u>289,842</u>	<u>(56,248)</u>	<u>9,731,978</u>
<u>\$ 184,806</u>	<u>\$ 8,300,417</u>	<u>\$ 506,700</u>	<u>\$ -</u>	<u>\$ 10,210,271</u>

City of North Branch, Minnesota
Capital Projects Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2025

	401	403	455	458
	Revolving Capital	Park Improvements	Road Improvements	Road Maintenance Franchise Fee
Revenues				
Taxes				
General property	\$ -	\$ -	\$ -	\$ -
Franchise	-	-	-	361,825
Intergovernmental	406,159	-	-	-
Charges for services	-	-	-	-
Special assessments	-	-	7,595	-
Investment earnings	25,251	4,397	-	9,851
Miscellaneous				
Contributions and donations	-	16,310	-	-
Refunds and reimbursements	-	-	-	-
Other	-	625	-	-
Total Revenues	<u>431,410</u>	<u>21,332</u>	<u>7,595</u>	<u>371,676</u>
Expenditures				
Current				
General government	-	-	-	-
Capital outlay				
General government	-	-	-	-
Public works	88,803	-	-	424,673
Culture and recreation	-	22,321	-	-
Debt service				
Principal	-	-	-	-
Total Expenditures	<u>88,803</u>	<u>22,321</u>	<u>-</u>	<u>424,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>342,607</u>	<u>(989)</u>	<u>7,595</u>	<u>(52,997)</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Finance purchase issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	342,607	(989)	7,595	(52,997)
Fund Balances, January 1	<u>481,776</u>	<u>105,212</u>	<u>(125,939)</u>	<u>277,517</u>
Fund Balances, December 31	<u>\$ 824,383</u>	<u>\$ 104,223</u>	<u>\$ (118,344)</u>	<u>\$ 224,520</u>

475 Library/ Community Center	476 Industrial Park IV	486 Recreation Center	701 Equipment Replacement	Total
\$ -	\$ 202,975	\$ -	\$ -	\$ 202,975
-	-	-	-	361,825
-	-	406,527	-	812,686
-	-	91,800	-	91,800
-	-	-	-	7,595
6,984	20,185	5,384	-	72,052
-	-	1,085	-	17,395
-	3,130	-	-	3,130
-	-	-	-	625
<u>6,984</u>	<u>226,290</u>	<u>504,796</u>	<u>-</u>	<u>1,570,083</u>
-	51,224	-	-	51,224
-	-	-	265,219	265,219
-	-	-	-	513,476
-	-	454,068	35,382	511,771
-	225,000	-	-	225,000
<u>-</u>	<u>276,224</u>	<u>454,068</u>	<u>300,601</u>	<u>1,566,690</u>
<u>6,984</u>	<u>(49,934)</u>	<u>50,728</u>	<u>(300,601)</u>	<u>3,393</u>
-	-	-	21,219	21,219
-	-	25,000	-	25,000
-	-	-	223,134	223,134
<u>-</u>	<u>-</u>	<u>25,000</u>	<u>244,353</u>	<u>269,353</u>
6,984	(49,934)	75,728	(56,248)	272,746
<u>177,822</u>	<u>8,328,730</u>	<u>214,114</u>	<u>-</u>	<u>9,459,232</u>
<u>\$ 184,806</u>	<u>\$ 8,278,796</u>	<u>\$ 289,842</u>	<u>\$ (56,248)</u>	<u>\$ 9,731,978</u>

City of North Branch, Minnesota

Debt Service Funds
Combining Balance Sheet
December 31, 2025

	316	322	323	387
	2013	Street	2017C	2009
	G.O. Refunding	Reconstruction	Tax Increment	EDA Lease
	Bonds	Bonds of 2009A	Refunding	Revenue Bonds
		Refunded by 2020A	Bonds	
Assets				
Cash and investments	\$ 453,125	\$ 28,535	\$ 314,763	\$ 550,287
Receivables				
Accrued interest	683	-	-	-
Taxes - current	-	350	46	213
Taxes - delinquent	-	976	-	1,613
Special assessments - deferred	-	-	-	-
Total Assets	<u>\$ 453,808</u>	<u>\$ 29,861</u>	<u>\$ 314,809</u>	<u>\$ 552,113</u>
Liabilities				
Accounts payable	\$ 1,500	\$ -	\$ -	\$ -
Deferred Inflows of Resources				
Unavailable revenue - taxes	-	976	-	1,613
Unavailable revenue - special assessments	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>976</u>	<u>-</u>	<u>1,613</u>
Fund Balances				
Restricted for debt service	<u>452,308</u>	<u>28,885</u>	<u>314,809</u>	<u>550,500</u>
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 453,808</u>	<u>\$ 29,861</u>	<u>\$ 314,809</u>	<u>\$ 552,113</u>

393 2017B Tax Increment Refunding Bonds	398 2008A G.O. Bonds Refunded By 2020A	399 2022A Certificates of Indebtedness	Total
\$ 550,768	\$ 591,490	\$ 143,755	\$ 2,632,723
-	-	-	683
4	-	989	1,602
-	-	3,074	5,663
-	286,228	-	286,228
<u>\$ 550,772</u>	<u>\$ 877,718</u>	<u>\$ 147,818</u>	<u>\$ 2,926,899</u>
\$ 225	\$ -	\$ -	\$ 1,725
-	-	3,074	5,663
-	286,228	-	286,228
-	286,228	3,074	291,891
550,547	591,490	144,744	2,633,283
<u>\$ 550,772</u>	<u>\$ 877,718</u>	<u>\$ 147,818</u>	<u>\$ 2,926,899</u>

City of North Branch, Minnesota
Debt Service Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2025

	316	322	323	387
	2013	Street	2017C	2009
	G.O. Refunding	Reconstruction	Tax Increment	EDA Lease
	Bonds	Bonds of 2009A	Refunding	Revenue Bonds
		Refunded by 2020A	Bonds	
Revenues				
Taxes				
Property	\$ -	\$ 44,341	\$ -	\$ 1,752
Tax increment	-	-	151,147	-
Special assessments	-	-	-	-
Investment earnings	12,204	-	3,656	11,139
Total Revenues	<u>12,204</u>	<u>44,341</u>	<u>154,803</u>	<u>12,891</u>
Expenditures				
Debt service				
Principal	100,000	42,000	155,000	270,000
Interest and other charges	3,050	4,497	88,481	72,591
Total Expenditures	<u>103,050</u>	<u>46,497</u>	<u>243,481</u>	<u>342,591</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(90,846)</u>	<u>(2,156)</u>	<u>(88,678)</u>	<u>(329,700)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	130,000	345,874
Transfers out	(55,523)	-	-	-
Total Other Financing Sources (Uses)	<u>(55,523)</u>	<u>-</u>	<u>130,000</u>	<u>345,874</u>
Net Change in Fund Balances	(146,369)	(2,156)	41,322	16,174
Fund Balances, January 1	<u>598,677</u>	<u>31,041</u>	<u>273,487</u>	<u>534,326</u>
Fund Balances, December 31	<u>\$ 452,308</u>	<u>\$ 28,885</u>	<u>\$ 314,809</u>	<u>\$ 550,500</u>

393 2017B Tax Increment Refunding Bonds	398 2008A G.O. Bonds Refunded By 2020A	399 2022A Certificates of Indebtedness	Interfund Elimination	Total
\$ -	\$ -	\$ 139,676	\$ -	\$ 185,769
216,828	-	-	-	367,975
-	121,076	-	-	121,076
12,882	19,271	1,774	-	60,926
<u>229,710</u>	<u>140,347</u>	<u>141,450</u>	<u>-</u>	<u>735,746</u>
170,000	109,000	120,000	-	966,000
9,818	10,479	16,200	-	205,116
<u>179,818</u>	<u>119,479</u>	<u>136,200</u>	<u>-</u>	<u>1,171,116</u>
49,892	20,868	5,250	-	(435,370)
55,523	-	-	(55,523)	475,874
-	-	-	55,523	-
<u>55,523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>475,874</u>
105,415	20,868	5,250	-	40,504
<u>445,132</u>	<u>570,622</u>	<u>139,494</u>	<u>-</u>	<u>2,592,779</u>
<u>\$ 550,547</u>	<u>\$ 591,490</u>	<u>\$ 144,744</u>	<u>\$ -</u>	<u>\$ 2,633,283</u>

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City of North Branch, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2025

	Budgeted Amounts		Budget	Actual	Variance with
	Original	Final	Amendments	Amounts	Final Budget
Revenues					
Taxes					
General property	\$ 6,222,315	\$ 6,222,315	\$ -	\$ 6,267,214	\$ 44,899
Other taxes	24,000	24,000	-	25,348	1,348
Total taxes	<u>6,246,315</u>	<u>6,246,315</u>	<u>-</u>	<u>6,292,562</u>	<u>46,247</u>
Licenses and permits					
Business	22,500	22,500	-	24,721	2,221
Non-business	325,300	325,300	-	341,675	16,375
Total licenses and permits	<u>347,800</u>	<u>347,800</u>	<u>-</u>	<u>366,396</u>	<u>18,596</u>
Intergovernmental					
State					
Local government aid	1,030,822	1,030,822	-	1,030,822	-
Property tax credits	9,000	9,000	-	11,402	2,402
Street maintenance	210,000	210,000	-	290,352	80,352
Fire aid	120,000	120,000	-	143,133	23,133
Police aid	160,000	160,000	-	172,077	12,077
Other state aid	15,000	15,000	-	35,852	20,852
Total intergovernmental	<u>1,544,822</u>	<u>1,544,822</u>	<u>-</u>	<u>1,683,638</u>	<u>138,816</u>
Charges for services					
General government	49,700	49,700	-	50,864	1,164
Public safety	101,000	101,000	-	122,671	21,671
Total charges for services	<u>150,700</u>	<u>150,700</u>	<u>-</u>	<u>173,535</u>	<u>22,835</u>
Fines and forfeitures	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>26,412</u>	<u>9,412</u>
Investment earnings	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>147,114</u>	<u>82,114</u>
Miscellaneous revenues					
Contributions and donations	-	-	-	1,808	1,808
Refunds and reimbursements	55,000	55,000	-	99,632	44,632
Other	10,000	10,000	-	28,605	18,605
Total miscellaneous	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>130,045</u>	<u>65,045</u>
Total Revenues	<u>8,436,637</u>	<u>8,436,637</u>	<u>-</u>	<u>8,819,702</u>	<u>383,065</u>
Expenditures					
Current					
General government					
Mayor and council					
Personnel services	23,732	23,732	-	23,070	662
Other services and charges	8,650	8,650	-	5,593	3,057
Total mayor and council	<u>32,382</u>	<u>32,382</u>	<u>-</u>	<u>28,663</u>	<u>3,719</u>
Administration					
Personnel services	254,068	254,068	-	233,958	20,110
Supplies	275	275	-	-	275
Other services and charges	6,825	6,825	-	3,943	2,882
Total administration	<u>261,168</u>	<u>261,168</u>	<u>-</u>	<u>237,901</u>	<u>23,267</u>
Human resources					
Supplies	-	-	-	319	(319)
Other services and charges	-	-	-	1,155	(1,155)
Total human resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,474</u>	<u>(1,474)</u>

City of North Branch, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2025

	Budgeted Amounts		Budget	Actual	Variance with
	Original	Final	Amendments	Amounts	Final Budget
Expenditures (Continued)					
Current (continued)					
General government (continued)					
General government buildings					
Personnel services	\$ 74,509	\$ 74,509	\$ -	\$ 73,490	\$ 1,019
Supplies	12,480	12,480	-	13,060	(580)
Other services and charges	85,200	85,200	-	47,539	37,661
Total general government buildings	172,189	172,189	-	134,089	38,100
Technology					
Supplies	396,400	396,400	-	296,271	100,129
Other services and charges	79,700	79,700	-	190,136	(110,436)
Total technology	476,100	476,100	-	486,407	(10,307)
Finance					
Personnel services	476,509	476,509	-	389,094	87,415
Other services and charges	60,650	60,650	-	63,740	(3,090)
Total finance	537,159	537,159	-	452,834	84,325
Legal					
Other services and charges	55,000	55,000	-	99,385	(44,385)
Planning and zoning					
Personnel services	118,414	118,414	-	101,908	16,506
Supplies	200	200	-	228	(28)
Other services and charges	29,625	29,625	-	2,227	27,398
Total planning and zoning	148,239	148,239	-	104,363	43,876
Miscellaneous					
Personnel services	1,000	1,000	-	12,538	(11,538)
Other services and charges	161,600	161,600	-	197,639	(36,039)
Total miscellaneous	162,600	162,600	-	210,177	(47,577)
Total general government	1,844,837	1,844,837	-	1,755,293	89,544
Public safety					
Police protection					
Personnel services	2,446,295	2,446,295	-	2,498,486	(52,191)
Supplies	129,700	129,700	-	138,758	(9,058)
Other services and charges	202,200	202,200	-	213,570	(11,370)
Total police protection	2,778,195	2,778,195	-	2,850,814	(72,619)
Fire protection					
Personnel services	170,334	170,334	-	156,742	13,592
Supplies	113,000	300,673	187,673	228,741	71,932
Other services and charges	272,000	272,000	-	286,311	(14,311)
Total fire protection	555,334	743,007	187,673	671,794	71,213
Building inspection					
Personnel services	342,169	342,169	-	345,852	(3,683)
Supplies	3,250	3,250	-	1,548	1,702
Other services and charges	6,450	6,450	-	2,958	3,492
Total building inspection	351,869	351,869	-	350,358	1,511

City of North Branch, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2025

	Budgeted Amounts		Budget	Actual	Variance with
	Original	Final	Amendments	Amounts	Final Budget
Expenditures (Continued)					
Current (continued)					
Public safety (continued)					
Other protection					
Supplies	\$ 109,000	\$ 109,000	\$ -	\$ 60,515	\$ 48,485
Other services and charges	8,700	8,700	-	13,225	(4,525)
Total other protection	117,700	117,700	-	73,740	43,960
Total public safety	3,803,098	3,990,771	187,673	3,946,706	44,065
Highways and streets					
Personnel services	860,640	860,640	-	891,850	(31,210)
Supplies	419,500	419,500	-	359,552	59,948
Other services and charges	339,200	339,200	-	323,212	15,988
Total highways and streets	1,619,340	1,619,340	-	1,574,614	44,726
Culture and recreation					
Parks					
Personnel services	120,564	120,564	-	63,081	57,483
Supplies	40,700	40,700	-	27,812	12,888
Other services and charges	220,810	320,810	100,000	119,795	201,015
Total parks	382,074	482,074	100,000	210,688	271,386
Library					
Personnel services	\$ 45,502	\$ 45,502	\$ -	\$ 43,180	\$ 2,322
Other services and charges	70,700	70,700	-	57,030	13,670
Total library	116,202	116,202	-	100,210	15,992
Total culture and recreation	498,276	598,276	100,000	310,898	287,378
Debt Service					
Principal	52,000	52,000	-	51,290	710
Interest and other charges	14,250	14,250	-	14,209	41
Total debt service	66,250	66,250	-	65,499	751
Total current	7,831,801	8,119,474	287,673	7,653,010	466,464
Capital outlay					
General government	5,000	5,000	-	188,004	(183,004)
Public safety	243,000	243,000	-	243,000	-
Public works	1,557,000	1,597,000	40,000	1,583,428	13,572
Total capital outlay	1,805,000	1,845,000	40,000	2,014,432	(169,432)
Total Expenditures	9,636,801	9,964,474	327,673	9,667,442	297,032
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1,200,164)	(1,527,837)	(327,673)	(847,740)	680,097
Other Financing Sources (Uses)					
Sale of capital assets	-	-	-	14,701	14,701
Transfers in	315,300	315,300	-	341,065	25,765
Transfers out	(210,000)	(210,000)	-	(210,968)	(968)
Total Other Financing Sources (Uses)	105,300	105,300	-	144,798	39,498
Net Change in Fund Balances	(1,094,864)	(1,422,537)	(327,673)	(702,942)	719,595
Fund Balances, January 1	5,333,430	5,333,430	-	5,333,430	-
Fund Balances, December 31	\$ 4,238,566	\$ 3,910,893	\$ (327,673)	\$ 4,630,488	\$ 719,595

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OTHER REQUIRED REPORTS

CITY OF NORTH BRANCH
NORTH BRANCH, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and City Council
City of North Branch, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of North Branch as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 2, 2026.

In connection with our audit, nothing came to our attention that caused us to believe that the City of North Branch 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 Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.



Abdo
Minneapolis, Minnesota
June 2, 2026

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and City Council
City of North Branch, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of North Branch, Minnesota (the City), as of and for the year ended December 31, 2025 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 2, 2026.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we identified deficiencies in internal control that we consider to be a material weakness as item 2025-004 and items 2025-001, 2025-002, and 2025-003 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings, questioned costs and responses. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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



Abdo
Minneapolis, Minnesota
June 2, 2026



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City of North Branch, Minnesota
Schedule of Findings and Responses
For the Year Ended December 31, 2025

<u>Finding</u>	<u>Description</u>
2025-001	Financial Statement Preparation
<i>Condition:</i>	We were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Auditing standards require auditors to communicate this situation to the Council as an internal control deficiency. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size. However, based on recent auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.
<i>Criteria:</i>	Internal controls should be in place to provide reasonable assurance over financial reporting.
<i>Cause:</i>	From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size.
<i>Effect:</i>	The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.
<i>Recommendation:</i>	It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements, we recommend a disclosure checklist be utilized to ensure all required disclosures are presented and the City should agree its financial software to the numbers reported in the financial statements.
<i>Management Response:</i>	
	For now, the City's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.

City of North Branch, Minnesota
Schedule of Findings and Responses (Continued)
For the Year Ended December 31, 2025

<u>Finding</u>	<u>Description</u>
2025-002	Limited Segregation of Duties
<i>Condition:</i>	During our audit we reviewed procedures over cash receipts, cash disbursements, payroll, utility billing, financial reporting and capital assets, and found the City to have limited segregation of duties over those transaction cycles.
<i>Criteria:</i>	There are four general categories of duties: authorization, custody, recording and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.
<i>Cause:</i>	There are several employees involved in multiple of the general categories in the transaction cycles listed above.
<i>Effect:</i>	The existence of this limited segregation of duties increases the risk of fraud and error.
<i>Recommendation:</i>	We recommend that the City evaluate the current procedures and segregate duties where possible and implement any compensating controls. It is important that the City Council is aware of this condition and monitor all financial information.
<i>Management Response:</i>	
There is no disagreement with the audit finding. The City will continue to explore the possible further segregation of duties within the City office to minimize the potential risk until it is no longer cost effective for the City.	
2025-003	I-9 Document Retention
<i>Condition:</i>	During our audit, we noted the City was missing employee I-9s.
<i>Criteria:</i>	I-9s are required to be retained for three years after the date of hire, or one year after employment is terminated, whichever is later.
<i>Cause:</i>	Due to employee turnover, several I-9s were unable to be located.
<i>Effect:</i>	The City is out of compliance with retention requirements of employment eligibility verification.
<i>Recommendation:</i>	We recommend that the City review its policies in place regarding I-9 retention.
<i>Management Response:</i>	
There is no disagreement with the audit finding. The City will ensure documentation is kept on file going forward.	

City of North Branch, Minnesota
Schedule of Findings and Responses (Continued)
For the Year Ended December 31, 2025

<u>Finding</u>	<u>Description</u>
2025-004	Cash Reconciliations
<i>Condition:</i>	During our audit, we noted the City does not have a formal process in place to reconcile the cash held in banks to cash reported in the accounting system.
<i>Criteria:</i>	Proper policies should be in place to ensure accurate financial reporting.
<i>Cause:</i>	City staff have not reconciled their cash held in banks to their cash reported in the accounting system.
<i>Effect:</i>	Incomplete cash reconciliations could result in inaccurate financial statements and misappropriation of funds.
<i>Recommendation:</i>	We recommend that the City establish a formal process for reconciling cash on a regular basis, including procedures for identifying and resolving discrepancies.
<i>Management Response:</i>	
There is no disagreement with the audit finding. The City will continue to explore policies and procedures for cash reconciliations.	



Prepared By:

Presenter:

Date: 01/28/2026

Board & Commission: City Council

Subject: Claims

Claims Summary

Voting Requirements:

Voting Options Simple Majority Super Majority

City of North Branch

ACH Checks

6148 to 6170 - \$393,729.72

Checks

93519 to 93606 - \$414,238.62

Payroll

6/05/2026 - \$134,916.33

Accounts Payable

Computer Check Proof List by Vendor

User: TiffaniFolstad
 Printed: 06/05/2026 - 1:05PM
 Batch: 00001.06.2026 - 06052026



Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
Vendor: 1005	ACE SOLID WASTE			Check Sequence: 1	ACH Enabled: False
13290769T067	REFUSE	118.87	06/04/2026	101-45500-50387	
13290769T067	REFUSE	155.25	06/04/2026	609-49750-50387	
13290769T067	REFUSE	139.63	06/04/2026	101-42280-50387	
13290769T067	REFUSE	63.36	06/04/2026	615-49550-50387	
13290769T067	REFUSE	244.22	06/04/2026	101-41940-50387	
13290769T067	REFUSE	261.52	06/04/2026	602-49450-50387	
13290769T067	REFUSE	128.79	06/04/2026	615-49550-50387	
13290769T067	REFUSE	335.64	06/04/2026	101-43000-50387	
	Check Total:	1,447.28			
Vendor: 1010	Alex Air Apparatus 2 LLC			Check Sequence: 2	ACH Enabled: False
54404	CLASS A PLUS 5 GALLONS	1,524.00	06/04/2026	101-42280-50401	
	Check Total:	1,524.00			
Vendor: 1662	AMAZON CAPITAL SERVICES			Check Sequence: 3	ACH Enabled: False
1K1Y-QXPF-4FCJ	VEHICLE EQUIPMENT	29.99	06/04/2026	101-42110-50404	
1KNC-VWRC-7VN6	EXTERNAL HARD DRIVE	158.91	06/04/2026	101-41420-50210	
1KNC-VWRC-QTCV	OPERATING SUPPLIES	392.57	06/04/2026	101-42110-50210	
1LLQ-YFN6-6HM3	FLASH DRIVES	37.99	06/04/2026	101-41420-50210	
1TDD-97LL-6PVJ	OPERATING SUPPLIES	73.39	06/04/2026	101-43000-50210	
1WKV-PQJM-4HFH	CITY HALL TRASH CANS	161.98	06/04/2026	101-41940-50210	
1WRF-QNF3-XKCM	MAINTENANCE SUPPLIES	24.79	06/04/2026	101-42110-50404	
	Check Total:	879.62			
Vendor: 1646	Ameritas			Check Sequence: 4	ACH Enabled: False

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
0605 AMER	6/5/2026 PAYROLL WITHHOLDING	90.00	06/04/2026	101-00000-21705	
	Check Total:	90.00			
Vendor: 1023	Amphora Imports, LLC			Check Sequence: 5	ACH Enabled: False
22698	WINE	280.00	06/04/2026	609-49750-50253	
	Check Total:	280.00			
Vendor: 1029	Artisan Beer Company			Check Sequence: 6	ACH Enabled: False
3857594	THC	194.34	06/04/2026	609-49750-50254	
3857595	THC	274.08	06/04/2026	609-48000-50254	
449000	THC CREDIT	-97.28	05/07/2026	609-48000-50254	
449214	THC CREDIT	-60.60	05/07/2026	609-48000-50254	
449629	THC CREDIT	-276.72	05/07/2026	609-48000-50254	
451262	THC CREDIT	-13.08	06/04/2026	609-49750-50254	
	Check Total:	20.74			
Vendor: 1031	Aspen Mills			Check Sequence: 7	ACH Enabled: False
375953	UNIFORMS	48.00	06/04/2026	101-42280-50237	
	Check Total:	48.00			
Vendor: 1036	AT & T MOBILITY			Check Sequence: 8	ACH Enabled: False
287294264933X06	PUBLIC SAFETY PHONES	2,222.32	06/04/2026	101-41420-50321	
	Check Total:	2,222.32			
Vendor: 1049	BELLBOY CORPORATION			Check Sequence: 9	ACH Enabled: False
0111207200	N/A SALES	67.91	06/04/2026	609-49750-50250	
0211486300	WINE	113.65	06/04/2026	609-49750-50253	
0211486300	LIQUOR	1,300.95	06/04/2026	609-49750-50251	
	Check Total:	1,482.51			
Vendor: 1052	BERNICKS			Check Sequence: 10	ACH Enabled: False
10494620	N/A SALES	48.60	06/04/2026	609-48000-50250	
10494620	BEER	1,461.10	06/04/2026	609-48000-50252	
10494621	N/A SALES	21.00	06/04/2026	609-48000-50250	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
10494625	BEER	4,527.50	06/04/2026	609-49750-50252	
10494625	N/A SALES	96.00	06/04/2026	609-49750-50250	
10494626	N/A SALES	124.66	06/04/2026	609-49750-50250	
10497081	BEER	2,776.42	06/04/2026	609-48000-50252	
10497086	N/A SALES	171.70	06/04/2026	609-49750-50250	
10497086	BEER	11,406.96	06/04/2026	609-49750-50252	
10497087	N/A SALES CREDIT	-6.57	06/04/2026	609-49750-50250	
	Check Total:	20,627.37			
Vendor: UB*00142	BLAIR & GINA BIRDSSELL			Check Sequence: 11	ACH Enabled: False
	Refund Check 005486-000, 38349 CASSELBEI	7.62	06/03/2026	612-00000-20200	
	Refund Check 005486-000, 38349 CASSELBEI	17.72	06/03/2026	602-00000-20200	
	Refund Check 005486-000, 38349 CASSELBEI	24.43	06/03/2026	615-00000-20200	
	Refund Check 005486-000, 38349 CASSELBEI	23.04	06/03/2026	602-00000-20200	
	Refund Check 005486-000, 38349 CASSELBEI	1.55	06/03/2026	615-00000-20200	
	Refund Check 005486-000, 38349 CASSELBEI	14.92	06/03/2026	615-00000-20200	
	Check Total:	89.28			
Vendor: 1921	Bituminous Roadways, Inc.			Check Sequence: 12	ACH Enabled: False
FW501036	SPWEA340B(R) POTHOLE PATCHING	225.92	06/04/2026	101-43000-50224	
	Check Total:	225.92			
Vendor: 1066	BREAKTHRU BEVERAGE MN WINE & SPIRITS, LLC			Check Sequence: 13	ACH Enabled: False
127104060	LIQUOR	2,283.87	06/04/2026	609-49750-50251	
127205304	LIQUOR	474.39	06/04/2026	609-48000-50251	
127205305	N/A SALES	105.23	06/04/2026	609-48000-50250	
127205435	LIQUOR	1,017.65	06/04/2026	609-49750-50251	
127206283	LIQUOR	222.50	06/04/2026	609-48000-50251	
127206484	LIQUOR	267.00	06/04/2026	609-49750-50251	
	Check Total:	4,370.64			
Vendor: UB*00143	DAN BURTH & MICHELLE LEE			Check Sequence: 14	ACH Enabled: False
	Refund Check 012305-000, 7447 386TH ST	8.61	06/03/2026	615-00000-20200	
	Refund Check 012305-000, 7447 386TH ST	5.21	06/03/2026	612-00000-20200	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Refund Check 012305-000, 7447 386TH ST	13.28	06/03/2026	602-00000-20200	
	Refund Check 012305-000, 7447 386TH ST	12.13	06/03/2026	602-00000-20200	
	Refund Check 012305-000, 7447 386TH ST	16.73	06/03/2026	615-00000-20200	
	Refund Check 012305-000, 7447 386TH ST	0.19	06/03/2026	615-00000-20200	
	Refund Check 012305-000, 7447 386TH ST	1.06	06/03/2026	615-00000-20200	
	Check Total:	57.21			
Vendor: UB*00139	SCOTT & DARLA CALVERLEY			Check Sequence: 15	ACH Enabled: False
	Refund Check 010973-000, 7587 WELLINGTC	2.09	06/03/2026	615-00000-20200	
	Refund Check 010973-000, 7587 WELLINGTC	0.13	06/03/2026	615-00000-20200	
	Refund Check 010973-000, 7587 WELLINGTC	1.51	06/03/2026	602-00000-20200	
	Refund Check 010973-000, 7587 WELLINGTC	0.65	06/03/2026	612-00000-20200	
	Refund Check 010973-000, 7587 WELLINGTC	1.89	06/03/2026	602-00000-20200	
	Refund Check 010973-000, 7587 WELLINGTC	1.23	06/03/2026	615-00000-20200	
	Refund Check 010973-000, 7587 WELLINGTC	0.13	06/03/2026	615-00000-20200	
	Check Total:	7.63			
Vendor: 2260	CENTRA HOMES			Check Sequence: 16	ACH Enabled: False
BP 14569	REFUND 6629 GRANBY ST	2,500.00	06/04/2026	101-00000-20220	
BP 14572	REFUND 6613 GRANBY ST	2,500.00	06/04/2026	101-00000-20220	
	Check Total:	5,000.00			
Vendor: 1092	CENTRAL PENSION FUND			Check Sequence: 17	ACH Enabled: False
MAY 2026	CENTRAL PENSION FUND MAY 2026	5,288.53	06/04/2026	101-00000-21705	
	Check Total:	5,288.53			
Vendor: 1109	CINTAS			Check Sequence: 18	ACH Enabled: False
4269813846	PW UNIFORMS	30.53	06/04/2026	602-49450-50237	
4269813906	PW UNIFORMS	4.35	06/04/2026	101-41940-50237	
4269813906	PW UNIFORMS	2.77	06/04/2026	101-45500-50237	
4269813906	PW UNIFORMS	1.34	06/04/2026	101-42110-50237	
4269813906	PW UNIFORMS	2.57	06/04/2026	620-49600-50237	
4269813906	PW UNIFORMS	9.12	06/04/2026	602-49450-50237	
4269813906	PW UNIFORMS	27.24	06/04/2026	615-49550-50237	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
4269813906	PW SHOP TOWELS	10.55	06/04/2026	101-43000-50210	
4269813906	PW UNIFORMS	75.71	06/04/2026	101-43000-50237	
4269813906	PW UNIFORMS	0.40	06/04/2026	609-49750-50237	
4269813906	PW UNIFORMS	9.50	06/04/2026	101-45000-50237	
4269813906	PW UNIFORMS	6.42	06/04/2026	612-49700-50237	
4270479507	FIRE DEPT MATS	14.42	06/04/2026	101-42280-50210	
4270479546	LIBRARY MATS	27.31	06/04/2026	101-45500-50210	
4270479571	CITY HALL SUPPLIES/MATS	70.92	06/04/2026	101-41940-50210	
4270479714	LIQ STORE SUPPLIES/MATS	58.32	06/04/2026	609-49750-50210	
4270479785	LIQ STORE SUPPLIES/MATS	48.49	06/04/2026	609-48000-50210	
4270479797	GEN BLDG MATS	20.00	06/04/2026	615-49550-50210	
4270667634	WASTE WATER MATS	33.63	06/04/2026	602-49450-50210	
4270667634	WASTE WATER UNIFORMS	30.53	06/04/2026	602-49450-50237	
4270667730	PW UNIFORMS	6.42	06/04/2026	612-49700-50237	
4270667730	PW UNIFORMS	31.47	06/04/2026	615-49550-50237	
4270667730	PW UNIFORMS	1.34	06/04/2026	101-42110-50237	
4270667730	PW UNIFORMS	75.71	06/04/2026	101-43000-50237	
4270667730	PW UNIFORMS	2.77	06/04/2026	101-45500-50237	
4270667730	PW UNIFORMS	9.12	06/04/2026	602-49450-50237	
4270667730	PW UNIFORMS	2.57	06/04/2026	620-49600-50237	
4270667730	PW UNIFORMS	4.35	06/04/2026	101-41940-50237	
4270667730	PW UNIFORMS	9.50	06/04/2026	101-45000-50237	
4270667730	PW SHOP MATS/TOWELS	33.70	06/04/2026	101-43000-50210	
4270667730	PW UNIFORMS	27.24	06/04/2026	615-49550-50237	
4270667730	PW UNIFORMS	0.40	06/04/2026	609-49750-50237	
Check Total:		688.71			
Vendor: 2324	COMPASS GROUP NAD			Check Sequence: 19	ACH Enabled: False
MSP161154	SALES TAX CREDIT	-14.60	06/04/2026	101-42110-50210	
MSP169438	COFFEE	112.72	06/04/2026	101-42110-50210	
MSP169439	COFFEE	179.00	06/04/2026	101-41940-50210	
Check Total:		277.12			
Vendor: 1228	GREGORY M. CROWELL			Check Sequence: 20	ACH Enabled: False

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
20130583	SQUAD WINDSHIELD	890.00	06/04/2026	101-42110-50404	
	Check Total:	890.00			
Vendor: 1122	Crystal Springs Ice			Check Sequence: 21	ACH Enabled: False
03-601900	N/A SALES	63.26	06/04/2026	609-48000-50250	
03-601902	N/A SALES	154.31	06/04/2026	609-49750-50250	
03-602013	N/A SALES	38.40	06/04/2026	609-48000-50250	
03-602015	N/A SALES	142.19	06/04/2026	609-49750-50250	
	Check Total:	398.16			
Vendor: 1129	DAHLHEIMER DISTRIBUTING			Check Sequence: 22	ACH Enabled: False
2769732	LIQUOR CREDIT	-26.24	06/04/2026	609-48000-50251	
2779713	LIQUOR	572.60	06/04/2026	609-49750-50251	
2779714	THC	654.00	06/04/2026	609-49750-50254	
2779715	N/A SALES	598.90	06/04/2026	609-49750-50250	
2779715	VENDOR KEG DEPOSIT	30.00	06/04/2026	609-00000-11560	
2779716	BEER	16,506.50	06/04/2026	609-49750-50252	
2779759	N/A SALES	62.25	06/04/2026	609-48000-50250	
2779760	THC	184.00	06/04/2026	609-48000-50254	
2779761	LIQUOR	310.40	06/04/2026	609-48000-50251	
2779762	BEER	2,899.85	06/04/2026	609-48000-50252	
2785621	LIQUOR	33.09	06/04/2026	609-49750-50251	
2785769	N/A SALES	39.33	06/04/2026	609-49750-50250	
2785770	THC	283.00	06/04/2026	609-49750-50254	
2785771	BEER	7,894.60	06/04/2026	609-49750-50252	
2785855	THC	124.00	06/04/2026	609-48000-50254	
2785857	LIQUOR	404.00	06/04/2026	609-48000-50251	
2785858	BEER	2,244.60	06/04/2026	609-48000-50252	
	Check Total:	32,814.88			
Vendor: 2132	Data-Smart Computers, Inc.			Check Sequence: 23	ACH Enabled: False
99444	IT SUPPORT	398.75	06/04/2026	101-41420-50244	
	Check Total:	398.75			

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
Vendor: UB*00107 BP 13805	DUE NORTH HOMES LLC REFUND 38946 7TH AVR	2,500.00	06/04/2026	Check Sequence: 24 101-00000-20220	ACH Enabled: False
	Check Total:	2,500.00			
Vendor: 1146 0141997-IN	Earl F. Andersen 2026 SIGNS	2,872.69	06/04/2026	Check Sequence: 25 101-43000-50482	ACH Enabled: False
	Check Total:	2,872.69			
Vendor: 2345 BP 11717	EKN PROPERTIES REFUND 6028 ELM ST	2,500.00	06/04/2026	Check Sequence: 26 101-00000-22000	ACH Enabled: False
	Check Total:	2,500.00			
Vendor: 2283 2140	ENGINEERED SILENCE LLC NON CAP EQUIPMENT	530.00	06/04/2026	Check Sequence: 27 101-42110-50201	ACH Enabled: False
	Check Total:	530.00			
Vendor: 1168 CD202613908	Envirotech CALCIUM CHLORIDE FOR ROADS	36,654.24	06/04/2026	Check Sequence: 28 101-43000-50308	ACH Enabled: False
	Check Total:	36,654.24			
Vendor: 1178 315935	Farrell Equipment SEWER EQUIP REPAIRS	1,599.00	06/04/2026	Check Sequence: 29 602-49450-50404	ACH Enabled: False
	Check Total:	1,599.00			
Vendor: 1187 317600 317600	Fisk Tire & Auto-NB TAX EXEMPT R&M EQUIP LEAF TRUCK	-2.94 154.82	06/04/2026 06/04/2026	Check Sequence: 30 612-49700-50404 612-49700-50404	ACH Enabled: False
	Check Total:	151.88			
Vendor: 2303 26-1178 26-1212	FLOW MEASUREMENT GROUP LLC ANNUAL CERTIFICATION METER	4,290.00 3,145.10	06/04/2026 06/04/2026	Check Sequence: 31 602-49450-50300 615-49550-50404	ACH Enabled: False
	Check Total:	7,435.10			
Vendor: UB*00138	CLAUDIA GARCIA & MARCELA MARIN LINARES			Check Sequence: 32	ACH Enabled: False

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Refund Check 006892-000, 39604 FALLBROO	57.40	06/03/2026	615-00000-20200	
	Refund Check 006892-000, 39604 FALLBROO	3.65	06/03/2026	615-00000-20200	
	Refund Check 006892-000, 39604 FALLBROO	17.88	06/03/2026	612-00000-20200	
	Refund Check 006892-000, 39604 FALLBROO	41.61	06/03/2026	602-00000-20200	
	Refund Check 006892-000, 39604 FALLBROO	40.72	06/03/2026	615-00000-20200	
	Refund Check 006892-000, 39604 FALLBROO	62.88	06/03/2026	602-00000-20200	
	Check Total:	224.14			
Vendor: 1204	Gateway Sign Co.			Check Sequence: 33	ACH Enabled: False
290616	CITY HALL SIGN	480.00	06/04/2026	101-41940-50401	
	Check Total:	480.00			
Vendor: 1216	Gopher State One-Call, Inc.			Check Sequence: 34	ACH Enabled: False
6040646	APRIL 2026 BILLABLE TICKETS 224	100.80	06/04/2026	612-49700-50300	
6040646	APRIL 2026 BILLABLE TICKETS 224	100.80	06/04/2026	615-49550-50300	
6040646	APRIL 2026 BILLABLE TICKETS 224	100.80	06/04/2026	602-49450-50300	
	Check Total:	302.40			
Vendor: 1227	Greenworld Greenhouses			Check Sequence: 35	ACH Enabled: False
3465	FLOWERS & FEED CITY HALL	265.00	06/04/2026	101-41940-50401	
	Check Total:	265.00			
Vendor: 2243	Guardian Fleet Safety, LLC			Check Sequence: 36	ACH Enabled: False
305045	New Squad Build	24,642.06	06/04/2026	701-70100-50550	
305081	New Squad Build	26,168.26	06/04/2026	701-70100-50550	
	Check Total:	50,810.32			
Vendor: 1239	Hawkins, Inc.			Check Sequence: 37	ACH Enabled: False
7417522	WASTEWATER CHEMICALS	5,475.78	06/04/2026	602-49450-50272	
	Check Total:	5,475.78			
Vendor: 1251	Hose Pros, LLC			Check Sequence: 38	ACH Enabled: False
11966	GASKETS	21.58	06/04/2026	602-49450-50404	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Check Total:	21.58			
Vendor: UB*00140	DIANE HUOT			Check Sequence: 39	ACH Enabled: False
	Refund Check 005231-000, 39781 FAWN AVE	0.30	06/03/2026	615-00000-20200	
	Refund Check 005231-000, 39781 FAWN AVE	0.82	06/03/2026	615-00000-20200	
	Refund Check 005231-000, 39781 FAWN AVE	1.26	06/03/2026	602-00000-20200	
	Refund Check 005231-000, 39781 FAWN AVE	3.40	06/03/2026	602-00000-20200	
	Refund Check 005231-000, 39781 FAWN AVE	4.68	06/03/2026	615-00000-20200	
	Refund Check 005231-000, 39781 FAWN AVE	1.46	06/03/2026	612-00000-20200	
	Check Total:	11.92			
Vendor: 1258	INDIGO SIGNWORKS, INC.			Check Sequence: 40	ACH Enabled: False
4395-01	50% DOWN - NEW SIGN	25,497.50	06/04/2026	208-42280-50401	
	Check Total:	25,497.50			
Vendor: 1265	Isanti-Chisago County Star			Check Sequence: 41	ACH Enabled: False
05212026	LEGAL NOTICES 5/21/2026	59.20	06/04/2026	101-41910-50351	
	Check Total:	59.20			
Vendor: 1269	IUOE LOCAL 49 FRINGE BENEFIT			Check Sequence: 42	ACH Enabled: False
JULY 2026	PUBLIC WORKS HEALTH JULY 2026	23,450.00	06/04/2026	101-00000-21706	
JULY 2026	CITY HEALTH JULY 2026	61,024.00	06/04/2026	101-00000-21706	
	Check Total:	84,474.00			
Vendor: 1279	JOHNSON BROTHERS LIQUOR CO			Check Sequence: 43	ACH Enabled: False
1057078	LIQUOR	63.64	06/04/2026	609-49750-50251	
1057079	N/A SALES	38.90	06/04/2026	609-49750-50250	
1057080	LIQUOR	1,073.96	06/04/2026	609-49750-50251	
1057081	LIQUOR	810.50	06/04/2026	609-49750-50251	
1057082	WINE	383.30	06/04/2026	609-49750-50253	
1057083	LIQUOR	244.50	06/04/2026	609-49750-50251	
1057084	WINE	223.60	06/04/2026	609-49750-50253	
1057085	LIQUOR	163.70	06/04/2026	609-48000-50251	
1057086	LIQUOR	63.82	06/04/2026	609-48000-50251	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
1057087	LIQUOR	210.35	06/04/2026	609-48000-50251	
1063127	LIQUOR	81.81	06/04/2026	609-49750-50251	
1063128	LIQUOR	80.01	06/04/2026	609-49750-50251	
1063129	LIQUOR	2,274.09	06/04/2026	609-49750-50251	
1063130	LIQUOR	6,891.05	06/04/2026	609-49750-50251	
1063131	WINE	421.20	06/04/2026	609-49750-50253	
1063132	N/A SALES	49.90	06/04/2026	609-49750-50250	
1063133	LIQUOR	1,583.90	06/04/2026	609-49750-50251	
1063134	LIQUOR	40.62	06/04/2026	609-48000-50251	
1063135	LIQUOR	80.01	06/04/2026	609-48000-50251	
1063136	LIQUOR	201.53	06/04/2026	609-48000-50251	
1063137	LIQUOR	2,911.30	06/04/2026	609-48000-50251	
1063138	WINE	179.70	06/04/2026	609-48000-50253	
1063139	LIQUOR	1,458.60	06/04/2026	609-48000-50251	
1064537	LIQUOR	2,378.30	06/04/2026	609-49750-50251	
182142	THC CREDIT	-68.00	06/04/2026	609-48000-50254	
183004	WINE CREDIT	-32.50	06/04/2026	609-49750-50253	
	Check Total:	21,807.79			
Vendor: 1281	Jones Construction Services Inc			Check Sequence: 44	ACH Enabled: False
5757	PW REFUSE	650.00	06/04/2026	101-43000-50387	
	Check Total:	650.00			
Vendor: 2284	JP ENTERPRISES INC			Check Sequence: 45	ACH Enabled: False
26-08977	NON CAP EQUIPMENT	1,259.10	06/04/2026	101-42110-50201	
	Check Total:	1,259.10			
Vendor: 1891	Kirvida Fire, Inc.			Check Sequence: 46	ACH Enabled: False
14170	ENGINE 4303 REPAIRS	402.98	06/04/2026	101-42280-50401	
	Check Total:	402.98			
Vendor: 1302	Law Enforcement Labor Services			Check Sequence: 47	ACH Enabled: False
JUNE 2026	UNION DUES (INCLUDES \$3 MAY CREDIT)	946.00	06/04/2026	101-00000-21708	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
Check Total:		946.00			
Vendor: 1804	LGI Homes, Inc.			Check Sequence: 48	ACH Enabled: False
BP 14050	REFUND 5487 FALL MEADOW	2,500.00	06/04/2026	101-00000-20220	
BP 14053	REFUND 5489 FALL MEADOW	2,500.00	06/04/2026	101-00000-20220	
BP 14056	REFUND 5491 FALL MEADOW	2,500.00	06/04/2026	101-00000-20220	
BP 14059	REFUND 5493 FALL MEADOW	2,500.00	06/04/2026	101-00000-20220	
BP 14062	REFUND 5495 FALL MEADOW	2,500.00	06/04/2026	101-00000-20220	
BP 14065	REFUND 5497 FALL MEADOW	2,500.00	06/04/2026	101-00000-20220	
Check Total:		15,000.00			
Vendor: 1176	M Health Fairview			Check Sequence: 49	ACH Enabled: False
15009263336	NEW HIRE EXAM	116.00	06/04/2026	101-42110-50314	
Check Total:		116.00			
Vendor: 1643	McDonald Distributing			Check Sequence: 50	ACH Enabled: False
861696	LIQUOR	246.55	06/04/2026	609-48000-50251	
861696	BEER	955.90	06/04/2026	609-48000-50252	
861696	THC	70.75	06/04/2026	609-48000-50254	
861696	N/A SALES	46.45	06/04/2026	609-48000-50250	
861779	LIQUOR	306.00	06/04/2026	609-49750-50251	
861786	BEER	7,091.80	06/04/2026	609-49750-50252	
862081	BEER CREDIT	-300.95	06/04/2026	609-49750-50252	
862926	VENDOR KEG CREDIT	-30.00	06/04/2026	609-00000-11560	
863065	BEER	1,262.35	06/04/2026	609-48000-50252	
863065	N/A SALES	69.80	06/04/2026	609-48000-50250	
863065	LIQUOR	122.40	06/04/2026	609-48000-50251	
863070	LIQUOR	428.40	06/04/2026	609-49750-50251	
863071	BEER	8,834.75	06/04/2026	609-49750-50252	
863071	N/A SALES	248.10	06/04/2026	609-49750-50250	
863071	LIQUOR	104.00	06/04/2026	609-49750-50251	
863090	BEER CREDIT	-82.93	06/04/2026	609-49750-50252	
8740917	BEER CREDIT	-10.00	06/04/2026	609-48000-50252	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Check Total:	19,363.37			
Vendor: UB*00135	MELBY HOMES			Check Sequence: 51	ACH Enabled: False
	Refund Check 013259-000, 38639 HAWTHOR!	4.34	06/03/2026	615-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	0.81	06/03/2026	615-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	0.31	06/03/2026	602-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	0.01	06/03/2026	615-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	9.31	06/03/2026	602-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	9.41	06/03/2026	615-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	0.21	06/03/2026	615-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	6.80	06/03/2026	602-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	8.21	06/03/2026	612-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	12.84	06/03/2026	615-00000-20200	
	Refund Check 013259-000, 38639 HAWTHOR!	4.00	06/03/2026	612-00000-20200	
	Check Total:	56.25			
Vendor: 1348	Metro Sales Inc.			Check Sequence: 52	ACH Enabled: False
3103849	COPY MACHINE LEASE	259.00	06/04/2026	101-41420-50219	
3106113	COPY MACHINE LEASE	2,176.63	06/04/2026	101-41420-50219	
	Check Total:	2,435.63			
Vendor: 1353	MIDCONTINENT			Check Sequence: 53	ACH Enabled: False
16640100115432	INTERNET	1,321.95	06/04/2026	101-41420-50243	
	Check Total:	1,321.95			
Vendor: 1364	Minnesota Elevator, Inc.			Check Sequence: 54	ACH Enabled: False
1190389	JUNE MONTHLY SERVICE	146.00	06/04/2026	101-41940-50300	
	Check Total:	146.00			
Vendor: 1399	MN Secretary Of State- Notary			Check Sequence: 55	ACH Enabled: False
JF Notary 2026	NOTARY APPLICATION - JF	120.00	06/04/2026	101-41940-50433	
JS Notary 2026	NOTARY APPLICATION - JS	120.00	06/04/2026	101-41940-50433	
RK Notary 2026	NOTARY APPLICATION - RK	120.00	06/04/2026	101-41940-50433	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Check Total:	360.00			
Vendor: 1404	MN TEAMSTERS #320			Check Sequence: 56	ACH Enabled: False
JUNE 2026	JUNE 2026 UNION DUES	1,777.00	06/04/2026	101-00000-21708	
	Check Total:	1,777.00			
Vendor: 1423	N.B. Area Public Schools-Fuel			Check Sequence: 57	ACH Enabled: False
2026-124	MOTOR FUELS	270.60	06/04/2026	602-49450-50212	
2026-124	MOTOR FUELS	853.39	06/04/2026	101-42280-50212	
2026-124	MOTOR FUELS	478.32	06/04/2026	101-43000-50212	
2026-124	MOTOR FUELS	93.92	06/04/2026	612-49700-50212	
2026-124	MOTOR FUELS	84.26	06/04/2026	101-42400-50212	
2026-124	MOTOR FUELS	3,784.33	06/04/2026	101-42110-50212	
2026-124	MOTOR FUELS	78.66	06/04/2026	101-45000-50212	
2026-124	MOTOR FUELS	375.38	06/04/2026	615-49550-50212	
	Check Total:	6,018.86			
Vendor: 1486	Jennifer Newman			Check Sequence: 58	ACH Enabled: False
16911	UNIFORMS	104.00	06/04/2026	101-42110-50237	
	Check Total:	104.00			
Vendor: 1440	North Central Bus & Equip Inc.			Check Sequence: 59	ACH Enabled: False
334371X1	PD FLOOR LINER	109.99	06/04/2026	101-42110-50404	
	Check Total:	109.99			
Vendor: 1453	Olson Power & Equipment			Check Sequence: 60	ACH Enabled: False
P31846	RTV MIRROR	78.79	06/04/2026	602-49450-50404	
R01627	STORM SEWER REPAIRS	250.00	06/04/2026	612-49700-50407	
	Check Total:	328.79			
Vendor: UB*00136	ALEX OSLAND			Check Sequence: 61	ACH Enabled: False
	Refund Check 005516-000, 5092 382ND DR	0.28	06/03/2026	615-00000-20200	
	Refund Check 005516-000, 5092 382ND DR	4.35	06/03/2026	615-00000-20200	
	Refund Check 005516-000, 5092 382ND DR	1.96	06/03/2026	615-00000-20200	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Refund Check 005516-000, 5092 382ND DR	1.36	06/03/2026	612-00000-20200	
	Refund Check 005516-000, 5092 382ND DR	3.03	06/03/2026	602-00000-20200	
	Refund Check 005516-000, 5092 382ND DR	3.16	06/03/2026	602-00000-20200	
	Check Total:	14.14			
Vendor: 1472	Petersons North Branch Mill			Check Sequence: 62	ACH Enabled: False
170456	FERTILIZER	506.20	06/04/2026	101-45000-50210	
	Check Total:	506.20			
Vendor: 1474	PHILLIPS WINE & SPIRITS, INC			Check Sequence: 63	ACH Enabled: False
5176955	LIQUOR	366.43	06/04/2026	609-49750-50251	
5176956	WINE	755.40	06/04/2026	609-49750-50253	
5176957	N/A SALES	89.90	06/04/2026	609-49750-50250	
5180957	LIQUOR	1,997.12	06/04/2026	609-49750-50251	
5180958	LIQUOR	535.40	06/04/2026	609-49750-50251	
5180959	LIQUOR	942.50	06/04/2026	609-48000-50251	
580414	WINE CREDIT	-29.34	06/04/2026	609-49750-50253	
	Check Total:	4,657.41			
Vendor: 1884	SUSO 4 North Branch, LP Pine Tree Commercial Realty			Check Sequence: 64	ACH Enabled: False
7/2026 RENT	STORE 2 RENT JULY 2026	6,574.33	06/04/2026	609-48000-50412	
CAM FEE 2025	CAM FEE 2025	780.68	06/04/2026	201-46500-50300	
CAM FEE 2025	CAM FEE 2025	910.79	06/04/2026	201-46500-50300	
	Check Total:	8,265.80			
Vendor: 1484	Premium Waters Inc.			Check Sequence: 65	ACH Enabled: False
855536-05-26	OPERATING SUPPLIES	39.05	06/04/2026	609-49750-50210	
	Check Total:	39.05			
Vendor: UB*00134	DEANNA PRIGGE			Check Sequence: 66	ACH Enabled: False
	Refund Check 012174-000, 6119 RED FOX RU	10.02	06/03/2026	615-00000-20200	
	Refund Check 012174-000, 6119 RED FOX RU	0.29	06/03/2026	615-00000-20200	
	Refund Check 012174-000, 6119 RED FOX RU	3.27	06/03/2026	602-00000-20200	
	Refund Check 012174-000, 6119 RED FOX RU	4.52	06/03/2026	615-00000-20200	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Refund Check 012174-000, 6119 RED FOX RU	15.81	06/03/2026	602-00000-20200	
	Check Total:	33.91			
Vendor: 2232	Pryes Brewing Company LLC			Check Sequence: 67	ACH Enabled: False
W-122582	BEER	133.00	06/04/2026	609-49750-50252	
	Check Total:	133.00			
Vendor: UB*00141	REMAX SYNERGY			Check Sequence: 68	ACH Enabled: False
	Refund Check 007730-000, 5475 386TH ST	55.18	06/03/2026	602-00000-20200	
	Check Total:	55.18			
Vendor: 1513	Safe-Fast, Inc.			Check Sequence: 69	ACH Enabled: False
INV324431	UNIFORMS	2.99	06/04/2026	620-49600-50237	
INV324431	UNIFORMS	249.38	06/04/2026	615-49550-50237	
INV324431	UNIFORMS	34.91	06/04/2026	101-45500-50237	
INV324431	UNIFORMS	258.40	06/04/2026	602-49450-50237	
INV324431	UNIFORMS	4.99	06/04/2026	609-49750-50237	
INV324431	UNIFORMS	119.70	06/04/2026	101-45000-50237	
INV324431	UNIFORMS	54.86	06/04/2026	101-41940-50237	
INV324431	UNIFORMS	79.80	06/04/2026	612-49700-50237	
INV324431	UNIFORMS	713.50	06/04/2026	101-43000-50237	
INV325172	UNIFORMS	100.40	06/04/2026	101-43000-50237	
INV325173	SAFETY GLASSES	38.40	06/04/2026	101-43000-50210	
INV325174	MARKING PAINT	570.00	06/04/2026	101-43000-50210	
	Check Total:	2,227.33			
Vendor: 2070	Short-Elliott-Hendrickson, Inc.			Check Sequence: 70	ACH Enabled: False
508225	NORBR SPCC Plan Update	1,000.00	06/04/2026	602-49450-50300	
	Check Total:	1,000.00			
Vendor: 1525	Siteone Landscape Supply Hldg			Check Sequence: 71	ACH Enabled: False
166520010-001	EQUIPMENT REPAIR/MAINT	552.55	06/04/2026	101-45000-50404	
	Check Total:	552.55			

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
Vendor: 1527	SMALL LOT MN			Check Sequence: 72	ACH Enabled: False
58898	WINE	1,023.00	06/04/2026	609-49750-50253	
58899	WINE	718.00	06/04/2026	609-48000-50253	
	Check Total:	1,741.00			
Vendor: 1534	SOUTHERN GLAZERS WINE & SPIRITS OF MINNESOTA			Check Sequence: 73	ACH Enabled: False
2760244	WINE	1.55	06/04/2026	609-48000-50253	
2760245	WINE	212.74	06/04/2026	609-48000-50253	
2760245	LIQUOR	2,473.85	06/04/2026	609-48000-50251	
2760764	LIQUOR	3,356.20	06/04/2026	609-49750-50251	
2760765	WINE	596.58	06/04/2026	609-49750-50253	
2762688	LIQUOR	1,017.09	06/04/2026	609-48000-50251	
2762688	WINE	388.33	06/04/2026	609-48000-50253	
2763185	LIQUOR	3,118.19	06/04/2026	609-49750-50251	
2763186	WINE	363.65	06/04/2026	609-49750-50253	
	Check Total:	11,528.18			
Vendor: 1563	TDS Media Direct, Inc.			Check Sequence: 74	ACH Enabled: False
37343	ADVERTISING	278.00	06/04/2026	609-49750-50340	
	Check Total:	278.00			
Vendor: 1751	The Whitesidewalls			Check Sequence: 75	ACH Enabled: False
7-14-2025	NB CONCERT 7/14/2026	1,300.00	06/04/2026	403-46500-50300	
	Check Total:	1,300.00			
Vendor: 1584	U.S. Bank Equipment Finance			Check Sequence: 76	ACH Enabled: False
582825089	COPY MACHINE LEASE	1,124.08	06/04/2026	101-41420-50219	
	Check Total:	1,124.08			
Vendor: UB*00133	ASHLEY VALENTIN			Check Sequence: 77	ACH Enabled: False
	Refund Check 012253-000, 39584 OAK PARK	1.73	06/03/2026	615-00000-20200	
	Refund Check 012253-000, 39584 OAK PARK	31.61	06/03/2026	615-00000-20200	
	Refund Check 012253-000, 39584 OAK PARK	19.68	06/03/2026	602-00000-20200	
	Refund Check 012253-000, 39584 OAK PARK	8.46	06/03/2026	612-00000-20200	

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
	Refund Check 012253-000, 39584 OAK PARK	48.82	06/03/2026	602-00000-20200	
	Refund Check 012253-000, 39584 OAK PARK	27.15	06/03/2026	615-00000-20200	
	Check Total:	137.45			
Vendor: 1598	Viking Coca-Cola Bottling Co.			Check Sequence: 78	ACH Enabled: False
3919970	N/A SALES	254.05	06/04/2026	609-49750-50250	
	Check Total:	254.05			
Vendor: 1611	WATSON COMPANY			Check Sequence: 79	ACH Enabled: False
158201	N/A SALES	1,543.69	06/04/2026	609-49750-50250	
	Check Total:	1,543.69			
Vendor: UB*00137	HELEN WHITE			Check Sequence: 80	ACH Enabled: False
	Refund Check 008489-000, 38558 GRAND AVI	1.65	06/03/2026	615-00000-20200	
	Refund Check 008489-000, 38558 GRAND AVI	25.90	06/03/2026	615-00000-20200	
	Refund Check 008489-000, 38558 GRAND AVI	0.57	06/03/2026	615-00000-20200	
	Refund Check 008489-000, 38558 GRAND AVI	0.87	06/03/2026	602-00000-20200	
	Refund Check 008489-000, 38558 GRAND AVI	18.77	06/03/2026	602-00000-20200	
	Refund Check 008489-000, 38558 GRAND AVI	8.07	06/03/2026	612-00000-20200	
	Check Total:	55.83			
Vendor: 1620	Wilson, Lynn			Check Sequence: 81	ACH Enabled: False
4TH QTR 2021	PTOS - 2021	75.00	06/05/2026	101-41110-50331	
	Check Total:	75.00			
Vendor: 1621	Windstream			Check Sequence: 82	ACH Enabled: False
11734875-6/2026	CITY LANDLINES/FAXES	320.14	06/04/2026	101-41420-50321	
	Check Total:	320.14			
Vendor: 1622	WINE MERCHANTS			Check Sequence: 83	ACH Enabled: False
7566303	WINE	1,209.10	06/04/2026	609-48000-50253	
	Check Total:	1,209.10			
Vendor: 1624	Winnick Supply, Inc.			Check Sequence: 84	ACH Enabled: False

Invoice No	Description	Amount	Pmt Date	Acct Number	Reference
96522	CULVERTS	915.32	06/04/2026	101-43000-50482	
98119	COLLECTION SYSTEM REPAIR	98.18	06/04/2026	612-49700-50407	
	Check Total:	1,013.50			
Vendor: UB*00131	TRACY WOOD			Check Sequence: 85	ACH Enabled: False
	Refund Check 012203-000, 38615 HENNA CIR	303.28	04/24/2026	615-00000-20200	
	Refund Check 012203-000, 38615 HENNA CIR	219.88	04/24/2026	602-00000-20200	
	Refund Check 012203-000, 38615 HENNA CIR	94.47	04/24/2026	612-00000-20200	
	Refund Check 012203-000, 38615 HENNA CIR	29.57	04/24/2026	602-00000-20200	
	Refund Check 012203-000, 38615 HENNA CIR	19.26	04/24/2026	615-00000-20200	
	Refund Check 012203-000, 38615 HENNA CIR	19.26	04/24/2026	615-00000-20200	
	Check Total:	685.72			
Vendor: 1867	WORKSTRATEGIES			Check Sequence: 86	ACH Enabled: False
849719089	NEW HIRE EXAM	185.00	06/04/2026	101-42110-50314	
	Check Total:	185.00			
Vendor: 1637	Ziegler Cat			Check Sequence: 87	ACH Enabled: False
IN002423649	R/M Equip for Generation	192.18	06/04/2026	620-49600-50404	
	Check Total:	192.18			
Vendor: 1638	Zoll			Check Sequence: 88	ACH Enabled: False
4493632	STAT PADZ	1,914.00	06/04/2026	101-42110-50210	
	Check Total:	1,914.00			
	Total for Check Run:	414,238.62			
	Total of Number of Checks:	88			

Accounts Payable

Checks by Date - Summary by Check Number

User: TiffaniFolstad
Printed: 6/5/2026 1:19 PM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
6148	2170	Pathpoint Merchant Services LLC	05/01/2026	1,866.14
6149	2308	METROPOLITAN LIFE INSURANCE CC	05/15/2026	4,944.28
6150	1468	PERA (Payroll W/H)	05/08/2026	34,735.72
6151	1585	United States Treasury	05/08/2026	38,617.06
6152	1362	MINNESOTA REVENUE	05/08/2026	292.34
6153	1118	Commissioner Of Revenue (W/H)	05/08/2026	8,892.16
6154	1372	Minnesota State Retirement	05/08/2026	2,905.43
6155	1365	Minnesota Energy Resources	05/08/2026	3,241.22
6156	1823	KS State Bank	05/20/2026	65,499.05
6157	1033	Associated Bank	05/05/2026	273.29
6158	1118	Commissioner Of Revenue (W/H)	05/22/2026	8,981.73
6159	1372	Minnesota State Retirement	05/22/2026	2,922.70
6160	1468	PERA (Payroll W/H)	05/22/2026	34,985.26
6161	1585	United States Treasury	05/22/2026	39,134.18
6162	1424	N.B. Fire Relief Association	05/27/2026	912.80
6163	1941	WEX, Inc.	05/22/2026	108.50
6164	1630	XCEL Energy	05/27/2026	639.45
6165	2107	US BANK - CREDIT CARDS	04/07/2026	225.52
6165	2107	US BANK - CREDIT CARDS	04/07/2026	64,939.32
6166	2107	US BANK - CREDIT CARDS	05/07/2026	46,499.20
6167	1362	MINNESOTA REVENUE	05/20/2026	1,081.00
6168	1362	MINNESOTA REVENUE	05/20/2026	29,480.00
6169	1592	US Postal Service	05/28/2026	1,175.92
6170	1592	US Postal Service	06/02/2026	1,377.45
Report Total (24 checks):				393,729.72



NORTH BRANCH —Minnesota—

Kevin Schieber
Mayor

Robert Canada
Councilmember/Acting Mayor

Jeff Goulet
Councilmember

Jim Ibinger
Councilmember

Patrick Meacham
Councilmember

**CITY COUNCIL
REGULAR AGENDA
WEDNESDAY, MAY 27, 2026 @ 6:00 PM
CITY HALL, 6408 ELM STREET, NORTH
BRANCH, MN 55056**

MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL OF THE CITY OF NORTH BRANCH IN THE COUNTY OF CHISAGO AND IN THE STATE OF MINNESOTA

REGULAR MEETING

Wednesday, May 27, 2026

1. CALL TO ORDER

Mayor Kevin Schieber called the North Branch City Council to order at 6 PM.

2. PLEDGE OF ALLEGIANCE

Mayor Kevin Schieber led the Pledge of Allegiance.

3. ROLL CALL

Present: Mayor Kevin Schieber, Councilmember Jeff Goulet, Councilmember Jim Ibinger,
Councilmember Patrick Meacham, Councilmember Robert Canada

Absent:

Remote:

Others Present:

Notes:

4. AGENDA APPROVAL

a. Approve Agenda

ACTION

Mayor Kevin Schieber moved 7e under the Consent Agenda to 9b under Staff Reports.

RESULT: Passed

MOVER: Robert Canada

SECONDER: Patrick Meacham

AYES: Kevin Schieber, Jeff Goulet, Jim Ibinger, Patrick Meacham, Robert Canada

ABSENT:

NOTES:

5. PRESENTATION & PROCLAMATION

- a. Proclamation declaring "Heroes Honor Week", for the week of June 8–14, 2026. INFO

Mayor Kevin Schieber presented the Proclamation of the City of North Branch, Minnesota, declaring "Heroes Honor Week", for the week", for the week of June 8-14, 2026.

6. PUBLIC COMMENT

Provides an opportunity for the public to address the Council on items that are not on the Agenda. Please raise your hand to be recognized. Please state your name and address for the record. This section is for the express purpose of addressing concerns of City services and operations. It shall not be used to clarify individual's views for political purposes.

7. CONSENT AGENDA

All matters listed under Consent Agenda are considered routine and/or non-controversial and will be approved by one motion. There will be no separate discussion of these items unless a Councilmember or citizen so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the Agenda.

Mayor Kevin Schieber moved 7e under the Consent Agenda to 9b under Staff Reports.

RESULT: Passed

MOVER: Robert Canada

SECONDER: Patrick Meacham

AYES: Kevin Schieber, Jeff Goulet, Jim Ibinger, Patrick Meacham, Robert Canada

ABSENT:

NOTES:

- | | |
|---|--------|
| a. Claims | ACTION |
| b. Approval of Minutes - Regular Meeting - May 13, 2026, 6:00 PM | ACTION |
| c. Approval of Resolution R-330-2026 approving a variance from minimum lot depths for Lots 1-4, Block 1 and Lots 1-3, Block 2, Sherwood Pines 2nd | ACTION |
| d. Approval of Resolution R-331-2026 approving the Preliminary Plat for Sherwood Pines 2nd Addition | ACTION |
| e. Approval of a Comprehensive Plan Amendment and Rezoning from Rural Residential to Agricultural | ACTION |
| i. Approval of Resolution R-333-2026 approving a Comprehensive Plan Amendement from (RR) Rural Residential to (AG) Agricultural | ACTION |
| ii. Approval of Ordinance 412-26 amending the zoning map from Rural Residential to Agricultural | ACTION |
| f. Approval of Resolution R-334-2026 approving the revised Meadows Ridge 1st Addition Final Plat | ACTION |
| g. Approval of Resolution R-335-2026 approving easements for Meadows Ridge 1st Addition | ACTION |
| h. Approval of Resolution R-337-2026 approving amended and revised subdivision and development agreement for Meadows Ridge 1st Addition | ACTION |
| i. Approve Massage Business License - Laughing Waters Spa, LLC | ACTION |

- j. Approve Massage Therapist License - Stacey Wynter ACTION
- k. Approval of Special Event Permit Application - Agape Grove Healing Initiative ACTION
- l. Approval of Special Event Permit Application — J & K Amusements ACTION
- m. Approval of Site Plan Agreement with Louisiana-Pacific Corporation ACTION

8. PUBLIC HEARINGS

9. STAFF REPORTS

- a. Consideration of support for a TIF Application for the North Branch Independent Senior Living Facility ACTION

Shane Rudlang, Municipal Advisor from Ehlers, gave a brief presentation regarding the TIF Application for the North Branch Independent Senior Living Facility.

The City received an application request for Tax Increment Financing (TIF) assistance from North Branch Independent Senior Living, LLC, for the construction of a 107-unit multifamily senior independent residential development in North Branch. The proposed project is planned for the area located on the west side of Falcon Avenue, south of the extension of 386th St. The property in consideration is currently utilized as vacant land that is zoned Business and guided as High Density Residential, and an Independent Senior Community is a permitted use.

The developer, along with Ehlers, the city's financial advisor, and city staff, provided an overview and background relating to the project, TIF districts, and preliminary findings to the City Council at their meeting on April 28, 2026. The City Council discussed this and came to a consensus for the developer to bring options back to the council for consideration.

Below are proposed options for consideration.

<u>Options</u>	<u>Street/Utility Extension</u>	<u>Fee Reduction</u>	<u>TIF Term</u>	<u>Intersection Improvements</u>
A	Cul-de-Sac Only	\$258,052 (Includes SAHA)	15	No additional Req.
B	Full "L"	\$258,052 (Includes SAHA)	20	Potential Additional Req.
C	-	-	-	-

After some discussion regarding the duration of the TIF, council members expressed concerns about the long-term financial burden on the City. Superintendent Sara Paul, representing the EDA, spoke in support of the project, emphasizing the benefits of commercial development and public infrastructure. There was also discussion regarding the potential impact of the project on future TIF requests.

There was a 3-2 consensus on the 20-year option B to go to a Public Hearing.

- b. Approval of Resolution R-332-2026 approving the Westside Commons 3rd Addition Preliminary Plat ACTION

Community Development Director Nate Sondrol presented the Approval of Resolution R-332-2026 approving the Westside Commons 3rd Addition Preliminary Plat. The Westside Commons preliminary Plat went to the Planning Commission at their May Planning Commission Public Hearing meeting. The Planning Commission did recommend approval of the preliminary plat, but with the decisions made tonight, we would require the preliminary plat to go back to the Planning Commission, as it is modifying the lot line boundaries. Establishing a TIF hearing is a 45 to 60-day process, and so this would all fit within those timelines back to the Planning Commission and back to the City Council for review and

consideration.

Motion to extend 120 days to August 1st.

RESULT: Passed
MOVER: Jeff Goulet
SECONDER: Robert Canada
AYES: Kevin Schieber, Jeff Goulet, Jim Ibinger, Patrick Meacham, Robert Canada
ABSENT:
NOTES:

- c. Consider approval of Resolution R-336-2026 accepting the low bid for Fletcher Ave Extension project in the North Branch Industrial Park ACTION

City Engineer Justin Messner presented the approval of Resolution R-336-2026 accepting the low bid for the Fletcher Avenue Extension project in the North Branch Industrial Park.

Bids were received for the above-referenced project on Thursday, May 21, 2026, and were opened and read aloud. Ten bids were received. The bids were checked for mathematical accuracy. The bid summary indicates the low base bid with Alternates 1, 3, and 5 was submitted by Gustafson Excavating, Inc. in the amount of \$3,295,934.75. The Engineer's Estimate was \$4,418,302.

The base bid and recommended alternates 1, 3, and 5 include the construction of Fletcher Avenue, Goodview Avenue, and the trunk sewer and water mains to serve the Industrial Park. Funding for the project is identified in the table below.

Source	Amount
Business Development Infrastructure Program from the State of Minnesota grant	\$1,050,000
TIF Everlong Holdings	\$78,337
Proceeds from Land Sale	\$2,167,597.75
Total	\$3,295,934.75

Motion to approve Resolution R-336-2026 accepting the low bid for Fletcher Ave Extension project in the North Branch Industrial Park.

RESULT: Passed
MOVER: Jeff Goulet
SECONDER: Robert Canada
AYES: Kevin Schieber, Jeff Goulet, Jim Ibinger, Patrick Meacham, Robert Canada
ABSENT:
NOTES:

- d. Consider the application of LG214 and LG215 licenses for Merrick Inc. at Muddy Cow, North Branch (tabled from May 13, 2026 City Council meeting) ACTION

City Administrator Matthew Hill presented the application of LG214 and LG215 licenses for Merrick Inc. at the Muddy Cow, North Branch (tables from May 13, 2026 City Council Meeting). The Muddy Cow in North Branch and Merrick Inc. provided an application for charitable gambling in North Branch that was brought to the City Council at the May 13, 2026 Council meeting. This item was pulled from the Consent items, and City Council ultimately tabled the permit applications to the next City Council Meeting on May 27th at 6 PM, which would allow time for staff to get more information from the Muddy Cow, making sure that they are compliant with

Ordinance 407-26.

After the meeting on May 13th, the city received acknowledgment that Muddy Cow has signed a new lease agreement with the American Legion, Post 85. Due to this action taken by the host site, the application for Merrick inc. is no longer valid. The Legion has an active Charitable Gambling license, and the updated lease agreement for the Legion to have operations at the Muddy Cow does not require City Council approval. Staff recommends denial of the application from Merrick Inc. By denying the application, it addresses the tabled item from the last meeting.

Motion to deny the LG214 and LG215 applications from Merrick Inc.

RESULT: **Passed**
MOVER: **Jeff Goulet**
SECONDER: **Robert Canada**
AYES: **Kevin Schieber, Jeff Goulet, Jim Ibinger, Patrick Meacham, Robert Canada**
ABSENT:
NOTES:

10. MAYOR/CITY COUNCIL

Mayor Kevin Schieber thanked the Legion for leading the Memorial Day event in Central Park and Senator Mark Koran for attending. The Chalk the Walk event at North Branch City Hall is on Thursday, May 28th, from 10 AM - 3 PM to support mental health awareness.

11. ADJOURNMENT

The North Branch City Council Meeting was adjourned at 7:56 PM.

RESULT: **Passed**
MOVER: **Kevin Schieber**
SECONDER: **Robert Canada**
AYES: **Kevin Schieber, Jeff Goulet, Jim Ibinger, Patrick Meacham, Robert Canada**
ABSENT:
NOTES:

MEMORANDUM

To: The Honorable Kevin Schieber
City of North Branch City Council

VIA EMAIL ONLY

cc: Matthew Hill, City Administrator

From: Christopher M. Hood

Date: June 2, 2026

Re: Legal Staff Report for June 10, 2026 City Council Meeting

- - - - -

We are submitting this memorandum to update the City of North Branch City Council on the work we performed as City Attorney during May 2026. The matters listed below are discussed in a general manner only for sake of brevity and to maintain any attorney-client privileged and/or confidential information/data.

Summary of City Matters

1. **Personnel and Labor Matters**
Attorneys reviewed, analyzed, and responded to questions regarding a public works job description.
2. **Municipal Matters**
Attorneys researched, reviewed, and advised on land use and platting questions. Attorneys researched, reviewed, and advised on possible zoning code changes. Attorneys reviewed and advised on a grant agreement. Attorneys reviewed and advised on gambling ordinance.
3. **Land Use and Real Estate Matters**
Attorneys reviewed and advised on closed road and expired road order. Attorneys reviewed, advised, and drafted easements for Meadows Ridge. Attorneys researched, reviewed, and advised on development subsidies.
4. **Staff Communications**
Attorneys also make occasional day-to-day communications with the City Administrator, City Engineer and City staff regarding the above-referenced matters, among others.

CMH/sc



Prepared By: Tonya Kostuch, City Clerk

Presenter: Tonya Kostuch, City Clerk

Date: 05/27/2026

Board & Commission: City Council

Subject: Approve Gambling LG220 Permit - St. Gregory the Great Catholic Church

Background Information

St. Gregory the Great Catholic Church has held gambling events, including bingo, raffles, and others, at different premises in the past within the city limits of North Branch. This year, they will be holding a raffle event at Church of St. Gregory the Great at 38725 Forest Blvd, North Branch, MN, on September 27, 2026. The Clerk's office signs off on the application before it can be sent to the Minnesota Gambling Control Board, a few months in advance for the state to process it.

Staff Recommendation & Requested City Council Action:

Staff recommends council approval of this application for submission to the Minnesota Gambling Control Board by St. Gregory the Great Catholic Church.

Voting Requirements:

Voting Options Simple Majority

LG220 Application for Exempt Permit

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

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

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

Application Fee (non-refundable)

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

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

ORGANIZATION INFORMATION

Organization Name: St. Gregory the Great Catholic Church

Previous Gambling Permit Number: _____

Minnesota Tax ID Number, if any: _____

Federal Employer ID Number (FEIN), if any: _____

Mailing Address: P.O. Box 609

City: North Branch State: MN Zip: 55056 County: Chisago

Name of Chief Executive Officer (CEO): Fr. Matthew Shireman

CEO Daytime Phone: _____ CEO Email: _____

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

Email permit to (if other than the CEO): _____

NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal

☒ Religious

☐ Veterans

☐ Other Nonprofit Organization

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

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

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

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

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

Secretary of State website, phone numbers:

www.sos.state.mn.us

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

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

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

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

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

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

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted

(for raffles, list the site where the drawing will take place): Church of St. Gregory the Great

Physical Address (do not use P.O. box): 38725 Forest Blvd

Check one:

☒ City: North Branch

Zip: 55056

County: Chisago

☐ Township: _____

Zip: _____

County: _____

Date(s) of activity (for raffles, indicate the date of the drawing): September 27, 2026

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

☐ Bingo

☐ Paddlewheels

☐ Pull-Tabs

☐ Tipboards

☒ Raffle

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

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

**CITY APPROVAL
for a gambling premises
located within city limits**

- ☐ The application is acknowledged with no waiting period.
- ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).
- ☐ The application is denied.

Print City Name: _____

Signature of City Personnel: _____

Title: _____ Date: _____

**The city or county must sign before
submitting application to the
Gambling Control Board.**

**COUNTY APPROVAL
for a gambling premises
located in a township**

- ☐ The application is acknowledged with no waiting period.
- ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.
- ☐ The application is denied.

Print County Name: _____

Signature of County Personnel: _____

Title: _____ Date: _____

TOWNSHIP (if required by the county)

On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name: _____

Signature of Township Officer: _____

Title: _____ Date: _____

CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

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

Chief Executive Officer's Signature: Fr. Matthew Shireman Date: 05/26/2026
(Signature must be CEO's signature; designee may not sign)

Print Name: Fr. Matthew Shireman

REQUIREMENTS

Complete a separate application for:

- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

Financial report to be completed within 30 days after the gambling activity is done:

A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

MAIL APPLICATION AND ATTACHMENTS

Mail application with:

- _____ a copy of your proof of nonprofit status; and
- _____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**. Make check payable to **State of Minnesota**.

To: Minnesota Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

Questions?

Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the

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

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

This form will be made available in alternative format (i.e. large print, braille) upon request.

An equal opportunity employer



Form ST3, Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

- ☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____
- ☐ If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project: _____
- Exempt entity name Church of St. Gregory Project description _____

Name of Purchaser

Church of St. Gregory

Business Address

38725 Forest Blvd

City

North Branch

State

MN

ZIP code

55056

Purchaser's Tax ID Number

State of Issue

Minnesota

If no tax ID number,

Enter one of the following:

FEIN

Driver's license number/State issued ID number

State of Issue

Number

Name of seller from whom you are purchasing, leasing, or renting

Seller's Address

City

State

ZIP code

Type of Business

- ☐ 01 Accommodation and food services
- ☐ 02 Agricultural, forestry, fishing, hunting
- ☐ 03 Construction
- ☐ 04 Finance and insurance
- ☐ 05 Information, publishing and communications
- ☐ 06 Manufacturing
- ☐ 07 Mining
- ☐ 08 Real estate
- ☐ 09 Rental and leasing
- ☐ 10 Retail trade

- ☐ 11 Transportation and warehousing
- ☐ 12 Utilities
- ☐ 13 Wholesale trade
- ☐ 14 Business services
- ☐ 15 Professional services
- ☐ 16 Education and health-care services
- ☒ 17 Nonprofit organization
- ☐ 18 Government
- ☐ 19 Not a business (explain) _____
- ☐ 20 Other (explain) _____

Reason for Exemption (See Instructions)

- ☐ A Federal government (department) _____
- ☐ B Specific government exemption
- ☐ C Tribal government (name) _____
- ☐ D Foreign diplomat # _____
- ☐ E Charitable organization # _____
- ☐ F Educational organization # _____
- ☒ G Religious organization # _____
- ☐ H Resale
- ☐ I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)

- ☐ J Agricultural production
- ☐ K Industrial production/manufacturing
- ☐ L Direct pay authorization
- ☐ M Multiple points of use (services, digital goods, or computer software delivered electronically)
- ☐ N Direct mail
- ☐ O Other (enter number from instructions) _____
- ☐ P Percentage exemption
- ☐ Advertising (enter percentage) _____ %
- ☐ Utilities (enter percentage) _____ %
- ☐ Electricity (enter percentage) _____ %

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser

Print Name Here

Title

Date

Fr. Matthew Shireman

Pastor

12/2/25



Prepared By: Tonya Kostuch, City Clerk

Presenter: Tonya Kostuch, City Clerk

Date: 05/27/2026

Board & Commission: City Council

Subject: Approval of Application for Garbage Haulers License - Talon Sanitation LLC

BACKGROUND:

The City of North Branch has received a completed application for a Garbage Haulers License from Talon Sanitation, LLC. The application includes full payment and insurance information as required.

REQUESTED COUNCIL ACTION:

Motion and second to approve the Garbage Haulers License as presented.

Voting Requirements:

Voting Options Simple Majority



NORTH BRANCH

CITY OF NORTH BRANCH APPLICATION FOR GARBAGE HAULERS LICENSE

The annual fee for a Garbage Hauler License is \$156. Please review the following information. If all information is correct please sign and submit with your payment for the license. If any information is incorrect please make necessary changes. Certificate of Insurance must be submitted with application.

Company Name: Talon Sanitation LLC

Mailing Address: PO BOX 199 Pine City, MN 55063

Company Location Address: 51070 Everton AVE Rush City MN 55069

Contact Person: LeAnn LeClair

Phone Number: _____

Number of Vehicles
Operating in the City: 2

Licensing Period: January 1 to December 31, 2026

Type of Application: New ☒ Renewal ☐

I hereby request the issuance of a Garbage Haulers License for the period indicated above and agree obey all pertinent Minnesota Law. I do hereby swear that the answers in this application are true and correct to the best of my knowledge. I do authorize the City of North Branch, its agents, and employees, to obtain any necessary information and to conduct an investigation, if necessary, into the truth of the statements set forth in this application and the qualifications for said license. I do understand that providing false information shall be grounds for denial of my license. I fully understand that it is my responsibility to be familiar with and abide by the requirements of the City, which is detailed in the pertinent section of the North Branch City Code, which is available on the City website at www.ci.north-branch.mn.us or upon request from the City Clerk and to be familiar with and abide by the laws of the City of North Branch and the State of Minnesota relating to this licensure.

05/15/26

Date

[Signature]
Signature of Applicant

FOR OFFICE USE ONLY

Receipt # and Date: _____

Liability Insurance Cert. Received: () Yes () No

Form SP-CI Received: () Yes () No

Work Comp Cert. Received: () Yes () No

Tenessen Warning Received: () Yes () No



CERTIFICATION OF COMPLIANCE WITH THE MINNESOTA WORKERS' COMPENSATION LAW

Name Patzoldt Quenton Adolph
Print last name, first name, and middle name.

Doing Business As Talon Sanitation LLC
Print full business name, if different than your name.

Social Security No. _____ Federal Employer ID No. _____ State ID No. _____

Address 51070 Everton Ave Ne Rush City MN 55069
Print street address or route number. City or town name. State Zip Code

Business Telephone No. _____ Home Telephone No. (____) _____

Type of Business Masonry
Print description (for Example: Bldg. Construction; or Logging; or Manufacturing.)

Workers' Compensation Insurance Company Name Westeran National
Print full name of insurance company (NOT insurance agent).

Policy No. WCV1043199
Print full number from insurance policy.

Dates of Coverage 08/15/25 Through 08/15/26
Print starting date. Print ending date.

- OR -

I certify that I am not required to carry workers' compensation insurance because:
(Check One)

☐ I am a sole proprietor and I have no employees.

☐ I have no employees who are covered by the workers' compensation law.
(Only employees who are specifically exempted by statute are not covered by the worker's compensation law. These include: Spouse; Parents; Children, regardless of age; and farm labor employees of a family farm that spent less than \$8,000 for farm labor in the previous calendar year. All other workers whose work activity is controllable by the employer must be covered.)

I understand that the information provided above will be verified by the Minnesota Department of Labor and Industry. I understand that I am subject to a \$1,000 penalty if the information is false.

Signed By: [Signature] Date 5/15/2020



NORTH BRANCH

BUSINESS/SP-CI TAX CLEARANCE INFORMATION SHEET

LICENSE APPLICANT:

Pursuant to Minnesota Statute 270.72 Tax Clearance: Issuance of Licenses, the licensing authority is required to provide to the Minnesota Commissioner of Revenue your Minnesota business tax identification number and the social security number of each license applicant. Under the Minnesota Government Data Practices Act and the Federal Privacy Act of 1974, we are required to advise you of the following regarding the use of this information:

1. This information may be used to deny the issuance, renewal or transfer of your license in the event you owe the Minnesota Department of Revenue delinquent taxes, penalties or interest;
2. Upon receiving this information, the licensing authority will supply it only to the Minnesota Department of Revenue upon their request. However, under the Federal Exchange of Information Agreement the Department of Revenue may supply this information to the Internal Revenue Service;
3. Failure to supply this information may jeopardize or delay the processing of your licensing issuance or renewal application.

Please supply the following information and return along with your application to the agency issuing the license. **DO NOT RETURN TO THE DEPARTMENT OF REVENUE.**

LICENSE BEING APPLIED FOR OR RENEWED: _____

LICENSING AUTHORITY: City of North Branch, Chisago County, Minnesota

LICENSE RENEWAL DATE: _____

PERSONAL INFORMATION (If applicable):

Applicant's Name Quenton Adolph Patzoldt

Applicant's Address 24485 Northern rd Pine City MN 55063
City State Zip

Social Security Number _____

BUSINESS INFORMATION (If applicable):

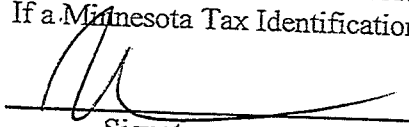
Business Name Nicole Selena Patzoldt

Business Address 24485 Northern Rd Pine City MN 55063
City State Zip

MINNESOTA TAX IDENTIFICATION NO. _____

FEDERAL TAX IDENTIFICATION NO. _____

If a Minnesota Tax Identification number is not required, please explain on the reverse side.


Signature

Owner

Position (Officer, Partner, etc.)

05/15/26

Date



NORTH BRANCH

APPLICATION FOR LICENSE INVOLVING PRIVATE OR CONFIDENTIAL INFORMATION (Tennessee Warning)

THIS FORM MUST BE COMPLETED BY ALL INDIVIDUALS LISTED IN APPLICATION

In connection with your request for a license/registration the City of North Branch has asked that you provide it with information about yourself which is classified as either *private* or *confidential* by the Minnesota Government Data Practices Act (M.S.A. 13.04). Accordingly, the City is required to inform you of the following:

1. The private or confidential information requested includes, but may not necessarily be limited to, the following: *Your social security number or Minnesota business identification number.*
2. The purpose and intended use of the information requested is: *To comply with Minnesota Statutes, Section 270.72.*
3. You are required to supply the requested information.
4. The known consequences of supplying the requested information is as follows: *Loss or denial of the requested license if you owe the State of Minnesota delinquent taxes, penalties or interest.*
5. The known consequences of refusing to supply the requested information is: *Your request for a license cannot be processed.*
6. The following persons and entities are authorized by law to receive the information if provided: *State of Minnesota - Department of Revenue and other government agencies as provided by law.*

The undersigned, by signing this notice, acknowledges that he/she has read and understood the contents of this notice.

Applicant's Signature: _____

Printed Name of Applicant: Quenton Patzoldt

Date: 05/15/26



Prepared By: Tonya Kostuch, City Clerk

Presenter: Tonya Kostuch, City Clerk

Date: 05/27/2026

Board & Commission: City Council

Subject: Approval of 30-day Transient Merchant License Group Sale for Mad City Windows & Baths

Background:

Renuity Operations LLC DBA Mad City Windows & Doors has completed an application for a 30-day Transient Merchant License Group Sale. Background checks on the individuals have been completed. The license will be valid from June 11, 2026, to July 11, 2026. Payment has been received.

Group members are as follows:

Loren Eklund
Emmeline Frantz
Payton Johnson
Cameron Lindstrom
Geovany Miller
Ashton Pearson
Tricia Nelson
Janet Addo
Dennis Davidson

Recommended Action:

Motion and second to approve the application for a 30-day Transient Merchant License Group Sale for Renuity Operations LLC, DBA Mad City Windows & Doors

Voting Requirements:

Voting Options Simple Majority

CITY OF NORTH BRANCH

Application for Transient Merchant License Group Sale

SECTION 1 - INFORMATION ON SPONSOR, PROMOTER OR ORGANIZER

APPLICANT'S FULL LEGAL NAME (LAST, FIRST, MIDDLE)

Payton Edward Johnson

APPLICANT'S ADDRESS (STREET ADDRESS, CITY, STATE, ZIP)

APPLICANT'S PHONE NUMBER

APPLICANT'S DRIVER'S LICENSE NUMBER

APPLICANT'S DATE OF BIRTH

APPLICANT'S SOCIAL SECURITY NUMBER

HAS APPLICANT EVER BEEN CONVICTED OF A VIOLATION OF ANY FEDERAL STATE OR CITY ORDINANCES OR LAWS? ☐ YES ☒ NO

IF SO LIST NATURE OF VIOLATION, DATE OF CONVICTION, AND NAME OF JURISDICTION INVOLVED.

ppjohnson@madcitywindows.com

SECTION 2 - INFORMATION ON COMPANY

COMPANY NAME (PERSON, FIRM, ASSOCIATION OR CORPORATION WHOSE MERCHANDISE IS BEING SOLD)

Renuity Operations LLC DBA Mad City Windows & Baths

COMPANY ADDRESS (STREET ADDRESS, CITY, STATE, ZIP) A PO BOX NUMBER IS NOT AN ACCEPTABLE ADDRESS

2621 Fairview Avenue North #600, Roseville, MN 55113

COMPANY PHONE NUMBER

952 529 9266

MINNESOTA ID NUMBER

N/A

FEDERAL ID NUMBER

N/A

SECTION 3 - INFORMATION ON GOODS TO BE OFFERED

DESCRIPTION OF GOODS, WARES, MERCHANDISE, OR SERVICES BEING OFFERED BY TRANSIENT MERCHANTS

Free estimates on home remodeling projects (Windows, Baths, Patio doors & Kitchens)

DATES GOODS ARE BEING OFFERED

June 11 - July 11
5/26/26 - 1 month after

AREA WHERE GOODS ARE BEING OFFERED

door to door

SECTION 4 - INFORMATION ON TRANSIENT MERCHANTS

NAME AND ADDRESS OF ALL TRANSIENT MERCHANTS PARTICIPATING IN GROUP SALE. ATTACH A SEPARATE SHEET IF MORE SPACE IS NEEDED ****NOTE BACKGROUND CONSENT FORM MUST BE COMPLETED BY EACH TRANSIENT MERCHANT.**

10-11-11

Pursuant to Minnesota Statute 270.72 Tax Clearance: Issuance of Licenses, the licensing authority is required to provide to the Minnesota Commissioner of Revenue your Minnesota business tax identification number and the social security number of each license applicant.

1. This information may be used to deny the issuance, renewal or transfer of your license in the event you owe the Minnesota Department of Revenue delinquent taxes, penalties or interest;
2. Upon receiving this information, the licensing authority will supply it only to the Minnesota Department of Revenue upon their request. However, under the Federal Exchange of Information Agreement the Department of Revenue may supply this information to the Internal Revenue Service;
3. Failure to supply this information may jeopardize or delay the processing of your licensing issuance or renewal application.

LICENSE BEING APPLIED FOR OR RENEWED: Applied for

LICENSE RENEWAL DATE: _____

Applicant's Name Rayton Edward Johnson
Applicant's Address City Sparta State WI Zip 54686

Business Name Benuity Operations LLC, DBA Med City windows & Bath

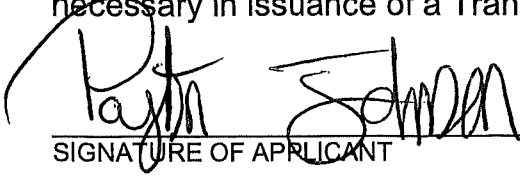
Business Address 2621 Fairview Ave N Roseville MN 55113

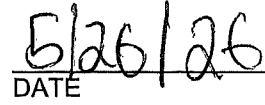
City State Zip

If a Minnesota Tax Identification number is not required, please explain on the reverse

Page 194 of 382

I certify that the information given herein is true and complete to the best of my knowledge. I authorize the City of North Branch to do a criminal background investigation as may be necessary in issuance of a Transient Merchant License.


SIGNATURE OF APPLICANT


DATE

FOR OFFICE USE ONLY

BACKGROUND CHECK COMPLETED BY _____

DATE OF INVESTIGATION _____

RECOMMEND ☐ APPROVAL OR ☐ DENIAL

☐ APPROVED OR ☐ DENIED BY CITY COUNCIL

DATE OF COUNCIL ACTION _____



Prepared By: Tonya Kostuch, City Clerk

Presenter: Tonya Kostuch, City Clerk

Date: 06/01/2026

Board & Commission: City Council

Subject: Approval of 1–3 Day Transient Merchant License — Foggy Farm Fresh

Background Information:

Foggy Farm Fresh is a Cottage Bakery that will be selling breads, muffins, and cookies on June 6, 2026, at the Hungry Farmer which is located at 6241 Main Street, North Branch, MN. They have supplied their registered cottage food producer license from the State of Minnesota and paid the transient license fee.

Requested City Council Action:

Approve the 2026 Transient License Application for Foggy Farm Fresh.

Voting Requirements:

Voting Options Simple Majority Super Majority

CITY OF NORTH BRANCH

Application for Transient Merchant License

****IF YOU HAVE MULTIPLE EMPLOYEES GOING DOOR TO DOOR, EACH INDIVIDUAL MUST COMPLETE SECTION 1. ADDITIONAL SPACE IS PROVIDED ON BACK****

SECTION 1 - INFORMATION ON APPLICANT

APPLICANT'S FULL LEGAL NAME (LAST, FIRST, MIDDLE)

Fogg, April Grace

email address

APPLICANT'S ADDRESS (STREET ADDRESS, CITY, STATE, ZIP)

North Branch, MN 55056

APPLICANT'S PHONE NUMBER

APPLICANT'S DRIVER'S LICENSE NUMBER

APPLICANT'S DATE OF BIRTH

APPLICANT'S SOCIAL SECURITY NUMBER

HAS APPLICANT EVER BEEN CONVICTED OF A VIOLATION OF ANY FEDERAL STATE OR CITY ORDINANCES OR LAWS? ☐ YES ☒ NO
IF SO LIST NATURE OF VIOLATION, DATE OF CONVICTION, AND NAME OF JURISDICTION INVOLVED.

SECTION 2 - INFORMATION ON COMPANY

COMPANY NAME (PERSON, FIRM, ASSOCIATION OR CORPORATION WHOSE MERCHANDISE IS BEING SOLD)

Foggy Farm Fresh

COMPANY ADDRESS (STREET ADDRESS, CITY, STATE, ZIP) A PO BOX NUMBER IS NOT AN ACCEPTABLE ADDRESS

North Branch MN 55056

COMPANY PHONE NUMBER

MINNESOTA ID NUMBER

FEDERAL ID NUMBER

SECTION 3 - INFORMATION ON GOODS TO BE OFFERED

DESCRIPTION OF GOODS, WARES, MERCHANDISE, OR SERVICES BEING OFFERED BY TRANSIENT MERCHANT

cottage foods, breads, muffins, cookies

DATES GOODS ARE BEING OFFERED

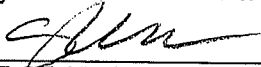
6/6/26

AREA WHERE GOODS ARE BEING OFFERED

Hungry Farmer

I certify that the information given herein is true and complete to the best of my knowledge. I authorize the City of North Branch to do a criminal background investigation as may be necessary in issuance of a Transient Merchant License.

SIGNATURE OF APPLICANT



DATE

5/21/26

FOR OFFICE USE ONLY

BACKGROUND CHECK COMPLETED BY

DATE OF INVESTIGATION

RECOMMEND ☐ APPROVAL OR ☐ DENIAL

☐ APPROVED OR ☐ DENIED BY CITY COUNCIL

DATE OF COUNCIL ACTION

LICENSE APPLICANT:

Pursuant to Minnesota Statute 270.72 Tax Clearance: Issuance of Licenses, the licensing authority is required to provide to the Minnesota Commissioner of Revenue your Minnesota business tax identification number and the social security number of each license applicant.

Under the Minnesota Government Data Practices Act and the Federal Privacy Act of 1974, we are required to advise you of the following regarding the use of this information:

1. This information may be used to deny the issuance, renewal or transfer of your license in the event you owe the Minnesota Department of Revenue delinquent taxes, penalties or interest;
2. Upon receiving this information, the licensing authority will supply it only to the Minnesota Department of Revenue upon their request. However, under the Federal Exchange of Information Agreement the Department of Revenue may supply this information to the Internal Revenue Service;
3. Failure to supply this information may jeopardize or delay the processing of your licensing issuance or renewal application.

Please supply the following information and return along with your application to the agency issuing the license. **DO NOT RETURN TO THE DEPARTMENT OF REVENUE.**

LICENSE BEING APPLIED FOR OR RENEWED: _____

LICENSING AUTHORITY: City of North Branch, Chisago County, Minnesota

LICENSE RENEWAL DATE: _____

PERSONAL INFORMATION (If applicable):

Applicant's Name April Fogg

Applicant's Address North Branch MN 55056
City State Zip

Social Security Number: ---

BUSINESS INFORMATION (If applicable):

Business Name Foggy Farm Fresh

Business Address Branch MN 55056
City State Zip

MINNESOTA TAX IDENTIFICATION NO: _____

FEDERAL TAX IDENTIFICATION NO: _____

If a Minnesota Tax Identification number is not required, please explain on the reverse side,

 5/28/20
Signature Position (Officer, Partner, etc.) Date

I certify that the information given herein is true and complete to the best of my knowledge. I authorize the City of North Branch to do a criminal background investigation as may be necessary in issuance of a Transient Merchant License.



SIGNATURE OF APPLICANT

5/21/20

DATE

FOR OFFICE USE ONLY

BACKGROUND CHECK COMPLETED BY _____

DATE OF INVESTIGATION _____

RECOMMEND ☐ APPROVAL OR ☐ DENIAL

☐ APPROVED OR ☐ DENIED BY CITY COUNCIL

DATE OF COUNCIL ACTION _____



Prepared By: Tonya Kostuch, City Clerk

Presenter: Tonya Kostuch, City Clerk

Date: 06/01/2026

Board & Commission: City Council

Subject: Approve Gambling LG220 Exempt Permit — Vikings Quarterback Club

Background Information:

The Vikings Quarterback Club will be holding the Bingo & Raffle at Tailgaters Sports Bar and Restaurant, located at 6355 Elm St, Suite C, North Branch, MN 55056, on October 24, 2026. The clerk's office signs off on the application before the applicant can send it to the Minnesota Alcohol & Gambling Enforcement office, so that they can be issued a permit to carry out such an event as requested after council approval.

Staff Recommendation & Requested City Council Action:

Staff recommends Council approval of the application for submission to the Minnesota Gambling Control Board by the Vikings Quarterback Club.

Voting Requirements:

Voting Options Simple Majority Super Majority

ESOTA LAWFUL GAMBLING
LG220 Application for Exempt Permit

4/23
Page 1 of 3

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

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

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

Application Fee (non-refundable)

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

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

ORGANIZATION INFORMATION

Organization Name: Vikings Quarterback Club Previous Gambling Permit Number: X-
Minnesota Tax ID Number, if any: < Federal Employer ID Number (FEIN), if any: _____
Mailing Address: _____ Street _____
City: North Branch State: MN Zip: 55056 County: Chicago
Name of Chief Executive Officer (CEO): Ben Nigbor
CEO Daytime Phone: _____ CEO Email: _____
(permit will be emailed to this email address unless otherwise indicated below)
Email permit to (if other than the CEO): _____

NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☒ Other Nonprofit Organization

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

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

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

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

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

Secretary of State website, phone numbers:
www.sos.state.mn.us
651-296-2803, or toll free 1-877-551-6767

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

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

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

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

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

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): Tailgators Sports Bar & Restaurant

Physical Address (do not use P.O. box): 6355 Elm St, Ste-C, North Branch, MN 55056

Check one:

☒ City: North Branch Zip: 55056 County: Chicago
☐ Township: _____ Zip: _____ County: _____

Date(s) of activity (for raffles, indicate the date of the drawing): Oct. 24th, 2026

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

☒ Bingo ☐ Paddlewheels ☐ Pull-Tabs ☐ Tipboards ☒ Raffle

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

Application for Exempt Permit

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

CITY APPROVAL for a gambling premises located within city limits

The application is acknowledged with no waiting period.

_____ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).

_____ The application is denied.

Print City Name: _____

Signature of City Personnel: _____

Title: _____ Date: _____

**The city or county must sign before
submitting application to the
Gambling Control Board.**

COUNTY APPROVAL for a gambling premises located in a township

The application is acknowledged with no waiting period.

The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.

The application is denied.

Print County Name: _____

Signature of County Personnel: _____

Title: _____ Date: _____

TOWNSHIP (if required by the county)

On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name: _____

Signature of Township Officer: _____

Title: _____ Date: _____

CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

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

Chief Executive Officer's Signature: Jan Nigbor Date: 5/28/26
(Signature must be CEO's signature; designee may not sign)

Print Name: Jan Nigbor

REQUIREMENTS

Complete a separate application for:

- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

Financial report to be completed within 30 days after the gambling activity is done:

A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

MAIL APPLICATION AND ATTACHMENTS

Mail application with:

- _____ a copy of your proof of nonprofit status; and
- _____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**. Make check payable to **State of Minnesota**.

To: Minnesota Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

Questions?

Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the

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

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

This form will be made available in alternative format (i.e. large print, braille) upon request.

An equal opportunity employer



Prepared By: Matthew Hill, City Administrator

Presenter: Matthew Hill, City Administrator

Date: 06/02/2026

Board & Commission: City Council

Subject: Approval of proposal for a utility rate study from Ehlers Public Finance Advisors

Background:

This study is intended to provide a platform for informed rate-setting decisions and to ensure the long-term financial self-sufficiency of the City's utility funds.

Reasons for Implementing the Rate Study:

The City has not conducted a comprehensive utility rate study since 2020. Several factors necessitate this new analysis:

- **Acquisition of Water Utility:** Since the 2020 study, the City has acquired the water utility.
- **Compliance with State Statute:** State law requires public utilities serving over 1,000 residents to implement water use reduction measures. The study will assess current billing data to ensure the City meets these mandates efficiently.
- **Financial Planning & Capital Improvements:** The study will provide a 10-year financial plan, including a funding strategy for major capital projects and street reconstruction, ensuring the City can maintain appropriate cash balances and reserves.
- **Updating Growth Fees:** There is a need to update connection and trunk fees to ensure that new development contributes its fair share toward the infrastructure required to serve it, rather than burdening existing ratepayers.
- **Economic Sustainability:** The City must balance the delivery of superior service with the need to minimize rate impacts on stakeholders, requiring an updated analysis of expenditures, interest expenses, and operating revenues.

Potential Effects by Fund:

Water Fund

The study will focus on analyzing existing rates to test their adequacy in meeting revenue requirements. Key areas include:

- **Financial Alignment:** Determining revenue requirements to fund annual operating expenses, debt service, and necessary capital projects.
- **Sustainability:** Ensuring the fund maintains sufficient cash balances and reserves through a 10-year proforma cash flow analysis.

Wastewater (Sewer) Fund

The study will build upon the 2022 rate structure to ensure ongoing financial health:

- **Connection & Trunk Fees:** The analysis will update fee structures to ensure growth-related infrastructure is appropriately funded by new development.
- **Debt Management:** Projections will incorporate outstanding debt service and evaluate the balance between using cash versus debt to pay for future capital improvements.

Storm Water Fund

The study provides options to address evolving regulatory requirements and cost pressures:

- **Rate Structure Review:** The City will evaluate potential revisions to the current rate structure. Depending on policy objectives, this may include:
 - Evaluating "Curb and Gutter vs. Ditch" rates for rural vs. residential lots.
 - Analyzing a shift to a Residential Equivalency Factor (REF) system based on impervious surfaces.
 - Considering a flat fee model based on parcel size.
- **Revenue Neutrality:** Any recommended changes will be presented as "revenue neutral" options, meaning they aim to generate the same total revenue but may adjust how that burden is distributed across customer classes.

Next Steps

Upon completion of the study, Ehlers will provide a final report containing recommended inflationary rate adjustments and sample rate impacts for various customer classes. This will be presented to the City Council at a future meeting to solicit feedback and finalize the recommendation for utility rates. Costs of the study will be split amongst the enterprise funds that are included in the study.

Recommended Action by City Council:

Motion and Second to approve the proposal by Ehlers to conduct the rate study as presented.

Voting Requirements:

Voting Options Simple Majority

June 1, 2026

Sharon Wright
Finance Director
City of North Branch
6408 Elm Street
North Branch, MN 55056

RE: Proposal for a Utility Rate Study

Dear Sharon,

Thank you for the opportunity to provide you with a revised proposal to undertake a Utility Rate Study for the City of North Branch. The following proposal reflects the direction received from the City and clarifies the analysis you would like to have Ehlers complete. We are deeply appreciative of our relationship with the city and hope that our past efforts and this proposal demonstrate our team's collective qualifications to deliver a comprehensive rate study – and to surpass your expectations for quality and value. We would be honored to serve you once again!

Ehlers completed a sewer and storm water rate study in 2020. For the sewer fund we analyzed sewer connection and trunk fees as well as sewer user rates. The city adopted a new sewer rate structure in 2022 based on the rate study. For the storm water fund, we projected the revenue requirement and recommended inflationary increases to the storm water rates to meet it. At that time, we did not review the storm water rate structure and confirm whether it meets the City's policies and objectives or recommend changes to it.

Since 2020, the City has acquired the water utility. The current water rates, as established by the Water Commission, charge a flat \$5.70 per 1,000 gallons. We understand that the City does not want to consider a tiered rate structure at this time.

The North Branch utility rate study for the water, sewer, and storm water funds will provide a platform for the City to make rate-setting decisions to help the utility funds achieve and maintain financial self-sufficiency. The financial plan will result in:

- A full understanding of the anticipated financial needs of the utility systems
- A funding plan for the major capital projects
- Options and recommendations for utility rates and fees through 2036

- Recommendations for appropriate cash balances and a strategy for maintaining reserves

Project Approach

Ehlers approaches its studies with a keen awareness that any adjustments to utility rates will impact all stakeholders: the residents and businesses who pay the bills, North Branch's financial health, and City staff who need to implement and effectively communicate proposed rate changes.



We work as a team with City staff and any identified consultants so that all aspects of the utilities are considered and factored into recommended rates. We also take complex data and modeling and break it down into a straight-forward format for the City Council to make informed decisions and effectively communicate rate impacts to their constituents.

Scope of Work

Ehlers will complete the proposed scope of work using a nine-step process. Our approach is flexible and has proven to deliver the information, recommendations, and facilitated discussions essential to setting utility rates with confidence and accuracy.

Step 1. Conduct Project Kickoff Meeting

At our initial meeting, Ehlers will work with staff to ensure that we fully understand your situation, including outstanding and planned debt issuance, short- and long-term goals, political and administrative concerns, and any policies to which we must adhere.

Step 2. Gather Data

Rate studies are a team effort. Ehlers will work with you to ensure we receive the required data. Information required to complete the study is listed below. While we already have much of this information in-hand or can easily obtain it from the City's public website, there are some items that we will request directly from your staff.

- Current Capital Improvement Plan
- DNR or City Pumping Reports for 2024 and 2025 calendar years
- Projected growth estimates
- 12 months of summary water usage data, in Excel if available. Data should include:
 - Water Usage by customer type
 - Residential
 - Commercial
 - Irrigation
 - Total number of accounts by meter size
- Financial statements for the last three years
- 2026 budgets for water, sewer and storm water funds
- Debt repayment schedules for all existing debt supported by the utility funds
- Current year fee schedule and utility billing system information necessary to analyze billing data
- City ordinance that pertains to rate-setting
- Other information as necessary

Step 3. Review & Assemble a Capital Improvement Plan for the Utility Rate Study

Ehlers will compile all related costs, including equipment, vehicles, road reconstruction and capital improvement projects within the City's current CIP and discuss any anticipated placeholder needs beyond its current scope.

Step 3 Deliverable:

A refined 10-Year capital improvement plan for each utility fund.

Step 4. Complete the Utility Rate Study Model

Ehlers will create a proforma cash flow analysis for the water, sewer, and storm water funds over the next ten years that includes:

- Historical trends in revenues, expenditures and ending cash balances
- Projected operating revenues and expenses including operations and maintenance costs, interest expense, depreciation and department servicing
- Net operating income prior to debt and capital
- Capital costs
- Outstanding debt service

The proforma cash flow will test the adequacy of existing rates and determine the revenue requirements for the water, sewer and storm water funds.

Step 4 Deliverable:

A 10-year cashflow projection for each utility fund that identifies the revenues required to adequately fund capital projects, replacement reserves, annual operating expenses, debt service, and to build and maintain sufficient cash balances. These projections will mirror your financial statements to include an income statement and cashflow analysis.

Step 5. Provide Rate Recommendations

Ehlers will construct and deliver inflationary water, sewer, and storm water rate recommendations that meet the utility's revenue requirements.

Step 5 Deliverable:

A report containing recommended inflationary rate increases and sample rate impacts for residential, multifamily, and commercial customers.

Step 6. Develop New Rate Structure for Storm Water

Ehlers will provide up to two options for the storm water rate structures. For the storm water fund, we will recommend changes (if necessary). Most storm water utilities base their fees at least in part on the percentage of impervious surface on each parcel which is determined using aerial imaging and GIS data. While this method is precise, it is also time prohibitive and expensive. Depending on the City's policy objectives and concerns with the existing rate structure, potential revisions to the structure may include:

Page | 4

1. Evaluating whether all rural lots should have the same fee assigned as residential lots or whether large rural type lots should pay a reduced fee. Also known as “Curb and Gutter vs. Ditch Rates”
2. Changing the existing structure to an REF system. This methodology calculates fees based on impervious vs. non-impervious surface through assigning Residential Equivalency Factors (“REFs”) to each property type. Implementing this structure would require mapping from the City’s engineer which would involve additional costs.
3. Charging a flat fee per parcel regardless of property size and zoning which can be charged monthly or annually through current utility billing system or be assessed annually on the property tax statement.

Step 6 Deliverable:

Up to two options for new storm water structures. Each scenario will be “revenue neutral” meaning each will generate the same amount of revenue but may vary between customer classes. We will also provide sample utility bills for various property types.

Step 7. Connection Fee Analysis

Ehlers will update the 2020 connection fee cashflow analysis for the sewer fund and prepare a new cashflow analysis for water connection and trunk fees to determine the appropriate fees to ensure that new growth is contributing to the infrastructure required to serve growth.

Step 7 Deliverables:

Recommended connection and trunk fees for water and sewer.

Step 8: Identify Appropriate Reserve Amounts & Financing Needs

Ehlers will identify and address:

- The use of debt vs. cash to pay for future capital improvements
- Minimum cash balance for the utility funds & the level of depreciation to fund
- Other issues the City wishes to explore

Step 8 Deliverable:

Recommended target cash reserves and a graph showing the projected cashflow vs. the target cashflow. We will build any proposed bonding into the cashflow projection.

Step 9. Presentations & Report

We recommend presenting the rate study to the City Council first, at a work session. Doing so will offer an interactive opportunity to detail our findings, recommend rate options, and solicit policymaker feedback.

Ehlers will incorporate Council feedback from the work session into a final recommendation for utility rates, which will then be communicated in a final report provided for the benefit of the City and its community members. Both the presentation and report will synthesize study mechanics and findings into easy-to-understand graphics and talking points.

Step 9 Deliverables:

A Power Point presentation and facilitated discussion with the City Council.

An Executive Summary report memorializing the customized recommendations and addressing each utility fund's revenue demands, annual adjustments, cash balance policies and the timing of capital improvements.

Project Team

The Project Managers for the study will be Rebecca Kurtz and Schane Rudlang assisted by Megan Sandell and Jeanne Vogt. Rebecca and Schane will manage the project and present the study recommendations. Megan and Jeanne will complete the numerical analysis and participate in staff meetings.

Project Schedule

The utility rate study can be completed in approximately three months, depending on the availability of historical billing data and meeting schedules. The target for completion will be October 2026.

Proposed Cost

Ehlers will perform the scope identified for this Utility Rate Study for the following not-to-exceed cost:

Sewer Rate Study	\$ 9,500
Water Rate Study	\$ 10,000
Storm Water Rate Study	\$ 5,500
Storm Water Rate Restructure	\$3,500
Subtotal	\$ 28,500

As the projects unfold, Ehlers will invoice monthly for work completed in the prior month at an hourly rate of \$310 with descriptions of project activities and the hours expended. Optional work outside the stated scope of work, such as community comparisons, will be performed at the City’s request and billed on hourly basis.

If the City anticipates issuing debt in 2026, the cost of the Rate Study may be financed along with a capital project. The city may choose to complete one or more of the proposed studies. The not-to-exceed costs will be held through 2026 if the city wishes to proceed with any of the work later in the year.

Ehlers is committed to delivering and showing value in our work. Thank you for collaborating with us in your financial planning discussion. We appreciate your consideration and look forward to discussing how Ehlers can best serve the city.

Sincerely,


Rebecca Kurtz
Senior Municipal Advisor
(651) 697-8516
rkurtz@ehlers-inc.com


Schane Rudlang
Municipal Advisor
(651) 697-8527
srudlang@ehlers-inc.com



Prepared By: Tonya Kostuch, City Clerk

Presenter: Tonya Kostuch, City Clerk

Date: 06/03/2026

Board & Commission: City Council

Subject: Approval of 1-3 Day Transient Merchant Licents - Homestead Steaks, Inc.

Background Information:

Homestead Steaks, LLC will be selling frozen prepackaged USDA meat during the dates of 06/12/26-06/17/26. All documents are in order, and appropriate fees have been paid.

Requested City Council Action:

Approve the 2026 Transient Merchant License for Homestead Steaks, LLC.

Voting Requirements:

Voting Options Simple Majority Super Majority

Transient Merchant License Applicants

Notice to all License Applicants:

Attached is:

- The North Branch City Code on Peddlers, Solicitors and Transient Merchants.
- Transient Merchant License Application

The license is good for a 30-day period. The license fee is \$78.

The North Branch Police Department will conduct a background investigation on all solicitors. If more than one individual will be going door-to-door you must request a Transient Merchant License Group Sale application

License applications must be approved by the North Branch City Council before you can begin going door-to-door. You must be in possession of the approved licensed signed by the City prior to going door-to-door.

CITY OF NORTH BRANCH

Application for Transient Merchant License

****IF YOU HAVE MULTIPLE EMPLOYEES GOING DOOR TO DOOR, EACH INDIVIDUAL MUST COMPLETE SECTION 1. ADDITIONAL SPACE IS PROVIDED ON BACK****

SECTION 1 - INFORMATION ON APPLICANT

APPLICANT'S FULL LEGAL NAME (LAST, FIRST, MIDDLE)

Hillman, Andrew, James

APPLICANT'S ADDRESS (STREET ADDRESS CITY STATE, ZIP)

APPLICANT'S PHONE NUMBER

APPLICANT'S DRIVER'S LICENSE NUMBER

APPLICANT'S DATE OF BIRTH

APPLICANT'S SOCIAL SECURITY NUMBER

HAS APPLICANT EVER BEEN CONVICTED OF A VIOLATION OF ANY FEDERAL STATE OR CITY ORDINANCES OR LAWS? IF SO LIST NATURE OF VIOLATION, DATE OF CONVICTION, AND NAME OF JURISDICTION INVOLVED.

☐ YES ☒ NO

SECTION 2 - INFORMATION ON COMPANY

COMPANY NAME (PERSON, FIRM, ASSOCIATION OR CORPORATION WHOSE MERCHANDISE IS BEING SOLD)

Homestead Steaks LLC

COMPANY ADDRESS (STREET ADDRESS, CITY, STATE, ZIP) A PO BOX NUMBER IS NOT AN ACCEPTABLE ADDRESS

2660 E 32nd St Ste 101 Joplin mo 64801

COMPANY PHONE NUMBER

MINNESOTA ID NUMBER

FEDERAL ID NUMBER

417-389-8403

SECTION 3 - INFORMATION ON GOODS TO BE OFFERED

DESCRIPTION OF GOODS, WARES, MERCHANDISE, OR SERVICES BEING OFFERED BY TRANSIENT MERCHANT

parking lot sale selling frozen prepackaged USDA meat

DATES GOODS ARE BEING OFFERED

AREA WHERE GOODS ARE BEING OFFERED

10/12/20 - 10/17/20

parking lot

I certify that the information given herein is true and complete to the best of my knowledge. I authorize the City of North Branch to do a criminal background investigation as may be necessary in issuance of a Transient Merchant License.

SIGNATURE OF APPLICANT

DATE

[Signature]

10/13/20

FOR OFFICE USE ONLY

BACKGROUND CHECK COMPLETED BY _____

DATE OF INVESTIGATION _____

RECOMMEND ☐ APPROVAL OR ☐ DENIAL

☐ APPROVED OR ☐ DENIED BY CITY COUNCIL

DATE OF COUNCIL ACTION _____

LICENSE APPLICANT:

Pursuant to Minnesota Statute 270.72 Tax Clearance: Issuance of Licenses, the licensing authority is required to provide to the Minnesota Commissioner of Revenue your Minnesota business tax identification number and the social security number of each license applicant.

Under the Minnesota Government Data Practices Act and the Federal Privacy Act of 1974, we are required to advise you of the following regarding the use of this information:

1. This information may be used to deny the issuance, renewal or transfer of your license in the event you owe the Minnesota Department of Revenue delinquent taxes, penalties or interest;
2. Upon receiving this information, the licensing authority will supply it only to the Minnesota Department of Revenue upon their request. However, under the Federal Exchange of Information Agreement the Department of Revenue may supply this information to the Internal Revenue Service;
3. Failure to supply this information may jeopardize or delay the processing of your licensing issuance or renewal application.

Please supply the following information and return along with your application to the agency issuing the license. **DO NOT RETURN TO THE DEPARTMENT OF REVENUE.**

LICENSE BEING APPLIED FOR OR RENEWED: Transient Merchant

LICENSING AUTHORITY: City of North Branch, Chisago County, Minnesota

LICENSE RENEWAL DATE: _____

PERSONAL INFORMATION (If applicable):

Applicant's Name Andrew James Hillman

Applicant's Address _____
City State Zip

Social Security Number: 1001111111

BUSINESS INFORMATION (If applicable):

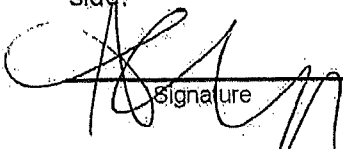
Business Name Homestead Steaks

Business Address 2400 E 32nd St Ste 101 Joplin MO 64504
City State Zip

MINNESOTA TAX IDENTIFICATION NO: _____

FEDERAL TAX IDENTIFICATION NO: _____

If a Minnesota Tax Identification number is not required, please explain on the reverse side.

 Signature
Contractor Position (Officer, Partner, etc.)
6/3/20 Date



NORTH BRANCH

CONSENT FOR THE RELEASE OF INFORMATION FOR TRANSIENT MERCHANT APPLICATIONS

The individual(s) signing below authorizes the release of information to the City of North Branch the following information for the purpose of doing a background check on the applicant for Transient Merchant Licenses.

The individual(s) signing below understands that their records under state and federal privacy regulations are private and cannot be disclosed without my written consent unless otherwise provided by law.

The individual(s) signing below may cancel this consent at any time prior to the information being released and that in any event this consent form expires ninety days after signing.

FULL NAME(PRINTED)

Andrew James Hillman

SIGNATURE (authorizing release)

DATE OF BIRTH

DRIVERS LICENSE NUMBER

FULL NAME (PRINTED)

DATE OF BIRTH

SIGNATURE (authorizing release)

DRIVERS LICENSE NUMBER

DATE SIGNED



Prepared By: Nathan Sondrol, Community Development Director

Presenter: Nathan Sondrol, Community Development Director

Date: 06/04/2026

Board & Commission: City Council

Subject: Approval of Resolution R-338-2026 approving amended and revised subdivision and development agreement for Meadows Ridge 1st Addition

Background

On May 27, 2026, the City Council approved Resolution No. R-337-2026, approving a Planned Unit Development and Subdivision Agreement associated with the Meadows Ridge development. The development consists of a 336 unit residential project to be completed in 5 phases.

Following approval of the agreement, the Developer has requested amendments to certain provisions of the Agreement to better accommodate the phased buildout of the development and provide additional certainty regarding future development standards.

Proposed Amendments

Section 5 of the existing Agreement provides that the Preliminary Plat becomes void if all phases are not final platted within five years of Preliminary Plat approval.

The Developer has requested that the Agreement be amended to require timely commencement of development through submission of an initial phase while removing the requirement that all future phases receive final plat approval within a specified timeframe.

The Developer has also requested modifications to Section 6 of the Agreement to clarify that certain development standards approved as part of the Preliminary Plat, including lot configuration and dimensional requirements, remain protected from future ordinance changes that could substantially affect the approved development pattern in later phases in conjunction with the same timelines.

Requested Action

Approve Resolution R-338-2026 authorizing approval of the Amended Planned Unit Development and Subdivision Agreement for Meadows Ridge 1st Addition and authorize the Mayor and City Administrator to execute the Agreement on behalf of the City.

Voting Requirements:

Voting Options **Simple Majority Super Majority**

STATE OF MINNESOTA

COUNTY OF CHISAGO

CITY OF NORTH BRANCH

CITY COUNCIL RESOLUTION NO. R-338-2026

**A RESOLUTION APPROVING THE PLANNED UNIT DEVELOPMENT AND
SUBDIVISION AGREEMENT FOR MEADOWS RIDGE 1ST ADDITION**

WHEREAS, LGI Homes – Minnesota, LLC (“Developer”) is the owner of property legally described in the Planned Unit Development and Subdivision Agreement for Meadows Ridge 1st Addition (“Agreement”); and

WHEREAS, the City Council approved Resolution R-337-2026 on May 27, 2026, approving a Planned Unit Development and Subdivision Agreement associated with the development known as Meadows Ridge 1st Addition; and

WHEREAS, the Developer has requested approval of an amended Planned Unit Development and Subdivision Agreement associated with the development known as Meadows Ridge 1st Addition; and

WHEREAS, the Agreement outlines the obligations and responsibilities of the Developer and the City related to the construction of public improvements and development of the property; and

WHEREAS, the City Council finds that approval of the Agreement is consistent with the City’s ordinances, subdivision regulations, and the public interest.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of North Branch, Minnesota, as follows:

1. The Planned Unit Development and Subdivision Agreement for Meadows Ridge 1st Addition is hereby approved.
2. The Mayor and City Administrator are authorized to execute the Agreement on behalf of the City.
3. Approval is subject to any non-substantive revisions as approved by the City Administrator and City Attorney.

Adopted by the City Council of the City of North Branch, Minnesota, this 10th day of June 2026.

CITY OF NORTH BRANCH

Kevin Scheiber, Mayor

ATTEST:

Tonya Kostuch, City Clerk

**PLANNED UNIT DEVELOPMENT AND SUBDIVISION AGREEMENT
MEADOWS RIDGE 1ST ADDITION**

THIS AGREEMENT (the “Agreement”) dated _____, 2026, by and between the **CITY OF NORTH BRANCH**, a municipal corporation under the laws of the State of Minnesota, with its principal office located at 6408 Elm Street, North Branch, MN 55056 (the “City”); and LGI Homes – Minnesota, LLC a limited liability company under the laws of the State of Minnesota], with its principal office located at 2850 Cutters Grove Ave, Suite 207, Anoka, MN 55303 (the “Developer”); (collectively the “parties”).

RECITALS

WHEREAS, the Developer is the fee owner of a parcel of real property located in the City of North Branch, Chisago County, Minnesota, with Parcel Identification (PID) No. 11.00143.00 and 11.001421.10, which is legally described in Exhibit A, which is attached hereto and incorporated herein by reference, (the “Development Property”); and

WHEREAS, the Developer has requested and received approval by the City of a Final Plat for Meadows Ridge 1st Addition (referred to herein as the “Plat”); and

WHEREAS, the Developer proposes a project consisting of 82 lots and seven (7) outlots and associated public improvements on the Development Property, including but not limited to street improvements, sanitary sewer, water main, stormwater management facilities, sidewalk and trails, grading and erosion control facilities and other improvements (the “Project”); and

WHEREAS, the Developer and the City, desire to enter into this Agreement in satisfaction of applicable City requirements and to set out the undertakings and obligations of each party from this point forward with respect to the Project and with respect to the City Approval Process, all as required by the City’s Code of Ordinances (the “Code”).

NOW, THEREFORE, in consideration of the promises and the mutual obligations of the parties hereto, each does hereby covenant and agree with the other as follows:

1. **REQUEST FOR PLAT APPROVAL.** The Developer has sought and received approval of the Plat, known as the Meadows Ridge 1st Addition (referred to in this Agreement as the “Plat”). The platted land is situated in the County of Chisago, State of Minnesota. The Developer is seeking to develop a portion of the Plat, the Development Property, for the purpose stated above.
2. **CONDITIONS OF PLAT APPROVAL.** The City has approved the Plat on the condition that the Developer enter into this Agreement, furnishes the security required by it, records the Plat with the County Recorder or Registrar of Titles within 90 days after the City Council approves the Plat, and submits evidence of recording the Plat to the City within 90 days after the date of recording.
3. **RIGHT TO PROCEED/CONDITIONS PRECEDENT.** Unless separate written approval has been given by the City, within the Development Property, the Developer may not grade or otherwise disturb the earth, remove trees, construct sewer lines, water lines, streets, utilities, public or private improvements, or any buildings within the Development Property until all of the following conditions have been satisfied:
 - a. This Agreement has been fully executed by both parties and filed with the City Clerk. This Agreement shall be recorded by the Developer within 60 days following execution hereof;
 - b. The necessary security has been received by the City;
 - c. The Plat has been recorded with the County Recorder's Office;
 - d. The site plan for the Project on the Development Property and the plans and specifications for the Improvements related thereto have been approved and signed by the City Engineer with such conditions as required by the City Code;
 - e. The construction plans and other such plans as required by the City have been approved and signed by the City Engineer;
 - f. A certificate of public liability and property damage insurance as described in this Agreement has been filed with the City Clerk; and

- g. The City Engineer has issued a letter that all conditions have been satisfied and that the Developer may proceed.
4. **FURTHER SUBDIVISION.** The City may refuse to approve further subdivision within the Plat if the Developer has breached this Agreement and the breach has not been remedied. If the plat is a phase of a multi-phased preliminary Plat, the City may refuse to approve final plats of subsequent phases if the Developer has breached this Agreement and the breach has not been remedied. Development of subsequent phases may not proceed until Development Agreements for such phases are approved by the City and executed by the parties. Sanitary sewer and water area charges referred to in this Agreement are not being imposed on outlots, if any, in the Plat that are designated in an approved preliminary plat for future subdivision into lots and blocks. Such charges will be calculated and imposed when the outlots are final platted into lots and blocks.
5. **PRELIMINARY PLAT STATUS.** If the Plat is a phase of a multi-phased preliminary plat, the preliminary plat approval for all phases not final platted shall lapse and be void unless an initial final plat of lots and blocks, not outlots, is submitted within five (5) years after preliminary plat approval.
6. **CHANGES IN OFFICIAL CONTROLS.** For Three (3) years from the date of this Agreement, no amendments to the City's Comprehensive Plan or official controls shall apply to or affect the use, development density, lot size, lot layout or dedications of the approved Plat unless required by state or federal law or agreed to in writing by the City and the Developer. Thereafter, notwithstanding anything in this Agreement to the contrary, to the full extent permitted by state law, the City may require that any future development of the Development Property comply with any amendments to the City's Comprehensive Plan, official controls, platting or dedication requirements enacted after the date of this Agreement, except for building setbacks which shall remain as per prior approval for all phases.
7. **DEVELOPMENT PLANS.** The Plat shall be developed in accordance with the following plans where applicable. The plans shall not be attached to this Agreement. If the plans vary from the written terms of this Agreement, the written terms shall control. The plans are:

- a. Plan A – Plat
- b. Plan B - Final Grading, Drainage and Erosion Control Plan 11/27/2024 Revised 5/6/25
- c. Plan C - Final Construction Plans and Specifications for Public Improvements
- d. Plan D - Traffic Signing and Control Plan (for construction and final development)
- e. Plan E - Stormwater Pollution Prevention Plan
- f. Plan F – Street Lighting Plan
- g. Plan G - Landscape Plan
- h. Plan H – Street and Utility Plan 11/27/2024 Revised 5/6/25

The foregoing plans and specifications shall be prepared by a competent registered professional engineer engaged by the Developer and shall be subject to the City’s review and approval, which shall not be unreasonably withheld, conditioned or delayed. The required Improvements below shall be installed in accordance with the City approved plans for such improvements and the policies, rules, regulations, standards and ordinances of the City. No work shall commence on the Project or the required Improvements until the Developer obtains all applicable permits for the Project and the Improvements and pays all costs and fees required in connection with the procurement of all applicable permits.

8. IMPROVEMENTS.

- a. The Developer shall construct and install, at its sole cost and expense and subject to the terms and conditions contained herein, the following public improvements (the “public improvements” or “Improvements”) in compliance with City approved plans and specifications prepared in accordance with all policies, rules, regulations, standards, specifications and ordinances of the City and as shown on the final construction plans and summarized below:
 - i. Streets
 - ii. Sanitary Sewer
 - iii. Watermain

- iv. Surface Water Facilities (pipe, ponds, rain gardens, and similar improvements)
 - v. Grading, Drainage and Erosion Control
 - vi. Sidewalks/Trails
 - vii. Street Lighting
 - viii. Utilities (gas, electric, cable, telephone, etc.)
 - ix. Landscaping Required by the Zoning Ordinance (Street trees and tree preservation)
 - x. Surveying and Monuments Required by Minnesota Statutes
 - xi. Miscellaneous Facilities or other elements defined by the guiding documents.
- b. The Improvements shall be constructed and installed in accordance with the latest versions in place at the time of this Agreement of the City Code, zoning ordinance and subdivision regulations, City standard specifications for utilities and street construction, and the City's engineering guidelines and standard detail plates, as applicable. The Developer shall submit plans and specifications that have been prepared by a competent registered professional engineer to the City for approval by the City Engineer, which shall not be unreasonably withheld, conditioned or delayed. The City will provide field inspection and soil testing personnel, at the Developers expense, to assure an acceptable level of quality control for the construction of all Improvements and certify that the construction work meets the City's requirements, specifications, standards and approved plans. In addition, the Developer's engineer will be required to certify that the construction work meets the approved City requirements, specifications, and standards as a condition of City acceptance and provide record drawings for all Improvements. The Developer, its contractors and subcontractors, shall follow all instructions received from the City's inspectors and City Engineer to the extent applicable to comply with the approved plans and specifications, or applicable City Code or statutes for which the City inspectors have jurisdiction. The Developer's engineer shall provide for on-site project management. The Developer's engineer is responsible for design changes and contract administration between the

Developer and the Developer's contractor. As required by the City, the Developer or its engineer shall schedule a pre-construction meeting at a mutually agreeable time at City Hall, or another location acceptable to the City, with all parties concerned, including the City staff, to review the program for the construction work.

- c. All labor and work shall be done and performed in a good and workmanlike manner and in conformance with the approved plans and specifications. No deviations from the approved plans and specifications will be permitted unless approved in writing by the City Engineer, which approval shall not be unreasonably withheld, conditioned or delayed. Upon request, the Developer agrees to furnish to the City a list of contractors being considered for retention by the Developer for the performance of the work required by this Agreement. If applicable, the contractor(s) hired by Developer to perform the Improvements work shall have experience in the installation of municipal water and sanitary sewer mains; and shall be able to obtain the requisite performance and payment bonds for the purchase and installation of the minimum Improvements required hereby. The Developer shall not do any work or furnish any materials not covered by the plans and specifications and special conditions of this Agreement, for which reimbursement is expected from the City, unless such work is first ordered in writing by the City Engineer as provided in the plans and specifications.
- d. The Developer shall replace or repair any damage or destruction to any property or improvements located on County or City land or in County or City streets, boulevards and rights-of-way, or adjacent private property not owned by Developer, caused by Developer, or its contractors and subcontractors, during the construction of the required Improvements and the Project. Any contaminated soils encountered during the construction of the Improvements and development on the Development Property shall be addressed as set forth in a Response Action Plan to be approved by the Minnesota Pollution Control Agency (MPCA) or other applicable agency having jurisdiction.

- e. The Developer shall be solely responsible for the costs of constructing the required Improvements. The costs of constructing the Improvements shall include the actual construction costs, the actual engineering, administration and any legal costs related thereto, and all other costs relating to the construction of the Improvements. The engineering, administration and legal costs shall include the actual outside construction engineering assistance costs and the legal costs.
- f. If this Agreement is terminated for any reason the City shall have no obligation to construct the Project or Improvements.

9. **CITY ENGINEERING ADMINISTRATION AND CONSTRUCTION OBSERVATION.**

The Developer shall pay a fee for in-house engineering administration. City engineering administration will include monitoring of construction observation, consultation with Developer and the Developer's engineer on status or problems regarding the Project, coordination for final inspection and acceptance, Project monitoring during the warranty period, and processing of requests for reduction in security. The Developer shall deposit the estimated construction cost to pay for construction observation and project management performed by the City's in-house engineering staff or consulting engineer. This deposit is estimated to be \$149,280. If the City's costs exceed the deposit, the Developer agrees to reimburse the City within 30 days of billing. Should the costs be less than the amount of the deposit, upon completion of the Improvements, the amount of the remaining deposit shall be promptly returned to the Developer. The Developer shall deposit the full construction observation fees with the City prior to the Plat being recorded. No construction of Improvements will be authorized until the construction observation fees have been paid to the City.

10. **PERMITS.** The Developer shall obtain or require its contractors and subcontractors to obtain all necessary and required permits for the Project from the Minnesota Pollution Control Agency (MPCA), Minnesota Department of Health (MDOH), and all other agencies and governmental authorities with jurisdiction over the Project and the Improvements before proceeding with

construction of the Project and the Improvements. Copies of these permits shall be provided to the City Engineer, and may include but are not limited to the following:

- Minnesota Department of Health for Watermains
- MN/DOT for State Highway Access
- County Road Access and Work in County Road Right-of-Way
- NPDES Permit for Stormwater Management
- MPCA for Sanitary Sewer Extensions/Connections and Hazardous Material Removal and Disposal
- Wetlands permits as applicable
- DNR for Dewatering
- City of North Branch for Building Permits

The Developer or its engineer shall schedule a pre-construction meeting for the required Improvements with all the parties concerned, including City staff, to review the program for the construction work.

11. TIME OF PERFORMANCE. Except as otherwise provided in this Agreement, the Developer shall install all required Improvements and other work required by this Agreement by June 30, 2027 with the exception of the final wear course of asphalt on streets. The final wear course on streets shall be installed between May 15th and October 1st the first summer after the base layer of asphalt has been in place one freeze thaw cycle. Any deficiencies in the base, asphalt, curb or other improvements in the reasonable judgment of the City Engineer must be repaired by the Developer at its own cost prior to final paving. The Developer may, however, request an extension of time from the City, which shall not be unreasonably withheld, conditioned or delayed. If an extension is granted, it shall be conditioned upon updating the security posted by the Developer to reflect cost increases and the extended completion date. Final wear course placement outside of this time frame must have the written approval of the City Engineer, which shall not be unreasonably withheld, conditioned or delayed.

12. LICENSE. The Developer hereby grants the City, its agents, employees, officers and contractors a nonexclusive license to enter the Development Property to perform all work and inspections deemed appropriate by the City in conjunction with this Agreement, the Project and Improvements and Plat

development, as applicable. The license shall expire upon the acceptance by the City of the Improvements. The City shall thereafter have the right to enter the Development Property to perform inspections as authorized by City Code.

13. **CONSTRUCTION ACCESS.** Construction traffic access and egress for grading, public utility construction, and street construction is restricted to access the subdivision via 400th Street or Flink Avenue. No construction traffic is permitted on the adjacent local streets other than identified herein.

14. **GRADING PLAN.** The Development Property shall be graded in accordance with the approved grading development and erosion control plan. The plan shall conform to City of North Branch requirements and specifications, City Code and applicable law. Within thirty (30) days after completion of the grading, the Developer shall provide the City with a certificate of survey/"record" grading plan certified by a registered land surveyor or engineer that all ponds, swales, and ditches have been constructed on public easements or land owned by the City. The certificate of survey/"record" plan shall include field verified elevations of the following: a) cross sections of ponds; b) location and elevations along all swales, wetlands, wetland mitigation areas if any, ditches, locations and dimensions of borrow areas/stockpiles; c) lot corner elevations and building/house pads, d) top and bottom of retaining walls, and e) all lots with house footings placed on fill have been monitored and constructed to meet or exceed FHA/HUD 79G specifications. The Developer shall furnish the City Engineer satisfactory proof of payment for the site grading work and shall submit a certificate of survey (as constructed survey) of the Development Property after site grading is complete. Final lot grades shall be shown on the as constructed survey. Final grading shall substantially comply with the approved grading plan.

15. **EROSION AND SEDIMENT CONTROL.** Prior to initiating site grading, the erosion and sediment control plan shall be implemented by the Developer and inspected and approved by the City Engineer. The Erosion Control Plan and Storm Water Pollution Prevention Plan (SWPPP) shall be implemented by the Developer and inspected and approved by the City Engineer which shall not be unreasonably withheld, conditioned or delayed. Erosion and sediment control practices must comply

with the Minnesota Pollution Control Agency's (MPCA) Best Management Practices and applicable MPCA NPDES permit requirements for construction activities and the Developer's SWPPP. The City may impose additional erosion and sediment control requirements if they would be beneficial in the City's reasonable judgment. All areas disturbed by the excavation and backfilling operations shall be reseeded within three (3) business days after the completion of the work or in an area that is inactive for more than fifteen (15) business days unless authorized and approved by the City Engineer, which shall not be unreasonably withheld, conditioned or delayed. Except as otherwise provided in the erosion and sediment control plan, seed shall be in accordance with the City's current seeding specifications, if any, which may include certified oat seed to provide a temporary ground cover as rapidly as possible. All seeded areas shall be fertilized, mulched, and disc anchored, and watered as necessary for seed retention. The parties recognize that time is of the essence in controlling erosion. If the Developer does not comply with the erosion control plan and schedule or supplementary instructions received from the City Engineer, and if such failure shall continue for five (5) business days after written notice to the Developer, the City may take such action as it reasonably deems appropriate to control erosion. If the Developer does not reimburse the City for any cost the City incurred for such work within thirty (30) days after receipt of invoice from the City, the City may draw down the letter of credit or any other security required herein to pay any costs. No development, utility or street construction will be allowed and no building permits will be issued unless the Plat and Project plans for the Development Property, as applicable, are in compliance with the approved erosion control plan.

- 16. DECLARATION OF COVENANTS AND AGREEMENT FOR MAINTENANCE OF STORMWATER FACILITIES.** In order to provide stormwater management and control, to meet the City's stormwater permitting requirements, City Code and state law and regulations, as applicable, and to promote the water quality and volume control to the City's stormwater system and water bodies, the Developer and the City agree that it is reasonable for the City to require the Developer and all subsequent owners of the Development Property to construct, inspect, operate,

repair, maintain and replace, at the Developer's cost and expense, City required stormwater facilities. Prior to commencement of construction of the Project and pursuant to City Code, the City and Developer shall enter into an agreement on a form acceptable to the City and containing terms and conditions as required by the City setting forth, in a recordable instrument, an agreement establishing covenants and declarations upon the Development Property for the installation of and ongoing operation, repair, maintenance and replacement of such stormwater facilities as required by applicable City Code and law at the Developer's and the Developer's successors' and assigns' cost and expense.

17. STREET MAINTENANCE DURING CONSTRUCTION AND SIDEWALKS. The

Developer shall be responsible for all street maintenance until the streets are accepted by the City. Warning signs shall be placed when hazards develop in streets to prevent the public from traveling on same and directing attention to detours. If and when streets become impassable, such streets shall be barricaded and closed. In the event residences are occupied prior to completing streets, the Developer shall maintain a smooth surface and provide proper surface drainage. The Developer shall be responsible for keeping streets within and without the subdivision swept clean of dirt and debris that may spill or wash onto the street from Developer's operation. The Developer may request, in writing, that the City keep the streets open during the winter months by plowing snow from the streets prior to final acceptance of said streets. The City shall not be responsible for repairing the streets because of snow plowing operations. Providing snow plowing service does not constitute final acceptance of the streets by the City. The Developer shall contract for street cleaning as necessary to sweep within and immediately adjacent to the development. The streets shall include Flink Ave and 400th Street and those portions of Fallbrook Ave, Fairfield Ln, Farmington Ln, and 402nd St, as determined by the City Engineer. A copy of this contract shall be approved by the City before grading is started, and shall remain in full force and effect until all construction within the Project is completed. When directed to do so by the City, the Developer shall have all streets cleaned of accumulated debris, dirt, and mud. Concrete sidewalks shall be

constructed along all internal streets after the concrete curb and gutter and bituminous base course have been placed. Type III Barricades shall be placed at the end of the sidewalk on 400th Street. Any sidewalk damaged (severely cracked, broken or spalled) as the result of the actions or Developer or its contractors shall be replaced by the Developer at no cost to the City. City staff shall identify those sections of sidewalk to be replaced.

18. OWNERSHIP OF IMPROVEMENTS. Upon completion of the work and construction required by this Agreement and acceptance of Improvements by the City, the Improvements lying within public easements and public rights-of-way shall become City property without further notice or action upon completion and City acceptance thereof. Prior to acceptance of the Improvements by the City, the Developer must furnish the following affidavits:

- a. Contractor's Certificate;
- b. Engineer's Certificate;
- c. Land Surveyor's Certificate; and
- d. Developer's Certificate;

certifying that all construction has been completed in accordance with the terms of this Agreement.

The requisite forms will be furnished by the City of North Branch and are attached hereto as Exhibit

B. Upon receipt of the required affidavits, the City Engineer will accept the completed Improvements. Within thirty (30) days after the completion of the Improvements, the Developer shall supply the City with a complete set of reproducible "record" plans, an electronic file of the "record" plans in a format acceptable to the City Engineer (e.g., AutoCAD format, DWG or a .DXF file), and two complete sets of hard copy "record" plans, all prepared in accordance with City standards. Within ten (10) days after receipt of these documents, and the warranty documents specified in this Agreement, the City Engineer will certify acceptance of the completed Improvements.

19. DEDICATIONS.

- a. There is no park dedication fees due the City with respect to the Project because Developer has received park dedication credit for park dedication fees of 591 units as set forth in the

Planned Unit Development and Subdivision Agreement related to the Meadows North 2nd Addition in satisfaction of the City's park dedication requirements. The Developer has utilized park dedication credits for 317 units to date. The Project consists of 82 units and will result in the use of an additional 82 of the Developer's park dedication credits. Therefore 192 of such park dedication credits will remain available to be used by Developer in future developments.

- b. Meadows Ridge 1st Addition, Outlot D, as depicted in the Plat, containing stormwater pond facilities, shall be dedicated to the City and transferred via executed warranty deed from Developer to the City upon completion of the Improvements.

20. **SANITARY SEWER AND WATER TRUNK UTILITY CHARGES.** The Developer is subject to sanitary sewer and water access/availability area charges for the Development Property. The sanitary sewer and water access/availability area charges are as follows:

- a. Sanitary Sewer Availability Charge: The Developer shall pay a sanitary sewer availability charge of \$1,656 per unit. The area charge is based on the number of units in the Plat and is calculated as follows: $82 \text{ units} \times \$1,656 = \$135,792$. The Developer will receive a credit of \$238,971 for oversizing.
- b. Water Availability Charge: The Developer shall pay a watermain availability charge of \$3,500 per unit. The access charge is based on the number of units in the Plat and is calculated as follows: $82 \text{ units} \times \$3,500 \text{ per unit} = \$287,000$. The Developer will receive a credit of \$174,000 for oversizing.
- c. The charges are depicted in Exhibit E

The Developer shall pay the above sanitary sewer and water availability charges at the time of Plat approval.

21. **SANITARY SEWER, STORM SEWER AND WATERMAIN.** The Developer shall install or contract for the installation of all Improvements in the Project related to sanitary sewer, storm sewer

and watermains, as required by the City in accordance with those plans approved by the City Engineer.

22. TRAFFIC CONTROL AND STREET NAME SIGNS. Any street name signs, stop signs, or other directional and safety signs required by the City shall be purchased and installed by the City at the Developer's expense.

23. WETLAND MITIGATION. No wetland mitigation is planned for the site. The Developer is responsible for any undisclosed mitigation on the land, and will be required to submit any necessary security should subsequent wetlands be identified.

24. BUILDING PERMITS/CERTIFICATES OF OCCUPANCY.

a. Grading, curb and gutter, sidewalk and one lift of asphalt shall be installed on all public and private streets and drives prior to issuance of any building permits, adjacent to these lots. If a residential development, the Developer may apply for building permit(s) to construct three (3) model single-family home prior to the completion of the Improvements serving the Project. Model home sites must be approved by the Community Development Director and may be no greater 350 feet from a paved bituminous road. Developer shall maintain access for vehicle traffic and parking during construction of the model homes and access for emergency personnel and equipment, as determined by the City. No Certificate of Occupancy will be issued until the grading, curbing, sidewalk and one lift of asphalt is installed in accordance with approved plans on all public streets and private drives. In addition, no Certificates of Occupancy shall be issued for any buildings until the sewer and water has been installed and tested to the satisfaction of the City Engineer, which shall not constitute final acceptance of the sewer and water utilities.

i. In lieu of the foregoing provision, if the proposed Improvements are under construction but not yet completed and accepted by the City, the Developer shall provide a cross section depicting the entire right-of-way of the adjacent street extending through the first floor elevation of the building for which a building

permit is requested. This first floor elevation shall be considered official for building construction purposes. Any deviation from this elevation shall first be reviewed and approved by the Building Official and the City Engineer prior to commencing construction of applied building permit.

- b. Breach of the terms of this Agreement by the Developer, including nonpayment of billings from the City within 30 days of the date of an invoice from the City to the Developer, shall be grounds for denial of building permits as applicable, including lots sold to third parties, and the halting of all work in the Plat or on the Development Property.
- c. If building permits are issued prior to the acceptance of Improvements, the Developer assumes all liability and costs resulting in delays in completion of Improvements and damage to Improvements caused by the City, Developer, their contractors, subcontractors, materialmen, employees, agents, or third parties. No certificates of occupancy and no sewer and water connection permits may be issued and no one may occupy a building for which a building permit is issued on either a temporary or permanent basis until the streets and sidewalks needed for access have been paved with a bituminous surface and the utilities are accepted by the City Engineer.

25. UNDERGROUND UTILITIES – PRIVATE. This section covers those smaller private utilities such as gas, electric, phone, cable, etc.

- a. The Developer is responsible for the cost of installing all private utilities of any nature or kind whatsoever.
- b. The Developer shall contact the utility companies to coordinate the installation of the utilities. Private utilities shall not be installed until the curb and gutter are completed and backfilled, as applicable. All utilities shall be installed underground or as otherwise approved in writing by the City Engineer.

- c. The City Engineer must approve of the final location for all private utilities. Joint trenching of the utilities is strongly encouraged. All utilities must be located in public rights-of-way or within drainage and utility easements.
- d. If any conditions set forth in this Agreement conflict with the City's utility franchise agreements, the franchise agreements shall in all cases prevail.

26. RESPONSIBILITY FOR COSTS.

- a. Except as otherwise specified herein, the Developer shall pay all costs incurred by it and the City in conjunction with this Agreement, the approval of the Plat, the grading and development of the Development Property and the construction of the Improvements required by this Agreement, including but not limited to, all costs of persons and entities doing work or furnishing skills, tools, machinery, equipment and materials; insurance premiums; legal, planning and engineering fees; the preparation and recording of this Agreement and all easements and other documents relating to the Plat and the Development Property, as applicable; all Response Action Plans, traffic studies, environmental assessments and/or engineering and other studies and reports; all permits and approvals; and all City's costs incurred pertaining to the inspection and monitoring of the work performed in connection with approval and acceptance of the Plat, the Project and the construction of the Improvements and the other work done and improvements constructed on the Development Property or otherwise related to the Project.
- b. The City shall not be obligated to pay Developer or any of its agents or contractors for any costs incurred in connection with the construction of the Improvements or the development of the Development Property, except in the event such costs arise from the negligence or willful misconduct of the City, its mayor, council members, agents, employees or contractors. Developer agrees to defend, indemnify, and hold the City and its mayor, council members, employees, agents and contractors harmless from any and all claims of whatever kind or nature and for all costs, damages or expenses which the City may pay or

incur in consequence of such claims, including reasonable attorneys' fees, which may arise as a result of Plat approval, the Project, this Agreement, the construction of the Improvements (except for the negligence or intentional misconduct of the City, its mayor, council members, agents, employees or contractors with respect to the construction of the Improvements), the development of the Development Property or the acts of Developer, and its employees, agents, contractors or subcontractors, in relationship thereto.

- c. The Developer hereby covenants and agrees that Developer will not permit or allow any mechanic's or materialman's liens to be placed on the City's interest in any property that is the subject of the Project or this Agreement during the term hereof. Notwithstanding the previous sentence, however, in the event any such lien shall be so placed on the City's interest, the Developer shall take all steps necessary to see that it is removed within thirty (30) business days of its being filed; provided, however, that the Developer may contest any such lien provided the Developer first posts a surety bond, in favor of and insuring the City, in an amount equal to 125% of the amount of any such lien.
- d. The Developer shall reimburse the City for reasonable costs incurred in the enforcement of this Agreement, including engineering and attorneys' fees.
- e. The Developer shall pay in full all bills submitted to it by the City for obligations incurred under this Agreement within 30 days of the date of the City's invoice to Developer. If Developer fails to pay a required bill, then after providing the Developer with at least fifteen (15) days prior written notice, the City may draw on the Security or alternatively declare the same an event of default, and the City may thereafter assess and certify such unpaid charges to the County Auditor for collection in like manner with property taxes on the Development Property, or the City may take any other actions as may be available under this Agreement, at law, or in equity. Bills not paid within sixty (60) days shall accrue interest at the rate of eight percent (8%) per year.

- f. In addition to the charges and special assessments referred to herein, other charges and special assessments may be imposed such as but not limited to sewer availability charges ("SAC"), City water connection ("WAC") charges, City sewer connection charges, City storm water connection charges, building permit fees and plat review fees, which shall be paid by Developer.

27. SPECIAL PROVISIONS. The following special provisions shall apply:

- a. Implementation of any other recommendations listed by the City Council or City Engineer as follows:
 - i. The Developer shall have all required MPCA stormwater permits approved prior to beginning any installation of Improvements.
 - ii. The Developer shall install and pay for the required transportation improvements to Flink Ave and 400th St in the approved plans and complete the required remaining improvements with each future applicable phase of the development.
 - iii. The Developer shall pay the City constituting the Developer's contribution to the Improvements to 400th St and Flink Ave, as outlined in the September 3, 2025 Flink Ave/400th Street Transportation Study completed for the City of North Branch by WSB Engineering (the "Transportation Study"), attached to this Agreement and incorporated by reference as Exhibit G. Phase 1 of the Project includes 32.5 acres of residential development. The Developer shall pay for the residential portion of phase 1 of the development in the amount of \$45,697.75. The residential calculation for Phase 1 of the Project would equal 11.6% of the total trips of the 119 total gross acres (full buildout of area 4 of the Transportation Study) and would be the equivalent of 13.8 acres or 601,128 square feet of development, with phase 1 of the Project totaling an amount of **\$45,697.75**. The retail/commercial area would equal 50.8% of the total trips of the full buildout area 4 of the Transportation Study. The remaining residential costs and retail/commercial costs shall be provided with each

applicable phase and future phase of the development as identified in the Transportation Study/Cost Share Agreement. The Developer shall be entitled to a credit for existing contributions to the transportation study of \$32,333.40.

- iv. In the event of future modifications to the Transportation Study that are adopted and approved by the North Branch City Council, and those modifications reduce the contribution amount owed by the Developer to the City, those modifications shall be reduced to writing in the form of an amendment to this Agreement, which amendment shall reflect the reduction applied to the balance owed by the Developer for future phases of the Project.
- b. The Developer shall be responsible for the cost of street light installation consistent with a street lighting plan approved by the City Engineer.
- c. The Developer must obtain a sign permit from the City Planner prior to installation of any subdivision identification signs.
- d. Individual homes must comply with the overall grading plan for the site. Each individual building permit will be reviewed for compliance with the overall grading plan and is subject to review and approval of the City Engineer.
- e. Utility hook-ups are subject to review and approval by the City Engineer.
- f. The Developer must obtain approval of a Site Plan as provided by current City Code and complete the required plan review and approval thereof, as applicable.

28. MISCELLANEOUS.

- a. The Developer may not assign this Agreement without the written permission of the City Council. The Developer's obligation hereunder shall continue in full force and effect even if the Developer sells one or more lots, the entire Plat, or any part of the Development Property.

- b. As applicable, in compliance with the Response Action Plan approved by the MPCA for the Development Property, the Developer shall remove and properly dispose of any environmental contamination within the Development Property.
- c. Retaining walls that require a building permit shall be constructed in accordance with plans and specifications prepared by a structural or geotechnical engineer licensed by the State of Minnesota. Following construction, a certification signed by the design engineer shall be filed with the City Engineer evidencing that the retaining wall was constructed in accordance with the approved plans and specifications. All retaining walls identified on the development plans or by special conditions referred to in this Agreement shall be constructed before any other building permit is issued for a lot on which a retaining wall is required to be built.
- d. Appropriate legal documents regarding Homeowner Association documents, covenants and restrictions, as applicable, shall be filed with the City Clerk with the Plat.
- e. Developer shall take out and maintain or cause to be taken out and maintained until six (6) months after the Project is completed and the City has accepted the Improvements, liability and property damage insurance covering bodily injury, including death, and claims for property damage which may arise out of Developer's work or the work of its subcontractors or by one directly or indirectly employed by any of them. Limits for bodily injury and death shall be not less than \$500,000 for one person and \$1,500,000 for each occurrence; limits for property damage shall be not less than \$1,000,000 for each occurrence. The City shall be named as an additional insured on the policy, and the Developer shall file with the City a certificate evidencing coverage prior to the City authorizing the commencement of work on the Improvements specified in this Agreement. The certificate shall provide that the City must be given thirty (30) days advance written notice of the cancellation of the insurance.
- f. Third parties shall have no recourse against the City or Developer under this Agreement.

- g. If any portion, section, subsection, sentence, clause, paragraph, or phrase of this Agreement is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Agreement.
- h. The action or inaction of the City shall not constitute a waiver or amendment to the provisions of this Agreement. To be binding, amendments or waivers shall be in writing, signed by the parties and approved by written resolution of the City Council. The City's failure to promptly take legal action to enforce this Agreement shall not be a waiver or release.
- i. This Agreement shall run with the land and shall be binding upon Developer and its successors and assigns.
- j. This Agreement will be recorded against the title to the Development Property within 60 days following execution hereof.
- k. The Developer covenants with the City, its successors and assigns, that the Developer is well seized in fee title of the Development Property and/or has obtained consents to this Agreement, in the form attached hereto, from all parties who have an interest in the Development Property; that there are no unrecorded interests in the Development Property; and that the Developer will indemnify and hold the City harmless for any breach of the foregoing covenants.
- l. Each right, power or remedy herein conferred upon the City is cumulative and in addition to every other right, power or remedy, express or implied, now or hereafter arising, available to City, at law or in equity, or under any other agreement, and each and every right, power and remedy herein set forth or otherwise so existing may be exercised from time to time as often and in such order as may be deemed expedient by the City and shall not be a waiver of the right to exercise at any time thereafter any other right, power or remedy.
- m. The Developer agrees to comply with all local, state and federal laws, ordinances and regulations applicable to the development of the Development Property and Improvements.

- n. The City's approval of the Plat or this Agreement does not include approval of building permits for any structures to be constructed within the Development Property. The Developer must submit and the City approve building plans prior to the issuance of building permits for structures within the Development Property.

29. **DEVELOPER'S DEFAULT.** In the event of default by the Developer as to any of the work to be performed by it hereunder or the failure to comply with all terms and conditions of this Agreement, and if such default is not cured within thirty (30) days after receipt of notice of such default from the City or within such reasonable time thereafter as may be necessary to cure such default where such default is of such a character as to reasonably require more than thirty (30) days to cure, the City may, at its option, take one or more of the following actions:

- a. Perform the work and the Developer shall promptly reimburse the City for any expense incurred by the City, provided the Developer, except in an emergency as determined by the City, is first given notice of the work in default, not less than five (5) business days in advance. When the City does any such work, the City may, in addition to its other remedies, assess the cost in whole or in part for collection with the property taxes on the Development Property;
- b. Obtain an order from a court of competent jurisdiction requiring Developer to perform its obligations pursuant to the terms and provisions of this Agreement;
- c. Obtain an order from a court of competent jurisdiction enjoining the continuation of an event of default;
- d. Halt all development work at the Project and construction of Improvements until such time as the event of default is cured;
- e. Withhold the issuance of a building permit or permits or certificates of occupancy with respect to the Project and/or prohibit the occupancy of any structure(s) for which permits have been issued for the Project until the event of default has been cured;

- f. Draw upon and utilize the Security (as defined in Section 31 below) to cover the City's costs to correct the default, the costs to complete any unfinished Project Improvements and/or the costs to enforce this Agreement; or
- g. Exercise any other remedies which may be available to it at law or in equity.

In addition to the remedies and amounts payable set forth or permitted above, upon the occurrence of an event of default by Developer, the Developer shall pay to the City all fees and expenses, including reasonable attorneys fees, actually incurred by the City as a result of the event of default, whether or not a lawsuit or other action is formally taken.

30. **WARRANTY.** The Developer warrants all Improvements required to be constructed by it pursuant to this Agreement against poor material and faulty workmanship. The warranty period for the Improvements, including streets and utilities, is one (1) year, and shall commence following completion and final written acceptance of the work by the City Engineer (the "Warranty Period"), unless the wearing course is placed during the same construction season as the bituminous base course. In those instances, the Warranty Period for street construction, concrete curb and gutter, sidewalks and trails, related material and equipment will be two (2) years from the date of final written City acceptance of such work. The required Warranty Period for sod, trees, and landscaping is also one (1) growing season following installation. Upon completion and acceptance of the Improvements, the Developer shall post with the City, either a letter of credit or maintenance bond in the amount of 25% of the amount of the original cost of the Improvements to secure the warranties on the Improvements during the Warranty Period. At Developer's discretion, in lieu of posting such additional security retainage of 25% from the Project securities identified in Section 31 of this Agreement may also be to secure and pay for warranty work. The City standard specifications for utilities and street construction identify the procedures for final acceptance of streets and utilities.
31. **SUMMARY OF SECURITY REQUIREMENTS.** To guarantee compliance with the terms of this Agreement, payment of special assessments, payment of the costs of all Improvements, and construction of all Improvements, the Developer shall furnish the City, at the time of Plat approval

or approval of this Development Agreement, as applicable, with either a letter of credit or cash escrow or a combination of cash escrow and a letter of credit, as determined by the City, for 125% of the estimated Improvement costs, in the form attached hereto as Exhibits C, as applicable, or a City approved alternate form, from a bank (the "Security") for **\$4,877,336.15** as detailed in Exhibit D. The bank issuing the Security shall be subject to the approval of the City Administrator. The Security may be in the form of annually renewable letters of credit. Individual Security instruments may be for shorter terms provided they are replaced at least thirty (30) days prior to their expiration. The City may draw down the Security, upon the occurrence of any uncured event of default of the terms of this Agreement or if the Security is allowed to lapse prior to the end of the required term by presenting the bank/escrow agent with a written demand or an affidavit signed by the City Administrator or the City Administrator's designee attesting to the City's right to draw down and receive funds under the Security. If the required Improvements are not completed at least thirty (30) days prior to the expiration of the Security, the City may also draw the Security down. If the Security is drawn down, the proceeds shall be used to cure the default. Upon receipt of proof satisfactory to the City Engineer that work has been completed and financial obligations to the City have been satisfied, with City Engineer approval, the Security may be reduced from time to time by ninety percent (90%) of the financial obligations that have been satisfied. Ten percent (10%) of the amounts certified by the Developer's engineer shall be retained as Security until: a) all Improvements have been completed, b) iron monuments for lot corners have been installed, c) all financial obligations to the City have been satisfied, d) the required "record" plans have been received by the City, e) a warranty security is provided as specified herein above, f) the Improvements are accepted by the City Engineer, and g) if required by the City Administrator or Code, a title insurance policy indicating that the improvements are free and clear of any and all liens and encumbrances. The City standard specifications for utilities and street construction outline procedures for Security reductions, and reductions in the Letter of Credit, cash escrow or a

combination thereof, shall be considered only after underground utilities are tested and found to be satisfactory and again after the base bituminous layer has been placed.

32. **SUMMARY OF CASH REQUIREMENTS.** The following is a summary of the cash requirements under this Agreement which must be furnished at the time of Plat approval or approval of this Agreement, as applicable. The Developer shall not proceed with any Improvements until these cash requirements have been paid to the City, as depicted in Exhibit D:

TOTAL CASH REQUIREMENTS

\$24,792.15

33. **NOTICES.** Required notices to the Developer shall be in writing, and shall be either hand delivered to the Developer, its employees or agents, or mailed to the Developer by certified mail at the following address: LGI Homes – Minnesota, 2850 Cutters Grove, Suite 207, Anoka, MN 55303. Notices to the City shall be in writing and shall be either hand delivered to the City Administrator, or mailed to the City by certified mail in care of the City Administrator at the following address: North Branch City Hall, 6408 Elm Street, North Branch, MN 55056.

34. **CONSTRUCTION MANAGEMENT.** During construction of the Improvements and the Project, the Developer and its contractors and subcontractors shall minimize impacts from construction on the surrounding neighborhood, as follows:

- a. **Definition of Construction Area.** The limits of the Project Area shall be as shown in the City approved Grading, Drainage and Erosion Control Plan and shall be demarcated with construction fencing approved by the City Engineer. Any grading, construction or other work outside this area requires approval by the City Engineer and the affected property owner.
- b. **Parking and Storage of Materials.** Adequate on-site parking for construction vehicles and workers must be provided or provisions must be made to have workers park off site and be shuttled to the Project Area. No fill, excavating material or construction materials shall be stored in the public right-of-way.

- c. Hours of Construction. Hours of construction, including moving of equipment shall be limited to the hours between 7 a.m. and 9 p.m. on Monday through Saturday, with emergency work only Sundays or as otherwise provided in City Code.
- d. Site Maintenance. Developer shall ensure that its contractor maintains a clean work site. Measures shall be taken to prevent debris, refuse or other materials from leaving the site. Construction debris and other refuse generated from the Project shall be removed from the site in a timely fashion and/or upon the request by the City Engineer. After Developer has received at least three (3) business days verbal notice, the City may complete or contract to complete the site maintenance work at Developer's expense.
- e. Project Identification Signage. Project identification signs shall comply with City Code.

35. **EXPIRATION OF AGREEMENT.** This Agreement shall remain in effect until such time as the Developer shall have fully performed all of its duties and obligations under this Agreement. Within thirty (30) days of receipt of the written request of the Developer and upon the adoption of a resolution by the City Council finding that the Developer has fully complied with all the terms of this Agreement and finding that the Developer has completed performance of all Developer's duties mandated by this Agreement, the City shall issue to the Developer on behalf of the City an appropriate Certificate of Compliance/Completion. Upon issuance of the Certificate of Compliance/Completion by the City, this Agreement shall terminate.

36. **TERMINATION; CONDITIONS PRECEDENT.**

- a. If Developer fails to: a) acquire fee simple title to all of the Development Property, and b) record this Agreement and the Plat in the office of the Chisago County Recorder, as applicable and as provided herein, within one (1) year after approval of the Plat or this Agreement, as applicable, by the City Council, this Agreement shall terminate and the approval of the Plat shall be null and void, subject to the following:

- i. All costs, fees and other amounts previously paid to the City in connection with the Plat, the Project Improvements, this Agreement and the Project shall belong to and be retained by the City;
 - ii. The obligations of the Developer for costs incurred shall survive such termination and continue with respect to unpaid costs, fees and expenses incurred prior to such termination;
 - iii. The indemnifications of Developer shall survive and continue after such termination; and
 - iv. The parties shall be released from all other obligations and liabilities under this Agreement not specified above.
- b. The City shall have no obligation to construct the Improvements and Developer shall have no right to construct the Improvements or construct the Project on the Development Property unless the Developer acquires fee simple title to the Development Property and records this Agreement and the Plat in the office of the Chisago County Recorder as required herein within one (1) year after approval of the Plat by the City Council.
- c. In the event of the termination of this Agreement, the parties agree, if requested by the other party, to execute and deliver to the other party a written termination acknowledgment in a form reasonably satisfactory to both parties.
- d. Developer's right to construct the Improvements is contingent upon its obtaining a building permit from the City following submission of a complete and valid application for same. Nothing contained in this Agreement shall be construed to contain a covenant, either express or implied, for Developer to close on its purchase of the Development Property, commence the development of the Development Property as set forth herein, construct homes on the Development Property or to sell or lease homes constructed and located on the Development Property.

[Remainder of page left intentionally blank.]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

DEVELOPER:

LGI HOMES – MINNESOTA, LLC

BY: _____
Jay Roos,
Its Officer

STATE OF MINNESOTA)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by Jay Roos an officer of LGI Homes – Minnesota, LLC, limited liability company under the laws of the State of Minnesota, on behalf of the company..

NOTARY PUBLIC

CITY OF NORTH BRANCH

BY: _____
Kevin Schieber, Its Mayor

(SEAL)

AND _____
Matthew Hill, Its City Administrator

STATE OF MINNESOTA)
) ss.
COUNTY OF)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by Kevin Schieber and by Matthew Hill, the Mayor and City Administrator of the City of North Branch, a Minnesota municipal corporation, on behalf of the corporation and pursuant to the authority granted by its City Council.

NOTARY PUBLIC

THIS INSTRUMENT WAS DRAFTED BY:

City of North Branch
Community Development Department
North Branch City Hall
6408 Elm Street
North Branch, MN 55056
651-674-8113

**EXHIBIT A
TO
DEVELOPMENT AGREEMENT**

**Legal Description of Development Property Being Final Platted as
Meadows Ridge 1st Addition**

Current Legal Description

The West Half of the Southwest Quarter, Section 8, Township 35, Range 21, Chisago County, Minnesota.

AND

The Northeast Quarter of the Southwest Quarter of Section 8, Township 35, Range 21, Chisago County, Minnesota, except that part thereof heretofor deeded to the State of Minnesota for highway purposes.

Subject to easements, restrictions, or reservations of record, if any.

PID(s): 11.00143.00 and 11.00412.10

Proposed Platted Legal Description

Lots 1 through 33, inclusive, Block 1; Lots 1 through 4, inclusive, Block 2; Lots 1 through 14, inclusive, Block 3; Lots 1 through 24, inclusive, Block 4; Lots 1 through 7, inclusive, Block 5; and Outlots A, B, C, D, E, F and G of Meadows Ridge 1st Addition, Chisago County, Minnesota.

**EXHIBIT B
TO
DEVELOPMENT AGREEMENT**

AFFIDAVITS

Pursuant to the Development Agreement, prior to acceptance of the Improvements by the City, the Developer must complete and furnish the following affidavits:

- Contractor's Certificate;
- Engineer's Certificate;
- Land Surveyor's Certificate; and
- Developer's Certificate;

in substantially the form provided herein, certifying that all construction has been completed in accordance with the terms of the Development Agreement.

CONTRACTOR’S CERTIFICATE OF COMPLIANCE

Project: _____

I/we, the undersigned, certify that the construction of those certain Improvements required to be made by _____ (the “Developer”) pursuant to that certain Development Agreement (the “Agreement”) dated _____, 20____, by and between the City of North Branch (the “City”) and the Developer, are complete and have been completed all in accordance with the provisions of the Agreement, and that the Improvement work substantially conforms to the approved plans for the required Improvements for the and in accordance with the City Code (Chapter _____), City standard specifications for utilities and street construction, and the City’s engineering standard specifications

I/we certify that the required Improvements are free from all defects in material and workmanship from the date of acceptance thereof by the City, that the Contractor agrees to remedy all defects arising within the warranty period at the Developer’s expense, and that the Contractor is now and will remain in compliance with the Warranty/Maintenance Guarantee required by North Branch City Code, Chapter _____, section _____ for the required periods stated therein.

This affidavit is made for the purpose of inducing City of North Branch to accept the Improvements made as part of the Project for public ownership thereof in accordance with the Agreement.

DEVELOPER’S CONTRACTOR:

BY: _____, Its _____

STATE OF _____)
) ss.
 COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____ the _____ of _____, a Minnesota _____, on behalf of _____.

.

 Notary Public

ENGINEER'S CERTIFICATE OF COMPLIANCE

Project: _____

I/we, the undersigned, based upon site observation, certify that those certain Improvements required to be made by _____ (the “Developer”) pursuant to that certain Development Agreement (the “Agreement”) dated _____, 20____, by and between the City of North Branch (the “City”) and the Developer, appear to have been completed in accordance with the provisions of the Agreement and, to the best of our knowledge, Improvement work substantially conforms to the approved plans for the required Improvements for the above-referenced Project and in accordance with the City Code (Chapter ____), City standard specifications for utilities and street construction, and the City’s engineering standard specifications.

This affidavit is made for the purpose of inducing City of North Branch to accept the Improvements made as part of the Project for public ownership thereof in accordance with the Agreement.

DEVELOPER'S ENGINEER:

BY: _____, Its _____

STATE OF _____)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____, the _____ of _____, a Minnesota _____, on behalf of _____.

•

Notary Public

SURVEYOR'S CERTIFICATE

THE UNDERSIGNED is a Registered Land Surveyor. The plat of _____ Addition was graded in accordance with the grading plan approved by the City for the plat prepared by _____ dated _____. The undersigned certifies that the “record” grading plan dated _____ is accurate and was prepared by the undersigned or under the undersigned’s direction. The record grading plan includes field verified elevations of the following: a) cross sections of ponds; b) location and elevations along all swales, wetlands, wetland mitigation areas if any, ditches, locations and dimensions of borrow areas/stockpiles; and c) lot corner elevations and house pads. All lots with house footings placed on fill have been monitored and constructed to meet or exceed FHA/HUD 79G specifications.

Dated: _____

REGISTERED LAND SURVEYOR

Registration No. _____

STATE OF _____)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____.

Notary Public

DEVELOPER'S CERTIFICATE OF COMPLIANCE

Project: _____

I/we, the undersigned, certify that to the best of our knowledge the construction of those certain Improvements required to be made by _____ (the "Developer") pursuant to that certain Development Agreement (the "Agreement") dated _____, 20____, by and between the City of North Branch (the "City") and the Developer, are complete and have been completed all in accordance with the provisions of the Agreement, that the Developer has complied to date with all requirements set forth in the Agreement, and that the work under the above named Project including all appurtenances thereto has been completed in accordance with the City Code (Chapter ____), City standard specifications for utilities and street construction, and the City's engineering standard specifications.

I/we further certify that all charges or bills for labor or services performed or materials furnished, and other charges by the subcontractors for the required Improvements have been paid in full and in accordance with the terms of that/those contract(s).

I/we further certify that the required Improvements are free and clear of any and all liens and encumbrances; that no notice of intention to claim liens is outstanding, and that no suits are pending by reason of the Project.

I/we finally certify that to the best of our knowledge the Improvements are free from all defects in material and workmanship from the date of acceptance thereof by the City, that the Developer agrees to remedy all defects arising within the warranty period at the Developer's expense, and that the Developer is now and will remain in compliance with the Warranty/Maintenance Guarantee required by North Branch City Code, Chapter ____, section ____ for the required periods stated therein.

This affidavit is made for the purpose of inducing City of North Branch to accept the Improvements made as part of the Project for public ownership thereof in accordance with the Agreement.

DEVELOPER:

BY: _____
_____, Its _____

STATE OF _____)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____,
by _____ the _____ of _____, a Minnesota
_____, on behalf of _____.

Notary Public

**EXHIBIT C
TO
DEVELOPMENT AGREEMENT**

IRREVOCABLE LETTER OF CREDIT

No. _____
Date: _____

TO: City of North Branch
6408 Elm Street
North Branch, MN 55056

Dear Sir or Madam:

We hereby issue, for the account of (Name of Developer) and in your favor, our Irrevocable Letter of Credit in the amount of \$ _____, available to you by your draft drawn on sight on the undersigned bank.

The draft must:

- a) Bear the clause, "Drawn under Letter of Credit No. _____, dated _____, 2_____, of (Name of Bank)";
- b) Be signed by the Mayor or City Administrator of the City of North Branch.
- c) Be presented for payment at (Address of Bank), on or before 4:00 p.m. on November 30, 2_____.

This Letter of Credit shall automatically renew for successive one-year terms unless, at least forty-five (45) days prior to the next annual renewal date (which shall be November 30 of each year), the Bank delivers written notice to the North Branch City Administrator that it intends to modify the terms of, or cancel, this Letter of Credit. Written notice is effective if sent by certified mail, postage prepaid, and deposited in the U.S. Mail, at least forty-five (45) days prior to the next annual renewal date addressed as follows: North Branch City Administrator, North Branch City Hall, 3400 North Branch Boulevard, North Branch, MN 55447, and is actually received by the City Administrator at least thirty (30) days prior to the renewal date.

This Letter of Credit sets forth in full our understanding which shall not in any way be modified, amended, amplified, or limited by reference to any document, instrument, or agreement, whether or not referred to herein.

This Letter of Credit is not assignable. This is not a Notation Letter of Credit. More than one draw may be made under this Letter of Credit.

This Letter of Credit shall be governed by the most recent revision of the Uniform Customs and Practice for Documentary Credits, International Chamber of Commerce Publication No. 600.

We hereby agree that a draft drawn under and in compliance with this Letter of Credit shall be duly honored upon presentation.

BY: _____

Its _____

EXHIBIT D TO DEVELOPMENT AGREEMENT

EXHIBIT D				
MEADOWS RIDGE 1ST ADDITION				
DEVELOPMENT INFORMATION				
Property - Acres			32.5	Acres for Phase 1 Lots, ROW and Outlots and E
Property - Square Feet			1,416,249	Square Feet for Phase 1 Lots, ROW and Outlots and E
Units			82.0	
Lots			82.0	
Transportation Study - Sq Ft			82.0	Lots/Blocks
SECTION 1: DEVELOPMENT	COST	PER	DUE	NOTES
Water Trunk	3,500.00	Per Unit	287,000.00	
Sanitary Sewer Trunk	1,656.00	Per Unit	135,792.00	
Park Dedication	1,800.00	Per Unit	-	edit PrePaid 591: 317 utilized - 82 proposed = 159 remain
Flink 400th Road Improvement \$	0.076020		45,697.75	\$0.07602/sf x 43,560sf/acre x ## Gross Acres
Flink 400th Transportation Study			32,333.40	Prepaid - \$41,400 *21.9% = 9066.6 = Credit \$32,333.40
Subtotal Platting Fees			\$ 500,823.15	
Total Platting Fees				
SECTION 2: ADMINISTRATIVE AND DEVELOPMENT RELATED COSTS			DUE	NOTES
Administrative			-	Construction Improvements (3%)
[Development Related Costs]			-	
Subtotal Administrative and Development Related Costs			-	
[List Credits, if Applicable]			(146,440.00)	Left Turn Lanes on Flink Avenue
[List Credits, if Applicable]			(238,971.00)	Sanitary Sewer Oversizing
[List Credits, if Applicable]			(174,000.00)	Watermain Oversizing
Total Administrative and Development Related Costs			(559,411.00)	
SECTION 3: IMPROVEMENT COSTS		SECURITY	DUE	NOTES
Development Escrow				
Engineering - Onsite Field Inspection		-	68,800.00	City Engineer - Contract Based on 20 weeks @ 20 hrs week
Engineering - Project Management		-	7,000.00	City Engineer - Contract Based on 20 weeks @ 2 hrs week
Environmental		-	-	Wetland Engineer - Contract
Legal		-	-	City Attorney - Contract
Planning		-	-	Planning Staff
Non-Public Improvements				
Landscaping		-	-	
Construction - Site (Grading)			-	Grading + Erosion Control+Removals
Construction - Storm Ponding		73,110.00	-	Infiltration Basins
Wetland Mitigation				
Wetland Mitigation		-	-	
Public Improvements Dedicated to the City				
Landscaping		-		
Construction - Streets		1,093,010.00		Streets+Mobilization (per Eng Est)
Construction - Turn Lane 400th Street		219,983.50		
Construction - Turn Lane Flink Avenue		272,340.50		
Construction - Utility Improvements (Storm Sewer)		771,942.20		Storm Sewer (per Eng Est)
Construction - Utility Improvements (Water Main)		656,604.00		Water (per Eng Est)
Construction - Utility Improvements (Sanitary Sewer)		814,878.72		Sanitary Sewer (per Eng Est)
Subtotal Improvement Costs		3,901,868.92	75,800.00	
[List Credits, if Applicable]				Grading Escrow
Total Improvement Costs		3,901,868.92	75,800.00	
SECTION 4: LOC / ESCROW / FEES REQUIRED		SECURITY	DUE	NOTES
Cash & Escrow				
Section 1: Platting Fees		-	500,823.15	Cash
Section 2: Administrative Fees		-	-	Cash
Section 2: Development Related Costs		-	(559,411.00)	Development Related Items
Section 3: Cash Escrow		-	83,380.00	Cash (110%)
Security				
Section 3: Letter of Credit - Improvements (125%)		4,877,336.15	-	Public / Non-Public Improvements (125%)
Section 3: Letter of Credit - Wetland Mitigation		-	-	Public / Non-Public Improvements (125%)
Total Letter of Credit and Cash Required		4,877,336.15	24,792.15	

**EXHIBIT E
TO
DEVELOPMENT AGREEMENT**

OFFER OF DEDICATION

**MEADOWS RIDGE 1ST ADDITION
OFFER OF DEDICATION**

THE UNDERSIGNED, LGI Homes – Minnesota, LLC a Minnesota limited liability company ("Developer") has executed this Offer of Dedication ("Offer") effective as of the ____ day of _____, 202_.

RECITALS

A. The Developer and the City of North Branch, a Minnesota municipal corporation ("City") are parties to a Planned Unit Development and Subdivision Agreement dated _____, 2025 (the "Agreement") according to the terms of which the Developer agreed to construct certain Improvements to the Property owned by the Developer including certain Public Improvements to be dedicated to the City.

B. Pursuant to the Agreement, the Developer has furnished the City with a Letter of Credit in the amount of \$_____ issued by _____.

C. The Agreement further provides that the Improvements may be offered to the City in no more than three (3) dedications and that, if the City accepts the dedication of such Improvements, the Letter of Credit may be reduced by an amount equal to 100% of the estimated costs of the Improvements to be dedicated as determined by the City Engineer (the "Reduction Amount").

D. The Developer has completed certain of the Improvements and now desires to offer to dedicate such improvements (the "Dedicated Improvements") to the City and, upon the City's acceptance of such offer to provide the City with a replacement Letter of Credit in a reduced amount as allowed by the Agreement.

OFFER OF DEDICATION

The following provisions are hereby submitted to the City by the Developer in connection with the Agreement regarding the development of the Meadows Ridge 1st Addition Development within the City limits:

1. Offer of Dedication. The Developer hereby offers to dedicate to the City the Dedicated Improvements completed by the Developer pursuant to the Agreement as of the date hereof and generally described on Exhibit A attached hereto and incorporated herein.

2. Cost of Dedicated Improvements. The Developer hereby submits that the estimated cost of

the Dedicated Improvements as determined by the City's Engineer is \$_____ and that therefore the Reduction Amount is \$_____.

3. Letter of Credit. The Developer hereby requests that the City execute a certificate verifying its acceptance of the Dedicated Improvements and waiving its right to draw on the Letter of Credit to the extent of the Reduction Amount and to allow the Developer to submit a replacement Letter of Credit in the amount of \$_____ representing the difference between the original Letter of Credit amount and the Reduction Amount requested hereunder.

4. Developer's Acknowledgment. Developer hereby acknowledges that, the Improvements will not be formally dedicated to the City until the City's final acceptance of the Public Improvements required by the Development Agreement as evidenced by a Certificate of Completion issued by the City and therefore the City's acceptance of the Offer of the Dedicated Improvements hereunder is expressly made contingent upon and subject to such formal statutory dedication requirements, the City's final acceptance of the Public Improvements and in all other respects is contingent upon the Developer's continued compliance with the terms and conditions of the Agreement. The Developer further acknowledges that as to all Public Improvements, including the Dedicated Improvements, the Warranty Period defined in the Agreement, shall not commence until the City's final acceptance of the Public Improvements.

5. Definitions. Capitalized terms not otherwise defined herein shall have the meanings given them on the Agreement.

Respectfully Submitted,

DEVELOPER:

LGI Homes – Minnesota, LLC

By: _____

Jay Roos
Its: Vice President of Land Development and Acquisition

EXHIBIT F **TO DEVELOPMENT AGREEMENT**

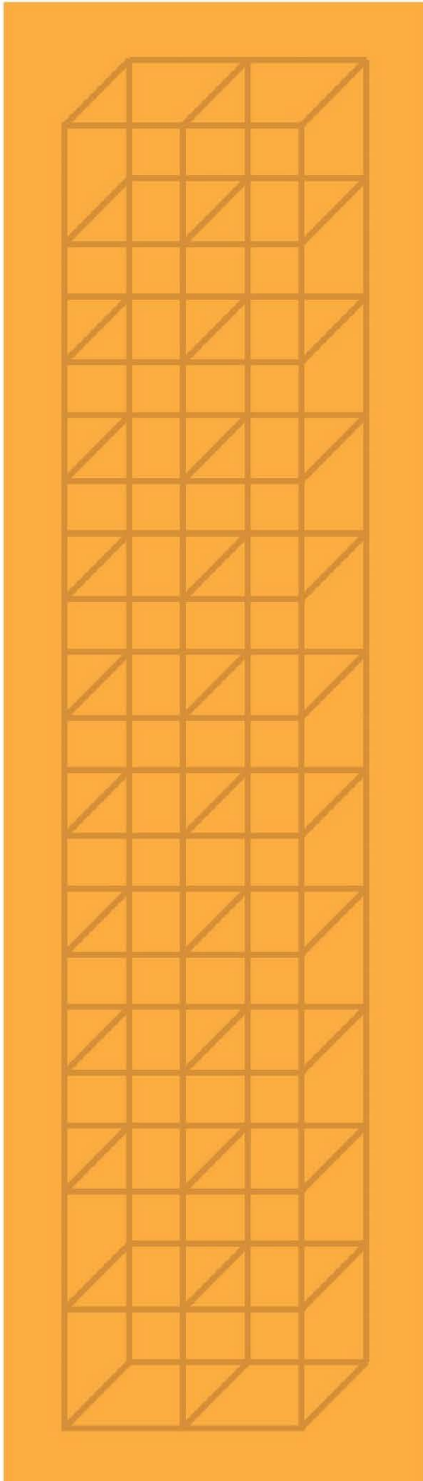
MEADOWS RIDGE 1ST ADDITION

PLANNED UNIT DEVELOPMENT

As established in North Branch City Council Resolution R-116-2024, the required setbacks for the residential units are:

	Lot			Setbacks				Height/ft
	Width/ft	Depth/ft	Area/sf	Front/fs	Side/ft	Street/ft	Rear/ft	
R1	80	100	12,000	30	6	30	30	35
R1 Shoreland	75		15,000	30	6	30	30	35
Lots that have their rear lot adjacent to roadways Flink Ave, 400 th Street, or I-35			4,667	25	6	20	50	35
All other PUD lots except above			4,667	25	6	20	30	35

**EXHIBIT G
TO
DEVELOPMENT AGREEMENT**



NORTH BRANCH

FLINK AVE/400TH ST. AREA
TRANSPORTATION IMPACT STUDY
NORTH BRANCH, MINNESOTA

September 3, 2025

Prepared for:
City of North Branch
PO Box 910 - 6408 Elm Street
North Branch, MN 55056

WSB PROJECT NO. 028099-000



September 3, 2025

Mr. Nathan Sondrol
Community Development Director
City of North Branch
PO Box 910 - 6408 Elm Street
North Branch, MN 55056

Re: Flink Ave/400th St. Area Transportation Impact Study
WSB Project No.028099-000

Dear Mr. Sondrol:

This report describes the existing and future area trunk improvements necessary to provide roadway improvements and access for 1,010 acres of mixed and residential development. Developable land areas, roadway project costs, and information used to develop area charges are presented in the study. Costs throughout this report are 2025 dollar values.

If you have questions about the content of this scope of services, please feel to reach out at jmessner@wsbeng.com or 612.388.9652.
Sincerely,

WSB

A handwritten signature in black ink, appearing to read "Justin Messner", written over a horizontal line.

Justin Messner, PE
City Engineer

Attachments

cc: Matthew Hill, City Administrator
Shawn Williams, Director of Public Works



Table of Contents

Letter of Introduction

Table of Contents

Certification

Recommendations 1

Area Description 2

Streets 3

Right of Way 4

Summary 4

APPENDICES

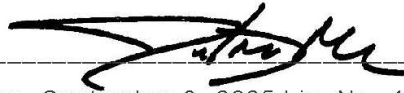
- Appendix A - Figures
- Appendix B - Opinion of Cost
- Appendix C - Trip Generation



Certification Sheet

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly licensed professional engineer under the laws of the State of Minnesota.

Justin G. Messner, PE



Date: September 3, 2025 Lic. No. 45857



Recommendations

The City utilizes this report as a planning tool and guide in developing the Flink Avenue/400th Street Area transportation system impacts and associated assessment rates. This report does not assign specific assessments to properties at this time, however, it is expected that it will be used as a guide as individual projects develop.

The following existing parcels are included in the study: Flink Avenue/400th Street Area Study Properties

110012710	110038230	110087367	110087422	110087472	110087532	110087591	110087643
110012901	110038231	110087368	110087423	110087473	110087533	110087592	110087644
110012902	110038232	110087369	110087424	110087474	110087534	110087593	110087645
110012903	110038233	110087370	110087425	110087475	110087535	110087594	110087646
110012910	110038234	110087371	110087426	110087476	110087536	110087595	110087647
110012920	110038235	110087372	110087427	110087477	110087537	110087597	110087648
110012930	110038236	110087373	110087428	110087478	110087538	110087598	110087649
110013200	110038237	110087374	110087429	110087479	110087539	110087599	110087650
110013210	110038238	110087375	110087430	110087480	110087540	110087601	110087651
110013300	110038239	110087376	110087431	110087481	110087541	110087602	110087652
110013410	110038240	110087377	110087432	110087482	110087551	110087603	110087653
110013420	110038241	110087378	110087433	110087483	110087552	110087604	110087654
110013430	110038300	110087379	110087434	110087484	110087553	110087605	110087655
110013500	110087330	110087380	110087435	110087485	110087554	110087606	110087656
110013550	110087331	110087381	110087436	110087486	110087555	110087607	110087657
110013551	110087332	110087382	110087437	110087487	110087556	110087608	110087658
110013552	110087333	110087383	110087438	110087488	110087557	110087609	110087659
110013553	110087334	110087384	110087439	110087489	110087558	110087610	110087660
110013554	110087335	110087385	110087440	110087490	110087559	110087611	110087661
110014210	110087336	110087386	110087441	110087501	110087560	110087612	110087662
110014220	110087337	110087387	110087442	110087502	110087561	110087613	110087663
110014230	110087338	110087388	110087443	110087503	110087562	110087614	110087664
110014240	110087339	110087389	110087444	110087504	110087563	110087615	110087665
110014250	110087340	110087390	110087445	110087505	110087564	110087616	110087666
110014260	110087341	110087391	110087446	110087506	110087565	110087617	110087667
110014300	110087342	110087392	110087447	110087507	110087566	110087618	110087668
110036410	110087343	110087393	110087448	110087508	110087567	110087619	110087669
110036500	110087344	110087394	110087449	110087509	110087568	110087620	110087670
110037400	110087345	110087396	110087450	110087510	110087569	110087621	110087671
110037410	110087346	110087401	110087451	110087511	110087570	110087622	110087672
110037500	110087347	110087402	110087452	110087512	110087571	110087623	110087673
110037710	110087348	110087403	110087453	110087513	110087572	110087624	110013600
110038150	110087349	110087404	110087454	110087514	110087573	110087625	110036400
110038151	110087350	110087405	110087455	110087515	110087574	110087626	
110038152	110087351	110087406	110087456	110087516	110087575	110087627	
110038153	110087352	110087407	110087457	110087517	110087576	110087628	
110038154	110087353	110087408	110087458	110087518	110087577	110087629	
110038155	110087354	110087409	110087459	110087519	110087578	110087630	
110038156	110087355	110087410	110087460	110087520	110087579	110087631	
110038157	110087356	110087411	110087461	110087521	110087580	110087632	
110038158	110087357	110087412	110087462	110087522	110087581	110087633	
110038221	110087358	110087413	110087463	110087523	110087582	110087634	
110038222	110087359	110087414	110087464	110087524	110087583	110087635	



110038223	110087360	110087415	110087465	110087525	110087584	110087636
110038224	110087361	110087416	110087466	110087526	110087585	110087637
110038225	110087362	110087417	110087467	110087527	110087586	110087638
110038226	110087363	110087418	110087468	110087528	110087587	110087639
110038227	110087364	110087419	110087469	110087529	110087588	110087640
110038228	110087365	110087420	110087470	110087530	110087589	110087641
110038229	110087366	110087421	110087471	110087531	110087590	110087642

Area Description

The Flink Avenue/400th Street Study Area is shown in Figures 1 and 2. The study area is generally bounded by I-35 on the east, 406th Street on the north, Hornsby Drive/ Elmcresc Avenue on the west, and 395th Street on the south. The study intersection of Flink Avenue and 400th Street is to be analyzed due to impacts of the area. The total study area is 1,010 acres and contains 882 acres of developable land. This study generally follows the Council approved 2018 Comprehensive Plan. Table 1 and Figure 1 represent land uses consistent with the Comprehensive Plan. The rural residential and agriculture land will develop into mixed use and residential. Table 1 summarizes the future land use areas.

Table 1. Future Land Use Areas

Travel Shed Area	Land Use	Acres	Wetlands/Lakes	Developable Acres
1	Rural Residential	311.39	100.99	210.40
2	Single Family Residential	154.91	12.29	142.62
3	Single Family Residential	79.38	14.42	64.96
4	Single Family/ Medium Density Residential/ Business	119.00	0.00	119.00
5	Medium Density Residential/ Business	39.55	0.00	39.55
6	Business	66.72	0.00	66.72
7	Medium Density Residential/ Business	60.20	0.00	60.20
8	Single Family Residential	178.92	0.00	178.92
Total		1010.07	127.70	882.37

Trip Generation

The Flink Avenue/400th Street Study Area was split up into eight (8) travel shed areas within the study boundary. Trips for each proposed travel shed area were developed using the *ITE Trip Generation Manual, 11th edition*, based on land use and size of developable acres. Single-Family Detached Housing (ITE Code 210) was used for LUR-1, and LUR-2 residential land uses. LUR-1 assumes 3.5 houses per acre and LUR-2 assumes 6 houses per acre. A combination of Strip Retail Plaza <40k (ITE Code 822) and General Office Building (ITE Code 710) were used for LUB commercial land use. A 0.15 Floor Area Ratio (FAR) was assumed for the LUB land uses. The traffic studies as part of the Meadows Ridge EAW and Meadows North EAW were also used to generate trips in areas 3, 4, and 7. Estimated daily, AM peak hour, and PM peak hour trips per area are shown in Figure 2 and Table 2 for full build-out of the study



boundary. See Appendix C for a breakdown of trips per parcel in each travel shed area. Trips were then allocated along the network based on distribution percentages shown in previous traffic studies, with some being rerouted to account for a future interchange at I-35 and 400th Street. With the full build out of the study area and a future interchange near the study area, it was anticipated that the Flink Avenue and 400th Street intersection will require improvements. Daily and peak hour volumes were calculated for the intersection based on trips allocated to the intersection per area and outside of the study boundary. The number of trips per area and percentage of daily intersection traffic is shown in Table 2. Forecasted average daily traffic (ADT) and peak hour turning movement counts at Flink Avenue and 400th Street are shown in Figure 3. A single-lane roundabout is expected to operate at an acceptable level of service until 70%-75% of the area is built out. The intersection shall be monitored before full build-out of this area to determine if a northbound and westbound right-turn lane are needed in the future.

Table 2 - Trip Generation per Travel Shed Area

Travel Shed Area	Land Use	Daily Trips			AM Peak Hr			PM Peak Hr		
		in	out	total	in	out	total	in	out	total
1	Rural Residential	193	194	387	7	22	29	25	14	39
2	Single Family Residential	2555	2555	5110	95	285	380	321	188	509
3	Single Family Residential	481	481	962	18	53	71	60	36	96
4	Single Family/ Medium Density Residential/ Business	3324	3324	6648	115	215	330	332	254	586
5	Medium Density Residential/ Business	2196	2197	4393	163	108	271	271	271	542
6	Business	2363	2363	4726	583	79	662	107	521	628
7	Medium Density Residential/ Business	2380	2381	4761	123	204	327	219	171	390
8	Single Family Residential	2951	2952	5903	110	329	439	370	218	588

Street & Drainage Improvements

Roadway improvements included in the study area include the construction of a roundabout at Flink Ave & 400th Street as shown in Figure 4. Improvement costs are based on a single-lane roundabout with associated drainage improvements and detailed in Appendix B. As previously mentioned, future developing areas that would contribute to increased traffic and therefore the need for roadway improvements have been split into travel sheds based on use that is consistent with the City's comprehensive plan. Trip generation splits for each travel shed are shown in Table 3. Assumed general trip distribution for the area included: 5% to the west on 400th Street, 50% to the east on 400th Street (to future interchange with I-35), 5% to the north on Flink Avenue, and 40% to the south on Flink Avenue.

**Table 3 - Trip Generation at the Flink Ave/400th St Intersection per Travel Shed Area**

Travel Shed Area	Land Use	AM Peak Hr Trips	PM Peak Hr Trips	Daily Trips	% of Intersection Traffic
1	Rural Residential	23	31	302	1.1%
2	Single Family Residential	295	394	3962	14.5%
3	Single Family Residential	68	91	914	3.4%
4	Single Family/ Medium Density Residential/ Business	298	528	5984	21.9%
5	Medium Density Residential/ Business	237	427	3648	13.4%
6	Business	149	140	1062	3.9%
7	Medium Density Residential/ Business	206	239	2920	10.7%
8	Single Family Residential	341	456	4575	16.8%
Outside Travel Shed Area		310	470	3900	14.3%
Total		1927	2776	27267	100.0%

Right of Way

It is assumed that all Flink Ave/400th Street Study Area right of way will be dedicated through the project platting and there will be no long-term direct city costs.

Summary

Table 4 provides a summary of the assessable roadway improvement area charges developed in this study.

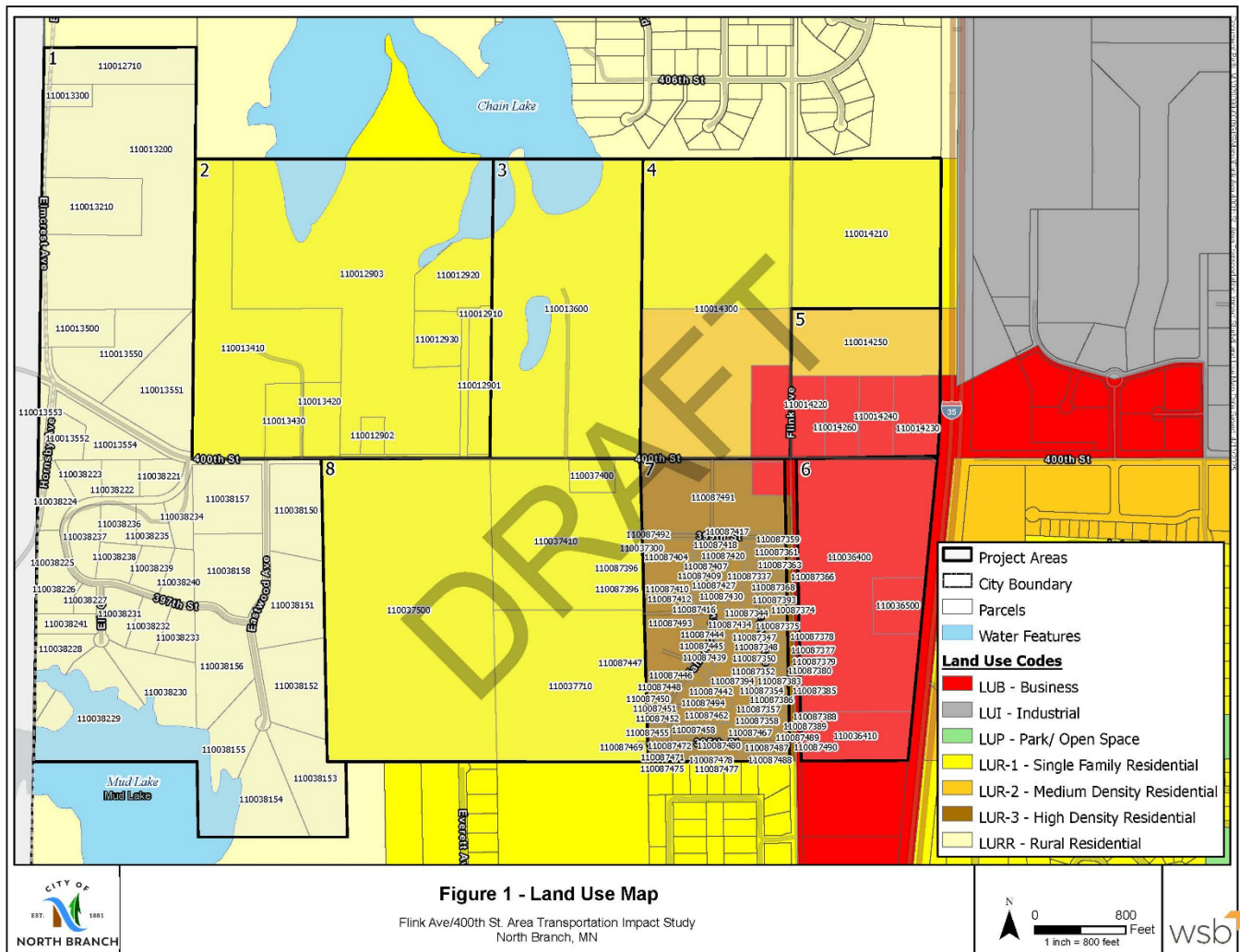
Table 4 - Area Charge Summary (2025-dollar values)

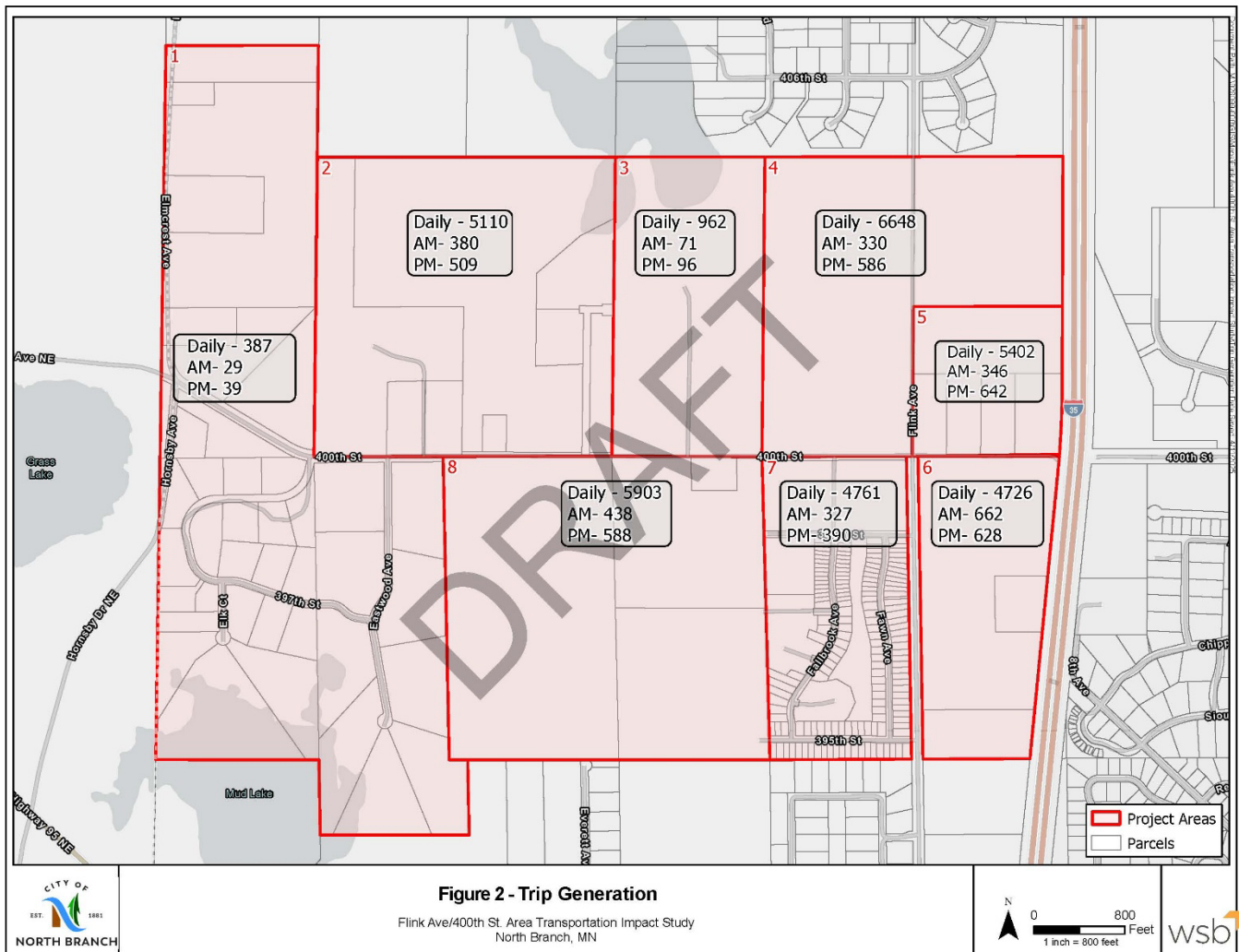
Travel Shed Area	Land Use	Total Project Cost	Developable Acres	% of Intersection Traffic	Area Charge	Cost/Sq Ft
1	Rural Residential	\$1,795,580	210.40	1.1%	\$19,887.23	\$0.0022
2	Single Family Residential		142.62	14.5%	\$260,904.68	\$0.0420
3	Single Family Residential		64.96	3.4%	\$60,188.51	\$0.0213
4	Single Family/ Medium Density Residential/ Business		119.00	21.9%	\$394,056.95	\$0.0760
5	Medium Density Residential/ Business		39.55	13.4%	\$240,227.23	\$0.1394
6	Business		66.72	3.9%	\$69,934.57	\$0.0241
7	Medium Density Residential/ Business		60.20	10.7%	\$192,287.15	\$0.0733
8	Single Family Residential		178.92	16.8%	\$301,271.81	\$0.0387
Outside Travel Shed Area			N/A	14.3%	\$256,821.87	N/A
Total			882.37	100.0%	\$1,795,580.00	

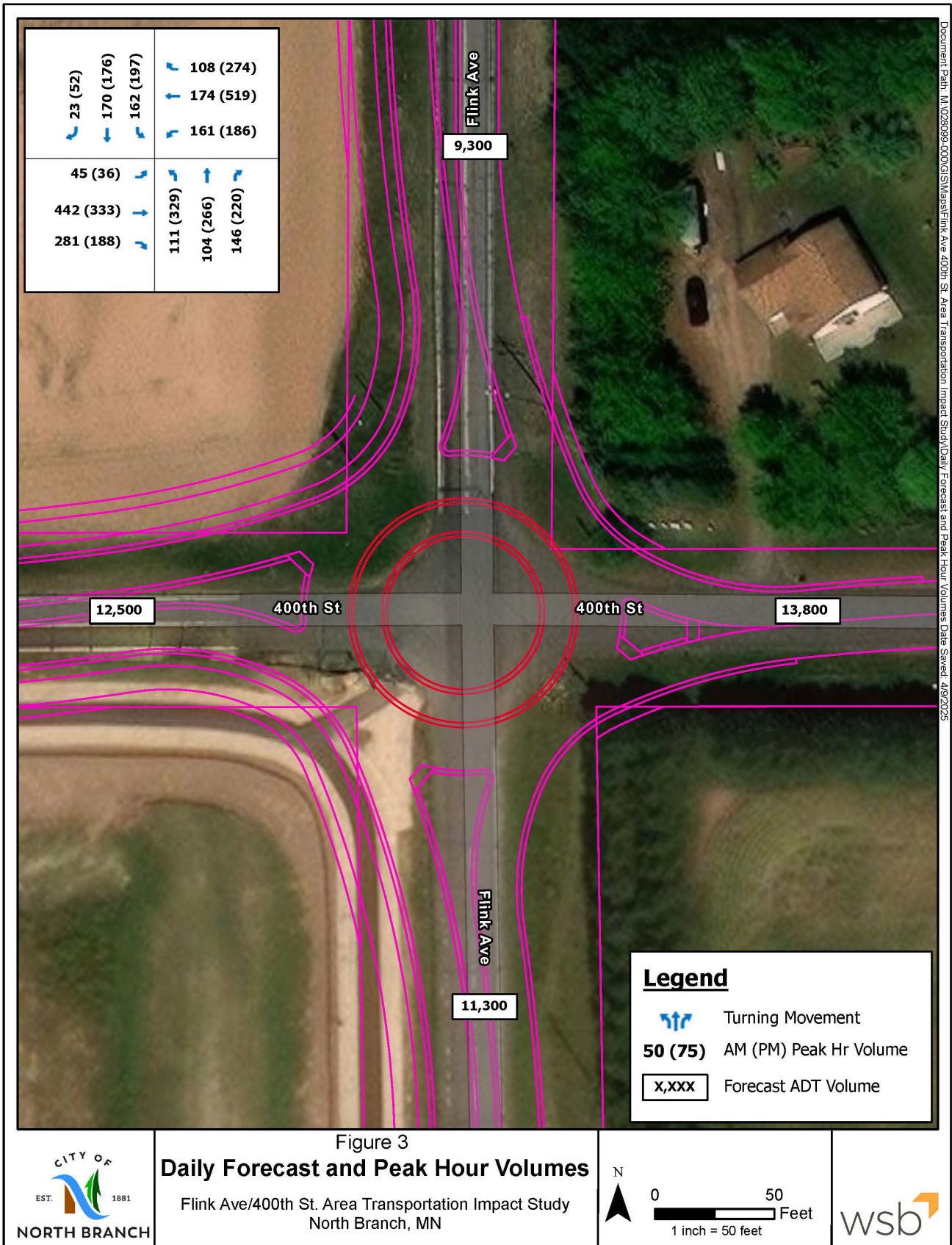


Appendix A

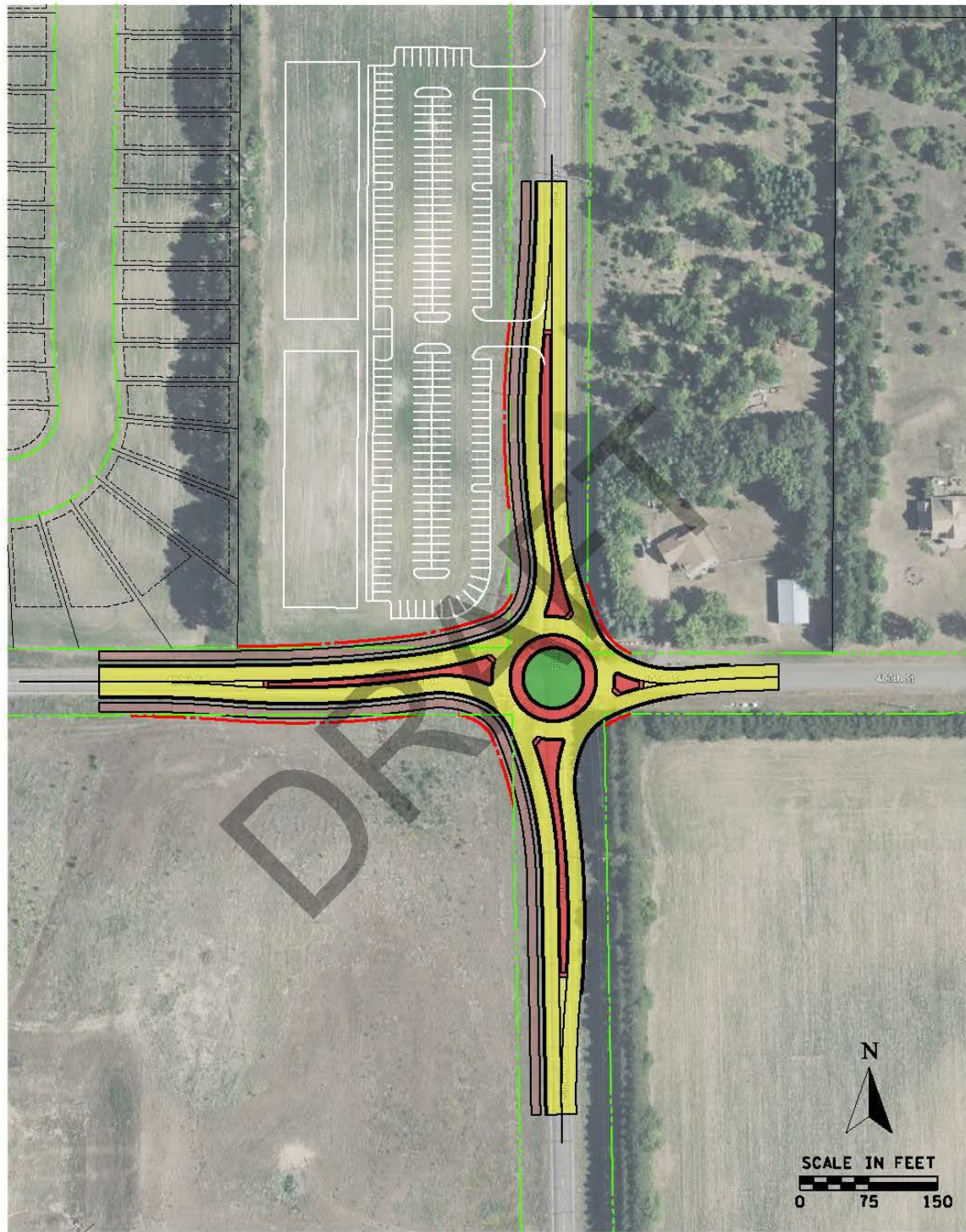
Figures







Date: 4/1/2025
 File Name: Projects\Minnesota\028099-000\05_Discipline\Roadway\Exhibits\028099-000_Project_Layout_2025.DAT



400th Street at Flink Avenue Improvements
 City of North Branch, Minnesota

Figure 4
Project Layout



Appendix B

Opinion of Probable Cost

OPINION OF PROBABLE COST					
<i>WSB Project:</i> 400th Street and Flink Avenue <i>Project Location:</i> City of North Branch <i>WSB Project No.:</i> 028099-000 <i>Date:</i> 4/11/2025					
Item No.	Description	Unit	Unit Price	Estimated Quantity	Estimated Cost
2021.501	MOBILIZATION	LUMP SUM	\$62,500.00	1	\$62,500.00
2101.502	CLEARING	EACH	\$300.00	15	\$4,500.00
2101.502	GRUBBING	EACH	\$300.00	15	\$4,500.00
2104.503	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	LIN FT	\$3.00	200	\$600.00
2104.504	REMOVE BITUMINOUS PAVEMENT	SQ YD	\$2.50	6200	\$15,500.00
2106.507	EXCAVATION - COMMON	CU YD	\$16.00	2400	\$38,400.00
2106.507	EXCAVATION - SUBGRADE	CU YD	\$16.00	4400	\$70,400.00
2106.507	SELECT GRANULAR EMBANKMENT (CV)	CU YD	\$32.00	4400	\$140,800.00
2106.507	COMMON EMBANKMENT (CV)	CU YD	\$10.00	1200	\$12,000.00
2211.507	AGGREGATE BASE (CV) CLASS 5	CU YD	\$32.00	2300	\$73,600.00
2360.509	TYPE SP 12.5 NON WEARING COURSE MIXTURE (3,B)	TON	\$80.00	1350	\$108,000.00
2360.509	TYPE SP 12.5 WEARING COURSE MIXTURE (3,C)	TON	\$85.00	1750	\$148,750.00
2501.502	18" RC PIPE APRON	EACH	\$1,000.00	4.0	\$4,000.00
2503.503	15" RC PIPE SEWER DESIGN 3006 CLASS V	LIN FT	\$60.00	450	\$27,000.00
2503.503	18" RC PIPE SEWER DESIGN 3006 CLASS V	LIN FT	\$65.00	160	\$10,400.00
2506.502	CASTING ASSEMBLY	EACH	\$1,100.00	15	\$16,500.00
2506.503	CONSTRUCT DRAINAGE STRUCTURE DESIGN 48-4020	LIN FT	\$500.00	120	\$60,000.00
2506.503	CONSTRUCT DRAINAGE STRUCTURE DESIGN 60-4020	LIN FT	\$750.00	60.0	\$45,000.00
2521.518	4" CONCRETE WALK	SQ FT	\$5.50	7500	\$41,250.00
2521.518	6" CONCRETE WALK	SQ FT	\$8.00	750	\$6,000.00
2521.518	7" CONCRETE WALK	SQ FT	\$15.00	3100	\$46,500.00
2521.518	3" BITUMINOUS WALK	SQ FT	\$3.00	18000	\$54,000.00
2531.503	CONCRETE CURB AND GUTTER DESIGN B624	LIN FT	\$25.00	4400	\$110,000.00
2531.503	CONCRETE CURB AND GUTTER DESIGN R424	LIN FT	\$36.00	305	\$10,980.00
2545.502	LIGHTING UNIT TYPE 9-30	EACH	\$3,500.00	12	\$42,000.00
2545.502	LIGHT FOUNDATION DESIGN E	EACH	\$1,200.00	12	\$14,400.00
2545.502	SERVICE CABINET "TYPE L1	EACH	\$6,000.00	1	\$6,000.00
2545.502	SERVICE EQUIPMENT	EACH	\$1,500.00	1	\$1,500.00
2545.502	EQUIPMENT PAD B	EACH	\$1,200.00	1	\$1,200.00
2545.503	1.5" NON-METALLIC CONDUIT	LIN FT	\$4.50	1200	\$5,400.00
2545.503	UNDERGROUND WIRE 1/C 8 AWG	LIN FT	\$1.50	3600	\$5,400.00
2563.601	TRAFFIC CONTROL	LUMP SUM	\$25,000.00	1	\$25,000.00
2564.518	SIGN PANELS TYPE C	SQ FT	\$15.00	350	\$5,250.00
2573.503	SILT FENCE, TYPE MS	LIN FT	\$2.00	4500	\$9,000.00
2574.508	FERTILIZER TYPE 3	POUND	\$1.00	1500	\$1,500.00
2575.505	SEEDING	ACRE	\$1,500.00	1	\$1,500.00
2575.508	SEED MIXTURE 25-121	POUND	\$5.00	600	\$3,000.00
2575.508	HYDRAULIC STABILIZED FIBER MATRIX	POUND	\$1.50	2000	\$3,000.00
2582.503	24" SOLID LINE MULTI-COMPONENT GROUND IN	LIN FT	\$24.00	200	\$4,800.00
2582.503	4" DOUBLE SOLID LINE MULTI-COMPONENT GROUND IN	LIN FT	\$4.00	800	\$3,200.00
2582.503	4" SOLID LINE MULTI-COMPONENT GROUND IN (WR)	LIN FT	\$2.00	1200	\$2,400.00
2582.503	12" DOTTED LINE MULTI-COMPONENT GROUND IN (WR)	LIN FT	\$30.00	120	\$3,600.00
2582.518	CROSSWALK PREFORM THERMOPLASTIC GROUND IN	SQ FT	\$15.00	350	\$5,250.00
ROADWAY TOTAL					\$1,254,580.00
10% CONTINGENCY					\$126,000.00
ROADWAY CONSTRUCTION TOTAL					\$1,380,580.00
INDIRECT COSTS (30%)					\$415,000.00
PROJECT TOTAL					\$1,795,580.00



Appendix C

Trip Generation

Table C.1 Area 1 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen
LURR	Single Family Homes	110038234	2.53	9.44	0.707	0.951
		110038233	2.89	9.44	0.707	0.951
		110038157	8.5	9.44	0.707	0.951
		110038226	1.8	9.44	0.707	0.951
		110013300	2	9.44	0.707	0.951
		110038152	9.52	9.44	0.707	0.951
		110013550	10.38	9.44	0.707	0.951
		110038236	2.5	9.44	0.707	0.951
		110038224	2.5	9.44	0.707	0.951
		110013200	49.25	9.44	0.707	0.951
		110038300	41.98	9.44	0.707	0.951
		110038223	2.5	9.44	0.707	0.951
		110038235	2.5	9.44	0.707	0.951
		110038229	18.79	9.44	0.707	0.951
		110038239	2.5	9.44	0.707	0.951
		110038238	2.51	9.44	0.707	0.951
		110038237	3.37	9.44	0.707	0.951
		110013551	12.05	9.44	0.707	0.951
		110013500	5	9.44	0.707	0.951
		110038230	9.68	9.44	0.707	0.951
		110038241	2.16	9.44	0.707	0.951
		110038150	8.56	9.44	0.707	0.951
		110038225	3.07	9.44	0.707	0.951
		110013552	2.51	9.44	0.707	0.951
		110038232	2.79	9.44	0.707	0.951
		110012710	10	9.44	0.707	0.951
		110038222	2.5	9.44	0.707	0.951
		110013554	5	9.44	0.707	0.951
		110038240	2.5	9.44	0.707	0.951
		110038227	1.07	9.44	0.707	0.951
		110038154	9.96	9.44	0.707	0.951
		110038231	2.91	9.44	0.707	0.951
		110038153	9.93	9.44	0.707	0.951
		110038221	2.5	9.44	0.707	0.951
		110038228	4.8	9.44	0.707	0.951
		110038155	9.55	9.44	0.707	0.951
		110038151	9.33	9.44	0.707	0.951
		110013210	10.16	9.44	0.707	0.951
		110038158	9.01	9.44	0.707	0.951
		110013553	1.07	9.44	0.707	0.951
		110038156	9.26	9.44	0.707	0.951
		Total	311.4	387	29	39

Table C.2 Area 2 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen	Estimated Homes (3.5/acre)
LUR-1	Single Family Homes	110012902	1.57	47	4	5	5
		110012920	8.91	292	22	29	31
		110013420	5	170	13	17	18
		110012910	2.43	85	6	8	9
		110037410	37.44	1235	92	123	131
		110013430	4.99	160	12	16	17
		110012930	4.63	151	11	15	16
		110012903	84.44	2791	207	278	296
		110012901	5.5	179	13	18	19
		Total	154.9	5110	380	509	542

Table C.3 Area 3 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen
LUR-1	Single Family Home	110013600	79.38	962	71	96
		Total	79.4	962	71	96

Table C.4 Area 4 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen
LUR-1/LUR-2/ LUB	Single Family Home	110014300	79.51	5252	226	447
LUR-1	Single Family Home	110014210	39.49	1396	104	139
		Total	119.0	6648	330	586

Table C.5 Area 5 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen	SF (assumed FAR 15%)
LUB	Commercial	110014240	5	1779	77	215	32670
		110014260	5	1779	77	215	32670
		110014230	6.79	481	67	64	44366
		110014220	5	354	50	47	32670
LUR-2	Single Family Home	110014250	17.76	1009	75	101	107
		Total	39.6	5402	346	642	142483

Table C.6 Area 6 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen	SF (assumed FAR 15%)	KSF
LUB	Commercial	110036400	52.16	3694	518	491	340813	340.813
		110036410	9.58	679	95	90	62596	62.596
		110036500	4.98	353	49	47	32539	32.539
		Total	66.7	4726	662	628	435948	436

Table C.7 Area 7 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen
LUR3/ LUB	Single Family Homes/ Toen Homes/ Apartments/ Assisted Living/ Gas Station	110087330	0.18	8.56	0.636	0.831
		110087331	0.12	8.56	0.636	0.831
		110087332	0.12	8.56	0.636	0.831
		110087333	0.14	8.56	0.636	0.831
		110087334	0.14	8.56	0.636	0.831
		110087335	0.13	8.56	0.636	0.831
		110087336	0.13	8.56	0.636	0.831
		110087337	0.13	8.56	0.636	0.831
		110087338	0.13	8.56	0.636	0.831
		110087339	0.13	8.56	0.636	0.831
		110087340	0.13	8.56	0.636	0.831
		110087341	0.13	8.56	0.636	0.831
		110087342	0.15	8.56	0.636	0.831
		110087343	0.22	8.56	0.636	0.831
		110087344	0.19	8.56	0.636	0.831
		110087345	0.19	8.56	0.636	0.831
		110087346	0.19	8.56	0.636	0.831
		110087347	0.19	8.56	0.636	0.831
		110087348	0.19	8.56	0.636	0.831
		110087349	0.18	8.56	0.636	0.831
		110087350	0.18	8.56	0.636	0.831
		110087351	0.18	8.56	0.636	0.831
		110087352	0.18	8.56	0.636	0.831
		110087353	0.18	8.56	0.636	0.831
		110087354	0.18	8.56	0.636	0.831
		110087355	0.19	8.56	0.636	0.831
		110087356	0.19	8.56	0.636	0.831
		110087357	0.18	8.56	0.636	0.831
		110087358	0.19	8.56	0.636	0.831
		110087359	0.21	8.56	0.636	0.831
		110087360	0.16	8.56	0.636	0.831
		110087361	0.16	8.56	0.636	0.831
		110087362	0.17	8.56	0.636	0.831
		110087363	0.18	8.56	0.636	0.831
		110087364	0.18	8.56	0.636	0.831
		110087365	0.19	8.56	0.636	0.831
		110087366	0.19	8.56	0.636	0.831
		110087367	0.19	8.56	0.636	0.831
		110087368	0.2	8.56	0.636	0.831
		110087369	0.2	8.56	0.636	0.831
		110087370	0.25	8.56	0.636	0.831
		110087371	0.26	8.56	0.636	0.831
		110087372	0.25	8.56	0.636	0.831
		110087373	0.29	8.56	0.636	0.831
		110087374	0.23	8.56	0.636	0.831
		110087375	0.22	8.56	0.636	0.831
		110087376	0.21	8.56	0.636	0.831
		110087377	0.21	8.56	0.636	0.831
		110087378	0.24	8.56	0.636	0.831
		110087379	0.19	8.56	0.636	0.831
		110087380	0.19	8.56	0.636	0.831
		110087381	0.19	8.56	0.636	0.831
		110087382	0.19	8.56	0.636	0.831
		110087383	0.19	8.56	0.636	0.831
		110087384	0.19	8.56	0.636	0.831
		110087385	0.23	8.56	0.636	0.831
		110087386	0.2	8.56	0.636	0.831
		110087387	0.2	8.56	0.636	0.831
		110087388	0.19	8.56	0.636	0.831
		110087389	0.19	8.56	0.636	0.831
		110087390	0.19	8.56	0.636	0.831
		110087391	0.19	8.56	0.636	0.831
		110087392	0.25	8.56	0.636	0.831
		110087393	0.1	8.56	0.636	0.831
		110087394	6.32			
		110087396	5			
		110087401	0.15	8.56	0.636	0.831
		110087402	0.12	8.56	0.636	0.831
		110087403	0.12	8.56	0.636	0.831
		110087404	0.11	8.56	0.636	0.831
		110087405	0.11	8.56	0.636	0.831
		110087406	0.11	8.56	0.636	0.831
		110087407	0.11	8.56	0.636	0.831
		110087408	0.1	8.56	0.636	0.831
		110087409	0.1	8.56	0.636	0.831
		110087410	0.1	8.56	0.636	0.831
		110087411	0.1	8.56	0.636	0.831
		110087412	0.11	8.56	0.636	0.831
		110087413	0.11	8.56	0.636	0.831
		110087414	0.11	8.56	0.636	0.831
		110087415	0.11	8.56	0.636	0.831

LUR3/ LUB	Single Family Homes/ Toen Homes/ Apartments/ Assisted Living/ Gas Station	110087416	0.2	8.56	0.636	0.831
		110087417	0.13	8.56	0.636	0.831
		110087418	0.1	8.56	0.636	0.831
		110087419	0.1	8.56	0.636	0.831
		110087420	0.1	8.56	0.636	0.831
		110087421	0.1	8.56	0.636	0.831
		110087422	0.1	8.56	0.636	0.831
		110087423	0.11	8.56	0.636	0.831
		110087424	0.11	8.56	0.636	0.831
		110087425	0.11	8.56	0.636	0.831
		110087426	0.1	8.56	0.636	0.831
		110087427	0.1	8.56	0.636	0.831
		110087428	0.1	8.56	0.636	0.831
		110087429	0.1	8.56	0.636	0.831
		110087430	0.1	8.56	0.636	0.831
		110087431	0.1	8.56	0.636	0.831
		110087432	0.15	8.56	0.636	0.831
		110087433	0.23	8.56	0.636	0.831
		110087434	0.18	8.56	0.636	0.831
		110087435	0.19	8.56	0.636	0.831
		110087436	0.2	8.56	0.636	0.831
		110087437	0.2	8.56	0.636	0.831
		110087438	0.19	8.56	0.636	0.831
		110087439	0.18	8.56	0.636	0.831
		110087440	0.18	8.56	0.636	0.831
		110087441	0.18	8.56	0.636	0.831
		110087442	0.25	8.56	0.636	0.831
		110087443	0.24	8.56	0.636	0.831
		110087444	0.23	8.56	0.636	0.831
		110087445	0.33	8.56	0.636	0.831
		110087446	0.2	8.56	0.636	0.831
		110087447	0.44	8.56	0.636	0.831
		110087448	0.38	8.56	0.636	0.831
		110087449	0.32	8.56	0.636	0.831
		110087450	0.33	8.56	0.636	0.831
		110087451	0.27	8.56	0.636	0.831
		110087452	0.25	8.56	0.636	0.831
		110087453	0.19	8.56	0.636	0.831
		110087454	0.15	8.56	0.636	0.831
		110087455	0.15	8.56	0.636	0.831
		110087456	0.22	8.56	0.636	0.831
		110087457	0.18	8.56	0.636	0.831
		110087458	0.15	8.56	0.636	0.831
		110087459	0.19	8.56	0.636	0.831
		110087460	0.18	8.56	0.636	0.831
		110087461	0.18	8.56	0.636	0.831
		110087462	0.15	8.56	0.636	0.831
		110087463	0.18	8.56	0.636	0.831
		110087464	0.16	8.56	0.636	0.831
		110087465	0.16	8.56	0.636	0.831
		110087466	0.18	8.56	0.636	0.831
		110087467	0.15	8.56	0.636	0.831
		110087468	0.22	8.56	0.636	0.831
		110087469	0.2	8.56	0.636	0.831
		110087470	0.21	8.56	0.636	0.831
		110087471	0.18	8.56	0.636	0.831
		110087472	0.18	8.56	0.636	0.831
		110087473	0.21	8.56	0.636	0.831
		110087474	0.18	8.56	0.636	0.831
		110087475	0.18	8.56	0.636	0.831
		110087476	0.21	8.56	0.636	0.831
		110087477	0.18	8.56	0.636	0.831
		110087478	0.18	8.56	0.636	0.831
		110087479	0.18	8.56	0.636	0.831
		110087480	0.18	8.56	0.636	0.831
		110087481	0.18	8.56	0.636	0.831
		110087482	0.23	8.56	0.636	0.831
		110087483	0.2	8.56	0.636	0.831
		110087484	0.18	8.56	0.636	0.831
		110087485	0.17	8.56	0.636	0.831
		110087486	0.2	8.56	0.636	0.831
		110087487	0.17	8.56	0.636	0.831
		110087488	0.17	8.56	0.636	0.831
		110087489	0.2	8.56	0.636	0.831
		110087490	0.25	8.56	0.636	0.831
		110087501	0.18	8.56	0.636	0.831
		110087502	0.1	8.56	0.636	0.831
		110087503	0.1	8.56	0.636	0.831
		110087504	0.1	8.56	0.636	0.831
		110087505	0.1	8.56	0.636	0.831
		110087506	0.1	8.56	0.636	0.831

LUR3/ LUB	Single Family Homes/ Toen Homes/ Apartments/ Assisted Living/ Gas Station	110087507	0.1	8.56	0.636	0.831
		110087508	0.1	8.56	0.636	0.831
		110087509	0.1	8.56	0.636	0.831
		110087510	0.1	8.56	0.636	0.831
		110087511	0.22	8.56	0.636	0.831
		110087512	0.22	8.56	0.636	0.831
		110087513	0.22	8.56	0.636	0.831
		110087514	0.22	8.56	0.636	0.831
		110087515	0.22	8.56	0.636	0.831
		110087516	0.23	8.56	0.636	0.831
		110087517	0.26	8.56	0.636	0.831
		110087518	0.21	8.56	0.636	0.831
		110087519	0.28	8.56	0.636	0.831
		110087520	0.26	8.56	0.636	0.831
		110087521	0.29	8.56	0.636	0.831
		110087522	0.4	8.56	0.636	0.831
		110087523	0.27	8.56	0.636	0.831
		110087524	0.37	8.56	0.636	0.831
		110087525	0.28	8.56	0.636	0.831
		110087526	0.19	8.56	0.636	0.831
		110087527	0.24	8.56	0.636	0.831
		110087528	0.33	8.56	0.636	0.831
		110087529	0.26	8.56	0.636	0.831
		110087530	0.25	8.56	0.636	0.831
		110087531	0.21	8.56	0.636	0.831
		110087532	0.26	8.56	0.636	0.831
		110087533	0.26	8.56	0.636	0.831
		110087534	0.26	8.56	0.636	0.831
		110087535	0.28	8.56	0.636	0.831
		110087536	0.19	8.56	0.636	0.831
		110087537	0.19	8.56	0.636	0.831
		110087538	0.18	8.56	0.636	0.831
		110087539	0.18	8.56	0.636	0.831
		110087540	0.23	8.56	0.636	0.831
		110087541	0.11	8.56	0.636	0.831
		110087551	0.05	11.77	0.91	0.82
		110087552	0.05	11.77	0.91	0.82
		110087553	0.05	11.77	0.91	0.82
		110087554	0.05	11.77	0.91	0.82
		110087555	0.05	11.77	0.91	0.82
		110087556	0.05	11.77	0.91	0.82
		110087557	0.05	11.77	0.91	0.82
		110087558	0.05	11.77	0.91	0.82
		110087559	0.05	11.77	0.91	0.82
		110087560	0.05	11.77	0.91	0.82
		110087561	0.05	11.77	0.91	0.82
		110087562	0.05	11.77	0.91	0.82
		110087563	0.05	11.77	0.91	0.82
		110087564	0.05	11.77	0.91	0.82
		110087565	0.05	11.77	0.91	0.82
		110087566	0.05	11.77	0.91	0.82
		110087567	0.05	11.77	0.91	0.82
		110087568	0.05	11.77	0.91	0.82
		110087569	0.05	11.77	0.91	0.82
		110087570	0.05	11.77	0.91	0.82
		110087571	0.05	11.77	0.91	0.82
		110087572	0.05	11.77	0.91	0.82
		110087573	0.05	11.77	0.91	0.82
		110087574	0.05	11.77	0.91	0.82
		110087575	0.05	11.77	0.91	0.82
		110087576	0.05	11.77	0.91	0.82
		110087577	0.05	11.77	0.91	0.82
		110087578	0.05	11.77	0.91	0.82
		110087579	0.05	11.77	0.91	0.82
		110087580	0.05	11.77	0.91	0.82
		110087581	0.05	11.77	0.91	0.82
		110087582	0.05	11.77	0.91	0.82
		110087583	0.05	11.77	0.91	0.82
		110087584	0.05	11.77	0.91	0.82
		110087585	0.05	11.77	0.91	0.82
		110087586	0.05	11.77	0.91	0.82
		110087587	0.05	11.77	0.91	0.82
		110087588	0.05	11.77	0.91	0.82
		110087589	0.05	11.77	0.91	0.82
		110087590	0.05	11.77	0.91	0.82
		110087591	0.05	11.77	0.91	0.82
		110087592	0.05	11.77	0.91	0.82
		110087593	0.05	11.77	0.91	0.82
		110087594	0.05	11.77	0.91	0.82
		110087595	3.38			
		110087597	0.63			

LUR3/ LUB	Single Family Homes/ Toen Homes/ Apartments/ Assisted Living/ Gas Station	110087598	1.08			
		110087599	1.94	20.54	125	140
		110087601	0.06	7.22	0.528	0.722
		110087602	0.05	7.22	0.528	0.722
		110087603	0.05	7.22	0.528	0.722
		110087604	0.05	7.22	0.528	0.722
		110087605	0.05	7.22	0.528	0.722
		110087606	0.05	7.22	0.528	0.722
		110087607	0.05	7.22	0.528	0.722
		110087608	0.05	7.22	0.528	0.722
		110087609	0.05	7.22	0.528	0.722
		110087610	0.05	7.22	0.528	0.722
		110087611	0.05	7.22	0.528	0.722
		110087612	0.05	7.22	0.528	0.722
		110087613	0.05	7.22	0.528	0.722
		110087614	0.05	7.22	0.528	0.722
		110087615	0.05	7.22	0.528	0.722
		110087616	0.05	7.22	0.528	0.722
		110087617	0.05	7.22	0.528	0.722
		110087618	0.05	7.22	0.528	0.722
		110087619	0.05	7.22	0.528	0.722
		110087620	0.05	7.22	0.528	0.722
		110087621	0.05	7.22	0.528	0.722
		110087622	0.05	7.22	0.528	0.722
		110087623	0.05	7.22	0.528	0.722
		110087624	0.05	7.22	0.528	0.722
		110087625	0.05	7.22	0.528	0.722
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		110087627	0.05	7.22	0.528	0.722
		110087628	0.05	7.22	0.528	0.722
		110087629	0.05	7.22	0.528	0.722
		110087630	0.05	7.22	0.528	0.722
		110087631	0.05	7.22	0.528	0.722
		110087632	0.05	7.22	0.528	0.722
		110087633	0.05	7.22	0.528	0.722
		110087634	0.05	7.22	0.528	0.722
		110087635	0.05	7.22	0.528	0.722
		110087636	0.05	7.22	0.528	0.722
		110087637	0.05	7.22	0.528	0.722
		110087638	0.05	7.22	0.528	0.722
		110087639	0.05	7.22	0.528	0.722
		110087640	0.05	7.22	0.528	0.722
		110087641	0.05	7.22	0.528	0.722
		110087642	0.05	7.22	0.528	0.722
		110087643	0.05	7.22	0.528	0.722
		110087644	0.05	7.22	0.528	0.722
		110087645	0.05	7.22	0.528	0.722
		110087646	0.05	7.22	0.528	0.722
		110087647	0.05	7.22	0.528	0.722
		110087648	0.05	7.22	0.528	0.722
		110087649	0.05	7.22	0.528	0.722
		110087650	0.05	7.22	0.528	0.722
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		110087658	0.05	7.22	0.528	0.722
		110087659	0.05	7.22	0.528	0.722
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		110087661	0.05	7.22	0.528	0.722
		110087662	0.05	7.22	0.528	0.722
		110087663	0.05	7.22	0.528	0.722
		110087664	0.05	7.22	0.528	0.722
		110087665	0.05	7.22	0.528	0.722
		110087666	0.05	7.22	0.528	0.722
		110087667	0.05	7.22	0.528	0.722
		110087668	0.05	7.22	0.528	0.722
		110087669	0.05	7.22	0.528	0.722
		110087670	0.05	7.22	0.528	0.722
		110087671	0.05	7.22	0.528	0.722
		110087672	0.05	7.22	0.528	0.722
		Total	60.2	4761	327	390

Table C.8 Area 8 Trips per Parcel

Land Use Code	Land Use Desc	Parcel ID	Acres	Daily Trip Gen	AM Peak Trip Gen	PM Peak Trip Gen	Estimated Homes (3.5/acre)
LUR-1	Single Family Homes	110013410	44.66	1471	109	147	156
		110037400	2.76	94	7	9	10
		110037500	90.99	2999	223	299	318
		110037710	40.51	1339	99	133	142
		Total	178.9	5903	438	588	626



Prepared By: Nathan Sondrol, Community Development Director

Presenter: Nathan Sondrol, Community Development Director

Date: 06/04/2026

Board & Commission: City Council

Subject: Approval of Resolution R-340-2026 approving the lot split, wavier of compensation and deed to Chisago County for CSAH 14/Hemingway Ave Roundabout Improvement Project

BACKGROUND

The City Council previously approved a Letter of Understanding between the City of North Branch and Chisago County regarding the planned CSAH 14 (Lincoln Trail) / Hemingway Avenue intersection improvement project on Oct 28, 2026. Chisago County secured a Highway Safety Improvement Program (HSIP) grant to construct a roundabout at this intersection, with construction anticipated in 2027.

Chisago County and the City each have controlling portions of the intersecting roadways. As such, both parties have agreed that coordination is necessary to efficiently deliver the project and improve long-term safety and operations.

To accommodate the proposed roundabout design, additional right-of-way is required from City-owned property located at the northeast corner of CSAH 14 and Hemingway Avenue (Parcel No. 16.00563.15). To facilitate the project, the following actions are required:

1. Approval of a minor lot split to separate the required right-of-way area;
2. Execution of a waiver of appraisal and just compensation by the City; and
3. Conveyance of the required property interest to Chisago County.

The property interest to be conveyed consists of approximately 18,221 square feet, as depicted in the attached exhibit.

REQUESTED ACTION

Approval of Resolution R-340-2026 approving the lot split, wavier of appraisal and compensation and conveyance of the deed to Chisago County for the CSAH 14/Hemingway Avenue Roundabout Improvement Project.

Voting Requirements:

Voting Options Simple Majority

STATE OF MINNESOTA

COUNTY OF CHISAGO

CITY OF NORTH BRANCH

CITY COUNCIL RESOLUTION NO. R-340-2026

**A RESOLUTION APPROVING LOT SPLIT, WAIVER OF APPRAISAL AND JUST
COMPENSATION, AND AUTHORIZING CONVEYANCE OF PROPERTY FOR THE
CSAH 14 / HEMINGWAY AVENUE / LINCOLN TRAIL ROUNDABOUT PROJECT**

WHEREAS, the City of North Branch previously entered into a Letter of Understanding with Chisago County regarding the planned intersection improvement project at CSAH 14 (Lincoln Trail) and Hemingway Avenue; and

WHEREAS, Chisago County has received a Highway Safety Improvement Program (HSIP) grant to construct a roundabout at said intersection, anticipated in 2027; and

WHEREAS, the City and County mutually recognize the shared jurisdictional responsibility and public benefit of the proposed intersection improvements; and

WHEREAS, construction of the project requires acquisition of a portion of City-owned property located at the northeast corner of CSAH 14 and Hemingway Avenue (Parcel No. 16.00563.15); and

WHEREAS, the required acquisition consists of approximately 18,221 square feet, as legally described and depicted in the attached exhibits; and

WHEREAS, the City Council finds that approval of a minor lot split, waiver of appraisal and just compensation, and conveyance of the property interest will facilitate timely completion of the public improvement project; and

WHEREAS, the City Council determines that such conveyance serves a public purpose consistent with the City's transportation and infrastructure objectives;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of North Branch, Minnesota, as follows:

1. The City Council hereby approves the lot split necessary to separate the required right-of-way from Parcel No. 16.00563.15.
2. The City Council hereby accepts and approves the Waiver of Appraisal and Just

Compensation executed by the City in favor of Chisago County.

3. The Mayor and City Administrator are hereby authorized and directed to execute a Quit Claim Deed and any related documents necessary to convey the described property interest to Chisago County.
4. City staff are authorized to take all actions necessary to implement this resolution.

PASSED AND ADOPTED by the City Council of the City of North Branch this 10th day of June, 2026.

CITY OF NORTH BRANCH

Kevin Scheiber, Mayor

ATTEST:

Tonya Kostuch, City Clerk

**CERTIFICATE OF LOT SPLIT
CITY OF NORTH BRANCH
COUNTY OF CHISAGO**

I, Nathan Sondrol, the Community Development Director for the City of North Branch, being duly sworn on oath, do hereby certify that the lot line adjustment described on Attachment A owned by City of North Branch meets the requirements of the City of North Branch Zoning and Subdivision Ordinances.

Nathan Sondrol
City of North Branch
Community Development Director

STATE OF MINNESOTA)
) ss.
COUNTY OF WASHINGTON)

The above instrument was subscribed to me and sworn to before me by Nathan Sondrol, Community Development Director, for the City of North Branch on the 2nd day of June 2026.



Signature of Notary Public

DOCUMENT PREPARED BY:
City of North Branch
6408 Elm St.
P.O. Box 910
North Branch, MN 55056
Phone (651) 674-8113
Fax (651) 674-8262

ATTACHMENT A

Outlot B, Casselberry Ponds Plat 3, Chisago County, Minnesota.

TO BE DIVIDED INTO THE FOLLOWING PARCELS

Parcel A

That part of OUTLOT B of the recorded plat of Casselberry Ponds Plat 3, Chisago County, Minnesota, lying westerly of the following described line:

Commencing at the southeast corner of said OUTLOT B; thence North 48 degrees 59 minutes 11 seconds West, along the southerly line of said OUTLOT B, a distance of 53.69 feet to the point of beginning of the line to be described; thence North 02 degrees 23 minutes 58 seconds West, a distance of 72.69 feet; thence North 14 degrees 05 minutes 24 seconds West, a distance of 329.67 feet to the northerly line of said OUTLOT B and said line there terminating.

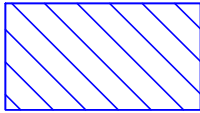
Parcel B (PID: 16.00192.60)

All that part of Outlot B, Casselberry Ponds Plat 3, Chisago County, Minnesota.

EXCEPT All that part of OUTLOT B of the recorded plat of Casselberry Ponds Plat 3, Chisago County, Minnesota, lying westerly of the following described line:

Commencing at the southeast corner of said OUTLOT B; thence North 48 degrees 59 minutes 11 seconds West, along the southerly line of said OUTLOT B, a distance of 53.69 feet to the point of beginning of the line to be described; thence North 02 degrees 23 minutes 58 seconds West, a distance of 72.69 feet; thence North 14 degrees 05 minutes 24 seconds West, a distance of 329.67 feet to the northerly line of said OUTLOT B and said line there terminating.

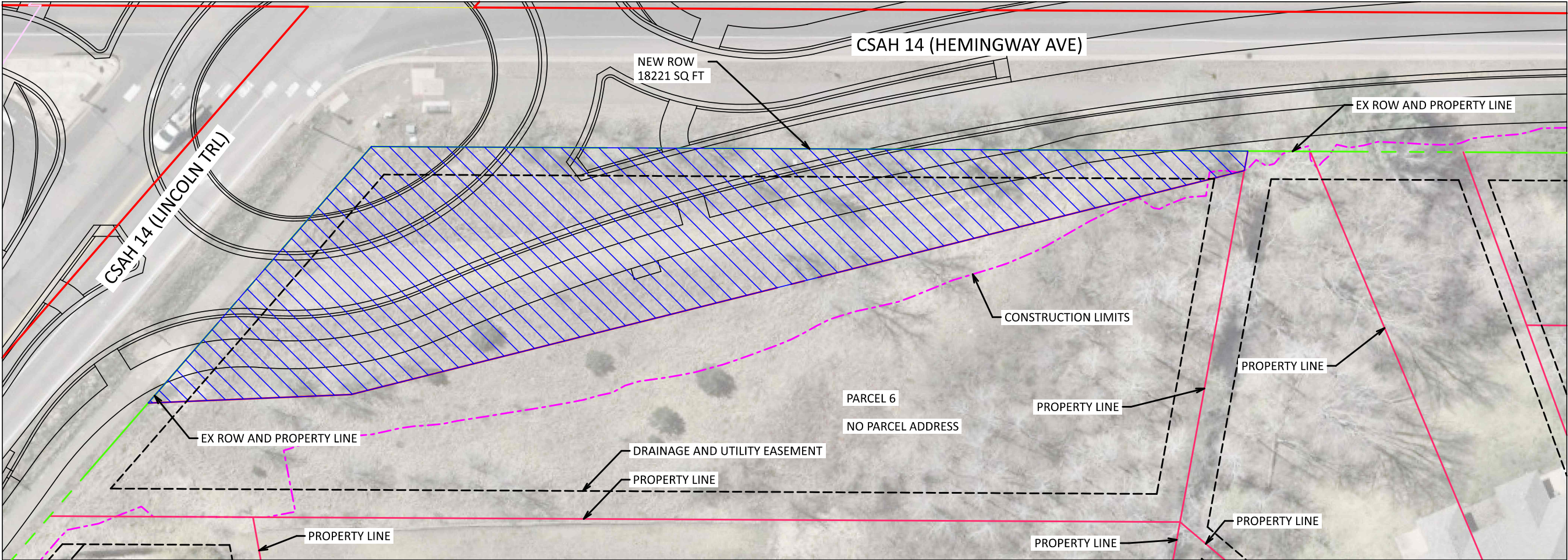
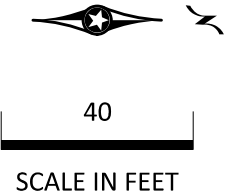
PARCEL 6



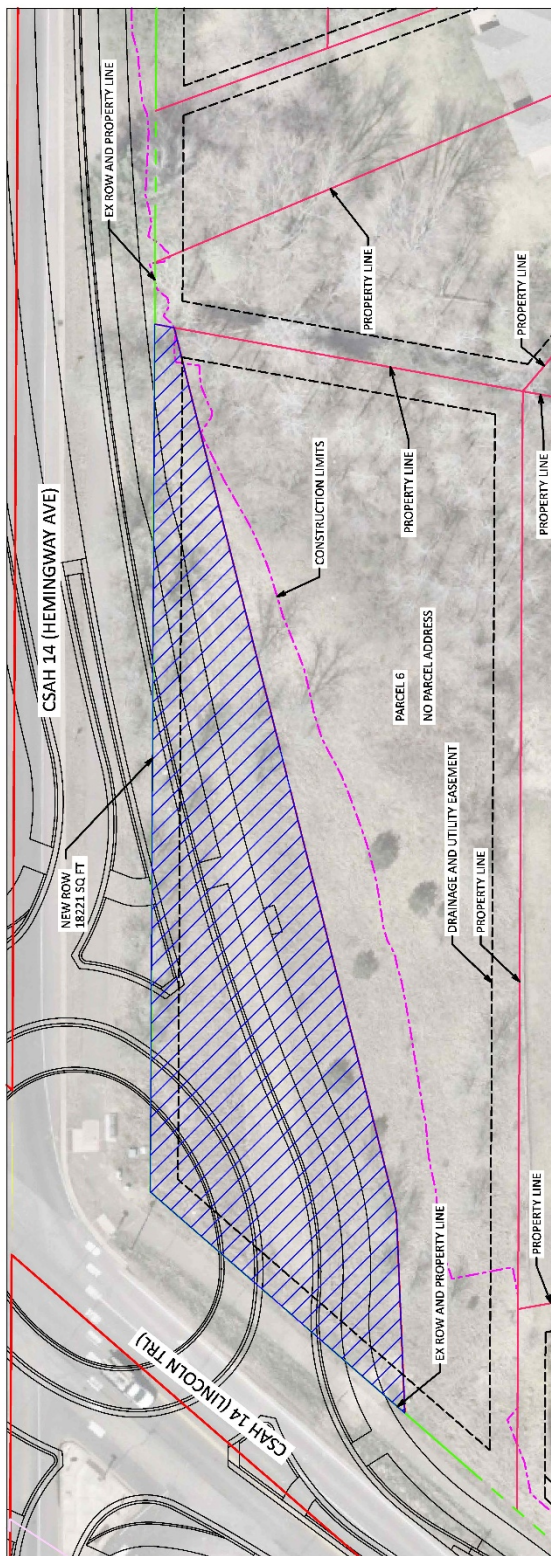
NEW RIGHT OF WAY = 18221 SQ FT



TEMPORARY EASEMENT = 0 SQ FT



Page 295 of 382



PARCEL 6
PO BOX 910
NORTH BRANCH, MN 55056
16.00563.15



PARCEL SKETCH
4/16/2026
SHEET 1 OF 2

STATE DEED TAX DUE HERE ON: \$ 1.65
Date: _____, 20____.

(reserved for recording data)

FOR VALUABLE CONSIDERATION, The City of North Branch, Grantor(s), a political subdivision under the laws of the State of Minnesota,

hereby convey(s) and quitclaim(s) to Chisago County, Grantee(s), a political subdivision under the laws of the State of Minnesota, real property in Chisago County, Minnesota, described as follows:

That part of OUTLOT B of the recorded plat of Casselberry Ponds Plat 3, Chisago County, Minnesota, lying westerly of the following described line:

Commencing at the southeast corner of said OUTLOT B; thence North 48 degrees 59 minutes 11 seconds West, along the southerly line of said OUTLOT B, a distance of 53.69 feet to the point of beginning of the line to be described; thence North 02 degrees 23 minutes 58 seconds West, a distance of 72.69 feet; thence North 14 degrees 05 minutes 24 seconds West, a distance of 329.67 feet to the northerly line of said OUTLOT B and said line there terminating.

(if more space is needed, continue on back)
together with all hereditaments and appurtenances belonging thereto.

The total consideration for this transaction is less than \$3000.00

Affix Deed Tax Stamp Here

STATE OF MINNESOTA)
)ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____,
By _____, Grantor(s).

NOTARIAL STAMP OR SEAL (OR OTHER TITLE OR RANK)

SIGNATURE OF PERSON TAKING ACKNOWLEDGMENT

Tax statements for the real property described in this instrument should be sent to (include name and address of Grantee):

Chisago County
313 N Main St.
Center City, MN 55012

THIS INSTRUMENT WAS DRAFTED BY (NAME AND ADDRESS):
Chisago County Public Works
313 N. Main St. Room 400
Center City, Mn. 55012



Prepared By: Nathan Sondrol, Community Development Director

Presenter: Nathan Sondrol, Community Development Director

Date: 06/04/2026

Board & Commission: City Council

Subject: Approval of Street Closure for Elm St and Branch Ave for Midsummer Days

BACKGROUND

On May 13, 2026, the City Council approved the North Branch American Legion Post 85 Special Event Permit for the annual Midsummer Days celebration scheduled for June 17–21, 2026.

Following the approval, the North Branch Legion along with city staff including public works and public safety have discussed and requested authorization for an additional temporary street closure of Elm Street between Branch Avenue and 8th Avenue during the event. The requested closure is intended to improve pedestrian safety and event operations by reducing vehicle conflicts in an area that experiences significant pedestrian activity associated with the street dances, carnival, and related festivities.

The proposed modification does not otherwise alter the activities, locations, dates, or operational plans previously approved by the City Council.

REQUESTED ACTION

Approve an amendment to the May 13, 2026 Special Event Permit for the North Branch American Legion Post 85 Midsummer Days celebration to authorize the temporary closure of Elm Street between Branch Avenue and 8th Avenue during the event.

Voting Requirements:

Voting Options Simple Majority Super Majority



Prepared By: Justin Messner, City Engineer

Presenter: Justin Messner, City Engineer

Date: June 10, 2026

Board & Commission: City Council

Subject: Approval of Resolution R-341-2026 Approving Plans and Specifications and Authorize Staff to Advertise for Bids for the Flink Avenue Phase II Trail Project

Introduction:

The City Council approved Resolution R-5-2024 in February 2024 authorizing City staff to submit an application to the MnDOT Active Transportation (AT) Grant Program for the Flink Ave Trail Phase II Improvement Project. The Flink Ave Phase II Improvement project consists of the construction of a 10' wide trail located on the west side of Flink Ave from 392nd Street to the existing pedestrian network located on the north side of the entrance to the North Branch Marketplace development.

The City was notified in May 2024 that the proposed project was selected for MnDOT Active Transportation Program Funds in the amount of \$574,332 for infrastructure improvements for the project. Engineering expenditures were not considered eligible expenses for the grant.

The plans and specs have been completed and submitted to MnDOT for review and approval. City is requesting approval of the plans and specs and authorizing city staff to advertise for bid for the project to keep the project in line to be complete within the grant timeline which requires the project to begin construction by June 1, 2027.

Due to the current bid climate, specifically the Fletcher Ave Extension Project coming in lower, we are hopeful that future bids for this project will fall within our funding sources.

Funding/Financing:

Funding for the project is identified in the table below.

Source	Amount
MnDOT Active Transportation (AT) Grant	\$574,322.00
DNR Grant (applied, not approved yet)	\$250,000
Parks Department funding	\$289,000

Leftover funding from Pavement Improvement Plan	\$300,000
Total	\$1,413,322

Recommended Action:

Recommend approval to approve the plans and specs and authorize city staff to advertise for bids.

Voting Requirements:

Simple Majority

Attachment:

1. Resolution
2. Project Location Map
3. Plans and Specs

STATE OF MINNESOTA
COUNTY OF CHISAGO CITY
OF NORTH BRANCH

CITY COUNCIL RESOLUTION NO. R-341-2026

**RESOLUTION APPROVING PLANS AND SPECIFICATIONS AND
ORDERING ADVERTISEMENT FOR BIDS FOR THE
FLINK AVENUE TRAIL PROJECT**

WHEREAS, the City of North Branch approved preparation of plans and specifications for the Flink Avenue Trail Project to WSB Engineering at their January 28, 2025 meeting and,

WHEREAS, the next step in this project is to approve the project plans and specifications and authorize the advertisement for bids for said project,

**NOW THEREFORE BE IT RESOLVED, BY THE CITY COUNCIL OF NORTH BRANCH,
MINNESOTA THAT:**

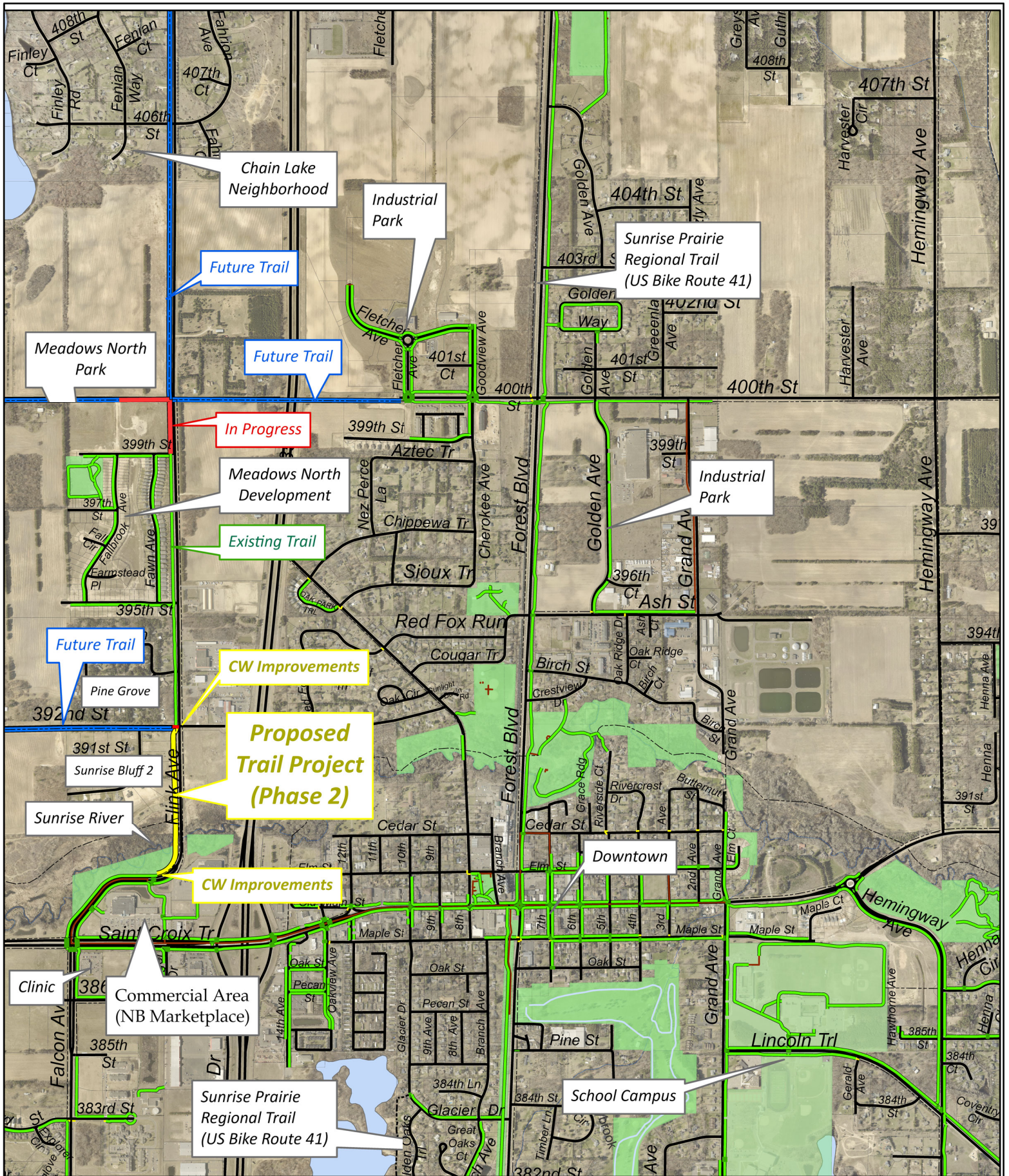
- 1.) Such plans and specifications prepared by WSB Engineering are hereby approved.
- 2.) WSB Engineering shall prepare and cause to be inserted in the official paper and QuestCDN, an advertisement for bids upon the making of such improvements under such approved plans and specifications. The advertisement shall be published two times, shall specify the work to be done, shall state that bids will be opened on or about Wednesday, July 15, 2026, and bids will be considered by the City Council. Any bidder whose responsibility is questioned during consideration of the bid will be given an opportunity to address the Council on the issue of responsibility. No bids will be considered unless sealed and filed with the Clerk and accompanied by a cash deposit, cashier's check, bid bond, or certified check payable to the City of North Branch for Five (5%) percent of the amount of such bid.

Whereupon said resolution was declared duly passed and adopted and was signed by the Mayor and attested by the City Administrator dated this 10th day of June 2026.

Kevin Schieber, Mayor

Attested:

Tonya Kostuch, City Clerk



- Proposed Trail
- In Progress
- Existing Facilities
- Future Trail

Flink Ave Trail Project Phase II
392nd St - NB Marketplace
North Branch - Chisago County, MN

Project Location Map



Date: Nov 30, 2023



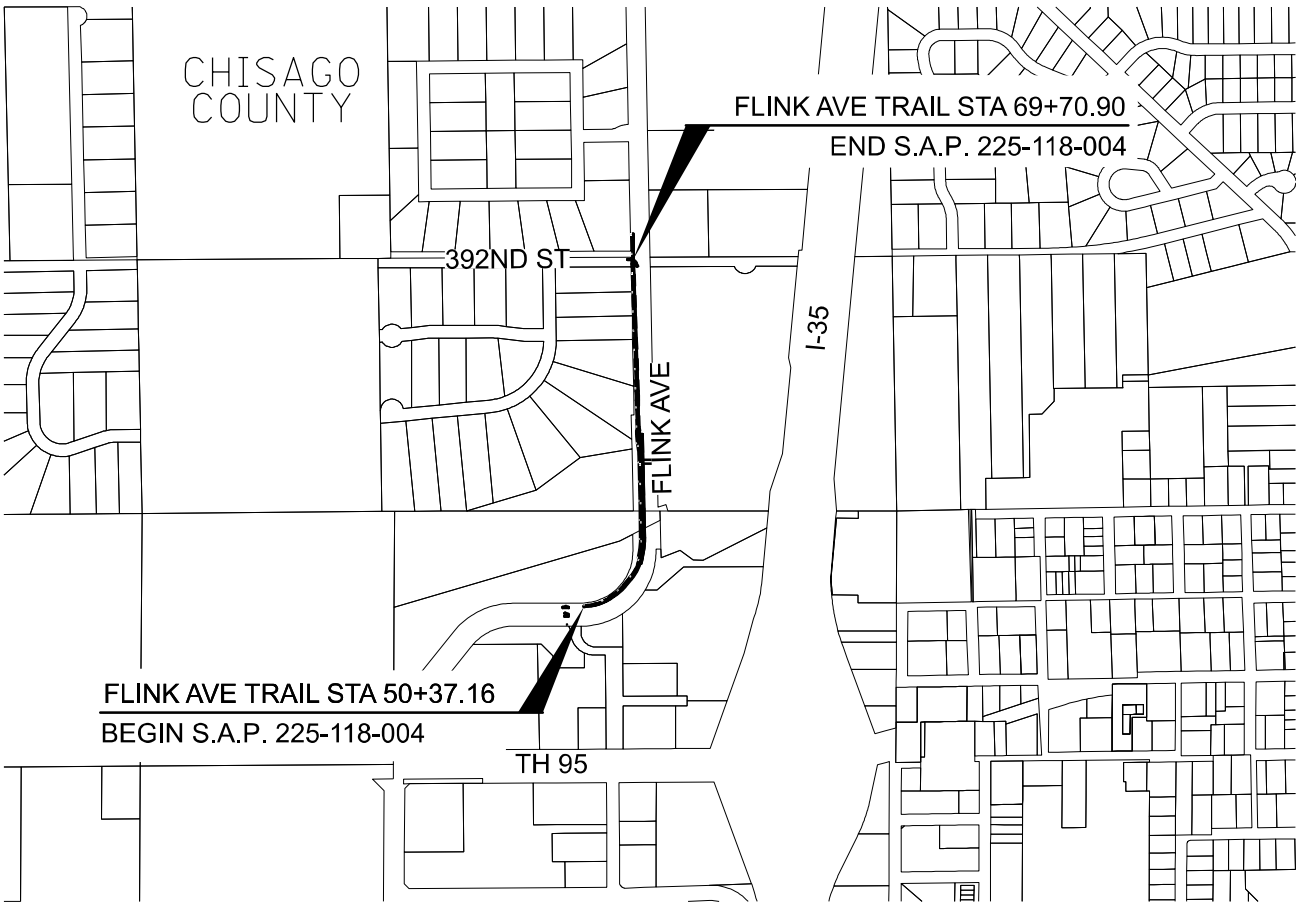
Scale: 1"=1,500'

MINNESOTA DEPARTMENT OF TRANSPORTATION
CITY OF NORTH BRANCH

CONSTRUCTION PLAN FOR TRAIL, RETAINING WALL AND ADA IMPROVEMENTS

LOCATED ON FLINK AVE FROM 760' NORTH OF TH 95 TO 2790' NORTH OF TH 95

STATE PROJ. NO. 225-118-004 (FLINK AVE)
GROSS LENGTH 1934.47 FEET 0.366 MILES
BRIDGES-LENGTH FEET MILES
EXCEPTIONS-LENGTH FEET MILES
NET LENGTH 1934.47 FEET 0.366 MILES
REF. POINT 000+00.000 TO REF. POINT 000+00.000
LENGTH AND DESCRIPTION BASED ON THE TRAIL_CL ALIGNMENT



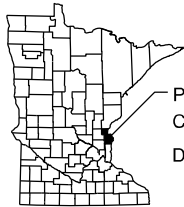
SCALES

PLAN	50'
PROFILE	50' HORIZ. 5' VERT.
INDEX MAP	1000'
GENERAL LAYOUT	100'

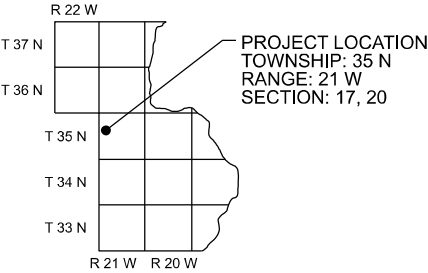
TRAIL DESIGN DESIGNATION:
DESIGN SPEED (MPH) 20
BASED ON 4.5 FT HEIGHT OF EYE
0.0 FT HEIGHT OF OBJECT

PLAN REVISIONS		
DATE	SHEET NO.	APPROVER

THE SUBSURFACE UTILITY INFORMATION IN THIS PLAN IS UTILITY QUALITY LEVEL D. THIS UTILITY QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF C/ASCE 38-22, ENTITLED "STANDARD GUIDELINES FOR INVESTIGATING AND DOCUMENTING EXISTING UTILITIES."



PROJECT LOCATION
COUNTY: CHISAGO
DISTRICT: METRO



FOR PLANS AND UTILITIES SYMBOLS SEE INPLACE TOPOGRAPHY & UTILITY PLAN
STATE PROJ. NO. CHARGE IDENTIFIER

SAP 225-118-004 (FLINK AVE)

GOVERNING SPECIFICATIONS

THE 2020 EDITION OF THE MINNESOTA DEPARTMENT OF TRANSPORTATION "STANDARD SPECIFICATIONS FOR CONSTRUCTION" SHALL GOVERN.
ALL TRAFFIC CONTROL DEVICES SHALL CONFORM TO THE LATEST EDITION OF THE MINNESOTA MANUAL OF UNIFORM TRAFFIC CONTROL DEVICES, INCLUDING THE LATEST EDITION OF THE FIELD MANUAL FOR TEMPORARY TRAFFIC CONTROL ZONE LAYOUTS.

INDEX

SHEET NO.	DESCRIPTION
1	TITLE SHEET
2	GENERAL LAYOUT
3-4	ESTIMATED QUANTITIES
5	QUANTITY TABULATIONS
6	EARTHWORK SUMMARY & TABULATIONS
7	SOILS & CONSTRUCTION NOTES
8-9	TYPICAL SECTIONS
10	MISCELLANEOUS DETAILS
11	STANDARD PLAN & PLATES
12-16	STAGING PLAN
17-18	ALIGNMENT PLAN & TABULATIONS
19-20	REMOVAL AND INPLACE UTILITIES PLAN
21-24	CONSTRUCTION & PROFILE PLAN
25-26	PEDESTRIAN RAMP DETAILS
27-31	RETAINING WALL PLAN
32-33	DRAINAGE PLAN
34-36	DRAINAGE PROFILES & TABULATIONS
37-40	DRAINAGE DETAILS
41-43	STORM WATER POLLUTION PREVENTION PLAN
44-46	EROSION CONTROL & TURF ESTABLISHMENT
47-49	SIGNING AND STRIPING PLAN
50-51	RRFB PLAN
XS1-XS9	CROSS SECTIONS

THIS PLAN CONTAINS 60 SHEETS

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



SIGNATURE: Emily Brown PRINTED NAME: EMILY BROWN, PE
DESIGN ENGINEER: I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION, AND THAT I AM DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
DATE: 6/26/2025 LICENSE NUMBER: 51773

APPROVED NORTH BRANCH CITY ENGINEER

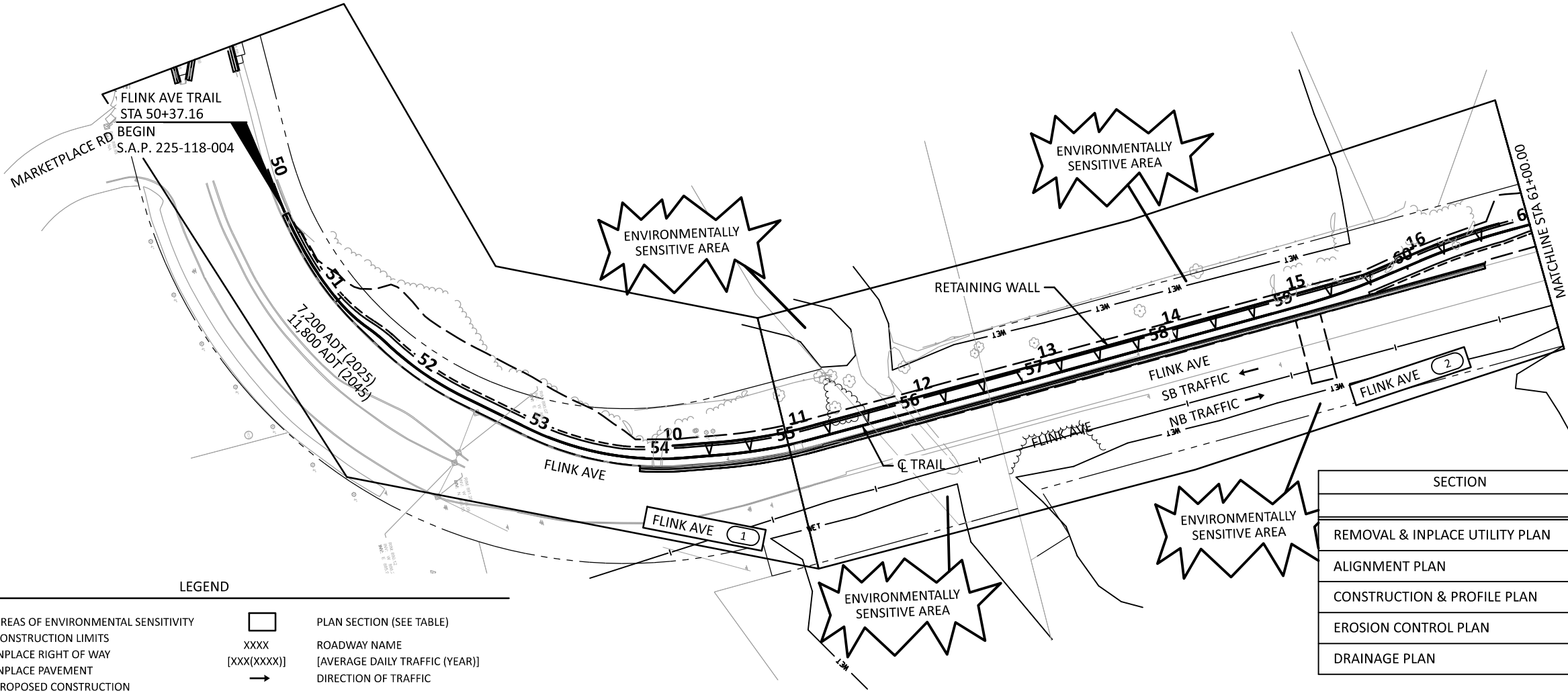
Dan Erickson Digitally signed by Dan Erickson
Date: 2025.07.14 12:09:00 -05'00'
DISTRICT STATE AID ENGINEER: REVIEWED FOR COMPLIANCE WITH STATE AID RULES

Dan Erickson Digitally signed by Dan Erickson
Date: 2025.07.14 12:09:19 -05'00'
FOR STATE AID ENGINEER: APPROVED FOR STATE AID FUNDING

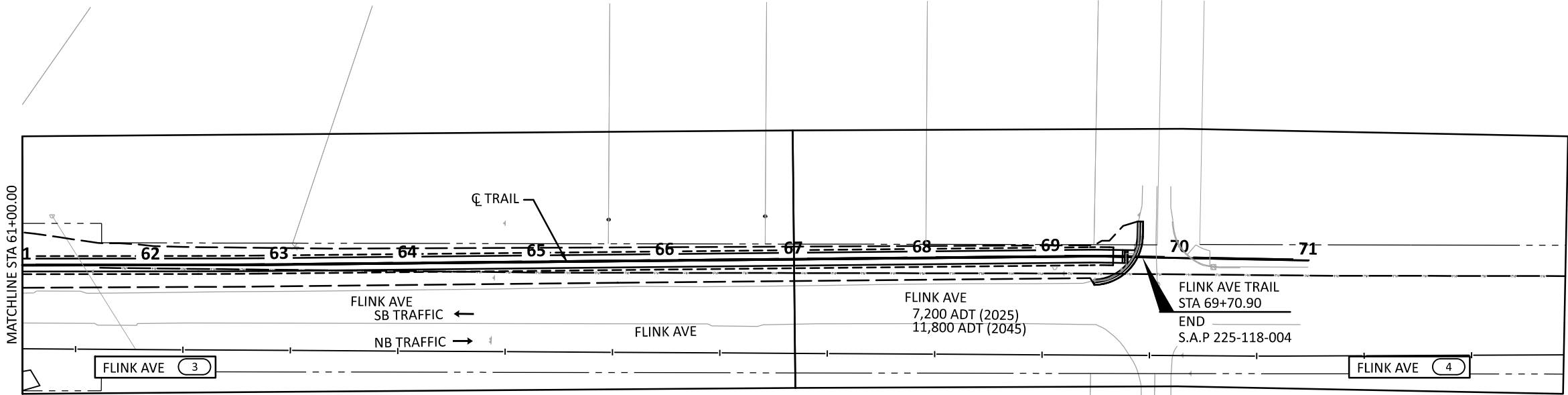
OFFICE OF LAND MANAGEMENT APPROVAL N/A
DIRECTOR, LAND MANAGEMENT

APPROVED N/A
STATE DESIGN ENGINEER

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000gl-001.dgn



SECTION	1	2	3	4
	PLAN SHEET INDEX PER SECTION			
REMOVAL & INPLACE UTILITY PLAN	19	20		
ALIGNMENT PLAN	17	18		
CONSTRUCTION & PROFILE PLAN	21	22	23	24
EROSION CONTROL PLAN	45	46		
DRAINAGE PLAN	32	33		



DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: <i>Emily Brown</i>	wsb	MINNESOTA DEPARTMENT OF TRANSPORTATION FLINK AVE TRAIL NORTH BRANCH, CHISAGO COUNTY, MINNESOTA	GENERAL LAYOUT	SAP 225-118-004
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE				Sheet No. 2 of 51 Sheets
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773				Page 303 of 382



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

GENERAL LAYOUT

SAP 225-118-004
Sheet No. 2 of 51 Sheets
Page 303 of 382

DATE: 7/9/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-110est-001

STATEMENT OF ESTIMATED QUANTITIES

TAB	SHEET NO.	ITEM NO.	DESCRIPTION	NOTES	UNITS	PROJECT TOTAL	SAP 225-118-004 (A)	LOCAL (B)
						ESTIMATED QUANTITY	ESTIMATED QUANTITY	ESTIMATED QUANTITY
		2021.501	MOBILIZATION		LUMP SUM	1	1	
A	5R	2101.502	CLEARING		EACH	1	1	
A	5R	2101.502	GRUBBING		EACH	1	1	
A	5R	2101.505	CLEARING		ACRE	0.05	0.05	
A	5R	2101.505	GRUBBING		ACRE	0.05	0.05	
H	47R	2102.518	PAVEMENT MARKING REMOVAL		SQ FT	198	198	
H	47R	2104.502	REMOVE DELINEATOR / MARKER		EACH	2	2	
H	47R	2104.502	REMOVE SIGN		EACH	5	5	
I	47R	2104.502	SALVAGE SIGN PANEL TYPE SPECIAL		EACH	1	1	
A	5R	2104.503	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)		LIN FT	721	721	
A	5R	2104.503	REMOVE CURB & GUTTER		LIN FT	280	280	
A	5R	2104.503	REMOVE PIPE CULVERTS		LIN FT	5		5
A	5R	2104.503	REMOVE GUARDRAIL - PLATE BEAM		LIN FT	328	328	
A	5R	2104.504	REMOVE BITUMINOUS PAVEMENT		SQ YD	231	231	
A	5R	2104.518	REMOVE CONCRETE WALK		SQ FT	472	472	
E	6	2106.507	EXCAVATION - COMMON	(P)	CU YD	2051	2051	
E	6	2106.507	SELECT GRANULAR EMBANKMENT (CV)	(P)	CU YD	285	285	
E	6	2106.507	COMMON EMBANKMENT (CV)	(P)	CU YD	3383	3383	
F	34	2108.504	GEOTEXTILE FABRIC TYPE 4		SQ YD	20		20
		2123.610	STREET SWEEPER (WITH PICKUP BROOM)	1	hour	50	50	
B	5R	2211.507	AGGREGATE BASE (CV) CLASS 5	(P)	CU YD	460	460	
B	5R	2360.509	TYPE SP 12.5 WEARING COURSE MIX (4;C)		TON	52	52	
	28R	2452.618	STEEL SHEET PILING		SQ FT	15285	15285	
	28R	2475.503	ORNAMENTAL METAL RAILING		LIN FT	665	665	
F	34	2501.502	18" RC PIPE APRON		EACH	2		2
F, G	33, 34	2503.503	18" RC PIPE SEWER DES 3006 CL V		LIN FT	1436		1436
G	35	2503.602	CONNECT TO EXISTING STORM SEWER		EACH	1		1
H	36	2506.502	CASTING ASSEMBLY		EACH	12		12
F, G	33, 34	2506.503	CONST DRAINAGE STRUCTURE DES 48-4020		LIN FT	54.3		54.3
F	33	2506.503	CONST DRAINAGE STRUCTURE DES 60-4020		LIN FT	4.5		4.5
F	34	2511.507	RANDOM RIPRAP CLASS III		CU YD	3.6		3.6
C	5R	2521.518	6" CONCRETE WALK		SQ FT	812	812	
B	5R	2521.518	4" BITUMINOUS WALK		SQ FT	20884	20884	
C	5R	2521.602	DRILL & GROUT REINF BARS (EPOXY COATED)		EACH	8	8	
C	5R	2531.503	CONCRETE CURB & GUTTER DESIGN B618		LIN FT	607	607	
C	5R	2531.503	CONCRETE CURB & GUTTER DESIGN B624		LIN FT	70	70	
C	5R	2531.618	TRUNCATED DOMES		SQ FT	40	40	
F	34	2554.502	GUIDE POST TYPE B		EACH	2		2
		2563.601	TRAFFIC CONTROL		LUMP SUM	1	1	
I	47R	2564.502	INSTALL SIGN PANEL TYPE SPECIAL		EACH	1	1	
H	47R	2564.618	SIGN PANELS TYPE C		SQ FT	54	54	

NOTES:

- (A) ACTIVE TRANSPORTATION INFRASTRUCTURE FUNDS
- (B) LOCAL FUNDS
- (P) PLAN QUANTITY
- 1 TO BE USED FOR SURFACE CLEANING AND/OR AS DIRECTED BY THE ENGINEER
- 2 TO BE USED FOR TURF ESTABLISHMENT AND/OR AS DIRECTED BY THE ENGINEER

DRAWN BY: KM
DESIGNED BY: KM
CHECKED BY: EB

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

SIGNATURE: *Emily Brown*
PRINTED NAME: EMILY BROWN, PE
DATE: 7/9/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

STATEMENT OF ESTIMATED QUANTITIES

SAP 225-118-004

Sheet No. 3R of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-110est-001

STATEMENT OF ESTIMATED QUANTITIES								
TAB	SHEET NO.	ITEM NO.	DESCRIPTION	NOTES	UNITS	PROJECT TOTAL	SAP 225-118-004 (A)	LOCAL (B)
						ESTIMATED QUANTITY	ESTIMATED QUANTITY	ESTIMATED QUANTITY
	50	2565.616	PEDESTRIAN CROSSWALK FLASHER SYSTEM		SYSTEM	1	1	
D	5	2573.503	SEDIMENT CONTROL LOG TYPE COMPOST		LIN FT	1924	1924	
D	5	2574.505	SOIL BED PREPARATION		ACRE	0.6	0.6	
D	5	2574.508	FERTILIZER TYPE 4		POUND	86	86	
D	5	2575.504	RAPID STABILIZATION METHOD 4		SQ YD	2434	2434	
D	5	2575.504	ROLLED EROSION PREVENTION CATEGORY 20		SQ YD	2771	2771	
D	5	2575.505	SEEDING		ACRE	0.6	0.6	
D	5	2575.523	WATER	2	M GALLON	54	54	
D	5	2575.523	RAPID STABILIZATION METHOD 3		M GALLON	1	1	
D	5	2575.608	SEED MESIC INSLOPE		POUND	38	38	
H	47	2582.503	4" SOLID LINE PAINT GR IN (WR)		LIN FT	750	750	
H	47	2582.518	CROSSWALK PREF THERMO GR IN		SQ FT	330	330	

NOTES:
(A) ACTIVE TRANSPORTATION INFRASTRUCTURE FUNDS
(B) LOCAL FUNDS
(P) PLAN QUANTITY
1 TO BE USED FOR SURFACE CLEANING AND/OR AS DIRECTED BY THE ENGINEER
2 TO BE USED FOR TURF ESTABLISHMENT AND/OR AS DIRECTED BY THE ENGINEER

DATE: 6/30/2025
FILENAME: Projects\Minnesota\027668-000\05_Discipline\Roadway\03_Sheets\027668-000-130tab-001.dgn

REMOVALS										A
LOCATION	CLEARING	GRUBBING	CLEARING	GRUBBING	SAWING BIT PAVEMENT (FULL DEPTH) (1)	REMOVE				
						PIPE CULVERTS	GUARDRAIL PLATE PLATE BEAM	CURB & GUTTER	BITUMINOUS PAVEMENT (1)	CONCRETE WALK
	EACH	EACH	ACRE	ACRE	LIN FT	LIN FT	LIN FT	LIN FT	SQ YD	SQ FT
FLINK AVE SAP 225-118-004										
STA 50+37.16 TO STA 69+70.90	1	1	0.05	0.05	721		328	280	231	472
LOCAL FUNDS										
STA 50+37.16 TO STA 69+70.90						5				
PROJECT TOTAL	1	1	0.05	0.05	721	5	328	280	231	472

NOTES:
(1) DEPTH VARIES

BITUMINOUS & AGGREGATE			B
LOCATION	4" BITUMIOUS WALK	AGGREGATE BASE (CV) CLASS 5 (3)	TYPE SP 12.5 WEARING COURSE MIX (4,C)
	SQ FT	CU YD	TON
FLINK AVE			
STA 50+37.16 TO STA 69+70.90	20884	460	52
PROJECT TOTAL	20884	460	52

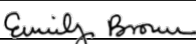
NOTES:
(3) INCLUDES AGGREGATE UNDER BITUMINOUS PAVEMENT, CURB & GUTTER, AND CONCRETE WALK.

BASIS OF QUANTITIES:
- BITUMINOUS DENSITY: 113 LB/SY/IN

TACK COAT
- SMOOTH/NON-MILLED: 0.05 GAL/SY
- SHOULDERS: 0.20 GAL/SY

CONCRETE					C
LOCATION	6" CONCRETE WALK	DRILL & GROUT REINF BAR (EPOXY COATED)	CONCRETE CURB & GUTTER DESIGN B624	CONCRETE CURB & GUTTER DESIGN B618	TRUNCATED DOMES
	SQ FT	EACH	LIN FT	LIN FT	SQ FT
FLINK AVE					
STA 50+37.16 TO STA 69+70.90	812	8	70	607	40
PROJECT TOTAL	812	8	70	607	40

EROSION CONTROL & TURF ESTABLISHMENT									D
LOCATION	SEDIMENT CONTROL LOG TYPE COMPOST	SOIL BED PREPARATION	FERTILIZER	RAPID STABILIZATION METHOD 4	ROLLED EROSION PREVENTION CATEGORY 20	SEEDING	WATER	RAPID STABILIZATION METHOD 3	MESIC INSLOPE
	LIN FT	ACRE	TYPE 4	SQ YD	SQ YD	ACRE	MGAL	MGAL	
	LIN FT	ACRE	POUND	SQ YD	SQ YD	ACRE	MGAL	MGAL	POUND
FLINK AVE									
STA 50+37.16 TO STA 69+70.90	1924	0.6	86	2434	2771	0.6	54	1	38
PROJECT TOTAL	1924	0.6	86	2434	2771	0.6	54	1	38

DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: 
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE
CHECKED BY: EB		DATE: 6/30/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

QUANTITIY TABULATIONS

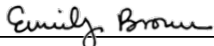
SAP 225-118-004
Sheet No. 5R of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\0276688-000\05_Discipline\Roadway\03_Sheets\0276688-000-130tab-001.dgn

EARTHWORK TABULATION			E
STATION	EXCAVATION COMMON	EMBANKMENT COMMON (CV)	SELECT GRANULAR (CV)
	(CU YD)	(CU YD)	(CU YD)
FLINK AVE - SAP 225-118-004			
50+37.16 TO 50+50	2		
50+50 TO 51+00	17	5	
51+00 TO 51+50	54	16	
51+50 TO 52+00	153	28	
52+00 TO 52+50	175	27	
52+50 TO 53+00	248	28	
53+00 TO 53+50	192	23	
53+50 TO 54+00	78	13	6
54+00 TO 54+50	39	15	22
54+50 TO 55+00	40	31	22
55+00 TO 55+50	40	51	21
55+50 TO 56+00	42	54	21
56+00 TO 56+50	42	51	21
56+50 TO 57+00	41	51	21
57+00 TO 57+50	43	55	21
57+50 TO 58+00	45	45	21
58+00 TO 58+50	43	51	21
58+50 TO 59+00	41	57	21
59+00 TO 59+50	59	61	22
59+50 TO 60+00	71	75	22
60+00 TO 60+50	72	157	20
60+50 TO 61+00	48	247	3
61+00 TO 61+50	36	253	
61+50 TO 62+00	31	180	
62+00 TO 62+50	29	150	
62+50 TO 63+00	28	159	
63+00 TO 63+50	27	143	
63+50 TO 64+00	27	132	
64+00 TO 64+50	26	133	
64+50 TO 65+00	26	131	
65+00 TO 65+50	26	132	
65+50 TO 66+00	25	123	
66+00 TO 66+50	25	113	
66+50 TO 67+00	25	100	
67+00 TO 67+50	25	74	
67+50 TO 68+00	24	100	
68+00 TO 68+50	24	107	
68+50 TO 69+00	24	107	
69+00 TO 69+50	26	90	
69+50 TO 69+70.90	12	15	
PROJECT TOTAL - SAP 225-118-004	2051	3383	285

DRAWN BY:	KM
DESIGNED BY:	KM
CHECKED BY:	EB

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

SIGNATURE:	
PRINTED NAME:	EMILY BROWN, PE
DATE:	6/26/2025
LIC. NO.:	51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

EARTHWORK SUMMARY & TABULATIONS

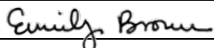
SAP 225-118-004
Sheet No. 6 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-125scn-001

SOILS AND CONSTRUCTION NOTES

1. STRIP ALL SOD AND TOPSOIL FROM AREAS TO BE DISTURBED BY CONSTRUCTION AND REUSE AS TOPSOIL. PAYMENT FOR TOPSOIL STRIPPING IS INCLUDED IN EXCAVATION-COMMON. PAYMENT FOR TOPSOIL INCLUDED IN COMMON EMBANKMENT (CV).
2. PROVIDE A SAW CUT WHERE PLACING NEW PAVEMENT NEXT TO IN-PLACE PAVEMENT TO ENSURE A UNIFORM JOINT.
3. WHEN CONNECTING TO EXISTING ROADWAYS AT THE TERMINI OF PROPOSED NEW CONSTRUCTION, CUT VERTICALLY TO THE BOTTOM OF THE EXISTING AGGREGATE BASE (OR TO THE BOTTOM OF THE NEW AGGREGATE BASE, WHICHEVER IS DEEPER); THEN AT A 1 VERTICAL (V) TO 20 HORIZONTAL (H) TAPER TO THE BOTTOM OF THE RECOMMENDED SUBGRADE EXCAVATION.
4. IN GENERAL, PROVIDE 1:20 (V:H) TAPERS WHEN CHANGING SUB-CUT DEPTHS NEAR TRUNK HIGHWAYS, OR COUNTY, CITY OR TOWNSHIP ROADS, OR WHEN CHANGING SUBGRADE MATERIALS.
5. WHEN CONNECTING NEW SURFACING ADJACENT TO ANY EXISTING PAVEMENTS TO BE WIDENED, CUT VERTICALLY TO THE BOTTOM OF THE EXISTING SURFACING (OR TO THE BOTTOM OF THE NEW SURFACING DESIGN, WHICHEVER IS DEEPER, THEN DIAGONALLY AT A 1 VERTICAL (V) TO 1 HORIZONTAL (H) SLOPE TO THE BOTTOM OF THE RECOMMENDED SUBGRADE EXCAVATION.
6. AS A PRECAUTIONARY MEASURE FROM A SOILS STANDPOINT, TRAFFIC LANES TO BE USED DURING CONSTRUCTION MUST BE DELINEATED TO KEEP VEHICLES A SAFE DISTANCE AWAY FROM THE ADJACENT EXCAVATION. THE DELINEATION SHOULD COINCIDE WITH POINTS ESTABLISHED BY PROJECTING A 1 VERTICAL (V) TO 2 HORIZONTAL (H) OR GREATER (FLATTER) SLOPE BETWEEN THE EDGE OF THE TRAFFIC SURFACE AND THE BOTTOM OF THE EXCAVATION. PROVIDE A 1:3 (V:H) OR FLATTER SLOPE IN MUCK EXCAVATION AREAS.
7. USE A TR10 ACCORDING TO TABLE 17 IN SECTION 5-692.270 OF THE MNDOT GRADING AND BASE MANUAL. COMPLY WITH TABLES 2106.3-1 AND TABLE 2106.3-4 AND THEN 2112 TEST ROLLING.
8. OBTAIN DENSITY ON THE GRADING PORTIONS OF ANY EMBANKMENT CONSTRUCTION IN ACCORDANCE WITH THE REQUIREMENTS OF MNDOT SPECIFICATION 2106. OBTAIN COMPACTION ON GRADING PORTIONS OF TEMPORARY CONSTRUCTION THAT WILL NOT BE INCORPORATED INTO THE PERMANENT WORK IN ACCORDANCE WITH THE “QUALITY COMPACTION METHOD” REQUIREMENTS. TEMPORARY GRADING AND AGGREGATE BASE PORTIONS PLACED BY THE “QUALITY COMPACTION METHOD” SHALL BE REMOVED AFTER CONSTRUCTION IS COMPLETE.
9. THIS IS A REMINDER THAT UNDER STATE LAW IT IS THE CONTRACTOR’S RESPONSIBILITY TO CONTACT ALL UTILITIES THAT MAY HAVE FACILITIES IN THE AREA. CONTACT MUST BE MADE THROUGH GOPHER STATE ONE CALL.
10. PROVIDE A UNIFORM TACK COAT BETWEEN ALL BITUMINOUS LAYERS PRIOR TO PLACING ANY BITUMINOUS MIXTURES ON EXISTING PAVEMENT IN ACCORDANCE WITH SPECIFICATION 2357 (INCIDENTAL).
11. ALL BITUMINOUS MIXTURES SHALL BE COMPACTED ORDINARY COMPACTION METHOD IN ACCORDANCE WITH SPECIFICATION 2360.3D.2 UNLESS SPECIFIED OTHERWISE.
12. IN ANY PROPOSED WIDENING CONSTRUCTION, MATCH THE EXISTING SOIL IN THE UPPER 5 FEET OF ROADWAYS TO BE WIDENED WITH SOIL OF A SIMILAR CLASS, COLOR, MOISTURE CONTENT, AND PERFORMANCE CHARACTERISTICS. GRANULAR MATERIAL SHALL NOT BE PLACED ADJACENT TO NON-GRANULAR SOILS.
13. IN ANY CASE WHERE GRANULAR EMBANKMENTS JOIN NON-GRANULAR EMBANKMENTS, PROVIDE A 1:20 VERTICAL TO HORIZONTAL (V:H) TRANSITION BETWEEN THE CHANGE IN MATERIAL TO PREVENT AN ABRUPT SOILS DIFFERENTIAL. CONSTRUCT THE 1:20 VERTICAL TO HORIZONTAL (V:H) TRANSITION SUCH THAT THE GRANULAR MATERIAL OVERLAYS THE ADJACENT NON-GRANULAR SOIL.
14. CONSTRUCTION SLOPES MUST BE COVERED WITH 6" OF TOPSOIL MATERIAL. TOPSOIL SHALL MEET MNDOT STANDARD SPECIFICATION 3877 TABLE 3877-1. PAYMENT FOR TOPSOIL MATERIAL IS PAID FOR AS COMMON EMBANKMENT.
15. MINING OR OVER EXCAVATION BEYOND THE LINES AND GRADES SHOWN IN THE PLAN WILL NOT BE ALLOWED WITHIN PUBLIC RIGHTS-OF-WAY.
16. NO EXTRA PAYMENT WILL BE MADE FOR TEMPORARY STOCKPILING OF EXCAVATION OR EMBANKMENT MATERIAL.

17. ANY EXCAVATED MATERIALS NOT USED ON THIS PROJECT SHALL BECOME THE PROPERTY OF THE CONTRACTOR AND SHALL BE DISPOSED OF OFF THE RIGHT OF WAY, AT NO ADDITIONAL COMPENSATION, AND IN ACCORDANCE WITH ALL LOCAL, STATE, AND FEDERAL REGULATIONS.
18. TEMPORARY AND INTERMEDIATE EXCAVATION LIMITS AND SLOPES ARE TO BE DETERMINED BY THE CONTRACTOR DURING CONSTRUCTION. DEPENDING ON SOIL PROPERTIES AND SAFETY FACTORS, ADDITIONAL EXCAVATION AND BACKFILL BEYOND THE LIMITS SHOWN IN THE PLAN SHALL BE CONSIDERED THE CONTRACTOR EXPENSE.
19. WHEN REMOVING PAVEMENTS, FULL-DEPTH SAWCUTS SHALL BE MADE PERPENDICULAR TO THE ROADWAY CENTERLINE.
20. NON-STRUCTURAL GRADING MATERIAL ARE ALL MINERAL SOILS, EXCESS TOPSOIL, AND ORGANIC SOILS, CAPABLE OF SUPPORTING CONSTRUCTION EQUIPMENT. NON-STRUCTURAL GRADING MATERIAL SHALL ONLY BE PLACED OUTSIDE OF THE ROADWAY CORE AND IN A MANNER IN WHICH THE MATERIAL WILL MAINTAIN LONG TERM STABILITY.
21. THE TOP OF BACKSLOPES AND THE TOE OF FILL SLOPES SHALL BE ROUNDED TO NATURALIZE THE CONSTRUCTION EVEN THOUGH THE CROSS SECTIONS DO NOT SHOW ANY SUCH ROUNDING.
22. THE CONSTRUCTION LIMITS AS SHOWN IN THE PLANS REPRESENT THE POINT OF INTERSECTION BETWEEN THE REQUIRED FILL OR CUT SLOPE AND THE EXISTING GROUNDLINE AS DEPICTED ON THE CROSS SECTIONS. THE CONSTRUCTION LIMITS DO NOT INCLUDE AREAS REQUIRED FOR SLOPE ROUNDING.
23. UTILITY RELOCATIONS IN THE AREA WILL BE OCCURRING PRIOR TO AND DURING THE PROJECT. THE CONTRACTOR IS TO EXPECT UTILITY CONFLICTS AND ACCOUNT FOR THEM ACCORDINGLY IN THEIR WORK SCHEDULE AND ANTICIPATED PRODUCTION.
24. UNLESS SPECIFICALLY NOTED OTHERWISE, ANY USE OF BRACING, SHORING, SHEETING, OR OTHER MEANS AND METHODS OF CONSTRUCTION THAT ARE NECESSARY TO COMPLETE CONSTRUCTION WITHIN THE CONSTRUCTION LIMITS OR PROJECT EASEMENTS SHOWN IN THE PLANS WILL BE CONSIDERED INCIDENTAL.
25. THE EXISTING PAVEMENT THICKNESS VARIES THROUGHOUT THE PROJECT. SEE THE BORING LOGS FOR EXISTING PAVEMENT THICKNESSES AT BORING LOCATIONS. ALL INPLACE PAVEMENT REMOVAL ON THE PROJECT IS PAID FOR AS "REMOVE BITUMINOUS PAVEMENT" AND IS NOT INCLUDED IN THE EARTHWORK QUANTITIES.
26. THE EXCAVATION-COMMON QUANTITY INCLUDES TOPSOIL STRIPPING.
27. PLACING, HAULING, AND DISPOSING OF EXCAVATED MATERIALS IS CONSIDERED INCIDENTAL.
28. ALL STOCKPILE AREAS SHALL BE APPROVED BY THE ENGINEER.
29. UNLESS APPROVED OTHERWISE BY THE PROJECT ENGINEER, ANY MATERIAL THAT IS FOUND TO BE UNNECESSARY FOR THE CONSTRUCTION OF THE ROADWAY EMBANKMENT AND DISPOSAL OF THE SAME BECOMES NECESSARY, ON OR OFF THE PROJECT, THE DISPOSAL AND ALL RELATED ITEMS WILL BE CONSIDERED INCIDENTAL.
30. PROVIDE A 1:20 (V:H) TAPER WHEN CHANGING SUBGRADE DEPTHS, OR WHEN CHANGING SUBGRADE MATERIALS.

DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: 
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773

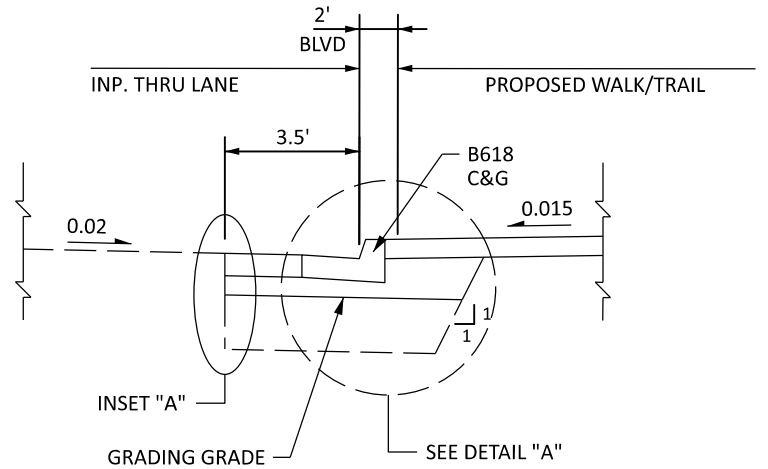
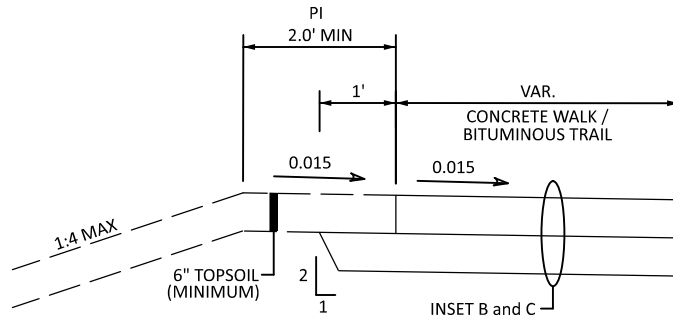
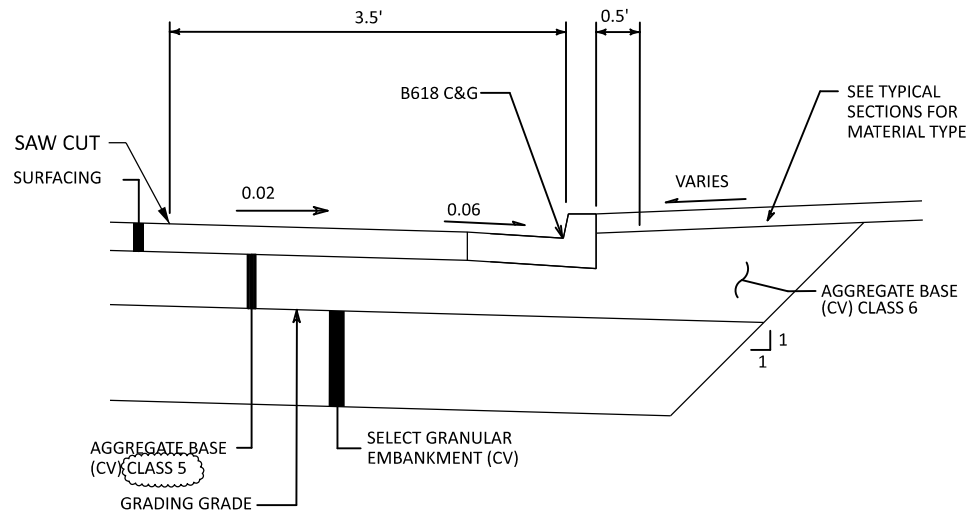
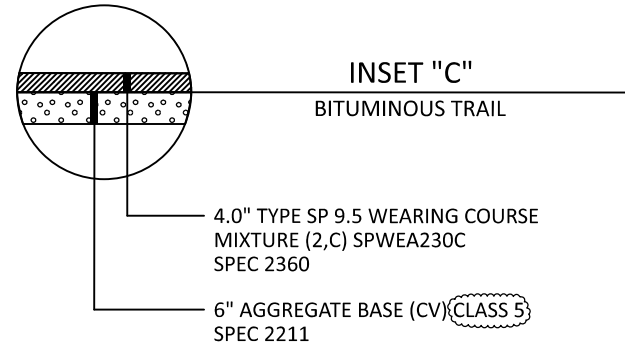
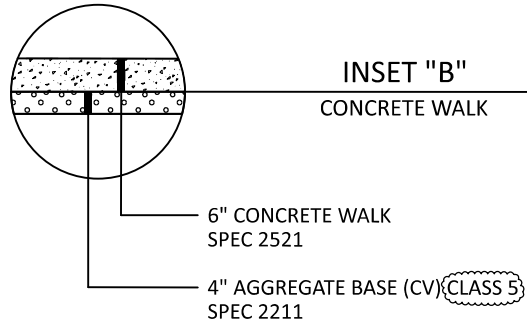
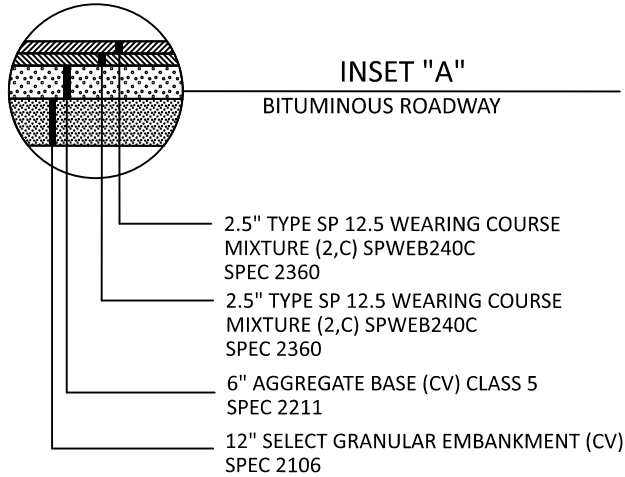


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

SOILS AND CONSTRUCTION NOTES

SAP 225-118-004			
Sheet No.	7	of	51 Sheets

DATE: 6/30/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000typ-001.dgn



- GENERAL NOTES:
- THE GRADING GRADE CROSS SLOPE WILL BE THE SAME AS THE PAVEMENT CROSS SLOPE UNLESS OTHERWISE NOTED.
 - THE PROFILE GRADE IS THE FINISHED GRADE AT CENTERLINE.
 - ALL EDGE DIMENSIONS ARE TO THE EDGE OF PAVEMENT.
 - ALL CROSS SLOPES ARE IN FT/FT.

DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: <i>Emily Brown</i>
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE
CHECKED BY: EB		DATE: 6/30/2025 LIC. NO. 51773

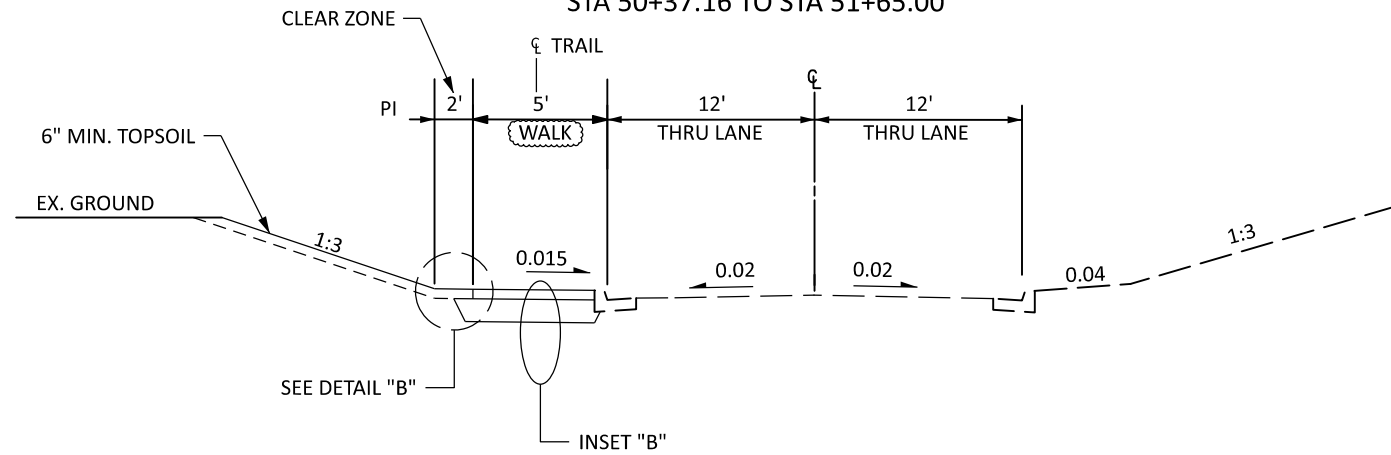


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

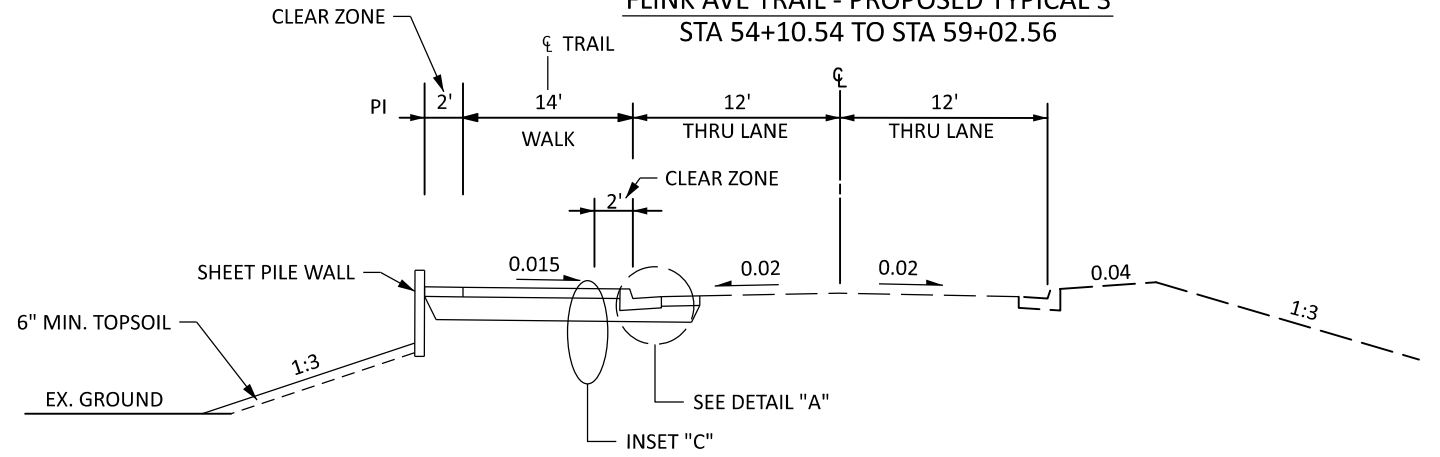
TYPICAL SECTIONS

SAP 225-118-004
Sheet No. 8R of 51 Sheets

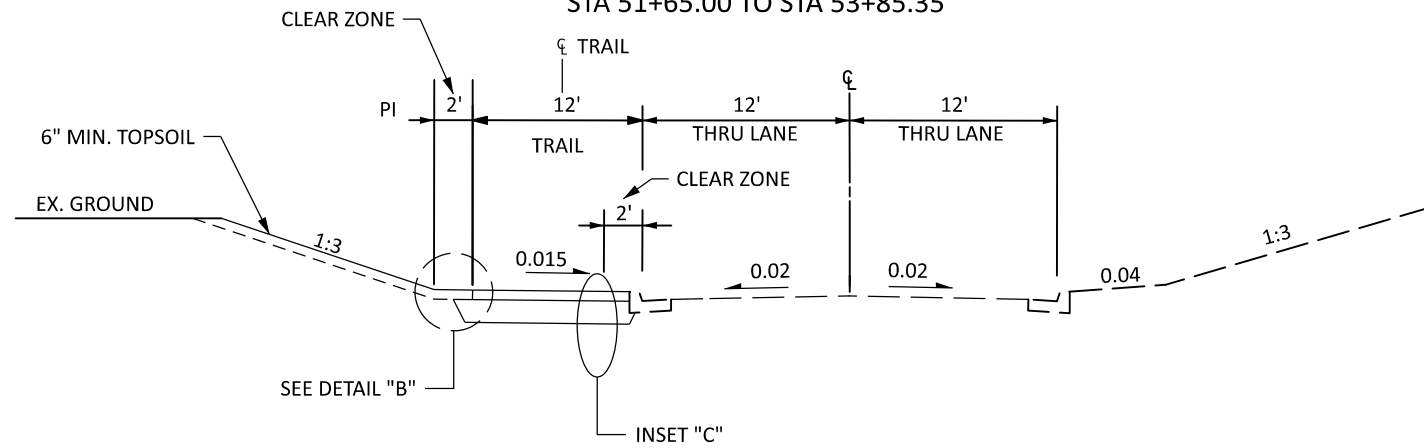
FLINK AVE TRAIL - PROPOSED TYPICAL 1
STA 50+37.16 TO STA 51+65.00



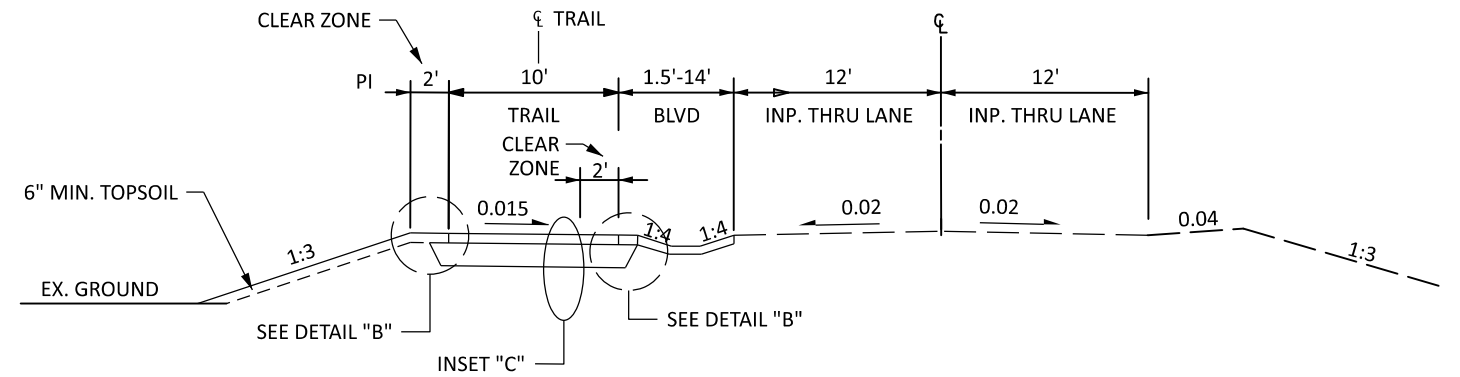
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STA 54+10.54 TO STA 59+02.56



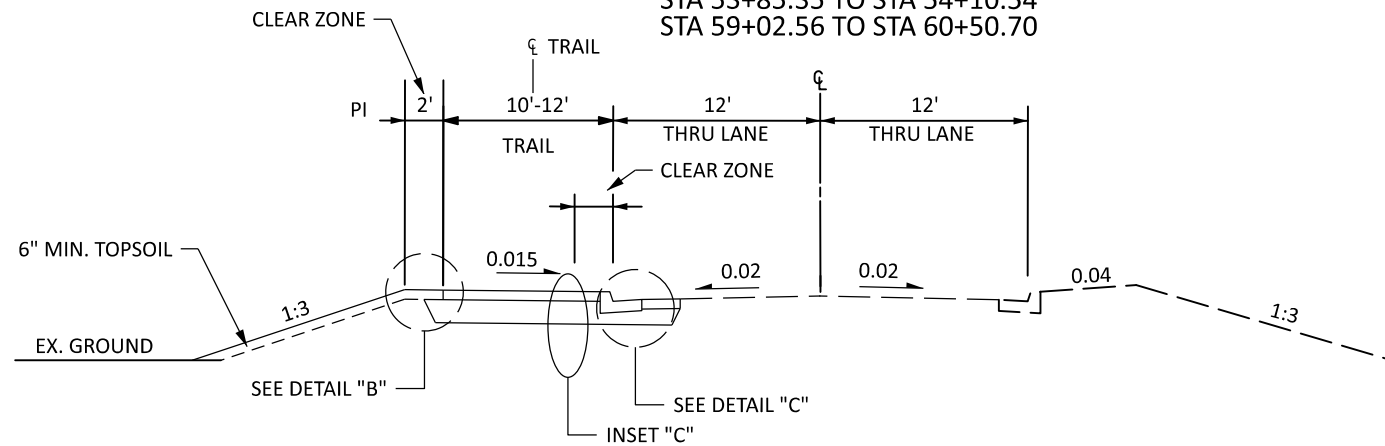
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STA 51+65.00 TO STA 53+85.35



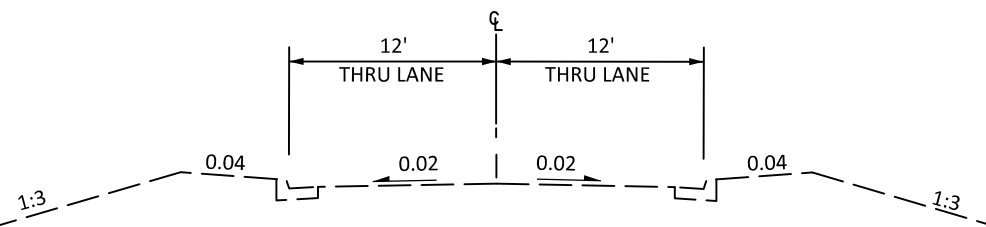
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STA 60+50.70 TO STA 69+70.90



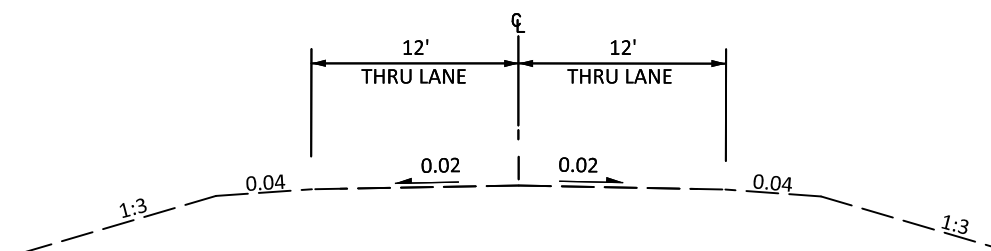
FLINK AVE TRAIL - PROPOSED TYPICAL 2
STA 53+85.35 TO STA 54+10.54
STA 59+02.56 TO STA 60+50.70



FLINK AVE TRAIL - EXISTING TYPICAL 1



FLINK AVE TRAIL - EXISTING TYPICAL 2



GENERAL NOTES:

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- THE PROFILE GRADE IS THE FINISHED GRADE AT CENTERLINE.
- ALL EDGE DIMENSIONS ARE TO THE EDGE OF PAVEMENT.
- ALL CROSS SLOPES ARE IN FT/FT.

DRAWN BY: KM
DESIGNED BY: KM
CHECKED BY: EB

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

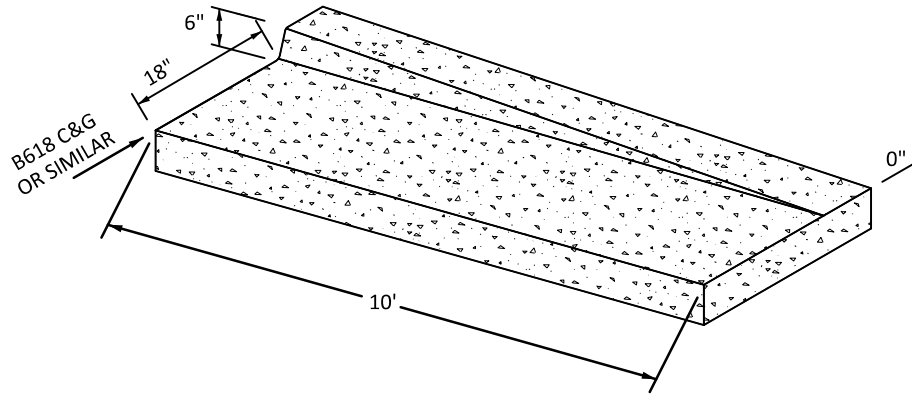
SIGNATURE: *Emily Brown*
PRINTED NAME: EMILY BROWN, PE
DATE: 7/9/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

TYPICAL SECTIONS

SAP 225-118-004
Sheet No. 9R of 51 Sheets



FOR OTHER DIMENSIONS SEE STANDARD PLATE NO. 7100
TO BE USED AT CURB AND GUTTER TERMINI
PAYMENT SHALL BE MADE AS CONCRETE CURB & GUTTER DESIGN B424 BY THE LINEAR FOOT

CURB & GUTTER TRANSITION TO 0" HEIGHT

NOT TO SCALE

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-150mis-001

DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: <u>Emily Brown</u>
DESIGNED BY: KM		PRINTED NAME: <u>EMILY BROWN, PE</u>
CHECKED BY: EB		DATE: <u>6/26/2025</u> LIC. NO. <u>51773</u>



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

MISCELLANEOUS DETAILS

SAP 225-118-004
Sheet No. 10 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-425st-001.dgn

MNDOT STANDARD PLANS	
STANDARD PLAN NO.	DESCRIPTION
5-297.115	STAKING INFORMATION SHEET (2 SHEETS)
5-297.250	PEDESTRIAN CURB RAMP DETAILS (6 SHEETS)
5-297.254	DRIVEWAY AND SIDEWALK DETAILS (4 SHEETS)
5-297.404	PERMANENT EROSION CONTROL - ALONG ROADS, DITCHES, AND FLUMES (3 SHEETS)
5-297.405	PERMANENT EROSION CONTROL - SILT CURTAIN OR SILT FENCE TYPE TB (SHEETS 2-6 OF 8)
5-597.811	ALTERNATE PEDESTRIAN ACCESS ROUTE (APR) LAYOUT (2 SHEETS)
5-597.813	TEMPORARY PEDESTRIAN ACCESS ROUTE (TPAR) DEVICES - CHANNELIZERS, SIDEWALK BARRICADES, AND PORTABLE STANDS (2 SHEETS)

THE FOLLOWING STANDARD PLATES, APPROVED BY THE FEDERAL HIGHWAY ADMINISTRATION, SHALL APPLY ON THIS PROJECT.	
MNDOT STANDARD PLATES	
PLATE NO.	DESCRIPTION
7038A	DETECTABLE WARNING SURFACE TRUNCATED DOMES
7100H	CONCRETE CURB & GUTTER (DESIGN B & V)

DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: <u>Emily Brown</u>
DESIGNED BY: KM		PRINTED NAME: _____ EMILY BROWN, PE
CHECKED BY: EB		DATE: <u>6/26/2025</u> LIC. NO. <u>51773</u>



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

STANDARD PLAN & PLATES

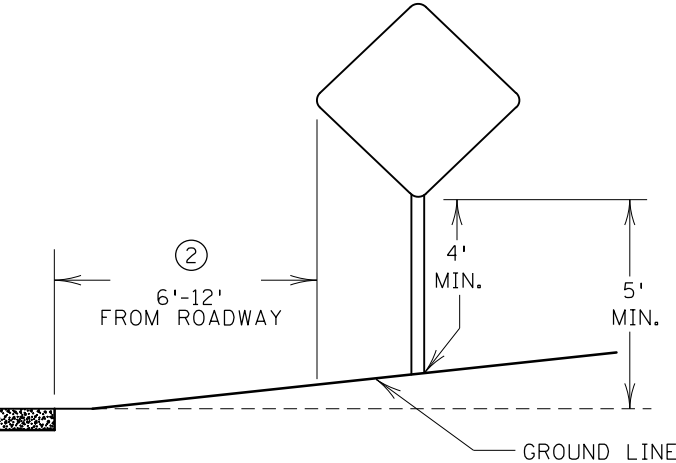
SAP 225-118-004
Sheet No. 11 of 51 Sheets

GENERAL NOTES:

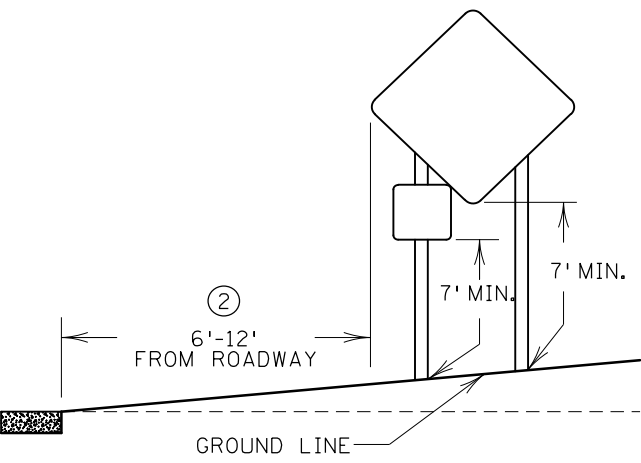
1. GROUND MOUNTED SQUARE TUBE SIGN STRUCTURES PLACED WITHIN 50' OF THE RADIUS END OF AN INTERSECTION SHALL BE PLACED ON ONE 2" OR 2-1/2" POST.
2. FOR 2" SQUARE TUBE RISER POST IN SOIL, USE FIN BASE PLACED PER MANUFACTURER'S SPECIFICATIONS. USE A 2" X 2" PRE-PUNCHED, GALVANIZED STEEL, SQUARE TUBE RISER POST. PLACE 3/8" STAINLESS STEEL BOLT THROUGH THE 5TH HOLE DOWN FROM THE TOP OF THE BASE. RISER POST SHALL REST ON THE BOLT.
3. FOR 2-1/2" SQUARE TUBE RISER POST IN SOIL, USE SLIP BASE PLACED PER MANUFACTURER'S SPECIFICATIONS USING A 10 GAUGE, 2-1/2" X 2-1/2" PRE-PUNCHED, GALVANIZED STEEL, SQUARE TUBE RISER POST WITH A 10 GAUGE 2-3/16" X 2-3/16" PRE-PUNCHED, GALVANIZED STEEL, SQUARE TUBE INTERNAL INSERT.

SPECIFIC NOTES:

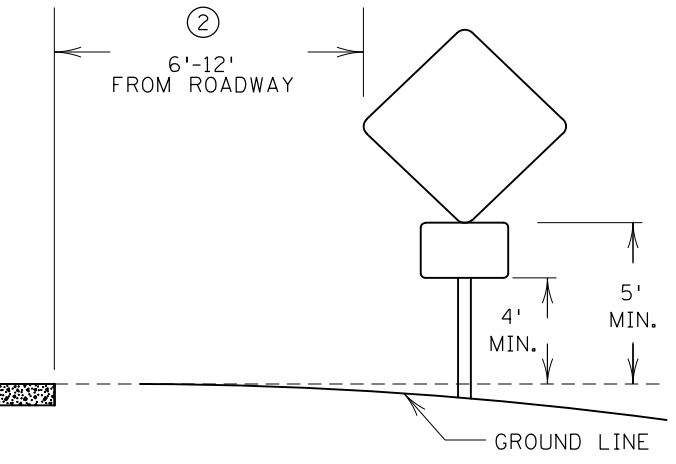
- ① IF ANY PART OF A SIGN OR SIGN ASSEMBLY EXTENDS MORE THAN 4" INTO THE PEDESTRIAN FACILITY, THE MINIMUM HEIGHT TO BOTTOM OF THE SIGN OR SIGN ASSEMBLY SHALL BE 7'.
- ② 6' - 12' FROM EDGE OF ROADWAY, MUST BE A MINIMUM OF 6' FROM EDGE OF PAVED SHOULDER (WHEN PRESENT).
- ③ IF GROUND MOUNTED TEMPORARY SIGN OR SIGN ASSEMBLY IS PLACED ON 2-1/2" SQUARE TUBE RISER POST(S), THE MINIMUM CLEARANCE FROM THE GROUND LINE TO THE BOTTOM OF THE LOWEST SIGN ON THE ASSEMBLY SHALL BE 7', OR AS SHOWN IN DETAIL, WHICHEVER IS GREATER.
- ④ 5' MINIMUM IN RURAL. 7' MINIMUM IN BUSINESS, COMMERCIAL, OR RESIDENTIAL AREAS.
- ⑤ WHEN MULTIPLE GROUND MOUNTED SIGN STRUCTURES ARE PLACED ADJACENT TO EACH OTHER THERE SHOULD BE NO MORE THAN 2 POSTS WITHIN 84" OF EACH OTHER. WHEN THIS SPACING CAN NOT BE MAINTAINED, THEN SIGN STRUCTURES SHALL BE OFFSET, AND STAGGERED WITH A MINIMUM OF 4' BETWEEN SIGN STRUCTURES BOTH Laterally AND LONGITUDINALLY. EXAMPLE SHOWS DETOUR SIGNAGE, BUT THIS REQUIREMENT APPLIES TO ALL SIGNAGE.
- ⑥ INPLACE AND/OR OTHER CONSTRUCTION SIGNING.



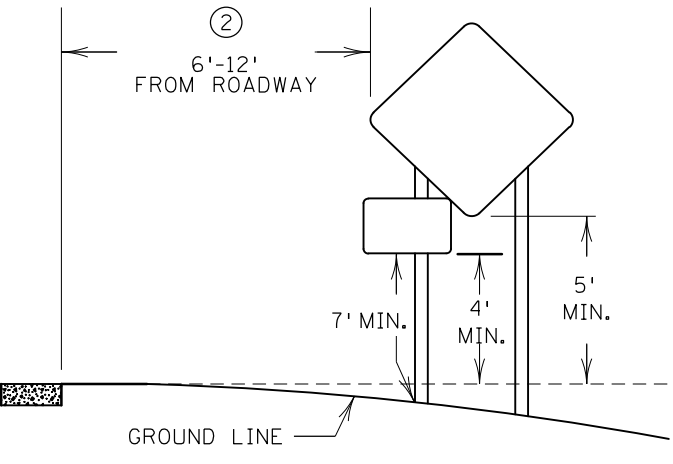
TYPICAL RURAL DESIGN
AND 2" RISER POST



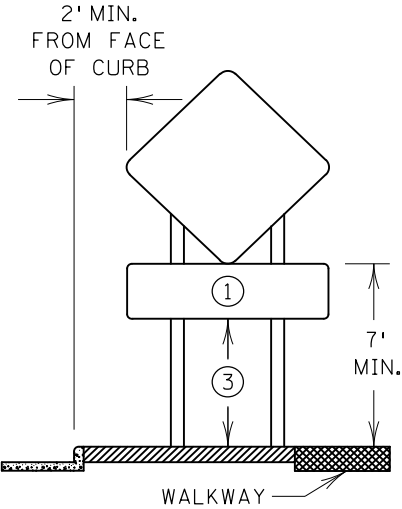
TYPICAL RURAL DESIGN WITH SUPPLEMENTAL
PLAQUE AND 2-1/2" RISER POST



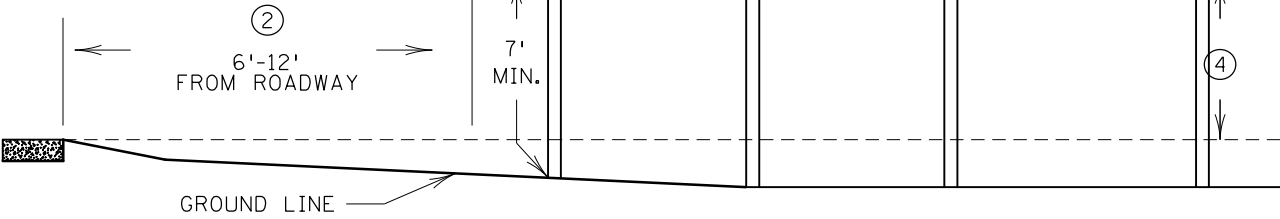
TYPICAL RURAL DESIGN WITH SUPPLEMENTAL
PLAQUE AND 2" RISER POST



TYPICAL RURAL DESIGN
2-1/2" RISER POST

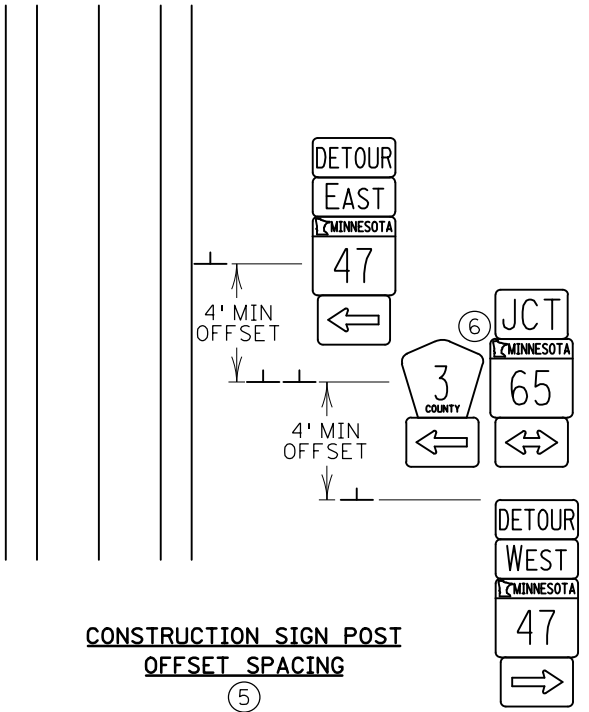


BUSINESS, COMMERCIAL,
OR RESIDENTIAL AREA

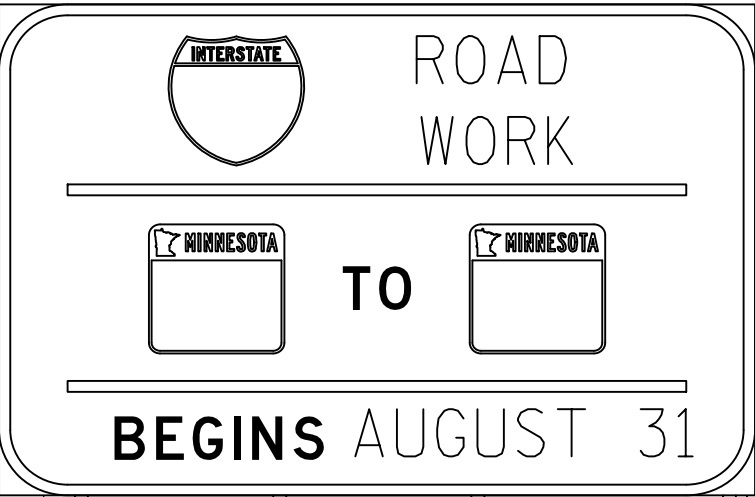


TYPICAL G20-X2 DESIGN

NOT TO SCALE



CONSTRUCTION SIGN POST
OFFSET SPACING
⑤



PUBLISHED BY OTE 03/15/2021

TEMPORARY SQUARE TUBE GROUND MOUNTED SIGN PLACEMENT

DRAWN BY: LS
DESIGNED BY: MS
CHECKED BY: MS

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

SIGNATURE: *Michael Shomion*
PRINTED NAME: MICHAEL SHOMION, PE
DATE: 6/26/2025 LIC. NO. 50488

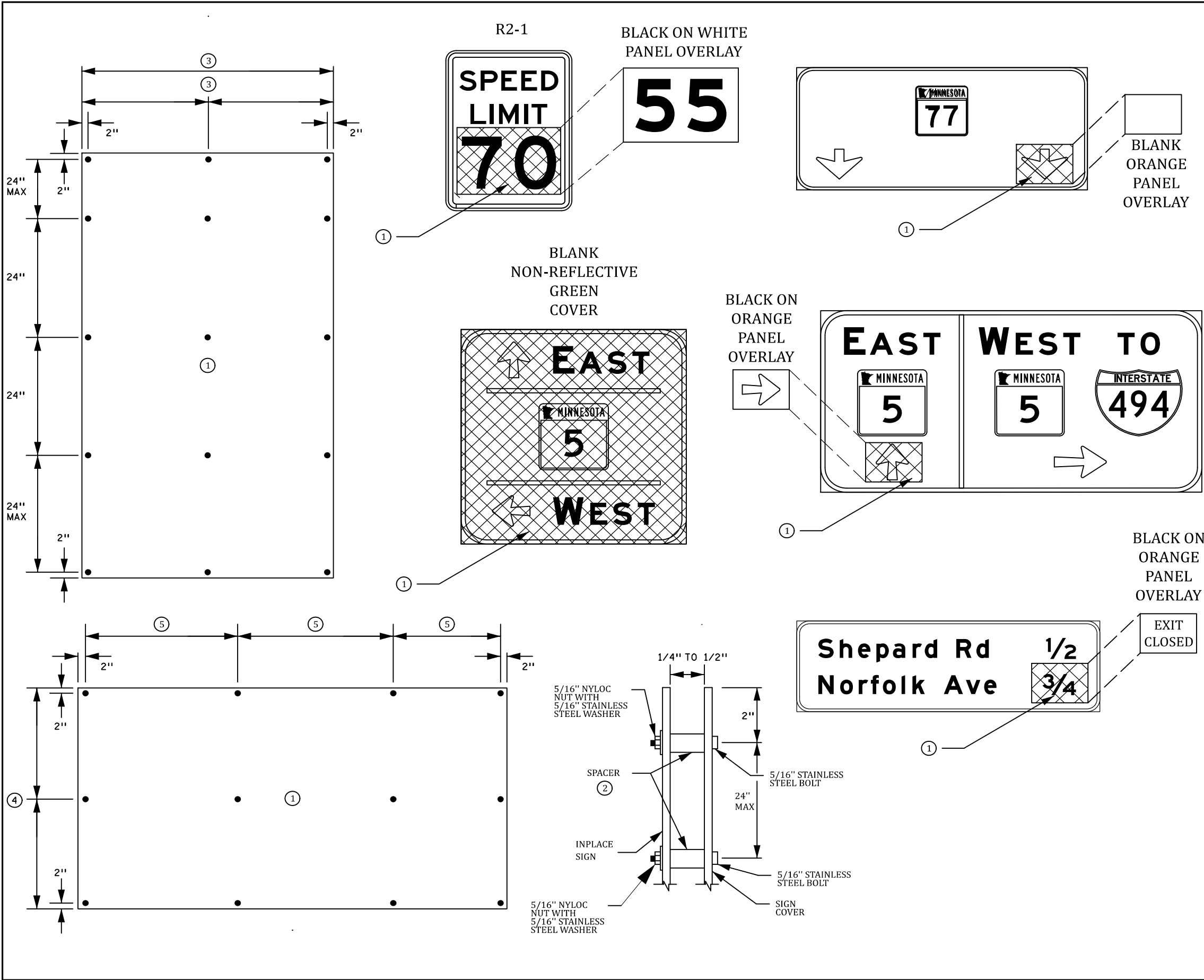
wsb

MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

TRAFFIC CONTROL PLAN
TEMPORARY SQUARE TUBE GROUND MOUNTED SIGN PLACEMENT

SAP 225-118-004
Sheet No. 13 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000tc-002.dgn



GENERAL NOTES:

- SIGN COVERS ARE USED TO COVER THE ENTIRE PANEL OF A INPLACE SIGN. THE COVER SHALL BE BLANK, GREEN IN COLOR, AND MADE OF A RIGID NON-REFLECTIVE MATERIAL (SHEET ALUMINUM, PLYWOOD, CORRUGATED PLASTIC). OTHER MATERIALS MAY BE USED AS APPROVED BY THE ENGINEER.
- SIGN PANEL OVERLAYS ARE USED TO MODIFY THE MESSAGE OF AN INPLACE SIGN PANEL. THE PANEL OVERLAY SHALL BE MADE OF SHEET ALUMINUM WITH THE APPROPRIATE SHEETING MATERIAL AS SPECIFIED ON THE MNDOT SHEETING FOR RIGID TEMPORARY WORK ZONE SIGNS APL. THE MESSAGE SHALL FOLLOW THE REQUIREMENTS OF THE "MNDOT STANDARD SIGNS AND MARKINGS MANUAL" OR THE "FHWA STANDARD HIGHWAY SIGNS MANUAL" (AND SUPPLEMENTS). THE SIGN PANEL OVERLAY SHALL BE RECTANGULAR IN SHAPE AND FULLY COVER THE MESSAGE ELEMENT(S) BEING MODIFIED.

SIGN PANEL OVERLAY WITH A MESSAGE SHALL BE BLACK ON FLUORESCENT ORANGE ON ALL SIGNS EXCEPT FOR REGULATORY SIGNS WHICH SHALL BE THE PROPER COLOR ON A WHITE BACKGROUND.

BLANK SIGN PANEL OVERLAYS SHALL BE FLUORESCENT ORANGE ON ALL SIGNS.

DO NOT COVER OR MODIFY THE "STOP" (R1-1), "YIELD" (R1-2), OR THE (W14-3) NO PASSING ZONE SIGNS, THESE SIGNS SHALL BE REMOVED IF THEY NO LONGER APPLY OR CONFLICT WITH WORK ZONE SIGNING.
- MINIMIZE DAMAGE TO THE INPLACE SIGN PANEL. DO NOT APPLY TAPE TO THE INPLACE SIGN SHEETING.
- SPACERS (SUCH AS PLASTIC OR RUBBER) SHALL BE A MATERIAL THAT WILL NOT HARM THE INPLACE SIGN SHEETING FACE.
- ATTACH SIGN COVER PANEL OR PANEL OVERLAY USING HARDWARE SHOWN IN THE SPACER DETAIL.
- IF SHEET METAL SCREWS ARE USED TO PLACE CORRUGATED PLASTIC AS A SIGN COVER PANEL, PLACE FENDER WASHERS BETWEEN THE SCREW HEADS AND THE CORRUGATED PLASTIC.
- REMOVE ALL COVERING MATERIAL, MOUNTING HARDWARE, AND FASTENERS WHEN SIGN COVER PANEL OR PANEL OVERLAY IS REMOVED.
- NO HANDLE OR OTHER LIFTING DEVICE SHALL BE LEFT ATTACHED TO ANY SIGN COVER PANEL AFTER PLACEMENT.

SPECIFIC NOTES:

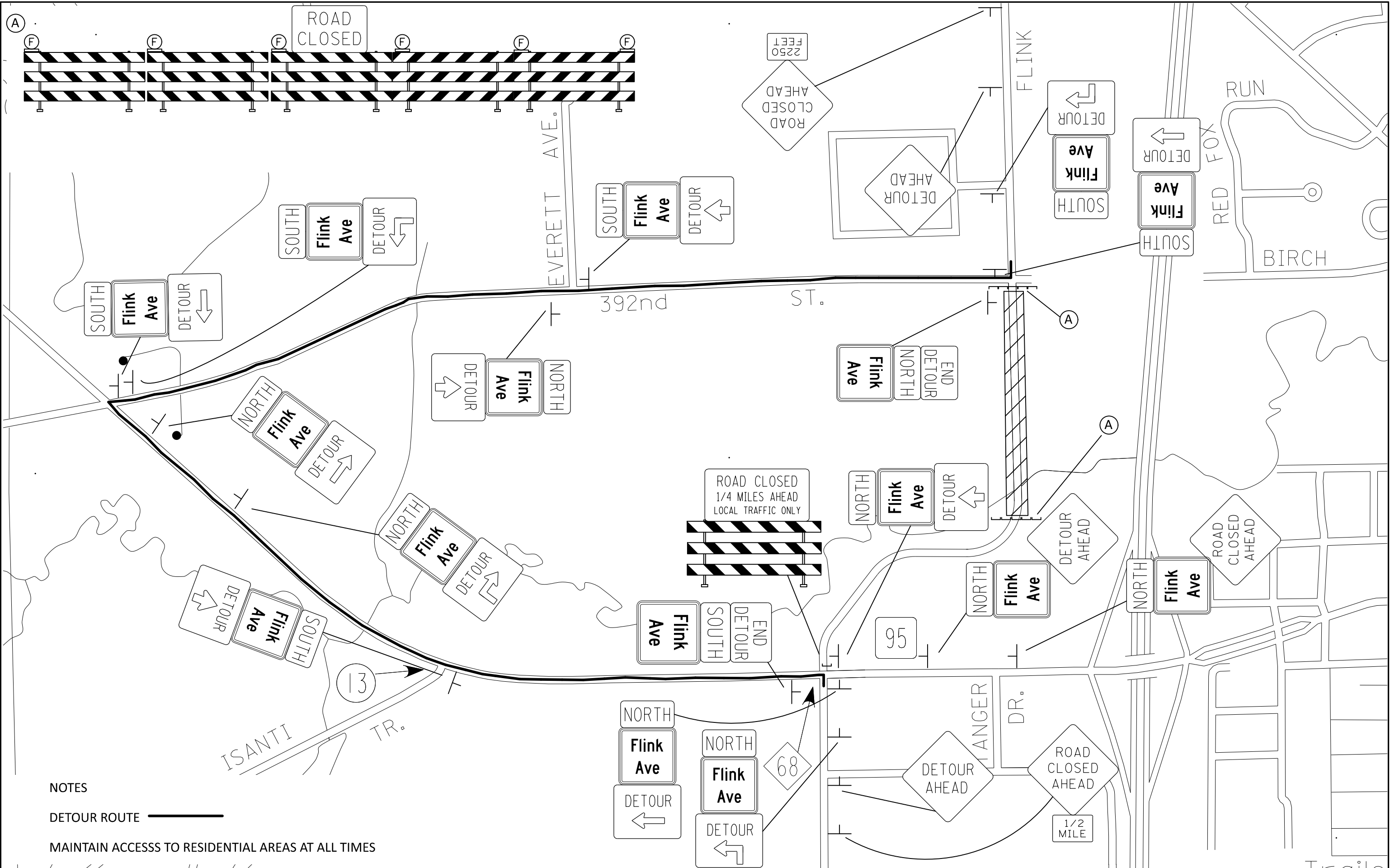
- THE SIGN COVER OR PANEL OVERLY SHALL FULLY COVER THE MESSAGE BEING COVERED OR MODIFIED.
- PLACE SIGN COVER AND PANEL OVERLAYS WITH SPACERS THAT PROVIDE A SPACING OF 1/4 IN TO 1/2 IN BETWEEN THE COVER MATERIAL AND THE INPLACE SIGN. THE SPACERS SHALL HAVE AN OUTSIDE DIAMETER BETWEEN 3/8 IN TO 7/8 IN. EACH FASTENER REQUIRES A SPACER.
- IF THE SIGN COVER OR PANEL OVERLAY IS GREATER THAN 48 IN WIDE, THE FASTENER SPACING SHALL BE NO GREATER THAN 24 IN. IF THE SIGN COVER OR PANEL OVERLAY IS LESS THAN 24 IN WIDE, DO NOT PLACE A CENTER FASTENER (UNLESS REQUIRED BY SPECIFIC NOTE ④).
- VERTICAL SPACING FOR FASTENERS IS 50% OF THE SIGN COVER OR PANEL OVERLAY. IF THE SIGN COVER OR PANEL OVERLAY IS LESS THAN 24 IN HIGH, DO NOT PLACE A CENTER FASTENER (UNLESS REQUIRED PER SPECIFIC NOTE ③).
- HORIZONTAL SPACING FOR FASTENERS SHALL NOT BE LESS THAN 15 IN OR MORE THAN 24 IN.

ASSEMBLY NOTES:

- DRILL 11/32 IN HOLES ON THE SIGN COVER OR PANEL OVERLAY IN ACCORDANCE WITHHELD FASTENER SPACING DETAILS.
- ATTACH PLASTIC SPACERS TO SIGN COVER OR PANEL OVERLAY WITH DOUBLE FACED TAPE. CENTERED BEHIND EACH DRILLED HOLE.
- POSITION THE COVER OR OVERLAY MATERIAL OVER THE SIGN OR MESSAGE TO BE MODIFIED.
- DRILL ALL THE OUTSIDE HOLES THROUGH THE INPLACE SIGN PANEL AND ATTACH THE COVER OR OVERLAY MATERIAL WITH APPROPRIATE FASTENERS.
- DRILL ALL THE INNER HOLES THROUGH THE INPLACE SIGN PANEL AND ATTACH WITH APPROPRIATE FASTENERS.

PUBLISHED BY OTE 08/17/2023						TEMPORARY SIGN COVERING AND MODIFICATION DETAIL			
DRAWN BY: LS	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: <i>Michael Shomion</i>		MINNESOTA DEPARTMENT OF TRANSPORTATION		TRAFFIC CONTROL PLAN TEMPORARY SIGN COVERING AND MODIFICATION DETAIL		SAP 225-118-004	
DESIGNED BY: MS		PRINTED NAME: MICHAEL SHOMION, PE		FLINK AVE TRAIL				Sheet No. 14 of 51 Sheets	
CHECKED BY: MS		DATE: 6/26/2025 LIC. NO. 50488		NORTH BRANCH, CHISAGO COUNTY, MINNESOTA					

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000tc-detour.dgn



NOTES

DETOUR ROUTE

MAINTAIN ACCESS TO RESIDENTIAL AREAS AT ALL TIMES

DRAWN BY: LS
DESIGNED BY: MS
CHECKED BY: MS

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SIGNATURE: *Michael Shomion*
PRINTED NAME: MICHAEL SHOMION, PE
DATE: 6/26/2025 LIC. NO. 50488

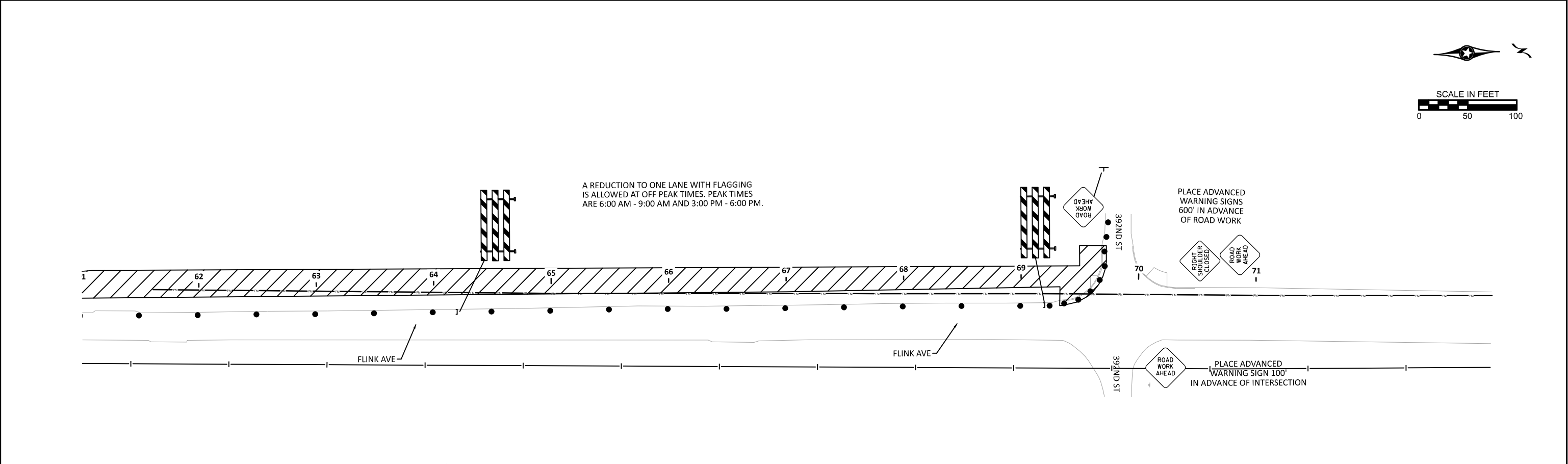
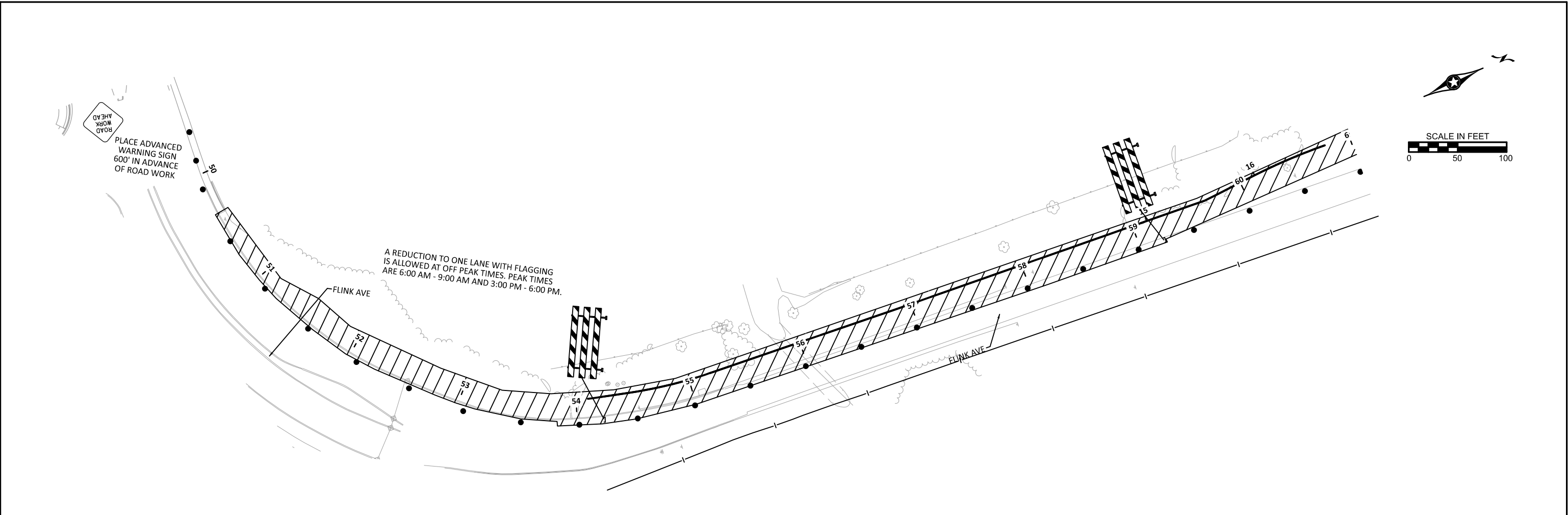


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

CONSTRUCTION STAGING & TRAFFIC CONTROL
FLINK AVE DETOUR

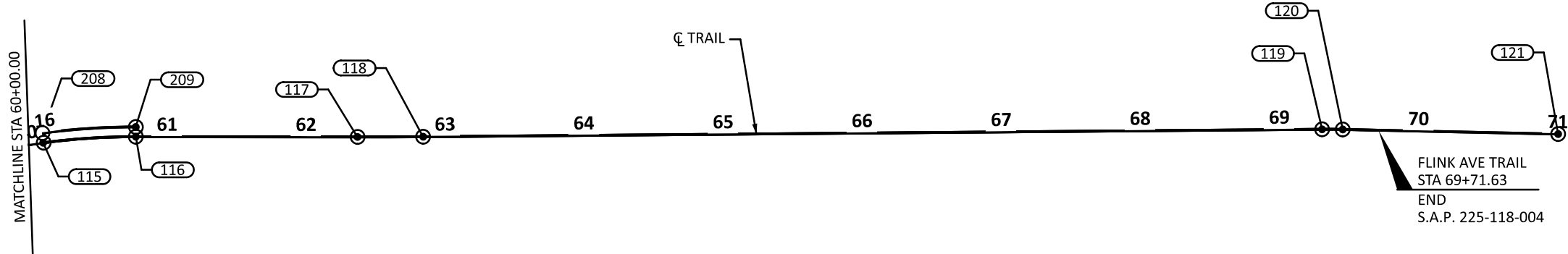
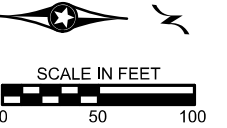
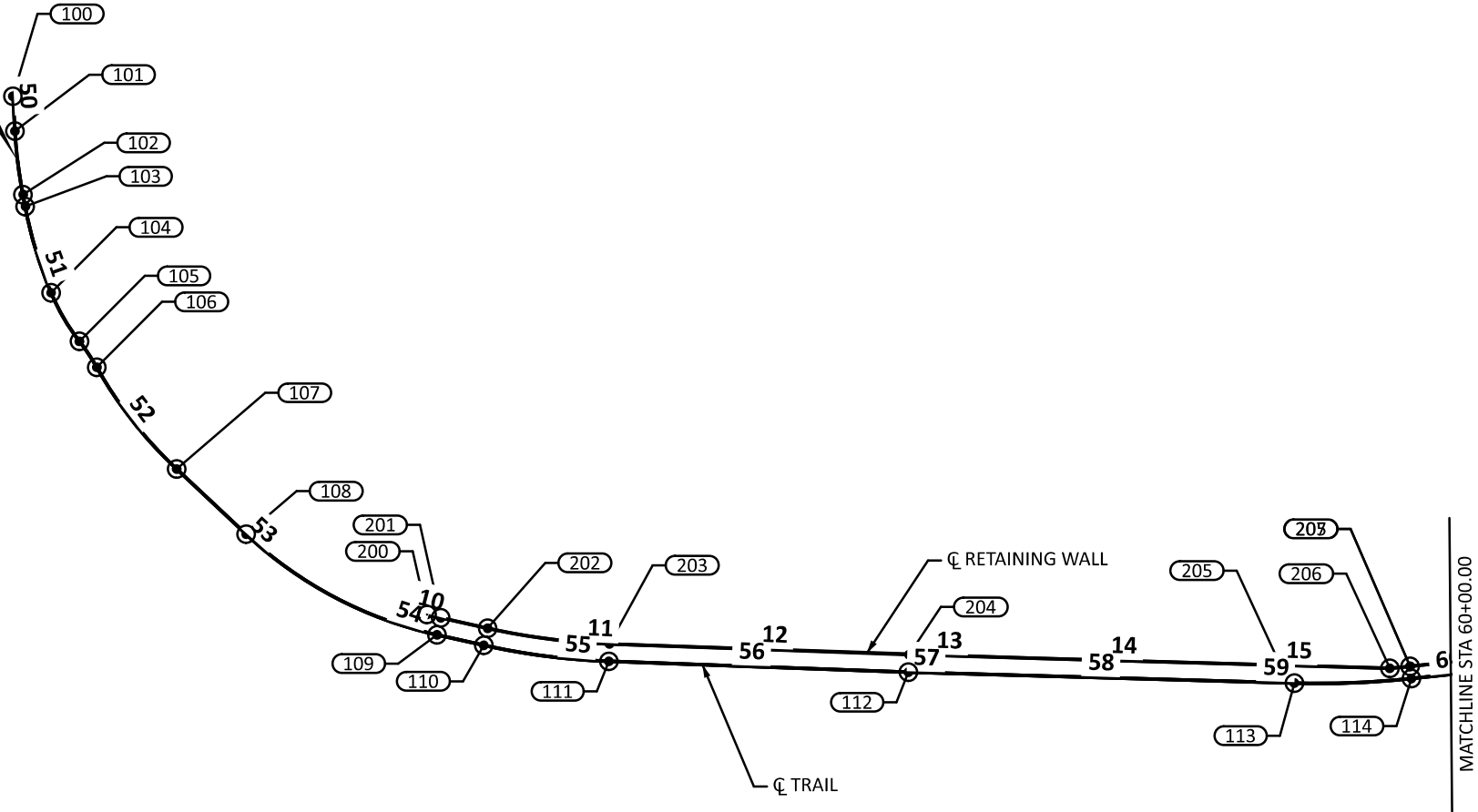
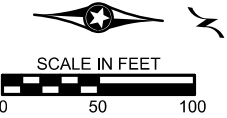
SAP 225-118-004
Sheet No. 15 of 51 Sheets
Page 316 of 382

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000tc-001.dgn



DRAWN BY: LS	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: <i>Michael Shomion</i>		MINNESOTA DEPARTMENT OF TRANSPORTATION FLINK AVE TRAIL NORTH BRANCH, CHISAGO COUNTY, MINNESOTA	TRAFFIC CONTROL PLAN STAGING	SAP 225-118-004	
DESIGNED BY: MS		PRINTED NAME: MICHAEL SHOMION, PE				Sheet No. 16 of 51 Sheets	
CHECKED BY: MS		DATE: 6/26/2025 LIC. NO. 50488				Page 317 of 382	

BEGIN
S.A.P. 225-118-004
FLINK AVE TRAIL
STA 50+37.16



LEGEND

XXXX POINT NUMBER (DETAILS FOUND ON
ALIGNMENT TABULATION SHEETS)

HORIZONTAL CONTROL FOR THIS PLAN IS
CHISAGO COUNTY COORDINATE SYSTEM,
NAVD88

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000a\001.dgn

DRAWN BY: KM
DESIGNED BY: KM
CHECKED BY: EB

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

SIGNATURE: *Emily Brown*
PRINTED NAME: EMILY BROWN, PE
DATE: 6/26/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

ALIGNMENT PLAN
STA 50+37.16 TO STA 69+70.90

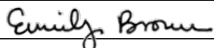
SAP 225-118-004
Sheet No. 17 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000a-l-001.dgn

ALIGNMENT TABULATION										
POINT NUMBER	POINT TYPE	STATION	CIRCULAR CURVE DATA					COORDINATES		DIRECTION AZIMUTH
			DELTA	DEGREE	RADIUS	TANGENT	LENGTH			
			SPIRAL CURVE DATA					EASTING (X)	NORTHING (Y)	
			THETA	DEGREE	ST	LT	LS			
ALIGNMENT: TRAIL										
100	START	50+00.000 R1						522026.704	178790.814	
101	PC	50+20.000 R1						522046.589	178792.962	N83°50'02.800"E
101	PC	50+20.000 R1						522046.589	178792.962	N83°50'02.800"E
	HPI	50+38.357 R1	07°18'47.522" LT	19°56'46.721"	287.25	18.357	36.664	522064.84	178794.934	PI
	CC							522015.736	179078.551	
102	PT	50+56.664 R1						522082.691	178799.213	N76°31'15.278"E
102	PT	50+56.664 R1						522082.691	178799.213	
103	PC	50+63.570 R1						522089.407	178800.823	N76°31'15.278"E
103	PC	50+63.570 R1						522089.407	178800.823	N76°31'15.278"E
	HPI	50+89.473 R1	11°56'56.569" LT	23°08'59.316"	247.5	25.902	51.616	522114.596	178806.86	PI
	CC							522031.717	179041.505	
104	PCC	51+15.187 R1						522137.988	178817.982	N64°34'18.709"E
104	PCC	51+15.187 R1						522137.988	178817.982	N64°34'18.709"E
	HPI	51+31.414 R1	15°05'39.736" LT	46°46'46.929"	122.48	16.227	32.267	522152.644	178824.95	PI
	CC							522085.398	178928.597	
105	PRC	51+47.454 R1						522164.979	178835.493	N49°28'38.973"E
105	PRC	51+47.454 R1						522164.979	178835.494	N49°28'38.973"E
	HPI	51+56.417 R1	08°22'17.294" RT	46°46'46.929"	122.48	8.964	17.896	522171.793	178841.318	PI
	CC							522244.56	178742.39	
106	PRC	51+65.349 R1						522179.382	178846.088	N57°50'56.268"E
106	PRC	51+65.349 R1						522179.382	178846.088	N57°50'56.268"E
	HPI	52+02.765 R1	17°26'09.580" LT	23°28'54.757"	244	37.416	74.253	522211.06	178865.999	PI
	CC							522049.537	179052.67	
107	PT	52+39.602 R1						522235.316	178894.487	N40°24'46.688"E
107	PT	52+39.602 R1						522235.316	178894.487	
108	PC	52+94.109 R1						522270.653	178935.988	N40°24'46.688"E
108	PC	52+94.109 R1						522270.653	178935.988	N40°24'46.688"E
	HPI	53+58.061 R1	30°34'15.437" LT	24°29'07.353"	234	63.951	124.854	522312.112	178984.68	PI
	CC							522092.487	179087.688	
109	PT	54+18.963 R1						522323.043	179047.69	N09°50'31.251"E
109	PT	54+18.963 R1						522323.043	179047.69	
110	PC	54+46.434 R1						522327.739	179074.757	N09°50'31.251"E
110	PC	54+46.434 R1						522327.739	179074.757	N09°50'31.251"E
	HPI	54+82.622 R1	10°29'44.284" LT	14°32'31.474"	394	36.188	72.174	522333.925	179110.413	PI
	CC							521939.538	179142.104	
111	PT	55+18.608 R1						522333.512	179146.599	N00°39'13.034"W
111	PT	55+18.608 R1						522333.512	179146.599	
112	HPI	56+90.085 R1						522331.556	179318.064	N00°39'13.034"W
112	HPI	56+90.085 R1						522331.556	179318.064	
113	PC	59+10.932 R1						522327.339	179538.871	N01°05'38.274"W
113	PC	59+10.932 R1						522327.339	179538.871	N01°05'38.274"W
	HPI	59+44.481 R1	07°40'38.427" LT	11°27'32.961"	500	33.549	66.997	522326.699	179572.414	PI
	CC							521827.431	179529.325	
114	PT	59+77.929 R1						522321.583	179605.57	N08°46'16.701"W
114	PT	59+77.929 R1						522321.583	179605.57	
115	PC	60+11.422 R1						522316.476	179638.671	N08°46'16.701"W
115	PC	60+11.422 R1						522316.476	179638.671	N08°46'16.701"W
	HPI	60+44.692 R1	07°36'49.331" RT	11°27'32.961"	500	33.27	66.442	522311.402	179671.552	PI
	CC							522810.628	179714.917	
116	PT	60+77.864 R1						522310.73	179704.816	N01°09'27.369"W
116	PT	60+77.864 R1						522310.73	179704.816	
117	PC	62+37.355 R1						522307.508	179864.274	N01°09'27.369"W
117	PC	62+37.355 R1						522307.508	179864.274	N01°09'27.369"W

ALIGNMENT TABULATION										
POINT NUMBER	POINT TYPE	STATION	CIRCULAR CURVE DATA					COORDINATES		DIRECTION AZIMUTH
			DELTA	DEGREE	RADIUS	TANGENT	LENGTH			
			SPIRAL CURVE DATA					EASTING (X)	NORTHING (Y)	
			THETA	DEGREE	ST	LT	LS			
ALIGNMENT: TRAIL										
	HPI	62+60.909 R1	00°32'23.323" LT	01°08'45.296"	5000	23.554	47.107	522307.032	179887.823	PI
	CC							517308.529	179763.261	
118	PT	62+84.463 R1						522306.335	179911.367	N01°41'50.692"W
118	PT	62+84.463 R1						522306.335	179911.367	
119	PC	69+30.964 R1						522287.184	180557.584	N01°41'50.692"W
119	PC	69+30.964 R1						522287.184	180557.584	N01°41'50.692"W
	HPI	69+38.371 R1	01°41'50.692" RT	11°27'32.961"	500	7.407	14.813	522286.965	180564.988	PI
	CC							522786.965	180572.395	
120	PT	69+45.777 R1						522286.965	180572.395	N00°00'00.000"E
120	PT	69+45.777 R1						522286.965	180572.395	
121	END	71+00.725 R1						522286.965	180727.342	N00°00'00.000"W

ALIGNMENT TABULATION										
POINT NUMBER	POINT TYPE	STATION	CIRCULAR CURVE DATA					COORDINATES		DIRECTION AZIMUTH
			DELTA	DEGREE	RADIUS	TANGENT	LENGTH			
			SPIRAL CURVE DATA					EASTING (X)	NORTHING (Y)	
			THETA	DEGREE	ST	LT	LS			
ALIGNMENT: RETAINING WALL										
200	PC	10+00.000 R1						522311.67	179041.484	N11°54'13.860"E
	HPI	10+04.031 R1	02°03'42.609" LT	25°34'42.503"	224	4.031	8.061	522312.502	179045.428	PI
	CC							522092.487	179087.688	
201	PT	10+08.061 R1						522313.191	179049.4	N09°50'31.251"E
201	PT	10+08.061 R1						522313.191	179049.4	
202	PC	10+35.532 R1						522317.886	179076.466	N09°50'31.251"E
202	PC	10+35.532 R1						522317.886	179076.466	N09°50'31.251"E
	HPI	10+70.802 R1	10°29'44.284" LT	14°55'14.793"	384	35.27	70.342	522323.915	179111.217	PI
	CC							521939.538	179142.104	
203	PT	11+05.874 R1						522323.513	179146.485	N00°39'13.034"W
203	PT	11+05.874 R1						522323.513	179146.485	
204	HPI	12+77.351 R1						522321.557	179317.95	N00°39'13.034"W
204	HPI	12+77.351 R1						522321.557	179317.95	
205	HPI	14+89.821 R1						522317.5	179530.382	N01°05'38.274"W
205	HPI	14+89.821 R1						522317.5	179530.382	
206	PC	15+52.423 R1						522316.305	179592.972	N01°05'38.213"W
206	PC	15+52.423 R1						522316.305	179592.972	N07°25'03.660"W
	HPI	15+58.247 R1	01°21'13.040" LT	11°37'18.703"	493	5.824	11.647	522315.553	179598.747	PI
	CC							521827.431	179529.325	
207	PT	15+64.070 R1						522314.665	179604.503	N08°46'16.701"W
207	PT	15+64.070 R1						522314.665	179604.503	
208	PC	15+97.563 R1						522309.558	179637.604	N08°46'16.701"W
208	PC	15+97.563 R1						522309.558	179637.604	N08°46'16.701"W
	HPI	16+31.299 R1	07°36'49.331" RT	11°18'03.394"	507	33.736	67.372	522304.413	179670.945	PI
	CC							522810.628	179714.917	
209	PT	16+64.935 R1						522303.732	179704.674	N01°09'27.369"W

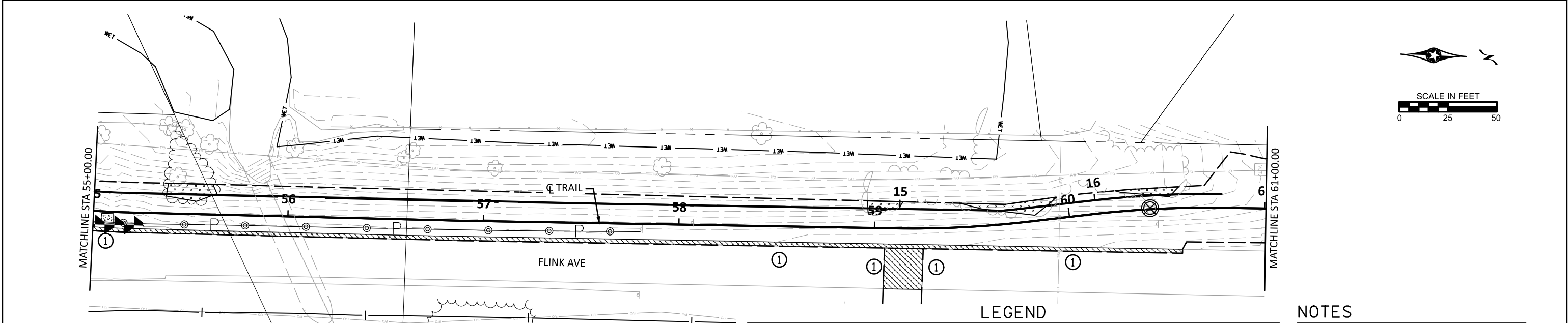
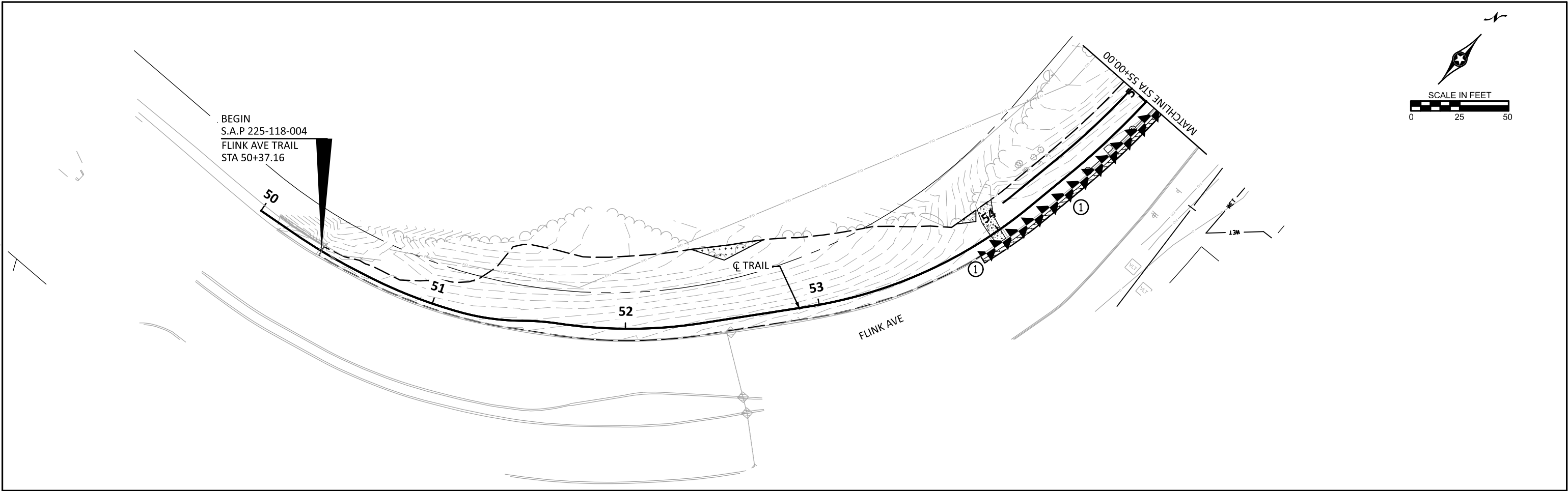
DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: 
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

ALIGNMENT TABULATION

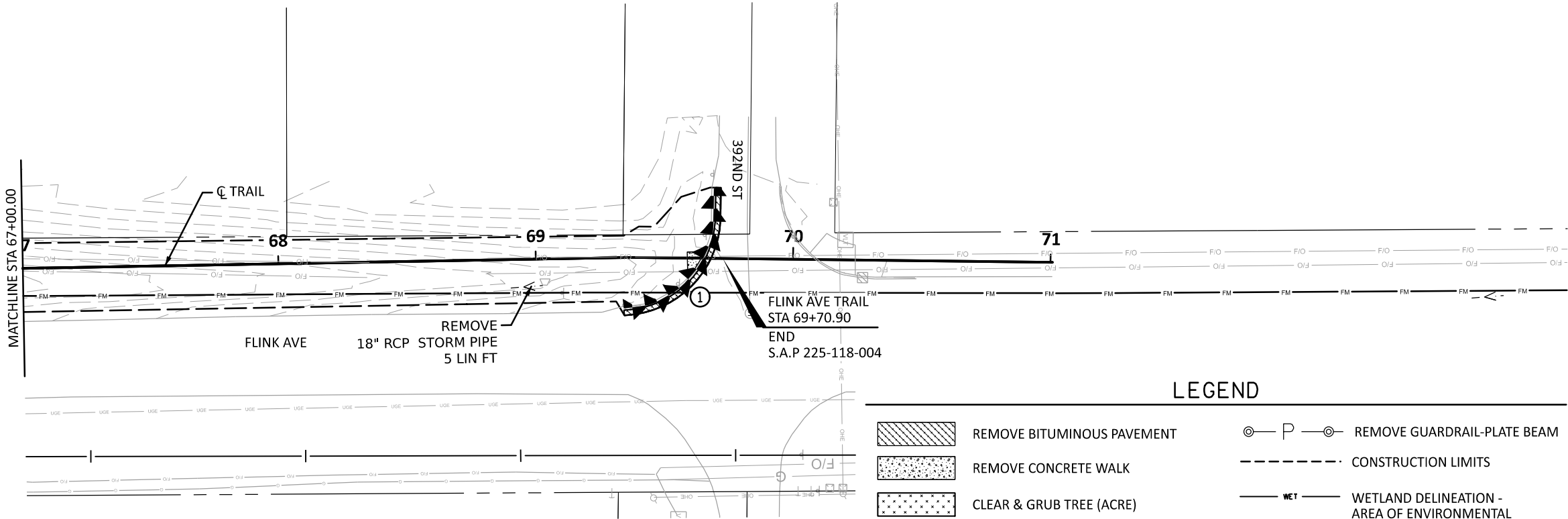
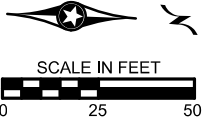
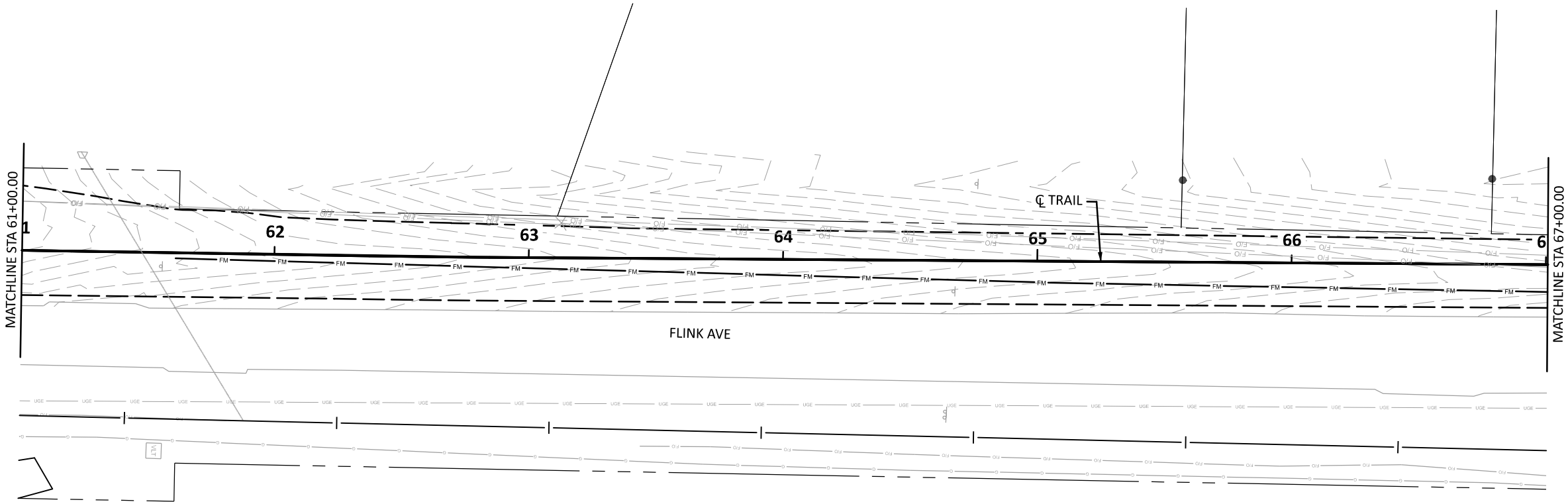
DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000rem-001.dgn



LEGEND	
	REMOVE BITUMINOUS PAVEMENT
	REMOVE CONCRETE WALK
	CLEAR & GRUB TREE (ACRE)
	SAWING BIT. PAVEMENT (FULL DEPTH)
	CLEAR & GRUB TREE (EACH)
	REMOVE CURB AND GUTTER
	REMOVE GUARDRAIL-PLATE BEAM
	CONSTRUCTION LIMITS
	WETLAND DELINEATION - AREA OF ENVIRONMENTAL SENSITIVITY
	EXISTING R/W
	INPLACE WATERMAIN
	INPLACE FORCEMAIN

- NOTES**
- ALL REMOVAL ITEMS SHALL BE DISPOSED OF OFF THE PROJECT SITE IN ACCORDANCE WITH THE SPECIFICATIONS. (INCIDENTAL)
 - REMOVAL OF ALL AGGREGATE SURFACING REGARDLESS OF THICKNESS SHALL BE INCLUDED IN EXCAVATION-COMMOIN.
 - SAWCUTTING FOR CONCRETE CURB & GUTTER, CONCRETE WALK, AND BITUMINOUS WALK SHALL BE INCIDENTAL.

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000rem-001.dgn



LEGEND

- | | | | |
|--|---------------------------------------|--|---|
| | REMOVE BITUMINOUS PAVEMENT | | REMOVE GUARDRAIL-PLATE BEAM |
| | REMOVE CONCRETE WALK | | CONSTRUCTION LIMITS |
| | CLEAR & GRUB TREE (ACRE) | | WETLAND DELINEATION - AREA OF ENVIRONMENTAL SENSITIVITY |
| | SAWCUTTING BIT. PAVEMENT (FULL DEPTH) | | EXISTING R/W |
| | CLEAR & GRUB TREE (EACH) | | INPLACE WATERMAIN |
| | REMOVE CURB AND GUTTER | | INPLACE FORCEMAIN |

NOTES

- ALL REMOVAL ITEMS SHALL BE DISPOSED OF OFF THE PROJECT SITE IN ACCORDANCE WITH THE SPECIFICATIONS. (INCIDENTAL)
- REMOVAL OF ALL AGGREGATE SURFACING REGARDLESS OF THICKNESS SHALL BE INCLUDED IN EXCAVATION-COMMOIN.
- SAWCUTTING FOR CONCRETE CURB & GUTTER, CONCRETE WALK, AND BITUMINOUS WALK SHALL BE INCIDENTAL.

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DESIGNED BY: KM
CHECKED BY: EB

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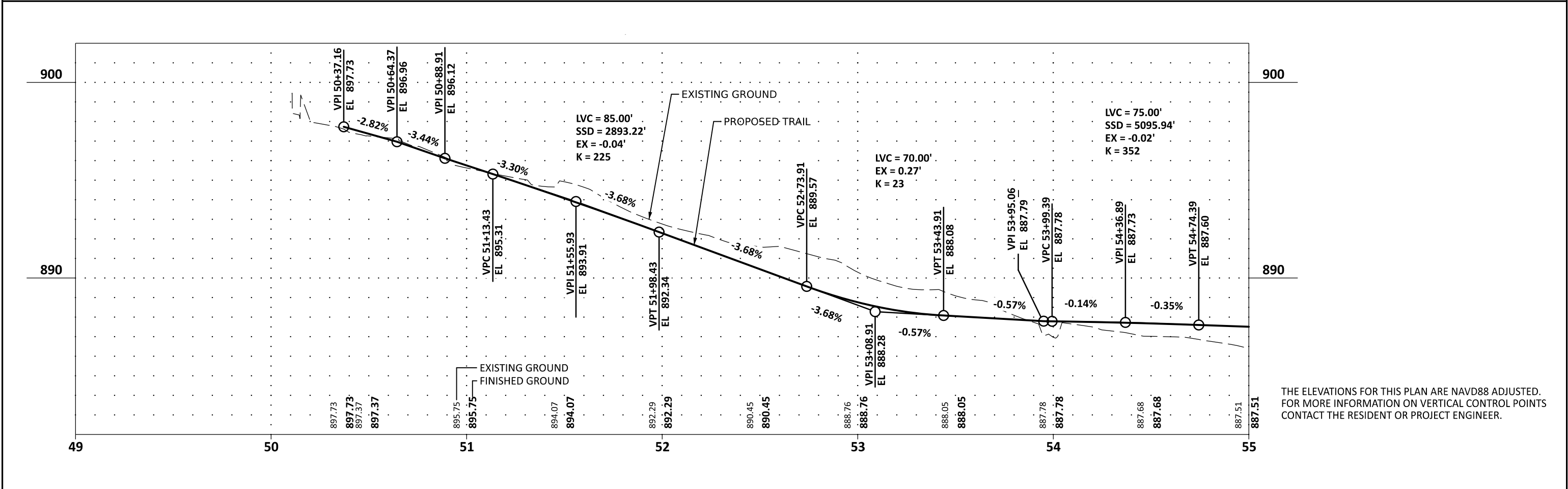
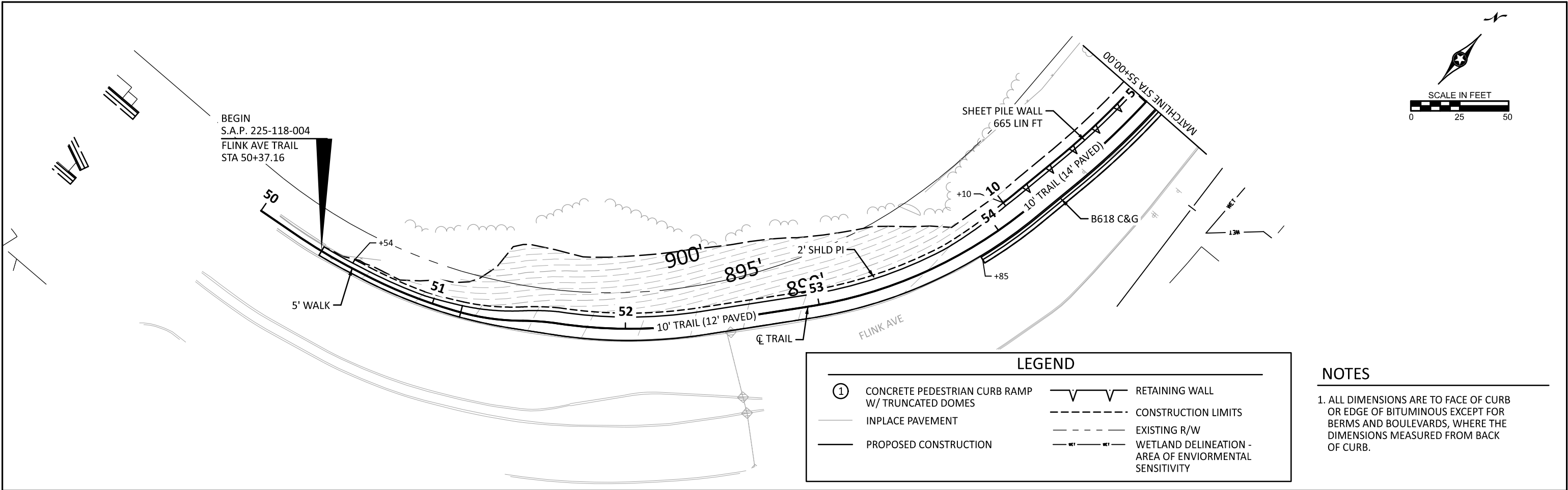


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

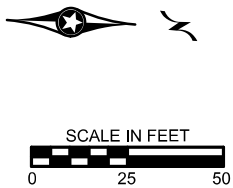
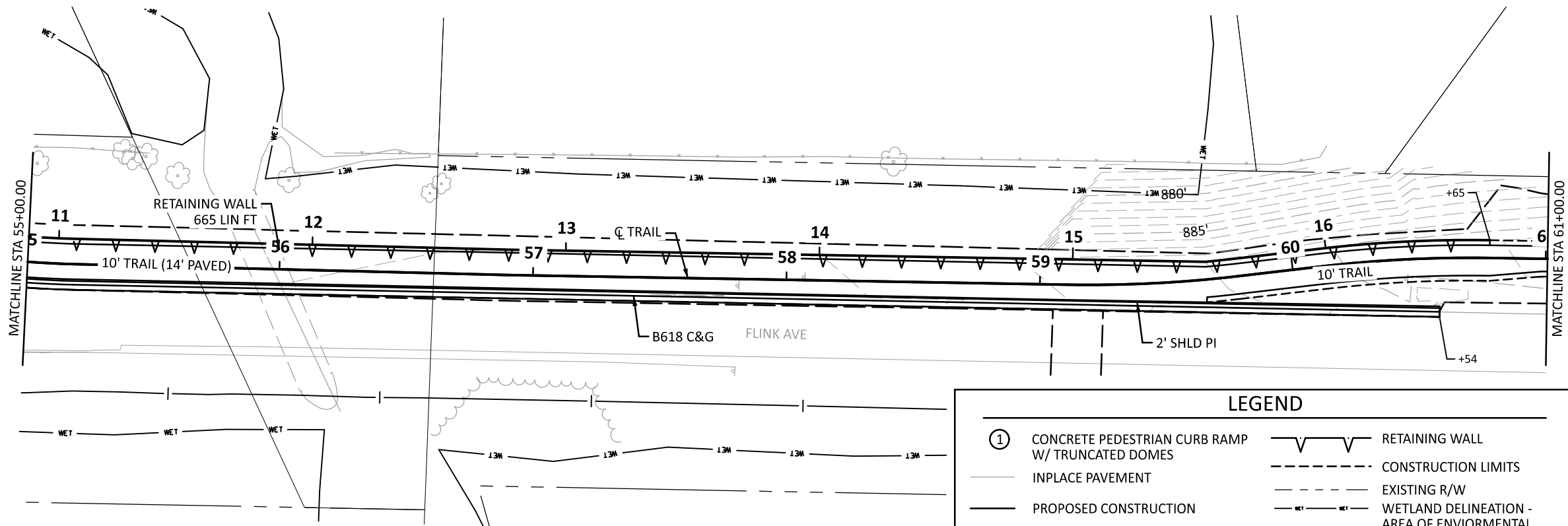
REMOVAL AND INPLACE UTILITIES PLAN
STA 61+00.00 TO STA 69+70.90

SAP 225-118-004
Sheet No. 20 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000cp-001.dgn

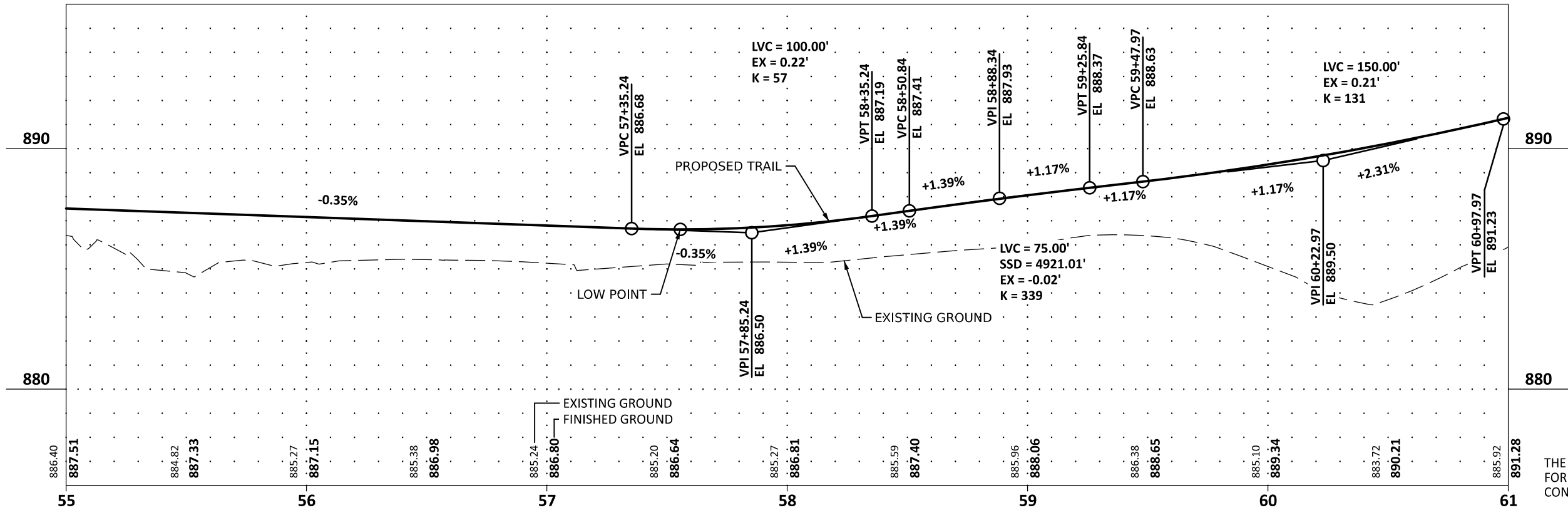


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LEGEND	
①	CONCRETE PEDESTRIAN CURB RAMP W/ TRUNCATED DOMES
---	INPLACE PAVEMENT
---	PROPOSED CONSTRUCTION
▽	RETAINING WALL
---	CONSTRUCTION LIMITS
---	EXISTING R/W
WET	WETLAND DELINEATION - AREA OF ENVIORNMENTAL SENSITIVITY

- NOTES**
1. ALL DIMENSIONS ARE TO FACE OF CURB OR EDGE OF BITUMINOUS EXCEPT FOR BERMS AND BOULEVARDS, WHERE THE DIMENSIONS MEASURED FROM BACK OF CURB.



THE ELEVATIONS FOR THIS PLAN ARE NAVD88 ADJUSTED. FOR MORE INFORMATION ON VERTICAL CONTROL POINTS CONTACT THE RESIDENT OR PROJECT ENGINEER.

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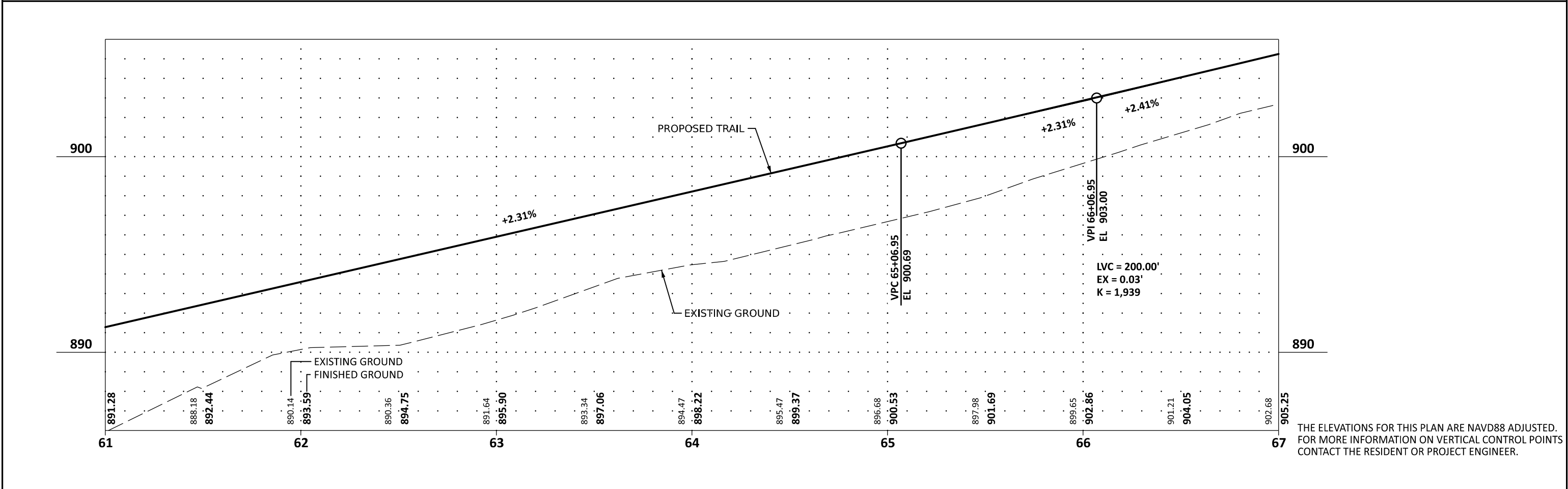
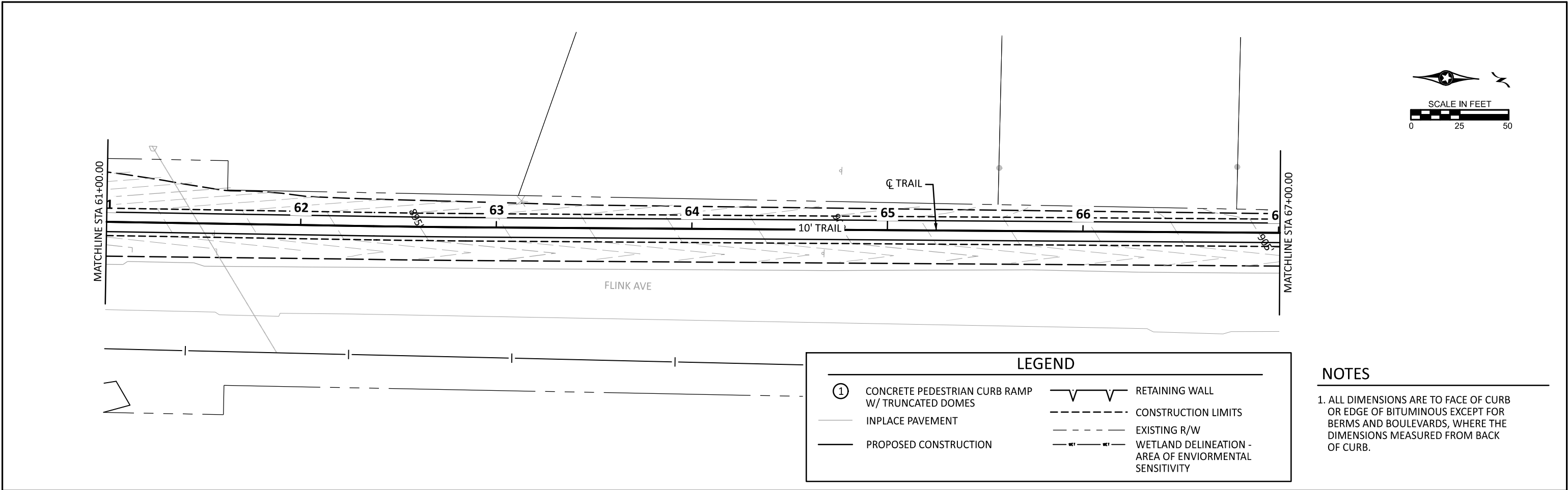


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

CONSTRUCTION PLAN & PROFILES
STA 55+00.00 TO STA 61+00.00

SAP 225-118-004
Sheet No. 22 of 51 Sheets
Page 323 of 382

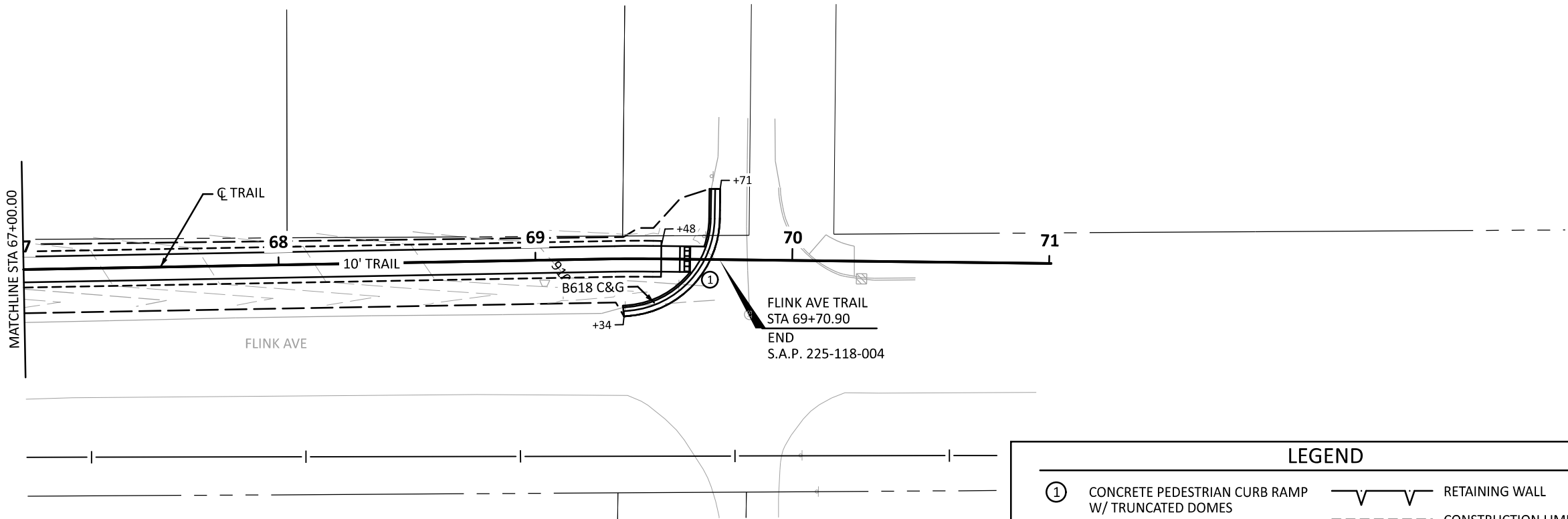
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DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE				Sheet No. 23 of 51 Sheets	
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773					

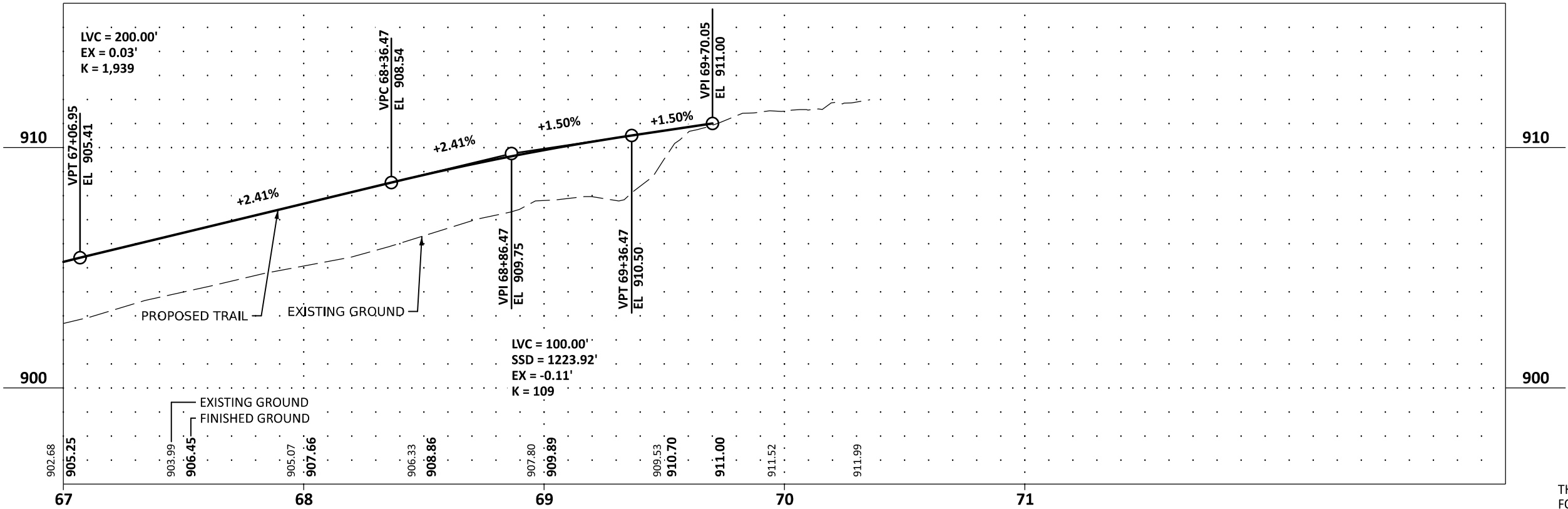
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LEGEND	
①	CONCRETE PEDESTRIAN CURB RAMP W/ TRUNCATED DOMES
---	INPLACE PAVEMENT
---	PROPOSED CONSTRUCTION
▽	RETAINING WALL
---	CONSTRUCTION LIMITS
---	EXISTING R/W
---	WETLAND DELINEATION - AREA OF ENVIORNMENTAL SENSITIVITY

NOTES

1. ALL DIMENSIONS ARE TO FACE OF CURB OR EDGE OF BITUMINOUS EXCEPT FOR BERMS AND BOULEVARDS, WHERE THE DIMENSIONS MEASURED FROM BACK OF CURB.



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MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

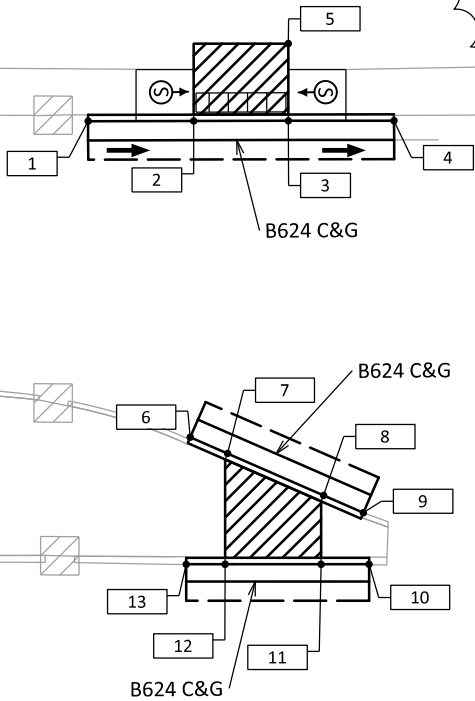
CONSTRUCTION PLAN & PROFILES
STA 67+00.00 TO STA 69+70.90

SAP 225-118-004
Sheet No. 24 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ped-001.dgn

FLINK AVENUE

CONTROL POINTS		
POINT NUMBER	X	Y
1	521914.57	178787.36
2	521925.57	178787.41
3	521935.44	178787.45
4	521946.44	178787.47
5	521935.42	178795.50
6	521925.29	178754.47
7	521929.18	178752.78
8	521939.19	178748.44
9	521943.34	178746.64
10	521943.96	178741.25
11	521938.94	178741.26
12	521928.94	178741.23
13	521924.90	178741.23



TANGER DR

50

LEGEND

RAD

RADIUS POINTS

XXX

CONTROL POINTS

TRUNCATED DOMES (SEE STANDARD PLATE 7038)

CONSTRUCT CONCRETE CURB AND GUTTER

REMOVE & REPLACE LANDING

LANDING AREA - 4' X 4' MIN. DIMENSIONS AND MAX. 2.0% SLOPE IN ALL DIRECTIONS

① MAX 2.0% SLOPE IN ALL DIRECTIONS IN FRONT OF GRADE BREAK AND DRAIN TO FLOW LINE. SHALL BE CONSTRUCTED INTEGRAL WITH CURB AND GUTTER.

Ⓢ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%

ⓕ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 2.0% MINIMUM AND 5.0% MAXIMUM IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%

DRAINAGE FLOW ARROW

CATCH BASIN

CONSTRUCTION LIMITS

X"

CURB HEIGHT

NOTES: 1. ALL INITIAL LANDINGS TO BE POURED SEPARATELY.

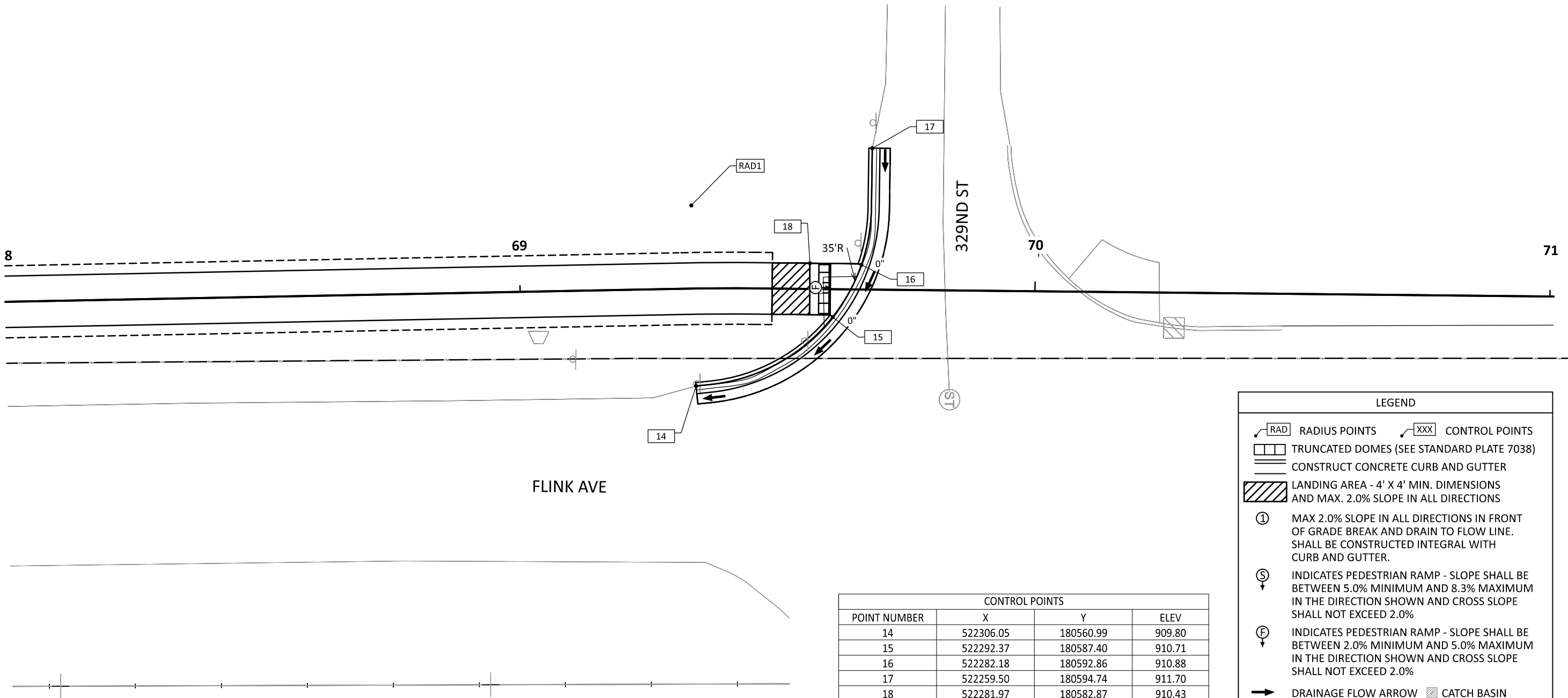
DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE:
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

PEDESTRAIN RAMP DETAILS

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ped-001.dgn



CONTROL POINTS			
POINT NUMBER	X	Y	ELEV
14	522306.05	180560.99	909.80
15	522292.37	180587.40	910.71
16	522282.18	180592.86	910.88
17	522259.50	180594.74	911.70
18	522281.97	180582.87	910.43

RADIUS POINTS		
POINT NUMBER	X	Y
19	522270.97	180559.70

LEGEND

RAD

 RADIUS POINTS

XXX

 CONTROL POINTS

TRUNCATED DOMES (SEE STANDARD PLATE 7038)

CONSTRUCT CONCRETE CURB AND GUTTER

LANDING AREA - 4' X 4' MIN. DIMENSIONS AND MAX. 2.0% SLOPE IN ALL DIRECTIONS

MAX 2.0% SLOPE IN ALL DIRECTIONS IN FRONT OF GRADE BREAK AND DRAIN TO FLOW LINE. SHALL BE CONSTRUCTED INTEGRAL WITH CURB AND GUTTER.

INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%

INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 2.0% MINIMUM AND 5.0% MAXIMUM IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%

DRAINAGE FLOW ARROW

CATCH BASIN

CONSTRUCTION LIMITS

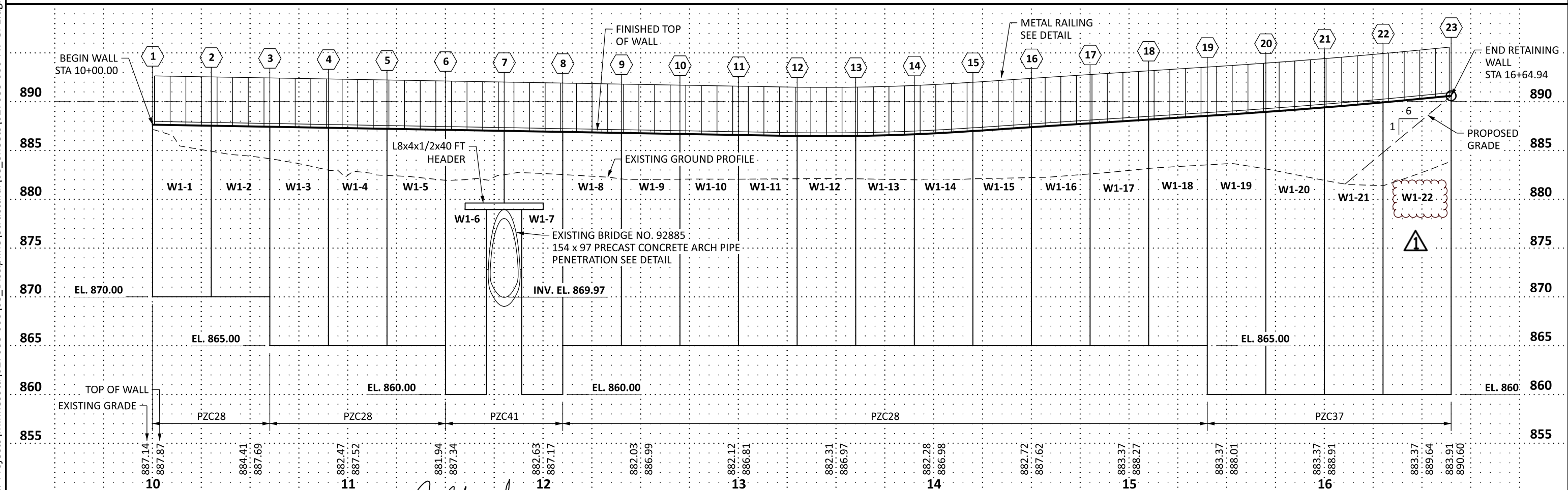
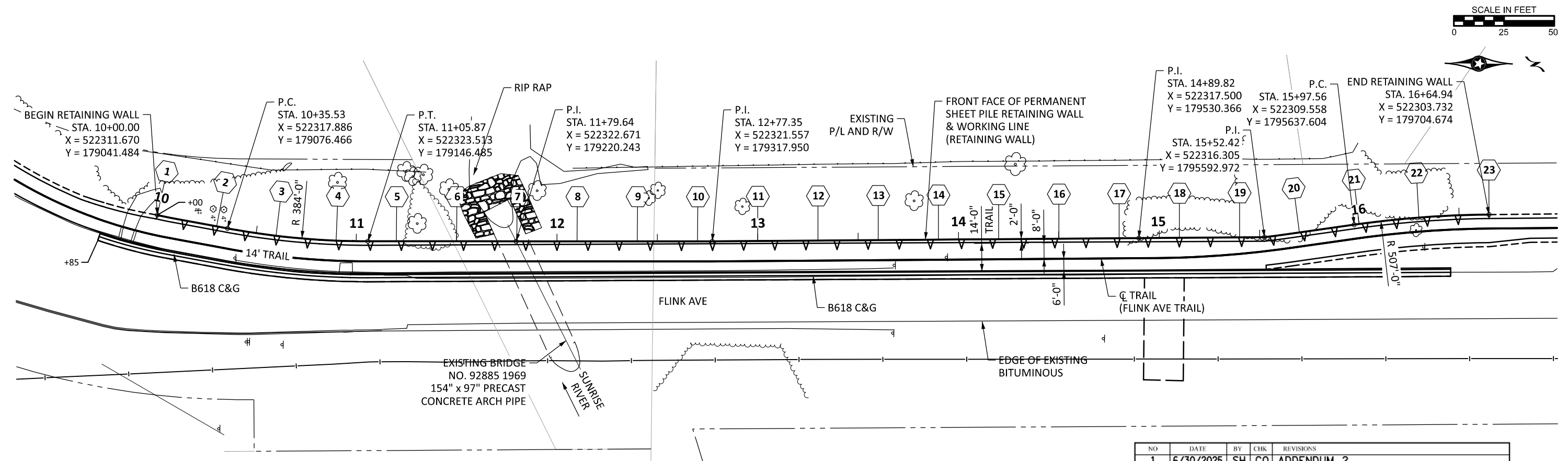
C" CURB HEIGHT

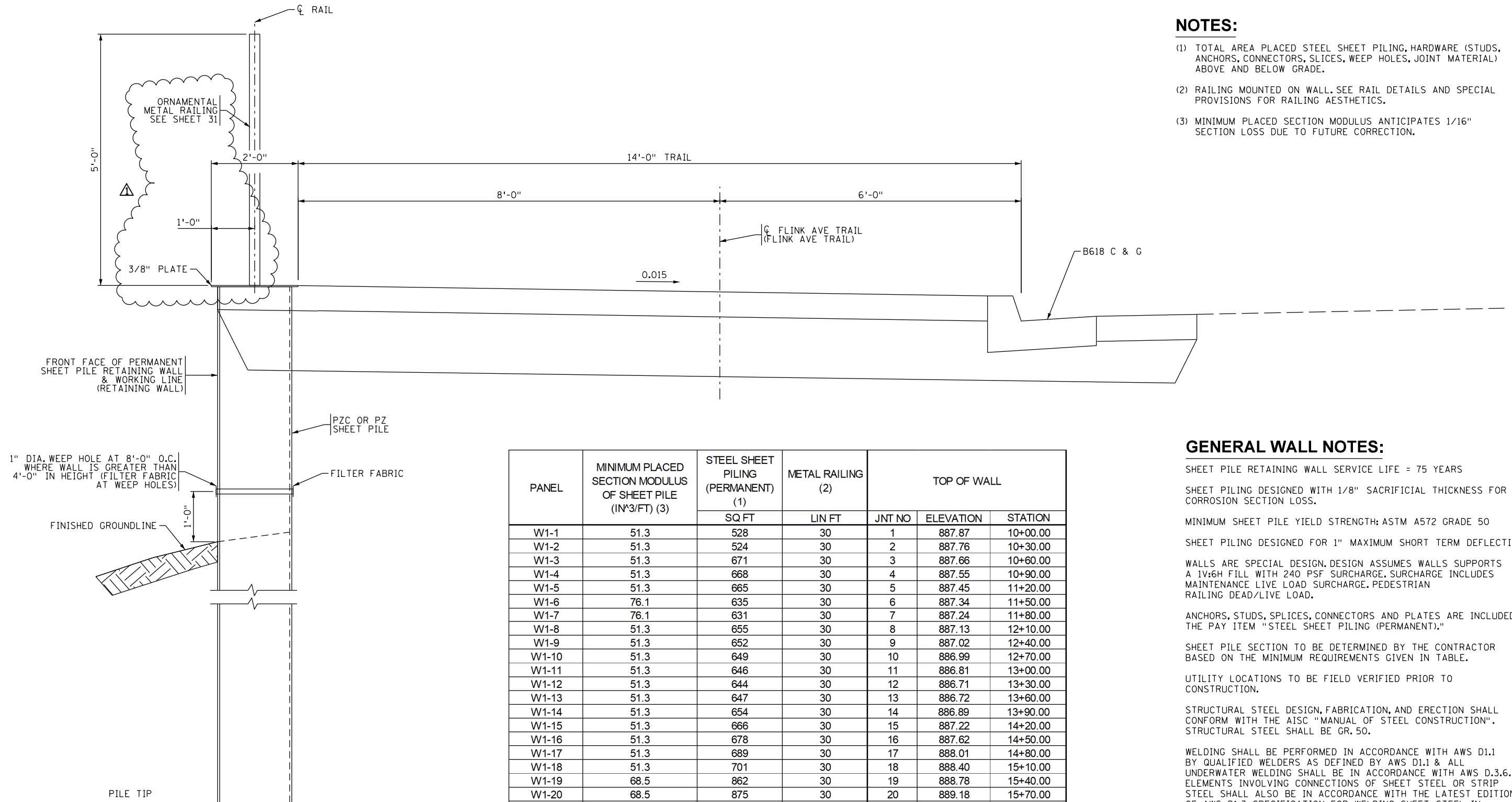
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DESIGNED BY:	KM		PRINTED NAME:	EMILY BROWN, PE	
CHECKED BY:	EB		DATE:	6/26/2025 LIC. NO. 51773	

MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

PEDESTRAIN RAMP DETAILS





TYPICAL SECTION

NO	DATE	BY	CHK	REVISIONS
1	6/30/2025	SH	CO	ADDENDUM 2

PANEL	MINIMUM PLACED SECTION MODULUS OF SHEET PILE (IN³/FT) (3)	STEEL SHEET PILING (PERMANENT) (1)	METAL RAILING (2)	TOP OF WALL		
		SQ FT	LIN FT	JNT NO	ELEVATION	STATION
W1-1	51.3	528	30	1	887.87	10+00.00
W1-2	51.3	524	30	2	887.76	10+30.00
W1-3	51.3	671	30	3	887.66	10+60.00
W1-4	51.3	668	30	4	887.55	10+90.00
W1-5	51.3	665	30	5	887.45	11+20.00
W1-6	76.1	635	30	6	887.34	11+50.00
W1-7	76.1	631	30	7	887.24	11+80.00
W1-8	51.3	655	30	8	887.13	12+10.00
W1-9	51.3	652	30	9	887.02	12+40.00
W1-10	51.3	649	30	10	886.99	12+70.00
W1-11	51.3	646	30	11	886.81	13+00.00
W1-12	51.3	644	30	12	886.71	13+30.00
W1-13	51.3	647	30	13	886.72	13+60.00
W1-14	51.3	654	30	14	886.89	13+90.00
W1-15	51.3	666	30	15	887.22	14+20.00
W1-16	51.3	678	30	16	887.62	14+50.00
W1-17	51.3	689	30	17	888.01	14+80.00
W1-18	51.3	701	30	18	888.40	15+10.00
W1-19	68.5	862	30	19	888.78	15+40.00
W1-20	68.5	875	30	20	889.18	15+70.00
W1-21	68.5	890	30	21	889.64	16+00.00
W1-22	68.5	1055	35	22	890.16	16+30.00
TOTAL		15285	665	23	890.83	16+64.94

NOTES:

- (1) TOTAL AREA PLACED STEEL SHEET PILING, HARDWARE (STUDS, ANCHORS, CONNECTORS, SLICES, WEEP HOLES, JOINT MATERIAL) ABOVE AND BELOW GRADE.
- (2) RAILING MOUNTED ON WALL. SEE RAIL DETAILS AND SPECIAL PROVISIONS FOR RAILING AESTHETICS.
- (3) MINIMUM PLACED SECTION MODULUS ANTICIPATES 1/16" SECTION LOSS DUE TO FUTURE CORRECTION.

GENERAL WALL NOTES:

SHEET PILE RETAINING WALL SERVICE LIFE = 75 YEARS

SHEET PILING DESIGNED WITH 1/8" SACRIFICIAL THICKNESS FOR CORROSION SECTION LOSS.

MINIMUM SHEET PILE YIELD STRENGTH: ASTM A572 GRADE 50

SHEET PILING DESIGNED FOR 1" MAXIMUM SHORT TERM DEFLECTION.

WALLS ARE SPECIAL DESIGN. DESIGN ASSUMES WALLS SUPPORTS
A 1V:6H FILL WITH 240 PSF SURCHARGE. SURCHARGE INCLUDES
MAINTENANCE LIVE LOAD SURCHARGE. PEDESTRIAN
RAILING DEAD/LIVE LOAD.

ANCHORS, STUDS, SPLICES, CONNECTORS AND PLATES ARE INCLUDED IN THE PAY ITEM "STEEL SHEET PILING (PERMANENT)."

SHEET PILE SECTION TO BE DETERMINED BY THE CONTRACTOR
BASED ON THE MINIMUM REQUIREMENTS GIVEN IN TABLE.

UTILITY LOCATIONS TO BE FIELD VERIFIED PRIOR TO CONSTRUCTION.

STRUCTURAL STEEL DESIGN, FABRICATION, AND ERECTION SHALL
CONFORM WITH THE AISC "MANUAL OF STEEL CONSTRUCTION".
STRUCTURAL STEEL SHALL BE GR. 50.

WELDING SHALL BE PERFORMED IN ACCORDANCE WITH AWS D1.1 BY QUALIFIED WELDERS AS DEFINED BY AWS D1.1 & ALL UNDERWATER WELDING SHALL BE IN ACCORDANCE WITH AWS D.3.6. ELEMENTS INVOLVING CONNECTIONS OF SHEET STEEL OR STRIP STEEL SHALL ALSO BE IN ACCORDANCE WITH THE LATEST EDITION OF AWS D1.3, SPECIFICATION FOR WELDING SHEET STEEL IN STRUCTURES.

SEE WALL SHEETS (PLAN & ELEVATION) FOR MORE INFORMATION.

DRAWN BY: SH	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: 	
DESIGNED BY: SH		PRINTED NAME: CARL OSBERG	
CHECKED BY: CO		DATE: 7/9/2025	LIC. NO. 42732



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

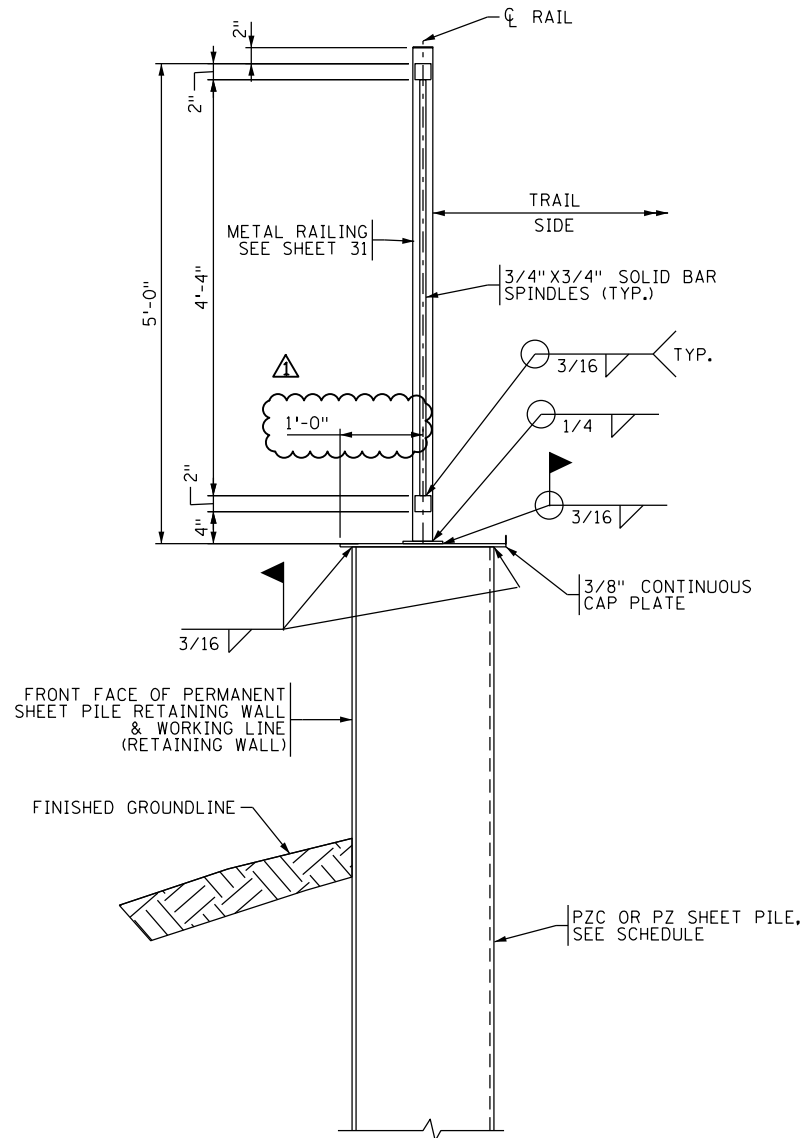
RETAINING WALL

TYPICAL SECTION AND NOTES

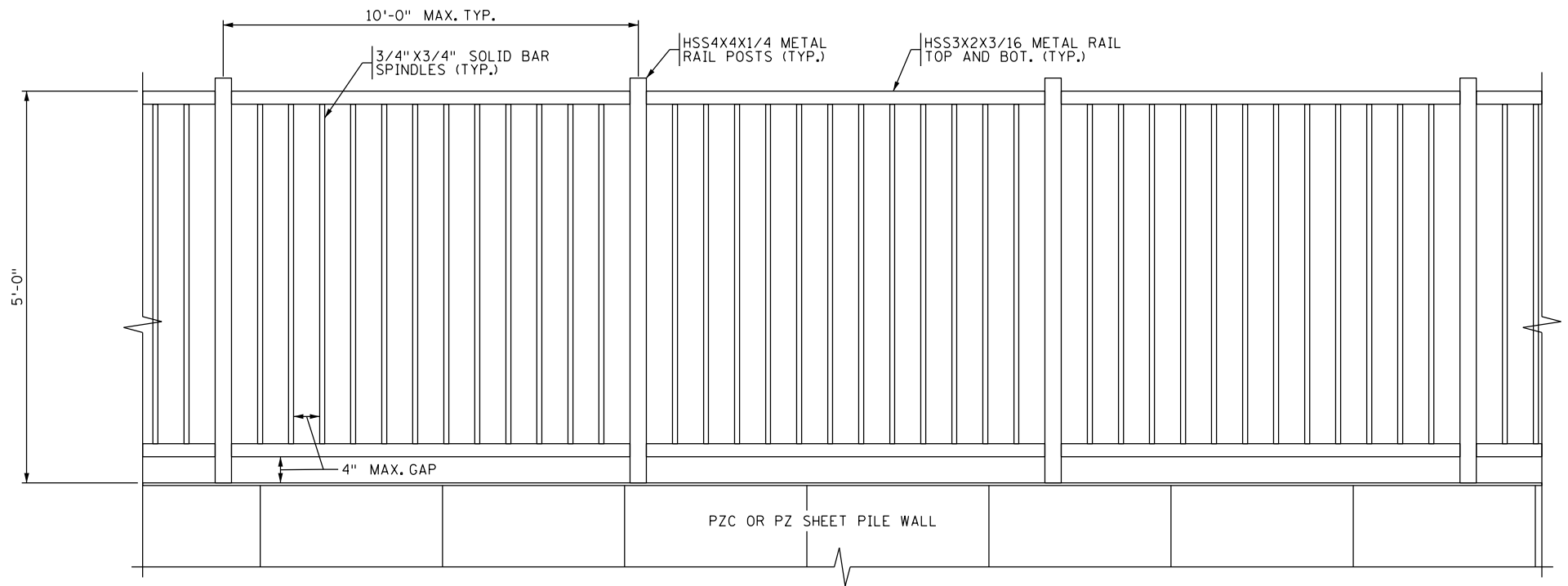
SAP 225-118-004

Sheet No. 28R of 51 Sheets

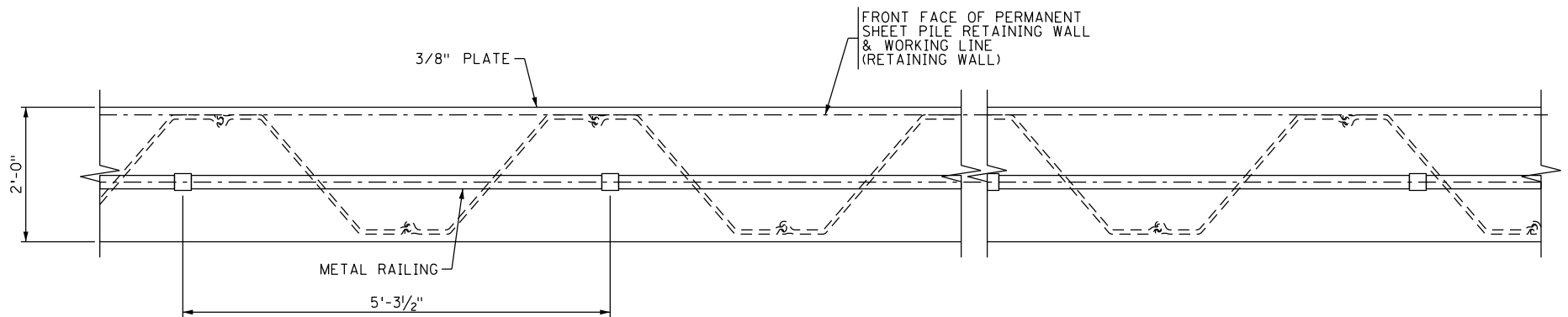
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FILENAME: Projects\Minnesota\027688-000\05_Discipline\Structural\03_Sheets\027688-000-rw- Details.dgn



SECTION THRU RAILING



TYPICAL RAIL ELEVATION



TYPICAL WALL PLAN

NO	DATE	BY	CHK	REVISIONS
1	6/30/2025	SH	CO	ADDENDUM 2

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DESIGNED BY: SH
CHECKED BY: CO

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SIGNATURE: *Carl Osberg*
PRINTED NAME: CARL OSBERG
DATE: 7/9/2025 LIC. NO. 42732

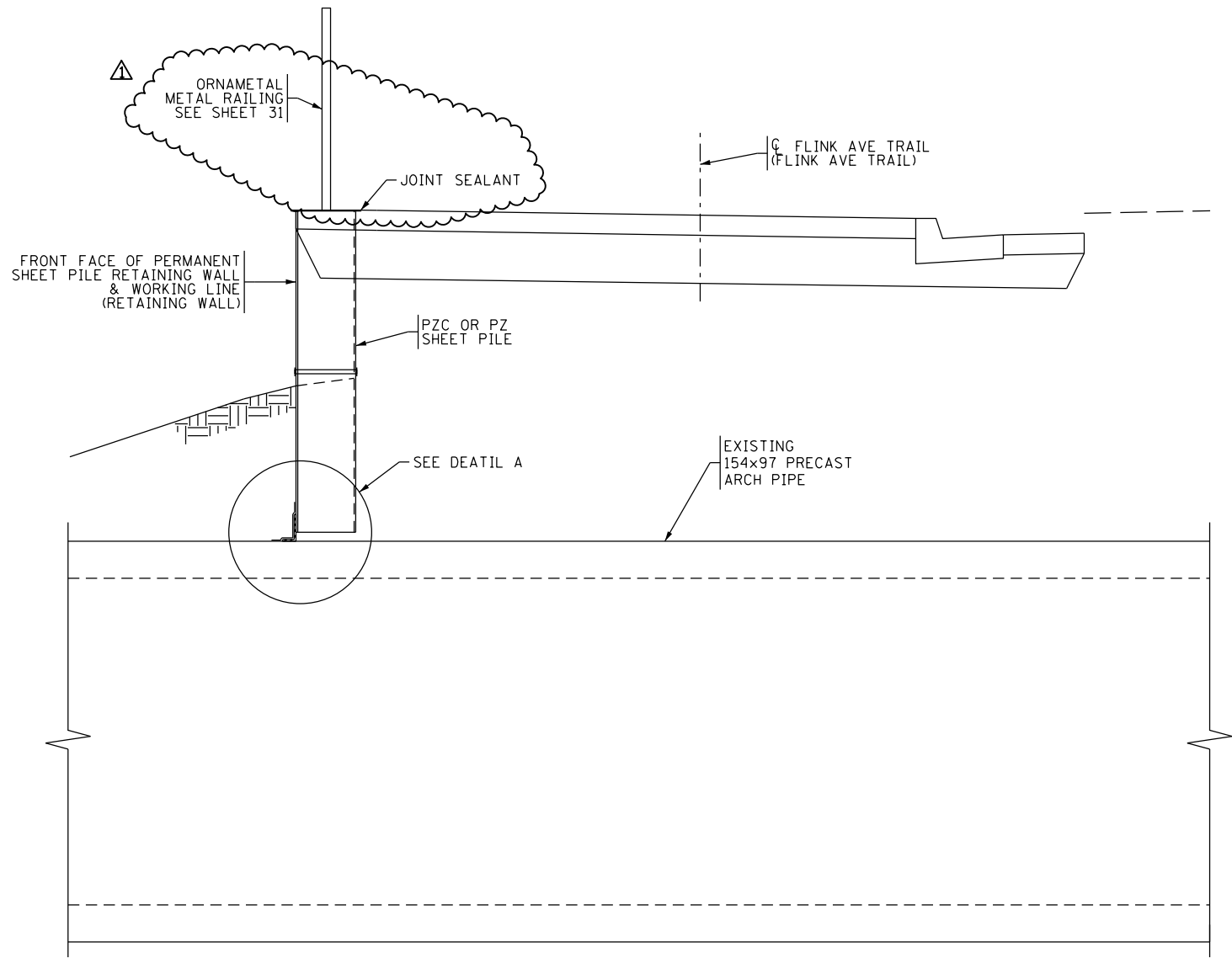


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

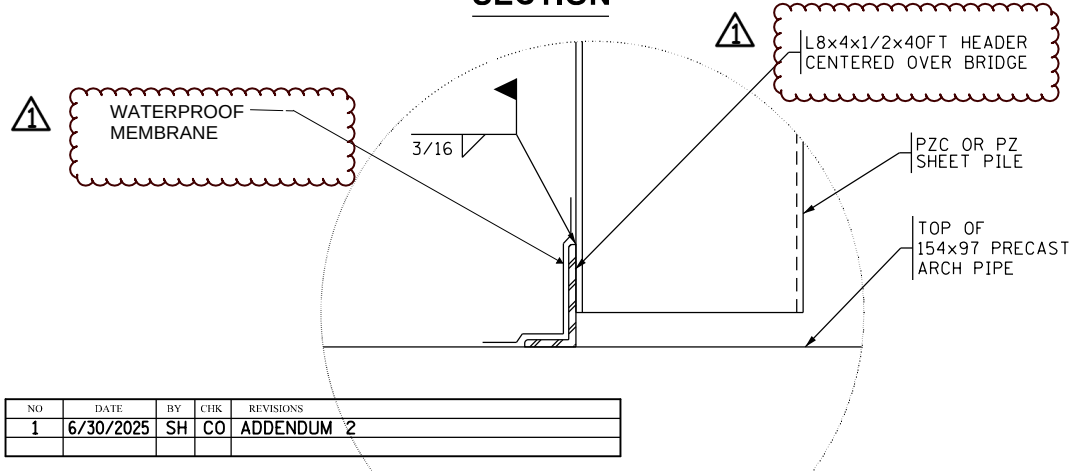
RETAINING WALL
DETAILS

SAP 225-118-004
Sheet No. 29R of 51 Sheets

DATE: 7/9/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Structural\03_Sheets\027688-000-rw- Details.dgn

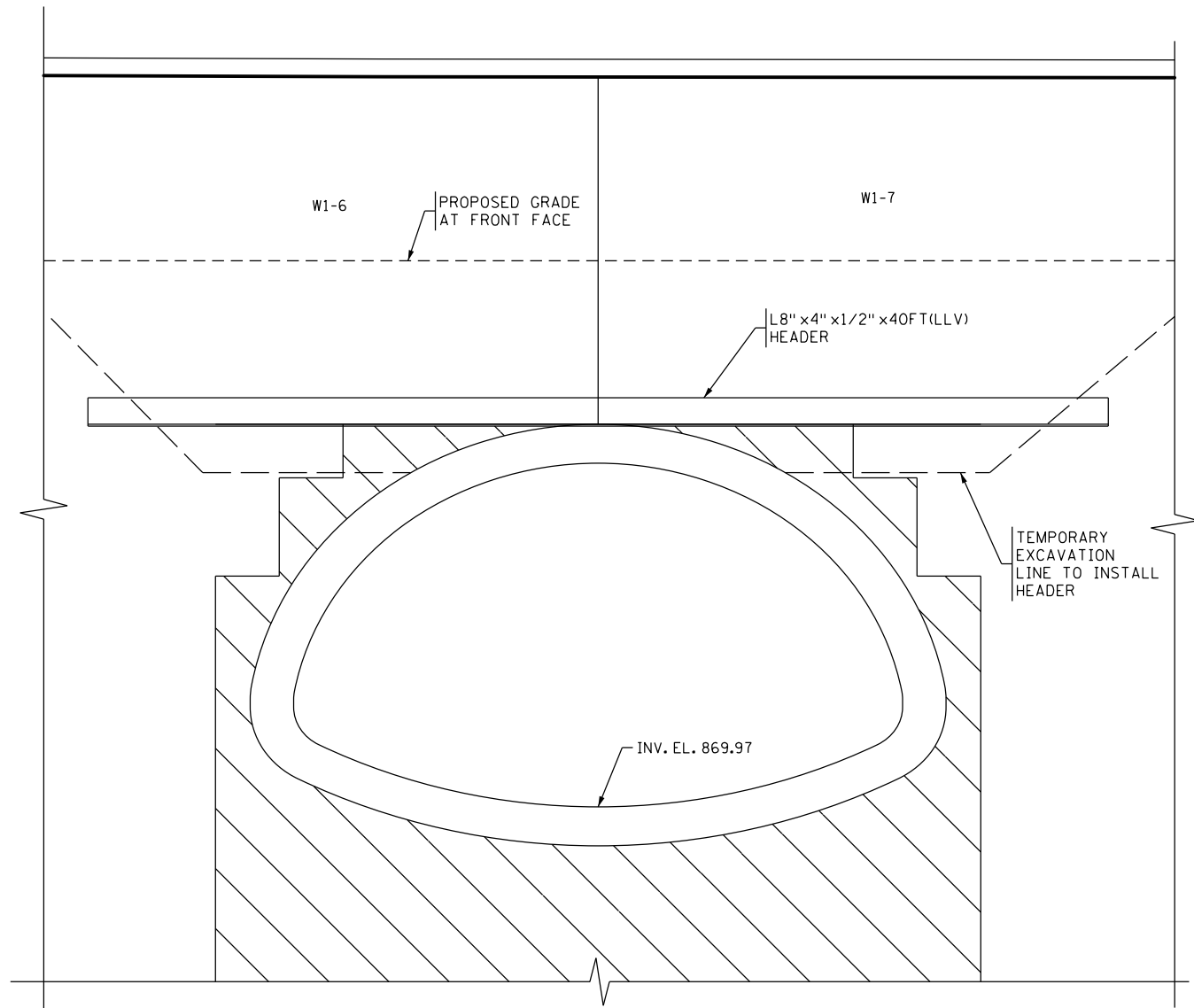


SECTION



DETAIL A

NO	DATE	BY	CHK	REVISIONS
1	6/30/2025	SH	CO	ADDENDUM 2



FRONT ELEVATION

DRAWN BY: SH
DESIGNED BY: SH
CHECKED BY: CO

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

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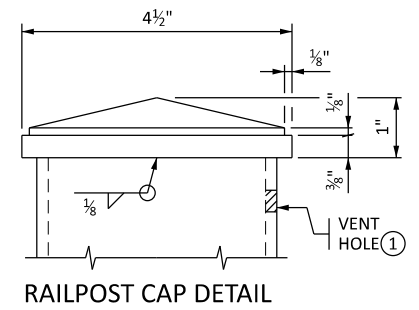
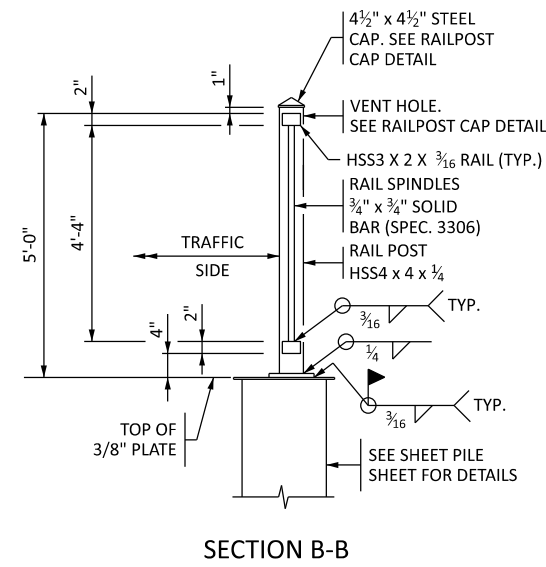
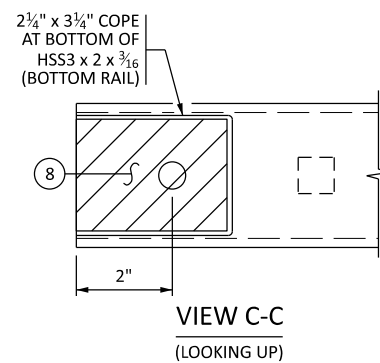
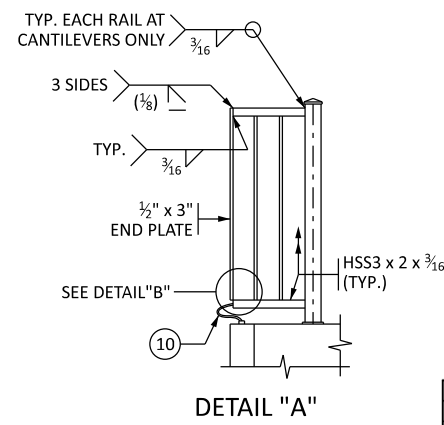
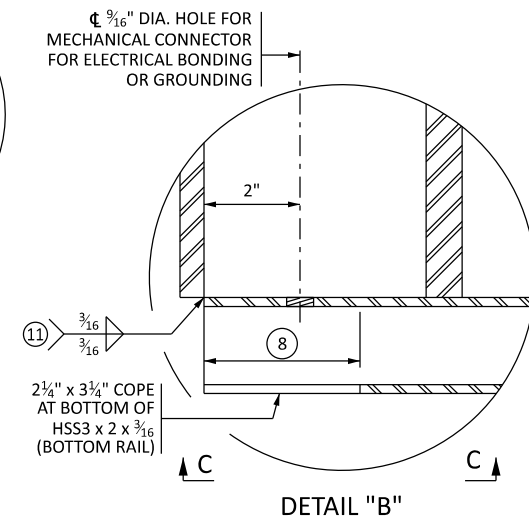
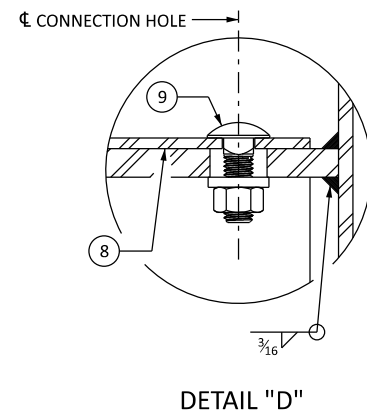
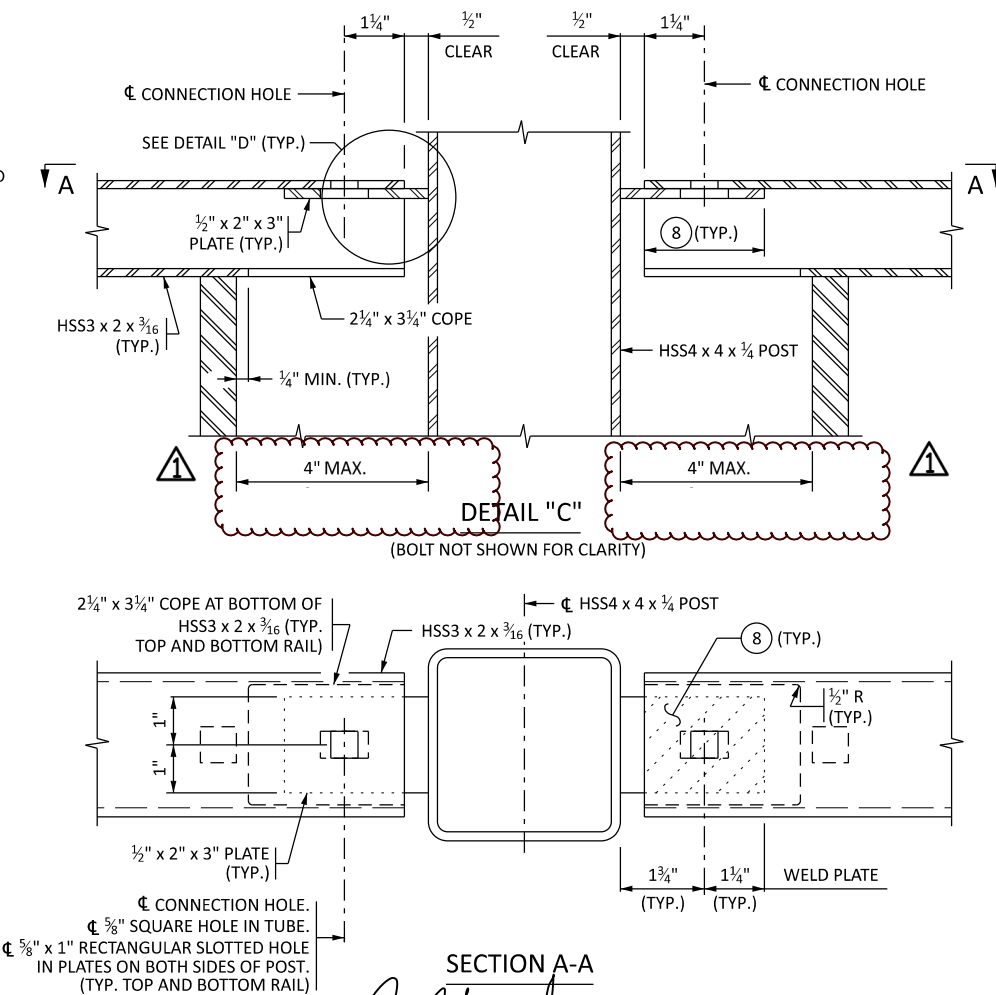
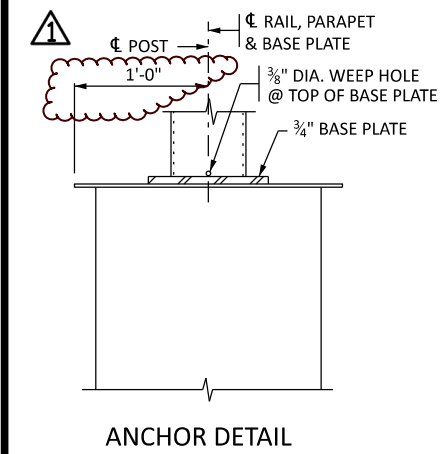
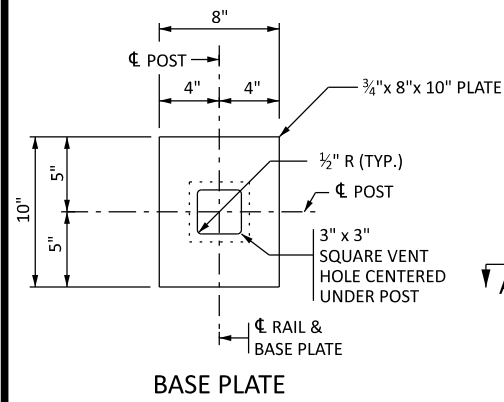
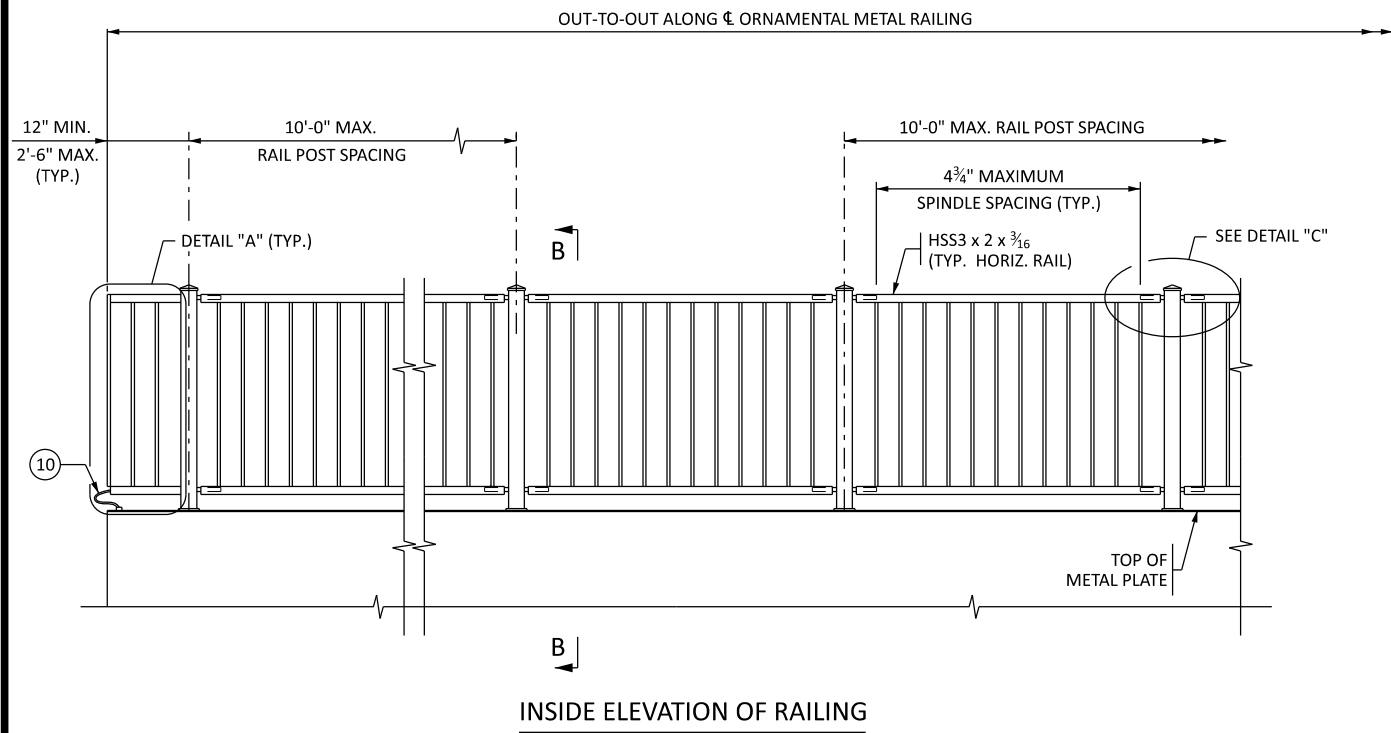


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

RETAINING WALL
WALL PENETRATION DETAILS

SAP 225-118-004
Sheet No. 30R of 51 Sheets

DATE: 7/9/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Structural\03_Sheets\027688-000-rw-Details.dgn



GENERAL NOTES

PROVIDE ELECTRICAL BONDING AND GROUNDING TO METAL RAILINGS FOR ELECTRICAL CONTINUITY; SEE SPECIAL PROVISIONS. REFER TO THE ELECTRICAL PLANS AND ELECTRICAL SPECIAL PROVISIONS FOR DETAILS REGARDING BONDING MULTIPLE ELECTRICAL GROUNDING SYSTEMS. THE ADDITION OF FUTURE ELECTRIC UTILITIES WILL REQUIRE AN INDEPENDENT GROUNDING SYSTEM.

PROVIDE A500, GRADE B STRUCTURAL STEEL TUBING (HSS) IN THE RAIL IN ACCORDANCE WITH SPEC. 3361. PROVIDE ALL OTHER STEEL IN ACCORDANCE WITH SPEC. 3306.

GALVANIZE BOLTS, NUTS, WASHERS AND ANCHORS IN ACCORDANCE WITH SPEC. 3392. GALVANIZE ALL OTHER STRUCTURAL STEEL IN ACCORDANCE WITH SPEC. 3394, AFTER FABRICATION.

REFER TO SPEC. 2475 AND THE SPECIAL PROVISIONS FOR COATING AND OTHER REQUIREMENTS NOT INCLUDED ON THIS SHEET.

INSTALL RAIL POSTS AND SPINDLES NORMAL TO GRADE.

CURVE HORIZONTAL RAILS WHERE APPLICABLE AND PLACE RAILS PARALLEL TO THE EDGE OF SIDEWALK PROFILE.

DRILL 1/2" DIA. MAX. VENT HOLES ON THE UNDERSIDE OF RAIL TUBES AS NECESSARY TO FACILITATE GALVANIZING.

1 DRILL VENT HOLE IN THE RAIL POST WITHIN 2" OF THE UNDERSIDE OF THE CAP, ON THE NON-TRAFFIC SIDE OF THE POST AS NECESSARY TO FACILITATE GALVANIZING. MAXIMUM HOLE SIZE IS 1/2" DIA.

5 PROVIDE A PYRAMID TOP STYLE STEEL CAP WELDED TO TOP OF POST WITH A SURFACE FINISH OF 1000 MICRO-INCH, OR SMOOTHER, PRIOR TO GALVANIZING.

8 FOR DUPLEX-COATED RAILINGS: AFTER GALVANIZING, MASK OFF FAYING SURFACES AND SURFACES WHERE THE GROUNDING CONDUCTOR IS ATTACHED PRIOR TO POWDER COATING OR PAINTING.

9 1/2" DIA. A307 (GRADE A) SQUARE NECK CARRIAGE BOLT WITH WASHER AND LOCK NUT.

10 GROUND THE BOTTOM RAIL AT EACH DISCONTINUOUS END. SEE SPECIAL PROVISIONS.

11 SEAL WELD REMAINING. BLEND CORNERS TO PROVIDE SMOOTH FINISH BETWEEN END PLATE & HORIZONTAL TUBE.

NO	DATE	BY	CHK	REVISIONS
1	6/30/2025	SH	CO	ADDENDUM 2

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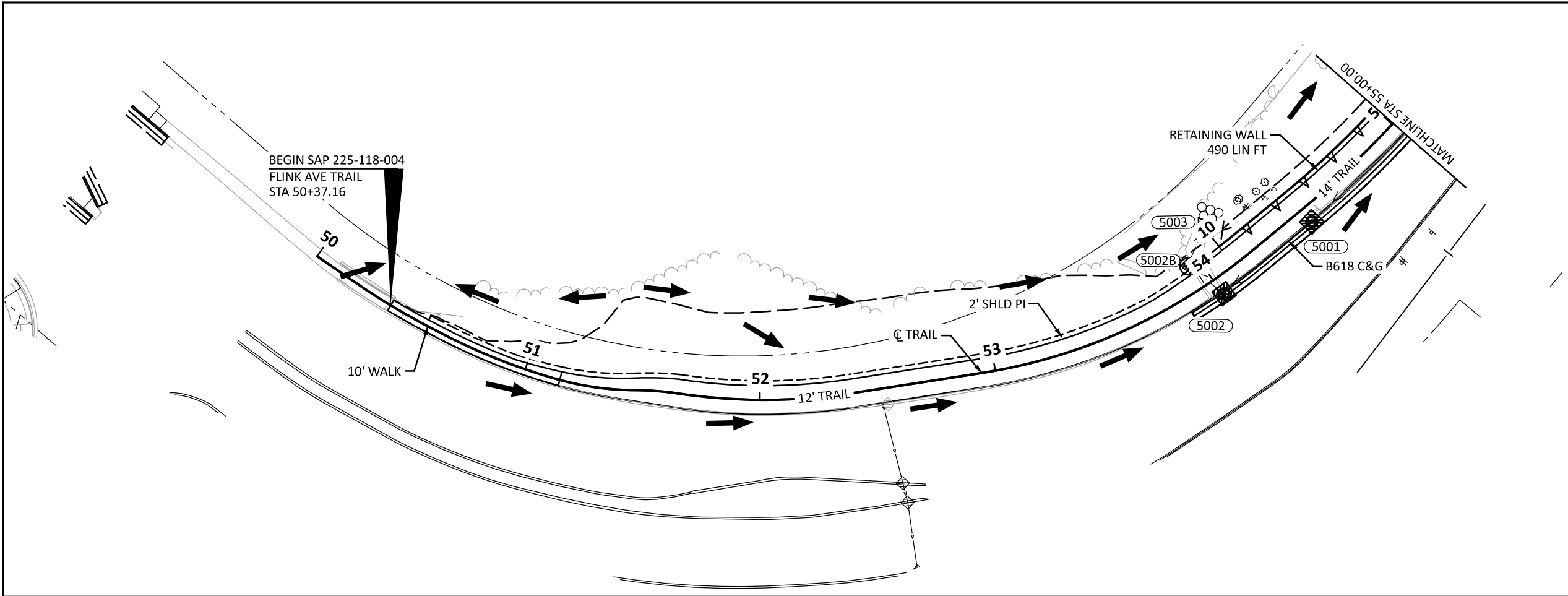
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MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

RETAINING WALL
METAL RAIL DETAILS

FIG. 5-397.164(A)
SAP 225-118-004
Sheet No. 31R of 51 Sheets
Page 332 of 382

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-301drp-001



LEGEND

STRUCTURE NUMBER

CATCH BASIN/DROP INLET

MANHOLE

APRON

GUIDE POST TYPE B

RANDOM RIPRAP

CONNECT TO EXISTING STORM SEWER

ADJUST FRAME AND RING CASTING

SURFACE FLOW DIRECTION

CULVERT

EXISTING STORM SEWER PIPE

PROPOSED STORM SEWER PIPE

CONSTRUCTION LIMITS

AREA OF ENVIRONMENTAL SENSITIVITY

EXISTING ROW

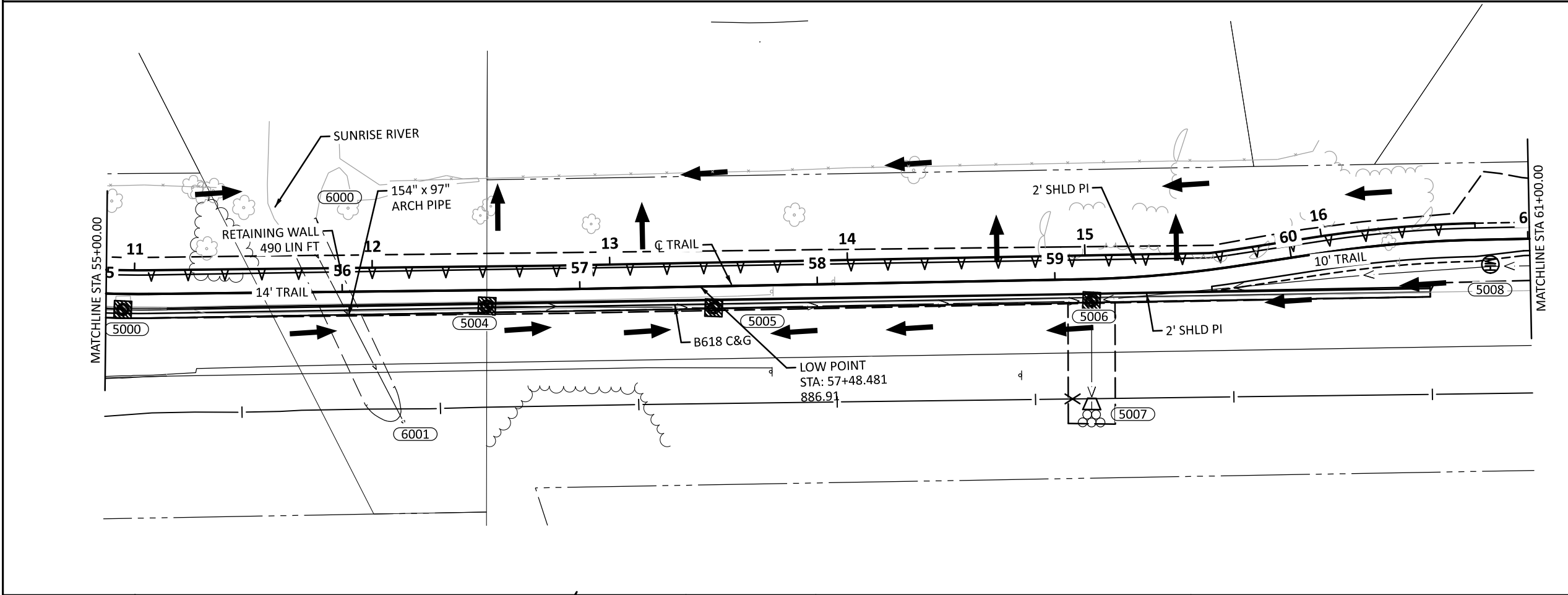
PROPOSED ROW

DRAINAGE & UTILITY EASEMENT

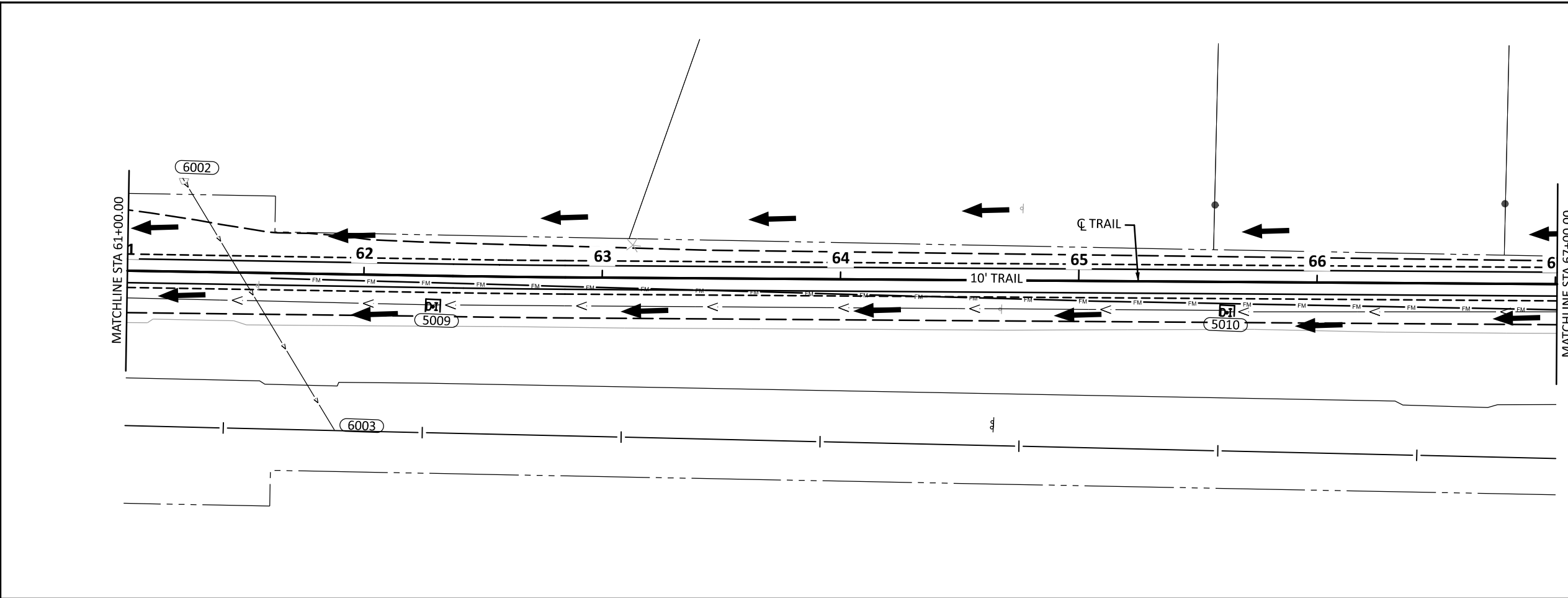
RETAINING WALL

INPLACE WATERMAIN

INPLACE FORCEMAIN



DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-301drp-001



LEGEND

STRUCTURE NUMBER

- CATCH BASIN/DROP INLET
- MANHOLE
- APRON
- GUIDE POST TYPE B
- RANDOM RIPRAP

CONNECTO TO EXISTING STORM SEWER

ADJUST FRAME AND RING CASTING

SURFACE FLOW DIRECTION

CULVERT

EXISTING STORM SEWER PIPE

PROPOSED STORM SEWER PIPE

CONSTRUCTION LIMITS

AREA OF ENVIRONMENTAL SENSITIVITY

EXISTING ROW

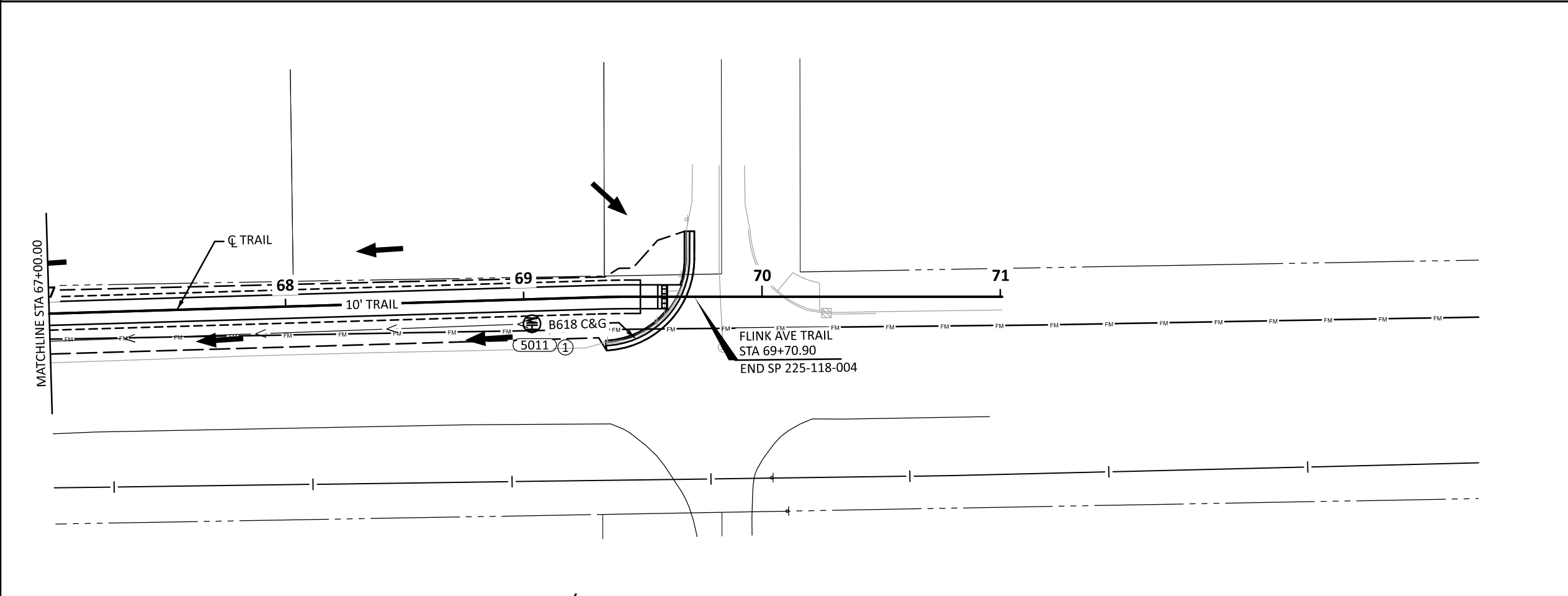
PROPOSED ROW

DRAINAGE & UTILITY EASEMENT

RETAINING WALL

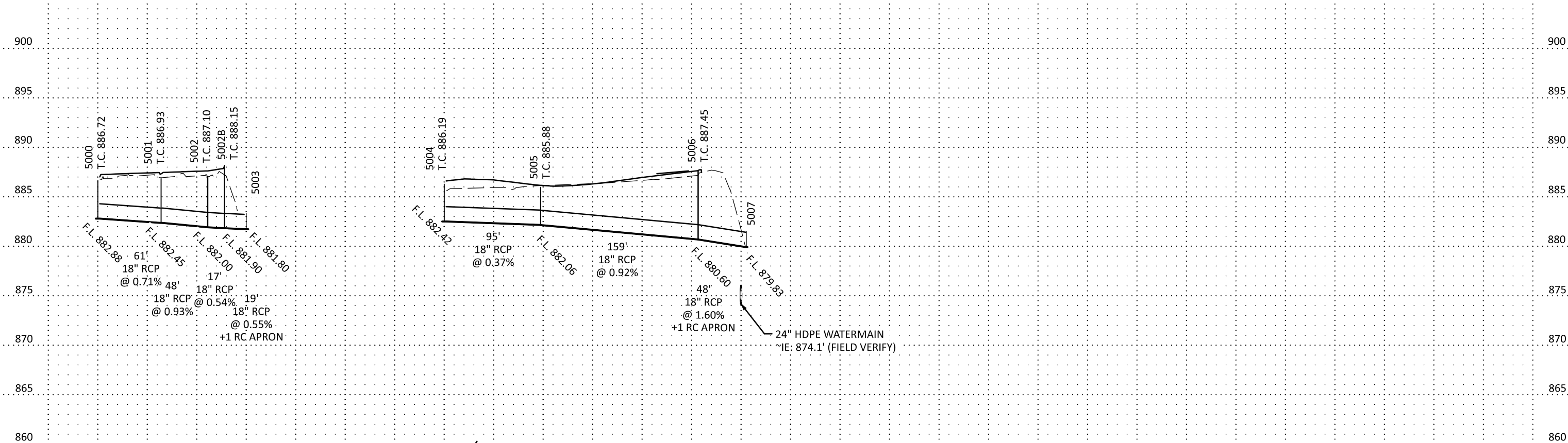
INPLACE WATERMAIN

INPLACE FORCEMAIN



DRAINAGE TABULATION																		F
STRUCTURE NO.		STRUCTURE LOCATION			DRAINAGE STRUCTURES				TOP OF CASTING ELEV	FLOWS FROM PIPE OUTLET ELEV	FLOWS TO PIPE INLET ELEV	18" RC PIPE SEWER DES 3006 CL V	APRON	APRON TYPE	GEOTEXTILE FILTER TYPE IV	RIPRAP CLASS III	GUIDE POSTS TYPE B	REMARKS
					PAY HEIGHT		CASTING ASSEMBLY TYPE	STEPS REQ'D										
FLOWS FROM	FLOWS TO	ALIGN.	STATION	OFFSET	48-4020	60-4020												
					LIN FT	LIN FT												
5000	5001	FLINK AVE TRAIL	55+07.8	7.7R	4.0		R - 3067V	NO	886.72	882.88	882.45	61						
5001	5002	FLINK AVE TRAIL	54+47.7	7.6R		4.5	R - 3067V	YES	886.93	882.45	882.00	48						
5002	5002B	FLINK AVE TRAIL	54+00.2	7.7R	5.3		R - 3067V	YES	887.10	882.00	881.89	17						
5002B	5003	FLINK AVE TRAIL	53+95.64	10.2L	6.2		R - 1733	YES	888.15	881.90	881.80	19						
5003		FLINK AVE TRAIL	54+12.8	21.5L						881.80			1	18" RC APRON	10	1.8	1	
5004	5005	FLINK AVE TRAIL	56+60.8	7.7R	3.8		R - 3067V	NO	886.19	882.42	882.07	95						
5005	5006	FLINK AVE TRAIL	57+56.1	7.7R	3.8		R - 3067V	YES	885.88	882.07	880.60	159						
5006	5007	FLINK AVE TRAIL	59+15.2	7.7R	6.8		R - 3067V	YES	887.45	880.60	879.84	48						
5007		FLINK AVE TRAIL	59+16.1	20L			R - 3067V		881.64	880.40			1	18" RC APRON	10	1.8	1	
					29.9	4.5						447	2		20	3.6	2	

GENERAL NOTES:
-FINE AGGREGATE BEDDING (CV) IS INCIDENTAL.
-FLOWLINE (F.L), OUTLET, AND INLET ELEVATIONS ARE AT CENTER OF STRUCTURE.
-TIE ALL PIPE JOINTS FOR SEWER PIPE APRONS TO FIRST STRUCTURE (INCIDENTAL).
-STEPS REQUIRED WHEN DEPTH FROM TOP OF CASTING TO STRUCTURE IS GREATER THAN 4.5'.
-RC PIPE IS DES 3006 GASKET JOINT PIPE.
-STATIONS, OFFSETS, AND ELEVATIONS ARE GIVEN TO CENTER OF FRAME FOR ALL STORM STRUCTURES

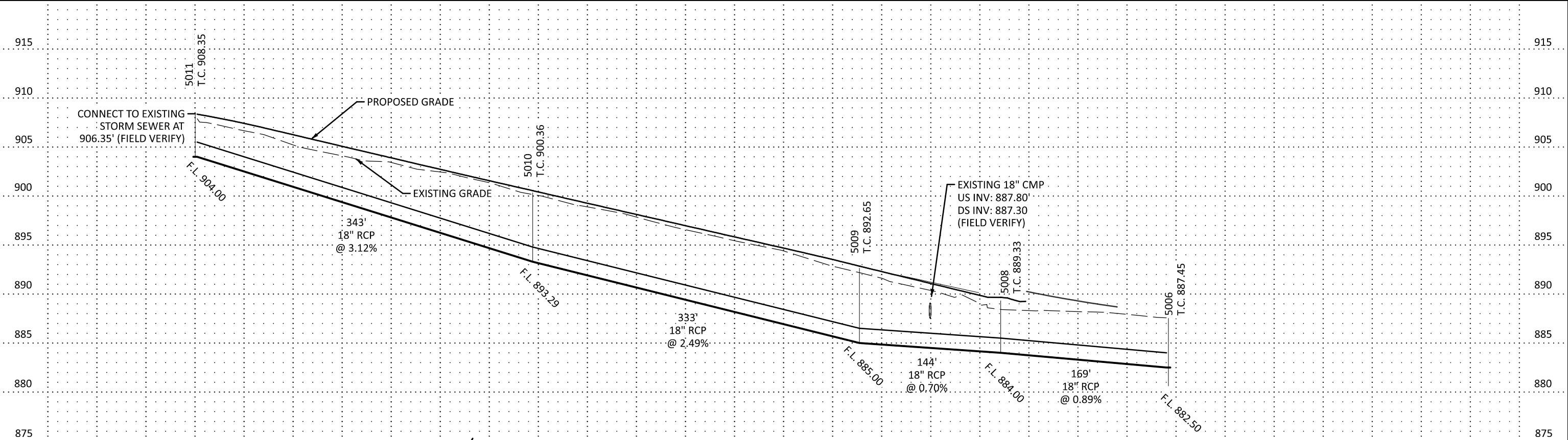


DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Drainage\01_Basefiles\027688-000-000drm-001.dgn

DRAINAGE TABULATION

STRUCTURE NO.		STRUCTURE LOCATION			DRAINAGE STRUCTURES			TOP OF CASTING ELEV	FLOWS FROM PIPE OUTLET ELEV	FLOWS TO PIPE INLET ELEV	18" RC PIPE SEWER DES 3006 CL V	CONNECT TO EXISTING STORM SEWER	REMARKS
					PAY HEIGHT	CASTING ASSEMBLY TYPE	STEPS REQ'D						
FLOWS FROM	FLOWS TO	ALIGN.	STATION	OFFSET	48-4020								
					LIN FT								
5011	5010				FLINK AVE TRAIL	69+03.4	13R	4.3	R - 1733	YES	908.35	904.00	
5010	5009	FLINK AVE TRAIL	65+61.7	13.0R	7.1	R - 4342	YES	900.36	893.29	885.00	333		
5009	5008	FLINK AVE TRAIL	62+28.8	13.0R	7.7	R - 4342	YES	892.65	885.00	884.00	144		
5008	5006	FLINK AVE TRAIL	60+84.9	12.3R	5.3	R - 4342	YES	889.33	884.00	882.50	169		
					24.4						989	1	

GENERAL NOTES:
-FINE AGGREGATE BEDDING (CV) IS INCIDENTAL.
-FLOWLINE (F.L), OUTLET, AND INLET ELEVATIONS AREAT CENTER OF STRUCTURE.
-TIE ALL PIPE JOINTS FOR SEWER PIPE APRONS TO FIRST STRUCTURE (INCIDENTAL).
-STEPS REQUIRED WHEN DEPTH FROM TOP OF CASTING TO STRUCTURE IS GREATER THAN 4.5'.
-RC PIPE IS DES 3006 GASKET JOINT PIPE.
-STATIONS, OFFSETS, AND ELEVATIONS ARE GIVEN TO CENTER OF FRAME FOR ALL STORM STRUCTURES



DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Drainage\01_Basefiles\027688-000-000drm-001.dgn

APRON SUMMARY		
ITEM	UNIT	TOTAL
18" RC PIPE APRON	EACH	2

CASTING ASSEMBLY SUMMARY						H
ASSEMBLY	RING OR FRAME	COVER OR GRATE	CURB BOX	STANDARD PLATE NUMBER	USE	TOTAL
3067V	NEENAH 3067-V OR APPROVED EQUAL				CATCH BASIN	7
4342	NEENAH 4342 OR APPROVED EQUAL				CATCH BASIN	3
1733	NEENAH 1733 OR APPROVED EQUAL				MANHOLE	2
TOTAL						12

DRAWN BY:	KML
DESIGNED BY:	WAR
CHECKED BY:	EAE

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

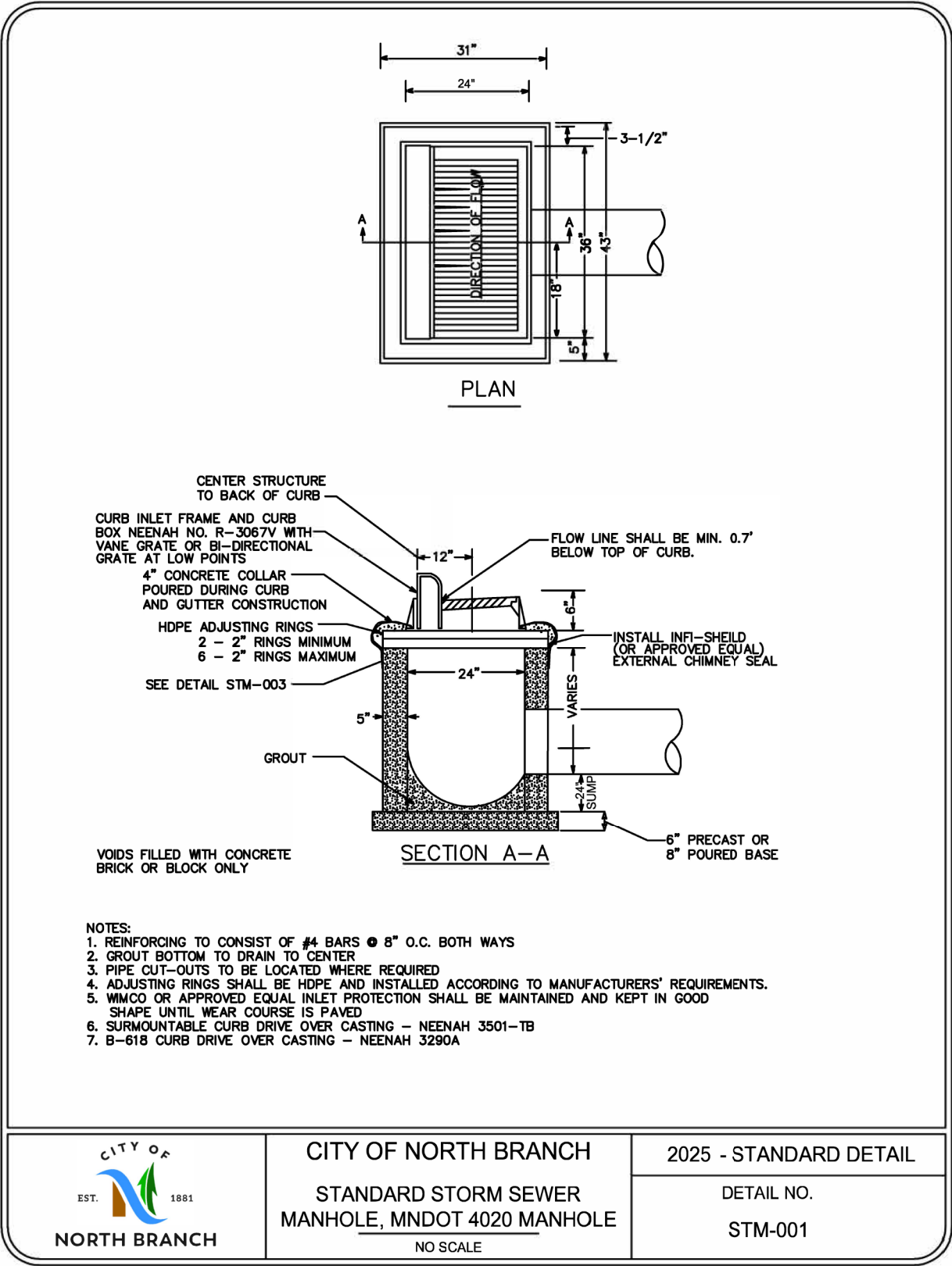
SIGNATURE: 
PRINTED NAME: EARTH A. EVANS
DATE: 6/26/2025 LIC. NO. 44235



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

DRAINAGE PROFILES AND TABULATIONS

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-150ddt-001



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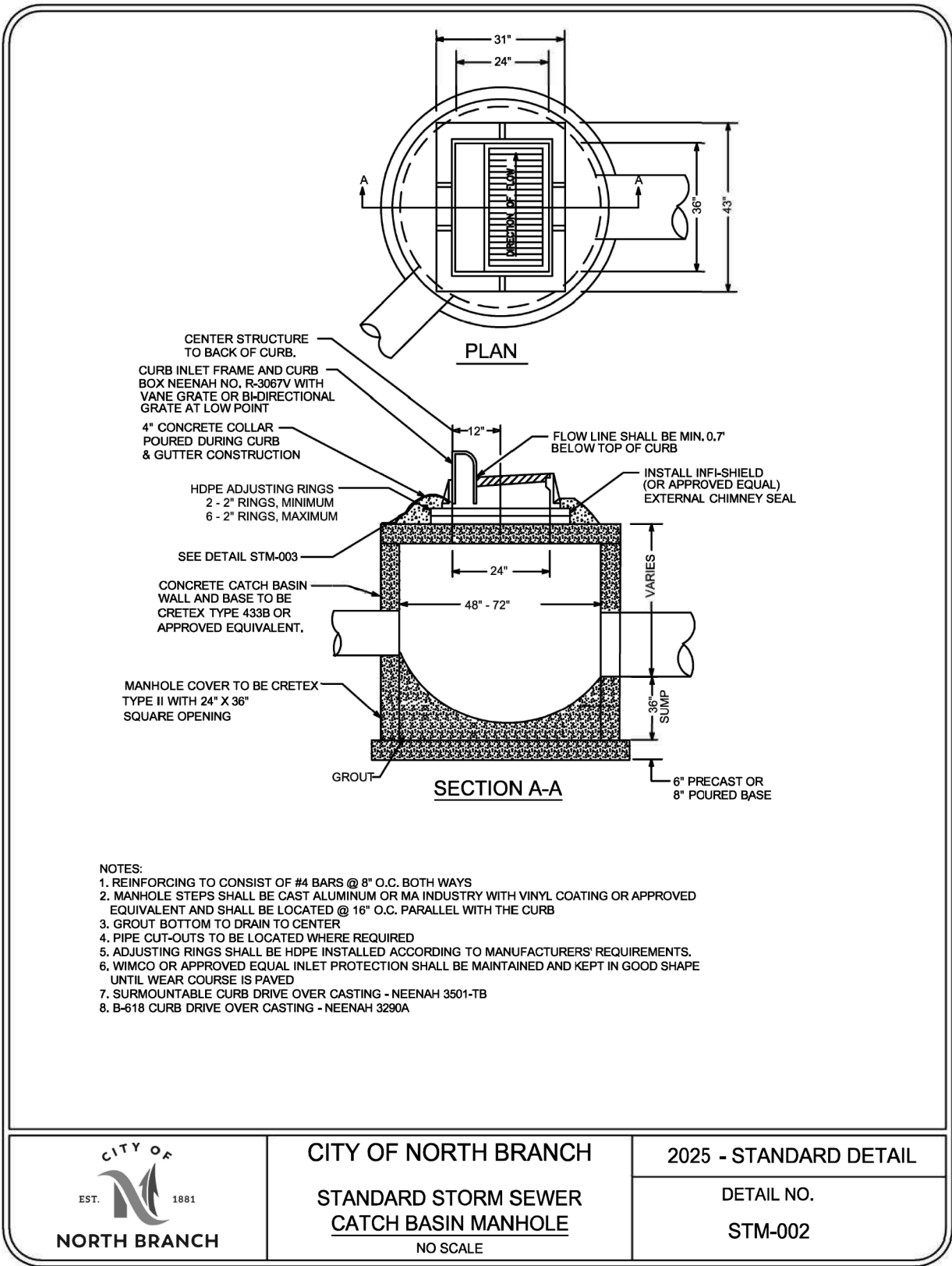
wsb

MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

DRAINAGE DETAILS

SAP 225-118-004
Sheet No. 37 of 51 Sheets
Page 338 of 382

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-150ddt-001



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CHECKED BY: EAE

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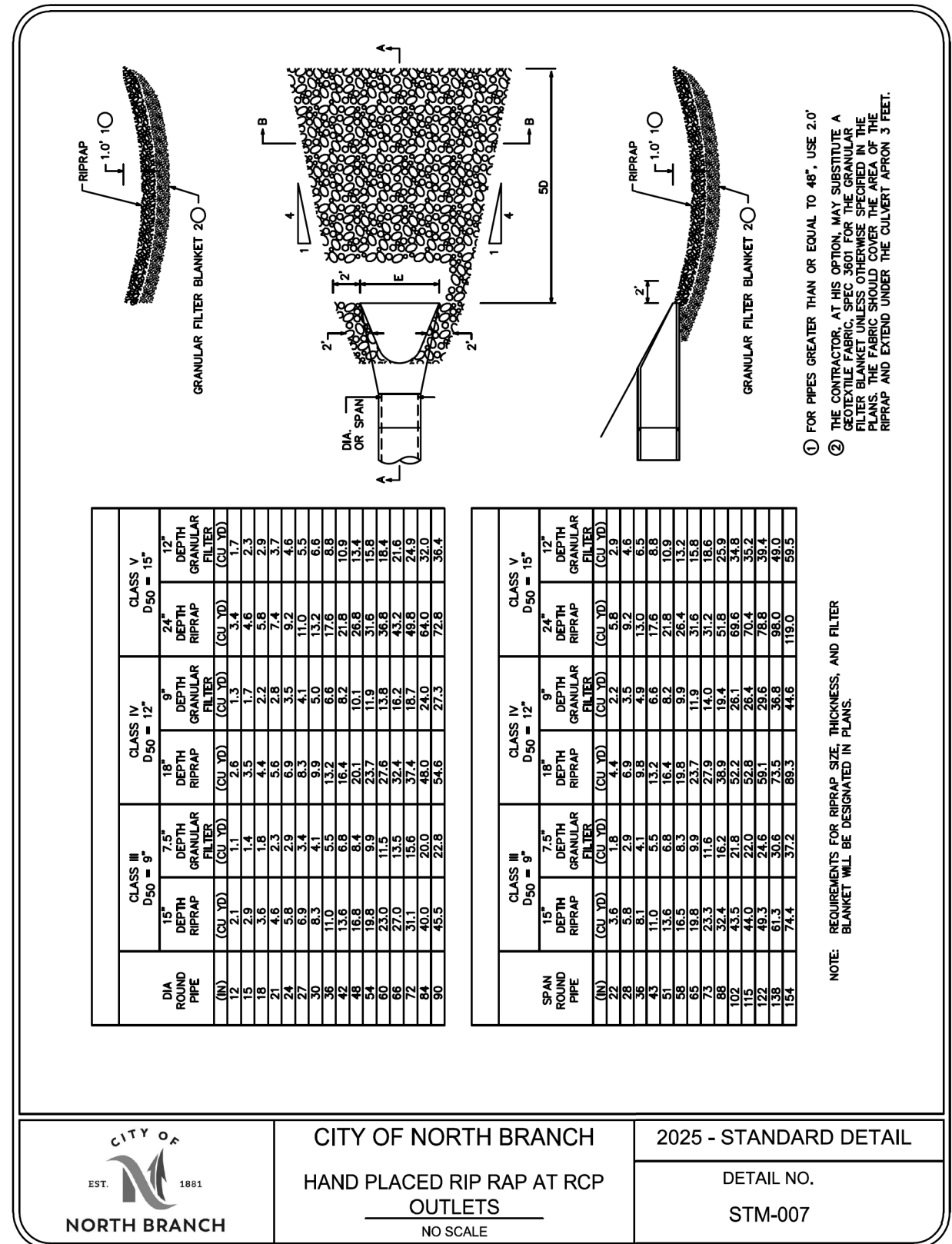
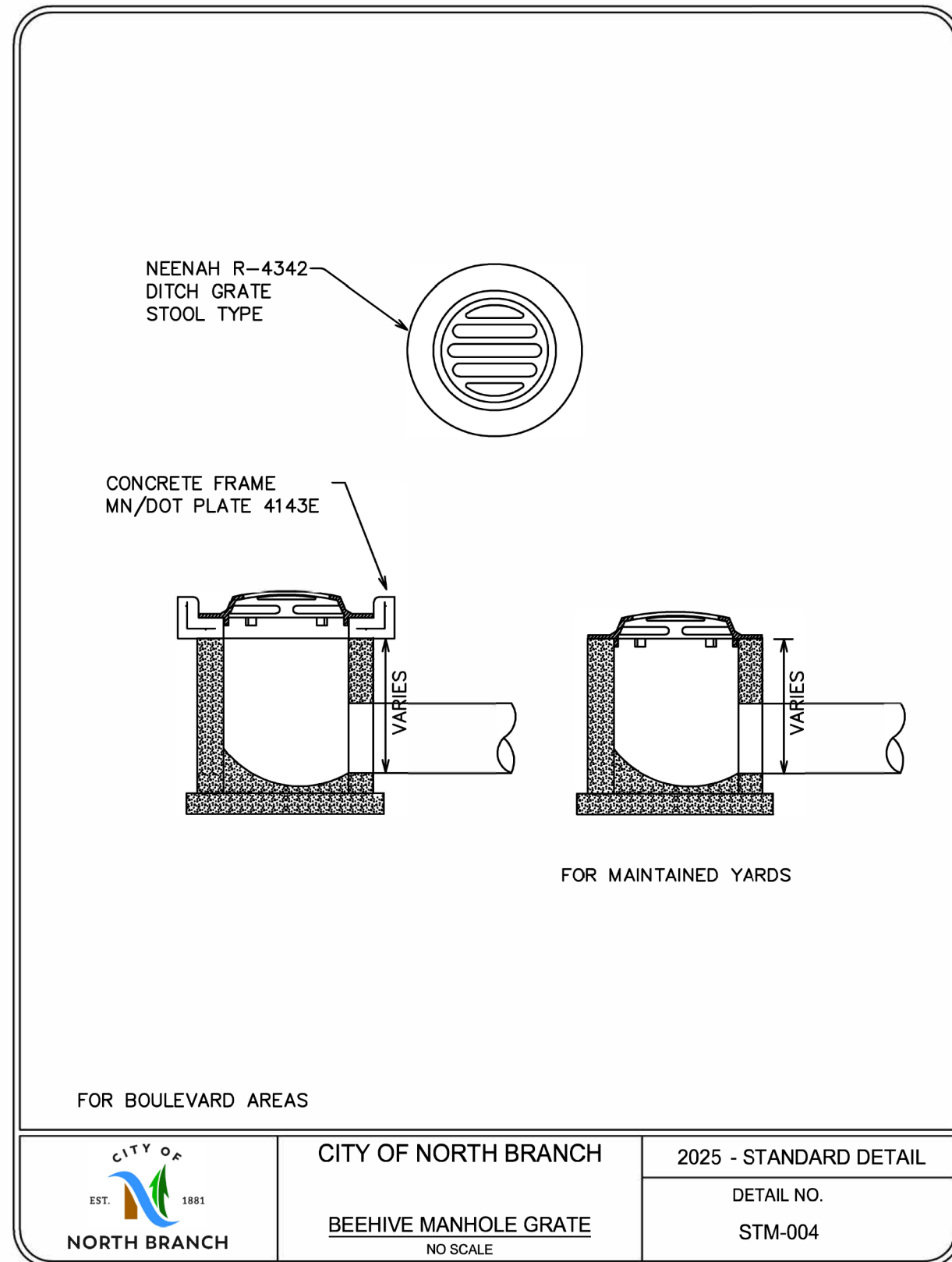
SIGNATURE: 
PRINTED NAME: EARTH A. EVANS
DATE: 6/26/2025 LIC. NO. 44235

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MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

DRAINAGE DETAILS

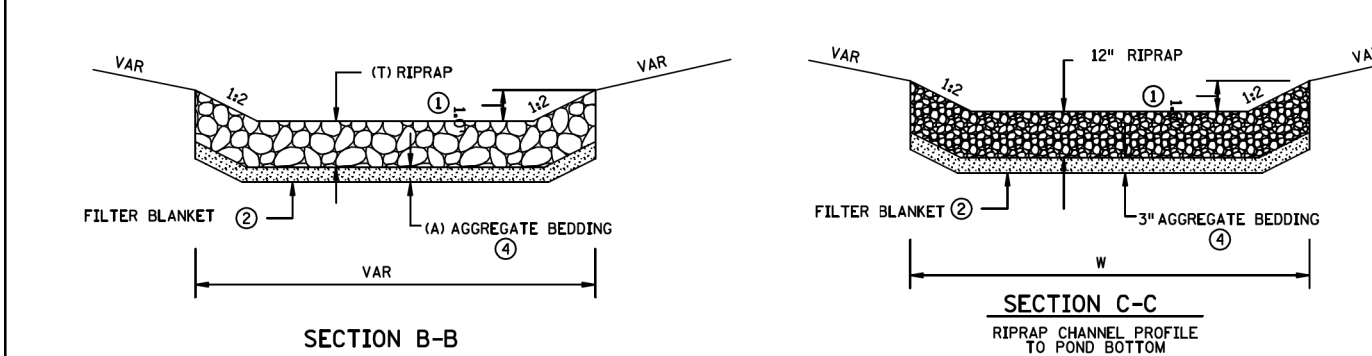
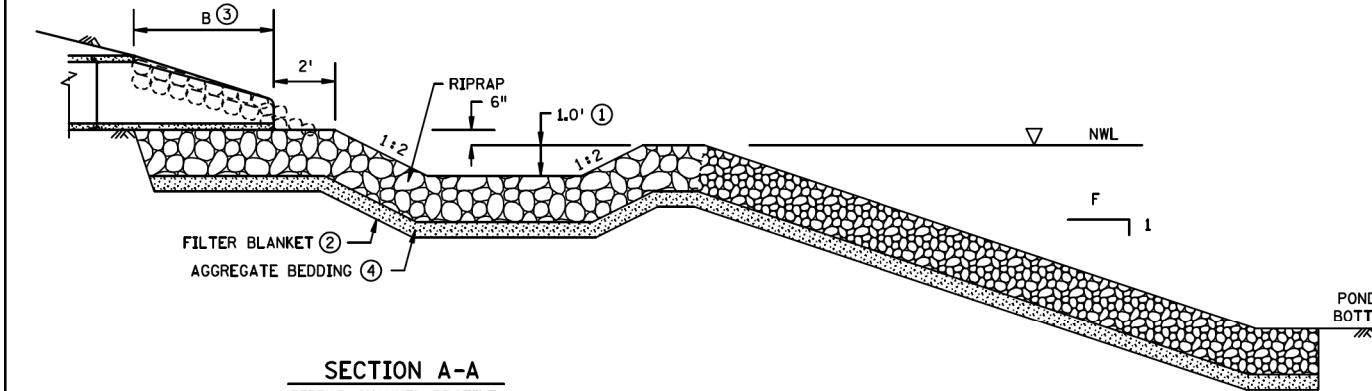
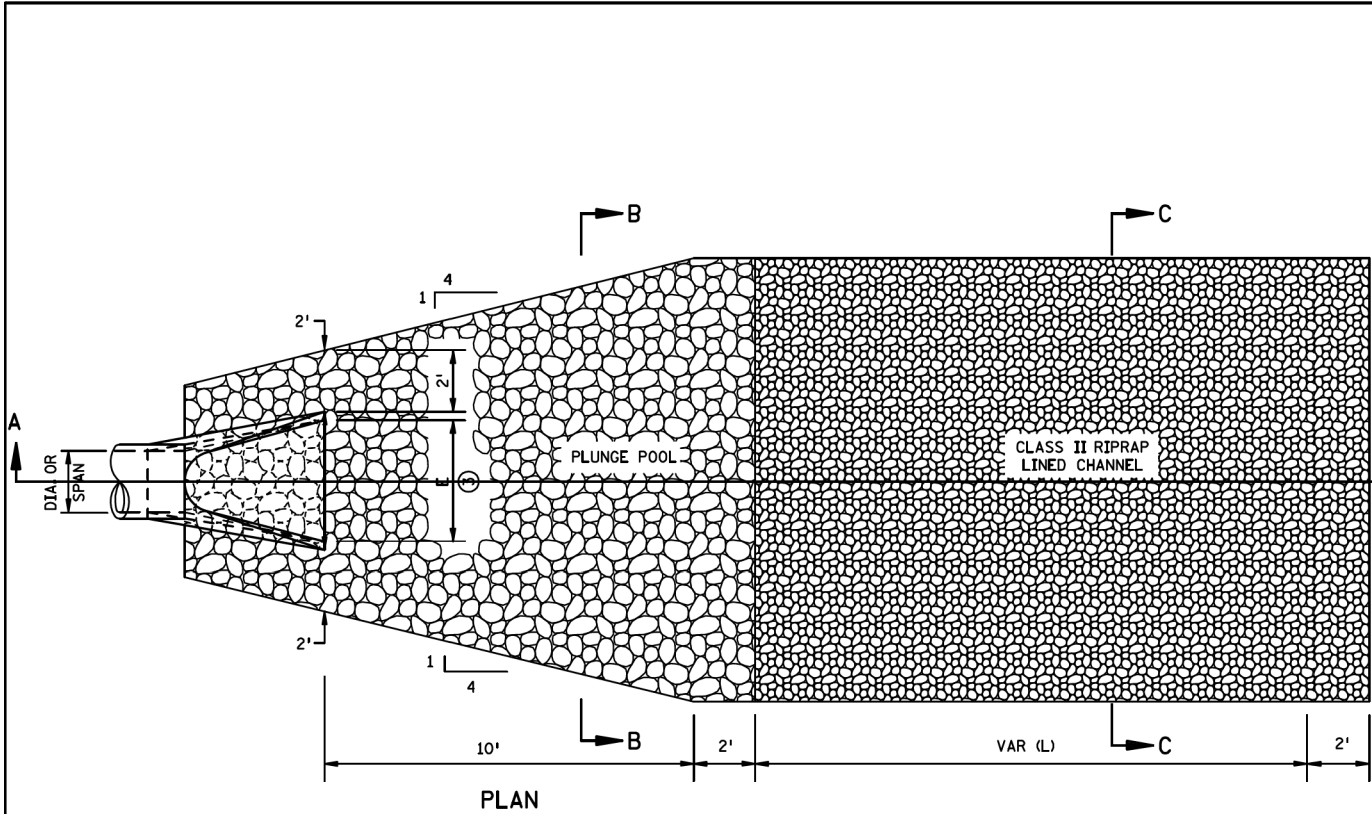
SAP 225-118-004
Sheet No. 38 of 51 Sheets
Page 339 of 382



DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-150ddt-001

PLOTTED/REVISED:
05-AUG-2009

DISTRICT: Design Standards
USER NAME: Brown/Tim
PATH & FILENAME: IP_PWP\dl140745\ApronRiprapPond_dtd.dgn
FILE NAME:
ApronRiprapPond_dtd.dgn



APRON NUMBER	FLUME					PLUNGE POOL					
	W (FT)	L (FT.)	FILTER BLANKET (SQ. YDS.)	CLASS II d ₅₀ = 6"	3" DEPTH AGGREGATE BEDDING (CU. YDS.)	FILTER BLANKET (SQ. YDS.)	RIPRAP			AGGREGATE BEDDING	
				12" DEPTH RIPRAP (CU. YDS.)			T DEPTH RIPRAP (INCHES)	RIPRAP VOLUME (CU. YDS.)	RIPRAP CLASS	A DEPTH (INCHES)	VOLUME (CU. YDS.)
--											

DIA. OF ROUND PIPE (IN.)	FLUME					PLUNGE POOL						
	W (FT.)	A L (FT.)	B FILTER BLANKET (SQ. YDS.)	CLASS II d ₅₀ = 6"		FILTER BLANKET (SQ. YDS.)	CLASS II d ₅₀ = 6"		CLASS III d ₅₀ = 9"		CLASS IV d ₅₀ = 12"	
				C 12" DEPTH RIPRAP (CU. YDS.)	D 3" DEPTH AGGREGATE BEDDING (CU. YDS.)		12" DEPTH RIPRAP (CU. YDS.)	3" DEPTH AGGREGATE BEDDING (CU. YDS.)	18" DEPTH RIPRAP (CU. YDS.)	4" DEPTH AGGREGATE BEDDING (CU. YDS.)	24" DEPTH RIPRAP (CU. YDS.)	5" DEPTH AGGREGATE BEDDING (CU. YDS.)
12	10.3	?	?	?	?	13.0	4.3	1.1	6.5	1.4	8.6	1.8
15	10.8	?	?	?	?	13.9	4.6	1.2	6.9	1.5	9.2	1.9
18	11.3	?	?	?	?	14.7	4.9	1.2	7.4	1.6	9.8	2.0
21	11.5	?	?	?	?	15.8	5.3	1.3	7.9	1.8	10.5	2.2
24	11.7	?	?	?	?	16.8	5.6	1.4	8.4	1.9	11.2	2.3
27	12.3	?	?	?	?	17.7	5.9	1.5	8.9	2.0	11.8	2.5
30	12.3	?	?	?	?	18.9	6.3	1.6	9.5	2.1	12.6	2.6
36	13.0	?	?	?	?	21.2	7.1	1.8	10.6	2.4	14.1	2.9
42	14.1	?	?	?	?	23.2	7.7	1.9	11.6	2.6	15.5	3.2
48	14.8	?	?	?	?	25.7	8.6	2.1	12.8	2.9	17.1	3.6

$$A = ((L \times F)^2 + L^2)^{1/2}$$
$$B = (W \times A) / 9$$
$$C = B \times 12 / 36$$
$$D = B \times 3 / 36$$

NOTES:

- RIPRAP SHOWN UNDER APRON MUST BE PLACED PRIOR TO APRON INSTALLATION.
PIPE SIZES LARGER THAN THOSE SHOWN REQUIRE A SPECIAL DESIGN.
REQUIREMENTS FOR RIPRAP SIZE AND THICKNESS, AGGREGATE BEDDING THICKNESS,
AND FILTER BLANKET WILL BE DESIGNATED IN THE PLANS.
- ① FOR PIPES GREATER THAN OR EQUAL TO 30", USE 1.5'.
② FILTER BLANKET CONSISTS OF A GEOTEXTILE FABRIC, SPEC. 3733,
THE FABRIC SHOULD COVER THE AREA OF THE RIPRAP INCLUDING
UNDER THE CULVERT .
③ DIMENSIONS B AND E ARE GIVEN ON STANDARD PLATES 3100 AND 3110.
④ AGGREGATE BEDDING MATERIAL CONSISTS OF A COARSE AGGREGATE,
SPEC 3137, AND MEET CA-8 GRADATION.

DRAINAGE DETAILS
RIPRAP AT APRON OUTLETS TO PONDS

STATE PROJ. NO. (TH) SHEET NO. OF SHEETS

DRAWN BY: KML
DESIGNED BY: WAR
CHECKED BY: EAE

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SIGNATURE:
PRINTED NAME: EARTH A. EVANS
DATE: 6/26/2025 LIC. NO. 44235



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

DRAINAGE DETAILS

SAP 225-118-004
Sheet No. 40 of 51 Sheets
Page 341 of 382

STORMWATER POLLUTION PREVENTION PLAN (SWPPP) NARRATIVE

PROJECT NAME: FLINK AVE TRAIL
PROJECT LOCATION: STREET: FLINK AVENUE CITY: NORTH BRANCH
STATE: MINNESOTA ZIP: 55056

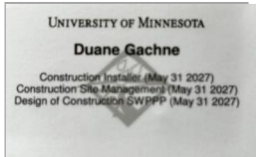
PROJECT NUMBER: WSB 027688-000
COUNTY: CHISAGO
LATITUDE/LONGITUDE: 45.5148, -92.9962

THE PLANNED SCOPE OF THE PROJECT INCLUDES:
THE CITY OF NORTH BRANCE IS PROPOSING A TRAIL CONSTRUCTION ALON FLINK AVE SOUTH OF 392ND STREET AND WEST OF FLINK AVE. RETAINING WALL CONSTRUCTION AND ADA IMPROVEMENTS ARE ALSO PROPOSED FOR THIS PROJECT.

TENTATIVE CONSTRUCTION SCHEDULE (OPERATOR SHOULD PROVIDE ESTIMATED CONSTRUCTION SCHEDULE TO THE ENGINEER)	
CONSTRUCTION ACTIVITIES:	ESTIMATED DATES OF SOIL DISTURBANCE ACTIVITIES:
TEMPORARY SEDIMENT CONTROL BMPs & REMOVALS	JUNE 2025
GRADING & UTILITY WORK	JULY – AUG 2025
CURB & PAVEMENT	SEPT 2025
FINAL STABILIZATION	OCT 2025

PROJECT PERSONNEL AND TRAINING

SWPPP DEVELOPER:
WSB (DUANE GACHNE)
3701 40TH AVE NW SUITE 100
ROCHESTER, MN, 55901
507-910-2983/DGACHNE@WSBENG.COM



CONTRACTOR TO PROVIDE CERTIFICATION OF EROSION CONTROL OFFICER AND ANY OTHER CREW MEMBERS WHO WILL WORK ON THE IMPLEMENTATION OF THE SWPPP AND THE INSTALLATION, INSPECTION, AND MAINTENANCE OF THE EROSION PREVENTION AND SEDIMENT CONTROL BMPs BEFORE, DURING, AND AFTER CONSTRUCTION UNTIL THE NOTICE OF TERMINATION (NOT) HAS BEEN FILED WITH THE MPCA. PROVIDE PROOF OF CERTIFICATION AT THE PRECONSTRUCTION MEETING. WORK WILL NOT BE ALLOWED TO COMMENCE UNTIL PROOF OF CERTIFICATION HAS BEEN PROVIDED TO THE PROJECT ENGINEER.

CHAIN OF RESPONSIBILITY

THE CITY OF NORTH BRANCH AND THE CONTRACTOR ARE CO-PERMITTEES FOR THE NPDES CONSTRUCTION GENERAL PERMIT. THE CONTRACTOR IS RESPONSIBLE TO COMPLY WITH ALL ASPECTS OF THE NPDES CONSTRUCTION PERMIT AT ALL TIMES UNTIL THE NOTICE OF TERMINATION (NOT) HAS BEEN FILED WITH THE MPCA.

NAME	COMPANY	TITLE	PHONE
SHAWN WILLIAMS	CITY OF NORTH BRANCH	OWNER CONTACT	651-674-8493
		CONTRACTOR CONTACT	
		ON SITE ESC INSPECTOR	

AGENCY CONTACTS

ORGANIZATION	CONTACT NAME	PHONE
MPCA (EMERGENCY) 24 HOUR	STATE DUTY OFFICER	1-800-422-0798
MPCA	MATT HOSKINS	651-757-2864
CHISAGO COUNTY LGU	JEFF FERTIG	651-213-8378
ACOE	NORTH BRANCH OFFICE	218-788-6406
MNDNR ECO/WATERS	CRAIG WILLS	763-284-7221

LOCATION OF SWPPP REQUIREMENTS

THE REQUIRED SWPPP ELEMENTS MAY BE LOCATED IN MANY PLACES WITHIN THE PLAN SET AS WELL AS IN THE SPECIAL PROVISIONS, PROJECT MANUAL, MNDOT SPEC BOOK, OR ON FILE WITH THE PROJECT OWNER.

DESCRIPTION	LOCATION
TEMPORARY/PERMANENT EROSION CONTROL MEASURES	SHEET NO. PLAN SET
DIRECTION OF FLOW	SHEET NO. PLAN SET
CONSTRUCTION NOTES & STANDARD PLATES	SHEET NO. PLAN SET
DRAINAGE PLAN & CONSTRUCTION PLAN	SHEET NO. PLAN SET
BMP TABULATION	SHEET NO. PLAN SET
STORMWATER CALCULATIONS	DRAINAGE REPORT & HYDRAULIC REPORT. AVAILABLE UPON REQUEST

RECEIVING WATERS

A SPECIAL AND IMPAIRED WATERS SEARCH WAS COMPLETED USING THE MPCA SEARCH ENGINE ON 05/12/2025. BASED ON THIS REVIEW, THE FOLLOWING SPECIAL/IMPAIRED WATERS (WITH CONSTRUCTION RELATED IMPAIRMENTS) ARE LOCATED WITHIN ONE MILE OF, AND DOWNSTREAM OF, ANY PROJECT DISCHARGE POINTS. PARTS 23.9 & 23.10 OF THE NPDES PERMIT APPLY. THE FOLLOWING IS A LIST OF RECEIVING WATERS WITHIN ONE MILE OF THE PROJECT:

WATERBODY	IMPAIRMENT(S)
SUNRISE RIVER	FISHES BIOASSESSMENTS, FECAL COLIFORM, & MERCURY IN FISH TISSUE

AREAS OF ENVIRONMENTAL SENSITIVITY (AES) AND INFESTED WATERS

IN ADDITION TO THE LIST OF SPECIAL AND IMPAIRED WATERS, THE CONTRACTOR SHALL BE AWARE THAT THERE ARE WETLANDS AND EXISTING STORMWATER FACILITIES WITHIN AND NEAR THE PROJECT BOUNDARY. THERE IS A MAP OF KNOWN NATURAL RESOURCES ON THE LAST PAGE OF THE SWPPP NARRATIVE. AREAS OF ENVIRONMENTAL SENSITIVITY ARE ALSO CALLED OUT ON THE PLAN SHEETS.

SOIL TYPES

A PROJECT WIDE GEOTECHNICAL REPORT WAS COMPLETED DURING THE DESIGN PHASE. LACUSTRINE SAND DEPOSITS THAT CONSIST OF VERY FINE TO MEDIUM GRAINED SAND THAT IS SILTY IN SOME AREAS ARE PREDOMINATING ALONG MOST OF THE ALIGNMENT, HOWEVER, FLOODPLAIN ALLUVIUM IS SHOWN AT THE CROSSING OF THE SUNRISE RIVER. THE SOIL CONSISTS OF A BLEND OF SAND AND GRAVEL IN

THE CHANNEL AND FINE GRAINED SANDS AND SILTS IN THE FLOODPLAIN. ADDITIONAL SOIL INFORMATION CAN BE FOUND IN THE GEOTECHNICAL REPORT, LOCATED WITHIN THE PROJECT SPECIFICATIONS.

NATIVE TOPSOIL WILL BE STRIPPED; IF MATERIAL NEEDS TO BE STOCKPILED, APPROPRIATE ACTION WILL TAKE PLACE TO ENSURE THE STOCKPILES HAVE ALL PROPER BMPs IN PLACE ACCORDING TO THIS SWPPP AND THE NPDES PERMIT.

ENVIRONMENTAL REVIEW

NO FORMAL ENVIRONMENTAL REVIEW WAS REQUIRED FOR THIS PROJECT.

WETLANDS: MITIGATION MEASURES ARE REQUIRED AS A RESULT OF WETLAND IMPACTS FROM THE PROJECT. A PROJECT WIDE WETLAND DELINEATION REPORT SHOWS TEN WETLANDS, ELEVEN WET DITCHES, AND ONE TRIBUTARY WERE DELINEATED WITHIN THE PROJECT AREA USING THE LEVEL 2 METHOD. MITIGATION MEASURES HAVE BEEN ADDRESSED VIA WETLAND BANKING. ALL WETLAND AREAS WILL BE PROTECTED WITH PERIMETER CONTROL AND A 50’ NATURAL BUFFER (IF INFEASIBLE, REDUNDANT PERIMETER CONTROL MEASURES), INCLUDED AREAS THAT ARE PERMITTED TO BE FILLED AND/OR EXCAVATED UNTIL WORK IN THE PERMITTED AREAS ARE NECESSARY. REDUNDANT BMP MEASURES MUST BE PLACED 5’ FROM THE INITIAL PERIMETER CONTROL MEASURE WITH A STABILIZED BUFFER STRIP BETWEEN THE BMPs.

THREATENED/ENDANGERED SPECIES: CHISAGO COUNTY LISTS THE GRAY WOLF AS ENDANGERED, THE TRICOLORED BAT AND THE SALAMANDER MUSSEL AS PROPOSED ENDANGERED, THE WHOOPING CRANE AS EXPERIMENTAL POPULATION NON-ESSENTIAL, THE MONARCH BUTTERFLY AS PROPOSED THREATENED SPECIES WITHIN THE COUNTY. BASED ON THE CONSTRUCTION ACTIVITIES, IT IS DETERMINED THAT THE PROJECT WILL HAVE NO EFFECT ON THESE SPECIES OR THEIR HABITATS. HOWEVER, IF THESE SPECIES ARE FOUND, CONTRACTOR TO STOP WORK IMMEDIATELY FOR FURTHER INVESTIGATION.

DRINKING WATER/WELLS: ACCORDING TO THE MDH, THE PROJECT IS LOCATED WITHIN NORTH BRANCH WELLHEAD PROTECTION AREA. IN ADDITION, THE PROJECT IS ALSO LOCATED IN NORTH BRANCH DRINKING WATER SUPPLY MANAGEMENT AREA (DWSMA). SPECIAL CARE MUST BE TAKEN WHEN PERFORMING WORK WITHIN THE WELLHEAD PROTECTION AREA AND DWSMAS REGARDING HAZARDOUS MATERIALS, INCLUDING, BUT NOT LIMITED TO: FUELING OPERATIONS, CONCRETE SLURRY/WASHOUT, CURING AGENTS, ETC. ALL SPILLS ARE TO BE CLEANED UP IMMEDIATELY UPON DISCOVERY.

CONTAMINATED PROPERTIES: THE MPCA’S “WHAT’S IN MY NEIGHBORHOOD” DATABASE WAS REVIEWED ON 05/12/2025. THE RESULTS OF THIS REVIEW SHOW ONE MULTIPLE PROGRAM SITE LOCATED ADJACENT TO THE PROJECT ALIGNMENT: ID 16383. THE DEPTH OF THE FULL RECLAMATION IS NOT PROPOSED TO UNEARTH ANY CONTAMINATED MATERIAL. HOWEVER, IF CONTAMINATED MATERIAL IS FOUND, CREWS ARE TO STOP WORK IMMEDIATELY FOR FURTHER INVESTIGATION/TESTING

FLOOD CONTINGENCY PLAN: PROJECT ACTIVITIES MAY OCCUR WITHIN THE 100-YEAR FLOODPLAIN OR FLOODWAY, THEREFORE, THE PROJECT ENGINEER (AT THEIR DISCRETION) MAY REQUIRE A PREVENTATIVE FLOOD CONTINGENCY PLAN FOR SPECIFIC PROJECT ACTIVITIES AND AREAS IF SEASONAL PRECIPITATION POSSES A POTENTIAL RISK OF FLOODING WORK AREAS WITHIN THE PROJECT LIMITS. THIS PLAN SHALL BE SUBMITTED BY THE OPERATOR TO THE PROJECT ENGINEER FOR APPROVAL A MINIMUM OF 72 HOURS PRIOR TO THE SCHEDULED WORK AND/OR DURING ACTIVE WORK WITHIN THE FLOODPLAIN. NO WORK WITHIN THE FLOODPLAIN CAN COMMENCE UNTIL WRITTEN APPROVAL HAS BEEN GRANTED BY THE PROJECT ENGINEER.

FISH EXCLUSION DATES: OPERATOR IS PROHIBITED FROM CONDUCTING IN-STREAM WORK DURING THE FISH SPAWNING AND MIGRATION DATES OF MARCH 15 TO JUNE 15 FOR NON-TROUT WATERS. IF WORK MUST BE CONDUCTING DURING THIS TIMEFRAME, CONTRACTOR SHALL CONTACT THE LOCAL DNR FISHERIES MANAGER FOR WRITTEN APPROVAL PRIOR TO CONDUCTING THE IN-STREAM WORK. EXPOSED SOILS WITHIN 200’ OF THE WATER’S EDGE, AND THAT DRAIN TO THESE WATERS, MUST RECEIVE STABILIZATION MEASURES IMMEDIATELY AND WITHIN 24 HOURS DURING THE RESTRICTION PERIOD.

AQUATIC INVASIVE SPECIES: ALL IN-STREAM, AND DEWATERING EQUIPMENT SHALL BE DECONTAMINATED OF ALL AQUATIC PLANTS AND PROHIBITED INVASIVE SPECIES PRIOR TO USING WITHIN SURFACE WATERS ON-SITE AND TRANSPORTING OFF-SITE. ALL DECONTAMINATION ACTIVITIES SHALL MEET THE CHAPTER 1 STANDARDS OF THE MINNESOTA DNR’S BEST PRACTICES MANUAL FOR MEETING DNR GENERAL PUBLIC WATERS WORK PERMIT GP 2004-0001.

LAND FEATURE CHANGES

TOTAL AREA TO BE DISTURBED = 0.6979 ACRES
IMPERVIOUS AREA: PRE-CONSTRUCTION = 0.0512 ACRES/POST-CONSTRUCTION = 0.6467 ACRES
NET INCREASE OF IMPERVIOUS AREA = 0.5955 ACRES

LONG TERM MAINTENANCE AND OPERATION:
THE NPDES PERMANENT STORMWATER TREATMENT SYSTEM (PART 15.1) IS NOT REQUIRED BECAUSE THE NET NEW IMPERVIOUS AREA CREATED BY THE PROJECT IS LESS THAN ONE ACRE.

STABILIZATION TIME FRAMES

AREA	TIME FRAME	NOTES
EXPOSED AREAS	IMMEDIATELY AND NO LATER THAN 7 DAYS OF BEING UNWORKED	1, 4, 5
LAST 200 LINEAL FEET OF DRAINAGE DITCH/SWALE	WITHIN 24 HOURS OF CONNECTION TO SURFACE WATER/PROPERTY EDGE	1, 2, 3
REMAINING PORTIONS OF DRAINAGE DITCH OR SWALE	7 DAYS	1, 3
PIPE AND CULVERT OUTLETS	24 HOURS	
STOCKPILES	7 DAYS	1

- INITIATE STABILIZATION IMMEDIATELY WHEN CONSTRUCTION HAS TEMPORARILY OR PERMANENTLY CEASED ON ANY PORTION OF THE SITE. COMPLETE STABILIZATION WITHIN THE TIME FRAME LISTED. IN MANY INSTANCES THIS WILL REQUIRE STABILIZATION TO OCCUR MORE THAN ONCE DURING THE COURSE OF THE PROJECT. TEMPORARY SOIL STOCKPILES WITHOUT SIGNIFICANT CLAY OR SILT AND STOCKPILED AND CONSTRUCTED ROAD BASE ARE EXEMPT FROM THE STABILIZATION REQUIREMENT.
- STABILIZE WETTED PERIMETER OF DITCH (I.E. WHERE THE DITCH GETS WET).
- APPLICATION OF MULCH, HYDROMULCH, TACKIFIER AND POLYACRYLAMIDE ARE NOT ACCEPTABLE STABILIZATION METHODS IN THESE AREAS.

DRAWN BY: KM
DESIGNED BY: KM
CHECKED BY: EB

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

SIGNATURE: *Emily Brown*
PRINTED NAME: EMILY BROWN, PE
DATE: 6/26/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

SWPPP

SAP 225-118-004
Sheet No. 41 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-550SWPPP-001.dgn

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FILENAME: Projects\Minnesota\027668-000\05_Discipline\Roadway\03_Sheets\027668-000-550SWPPPP-001.dgn

4. STABILIZE ALL AREAS OF THE SITE PRIOR TO THE ONSET OF WINTER. ANY WORK STILL BEING PERFORMED WILL BE MULCHED OR BLANKETED WITHIN THE TIME FRAMES IN THE NPDES PERMIT.
5. TOPSOIL BERMS MUST BE STABILIZED TO BE CONSIDERED PERIMETER CONTROL BMPS. USE RAPID STABILIZATION METHOD 3. THE SEED MIX USED IN THE RAPID STABILIZATION MAY BE SUBSTITUTED AS FOLLOWS:

A. SINGLE YEAR CONSTRUCTION BETWEEN MAY 1 – AUGUST 1, SEED WITH SEED MIX OATS (O)

B. SINGLE YEAR CONSTRUCTION BETWEEN AUGUST 1 – OCTOBER 31, SEED WITH SEED MIX WINTER WHEAT (WW)

C. MULTI YEAR TEMPORARY STABILIZATION TWO-YEAR COVER CROP (TCC)
6. KEEP DITCHES AND EXPOSED SOILS IN AN EVEN ROUGH GRADED CONDITION IN ORDER TO BE ABLE TO APPLY EROSION CONTROL MULCHES, HYDROMULCHES, AND BLANKETS.

SITE INSPECTION AND MAINTENANCE

THE EROSION CONTROL OFFICER IS TO INSPECT THE ENTIRE CONSTRUCTION SITE AT LEAST ONCE EVERY SEVEN (7) DAYS DURING ACTIVE CONSTRUCTION AND WITHIN 24 HOURS AFTER A RAINFALL EVENT GREATER THAN 0.5 INCHES IN 24 HOURS. THE OPERATOR SHALL PROVIDE A RAINFALL GAUGE ON-SITE AT VARIOUS MILE INTERVALS ALONG THE ALIGNMENT. INSPECT ALL TEMPORARY AND PERMANENT PROJECT BMPS UNTIL THE SITE HAS UNDERGONE FINAL STABILIZATION AND THE NOT HAS BEEN SUBMITTED. INSPECT SURFACE WATER INCLUDING DRAINAGE DITCHES FOR SIGNS OF EROSION AND SEDIMENT DEPOSITION. INSPECT CONSTRUCTION SITE VEHICLE EXIT LOCATIONS FOR EVIDENCE OF TRACKING ONTO PAVED SURFACES. INSPECT SURROUNDING PROPERTIES FOR EVIDENCE OF OFF-SITE SEDIMENT ACCUMULATION. INSPECT INFILTRATION AREAS FOR SIGN OF SEDIMENT DEPOSITION AND COMPACTIONS (TO ENSURE THAT EQUIPMENT IS NOT BEING DRIVEN ACROSS THE AREA). ALL INSPECTIONS AND MAINTENANCE CONDUCTED MUST BE RECORDED IN WRITING BY THE OPERATOR AND RETAINED WITH THE SWPPP. SUBMIT INSPECTION REPORTS IN A FORMAT THAT IS ACCEPTABLE TO THE PROJECT ENGINEER. RECORDS OF EACH INSPECTION AND MAINTENANCE ACTIVITY SHALL INCLUDE:

- A. DATE, TIME, AND NAME OF PERSON(S) CONDUCTING INSPECTIONS;
- B. FINDINGS OF INSPECTIONS, INCLUDING RECOMMENDATIONS FOR CORRECTIVE ACTIONS;
- C. CORRECTIVE ACTIONS TAKEN (INCLUDING DATES, TIMES, AND PARTY COMPLETING MAINTENANCE ACTIVITIES); INCLUDING DOCUMENTATION/PHOTOS OF IMPLEMENTED BMPS INTENDED TO CORRECT A PROBLEM BUT FAILED.
- D. DATE AND AMOUNT OF ALL RAINFALL EVENTS GREATER THAN 0.5 INCHES IN 24 HOURS;
- E. DOCUMENTATION OF CHANGES MADE TO THE SWPPP.

REPLACE, REPAIR OR SUPPLEMENT ALL NONFUNCTIONAL BMPS BY THE END OF THE NEXT BUSINESS DAY FOLLOWING DISCOVERY UNLESS LISTED DIFFERENTLY BELOW:

- A. REPAIR, REPLACE, OR SUPPLEMENT PERIMETER CONTROL DEVICES WHEN THEY BECOME NONFUNCTIONAL OR SEDIMENT REACHES 1/2 THE HEIGHT OF THE DEVICE. COMPLETE REPAIRS BY THE END OF THE NEXT BUSINESS DAY FOLLOWING DISCOVERY.
- B. REPAIR OR REPLACE INLET PROTECTION DEVICES WHEN THEY BECOME NONFUNCTIONAL OR SEDIMENT REACHES 1/2 THE HEIGHT AND/OR DEPTH OF THE DEVICE.
- C. DRAIN AND REMOVE SEDIMENT FROM TEMPORARY AND PERMANENT SEDIMENT BASINS ONCE THE SEDIMENT HAS REACHED 1/2 THE STORAGE VOLUME. COMPLETE WORK WITHIN 72 HOURS OF DISCOVERY.
- D. REMOVE ALL DELTAS AND SEDIMENT DEPOSITED IN SURFACE WATERS INCLUDING DRAINAGE WAYS, CATCH BASINS, AND OTHER DRAINAGE SYSTEMS. STABILIZE ANY AREAS THAT ARE DISTURBED BY SEDIMENT REMOVAL OPERATIONS. SEDIMENT REMOVAL AND STABILIZATION MUST BE COMPLETED WITHIN 7 DAYS OF DISCOVERY.
- E. REMOVE TRACKED SEDIMENT FROM PAVED SURFACES BOTH ON AND OFF SITE WITHIN ONE (1) CALENDAR DAY OF DISCOVERY. STREET SWEEPING MAY HAVE TO OCCUR MORE OFTEN TO MINIMIZE OFF SITE IMPACTS. LIGHTLY WET THE PAVEMENT PRIOR TO SWEEPING.
- F. MAINTAIN ALL BMPS UNTIL WORK HAS BEEN COMPLETED, SITE HAS GONE UNDER FINAL STABILIZATION, AND THE NOT HAS BEEN SUBMITTED TO THE MPCA.

CONSTRUCTION ACTIVITY REQUIREMENTS: EROSION/SEDIMENT CONTROL, PROCEDURES, & MAINTENANCE STANDARDS

1. AMEND THE SWPPP AND DOCUMENT ALL CHANGES TO THE SWPPP AND ASSOCIATED PLAN SHEETS IN A TIMELY MANNER. SWPPP AMENDMENTS AND SITE PLANS WILL BE PREPARED BY THE OPERATOR AND SUBMITTED TO THE OWNER FOR REVIEW AND WRITTEN APPROVAL BY THE PROJECT OWNER (OR DESIGNATED REPRESENTATIVE). STORE THE SWPPP AND ALL AMENDMENTS ON SITE AT ALL TIMES.
2. PREPARE AND SUBMIT A SITE MANAGEMENT PLAN FOR THE ENGINEER’S ACCEPTANCE FOR STAGING/STOCKPILE MANAGEMENT AREAS, CONCRETE MANAGEMENT, CONCRETE SLURRY APPLICATION AREAS, FUGITIVE DUST CONTROL PLAN, SPILL CONTAINMENT PLAN, HAZARDOUS MATERIAL MANIFEST & MANAGEMENT PLAN, WETLAND MANAGEMENT PLAN, VEGETATION PRESERVATION & MAINTENANCE PLAN, WORK IN AND NEAR AREAS OF ENVIRONMENTAL SENSITIVITY, AREAS IDENTIFIED IN THE PLANS AS “SITE MANAGEMENT PLAN AREA”, ANY WORK THAT WILL REQUIRE DEWATERING, ANY ADDITIONAL PLANS LISTED IN THE PROJECT SPECIFICATIONS, AND AS REQUIRED BY THE ENGINEER. SUBMIT ALL SITE MANAGEMENT PLANS TO THE ENGINEER IN WRITING. ALLOW A MINIMUM OF 7 DAYS FOR MNDOT OR PROJECT ENGINEER TO REVIEW AND ACCEPT SITE MANAGEMENT PLAN SUBMITTALS. WORK WILL NOT BE ALLOWED TO COMMENCE IF A SITE MANAGEMENT PLAN IS REQUIRED UNTIL ACCEPTANCE HAS BEEN GRANTED BY THE ENGINEER. THERE WILL BE NO EXTRA TIME ADDED TO THE CONTRACT DUE TO THE UNTIMELY SUBMITTAL.
3. THERE IS NO CONSTRUCTION PHASING OR STAGING DEFINED BY THE OWNER FOR THIS PROJECT. THE SCHEDULE FOR INSTALLING TEMPORARY BMPS SHALL BE INCORPORATED INTO THE OPERATOR’S WEEKLY SCHEDULE FOR EACH CONSTRUCTION STAGE AND PRESENTED TO THE OWNER’S REPRESENTATIVE.
4. BURNING OF ANY MATERIAL IS NOT ALLOWED WITHIN PROJECT BOUNDARY.
5. DO NOT DISTURB AREAS OUTSIDE OF THE CONSTRUCTION LIMITS. DELINEATE AREAS NOT TO BE DISTURBED AND WETLANDS (EVEN AREAS THAT ARE PERMITTED FOR CONSTRUCTION) PRIOR TO STARTING GROUND DISTURBING ACTIVITIES. IF IT BECOMES NECESSARY TO DISTURB AREAS OUTSIDE OF THE CONSTRUCTION LIMITS, OBTAIN WRITTEN PERMISSION FROM THE PROJECT ENGINEER PRIOR TO PROCEEDING. PRESERVE ALL NATURAL BUFFERS SHOWN ON THE PLANS.
6. ROUTE STORMWATER AROUND UNSTABILIZED AREAS OF THE SITE WHENEVER FEASIBLE. PROVIDE EROSION CONTROL AND VELOCITY DISSIPATION DEVICES AS NEEDED TO KEEP CHANNELS FROM ERODING AND TO PREVENT NUISANCE CONDITIONS AT THE OUTLET.
7. DIRECT DISCHARGE FROM BMPS TO VEGETATED AREAS WHENEVER FEASIBLE. PROVIDE VELOCITY DISSIPATION DEVICES AS NEEDED TO PREVENT EROSION.
8. LOCATE PERIMETER CONTROL ON THE CONTOUR TO CAPTURE OVERLAND, LOW-VELOCITY SHEET FLOWS DOWN GRADIENT OF ALL EXPOSED SOILS AND PRIOR TO DISCHARGING TO SURFACE WATERS. PLACE J-HOOKS AT A MAXIMUM OF 100-FOOT INTERVALS.
9. ALL STOCKPILES MUST HAVE PERIMETER SEDIMENT CONTROLS IMPLEMENTED AND MAINTAINED AT ALL TIMES AND SHOULD BE INSTALLED PRIOR TO INITIATION OF STOCKPILING. PILES CANNOT BE PLACED IN BUFFER AREAS OR SURFACE WATERS, INCLUDING STORMWATER CONVEYANCES SUCH AS CURB AND GUTTER SYSTEMS, OR CONDUITS AND DITCHES UNLESS THERE IS A BYPASS IN PLACE TO PREVENT STORMWATER RUN-ON INTO THE STOCKPILE.

10. STEEP SLOPES MAY BE TEMPORARILY CREATED DURING GRADING OPERATIONS. STABILIZATION OF STEEP SLOPES (3:1 OR GREATER) SHALL BE PROPERLY CAT-TRACKED AND STABILIZED PER THE EROSION CONTROL PLAN. LONG SLOPES CAN BE BROKEN UP WITH SEDIMENT CONTROL LOGS IF EROSION IS EVIDENT.
11. DITCH CHECKS WILL BE PLACED AS INDICATED ON THE PLANS DURING ALL PHASES OF CONSTRUCTION.
12. ALL STORM DRAIN INLETS, THAT RECEIVE PROJECT STORMWATER, MUST BE PROTECTED BY APPROPRIATE BMPS DURING CONSTRUCTION UNTIL ALL SOURCES WITH POTENTIAL FOR DISCHARGING TO THE INLET HAVE BEEN STABILIZED. INLET PROTECTION MAY BE REMOVED FOR A PARTICULAR INLET IF A SPECIFIC SAFETY CONCERN (STREET FLOODING/FREEZING) HAS BEEN IDENTIFIED AND THE PERMITTEE(S) HAS RECEIVED WRITTEN CORRESPONDENCE FROM THE JURISDICTIONAL AUTHORITY VERIFYING THE NEED FOR REMOVAL. WRITTEN CORRESPONDENCE MUST BE DOCUMENTED IN THE SWPPP.
13. SILT FENCE IS NOT AN ACCEPTABLE CATCH BASIN INLET PROTECTION BMP. CONTACTOR SHALL CLEAN, REMOVE AND DISPOSE OF SEDIMENT, AND/OR REPLACE STORM DRAIN INLET PROTECTION ON A ROUTINE BASIS TO ENSURE THE DEVICE IS FULLY FUNCTIONAL PRIOR TO THE NEXT FORECASTED PRECIPITATION EVENT (30% OR GREATER).
14. DISCHARGE TURBID OR SEDIMENT LADEN WATER TO TEMPORARY SEDIMENT BASINS WHENEVER FEASIBLE. IN THE EVENT THAT IT IS NOT FEASIBLE TO DISCHARGE THE SEDIMENT LADEN WATER TO A TEMPORARY SEDIMENT BASIN, THE WATER MUST BE TREATED SO THAT IT DOES NOT CAUSE A NUISANCE CONDITION IN THE RECEIVING WATERS OR TO DOWNSTREAM LANDOWNERS. CLEAN OUT ALL PERMANENT STORMWATER BASINS REGARDLESS OF WHETHER USED AS TEMPORARY SEDIMENT BASINS/TRAPS TO THE DESIGN CAPACITY AFTER COMPLETING ALL UP-GRADIENT LAND DISTURBING ACTIVITY. USE A SKIMMER DEVICE FOR BASIN DRAINING.
15. PROVIDE STABILIZATION IN ANY TRENCHES CUT FOR DEWATERING OR SITE DRAINING PURPOSES.
16. THE CONTRACTOR SHALL SUBMIT A DEWATERING PLAN AND NARRATIVE TO THE PROJECT ENGINEER FOR APPROVAL 7 DAYS PRIOR TO UNDERTAKING THESE ACTIVITIES. DEWATERING PLAN MUST INCLUDE BMP’S TO PREVENT SEDIMENT TRANSPORT, EROSION, AND ADVERSE IMPACTS TO DOWNSTREAM RECEIVING WATERS. THE DEWATERING PLAN MUST ALSO INCLUDE ANY SPECIFIC CHEMICAL TREATMENTS (FLOC, POLYMERS, ETC.) THAT WILL BE USED. THE CONTRACTOR IS RESPONSIBLE TO OBTAIN ANY PERMIT NECESSARY FOR THESE ACTIVITIES; THE DEWATERING PLAN AND DNR APPROPRIATIONS PERMIT WILL BECOME PART OF THE SWPPP. THE CONTRACTOR SHALL VISUALLY CHECK AND PHOTOGRAPH THE DISCHARGE AT THE BEGINNING AND AT LEAST ONCE EVERY 24 HOURS OF OPERATION TO ENSURE ADEQUATE TREATMENT HAS BEEN OBTAINED AND NUISANCE CONDITIONS WILL NOT RESULT FROM THE DISCHARGE.

TEMPORARY & PERMANENT EROSION CONTROL BMPS

SEED MIX: SEED MIX SHALL BE USED IN CONSTRUCTION AND REVEGETATION PROJECTS IN ORDER TO ENHANCE SOIL NUTRIENT AVAILABILITY AND BIOLOGICAL SOIL STRUCTURE, ENCOURAGE NATIVE PLAN SUCCESSION, REDUCE EROSION, AND DISCOURAGE INVASIVE PLANT SPECIES. INOCULATION OF SOILS WITH MYCORRHIZAL FUNGI OR THE PRESENCE OF PRE-EXISTING SOIL MICROBES IS ESSENTIAL FOR THE STABILIZATION OF ADVERSE SOILS, ESTABLISHMENT OF NATIVE GRASSES, AND THE EXCLUSION OF NON-NATIVE “ANNUALS” AND NOXIOUS WEEDS.

EROSION CONTROL BLANKET: EROSION CONTROL BLANKETS (ECBS) ARE A SOIL STABILIZATION (EROSION CONTROL) BMP, INTENDED TO PROTECT DISTURBED SOIL SURFACES FROM RAINDROP IMPACT EROSION. ECBS ARE CARPET-LIKE MATS, INSTALLED OVER AND ANCHORED TO THE PROPERLY PREPARED SOIL SURFACES. PROPERLY SELECTED AND INSTALLED, ECBS CAN MIMIC THE BENEFICIAL EFFECTS OF VEGETATIVE COVER THEREBY REDUCING EROSION RATES BY OVER 90%. ECBS ALSO PROTECT SEEDS AND PROVIDE A BENEFICIAL ENVIRONMENT FOR VEGETATION TO BECOME ESTABLISHED. CONTRACTOR SHALL VERIFY DURING REGULAR INSPECTIONS THAT NO GULLIES, RILLS, OR SCOUR HOLES HAVE FORMED UNDER EROSION CONTROL BLANKETS AND MATS AND CORRECT ALL ERODED AREAS WITHIN 7 DAYS. ALL REPAIRS MUST BE COMPLETED WITHIN 24 HOURS OF DISCOVERY, OR AS SOON AS FIELD CONDITIONS ALLOW ACCESS.

STRAW MULCHING: DISTURBED SOIL AREAS SHALL BE PROTECTED WITH STRAW MULCH. MULCHING IS THE APPLICATION OF A PROTECTIVE LAYER OF STRAW OR OTHER SUITABLE MATERIAL TO THE SOIL SURFACE. STRAW MULCH SHALL BE USED IN CONJUNCTION WITH SEEDING AND HYDRO-SEEDING FOR ESTABLISHMENT OF VEGETATION. STRAW MULCH MUST BE SECURED TO THE GROUND USING DISKING OR AN OVERSPRAY OF AN HECF. MULCHING IS COMMONLY USED AS A TEMPORARY MEASURE TO PROTECT BARE OR DISTURBED SOIL AREAS THAT HAVE NOT BEEN SEEDED, UNTIL NATIVE VEGETATION RE-GROWS. CERTIFIED WEED-FREE MULCH MUST BE USED WHEN USING NATIVE SEED MIXES OR WHEN WORKING NEAR ENVIRONMENTALLY SENSITIVE AREAS.

HYDRAULIC MATRICES: HYDRAULIC MATRICES ARE EROSION CONTROL PRODUCTS THAT ARE USED TO STABILIZE EXPOSED SOILS. THESE MATRICES ARE APPLIED IN A SLURRY, PRODUCED BY MIXING FIBER, WATER AND A BINDING AGENT TOGETHER IN A MECHANICAL HYDRO-SEEDER. WOOD FIBER IS WIDELY USED BUT OTHER FIBERS CAN INCLUDE PAPER, STRAW, COIR, CORN, ETC. THE EFFECTIVENESS OF THESE HYDRAULIC MATRICES ARE DEPENDENT ON:

- PROPER SOIL PREPARATION
- APPLICATION RATES (DEPENDENT ON THE MANUFACTURERS RECOMMENDATIONS)
- THE TYPE OF FIBERS USED
- THE TYPE OF BOND AGENT(S) ADDED

THESE HYDRAULIC MATRICES ARE CLASSIFIED IN THE MNDOT SPEC BOOK AND APPROVED PRODUCTS LIST, DEPENDING ON THE PRODUCT CHARACTERISTICS, STRENGTH, AND LONGEVITY. HYDRAULIC MATRICES USED INCLUDE: ORGANIC FIBER MATRIX, HYDRAULIC MULCH MATRIX, STABILIZED FIBER MATRIX, BONDED FIBER MATRIX, AND FIBER REINFORCED MATRIX.

SOD TYPE LAWN: SOD IS A PERMANENT EROSION PREVENTION BMP THAT PROVIDES INSTANTANEOUS SOIL STABILIZATION. THE CONTRACTOR IS RESPONSIBLE FOR MAINTENANCE OF SOD AS OUTLINED IN THE PROJECT SPECIFICATIONS.

ENERGY DISSIPATER: AN ENERGY DISSIPATER IS A STRUCTURE DESIGNED TO CONTROL EROSION AT THE OUTLET OF A CHANNEL OR CONDUIT.

RAPID STABILIZATION METHOD #3: THIS WORK SHALL CONSIST OF OPERATIONS NECESSARY TO RAPIDLY STABILIZE SMALL CRITICAL AREAS WITHIN 200 FEET OF SURFACE WATERS, TO PREVENT OFF SITE SEDIMENTATION AND OR TO COMPLY WITH PERMIT REQUIREMENTS. THIS FORM OF RAPID STABILIZATION EMPLOYS SFM, SEED MIX OATS, AND FERTILIZER TYPE 3. THIS METHOD SHALL BE USED ON SLOPES LESS THAN 3:1. INSTALL PER MNDOT SPECIFICATION 2575.3.M.1.C.

RAPID STABILIZATION METHOD #4: THIS METHOD SHALL CONSIST OF CATEGORY 20/25 EROSION CONTROL BLANKET (NATURAL NET ONLY) IN COMBINATION WITH MNDOT SEED MIX OATS (2 LBS PER 100 SQ. YD.) AND TYPE 3 SLOW RELEASE FERTILIZER (8 LBS PER 100 SQ. YD.). THIS IS AN ACCEPTABLE BMP FOR DISTURBED AREAS ADJACENT TO ENVIRONMENTALLY SENSITIVE AREAS, SURFACE WATERS, AND WITHIN THE LAST 200 FEET OF DITCH BOTTOMS.

DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: Emily Brown	wsb
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE	
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773	

MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

SWPPP

SAP 225-118-004
Sheet No. 42 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ec-001.dgn

EROSION / SEDIMENT CONTROL NOTES

SEDIMENT CONTROL PRACTICES:

1. SEDIMENT CONTROL MUST BE IN PLACE AND APPROVED BY THE ENGINEER BEFORE ANY PHASE OF CONSTRUCTION CAN BEGIN.
2. IF A 50' NATURAL BUFFER AROUND A SURFACE WATER IS INFEASIBLE, REDUNDANT PERIMETER CONTROLS MUST BE PROVIDED. REDUNDANT MEASURES TO BE INSTALLED 3'-5' FROM THE PRIMARY MEASURE WITH STABILIZED AREAS BETWEEN THE TWO BMPS.
3. INLET PROTECTION WILL BE INSTALLED AT ALL CATCH INLETS WITHIN THE PROJECT AREA PER STANDARD PLAN.
4. TEMPORARY STABILIZATION MEASURES SHALL BE EMPLOYED WITHIN 200' OF THE NORMAL WETTED PERIMETER OF ALL DISCHARGE POINTS WITHIN 24 HOURS. MULCH IS NOT AN APPROVED MEASURE.
5. IN THE EVENT THAT PERMANENT STABILIZATION MEASURES CANNOT BE IMPLEMENTED WITHIN 7 DAYS AFTER CONSTRUCTION ACTIVITY IN THE DISTURBED AREA HAS CEASED, TEMPORARY STABILIZATION BMPS MUST BE SCHEDULED TO OCCUR WITHIN THAT 7 DAY TIME FRAME (EXCEPT WHERE CALLED OUT IN THESE NOTES).
6. RAPID STABILIZATION METHOD 4 SHALL BE EMPLOYED WITHIN 200' OF THE NORMAL WETTED PERIMETER OF ALL DISCHARGE POINTS WITHIN 24 HOURS.
7. A SEDIMENT TRAP MUST BE INSTALLED PER THE APPROVED STANDARD DETAILS WITHIN 24 HOURS OF CONNECTING THE UTILITIES.
8. ALL STOCKPILES MUST HAVE DOWN GRADIENT PERIMETER SEDIMENT CONTROL IMPLEMENTED AND MAINTAINED AT ALL TIMES. STOCKPILES TO RECEIVE TEMPORARY STABILIZATION IF UNWORKED FOR 7 DAYS.
9. STOCKPILES MAY NOT BE PLACED WITHIN ANY DISCHARGE OR CURB LINE UNLESS PROPER BYPASS IS INSTALLED PRIOR TO STOCKPILE PLACEMENT.
10. CONTRACTOR TO INSTALL SEDIMENT CONTROL LOGS AND/OR SILT FENCE DOWN GRADIENT FROM ANY EXPOSED AREA.

EROSION PREVENTION PRACTICES:

1. STABILIZATION OF DISTURBED AREAS SHALL BE DONE BY PERMANENT TURF ESTABLISHMENT WHENEVER POSSIBLE.

POLLUTION PREVENTION MANAGEMENT MEASURES:

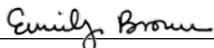
1. A ROCK CONSTRUCTION ENTRANCE WILL BE PLACED AT ALL ENTRANCES THAT LEAD TO THE PROJECT SITE IN ACCORDANCE WITH THE STORM WATER POLLUTION PREVENTION PLAN AND THE APPROVED STANDARD DETAILS. STABILIZED CONSTRUCTION EXITS MUST BE A MINIMUM OF 50' PER NPDES PERMIT.
2. ALL STREETS IN AND ADJACENT TO THE PROJECT SHALL REMAIN CLEAN AND PASSABLE AT ALL TIMES. ADJACENT STREET AND CURB LINES TO BE SWEPT FREE OF DEBRIS AT THE END OF EACH WORK DAY, OR AS OFTEN AS NEEDED TO ENSURE PUBLIC SAFETY.
3. SLURRY FROM CONCRETE OPERATIONS MUST BE VACUUMED UP IMMEDIATELY. NO CONCRETE WASHOUT SHALL COME IN CONTACT WITH THE GROUND AND MUST BE PROPERLY DISPOSED OF. ALL HAZARDOUS MATERIALS MUST BE KEPT UNDER COVER AND WITHIN PROPER CONTAINMENT WHEN NOT IN USE.
4. THE CONTRACTOR SHALL AMEND THE SWPPP AND EROSION CONTROL PLAN SHEETS TO SHOW THE LOCATIONS OF PROPOSED STOCKPILES, STAGING AREAS, AND POTENTIAL POLLUTANT GENERATING ACTIVITIES (IF DESIGNATED CONCRETE WASHOUT AREAS, FUELING LOCATIONS, CHEMICAL STORAGE, ETC.)
5. RAPID STABILIZATION METHOD #4: THIS METHOD SHALL CONSIST OF CATEGORY 20/25 EROSION CONTROL BLANKET (NATURAL NET ONLY) IN COMBINATION WITH MNDOT SEED MIX OATS FORMALLY 22-111 (2 LBS PER 100 SQ YD) AND TYPE 3 OR 4 SLOW RELEASE FERTILIZER (8 LBS PER 100 SQ YD). THIS IS AN ACCEPTABLE BMP FOR DISURBED AREAS ADJACENT TO ENVIRONMENTALLY SENSITIVE AREAS, SURFACE WATERS, AND WITHIN THE LAST 200 FEET OF DITCH BOTTOMS.

MISCELLANEOUS:

1. ADDITIONAL EROSION AND SEDIMENT CONTROL MAY BE ADDED DURING ANY PHASE OF CONSTRUCTION AS APPROVED BY THE ENGINEER.
2. IF PROJECT CONSISTS OF MILL & OVERLAY OF SECTIONS, ENSURE MILLINGS ARE NOT A THREAT FROM WASHING OFF THE PROJECT RIGHT OF WAY.
3. CONTRACTOR TO PROTECT ALL WETLAND AREAS WITH PERIMETER CONTROL (AND REDUNDANT MEASURES) UNTIL WORK IN THE PERMITTED AREAS IS NEEDED.

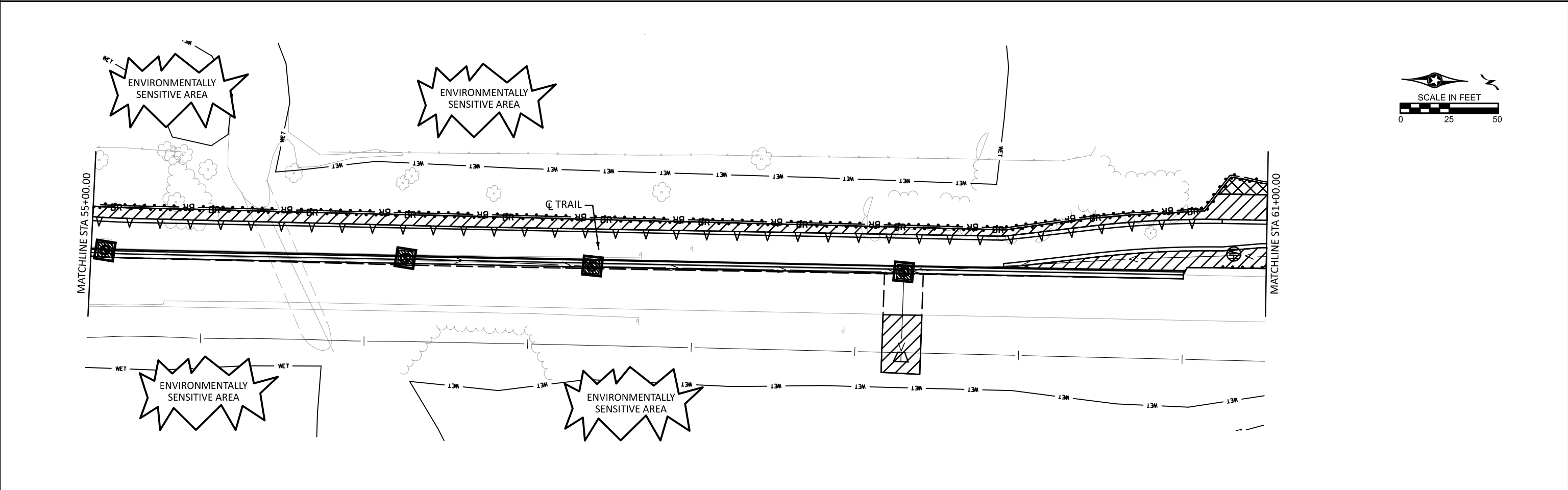
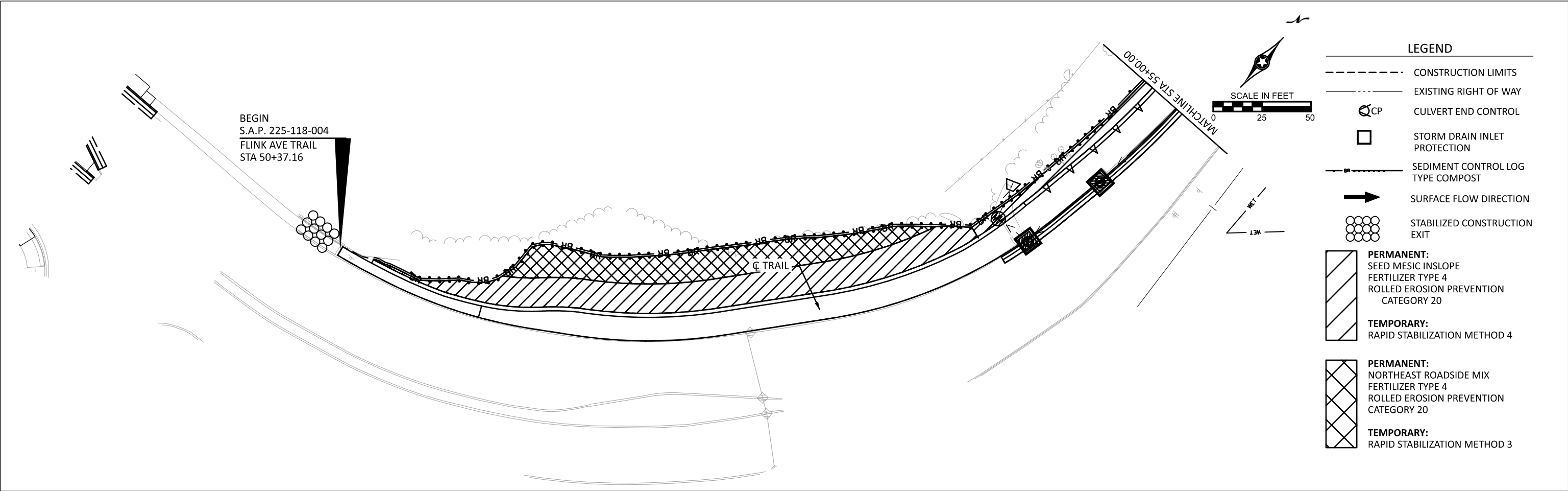
EROSION CONTROL & TURF ESTABLISHMENT LEGEND

PATTERN	USE	PERMANENT	TEMPORARY
	INSLOPES WITHIN 15' OF SHOULDER OR TRAIL	SEED MESIC INSLOPE @ 65 LBS/ACRE FERTILIZER TYPE 4, 18-1-8 @ 150 LBS/ACRE ROLLED EROSION PREVENTION CATEGORY 20	RAPID STABILIZATION METHOD 4 @ 6 MGAL/ACRE
	NORTHEAST ROADSIDE MIX	FERTILIZER TYPE 4, 18-1-8 @ 26 LBS/ACRE ROLLED EROSION PREVENTION CATEGORY 20	RAPID STABILIZATION METHOD 3 @ 6 MGAL/ACRE

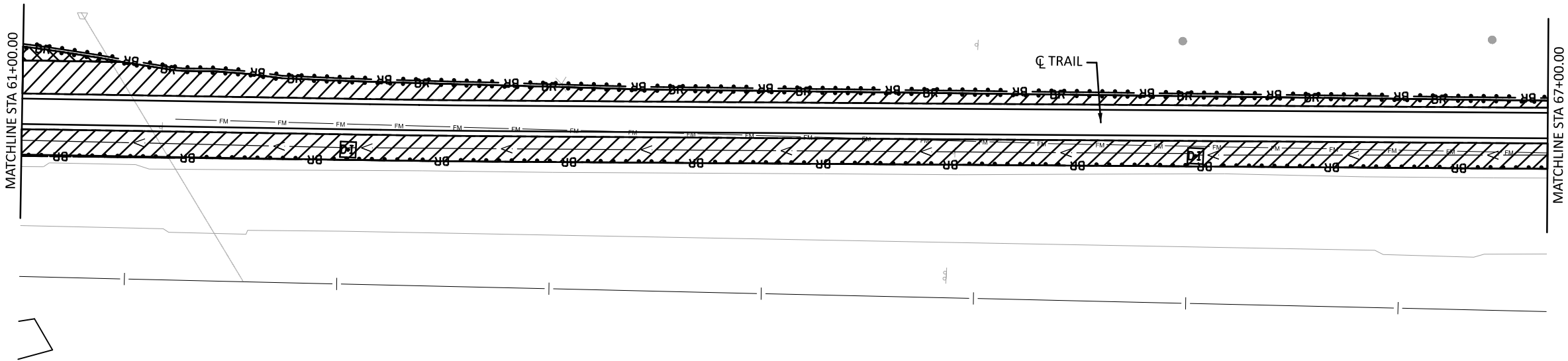
DRAWN BY: KM	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE: 	
DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE	
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773	

MINNESOTA DEPARTMENT OF TRANSPORTATION FLINK AVE TRAIL NORTH BRANCH, CHISAGO COUNTY, MINNESOTA	TURF ESTABLISHMENT AND EROSION CONTROL NOTES / LEGEND	SAP 225-118-004	
		Sheet No.	44 of 51 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ec-001.dgn



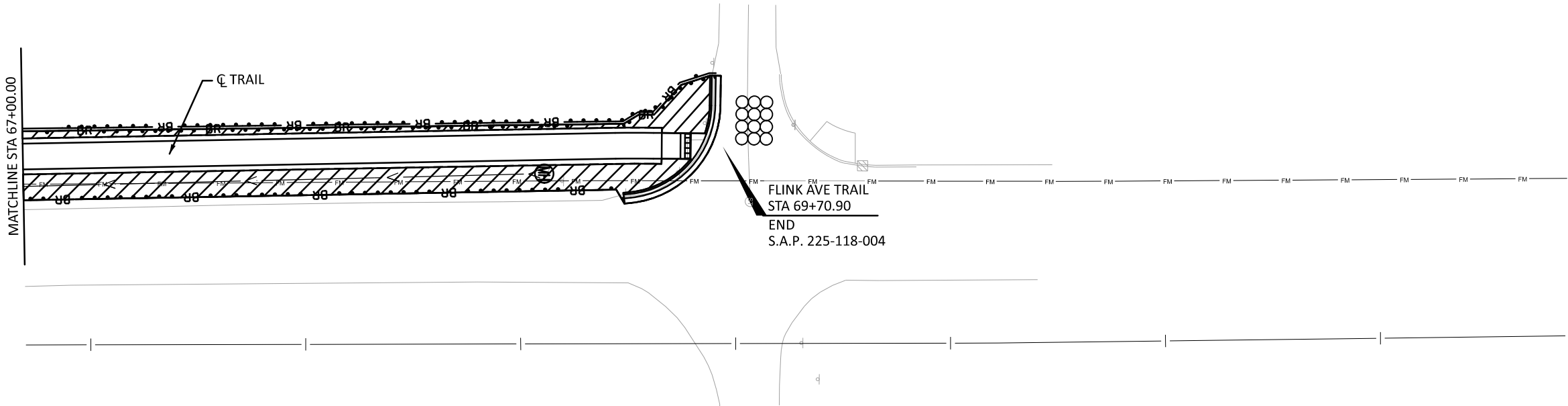
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FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ec-001.dgn



SCALE IN FEET

LEGEND

- CONSTRUCTION LIMITS
- - - EXISTING RIGHT OF WAY
- ⊙ CP CULVERT END CONTROL
- STORM DRAIN INLET PROTECTION
- - - SEDIMENT CONTROL LOG TYPE COMPOST
- ➔ SURFACE FLOW DIRECTION
- ⊙ STABILIZED CONSTRUCTION EXIT
- PERMANENT:**
SEED MESIC INSLOPE
FERTILIZER TYPE 4
ROLLED EROSION PREVENTION
CATEGORY 20
- TEMPORARY:**
RAPID STABILIZATION METHOD 4
- PERMANENT:**
NORTHEAST ROADSIDE MIX
FERTILIZER TYPE 4
ROLLED EROSION PREVENTION
CATEGORY 20
- TEMPORARY:**
RAPID STABILIZATION METHOD 3



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MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

TURF ESTABLISHMENT & EROSION CONTROL
STA 61+00.00 TO STA 69+70.90

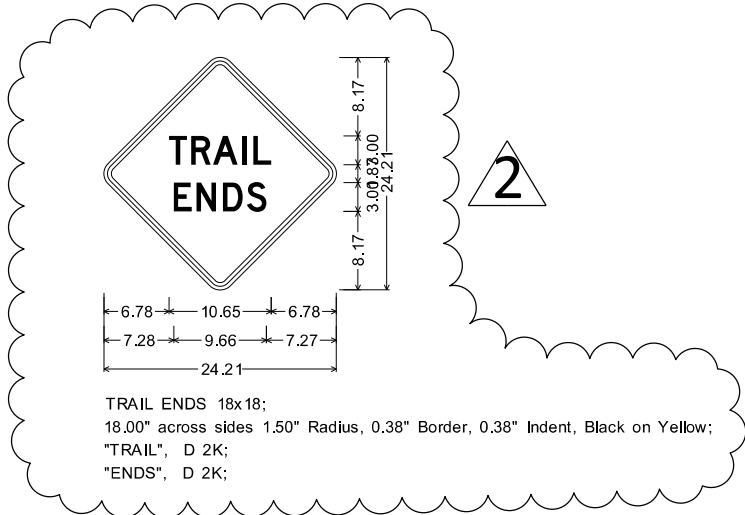
SAP 225-118-004		
Sheet No.	46 of 51	Sheets
Page 347 of 382		

DATE: 7/9/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ss-001.dgn

THE FOLLOWING STANDARD PLANS, APPROVED BY THE FEDERAL HIGHWAY ADMINISTRATION, SHALL APPLY ON THIS PROJECT			
STANDARD PLANS			
INDEX NO.	SUBJECT	APPROVED	REVISED
5-297.701	STANDARD SIGN PLACEMENT	08-09-2023	
5-297.718 (1 of 3)	SQUARE-TUBE SIGN MOUNTING DETAILS	08-09-2023	
5-297.718 (2 of 3)	SQUARE-TUBE SIGN MOUNTING DETAILS	08-09-2023	
5-297.718 (3 of 3)	SQUARE-TUBE SIGN MOUNTING DETAILS	08-09-2023	
5-297.722	FIN BASE - FOR 2" SQUARE-TUBE RISER POST IN SOIL	08-09-2023	
5-297.724	SLIP BASE ASSEMBLY - FOR 2-1/2" SQUARE-TUBE RISER POST	08-09-2023	

SIGN AND DELINEATOR / MARKER										H
SIGN NUMBER	PANEL CODE	LEGEND	SIZE	MOUNTING HEIGHT	TYPE	RISE	NUMBER OF POSTS	REMOVE SIGN	SIGN	REMOVE DELINEATOR /MARKER
			(W x H)			POST				
			INCHES			SIZE				
S-1.1	W11-2	PEDESTRIAN CROSSING	36 x 36	7	SQ-SOIL	2-1/2	1	1	9.00	
	W16-9P	AHEAD PLAQUE	24 x 12						2.00	
S-1	P9-9	SIDEWALK CLOSED	x							
S-1.2	W11-2	PEDESTRIAN CROSSING	36 x 36	7	SQ-SOIL	2-1/2	1	1	9.00	
	W16-9P	AHEAD PLAQUE	24 x 12						2.00	
S-1.3	DESIGN	TRAIL ENDS	18 x 18	4	SQ-SOIL	2	1	1	2.25	
S-2	X3-5	SNOWPLOW MARKER	x							1
S-3	X3-5	SNOWPLOW MARKER	x							1
S-4	R2-1	SPEED LIMIT 30	24 x 30	7	SQ-SOIL	2	1	1	5.00	
S-5	W6-1	DIVIDED HIGHWAY BEGIN	36 x 36	7	SQ-SOIL	2	1	1	9.00	
S-6	W3-5	SPEED REDUCTION 30	36 x 36	7	SQ-SOIL	2	1	1	9.00	
S-7	R1-1	STOP	30 x 30	7	SQ-SOIL	2	1	1	6.25	
TOTAL								5	54	2

SIGN SPECIAL								I
SIGN NUMBER	PANEL			SUPPORT			SALVAGE SIGN PANEL SPECIAL	INSTALL SIGN PANEL SPECIAL
	LEGEND	SIZE (W x H)	MOUNTING HEIGHT	TYPE	RISER POST SIZE	NUMBER OF POSTS		
		INCH	FEET		INCHES		EACH	EACH
	S-501	392ND ST	30 x 9	9.5				1
FLINK AVE		30 x 9						
TOTAL							1	1



NO	DATE	DWN	CKD	REVISIONS
1	06/25/2025	MF	SD	ADDED ADVANCED SIGNS AND CROSSWALK
2	07/09/2025	MF	SD	ADDED TRAIL ENDS SIGN

PAVEMENT MARKING			H
LOCATION	PAVEMENT MARKING REMOVAL (1)	PAINT GR IN (WR)	
		4" SOLID LINE	CROSSWALK (2)
		WHITE	
	SQ FT	LIN FT	SQ FT
FLINK AVE			
STA 50+37.16 TO STA 69+70.90	198	750	330
PROJECT TOTAL	198	750	330

NOTES:
(1) REMOVE THE EXISTING CROSSWALK ON THE EAST LEG OF FLINK AVENUE AT MARKETPLACE RD
(2) 10' X 3' BLOCKS.

DRAWN BY: MF	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE:
DESIGNED BY: MF		PRINTED NAME: SEAN DELMORE, PE
CHECKED BY: SD		DATE: 7/9/2025 LIC. NO. 40145

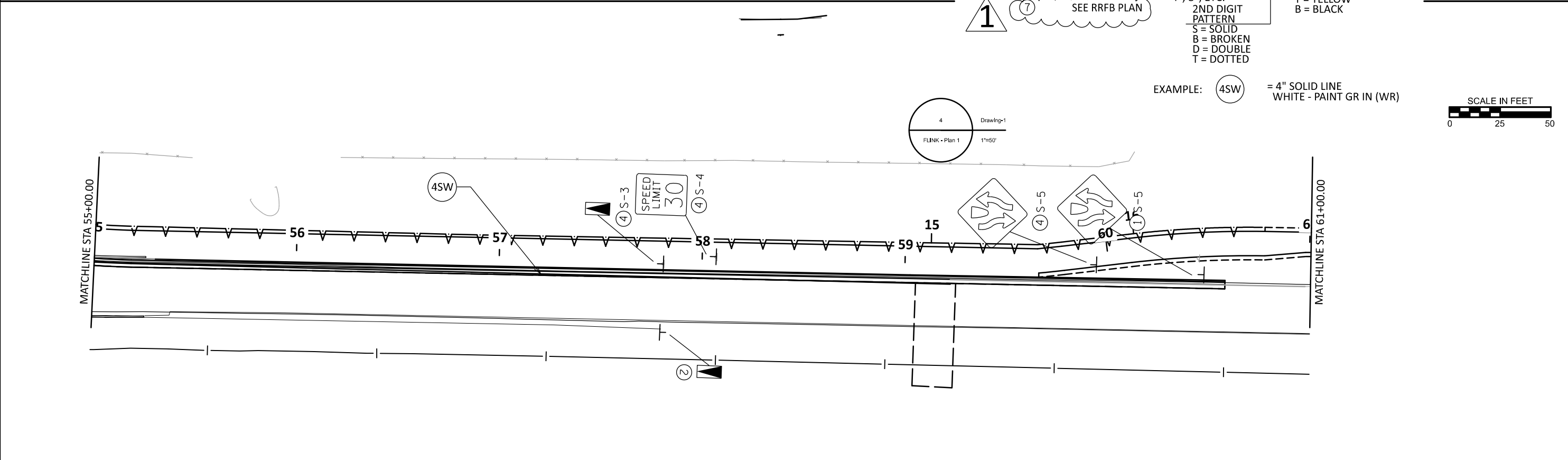
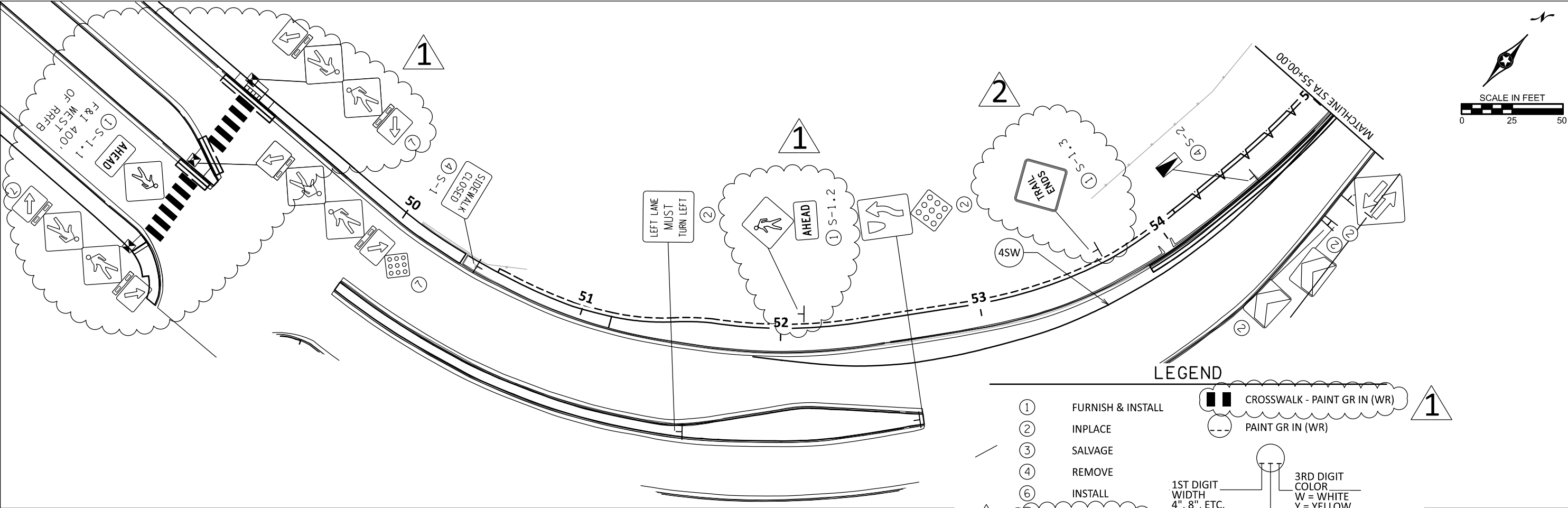


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

SIGNING & STRIPING PLAN
TABULATION

SAP 225-118-004
Sheet No. 47R of 51 Sheets
Page 348 of 382

DATE: 7/9/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ss-001.dgn



NO	DATE	DWN	CKD	REVISIONS
1	06/25/2025	MF	SD	ADDED ADVANCED SIGNS AND CROSSWALK
2	07/09/2025	MF	SD	ADDED TRAIL ENDS SIGN

DRAWN BY: MF
DESIGNED BY: MF
CHECKED BY: SD

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

SIGNATURE: *Sean Delmore*
PRINTED NAME: SEAN DELMORE, PE
DATE: 7/9/2025 LIC. NO. 40145

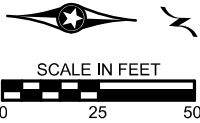
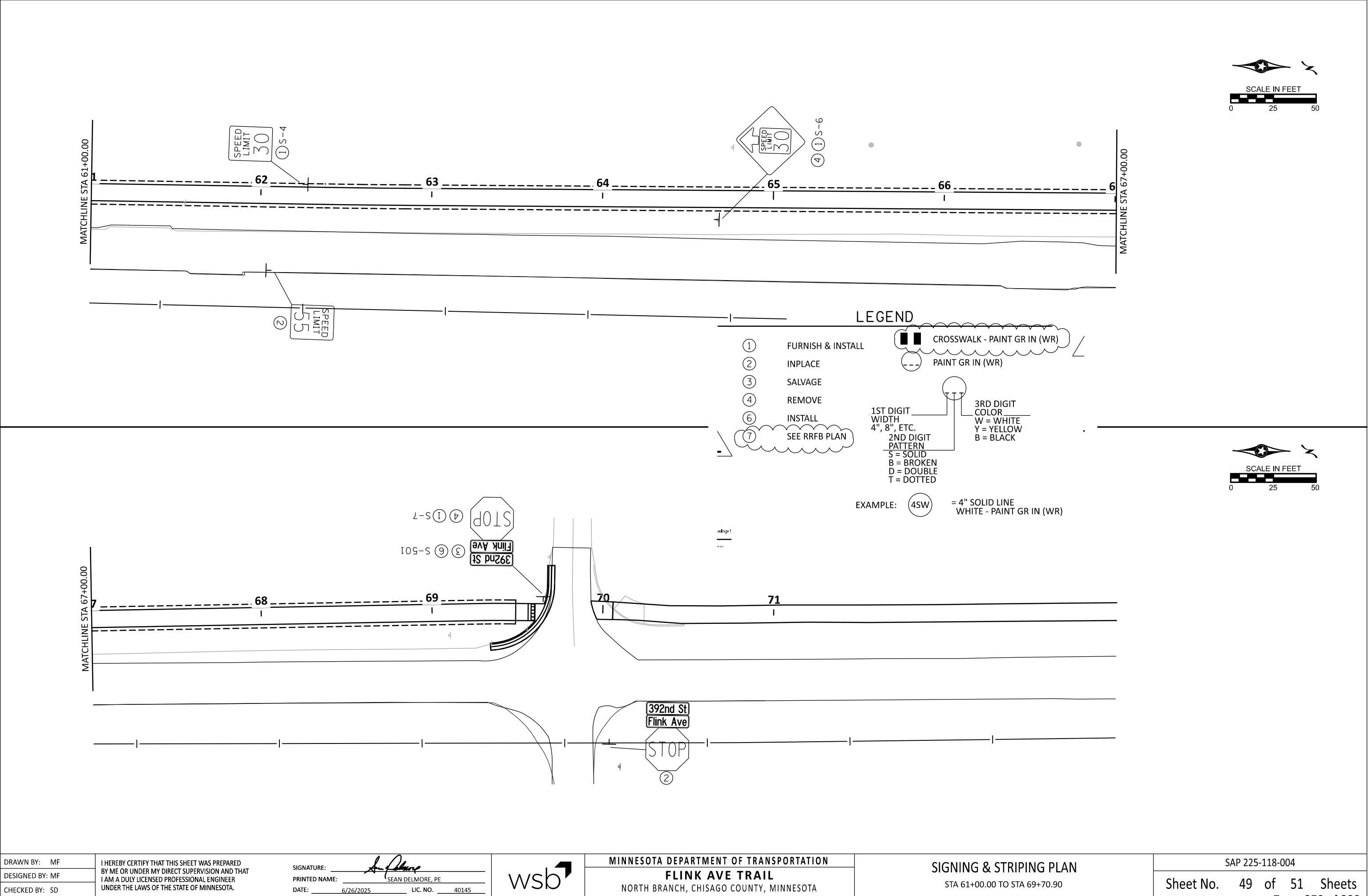


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

SIGNING & STRIPING PLAN
STA 50+37.16 TO STA 61+00.00

SAP 225-118-004
Sheet No. 48R of 51 Sheets
Page 349 of 382

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000ss-001.dgn



LEGEND

- ① FURNISH & INSTALL
- ② INPLACE
- ③ SALVAGE
- ④ REMOVE
- ⑥ INSTALL
- ⑦ SEE RRFB PLAN

- CROSSWALK - PAINT GR IN (WR)
- PAINT GR IN (WR)

1ST DIGIT
WIDTH
4", 8", ETC.
2ND DIGIT
PATTERN
S = SOLID
B = BROKEN
D = DOUBLE
T = DOTTED

3RD DIGIT
COLOR
W = WHITE
Y = YELLOW
B = BLACK

EXAMPLE: = 4" SOLID LINE
WHITE - PAINT GR IN (WR)



DRAWN BY: MF	I HEREBY CERTIFY THAT THIS SHEET WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	SIGNATURE:
DESIGNED BY: MF		PRINTED NAME: SEAN DELMORE, PE
CHECKED BY: SD		DATE: 6/26/2025 LIC. NO. 40145



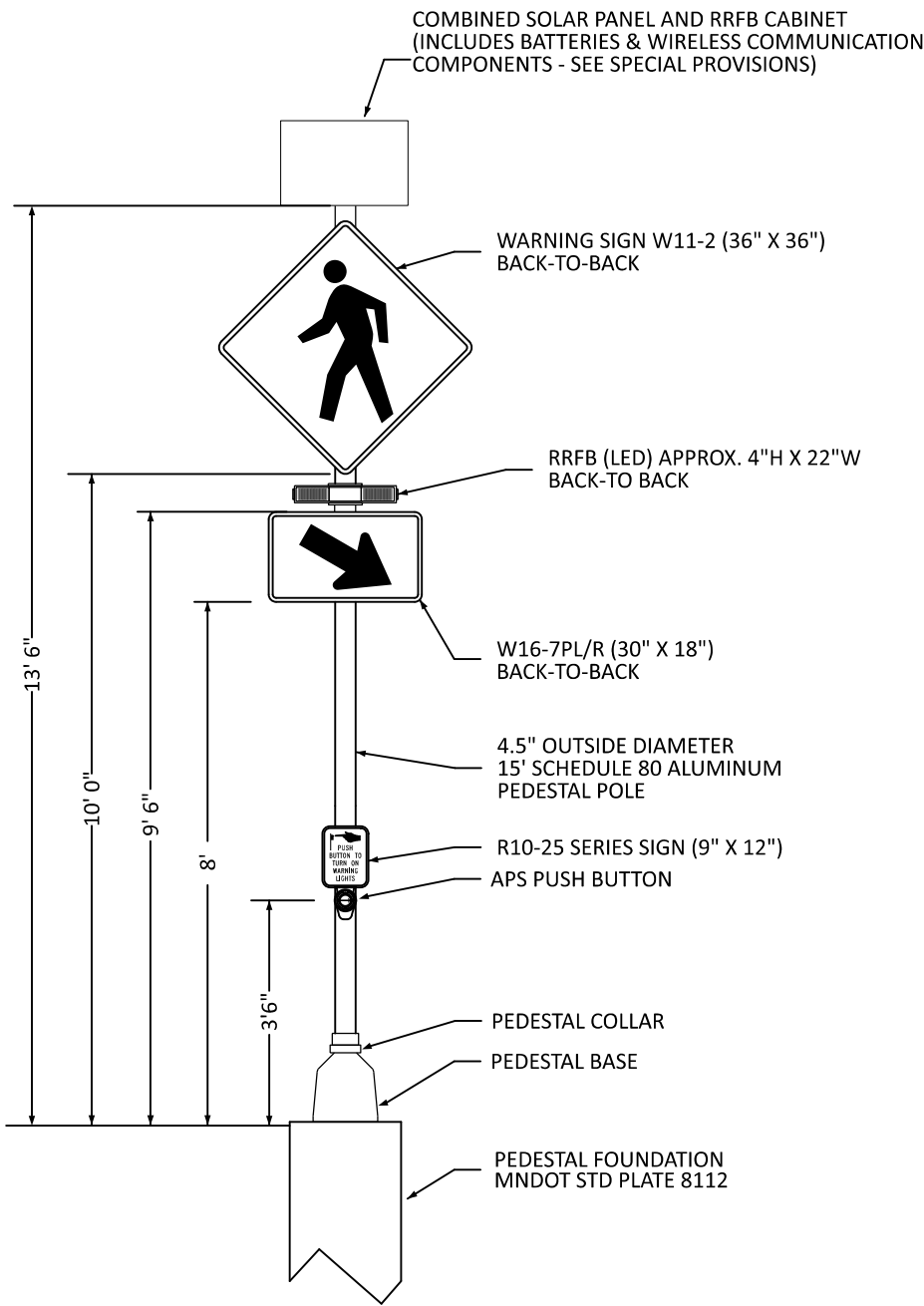
MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

SIGNING & STRIPING PLAN
STA 61+00.00 TO STA 69+70.90

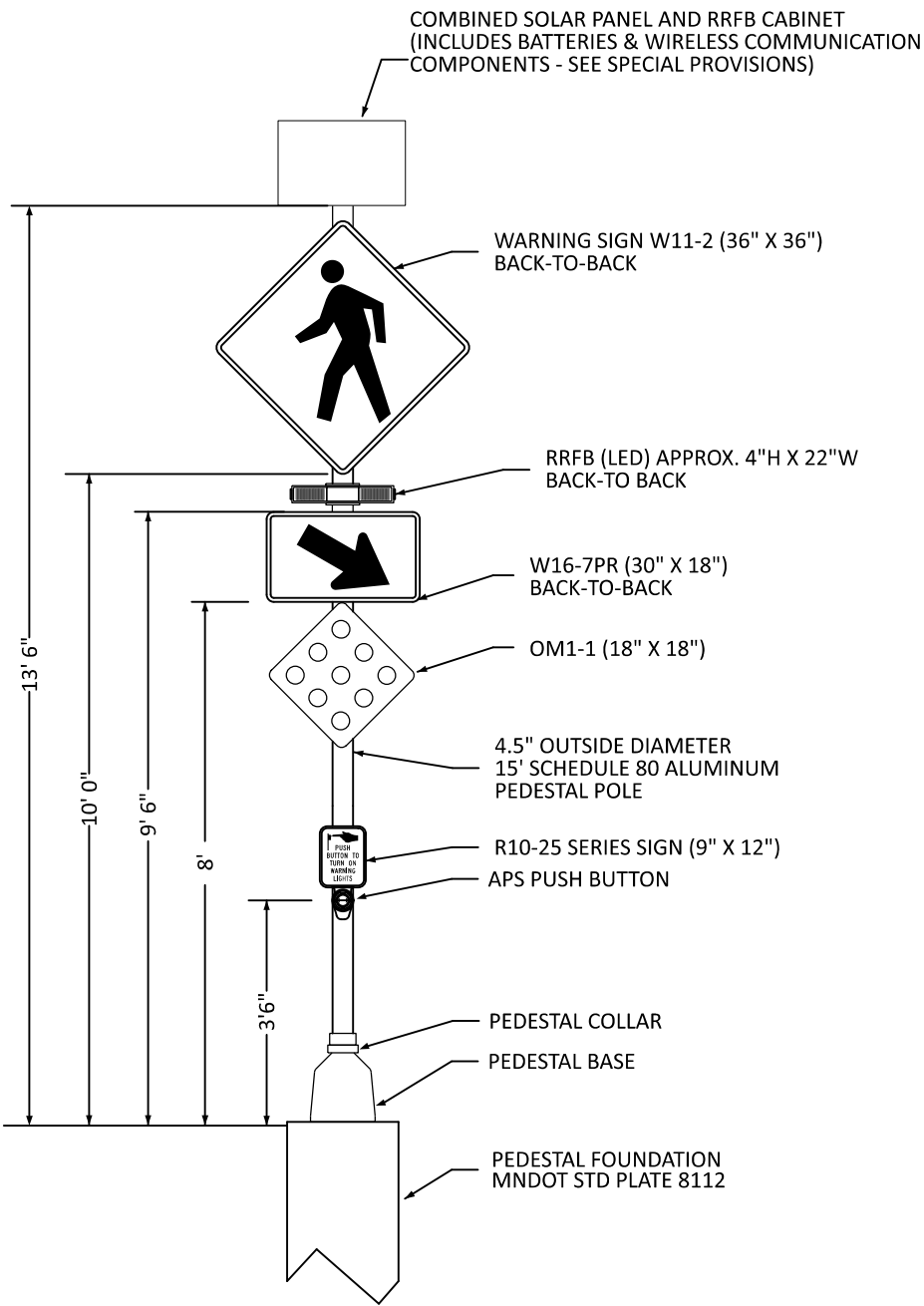
SAP 225-118-004		
Sheet No.	49 of 51	Sheets
Page 350 of 382		

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000rrfb-001

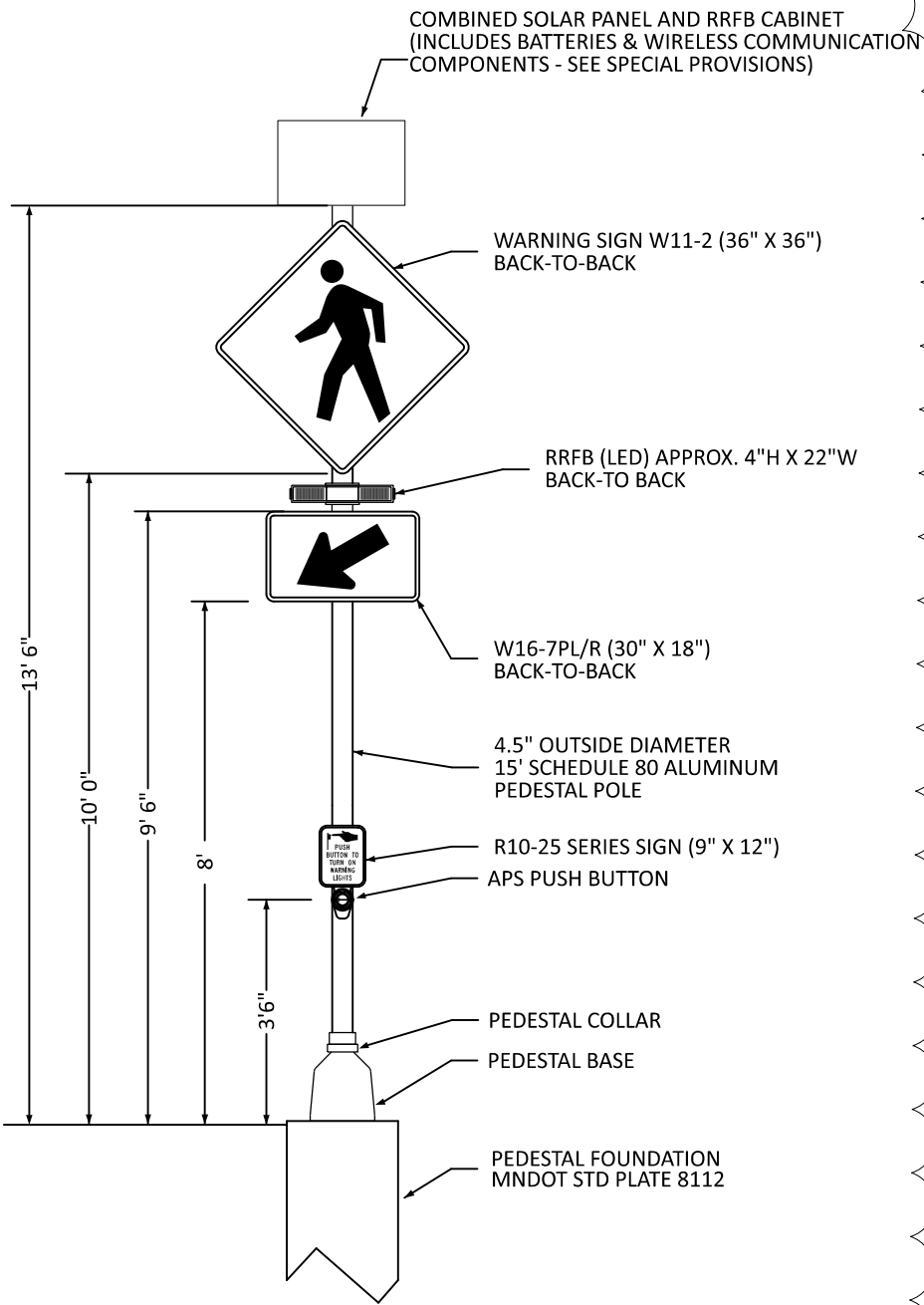
RRFB POLE CONFIGURATION 1 DETAIL
(NOT TO SCALE)



RRFB POLE CONFIGURATION 2 DETAIL
(NOT TO SCALE)



RRFB POLE CONFIGURATION 3 DETAIL
(NOT TO SCALE)



RRFB TABULATION		TABRRFB
ITEM DESCRIPTION	UNIT	TOTAL
PEDESTRIAN CROSSWALK FLASHER SYSTEM	SYSTEM	1

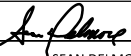
- NOTES:
- (1) ALL W11-2 AND W16-7PL/R SIGN PANELS SHALL BE FLUORESCENT YELLOW GREEN
 - (2) ALL SIGN PANELS MOUNTED TO PEDESTAL POLES
 - (3) ALL SIGN PANELS PAID UNDER ITEM - (2565) PEDESTRIAN CROSSWALK FLASHER SYSTEM
 - (4) PEDESTRIAN CROSSWALK FLASHER SYSTEM TO BE TAPCO BRAND

THE FOLLOWING STANDARD PLATES, APPROVED BY THE FEDERAL HIGHWAY ADMINISTRATION SHALL APPLY ON THIS PROJECT	
STANDARD PLATES	
PLATE NO.	DESCRIPTION
8112	PEDESTAL FOUNDATION (TRAFFIC CONTROL SIGNALS)
8122	PEDESTAL & PEDESTAL BASE (FOR TRAFFIC CONTROL SIGNALS SUPPORT)

THE LISTED STANDARD PLATES ARE INCORPORATED BY REFERENCE INTO THE PLAN SET. THE CERTIFICATION ON THIS SHEET SIGNIFIES THE ENGINEER SELECTED THE STANDARD PLATES AS APPROPRIATE FOR THIS PROJECT.

DRAWN BY: DS
DESIGNED BY: ES
CHECKED BY: SD

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

SIGNATURE: 
PRINTED NAME: SEAN DELMORE, PE
DATE: 6/26/2025 LIC. NO. 40945

NO	DATE	DWN	CKD	REVISIONS
1	06/25/2025	DS	ES	ADDED RRFB SYSTEM

1

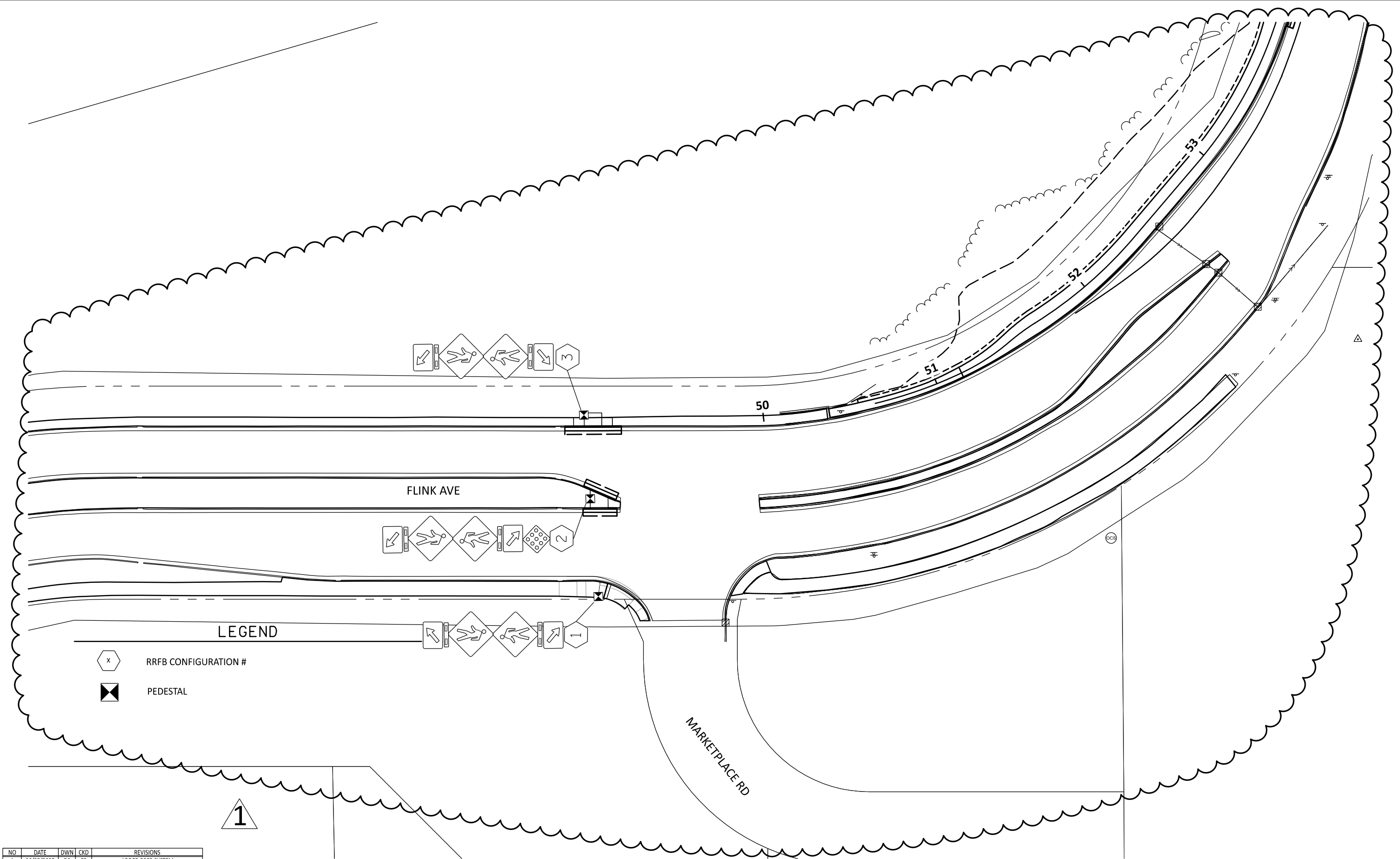
wsb

MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

RRFB PLAN
DETAILS & TABULATION

SAP 225-118-004
Sheet No. 50 of 51 Sheets
Page 351 of 382

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-000rrfb-001



NO	DATE	DWN	CKD	REVISIONS
1	06/25/2025	DS	ES	ADDED RRFB SYSTEM

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DESIGNED BY: ES
CHECKED BY: SD

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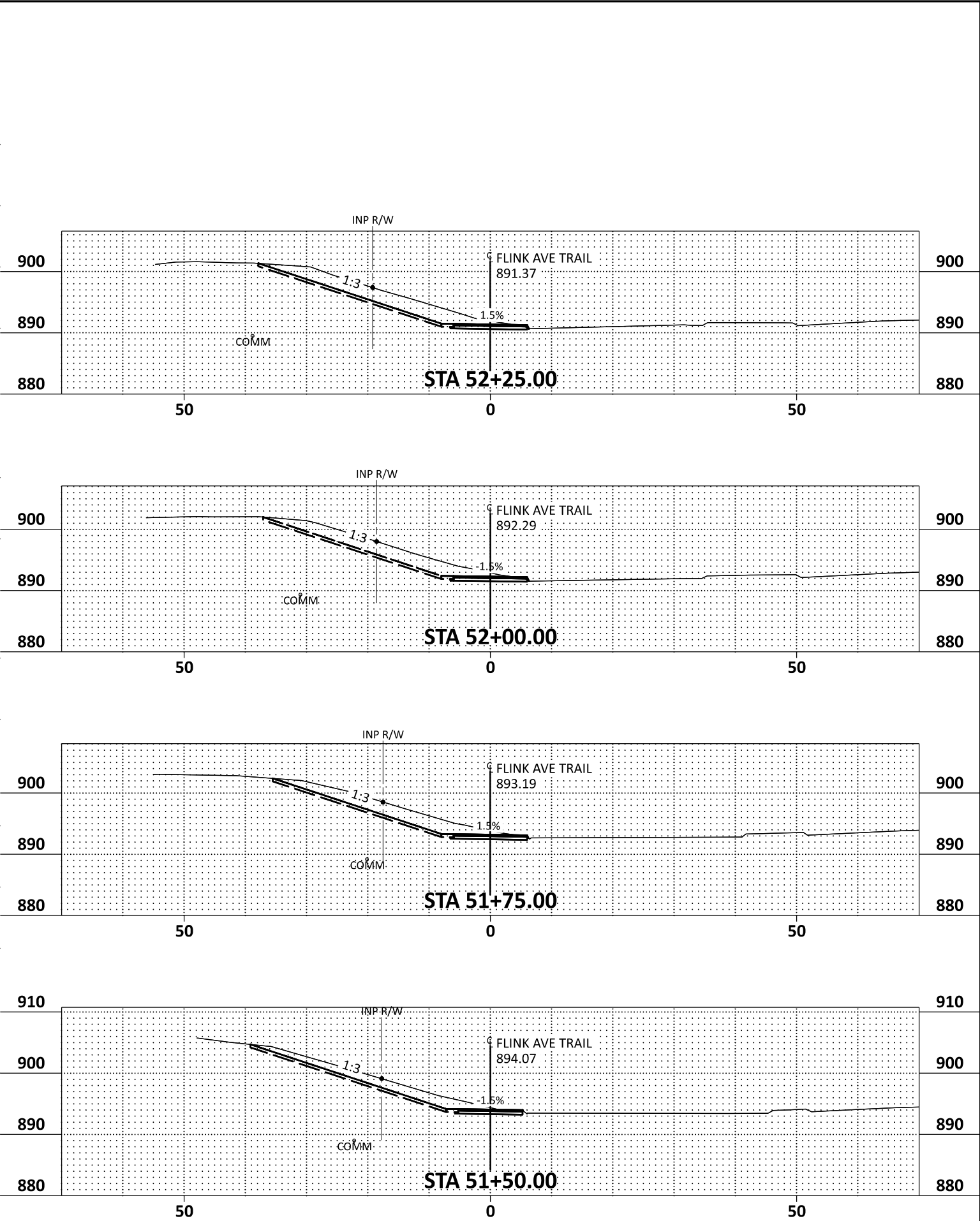
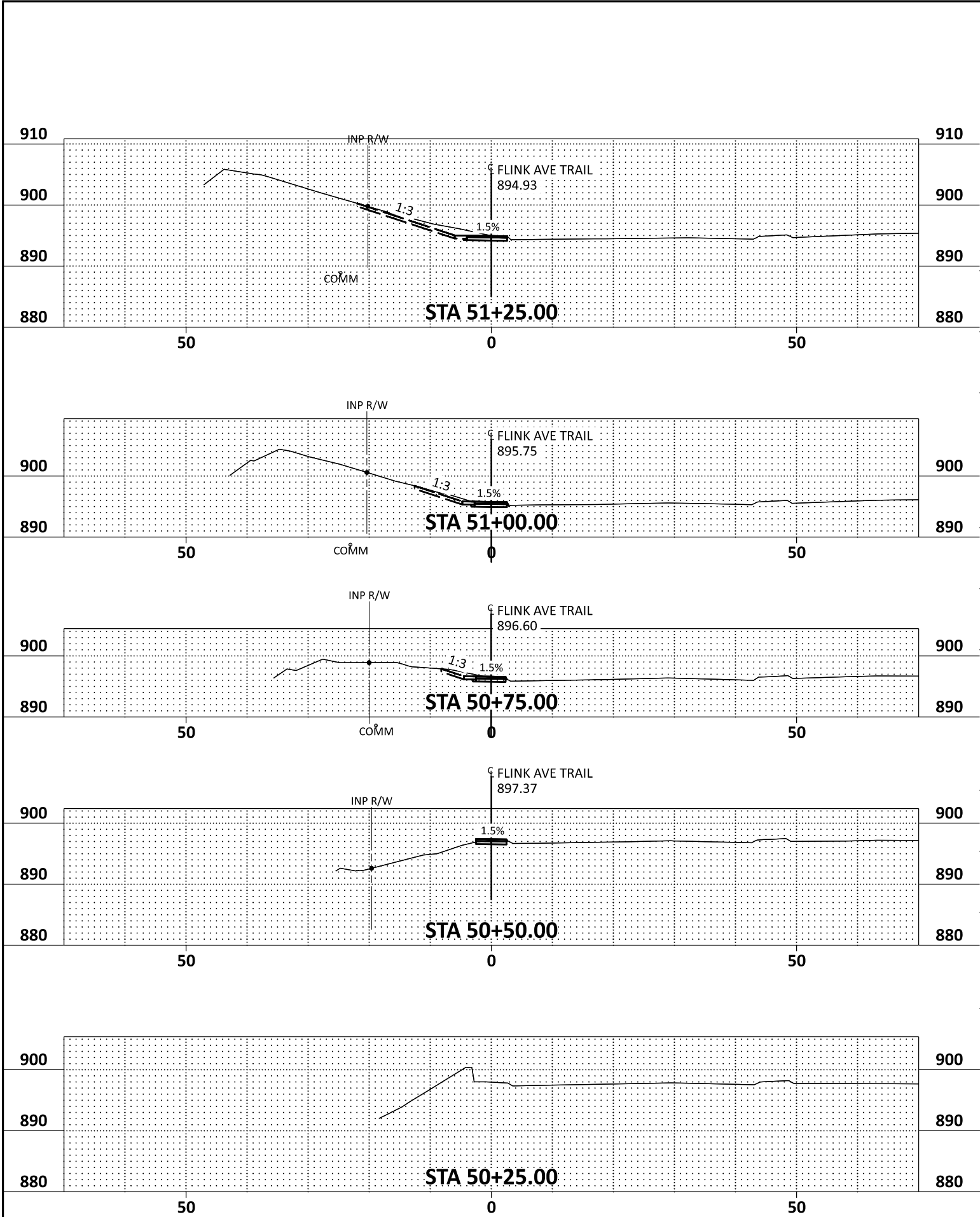


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

RRFB PLAN
PLAN

SAP 225-118-004
Sheet No. 51 of 51 Sheets
Page 352 of 382

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-900xsp-plan-001



DRAWN BY: KM
DESIGNED BY: KM
CHECKED BY: EB

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

SIGNATURE: *Emily Brown*
PRINTED NAME: EMILY BROWN, PE
DATE: 6/26/2025 LIC. NO. 51773

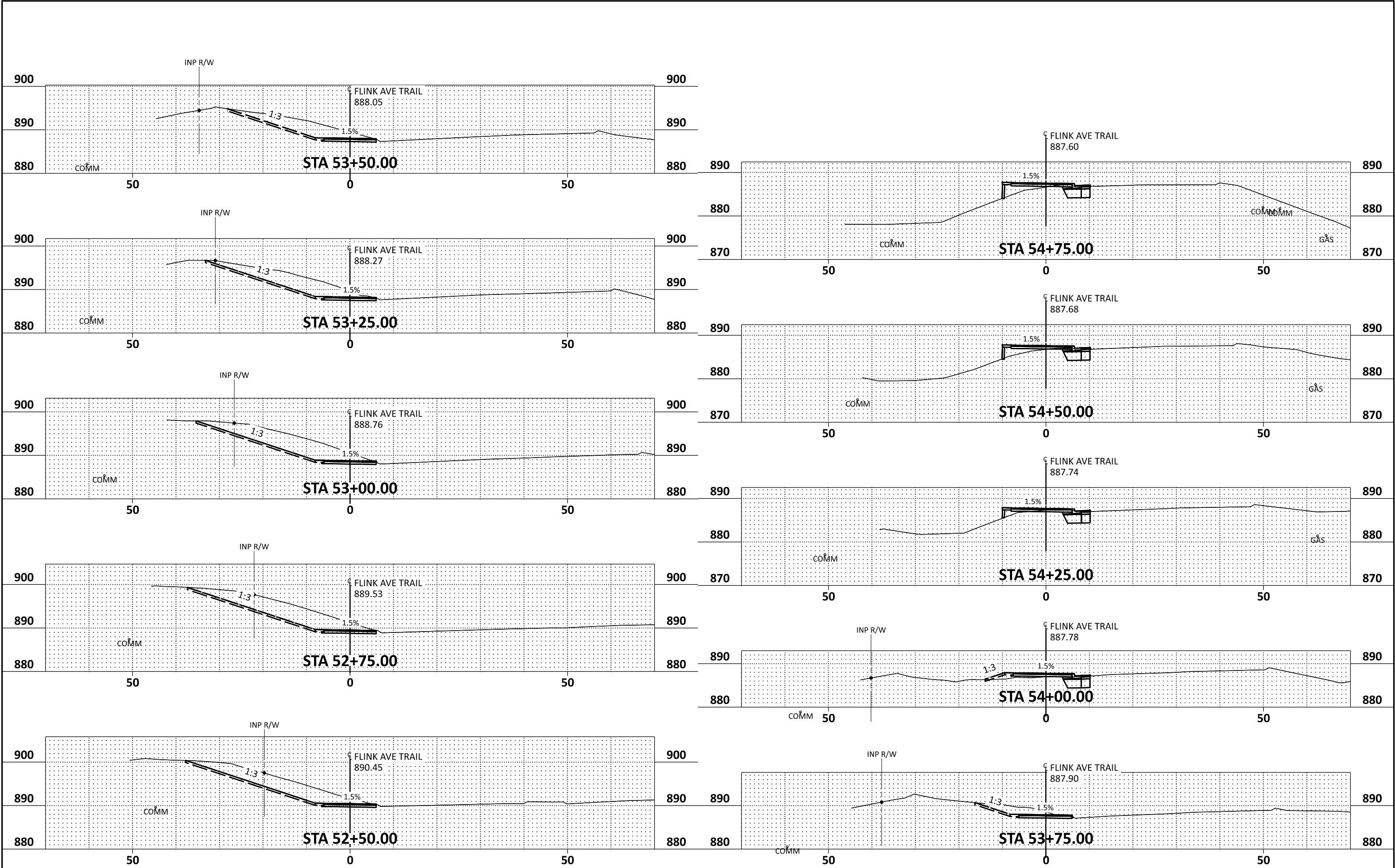


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

FLINK AVE TRAIL 50+25.00 - 52+25.00
CROSS SECTIONS

SAP 225-118-004
Sheet No. XS1 of XS9 Sheets

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-900xsp-plan-001



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DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773

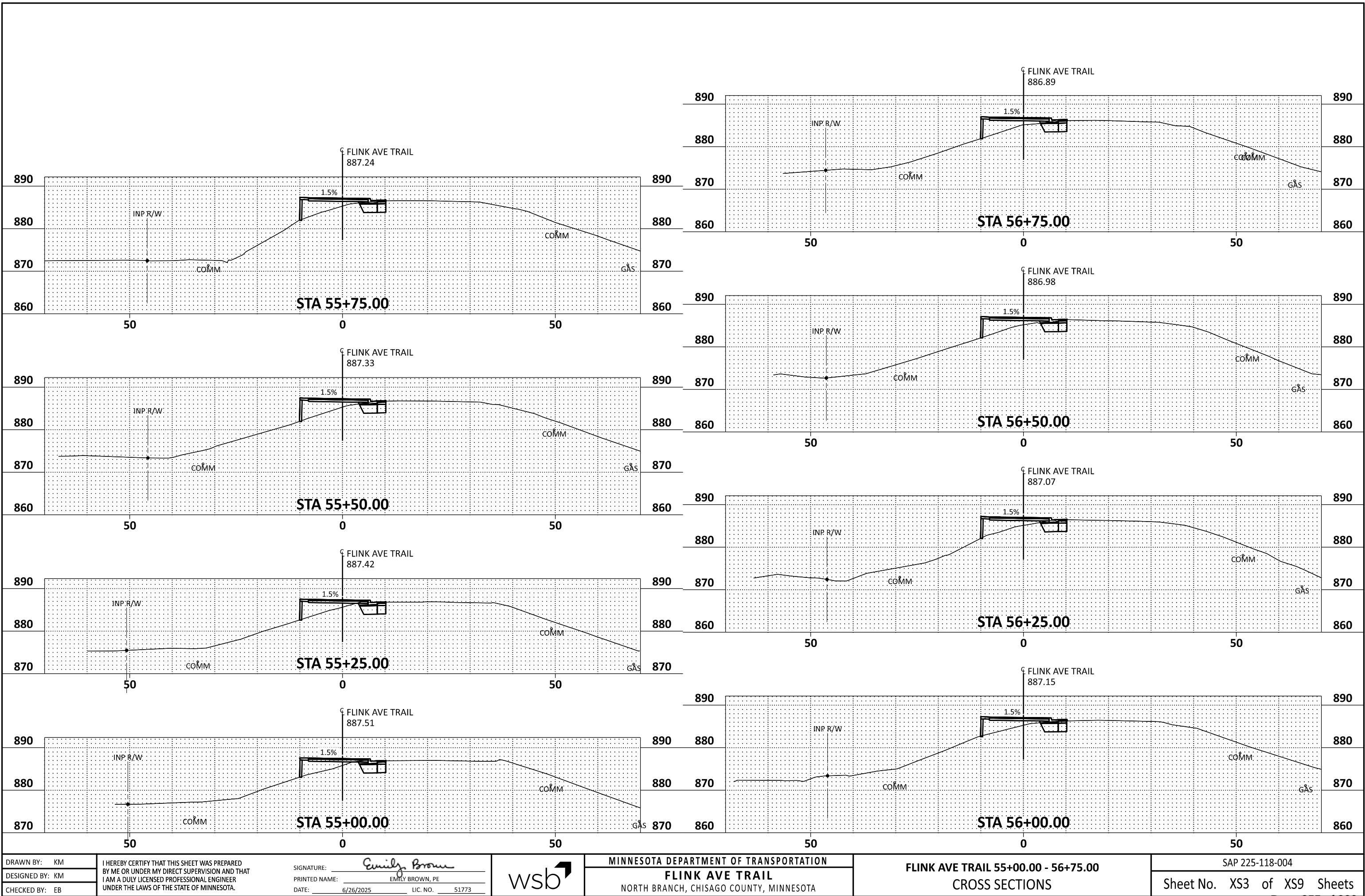


MINNESOTA DEPARTMENT OF TRANSPORTATION
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NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

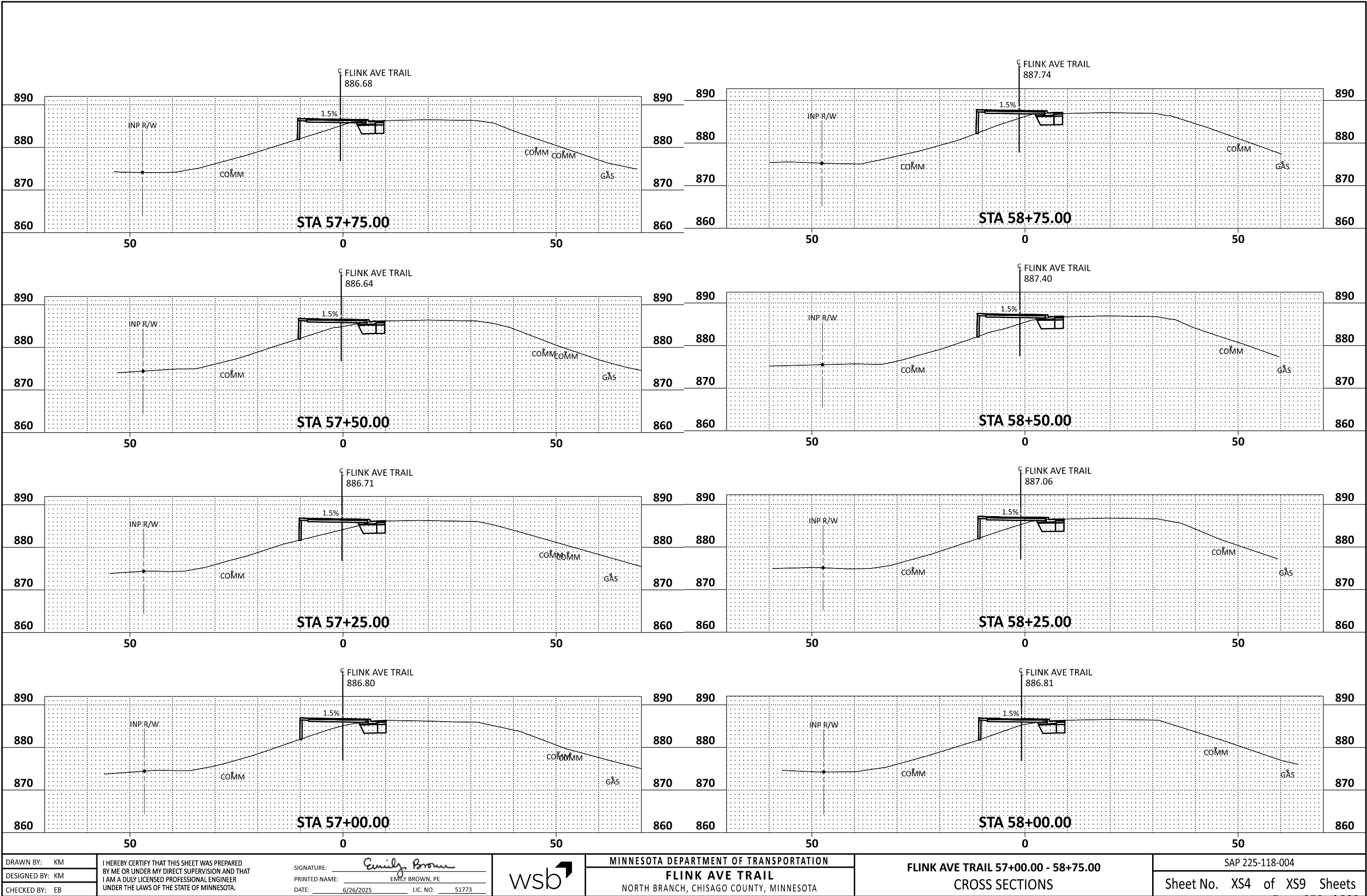
FLINK AVE TRAIL 52+50.00 - 54+75.00
CROSS SECTIONS

SAP 225-118-004
Sheet No. XS2 of XS9 Sheets
Page 354 of 382

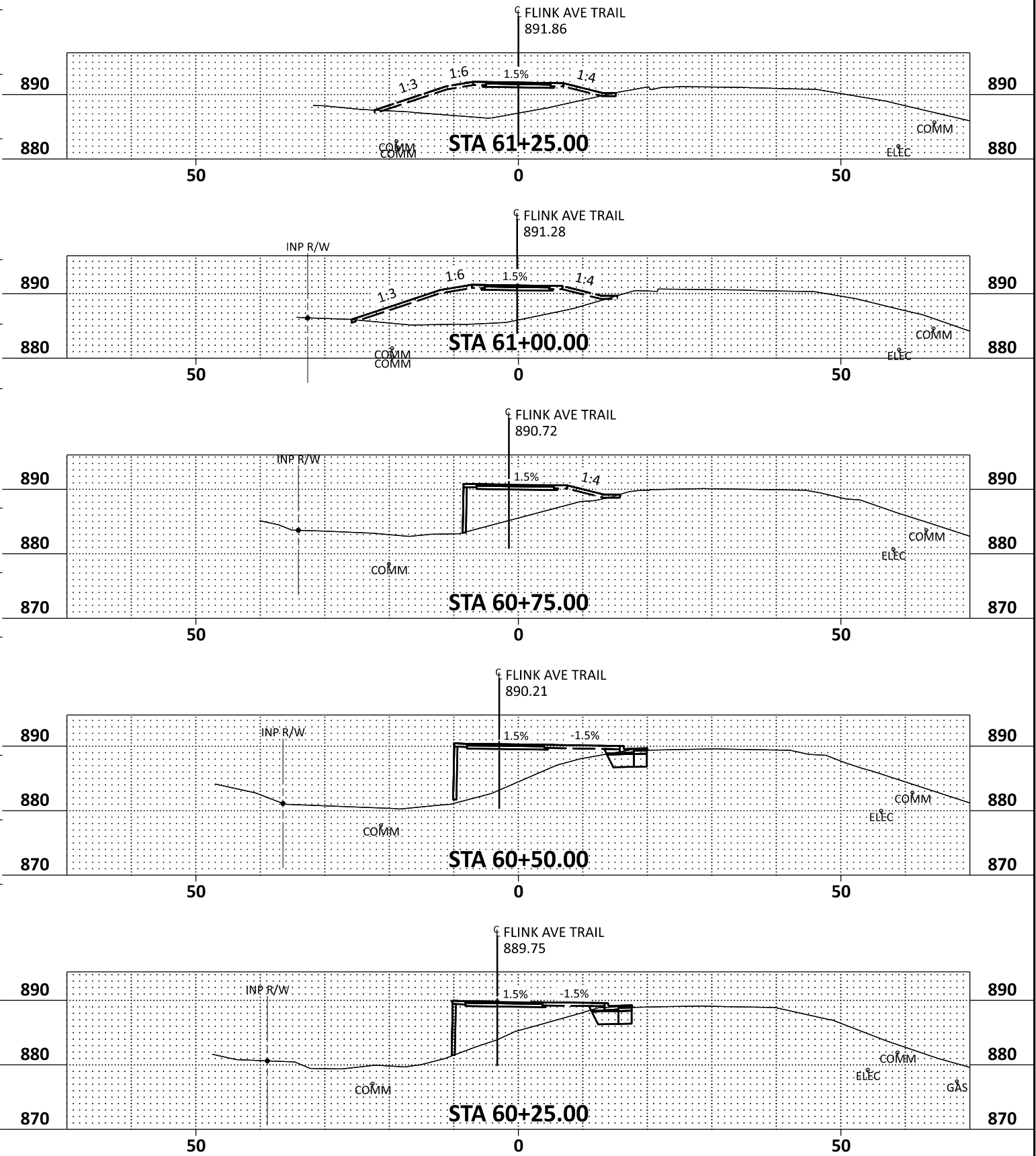
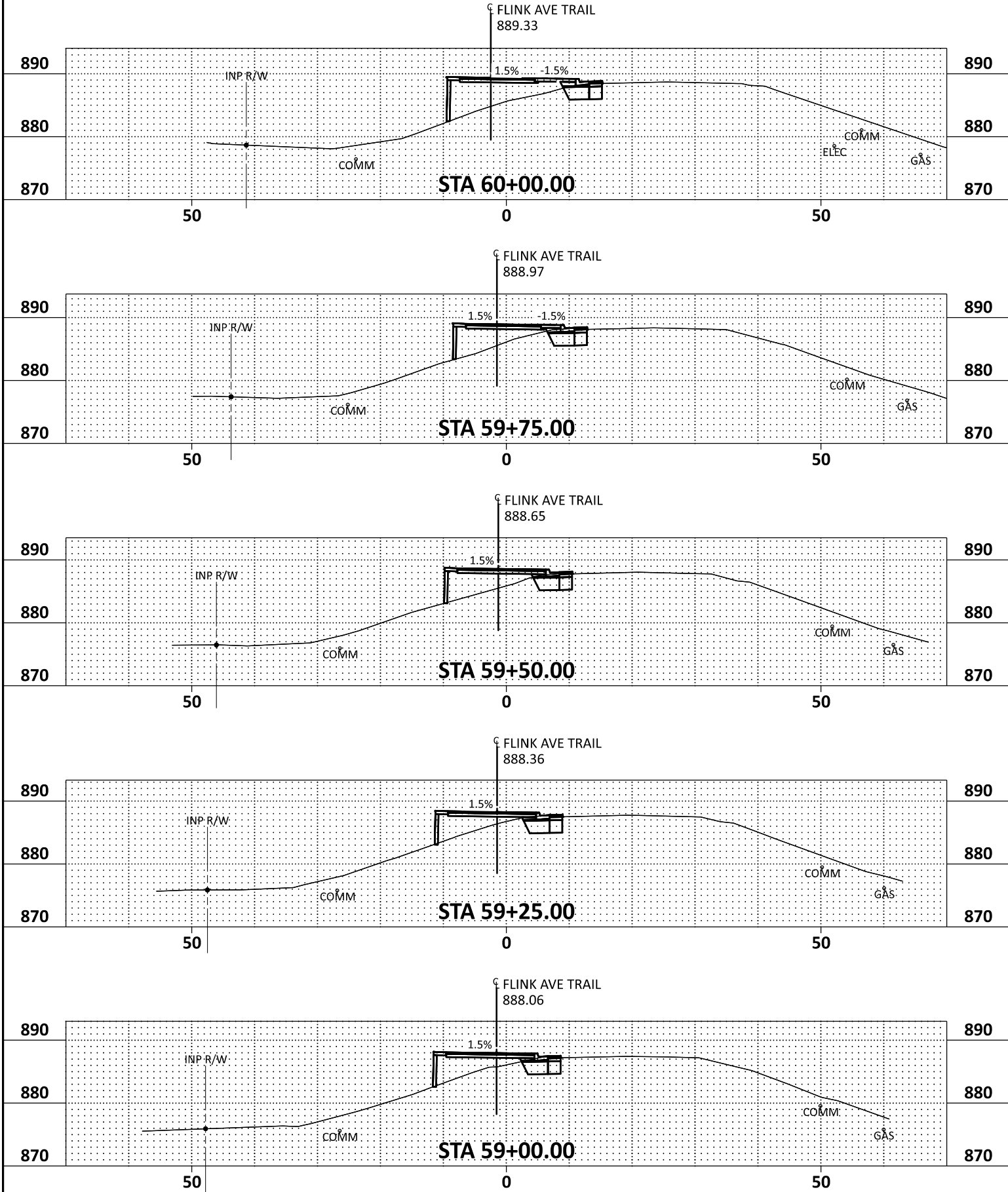
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FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-900xsp-plan-001



DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-900xsp-plan-001



DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-900xsp-plan-001



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DESIGNED BY: KM
CHECKED BY: EB

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SIGNATURE: *Emily Brown*
PRINTED NAME: EMILY BROWN, PE
DATE: 6/26/2025 LIC. NO. 51773

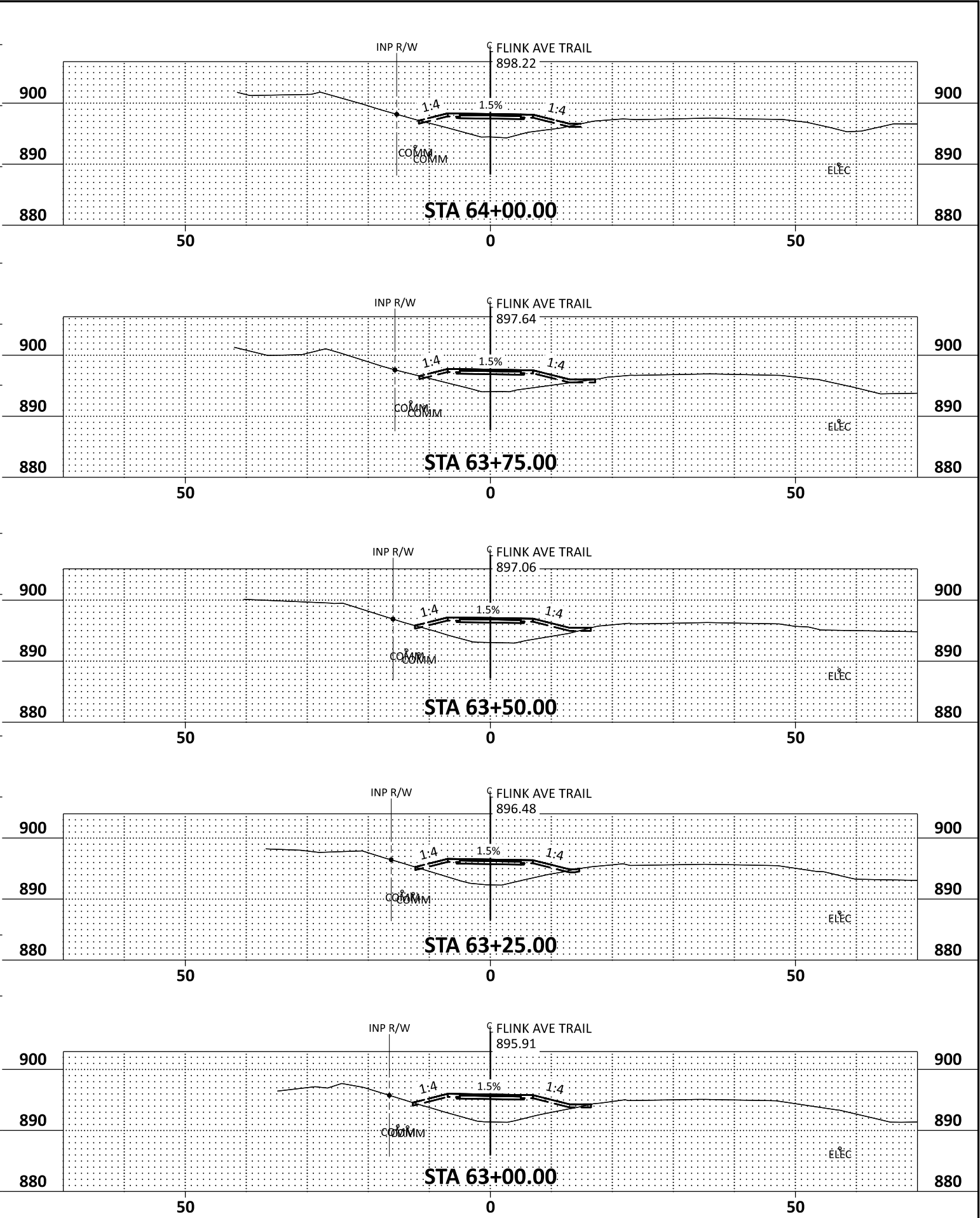
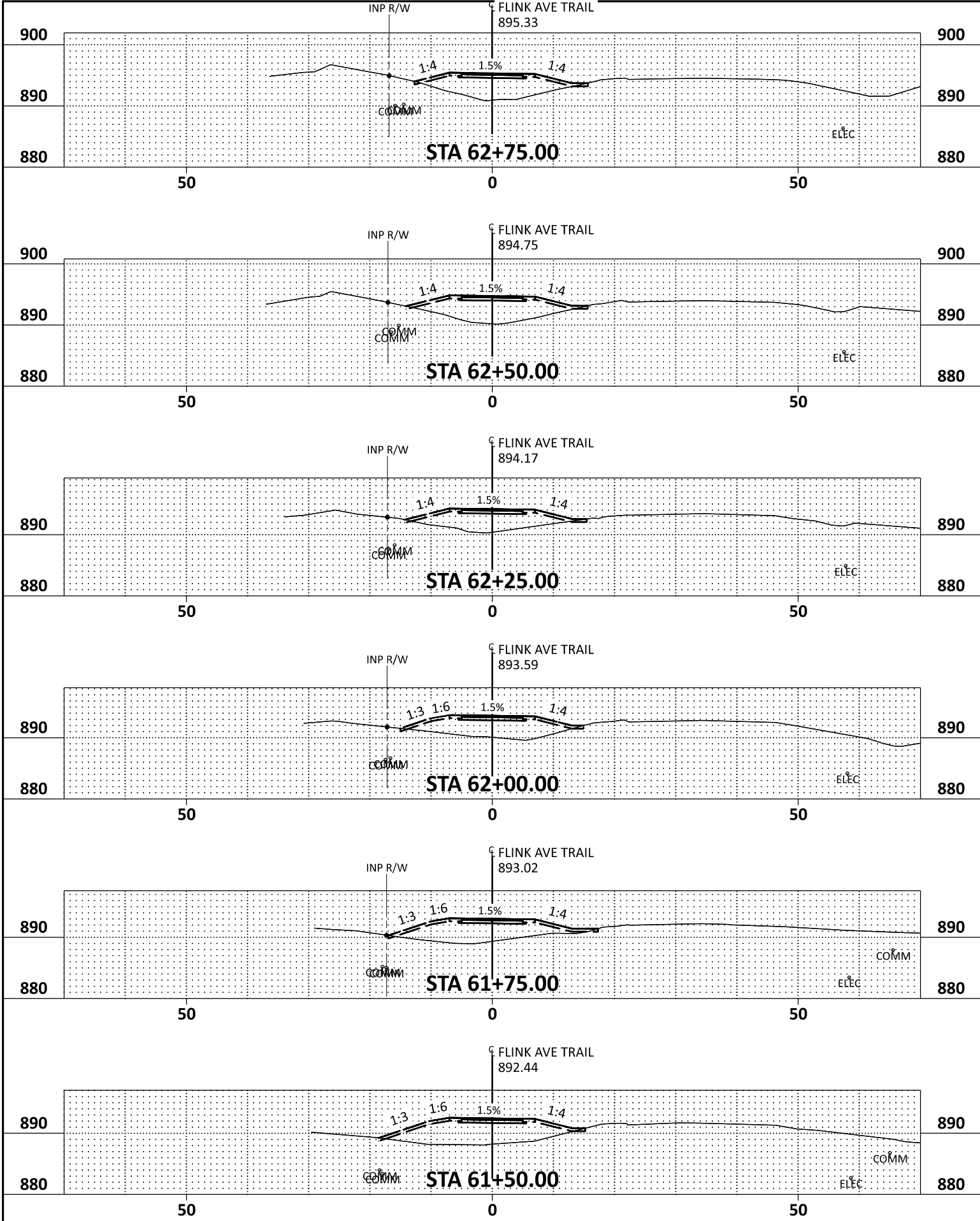


MINNESOTA DEPARTMENT OF TRANSPORTATION
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NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

FLINK AVE TRAIL 59+00.00 - 61+25.00
CROSS SECTIONS

SAP 225-118-004
Sheet No. XS5 of XS9 Sheets
Page 357 of 382

DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-900xsp-plan-001



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DESIGNED BY: KM
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DATE: 6/26/2025 LIC. NO. 51773

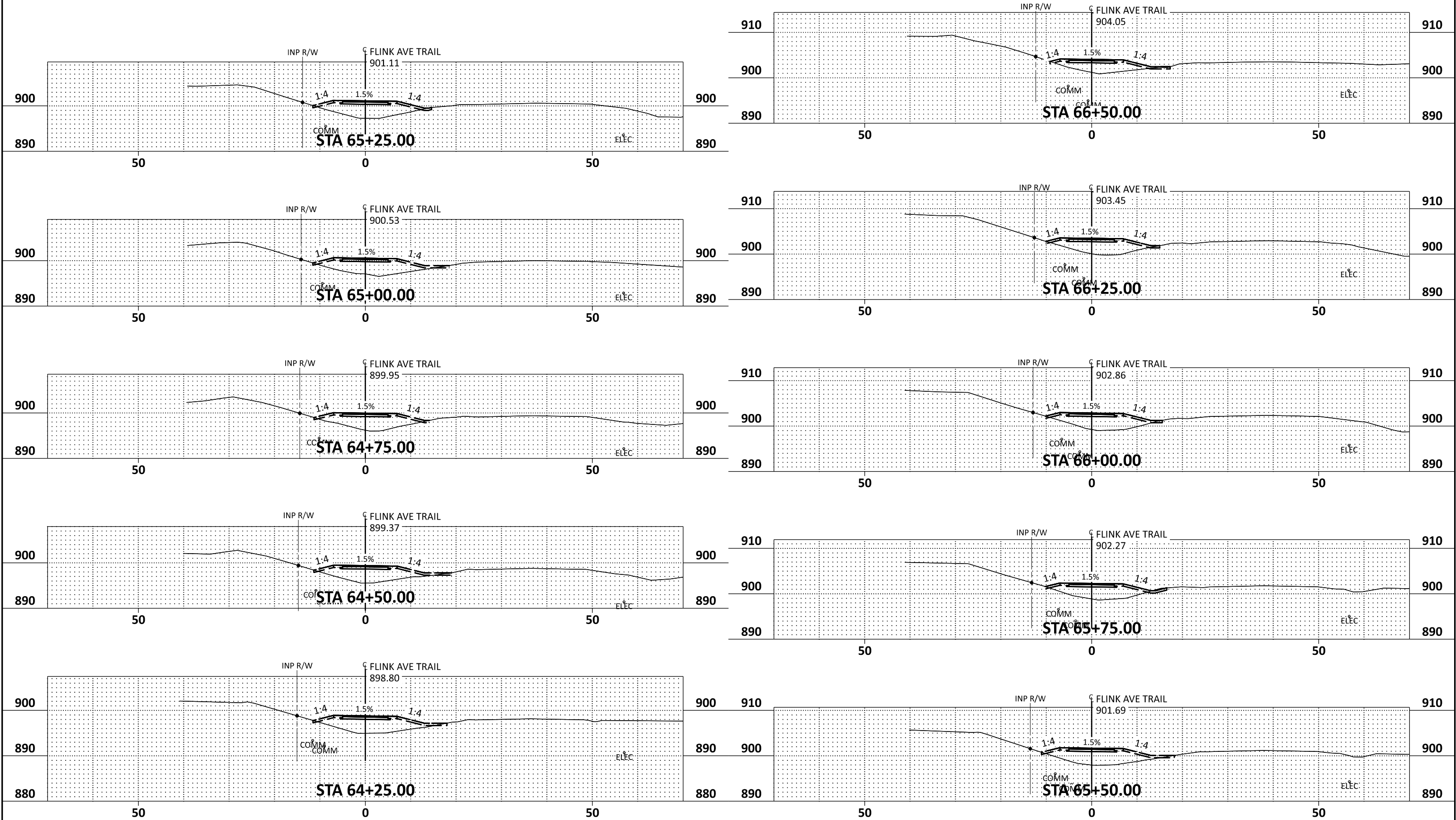


MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

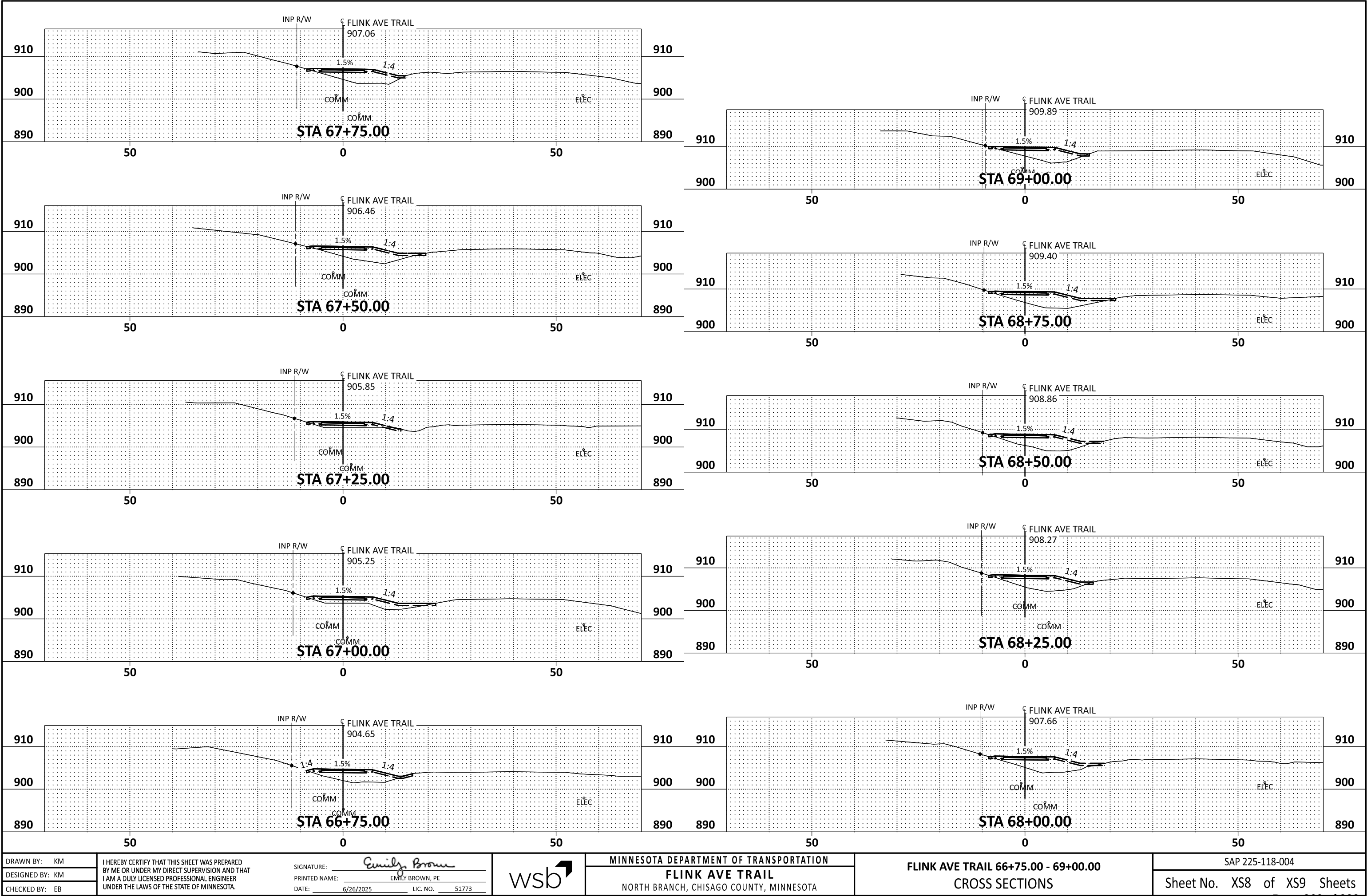
FLINK AVE TRAIL 61+50.00 - 64+00.00
CROSS SECTIONS

SAP 225-118-004
Sheet No. XS6 of XS9 Sheets

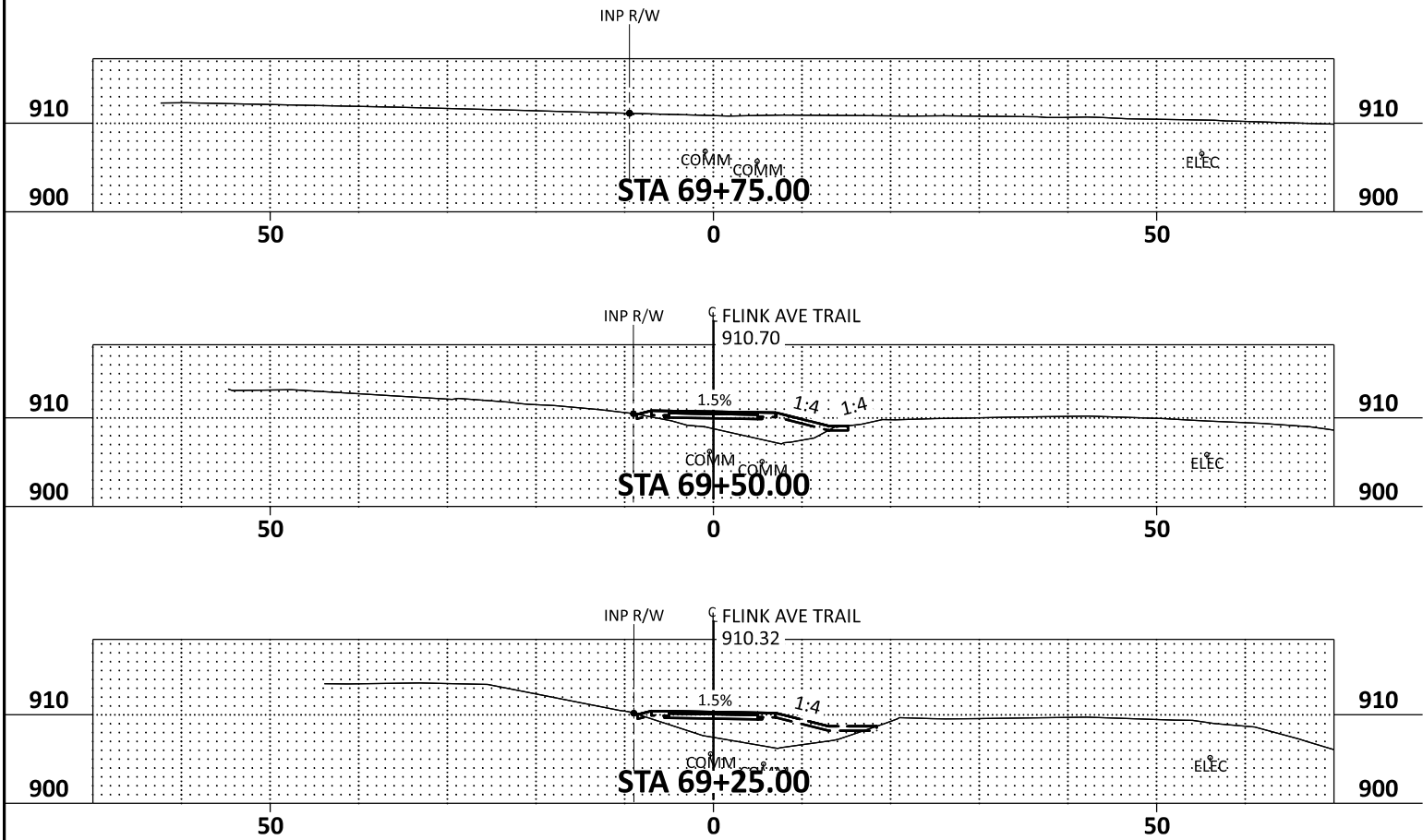
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DATE: 6/26/2025
FILENAME: Projects\Minnesota\027688-000\05_Discipline\Roadway\03_Sheets\027688-000-900xsp-plan-001



DATE: 6/26/2025
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DESIGNED BY: KM		PRINTED NAME: EMILY BROWN, PE
CHECKED BY: EB		DATE: 6/26/2025 LIC. NO. 51773



MINNESOTA DEPARTMENT OF TRANSPORTATION
FLINK AVE TRAIL
NORTH BRANCH, CHISAGO COUNTY, MINNESOTA

FLINK AVE TRAIL 69+25.00 - 70+50.00
CROSS SECTIONS

SAP 225-118-004
Sheet No. XS9 of XS9 Sheets



Prepared By: Sharon Wright, Finance Director

Presenter: Sharon Wright, Finance Director

Date: 06/04/2026

Board & Commission: City Council

Subject: April 2026 Finance Update

Financial Update Summary

Cash & Investments

- The City's cash position has changed due to the recent land sale and the associated early bond defeasance.
- Current cash equivalents total approximately \$9.9 million.
- City investments total approximately \$16.8 million.
- Proceeds from the land sale were used in part to retire the 2017 EDA Bonds.
- Remaining land sale proceeds have been designated for:
 - Expansion of Fletcher Street and Goodview Street
 - Related infrastructure improvements, including:
 - Sewer
 - Water
 - Stormwater

General Fund

- The General Fund is projected to end the year with a positive fund balance of approximately \$250,861.
- This projection includes \$287,700 in expenditures carried over from 2025.
- Positive results are supported by:
 - Proceeds from the sale of the former fire hall, which has offset General Fund expenses.

- Early payments received from township fire service contracts.
- Interest earnings currently recorded in the General Fund that will be allocated to other funds as appropriate.
- Notable expenditures outside normal operations include:
 - Second debt for squad cars
 - Fire hall roof repairs
 - Temporary staffing in the Building Department
- These expenditures were anticipated and incorporated into the budget planning process.

Economic Development Authority (EDA)

- The EDA is projected to finish the year with a positive net income.
- Early defeasance of the EDA bonds eliminates future annual debt service requirements.
- This action is expected to free up approximately \$345,000 over each of the next five years, creating additional capacity for future EDA initiatives and investments.

Liquor Store Fund

- The Liquor Store Fund is projected to achieve an annual profit margin of approximately 8%.

Utility Funds

Sewer, Stormwater, Water, and Generation Funds

- The most significant change impacting these funds is the postponement of the NW Old Town Project.
- Budgeted expenditures for the project were included in the current year budget; however, construction is now planned for 2027.
- The Generation Fund may end the year with a negative net income.
- City staff are actively evaluating the causes and identifying potential solutions.

Overall Financial Outlook

- The City's funds continue to demonstrate a stable and positive financial outlook.
- Strong cash reserves, positive operating results, and the elimination of future debt obligations position the City well for planned infrastructure investments and long-term financial stability.

Voting Requirements:

Voting Options Simple Majority Super Majority

Bank Account Balances

4/30/2026

	EOM Balance	Interest Rate
Old National - Checking (0753)	500,534.53	0.0%
Old National - MM (2886)	6,364,717.01	3.30%
Associated - Checking (4089)	29,694.96	0.0%
Associated - MM (3859)	3,046,372.36	3.85%
Xpress Cash Balance	39,313.76	0.00%
Total Checking/Savings	\$ 9,980,632.62	

Investments

US Bank	15,744,508.95	Varies *
Wells Fargo	1,072,508.23	Varies *
Total Investments	\$ 16,817,017.18	

Total Cash & Investments	\$ 26,797,649.80
-------------------------------------	-------------------------

US Bank and Wells Fargo investments have multiple types of investments with different interest rates that fluctuate from 2% to 4.97% with an average of 3.952%.

Monthly Report for Liquor Store - Council Report

April 2026

Percent of Year: 33.33%

Sales by Month	3 Year Avg				
	2026 Sales	Sales	2025 Sales	2024 Sales	2023 Sales
January	\$ 270,358	\$ 267,378	\$ 291,927	\$ 249,337	\$ 260,869
February	252,424	263,554	271,922	260,707	258,033
March	276,920	298,489	312,449	295,583	287,435
April	291,898	301,288	320,504	288,819	294,541
May	-	370,369	390,914	359,929	360,263
June	-	372,085	363,395	356,157	396,703
July	-	393,482	407,811	387,761	384,874
August	-	398,130	403,319	416,855	374,215
September	-	360,443	349,113	367,288	364,930
October	-	336,889	341,819	348,507	320,341
November	-	335,195	329,442	360,918	315,225
December	-	401,629	376,764	435,391	392,734
Total	\$ 1,091,601	\$ 4,098,931	\$ 4,159,379	\$ 4,127,252	\$ 4,010,162

YTD Sales compared to 3 Year Avg	\$ (39,108)	YTD Sales compared to 3 Year Avg	96.54%
YTD Sales compared to 2025 Sales	\$ (105,202)	YTD Sales compared to 2025 Sales	91.21%

Expenses by Month	2026	3 Year Avg	2025	2024	2023
	Expenses	Expenses	Expenses	Expenses	Expenses
January	177,809	\$ 236,792	278,943	175,638	255,794
February	265,745	288,753	262,001	331,652	272,608
March	282,187	310,870	281,533	324,884	326,195
April	254,712	301,215	306,612	287,748	309,284
May	-	366,758	382,917	389,397	327,960
June	-	294,351	301,144	275,479	306,429
July	-	351,556	311,880	378,477	364,310
August	-	373,026	389,614	365,253	364,211
September	-	326,835	303,075	346,710	330,720
October	-	277,308	288,136	237,750	306,036
November	-	337,813	256,422	378,443	378,576
December	-	493,171	511,686	580,224	387,602
Total	\$ 980,453	\$ 3,958,447	\$ 3,873,964	\$ 4,071,654	\$ 3,929,724

YTD Exps compared to 3 Year Avg	\$ (157,177)	YTD Expenses compared to 3 Year Avg	86.18%
YTD Exps compared to 2025 Exps	\$ (148,636)	YTD Expenses compared to 2025 Exps	86.84%

	2026	3 Year Avg	2025	2024	2023
YTD Net Income (Before Transfers)	\$ 111,148	\$ 140,484	\$ 285,415	\$ 55,598	\$ 80,438
Net Income Percentage	10.18%	3.43%	6.86%	1.35%	2.01%

Gross Margin NOTE: Gross Margin measures the revenue generated less the cost of the items sold

	2026 Annual	Actual 2026		
	Budget	YTD	East	West
Sales	\$ 4,403,671	\$ 1,091,001	\$ 778,764	\$ 312,237
Cost of Sales	3,383,127	718,659	499,877	218,782
Gross Margin	\$ 1,020,544	\$ 372,342	\$ 278,886	\$ 93,455
	23.2%	34.1%	35.8%	29.9%

Monthly Report for Liquor Store - Council Report

April 2026

Percent of Year: 33.33%

2026 Sales By Category

Month	Total	Liquor	Beer	Wine	THC	Non-Alcoholic
January	270,358	107,604	116,593	27,997	9,513	8,652
February	252,424	99,559	111,396	25,349	8,412	7,708
March	276,320	109,349	123,295	25,862	9,425	8,389
April	291,898	114,233	131,209	28,817	9,026	8,614
May	-					
June	-					
July	-					
August	-					
September	-					
October	-					
November	-					
December	-					
Total	1,091,001	430,744	482,494	108,024	36,376	33,363
Budget Total by Category	4,403,671	1,574,916	2,116,542	449,028	113,400	149,785

2026 Cost of Goods Sold By Category

Month	Total	Liquor	Beer	Wine	THC	Non-Alcoholic
January	99,283	29,718	52,186	9,080	4,379	3,920
February	205,462	91,462	84,919	18,944	4,878	5,258
March	216,016	93,502	88,003	25,710	3,436	5,366
April	197,898	75,748	90,955	20,051	5,443	5,702
May	-					
June	-					
July	-					
August	-					
September	-					
October	-					
November	-					
December	-					
Total	718,659	290,430	316,062	73,786	18,136	20,245
Budget Total by Category	3,383,127	1,211,475	1,629,167	345,406	81,000	116,079

Monthly Report for Liquor Store - Council Report

April 2026

Percent of Year: 33.33%

2025 Sales and Cost of Goods Sold for Comparison

2025 Sales By Category

	Total	Liquor	Beer	Wine	THC	Non-Alcoholic
January	291,017	108,447	134,588	29,854	8,527	9,601
February	270,498	102,744	122,439	29,206	7,886	8,224
March	311,711	115,750	145,909	32,016	8,543	9,492
April	319,634	117,478	151,667	31,388	9,222	9,879
May	389,862	143,857	191,703	31,187	9,203	13,912
June	362,784	131,376	179,596	29,633	8,187	13,992
July	406,984	145,869	203,349	30,037	10,836	16,893
August	402,160	149,728	191,844	33,503	11,339	15,745
September	346,718	131,695	164,430	29,057	8,428	13,108
October	340,438	132,943	155,783	32,034	8,702	10,977
November	328,592	127,703	143,254	38,757	9,155	9,723
December	375,182	158,683	146,320	49,730	10,179	10,270
Total	4,145,579	1,566,272	1,930,884	396,400	110,207	141,817
Budget Total by Category	4,264,983	1,538,997	2,074,599	446,826	61,000	143,561

2025 Cost of Goods Sold By Category

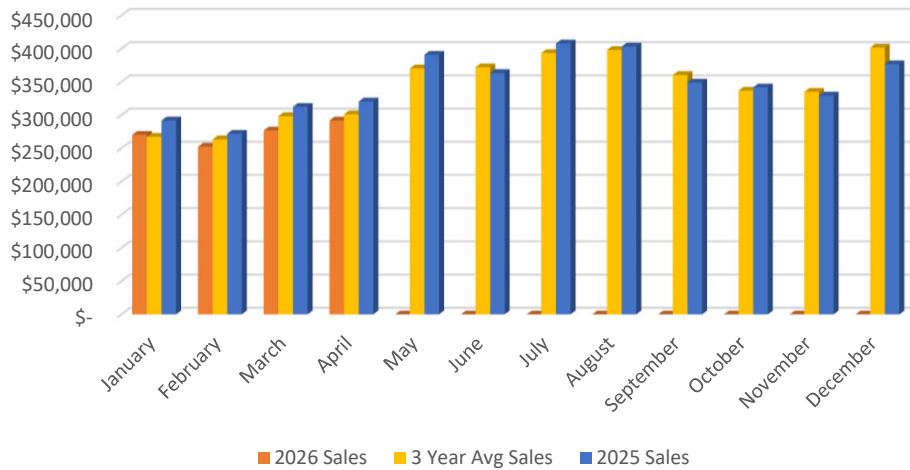
Month	Total	Liquor	Beer	Wine	THC	Non-Alcoholic
January	189,931	98,706	65,812	14,628	6,730	4,055
February	197,271	70,807	92,673	22,267	5,747	5,776
March	215,775	88,594	91,132	23,825	4,551	7,672
April	248,250	94,221	127,565	14,754	5,188	6,523
May	302,502	112,929	148,341	25,240	5,761	10,231
June	243,217	86,363	138,001	7,370	3,131	8,352
July	250,491	80,559	137,287	18,564	4,993	9,089
August	307,288	102,590	168,665	16,725	8,494	10,814
September	245,121	87,019	128,277	14,864	5,138	9,824
October	230,120	77,950	120,831	15,798	4,963	10,577
November	196,203	69,075	100,932	16,453	3,204	6,539
December	349,680	140,307	160,982	33,636	6,421	8,335
Total	2,975,850	1,109,121	1,480,498	224,124	64,321	97,787
Budget Total by Category	3,106,843	1,120,529	1,515,300	320,788	44,000	106,226

Monthly Report for Liquor Store - Council Report

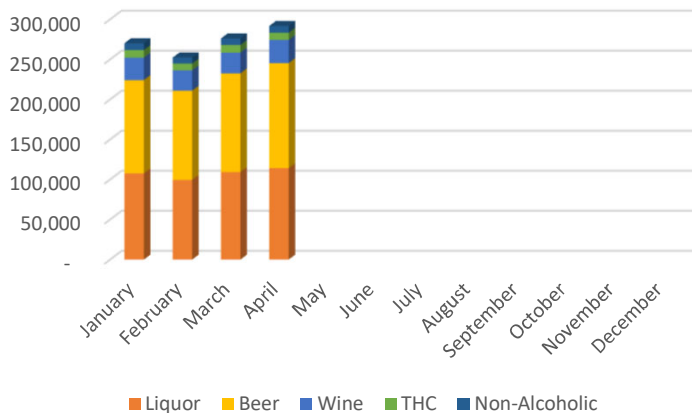
April 2026

Percent of Year: 33.33%

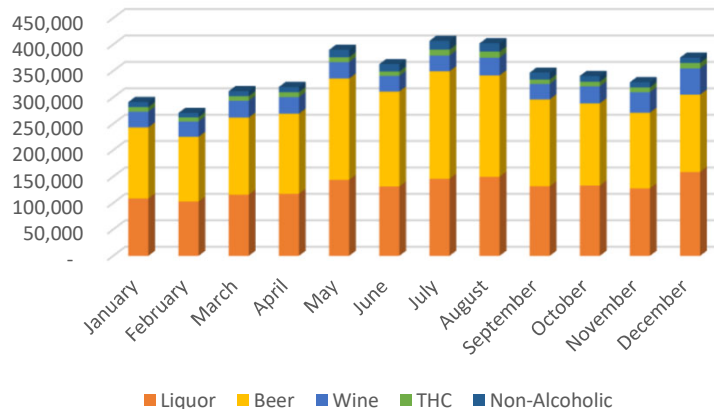
Liquor Stores Sales



2026 Sales by Category



2025 Sales by Category



City of North Branch

April 2026 Update

Percent of Year

33.33%

General Fund

	4/30/2026 Actual	4/30/2025 Actual	Current vs Prior Inc/(Dec)	Projected 2026	2026 Budget
Fund Balance - General Fund (2026 estimate)	\$ 5,021,391	\$ 5,333,430	\$ (312,039)		
Revenues:					
Taxes	\$ -	\$ 16	\$ (16)	\$ 6,621,924	\$ 6,655,200
Licenses & Permits	76,575	110,131	(33,555)	376,072	377,050
Intergovernmental	142,758	243,949	(101,190)	1,647,545	1,670,112
Charges for Services	103,365	11,094	92,271	174,586	101,800
Fines & Forfeits	10,587	9,495	1,092	27,042	17,000
Other Revenue	253,162	83,370	169,791	257,053	154,000
Other Financing Sources	364,205	7,801	356,404	953,038	588,833
Total Revenues	\$ 950,653	\$ 465,856	\$ 484,797	\$ 10,057,260	\$ 9,563,995
Expenditures:					
City Council	\$ 8,955	\$ 6,034	\$ 2,921	32,702	\$ 31,037
City Administrator	57,286	55,465	1,821	178,881	175,739
City Clerk	39,085	15,833	23,252	120,887	136,510
Elections	113	-	113	21,400	17,900
Technology	246,525	182,758	63,767	437,408	468,000
Human Resources	27,795	583	27,212	96,456	116,699
Finance	108,775	126,972	(18,197)	376,846	407,501
City Attorney	9,290	37,262	(27,972)	59,265	50,000
City Engineer	18,300	5,474	12,827	69,316	40,000
Legislative	7,500	5,112	2,388	30,000	31,500
Planning & Zoning	43,871	9,628	34,243	186,242	195,897
City Facilities	54,935	51,527	3,408	164,733	160,695
Police	1,076,418	921,646	154,772	3,185,529	3,149,421
Fire	242,484	227,452	15,032	866,739	864,133
Building Inspection	110,886	112,515	(1,629)	397,862	390,136
Civil Defense	1,006	4,313	(3,307)	3,019	4,200
Animal Control	1,433	1,050	383	4,400	9,120
Street Lights	17,777	17,537	240	68,331	70,000
Public Works	470,255	396,020	74,235	2,154,076	2,189,011
Parks	59,947	48,050	11,897	560,789	618,260
Library	39,746	38,775	971	126,322	110,536
Non-Dept Exps	54,338	75,482	(21,144)	665,196	615,400
Total Expenditures	\$ 2,696,722	\$ 2,339,489	\$ 357,233	\$ 9,806,399	\$ 9,851,695
Net Postion increase/(decrease)	\$ (1,746,069)	\$ (1,873,632)	\$ 127,564	\$ 250,861	\$ (287,700)

EDA (201)

	4/30/2026 Actual	4/30/2025 Actual	Current vs Prior Inc/(Dec)	Projected 2026	2026 Budget
Fund Balance (2026 estimate)	\$ 560,062	\$ 215,421	\$ 344,641		
Revenues:					
Taxes	\$ -	\$ -	-	622,210	\$ 625,337
Intergovernmental	-	-	-	-	-
Other Revenue	11,700	20,546	(8,846)	11,700	3,800
Other Financing Sources	-	-	-	135,000	135,000
Total Revenues	\$ 11,700	\$ 20,546	\$ (8,846)	\$ 768,910	\$ 768,203
Expenditures:					
Operating Expenditures	\$ 84,928	\$ 13,658	71,270	592,515	\$ 605,579
Total Expenditures	\$ 84,928	\$ 13,658	\$ 71,270	\$ 592,515	\$ 605,579
Net Postion increase/(decrease)	\$ (73,228)	\$ 6,888	\$ (80,116)	\$ 176,395	\$ 162,624

Sewer Fund (602)

	4/30/2026 Actual	4/30/2025 Actual	Current vs Prior Inc/(Dec)	Projected 2026	2026 Budget
Fund Balance (2026 Estimate)	\$ 14,398,821	\$ 14,101,651	\$ 297,170		
Revenues:					
Charges for Services	\$ 42,784	\$ 83,740	\$ (40,955)	388,000	\$ 400,000
Utility Charges	578,141	573,327	4,814	1,794,000	1,802,000
Other Revenue	-	60,271	(60,271)	100,000	5,000
Other Financing Sources	-	-	-	-	237,572
Total Revenues	\$ 620,925	\$ 717,337	\$ (96,412)	\$ 2,282,000	\$ 2,444,572
Expenditures:					
Sanitary Sewer	\$ 375,012	\$ 400,812	(25,799)	1,634,158	\$ 2,845,727
Total Expenditures	\$ 375,012	\$ 400,812	\$ (25,799)	\$ 1,634,158	\$ 2,845,727
Net Postion increase/(decrease)	\$ 245,913	\$ 316,526	\$ (70,613)	\$ 647,842	\$ (401,155)

Liquor Store Fund (609)

	4/30/2026 Actual	4/30/2025 Actual	Current vs Prior Inc/(Dec)	Projected 2026	2026 Budget
Fund Balance (2026 estimate)	\$ 688,919	\$ 523,504	\$ 165,415		
Revenues:					
Liquor Store - East	\$ 778,764	\$ 838,531	\$ (59,768)	2,860,794	\$ 3,125,952
Liquor Store - West	312,237	354,328	(42,091)	1,226,055	1,277,719
Cost of Liquor Sold - East	(499,877)	(606,423)	106,546	(2,059,772)	(2,401,344)
Cost of Liquor Sold - West	(218,782)	(244,804)	26,022	(882,759)	(981,783)
Other Revenue	600	3,943	(3,343)	3,700	3,700
Total Revenues	\$ 372,942	\$ 345,575	\$ 27,366	\$ 1,148,018	\$ 1,024,244
Operating Expenses:					
Liquor Store - East	\$ 160,189	\$ 167,811	(7,623)	\$ 501,988	\$ 550,034
Liquor Store - West	101,606	110,051	(8,445)	309,191	353,966
Transfers	-	-	-	350,000	350,000
Total Operating Expenses	\$ 261,794	\$ 277,862	\$ (16,068)	\$ 1,161,179	\$ 1,254,000
Net Postion increase/(decrease)	\$ 111,148	\$ 67,714	\$ 43,434	\$ (13,161)	\$ (229,756)
Net Profit (before transfer) Percentage	10.18%	5.66%		8.23%	

Stormwater Fund (612)

	4/30/2026 Actual	4/30/2025 Actual	Current vs Prior Inc/(Dec)	Projected 2026	2026 Budget
Fund Balance (2026 estimate)	\$ 6,363,933	\$ 6,467,061	\$ (103,128)		
Revenues:					
Utility Charges	\$ 96,102	\$ 95,280	822	465,000	\$ 465,000
Other Revenue	6,309	11,380	(5,071)	6,309	7,500
Other Financing Sources	-	-	-	-	547,791
Total Revenues	\$ 102,411	\$ 106,660	\$ (4,249)	\$ 471,309	\$ 1,020,291
Expenditures:					
Storm Sewer	\$ 60,643	\$ 67,365	(6,722)	414,825	\$ 1,224,022
Total Expenditures	\$ 60,643	\$ 67,365	\$ (6,722)	\$ 414,825	\$ 1,224,022
Net Postion increase/(decrease)	\$ 41,768	\$ 39,295	\$ 2,473	\$ 56,484	\$ (203,731)

Water Fund (615)

	4/30/2026 Actual	4/30/2025 Actual	Current vs Prior Inc/(Dec)	Projected 2026	2026 Budget
Fund Balance	\$ 17,437,084	\$ 17,004,602	\$ 432,482		
Revenues:					
Charges for Services	\$ 20,400	\$ 43,860	\$ (23,460)	244,800	\$ 185,000
Water Charges	549,647	555,686	(6,039)	1,988,130	2,005,000
Other Revenue	14,676	40,724	(26,048)	58,704	50,000
Other Financing Sources	-	-	-	-	1,079,874
Total Revenues	\$ 584,723	\$ 640,271	\$ (55,547)	\$ 2,291,634	\$ 3,319,874
Expenditures:					
Water	\$ 257,899	\$ 460,034	(202,135)	2,171,704	\$ 5,117,834
Total Expenditures	\$ 257,899	\$ 460,034	\$ (202,135)	\$ 2,171,704	\$ 5,117,834
Net Postion increase/(decrease)	\$ 326,825	\$ 180,237	\$ 146,588	\$ 119,930	\$ (1,797,960)

Generation Fund (620)

	4/30/2026 Actual	4/30/2025 Actual	Current vs Prior Inc/(Dec)	Projected 2026	2026 Budget
Fund Balance	\$ 12,205,315	\$ 11,974,349	\$ 230,966		
Revenues:					
Utility Charges	\$ 120,000	\$ 120,000	\$ -	\$ 360,000	\$ 360,000
Other Revenue	-	124,601	(124,601)	-	-
Total Revenues	\$ 120,000	\$ 244,601	\$ (124,601)	\$ 360,000	\$ 360,000
Expenditures:					
Generation	\$ 108,792	\$ 100,548	8,244	438,292	\$ 2,324,304
Total Expenditures	\$ 108,792	\$ 100,548	\$ 8,244	\$ 438,292	\$ 2,324,304
Net Postion increase/(decrease)	\$ 11,208	\$ 144,053	\$ (132,846)	\$ (78,292)	\$ (1,964,304)



Prepared By: Nathan Sondrol, Community Development Director

Presenter: Nathan Sondrol, Community Development Director

Date: 06/04/2026

Board & Commission: City Council

Subject: Consider Approval of Resolution 339-2026 approving a Term Sheet for North Branch Independent Living Senior Housing

Overview / Background

The City received an application request for Tax Increment Financing (TIF) assistance from North Branch Independent Senior Living, LLC for the construction of a 107-unit multifamily senior independent residential development in North Branch. The proposed project is planned for the area located on the west side of Falcon Avenue south of the extension of 386th St. The property in consideration is currently utilized as vacant land that is zoned Business and guided as High Density Residential and an Independent Senior Community is a permitted use.

The developer, along with Ehlers, the city's financial advisor, and city staff, provided an overview and background relating to the project, TIF districts and preliminary findings to the City Council at their meeting on April 28, 2026. The City Council discussed this and came to a consensus for the developer to bring options back to the council for consideration. The developer presented 2 options to the City Council for consideration at the May 27, 2026 meeting and the City Council provided a consensus (3-2) of support for an option that included support for a 20 year TIF along with funding assistance from the city in the amount of \$258,052 from development fee credits and SAHA funding to construct the full "L" from Hwy 95 to 386th Street with the understanding of no changes to the terms.

The developer has requested approval of a term sheet (non-binding) outlining the items discussed at the meeting on May 27, 2026.

Attached is the term sheet.

Requested Action

Motion to approve the term sheet (non-binding) for North Branch Independent Living

Voting Requirements:

Voting Options Simple Majority Super Majority

STATE OF MINNESOTA

COUNTY OF CHISAGO

CITY OF NORTH BRANCH

CITY COUNCIL RESOLUTION NO. R-339-2026

**A RESOLUTION APPROVING A NON-BINDING TERM SHEET FOR TAX
INCREMENT FINANCING ASSISTANCE FOR NORTH BRANCH INDEPENDENT
SENIOR LIVING**

WHEREAS, North Branch Independent Senior Living, LLC has proposed the development of a 107-unit mixed-income independent senior living housing project for residents age 55 and older within the City of North Branch; and

WHEREAS, the proposed development will provide additional senior housing opportunities, including affordable housing units, and will construct public infrastructure improvements benefiting the surrounding area; and

WHEREAS, the City Council has reviewed the proposed non-binding Term Sheet outlining the general terms for Tax Increment Financing assistance and related public participation; and

WHEREAS, the Term Sheet is intended solely as an expression of intent and does not constitute a binding agreement or obligate either party to proceed with the proposed transaction.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of North Branch, Minnesota, as follows:

1. The City Council hereby approves the Non-Binding Term Sheet between the City of North Branch and North Branch Independent Senior Living, LLC, substantially in the form presented to the Council.
2. City staff, the City's financial advisor, and the City Attorney are authorized to continue negotiations and preparation of the necessary documents, including a Tax Increment Financing Development Agreement and related approvals, subject to future review and approval by the City Council.
3. Approval of the Term Sheet does not create any binding obligation on the part of the City or the Developer, and any future assistance shall be subject to all required findings, public hearings, statutory requirements, and City Council approvals.

Adopted by the City Council of the City of North Branch, Minnesota, this 10th day of June 2026.

CITY OF NORTH BRANCH

Kevin Scheiber, Mayor

ATTEST:

Tonya Kostuch, City Clerk

Term Sheet for North Branch Independent Living

The following non-binding term sheet (the “Term Sheet”) outlines the proposed terms and conditions upon which North Branch Independent Senior Living, (“Developer”) or their assigns, would enter into negotiations with the City of North Branch, Minnesota (“City”) for the development of a real estate project as outlined below (“Project”), subject to the negotiation, documentation and approval of final Tax Increment Financing agreement (the “TIF Agreement”).

1. Project
 - a. 107-unit mixed income independent senior living housing project for residents age 55 and over
2. Affordability Requirements
 - a. 20% of units affordable at 50% AMI
 - b. Declaration of Restrictive Covenants to be recorded against the property for 20 years
 - c. Required to report to the City annually for the term required under the TIF Agreement that the Project is meeting affordability requirements
3. Schedule
 - a. Begin Construction: no later than June 30, 2027
 - b. Complete Construction: 2 years from start of construction
4. TIF Assistance
 - a. Pay-as-you go TIF Note
 - b. Amount: \$2,890,000
 - c. Financed at: 6.5% or the developer’s final mortgage rate, whichever is less
 - d. Maximum Term: 20 years
 - e. Annual share of TIF to Project: 95%
5. Other Public Assistance
 - a. Fee Reductions and SAHA: \$258,052
 - b. SAHA funding requires compliance with accessibility standards in statute
6. Infrastructure
 - a. Development to construct the “Full L” connection from Hwy 95 to 386th St
7. Fees
 - a. Developer will pay or reimburse the City for its costs in reviewing the request, establishing the TIF district, and negotiating and drafting the required assistance documents, including any additional escrow or deposits required by the City
8. Minimum Assessment Agreement (“MAA”)
 - a. Developer required to enter into a Minimum Assessment Agreement with the County in an amount to be determined by the City based on the final approved project value
 - b. Any required Minimum Assessment Agreement shall remain in effect through the earlier of payoff of the applicable TIF note or termination of the district, unless otherwise approved by the City
9. Taxes
 - a. Project must pay property taxes
 - b. Developer must inform the City if it petitions the tax value of the property during the term of the TIF note, and any required Minimum Assessment Agreement amount shall control if applicable
 - c. City may suspend payments due under the TIF Note or pay out at the MAA value until the tax petition is resolved
10. Non-Binding Provision

**Term Sheet for
North Branch Independent Living**

- a. Notwithstanding (a) anything contained in this Term Sheet to the contrary, (b) subsequent negotiations, (c) any action taken hereafter by either party, or (d) any actual or claimed reliance, this Term Sheet is meant as an expression of intent only, shall not be deemed an offer, an agreement, a contract or any other similar instrument, and does not constitute or create, and shall not be deemed to constitute or create, any legally binding or enforceable obligation on the part of either party to this Term Sheet. A binding commitment will only result from the execution and delivery of an agreement containing such terms and conditions of the proposed transaction as shall be agreed upon by the parties, and then only in accordance with the terms and conditions of such agreement.



Prepared By: Nathan Sondrol, Community Development Director

Presenter: Nathan Sondrol, Community Development Director

Date: 06/04/2026

Board & Commission: City Council

Subject: Consider Status of 400th Street Right-of-Way from Jeffrey Ave to Keystone Ave

Background

The city has recently received inquiries about the utilization of 400th Street from Keystone Avenue to Jeffrey Avenue. This section of 400th Street from Jeffrey Avenue to Keystone Avenue is designated as a minimum maintenance road and has not been maintained by the City for the past several years. At some point in the past, barriers were installed at the east end of the roadway at Keystone Ave, preventing through access. Since that time, the roadway segment has functionally operated as a closed roadway.

Recently, the City received legal guidance indicating that although the roadway has been physically closed for many years, the City Council never formally vacated the public right-of-way nor approved an action altering the legal status of the roadway. As a result, the roadway remains a public right-of-way under City ownership and jurisdiction.

Because no formal vacation proceedings were completed, legal counsel has advised that the existing barriers may not have proper legal authority. Maintaining barriers within a public right-of-way without formal authorization could expose the City to legal challenges seeking restoration of access.

The city has received differing viewpoints from adjacent property owners regarding the future of the roadway with some owners favoring maintaining the closure, while others requesting reopening.

The city has 2 options for the roadway to consider:

Option 1: Initiate Vacation Proceedings

Advantages: Eliminates existing and future maintenance responsibilities.

Disadvantages: Reacquisition of a similar corridor in the future would likely be difficult and costly.

Option 2: Retain the Right-of-Way and Address the Existing Barriers

Advantages: Maintains future transportation and infrastructure opportunities.

Disadvantages: May/will require additional maintenance.

Staff Recommendation

Staff recommends Option 2 to retain the 400th Street right-of-way to allow for future transportation and development needs.

Requested Council Action

Motion to retain the 400th Street right-of-way from Jeffrey Ave to Keystone Ave.

Voting Requirements:

Voting Options	Simple Majority Super Majority
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