AGENDA
BIG LAKE CITY COUNCIL MEETING
COUNCIL CHAMBERS

MAY 20, 2026
6:30 p.m.

A reception will be held at 6:00 p.m. in the Big Lake Senior Activity Room (across the hallway from the Council Chambers) to recognize 2026 Outstanding Citizen of the Year Award Recipient Shelley Klein

This reception is open to the public and all are welcome to attend.

1) CALL TO ORDER

2) PLEDGE OF ALLEGIANCE

3) ROLL CALL

4) OPEN FORUM

5) PROPOSED AGENDA

6) CONSENT AGENDA

Items on the Consent Agenda page are reviewed in total by the City Council and may be approved through one motion. Any item may be removed by any Council Member, staff member or person from the public for separate consideration. When removing any item from the Consent Agenda, the item number and description of the item should be clearly stated.

7) BUSINESS

7A. 2026 Outstanding Citizen of the Year Award to Shelley Klein

7B. 2025 Audit Report Presentation from BerganKDV

7C. PUBLIC HEARING – Consider Vacating Drainage and Utility Easement between Lot 6 and Lot 7, Block 2, Mitch K Farms First Addition to facilitate a lot combination at 18991 Earl Road

7D. Ordinance Amending Big Lake City Code Sections 1003.11 (R-5 Residential Redevelopment District) and 1004.03 (Shoreland Management Overlay District)

7E. Student Liaison Report

8) ADMINISTRATOR'S REPORT

9) MAYOR & COUNCIL REPORTS AND COMMENTS/QUESTIONS

10) OTHER

11) ADJOURN

BIG LAKE CITY COUNCIL
CONSENT AGENDA
May 20, 2026

6A. Approve List of Claims

6B. Approve Council Workshop Minutes of April 15, 2026

6C. Approve Regular Council Meeting Minutes of April 15, 2026

6D. Approve Proclamation Proclaiming May 17-23, 2026 as National Public Works Week

6E. Approve Termination of Floaters Recreational Rental LLC Lease Agreement

6F. Approve Legal Services Contract Amendment with Campbell Knutson Professional Services

6G. Approve Employment Status Change of Tara Kohl to the Community Development Coordinator Position, and Approve the Appointment of Martha Dougherty to the Community Development Technician (Planning) Position

6H. Accept Resignation of Part-time Liquor Clerks Debra Atkinson and Jennifer Fingarson

6I. Approve 2026 Compeer Financial Grant for the Big Lake Farmers Market Program

6J. Approve Cooperative Agreement with Big Lake Township related to Annexation and Environmental Review

6K. Approve a Resolution Approving a Massage Therapist License to Ashley Zeiszler under the Muscle Revive, LLC Massage Enterprise License at 29 Lake Street South

6L. Approve Public Works Equipment Purchase of a Bobcat Hydraulic Breaker from Farm-Rite Equipment of St. Cloud, and authorize the Trade-in of a 2019 Virnig Brush Mower

6M. Approve Plans and Specifications and Authorize Advertisement for Bid for the 2026 Street Maintenance Project No. ST2026-2

6N. Approve AIS Lake Treatment Reimbursement Agreement with Big Lake Community Lakes Association

6O. Authorize Sale of a 2018 Ford Explorer at I-Ray Public Auction, and approve the transfer of a 2004 Ford Sport Track SUV Pickup from the Public Works Fleet to the City Hall Fleet

6P. Approve Appointment of Part-time Seasonal Parks Employees and Accept Non-Returning Status of Prior Seasonal Employees and Engineering Intern

6Q. Approve Employment Status Change for William Saliterman to Police Investigator

AGENDA ITEM
Big Lake City Council

Prepared By: *Deb Wegeleben, Finance Director*	***Meeting Date:*** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	***Item No.*** **6A**
Item Description: *List of Claims*	***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *N/A*		

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would approve the List of Claims paid from April 09, 2026 through May 12, 2026, and approve Payrolls 8 and 9 for 2026.

BACKGROUND/DISCUSSION

Claims and Payroll Report – Through May 12, 2026

Attached is the List of Claims paid through May 12, 2026, along with Payroll No. 8 paid on April 22, 2026, and Payroll No. 9 paid on May 06, 2026.

Please contact me if you have any questions or need further information.

Any elected official who contracts or submits an invoice to the City for payment of services is required to abstain from the vote of said payment, and execute an "Affidavit of City Official Interested in Claim" form prior to receiving payment pursuant to MN Statute 471.87:

471.87 PUBLIC OFFICERS, INTEREST IN CONTRACT; PENALTY.
Except as authorized in section 123B.195 or 471.88, a public officer who is authorized to take part in any manner in making any sale, lease, or contract in official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom. Every public officer who violates this provision is guilty of a gross misdemeanor.

471.88 EXCEPTIONS.
Subdivision 1.**Coverage.**
The governing body of any port authority, seaway port authority, economic development authority, watershed district, soil and water conservation district, town, school district, hospital district, county, or city, by unanimous vote, may contract for goods or services with an interested officer of the governmental unit in any of the following cases.
Subd. 5.**Contract with no bids required.**
A contract for which competitive bids are not required by law.

ATTACHMENTS

List of Claims

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
ACE SOLID WASTE INC								
15	ACE SOLID WASTE INC	131468303T06	MAY 2026 PW GARBAGE	05/01/2026	388.73	388.73	05/08/2026	
15	ACE SOLID WASTE INC	131468303T06	LAKESIDE PARK - APRIL & MAY	05/01/2026	760.50	760.50	05/08/2026	
	Total ACE SOLID WASTE INC:				1,149.23	1,149.23		
AFLAC								
10394	AFLAC	792995	APRIL 2026 PREMIUMS	04/27/2026	136.63	136.63	05/08/2026	
	Total AFLAC:				136.63	136.63		
ALLSTATE PARTS OF ST CLOUD								
11061	ALLSTATE PARTS OF ST CLOU	2704372568	SHOP SUPPLY FILTER	04/15/2026	22.55	22.55	04/23/2026	
	Total ALLSTATE PARTS OF ST CLOUD:				22.55	22.55		
AMERICAN PRESSURE, INC.								
11939	AMERICAN PRESSURE, INC.	156525	PRESSURE WASHER	04/16/2026	172.08	172.08	04/23/2026	
	Total AMERICAN PRESSURE, INC.:				172.08	172.08		
AMERICAN SOLUTIONS FOR BUSINESS								
2950	AMERICAN SOLUTIONS FOR B	INV08838884	COLD WEATHER GEAR - CHAZ	04/09/2026	205.40	205.40	04/23/2026	
	Total AMERICAN SOLUTIONS FOR BUSINESS:				205.40	205.40		
AMERITAS LIFE INSURANCE CO (E-CHECK)								
10989	AMERITAS LIFE INSURANCE C	010-048700-00	MAY 2026 VISION	05/01/2026	170.52	170.52	05/12/2026	
10989	AMERITAS LIFE INSURANCE C	APRIL 2026 VI	APRIL 2026 VISION	04/01/2026	170.52	170.52	04/15/2026	
	Total AMERITAS LIFE INSURANCE CO (E-CHECK):				341.04	341.04		
ARTISAN BEER COMPANY								
10864	ARTISAN BEER COMPANY	3844815	THC	04/08/2026	816.00	816.00	04/16/2026	
10864	ARTISAN BEER COMPANY	3846674	THC	04/15/2026	636.00	636.00	04/23/2026	
10864	ARTISAN BEER COMPANY	3848632	THC	04/22/2026	128.00	128.00	04/23/2026	
10864	ARTISAN BEER COMPANY	3850607	BEER	04/29/2026	355.70	355.70	04/30/2026	
10864	ARTISAN BEER COMPANY	3850608	THC	04/29/2026	145.20	145.20	04/30/2026	
10864	ARTISAN BEER COMPANY	3852692	THC	05/06/2026	378.00	378.00	05/08/2026	
10864	ARTISAN BEER COMPANY	3853692	BEER	05/08/2026	272.00	272.00	05/12/2026	
	Total ARTISAN BEER COMPANY:				2,730.90	2,730.90		
ARVIG								
10974	ARVIG	3059394 APRIL	POLICE INTERNET - APRIL 2026	04/06/2026	382.18	382.18	04/16/2026	
	Total ARVIG:				382.18	382.18		
AUTO VALUE								
87362	AUTO VALUE	21252140	SHOP TOOLS	05/07/2026	152.95	152.95	05/12/2026	
	Total AUTO VALUE:				152.95	152.95		
BELL BOY CORPORATION-1								
1032	BELL BOY CORPORATION-1	0111044300	MIX	04/14/2026	26.40	26.40	04/16/2026	
1032	BELL BOY CORPORATION-1	0111044300	SUPPLIES	04/14/2026	100.00	100.00	04/16/2026	
1032	BELL BOY CORPORATION-1	0111044300	FRT	04/14/2026	3.59	3.59	04/16/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
1032	BELL BOY CORPORATION-1	0111044400	SUPPLIES	04/14/2026	101.00	101.00	04/16/2026	
1032	BELL BOY CORPORATION-1	0111044400	FRT	04/14/2026	.46	.46	04/16/2026	
1032	BELL BOY CORPORATION-1	0111114400	SUPPLIES	04/30/2026	173.75	173.75	05/08/2026	
1032	BELL BOY CORPORATION-1	0211058000	WINE	04/14/2026	56.00	56.00	04/16/2026	
1032	BELL BOY CORPORATION-1	0211058000	LIQUOR	04/14/2026	739.00	739.00	04/16/2026	
1032	BELL BOY CORPORATION-1	0211058000	FRT	04/14/2026	14.85	14.85	04/16/2026	
1032	BELL BOY CORPORATION-1	0211193500	LIQUOR	04/28/2026	603.00	603.00	04/30/2026	
1032	BELL BOY CORPORATION-1	0211193500	WINE	04/28/2026	320.00	320.00	04/30/2026	
1032	BELL BOY CORPORATION-1	0211193500	FRT	04/28/2026	16.50	16.50	04/30/2026	
1032	BELL BOY CORPORATION-1	0300876600	THC	04/21/2026	236.00	236.00	04/23/2026	
1032	BELL BOY CORPORATION-1	0300876600	FRT	04/21/2026	4.95	4.95	04/23/2026	
1032	BELL BOY CORPORATION-1	0300917200	THC	04/28/2026	275.00	275.00	04/30/2026	
1032	BELL BOY CORPORATION-1	0300917200	FRT	04/28/2026	6.60	6.60	04/30/2026	
	Total BELL BOY CORPORATION-1:				2,677.10	2,677.10		
BERGLUND, BAUMGARTNER & GLASER, LLC								
11919	BERGLUND, BAUMGARTNER &	APRIL 2026 IN	CODE ENFORCEMENT - 5450 E	05/08/2026	209.61	209.61	05/12/2026	
	Total BERGLUND, BAUMGARTNER & GLASER, LLC:				209.61	209.61		
BERNICKS PEPSI								
350	BERNICKS PEPSI	04/17/2026	POP/MIX	04/17/2026	24.74	24.74	04/23/2026	
350	BERNICKS PEPSI	10478160	MIX	04/10/2026	38.40	38.40	04/16/2026	
350	BERNICKS PEPSI	10478161	THC	04/10/2026	193.00	193.00	04/16/2026	
350	BERNICKS PEPSI	10478162	BEER	04/10/2026	1,422.30	1,422.30	04/16/2026	
350	BERNICKS PEPSI	10478162	NA BEER	04/10/2026	23.00	23.00	04/16/2026	
350	BERNICKS PEPSI	10480829	THC	04/17/2026	342.50	342.50	04/23/2026	
350	BERNICKS PEPSI	10480830	NA LIQUOR	04/17/2026	403.92	403.92	04/23/2026	
350	BERNICKS PEPSI	10480831	NA BEER	04/17/2026	29.00	29.00	04/23/2026	
350	BERNICKS PEPSI	10480831	BEER	04/17/2026	3,206.75	3,206.75	04/23/2026	
350	BERNICKS PEPSI	10480832	NA BEER	04/17/2026	25.20	25.20	04/23/2026	
350	BERNICKS PEPSI	10483416	MIX	04/24/2026	89.44	89.44	04/30/2026	
350	BERNICKS PEPSI	10483417	THC	04/24/2026	255.92	255.92	04/30/2026	
350	BERNICKS PEPSI	10483418	BEER	04/27/2026	2,486.85	2,486.85	04/30/2026	
350	BERNICKS PEPSI	10483418	NA BEER	04/27/2026	128.00	128.00	04/30/2026	
350	BERNICKS PEPSI	10486287	MIX	05/01/2026	57.09	57.09	05/08/2026	
350	BERNICKS PEPSI	10486288	THC	05/01/2026	263.34	263.34	05/08/2026	
350	BERNICKS PEPSI	10486289	BEER	05/01/2026	1,636.85	1,636.85	05/08/2026	
350	BERNICKS PEPSI	10486290	BEER	05/01/2026	33.61-	33.61-	05/08/2026	
350	BERNICKS PEPSI	10489287	MIX	05/08/2026	50.03	50.03	05/12/2026	
350	BERNICKS PEPSI	10489288	THC	05/08/2026	350.50	350.50	05/12/2026	
350	BERNICKS PEPSI	10489289	BEER	05/08/2026	3,140.90	3,140.90	05/12/2026	
350	BERNICKS PEPSI	10489289	NA BEER	05/08/2026	83.70	83.70	05/12/2026	
350	BERNICKS PEPSI	10489290	BEER	05/08/2026	90.83-	90.83-	05/12/2026	
	Total BERNICKS PEPSI:				14,126.99	14,126.99		
BIG LAKE CENTER OWNERS ASSOC								
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	LIGHTS	04/17/2026	41.63	41.63	04/23/2026	
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	WATER	04/17/2026	13.12	13.12	04/23/2026	
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	RESERVE	04/17/2026	639.96	639.96	04/23/2026	
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	LAWN	04/17/2026	39.37	39.37	04/23/2026	
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	SNOW	04/17/2026	693.75	693.75	04/23/2026	
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	P O BOX	04/17/2026	1.67	1.67	04/23/2026	
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	INSURANCE	04/17/2026	737.11	737.11	04/23/2026	
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	SPRINKLER	04/17/2026	78.74	78.74	04/23/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
10509	BIG LAKE CENTER OWNERS A	APRIL 2026 EX	MISC	04/17/2026	11.56	11.56	04/23/2026	
	Total BIG LAKE CENTER OWNERS ASSOC:				2,256.91	2,256.91		
BIG LAKE CHAMBER OF COMMERCE								
4252	BIG LAKE CHAMBER OF COMM	4572	APRIL 2026 CHAMBER MEETIN	04/08/2026	25.00	25.00	05/08/2026	
4252	BIG LAKE CHAMBER OF COMM	4585	APRIL 2026 CHAMBER MEETIN	04/16/2026	25.00	25.00	05/08/2026	
	Total BIG LAKE CHAMBER OF COMMERCE:				50.00	50.00		
BIG LAKE COMMUNITY EDUCATION								
50	BIG LAKE COMMUNITY EDUCA	FALL 2026 AD	FARMERS MARKET ADD FALL 2	04/27/2026	75.00	75.00	04/30/2026	
	Total BIG LAKE COMMUNITY EDUCATION:				75.00	75.00		
BOLTON & MENK INC								
10400	BOLTON & MENK INC	0392861	2025 STREET PROJECT ENGIN	04/21/2026	148.00	148.00	04/30/2026	
10400	BOLTON & MENK INC	0392862	CEDA SKATE PARK MAPS	04/21/2026	1,272.50	1,272.50	04/30/2026	
10400	BOLTON & MENK INC	0392862	MN AVE/SAP/IP	04/21/2026	2,829.00	2,829.00	04/30/2026	
10400	BOLTON & MENK INC	0392863	MN AVE DESIGN - MARCH ENGI	04/21/2026	13,013.50	13,013.50	04/30/2026	
	Total BOLTON & MENK INC:				17,263.00	17,263.00		
BRATZEL, IRA								
10939	BRATZEL, IRA	FARMERS MK	FARMERS MKT MUSIC 4.18.26	04/13/2026	200.00	200.00	04/16/2026	
	Total BRATZEL, IRA:				200.00	200.00		
BRAUN INTERTEC CORPORATION								
168	BRAUN INTERTEC CORPORATI	IN1012261	421 FOLEY PHASE II ESA FEB-	04/23/2026	4,502.00	4,502.00	04/30/2026	
	Total BRAUN INTERTEC CORPORATION:				4,502.00	4,502.00		
BREAKTHRU BEVERAGE								
10671	BREAKTHRU BEVERAGE	126488118	LIQUOR	04/10/2026	151.50	151.50	04/16/2026	
10671	BREAKTHRU BEVERAGE	126489241	LIQUOR	04/10/2026	81.18	81.18	04/16/2026	
10671	BREAKTHRU BEVERAGE	126489241	WINE	04/10/2026	440.00	440.00	04/16/2026	
10671	BREAKTHRU BEVERAGE	126489241	FRT	04/10/2026	8.70	8.70	04/16/2026	
10671	BREAKTHRU BEVERAGE	126513256	LIQUOR	04/13/2026	113.94	113.94	04/30/2026	
10671	BREAKTHRU BEVERAGE	126513256	FRT	04/13/2026	.48	.48	04/30/2026	
10671	BREAKTHRU BEVERAGE	126597882	WINE	04/17/2026	323.56	323.56	04/23/2026	
10671	BREAKTHRU BEVERAGE	126597882	MIX	04/17/2026	24.00	24.00	04/23/2026	
10671	BREAKTHRU BEVERAGE	126597882	LIQUOR	04/17/2026	3,929.63	3,929.63	04/23/2026	
10671	BREAKTHRU BEVERAGE	126597882	FRT	04/17/2026	73.95	73.95	04/23/2026	
10671	BREAKTHRU BEVERAGE	126698988	BEER	04/24/2026	292.50	292.50	04/30/2026	
10671	BREAKTHRU BEVERAGE	126701091	LIQUOR	04/24/2026	211.68	211.68	04/30/2026	
10671	BREAKTHRU BEVERAGE	126701091	WINE	04/24/2026	96.00	96.00	04/30/2026	
10671	BREAKTHRU BEVERAGE	126701091	MIX	04/24/2026	104.00	104.00	04/30/2026	
10671	BREAKTHRU BEVERAGE	126817324	LIQUOR	05/01/2026	151.50	151.50	05/08/2026	
10671	BREAKTHRU BEVERAGE	126817509	LIQUOR	05/01/2026	4,417.00	4,417.00	05/08/2026	
10671	BREAKTHRU BEVERAGE	126817509	WINE	05/01/2026	576.00	576.00	05/08/2026	
10671	BREAKTHRU BEVERAGE	126817509	MIX	05/01/2026	202.41	202.41	05/08/2026	
10671	BREAKTHRU BEVERAGE	126817509	FRT	05/01/2026	105.60	105.60	05/08/2026	
10671	BREAKTHRU BEVERAGE	I26916273	BEER	05/08/2026	570.00	570.00	05/12/2026	
10671	BREAKTHRU BEVERAGE	I26916719	LIQUOR	05/08/2026	1,899.20	1,899.20	05/12/2026	
10671	BREAKTHRU BEVERAGE	I26916719	WINE	05/08/2026	160.00	160.00	05/12/2026	
10671	BREAKTHRU BEVERAGE	I26916719	MIX	05/08/2026	116.10	116.10	05/12/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
10671	BREAKTHRU BEVERAGE	I26916719	FRT	05/08/2026	30.45	30.45	05/12/2026	
	Total BREAKTHRU BEVERAGE:				14,079.38	14,079.38		
BRYAN ROCK PRODUCTS INC								
11939	BRYAN ROCK PRODUCTS INC	73991	BALL FIELD LIME ROCK	05/01/2026	1,089.40	1,089.40	05/08/2026	
11939	BRYAN ROCK PRODUCTS INC	74191	BALL FIELD LIME ROCK	04/30/2026	1,089.40	1,089.40	05/08/2026	
11939	BRYAN ROCK PRODUCTS INC	CM73991	CREDIT INV #73991 - LIME ROC	05/01/2026	1,089.40-	1,089.40-	05/08/2026	
	Total BRYAN ROCK PRODUCTS INC:				1,089.40	1,089.40		
C&L DISTRIBUTING COMPANY								
550	C&L DISTRIBUTING COMPANY	2277785	FRT	04/08/2026	5.00	5.00	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2277785	THC	04/08/2026	276.44	276.44	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2277785	BEER	04/08/2026	9,375.15	9,375.15	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2277785	NA BEER	04/08/2026	276.75	276.75	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2277785	KEG DEPOSIT	04/08/2026	30.00	30.00	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2277798	LIQUOR	04/08/2026	2,427.40	2,427.40	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2279699	LIQUOR	04/10/2026	430.00	430.00	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281292	BEER	04/15/2026	31.67-	31.67-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281293	BEER	04/15/2026	61.20	61.20	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281294	THC	04/15/2026	507.36	507.36	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281295	LIQUOR	04/15/2026	163.40	163.40	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281296	MIX	04/15/2026	134.25	134.25	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281589	LIQUOR	04/15/2026	683.07-	683.07-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281590	NA BEER	04/15/2026	13.28-	13.28-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281590	BEER	04/15/2026	1,058.54-	1,058.54-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281683	NA BEER	04/15/2026	26.95	26.95	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2281683	BEER	04/15/2026	283.30	283.30	04/16/2026	
550	C&L DISTRIBUTING COMPANY	2285002	BEER	04/22/2026	89.60	89.60	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285003	BEER	04/22/2026	133.20	133.20	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285005	MIX	04/22/2026	70.00	70.00	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285007	LIQUOR	04/22/2026	7,960.48	7,960.48	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285008	FRT	04/22/2026	5.00	5.00	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285008	BEER	04/22/2026	21,598.10	21,598.10	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285008	NA BEER	04/22/2026	458.65	458.65	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285008	THC	04/22/2026	75.48	75.48	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285008	KEG DEPOSIT	04/22/2026	30.00	30.00	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2285008	KEG DEPOSIT	04/22/2026	30.00-	30.00-	04/23/2026	
550	C&L DISTRIBUTING COMPANY	2288636	BEER	04/29/2026	29.66-	29.66-	04/30/2026	
550	C&L DISTRIBUTING COMPANY	2288686	BEER	04/29/2026	165.60	165.60	04/30/2026	
550	C&L DISTRIBUTING COMPANY	2288687	LIQUOR	04/29/2026	93.90	93.90	04/30/2026	
550	C&L DISTRIBUTING COMPANY	2288688	FRT	04/29/2026	5.00	5.00	04/30/2026	
550	C&L DISTRIBUTING COMPANY	2288688	THC	04/29/2026	200.96	200.96	04/30/2026	
550	C&L DISTRIBUTING COMPANY	2288688	KEG DEPOSIT	04/29/2026	30.00	30.00	04/30/2026	
550	C&L DISTRIBUTING COMPANY	2288688	BEER	04/29/2026	10,578.15	10,578.15	04/30/2026	
550	C&L DISTRIBUTING COMPANY	2292527	BEER	05/06/2026	10.20	10.20	05/08/2026	
550	C&L DISTRIBUTING COMPANY	2292530	LIQUOR	05/06/2026	1,734.28	1,734.28	05/08/2026	
550	C&L DISTRIBUTING COMPANY	2292531	THC	05/06/2026	450.96	450.96	05/08/2026	
550	C&L DISTRIBUTING COMPANY	2292531	NA BEER	05/06/2026	91.00	91.00	05/08/2026	
550	C&L DISTRIBUTING COMPANY	2292531	BEER	05/06/2026	11,396.47	11,396.47	05/08/2026	
550	C&L DISTRIBUTING COMPANY	2292531	FRT	05/06/2026	5.00	5.00	05/08/2026	
550	C&L DISTRIBUTING COMPANY	229529	MIX	05/06/2026	38.25	38.25	05/08/2026	
550	C&L DISTRIBUTING COMPANY	3641002406	BEER	04/08/2026	28.55-	28.55-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	3641002413	BEER	04/15/2026	18.60-	18.60-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	3641002413	KEG DEPOSIT	04/15/2026	30.00-	30.00-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	3641002425	LIQUOR	04/22/2026	129.35-	129.35-	04/23/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
550	C&L DISTRIBUTING COMPANY	3641002426	KEG DEPOSIT	04/22/2026	30.00-	30.00-	04/23/2026	
550	C&L DISTRIBUTING COMPANY	3641002438	BEER	04/29/2026	685.90	685.90	04/30/2026	
550	C&L DISTRIBUTING COMPANY	3641002449	BEER	05/06/2026	19.17-	19.17-	05/08/2026	
550	C&L DISTRIBUTING COMPANY	3641002449	LIQUOR	05/06/2026	52.50-	52.50-	05/08/2026	
550	C&L DISTRIBUTING COMPANY	CM2281293	BEER	04/15/2026	61.20-	61.20-	04/16/2026	
550	C&L DISTRIBUTING COMPANY	CM2285002	BEER	04/22/2026	89.60-	89.60-	04/23/2026	
550	C&L DISTRIBUTING COMPANY	CM2285003	BEER	04/22/2026	133.20-	133.20-	04/23/2026	
550	C&L DISTRIBUTING COMPANY	CM2288686	BEER	04/29/2026	165.60-	165.60-	04/30/2026	
	Total C&L DISTRIBUTING COMPANY:				67,299.39	67,299.39		
CAMPBELL KNUTSON PROFESSIONAL								
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	PLANNING LEGAL - ANNEXATIO	04/30/2026	2,394.00	2,394.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	ADM LEGAL CMAR	04/30/2026	54.00	54.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	ADM LEGAL GENERAL	04/30/2026	614.30	614.30	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	ADM LEGAL PERSONNEL	04/30/2026	720.00	720.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	ADM LEGAL REVISE LEGAL SE	04/30/2026	104.50	104.50	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	ADM LEGAL DEFERRED ASSES	04/30/2026	378.00	378.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	BLEDA LEGAL - PIZZA FACTOR	04/30/2026	1,551.00	1,551.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	ENGINEER LEGAL	04/30/2026	306.00	306.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	POLICE ERU AGREEMENT	04/30/2026	306.00	306.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	POLICE LEGAL	04/30/2026	360.00	360.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	BIG LAKE CAR CONDOS II - BE	04/30/2026	630.00	630.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	WATER BANKRUPTCY	04/30/2026	756.00	756.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	BLEDA LEGAL - PRIVATE DEVEL	04/30/2026	72.00	72.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	APRIL 2026 IN	LIQUOR STORE SUBPOENA	04/30/2026	414.00	414.00	05/08/2026	
994	CAMPBELL KNUTSON PROFES	MARCH 2026 I	PLANNING LEGAL - ANNEXATIO	03/31/2026	1,764.00	1,764.00	04/16/2026	
994	CAMPBELL KNUTSON PROFES	MARCH 2026 I	ADMIN LEGAL CMAR	03/31/2026	108.00	108.00	04/16/2026	
994	CAMPBELL KNUTSON PROFES	MARCH 2026 I	ADM LEGAL GENERAL	03/31/2026	648.00	648.00	04/16/2026	
994	CAMPBELL KNUTSON PROFES	MARCH 2026 I	ADM LEGAL - DEFERRED ASSE	03/31/2026	864.00	864.00	04/16/2026	
994	CAMPBELL KNUTSON PROFES	MARCH 2026 I	BLEDA LEGAL - PIZZA FACTOR	03/31/2026	415.00	415.00	04/16/2026	
994	CAMPBELL KNUTSON PROFES	MARCH 2026 I	POLICE LEGAL	03/31/2026	468.00	468.00	04/16/2026	
	Total CAMPBELL KNUTSON PROFESSIONAL:				12,926.80	12,926.80		
CANNON RIVER WINERY								
10899	CANNON RIVER WINERY	200604	WINE	05/07/2026	180.00	180.00	05/12/2026	
	Total CANNON RIVER WINERY:				180.00	180.00		
CENTERPOINT ENERGY-HOUSTON, TX								
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	160 LAKE ST - CITY HALL	04/30/2026	412.20	412.20	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	160 LAKE ST - CITY HALL	04/30/2026	344.68	344.68	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	790 MN AVE - POLICE/LIBRARY	04/30/2026	53.59	53.59	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	790 MN AVE - POLICE/LIBRARY	04/30/2026	102.33	102.33	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	790 MN AVE - POLICE/LIBRARY	04/30/2026	198.74	198.74	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	50 198TH AVE - PW SHED	04/30/2026	44.00	44.00	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	80 198TH AVE NW PW SHED	04/30/2026	86.23	86.23	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	18041 198TH - PW FACILITY	04/30/2026	1,540.46	1,540.46	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	4430 PINTAIL PUMP HOUSE	04/30/2026	42.39	42.39	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	6122739-3 WTP	04/30/2026	1,185.13	1,185.13	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	501 MN AVE WELL 2	04/30/2026	23.63	23.63	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	301 MN AVE - WELL 1	04/30/2026	24.74	24.74	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	621 ROSE DRIVE - (OLD JERKY)	04/30/2026	204.79	204.79	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	617 ROSE DR - LIQ STORE	04/30/2026	42.36	42.36	05/08/2026	
10551	CENTERPOINT ENERGY-HOUS	APRIL 2026 IN	160 LAKE ST - OLD SCHOOL BL	04/30/2026	227.28	227.28	05/08/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total CENTERPOINT ENERGY-HOUSTON, TX:				4,532.55	4,532.55		
CHARTER COMMUNICATIONS								
10418	CHARTER COMMUNICATIONS	099338901040	MARCH 2026 POLICE DEPT TV	04/01/2026	40.24	40.24	04/23/2026	
10418	CHARTER COMMUNICATIONS	122210701050	MAY 2026 CITY HALL FIBER	05/01/2026	775.00	775.00	05/12/2026	
10418	CHARTER COMMUNICATIONS	122210701050	MAY 2026 LIQUOR STORE FIBE	05/01/2026	389.00	389.00	05/12/2026	
10418	CHARTER COMMUNICATIONS	122210701050	MAY 2026 CITY HALL RING CEN	05/01/2026	662.47	662.47	05/12/2026	
10418	CHARTER COMMUNICATIONS	122210701050	MAY 2026 POLICE DEPT RING C	05/01/2026	301.14	301.14	05/12/2026	
10418	CHARTER COMMUNICATIONS	122210701050	MAY 2026 PW RING CENTRAL	05/01/2026	176.77	176.77	05/12/2026	
10418	CHARTER COMMUNICATIONS	122210701050	MAY 2026 LIQUOR STORE RING	05/01/2026	133.83	133.83	05/12/2026	
10418	CHARTER COMMUNICATIONS	175326601042	PW INTERNET	04/21/2026	222.03	222.03	04/30/2026	
10418	CHARTER COMMUNICATIONS	175327801040	CITY HALL DIGITAL - APRIL 2026	04/07/2026	77.77	77.77	04/16/2026	
10418	CHARTER COMMUNICATIONS	175327901041	APRIL 2026 CITY HALL FAX	04/14/2026	120.37	120.37	04/23/2026	
10418	CHARTER COMMUNICATIONS	175328001040	WTP INTERNET - APRIL 2026	04/07/2026	259.55	259.55	04/16/2026	
10418	CHARTER COMMUNICATIONS	175329501050	LAKE LIQUOR APRIL 2026	05/01/2026	300.89	300.89	05/12/2026	
10418	CHARTER COMMUNICATIONS	175329601041	LAKESIDE PARK WIFI APRIL 202	04/14/2026	149.99	149.99	04/30/2026	
	Total CHARTER COMMUNICATIONS:				3,609.05	3,609.05		
CHASE PAYMENTECH (E-CHECKS)								
11863	CHASE PAYMENTECH (E-CHEC	BU #1334527	BANK FEES APRIL 2026	04/30/2026	155.80	155.80	05/08/2026	
11863	CHASE PAYMENTECH (E-CHEC	BU #1334527	WATER FUND BANK FEES APRI	04/30/2026	701.07	701.07	05/08/2026	
11863	CHASE PAYMENTECH (E-CHEC	BU #1334527	SEWER FUND BANK APRIL 202	04/30/2026	701.07	701.07	05/08/2026	
11863	CHASE PAYMENTECH (E-CHEC	BU #1334528	BANK FEES APRIL 2026	04/30/2026	33.34	33.34	05/08/2026	
11863	CHASE PAYMENTECH (E-CHEC	BU #1334528	WATER FUND BANK FEES APRI	04/30/2026	150.06	150.06	05/08/2026	
11863	CHASE PAYMENTECH (E-CHEC	BU #1334528	SEWER FUND BANK APRIL 202	04/30/2026	150.06	150.06	05/08/2026	
	Total CHASE PAYMENTECH (E-CHECKS):				1,891.40	1,891.40		
CINTAS								
3860	CINTAS	4265741193	LIQUOR CLEANING - APRIL 13,	04/13/2026	82.27	82.27	04/16/2026	
3860	CINTAS	4266542105	LIQUOR CLEANING - APRIL 20,	04/20/2026	82.27	82.27	04/23/2026	
3860	CINTAS	4267274808	LIQUOR CLEANING - APRIL 27,	04/27/2026	82.27	82.27	04/30/2026	
3860	CINTAS	4268007154	LIQUOR CLEANING - MAY 4, 202	05/04/2026	82.27	82.27	05/08/2026	
3860	CINTAS	4268778898	LIQUOR CLEANING - MAY 11, 20	05/11/2026	82.27	82.27	05/12/2026	
3860	CINTAS	STATEMENT D	PUBLIC WORKS UNIFORMS	03/31/2026	168.30	168.30	04/16/2026	
3860	CINTAS	STATEMENT D	PUBLIC WORKS UNIFORMS	03/31/2026	132.24	132.24	04/16/2026	
3860	CINTAS	STATEMENT D	PUBLIC WORKS UNIFORMS	03/31/2026	102.18	102.18	04/16/2026	
3860	CINTAS	STATEMENT D	PUBLIC WORKS UNIFORMS	03/31/2026	132.24	132.24	04/16/2026	
3860	CINTAS	STATEMENT D	PUBLIC WORKS UNIFORMS	03/31/2026	66.12	66.12	04/16/2026	
3860	CINTAS	STMT DATE 4.	PUBLIC WORKS UNIFORMS	04/30/2026	169.70	169.70	05/12/2026	
3860	CINTAS	STMT DATE 4.	PUBLIC WORKS UNIFORMS	04/30/2026	66.67	66.67	05/12/2026	
3860	CINTAS	STMT DATE 4.	PUBLIC WORKS UNIFORMS	04/30/2026	133.34	133.34	05/12/2026	
3860	CINTAS	STMT DATE 4.	PUBLIC WORKS UNIFORMS	04/30/2026	103.03	103.03	05/12/2026	
3860	CINTAS	STMT DATE 4.	PUBLIC WORKS UNIFORMS	04/30/2026	133.34	133.34	05/12/2026	
	Total CINTAS:				1,618.51	1,618.51		
CITY HIVE, INC. (E-CHECK)								
11899	CITY HIVE, INC. (E-CHECK)	APRIL 2026 O	CITY HIVE ONLINE APRIL 2026	04/30/2026	49.00	49.00	05/08/2026	
	Total CITY HIVE, INC. (E-CHECK):				49.00	49.00		
CITY OF BIG LAKE								
10929	CITY OF BIG LAKE	MARCH 2026	04-00056020-00-9 CITY HALL	03/31/2026	262.17	262.17	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00041660-00-5 LIBRARY/POL	03/31/2026	577.05	577.05	04/23/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
10929	CITY OF BIG LAKE	MARCH 2026	04-00056090-00-0 PW BUILDING	03/31/2026	370.20	370.20	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00000161-00-0 PW BUILDING	03/31/2026	43.74	43.74	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00000001-00-5 19255 ENGLE	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00000011-00-8 20480 NEDD S	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00056050-00-8 LAKESIDE PA	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00056070-00-4 LAKESIDE PA	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057240-00-8 HUDSON WO	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057360-00-1 SHORES OF L	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057370-00-4 WRIGHTS CR	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057380-00-7 HIGHLINE PA	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057640-00-6 MITCHELL FA	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057760-00-9 POWELL PAR	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057770-00-2 LAKESIDE PA	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00057780-00-5 LAKERIDGE P	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00071260-00-6 PARKWAY IR	03/31/2026	18.25	18.25	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00071270-00-9 BLUFF PARK	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00072850-00-4 JEFFERSON	03/31/2026	40.42	40.42	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-0001490-00 160 LAKE ST N -	03/31/2026	674.94	674.94	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00015750-00 421 FOLEY	03/31/2026	75.81	75.81	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00056140-00-2 LAKE LIQUOR	03/31/2026	82.49	82.49	04/23/2026	
10929	CITY OF BIG LAKE	MARCH 2026	04-00072050-00 616 ROSE DR (	03/31/2026	45.35	45.35	04/23/2026	
	Total CITY OF BIG LAKE:				2,715.88	2,715.88		
CIVICPLUS LLC								
10938	CIVICPLUS LLC	360405	MASS NOTIFICATION - WEATHE	04/19/2026	3,622.96	3,622.96	04/23/2026	
	Total CIVICPLUS LLC:				3,622.96	3,622.96		
CLEARWAY COMMUNITY SOLAR LLC								
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	10 LAKE ST ST LIGHTS	02/28/2026	225.83	225.83	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	160 LAKE ST N SKATING RINK	02/28/2026	265.20	265.20	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	256 CRESCENT ST LIFT	02/28/2026	208.67	208.67	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	514 FOREST RD PARK	02/28/2026	15.24	15.24	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	10 LAKE ST ST LIGHTS	02/28/2026	79.11	79.11	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	160 LAKE ST NO STREET LIGHT	02/28/2026	16.86	16.86	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	18889 COUNTY ROAD 68	02/28/2026	1,395.95	1,395.95	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	160 LAKE ST CITY HALL	02/28/2026	1,418.55	1,418.55	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	19173 COUNTY RD 68 SEWER	02/28/2026	54.94	54.94	04/23/2026	
11022	CLEARWAY COMMUNITY SOLA	CIOBGLK-1260	615 ROSE DR LIQUOR STORE	02/28/2026	1,555.13	1,555.13	04/23/2026	
	Total CLEARWAY COMMUNITY SOLAR LLC:				5,235.48	5,235.48		
CM2 SUPPLY								
4200	CM2 SUPPLY	0001190719	WELDING SUPPLIES	04/07/2026	112.88	112.88	04/16/2026	
4200	CM2 SUPPLY	0001214724	WELDING SUPPLIES	05/05/2026	113.88	113.88	05/08/2026	
	Total CM2 SUPPLY:				226.76	226.76		
COLONIAL LIFE (E-CHECKS)								
10885	COLONIAL LIFE (E-CHECKS)	437740404086	COLONIAL LIFE APRIL 2026	04/08/2026	170.32	170.32	04/29/2026	
	Total COLONIAL LIFE (E-CHECKS):				170.32	170.32		
CONFITREK INC.								
11909	CONFITREK INC.	1369	POLICE TRAINING SOFTWARE -	04/30/2026	1,716.00	1,716.00	05/08/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total CONFITREK INC.:				1,716.00	1,716.00		
CONNEXUS ENERGY								
3300	CONNEXUS ENERGY	390212-30162	18999 CTY RD 14 BIOSOLIDS	04/29/2026	7,171.22	7,171.22	05/08/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-177743 POLICE/LIBRAR	03/31/2026	354.44	354.44	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-299627 POLICE/LIBRAR	03/31/2026	58.65	58.65	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-299628 POLICE/LIBRAR	03/31/2026	715.11	715.11	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-242533 PW SHED 80 CT	03/31/2026	36.64	36.64	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-255998 PW FACILITY	03/31/2026	996.74	996.74	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-273493 COMPOST GATE	03/31/2026	20.37	20.37	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-276741 603 MN AVE FLA	03/31/2026	16.77	16.77	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-263543 STREET LIGHTS	03/31/2026	868.27	868.27	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-271778 HWY 10 TRAFFI	03/31/2026	84.60	84.60	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-169796 STREET LIGHTS	03/31/2026	41.66	41.66	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-170373 STREET LIGHTS	03/31/2026	177.09	177.09	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-173195 STREET LIGHTS	03/31/2026	934.98	934.98	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-173196 STREET LIGHTS	03/31/2026	2,381.85	2,381.85	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-295439 LAKESIDE PARK	03/31/2026	299.71	299.71	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-314518 EAGLE LAKE RD	03/31/2026	42.91	42.91	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-310963 NEDD STREET I	03/31/2026	5.80	5.80	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-296197 LAKESIDE PARK	03/31/2026	39.18	39.18	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-257084 LAKESIDE PARK	03/31/2026	16.50	16.50	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-257788 SHORES OF LA	03/31/2026	16.50	16.50	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-244196 MITCHELL FARM	03/31/2026	16.50	16.50	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-245749 POWELL PARK I	03/31/2026	5.40	5.40	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-241825 LAKESIDE PARK	03/31/2026	16.50	16.50	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-293685 HIGLINE PARK I	03/31/2026	16.50	16.50	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-293811 HUDSON WOOD	03/31/2026	16.50	16.50	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-282970 BLUFF PARK (20	03/31/2026	17.71	17.71	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-177857 RIVER OAKS PA	03/31/2026	7.98	7.98	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-278685 LAKESIDE PARK	03/31/2026	21.30	21.30	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-282338 WTP & WELL #6	03/31/2026	3,229.39	3,229.39	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-264583 WATER TOWER	03/31/2026	88.00	88.00	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-262286 WELL #5	03/31/2026	759.34	759.34	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-173421 WELL #4	03/31/2026	2,168.21	2,168.21	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-177822 WELL #3	03/31/2026	407.10	407.10	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-299737 WELL #7	03/31/2026	1,203.21	1,203.21	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-292770 WATER TOWER	03/31/2026	387.08	387.08	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-177854 LIFT #1	03/31/2026	211.63	211.63	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-177855 LIFT #4	03/31/2026	37.84	37.84	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-245915 LIFT #7	03/31/2026	143.30	143.30	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-254731 LIFT #8	03/31/2026	129.69	129.69	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-177934 WWTP	03/31/2026	3,249.00	3,249.00	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-239862 LIFT #6	03/31/2026	43.31	43.31	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-282894 LIFT #9	03/31/2026	120.01	120.01	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-287484 LIFT #11	03/31/2026	137.07	137.07	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-287485 LIFT #10	03/31/2026	257.78	257.78	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-290396 LIFT #12	03/31/2026	163.32	163.32	04/23/2026	
3300	CONNEXUS ENERGY	390212-30695	390212-290722 PACIFIC ST LIFT	03/31/2026	86.38	86.38	04/23/2026	
	Total CONNEXUS ENERGY:				27,219.04	27,219.04		
CONSTANT CONTACT (E-CHECKS)								
11075	CONSTANT CONTACT (E-CHEC	MAY 2026	CONSTANT CONTACT - MAY 20	05/01/2026	62.00	62.00	05/08/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total CONSTANT CONTACT (E-CHECKS):				62.00	62.00		
CORE & MAIN LP								
10944	CORE & MAIN LP	INV0029363	WWTP CHEMICALS	04/22/2026	138.89	138.89	04/30/2026	
10944	CORE & MAIN LP	J000015600	2026 ANNUAL SOFTWARE - DAT	04/15/2026	14,950.00	14,950.00	04/23/2026	
10944	CORE & MAIN LP	V000031484	METER STOCK	04/07/2026	88.70	88.70	04/16/2026	
10944	CORE & MAIN LP	V000032447	BLACKBIRD LAUNDRY WATER	04/13/2026	2,245.42	2,245.42	04/23/2026	
	Total CORE & MAIN LP:				17,423.01	17,423.01		
COURT OF ADMINISTRATIVE HEARINGS								
10533	COURT OF ADMINISTRATIVE H	KIFFMEYER A	KIFFMEYER ANNEXATION FEE	04/14/2026	250.00	250.00	04/20/2026	
	Total COURT OF ADMINISTRATIVE HEARINGS:				250.00	250.00		
CREDO BRANDS								
11928	CREDO BRANDS	1087	THC	05/08/2026	325.00	325.00	05/12/2026	
	Total CREDO BRANDS:				325.00	325.00		
CRYSTAL SPRINGS ICE								
10934	CRYSTAL SPRINGS ICE	02-603899	ICE	04/13/2026	340.32	340.32	04/16/2026	
10934	CRYSTAL SPRINGS ICE	02-603899	FREIGHT	04/13/2026	4.00	4.00	04/16/2026	
10934	CRYSTAL SPRINGS ICE	02-604012	ICE	04/29/2026	290.00	290.00	04/30/2026	
10934	CRYSTAL SPRINGS ICE	02-604012	FREIGHT	04/29/2026	4.00	4.00	04/30/2026	
10934	CRYSTAL SPRINGS ICE	02-604131	ICE	05/11/2026	355.36	355.36	05/12/2026	
10934	CRYSTAL SPRINGS ICE	02-604131	FREIGHT	05/11/2026	4.00	4.00	05/12/2026	
10934	CRYSTAL SPRINGS ICE	600351	ICE	04/29/2026	7.49	7.49	04/30/2026	
	Total CRYSTAL SPRINGS ICE:				1,005.17	1,005.17		
CURBSIDE WASTE								
11852	CURBSIDE WASTE	409292 MAY 2	160 LAKE ST	05/01/2026	523.84	523.84	04/30/2026	
11852	CURBSIDE WASTE	409292 MAY 2	615 ROSE DR	05/01/2026	871.88	871.88	04/30/2026	
11852	CURBSIDE WASTE	409292 MAY 2	790 MINNESOTA	05/01/2026	312.09	312.09	04/30/2026	
11852	CURBSIDE WASTE	409292 MAY 2	18999 CTY RD 14	05/01/2026	44.51	44.51	04/30/2026	
	Total CURBSIDE WASTE:				1,752.32	1,752.32		
DAHLHEIMER DISTRIBUTING CO								
750	DAHLHEIMER DISTRIBUTING C	2121-00100	KEG DEPOSIT	04/07/2026	30.00-	30.00-	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2741195	LIQUOR	04/07/2026	1,064.60	1,064.60	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2741196	NA BEER	04/07/2026	242.60	242.60	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2741196	THC	04/07/2026	625.00	625.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2741196	MIX	04/07/2026	82.00	82.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2741196	KEG DEPOSIT	04/07/2026	30.00	30.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2741197	BEER	04/07/2026	13,584.42	13,584.42	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2741197	KEG DEPOSIT	04/07/2026	30.00	30.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2746892	LIQUOR	04/14/2026	953.80	953.80	04/16/2026	
750	DAHLHEIMER DISTRIBUTING C	2746893	MIX	04/14/2026	144.00	144.00	04/16/2026	
750	DAHLHEIMER DISTRIBUTING C	2746893	NA BEER	04/14/2026	123.15	123.15	04/16/2026	
750	DAHLHEIMER DISTRIBUTING C	2746893	THC	04/14/2026	514.00	514.00	04/16/2026	
750	DAHLHEIMER DISTRIBUTING C	2746893	NA LIQUOR	04/14/2026	104.91	104.91	04/16/2026	
750	DAHLHEIMER DISTRIBUTING C	2746894	BEER	04/14/2026	16,953.05	16,953.05	04/16/2026	
750	DAHLHEIMER DISTRIBUTING C	2746894	KEG DEPOSIT	04/14/2026	30.00-	30.00-	04/16/2026	
750	DAHLHEIMER DISTRIBUTING C	2746894	KEG DEPOSIT	04/14/2026	30.00	30.00	04/16/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
750	DAHLHEIMER DISTRIBUTING C	2752925	NA BEER	04/21/2026	199.00	199.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2752925	THC	04/21/2026	1,092.00	1,092.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2753030	LIQUOR	04/21/2026	897.00	897.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2753031	BEER	04/21/2026	14,212.88	14,212.88	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2753031	KEG DEPOSIT	04/21/2026	60.00	60.00	04/23/2026	
750	DAHLHEIMER DISTRIBUTING C	2757001	BEER	04/24/2026	301.00	301.00	04/30/2026	
750	DAHLHEIMER DISTRIBUTING C	2757001	KEG DEPOSIT	04/24/2026	60.00	60.00	04/30/2026	
750	DAHLHEIMER DISTRIBUTING C	2759268	NA BEER	04/28/2026	239.55	239.55	04/30/2026	
750	DAHLHEIMER DISTRIBUTING C	2759268	THC	04/28/2026	570.00	570.00	04/30/2026	
750	DAHLHEIMER DISTRIBUTING C	2759326	BEER	04/29/2026	18,460.14	18,460.14	04/30/2026	
750	DAHLHEIMER DISTRIBUTING C	2759326	KEG DEPOSIT	04/29/2026	90.00-	90.00-	04/30/2026	
750	DAHLHEIMER DISTRIBUTING C	2759327	LIQUOR	04/28/2026	2,426.80	2,426.80	04/30/2026	
750	DAHLHEIMER DISTRIBUTING C	2765563	LIQUOR	05/05/2026	1,729.00	1,729.00	05/08/2026	
750	DAHLHEIMER DISTRIBUTING C	2765564	THC	05/05/2026	884.00	884.00	05/08/2026	
750	DAHLHEIMER DISTRIBUTING C	2765564	NA BEER	05/05/2026	180.00	180.00	05/08/2026	
750	DAHLHEIMER DISTRIBUTING C	2765566	BEER	05/05/2026	23,865.30	23,865.30	05/08/2026	
	Total DAHLHEIMER DISTRIBUTING CO:				99,508.20	99,508.20		
DAILEY DATA & ASSC (E-CHECKS)								
11084	DAILEY DATA & ASSC (E-CHEC	APRIL 2026 N	LIQUOR STORE CC FEES - APR	04/30/2026	8,215.92	8,215.92	05/08/2026	
	Total DAILEY DATA & ASSC (E-CHECKS):				8,215.92	8,215.92		
DAKOTA SUPPLY GROUP								
10941	DAKOTA SUPPLY GROUP	S105617559.0	PARK IRRIGATION	04/24/2026	104.31	104.31	05/08/2026	
	Total DAKOTA SUPPLY GROUP:				104.31	104.31		
DANGEROUS MAN BREWING COMPANYU								
11890	DANGEROUS MAN BREWING C	IN-8727	BEER	05/06/2026	198.00	198.00	05/08/2026	
11890	DANGEROUS MAN BREWING C	IN-8727	THC	05/06/2026	124.00	124.00	05/08/2026	
	Total DANGEROUS MAN BREWING COMPANYU:				322.00	322.00		
DEANO'S COLLISION SPECIALISTS								
10928	DEANO'S COLLISION SPECIALI	RO #69191	VEHICLE #426 REPAIRS	05/06/2026	7,055.96	7,055.96	05/08/2026	
	Total DEANO'S COLLISION SPECIALISTS:				7,055.96	7,055.96		
DELTA DENTAL (E-CHECKS)								
10436	DELTA DENTAL (E-CHECKS)	CNS00021370	DELTA DENTAL HANDELAND	05/01/2026	150.57	150.57	05/01/2026	
10436	DELTA DENTAL (E-CHECKS)	CNS00021370	DELTA DENTAL ER PORTION	05/01/2026	3,582.08	3,582.08	05/01/2026	
10436	DELTA DENTAL (E-CHECKS)	CNS00021370	EE NOT CHARGED FOR MAY	05/01/2026	150.57-	150.57-	05/01/2026	
	Total DELTA DENTAL (E-CHECKS):				3,582.08	3,582.08		
EGAN								
11927	EGAN	SVC00001553	WTP CONDENSER	04/21/2026	420.00	420.00	04/23/2026	
11927	EGAN	SVC00001555	IN FLOOR HEAT	04/24/2026	2,353.20	2,353.20	04/30/2026	
	Total EGAN:				2,773.20	2,773.20		
ELK RIVER WINLECTRIC CO								
4847	ELK RIVER WINLECTRIC CO	429371 01	LIFT STATION #6	04/08/2026	165.14	165.14	04/23/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total ELK RIVER WINLECTRIC CO:				165.14	165.14		
FELDEVERD, ALLEN								
10980	FELDEVERD, ALLEN	APRIL 2026 FA	CC TOKENS	04/27/2026	5.00	5.00	04/30/2026	
10980	FELDEVERD, ALLEN	APRIL 2026 FA	EBT TOKENS	04/27/2026	10.00	10.00	04/30/2026	
10980	FELDEVERD, ALLEN	APRIL 2026 FA	PROMOTION TOKENS	04/27/2026	19.00	19.00	04/30/2026	
	Total FELDEVERD, ALLEN:				34.00	34.00		
GLENBROOK BUILDING SUPPLY INC								
11902	GLENBROOK BUILDING SUPPL	2604-683926	LIFT #6	04/09/2026	71.50	71.50	04/16/2026	
11902	GLENBROOK BUILDING SUPPL	2604-685497	CONCRETE FOR PLAYGROUND	04/30/2026	40.94	40.94	05/08/2026	
	Total GLENBROOK BUILDING SUPPLY INC:				112.44	112.44		
GOPHER STATE ONE CALL								
5202	GOPHER STATE ONE CALL	6040224	WATER LOCATES	04/30/2026	140.40	140.40	05/08/2026	
5202	GOPHER STATE ONE CALL	6040224	SEWER LOCATES	04/30/2026	140.40	140.40	05/08/2026	
	Total GOPHER STATE ONE CALL:				280.80	280.80		
GRAINGER								
10389	GRAINGER	9866480842	FIRE HOSE NOZEL FOR WASHI	04/03/2026	59.08	59.08	04/16/2026	
	Total GRAINGER:				59.08	59.08		
GRANITE CITY JOBBING								
5213	GRANITE CITY JOBBING	517508	CIGARETTES	04/08/2026	2,097.44	2,097.44	04/16/2026	
5213	GRANITE CITY JOBBING	517508	CIGAR	04/08/2026	935.08	935.08	04/16/2026	
5213	GRANITE CITY JOBBING	517508	SUPPLIES	04/08/2026	17.25	17.25	04/16/2026	
5213	GRANITE CITY JOBBING	517508	FREIGHT	04/08/2026	10.00	10.00	04/16/2026	
5213	GRANITE CITY JOBBING	520111	CIGARETTES	04/22/2026	834.30	834.30	04/23/2026	
5213	GRANITE CITY JOBBING	520111	CIGARS	04/22/2026	331.48	331.48	04/23/2026	
5213	GRANITE CITY JOBBING	520111	MIX	04/22/2026	54.30	54.30	04/23/2026	
5213	GRANITE CITY JOBBING	520111	SUPPLIES	04/22/2026	63.67	63.67	04/23/2026	
5213	GRANITE CITY JOBBING	520111	FREIGHT	04/22/2026	10.00	10.00	04/23/2026	
5213	GRANITE CITY JOBBING	522906	CIGARETTES	05/06/2026	2,112.85	2,112.85	05/12/2026	
5213	GRANITE CITY JOBBING	522906	CIGAR	05/06/2026	648.03	648.03	05/12/2026	
5213	GRANITE CITY JOBBING	522906	SUPPLIES	05/06/2026	17.25	17.25	05/12/2026	
5213	GRANITE CITY JOBBING	522906	MIX	05/06/2026	54.30	54.30	05/12/2026	
5213	GRANITE CITY JOBBING	522906	FRT	05/06/2026	10.00	10.00	05/12/2026	
5213	GRANITE CITY JOBBING	523234	MIX	05/06/2026	13.85	13.85	05/12/2026	
	Total GRANITE CITY JOBBING:				7,209.80	7,209.80		
GUARDIAN FLEET SAFETY								
11023	GUARDIAN FLEET SAFETY	304734	2026 FORD F350 4X4 GRASS RI	04/09/2026	9,900.35	9,900.35	05/08/2026	
11023	GUARDIAN FLEET SAFETY	304734	2026 FORD F350 4X4 GRASS RI	04/09/2026	9,900.36	9,900.36	05/08/2026	
	Total GUARDIAN FLEET SAFETY:				19,800.71	19,800.71		
HACH COMPANY								
5245	HACH COMPANY	14946262	2026 PHOSPHAX & SOLITAX MA	04/04/2026	15,248.40	15,248.40	04/23/2026	
5245	HACH COMPANY	14972059	CHEMICALS	04/23/2026	507.35	507.35	05/08/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total HACH COMPANY:				15,755.75	15,755.75		
HARMS, LACY								
11904	HARMS, LACY	APRIL 2026 FA	EBT TOKENS	04/27/2026	3.00	3.00	04/30/2026	
11904	HARMS, LACY	APRIL 2026 FA	PROMOTION TOKENS	04/27/2026	3.00	3.00	04/30/2026	
	Total HARMS, LACY:				6.00	6.00		
HAWKINS INC-1								
10520	HAWKINS INC-1	7388034	WTP CHEMICALS	04/07/2026	5,980.24	5,980.24	04/16/2026	
10520	HAWKINS INC-1	7409987	WATER CHEMICALS	04/28/2026	1,286.39	1,286.39	05/08/2026	
10520	HAWKINS INC-1	7409988	WWTP CHEMICALS	04/28/2026	12,553.00	12,553.00	05/08/2026	
	Total HAWKINS INC-1:				19,819.63	19,819.63		
HEALTH PARTNERS (E-CHECKS)								
10437	HEALTH PARTNERS (E-CHECK	051338411679	HEALTH INS D HANDELAND	05/01/2026	2,473.40	2,473.40	05/01/2026	
10437	HEALTH PARTNERS (E-CHECK	051338411679	HEALTH INS SCHARF	05/01/2026	1,281.75	1,281.75	05/01/2026	
10437	HEALTH PARTNERS (E-CHECK	051338411679	HEALTH INS D SHERBURNE	05/01/2026	938.17	938.17	05/01/2026	
10437	HEALTH PARTNERS (E-CHECK	051338411679	EE NOT ON BILL - HARRIS MAY	05/01/2026	1,557.41-	1,557.41-	05/01/2026	
10437	HEALTH PARTNERS (E-CHECK	051338411679	HEALTH INS ER PORTION	05/01/2026	39,049.09	39,049.09	05/01/2026	
10437	HEALTH PARTNERS (E-CHECK	051338411679	HEALTH INS EE PORTION	05/01/2026	6,157.85	6,157.85	05/01/2026	
	Total HEALTH PARTNERS (E-CHECKS):				48,342.85	48,342.85		
HERITAGE LANDSCAPE SUPPLY GROUP, INC.								
11852	HERITAGE LANDSCAPE SUPPL	0026225980-0	PARK IRRIGATION	04/15/2026	1,488.67	1,488.67	04/30/2026	
11852	HERITAGE LANDSCAPE SUPPL	0026225980-0	IRRIGATION SUPPLIES	04/21/2026	24.92	24.92	04/30/2026	
	Total HERITAGE LANDSCAPE SUPPLY GROUP, INC.:				1,513.59	1,513.59		
HIPERLINE								
11889	HIPERLINE	1603	MANHOLE 60 RESTORATION	04/20/2026	4,997.80	4,997.80	04/23/2026	
11889	HIPERLINE	1604	MANHOLE 59 RESTORATION	04/20/2026	4,592.50	4,592.50	04/23/2026	
11889	HIPERLINE	1605	MANHOLE 58 REPAIRS	04/20/2026	6,397.90	6,397.90	04/23/2026	
11889	HIPERLINE	1606	MANHOLE 12 RESTORATION	04/20/2026	10,556.20	10,556.20	04/23/2026	
11889	HIPERLINE	1607	MANHOLE 13 RESTORATION	04/20/2026	12,475.70	12,475.70	04/23/2026	
11889	HIPERLINE	1608	MANHOLE 68 RESTORATION	04/20/2026	7,630.10	7,630.10	04/23/2026	
	Total HIPERLINE:				46,650.20	46,650.20		
INSPECTRON INC								
10709	INSPECTRON INC	1804	MARCH 2026 BUILDING CONSU	04/09/2026	9,500.00	9,500.00	04/16/2026	
10709	INSPECTRON INC	1839	APRIL 2026 BUILDING CONSULT	04/30/2026	9,500.00	9,500.00	05/08/2026	
	Total INSPECTRON INC:				19,000.00	19,000.00		
INVOICE CLOUD INC (E-CHECKS)								
11858	INVOICE CLOUD INC (E-CHECK	2466-2026_4	INVOICE CLOUD FEES - APRIL	04/30/2026	3,074.73	3,074.73	05/08/2026	
	Total INVOICE CLOUD INC (E-CHECKS):				3,074.73	3,074.73		
IUOE LOCAL #49								
10953	IUOE LOCAL #49	APRIL 2026 P	APRIL 2026 PW UNION DUES	04/09/2026	560.00	560.00	04/16/2026	
10953	IUOE LOCAL #49	MAY 2026 PW	MAY 2026 PW UNION DUES	05/06/2026	560.00	560.00	05/12/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total IUOE LOCAL #49:				1,120.00	1,120.00		
IUOE LOCAL 49 FRINGE BENEFIT								
10965	IUOE LOCAL 49 FRINGE BENEF	JUNE 2026 PW	JUNE 2026 PW UNION INSURA	06/01/2026	26,800.00	26,800.00	04/30/2026	
	Total IUOE LOCAL 49 FRINGE BENEFIT:				26,800.00	26,800.00		
JMG COMMERCIAL CLEANING LLC								
11907	JMG COMMERCIAL CLEANING	APRIL 2026 CI	CITY HALL CLEANING - APRIL 2	04/15/2026	1,250.00	1,250.00	04/23/2026	
11907	JMG COMMERCIAL CLEANING	APRIL 2026 CI	PUBLIC BATHROOM - APRIL 202	04/15/2026	490.00	490.00	04/23/2026	
11907	JMG COMMERCIAL CLEANING	APRIL 2026 P	APRIL 2026 POLICE/LIBRARY C	04/15/2026	1,150.00	1,150.00	04/23/2026	
11907	JMG COMMERCIAL CLEANING	APRIL 2026 P	PW FACILITY - APRIL 2026	04/15/2026	700.00	700.00	04/23/2026	
	Total JMG COMMERCIAL CLEANING LLC:				3,590.00	3,590.00		
JOHN J MORGAN COMPANY								
11939	JOHN J MORGAN COMPANY	42230	WWTP BLOWER REPAIR	04/09/2026	1,900.04	1,900.04	04/16/2026	
	Total JOHN J MORGAN COMPANY:				1,900.04	1,900.04		
JOHNSON BROTHERS WHOLESALE								
1500	JOHNSON BROTHERS WHOLE	1024760	LIQUOR	04/06/2026	80.16	80.16	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1024760	FRT	04/06/2026	1.84	1.84	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1024790	LIQUOR	04/06/2026	2,276.64	2,276.64	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1024790	FRT	04/06/2026	40.48	40.48	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1024791	WINE	04/06/2026	319.80	319.80	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1024791	FRT	04/06/2026	11.04	11.04	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026312	LIQUOR	04/08/2026	2,874.01	2,874.01	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026312	FRT	04/08/2026	42.47	42.47	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026313	WINE	04/08/2026	1,039.98	1,039.98	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026313	FRT	04/08/2026	31.28	31.28	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026314	MIX	04/08/2026	120.00	120.00	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026314	FRT	04/08/2026	7.36	7.36	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026315	LIQUOR	04/08/2026	5,286.88	5,286.88	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1026315	FRT	04/08/2026	66.24	66.24	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	10269316	LIQUOR	04/08/2026	2,889.75	2,889.75	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	10269316	FRT	04/08/2026	21.78	21.78	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	1030939	LIQUOR	04/15/2026	1,533.45	1,533.45	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030939	FRT	04/15/2026	19.00	19.00	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030940	LIQUOR	04/15/2026	2,189.06	2,189.06	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030940	FRT	04/15/2026	31.04	31.04	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030941	WINE	04/15/2026	1,481.89	1,481.89	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030941	FRT	04/15/2026	51.30	51.30	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030942	MIX	04/15/2026	96.00	96.00	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030942	FRT	04/15/2026	5.70	5.70	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030943	LIQUOR	04/15/2026	126.00	126.00	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1030943	FRT	04/15/2026	3.48	3.48	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1035510	LIQUOR	04/22/2026	761.73	761.73	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1035510	FRT	04/22/2026	17.26	17.26	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1035511	WINE	04/22/2026	1,413.61	1,413.61	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1035511	FRT	04/22/2026	34.20	34.20	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1035512	LIQUOR	04/22/2026	1,199.40	1,199.40	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1035512	FRT	04/22/2026	15.20	15.20	04/23/2026	
1500	JOHNSON BROTHERS WHOLE	1038662	LIQUOR	04/27/2026	2,505.12	2,505.12	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1038662	FRT	04/27/2026	47.50	47.50	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1038663	WINE	04/27/2026	92.52	92.52	04/30/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
1500	JOHNSON BROTHERS WHOLE	1038663	FRT	04/27/2026	1.90	1.90	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040555	LIQUOR	04/29/2026	10,122.53	10,122.53	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040555	FRT	04/29/2026	163.88	163.88	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040556	WINE	04/29/2026	3,448.92	3,448.92	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040556	FRT	04/29/2026	81.70	81.70	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040557	MIX	04/29/2026	74.00	74.00	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040557	FRT	04/29/2026	3.80	3.80	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040558	LIQUOR	04/29/2026	10,541.64	10,541.64	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1040558	FRT	04/29/2026	142.50	142.50	04/30/2026	
1500	JOHNSON BROTHERS WHOLE	1042812	LIQUOR	04/30/2026	5,733.25	5,733.25	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1042812	FRT	04/30/2026	48.45	48.45	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1044285	LIQUOR	05/01/2026	68.64	68.64	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1044285	FRT	05/01/2026	1.90	1.90	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045516	LIQUOR	05/05/2026	107.88	107.88	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045516	FRT	05/05/2026	1.90	1.90	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045517	WINE	05/05/2026	50.16	50.16	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045517	FRT	05/05/2026	1.90	1.90	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045518	LIQUOR	05/05/2026	116.34	116.34	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045518	FRT	05/05/2026	1.90	1.90	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045997	LIQUOR	05/06/2026	2,267.00	2,267.00	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045997	FRT	05/06/2026	28.50	28.50	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045998	LIQUOR	05/06/2026	4,440.10	4,440.10	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045998	FRT	05/06/2026	91.20	91.20	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045999	WINE	05/06/2026	2,359.75	2,359.75	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1045999	FRT	05/06/2026	64.14	64.14	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1046000	LIQUOR	05/06/2026	397.05	397.05	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	1046000	FRT	05/06/2026	7.60	7.60	05/08/2026	
1500	JOHNSON BROTHERS WHOLE	178253	LIQUOR	04/01/2026	23.40-	23.40-	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	178254	WINE	04/01/2026	11.25-	11.25-	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	178479	LIQUOR	04/02/2026	23.76-	23.76-	04/16/2026	
1500	JOHNSON BROTHERS WHOLE	181405	LIQUOR	04/28/2026	170.18-	170.18-	05/08/2026	
	Total JOHNSON BROTHERS WHOLESALE:				66,873.11	66,873.11		
JOHNSON CONTROLS SECURITY SOLUTIONS								
10982	JOHNSON CONTROLS SECURI	42280232	COMPOST CARDS	04/01/2026	2,649.55	2,649.55	05/08/2026	
10982	JOHNSON CONTROLS SECURI	42337169	COMPOST GATE SECURITY MA	04/11/2026	410.48	410.48	04/16/2026	
10982	JOHNSON CONTROLS SECURI	42358478	COMPOST CARDS	04/21/2026	1,766.37	1,766.37	04/30/2026	
	Total JOHNSON CONTROLS SECURITY SOLUTIONS:				4,826.40	4,826.40		
KIMBALL MIDWEST								
11913	KIMBALL MIDWEST	104340132	SHOP SUPPLIES	04/03/2026	999.26	999.26	04/16/2026	
11913	KIMBALL MIDWEST	104379900	SHOP SUPPLIES	04/16/2026	930.70	930.70	04/23/2026	
11913	KIMBALL MIDWEST	104397433	SHOP SUPPLIES	04/22/2026	473.02	473.02	04/30/2026	
11913	KIMBALL MIDWEST	104397433	GLOVES/EAR PLUGS	04/22/2026	103.95	103.95	04/30/2026	
11913	KIMBALL MIDWEST	104397433	GLOVES/EAR PLUGS	04/22/2026	103.95	103.95	04/30/2026	
11913	KIMBALL MIDWEST	104403384	SHOP MATERIALS - SUPPLIES	04/23/2026	589.48	589.48	04/30/2026	
11913	KIMBALL MIDWEST	104420664	SHOP SUPPLIES	04/29/2026	141.75	141.75	05/08/2026	
	Total KIMBALL MIDWEST:				3,342.11	3,342.11		
KNIFE RIVER - ST CLOUD								
10620	KNIFE RIVER - ST CLOUD	82858	LIFT STATION REPAIRS	04/16/2026	1,362.00	1,362.00	04/30/2026	
10620	KNIFE RIVER - ST CLOUD	82908	LIFT STATION REPAIRS	04/16/2026	1,362.00-	1,362.00-	05/08/2026	
10620	KNIFE RIVER - ST CLOUD	82909	LIFT STATION REPAIRS	04/16/2026	1,410.00	1,410.00	05/08/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total KNIFE RIVER - ST CLOUD:				1,410.00	1,410.00		
KOLLER, JOHN								
11860	KOLLER, JOHN	REIMBURSEM	REIMBURSEMENT FOR DOT ST	04/13/2026	20.43	20.43	04/23/2026	
	Total KOLLER, JOHN:				20.43	20.43		
KWIK TRIP - CREDIT DEPT								
10888	KWIK TRIP - CREDIT DEPT	APRIL 2026 IN	POLICE FUEL	04/30/2026	4,703.96	4,703.96	05/08/2026	
10888	KWIK TRIP - CREDIT DEPT	APRIL 2026 IN	STREET FUEL	04/30/2026	2,871.43	2,871.43	05/08/2026	
10888	KWIK TRIP - CREDIT DEPT	APRIL 2026 IN	FLEET FUEL	04/30/2026	237.46	237.46	05/08/2026	
10888	KWIK TRIP - CREDIT DEPT	APRIL 2026 IN	WATER FUEL	04/30/2026	1,226.59	1,226.59	05/08/2026	
10888	KWIK TRIP - CREDIT DEPT	APRIL 2026 IN	WASTEWATER FUEL	04/30/2026	1,226.59	1,226.59	05/08/2026	
	Total KWIK TRIP - CREDIT DEPT:				10,266.03	10,266.03		
LANDFORM PROFESSIONAL SERVICES LLC								
10425	LANDFORM PROFESSIONAL SE	37744	MTL ESCROW	03/31/2026	94.00	94.00	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37745	AUTOZONE	03/31/2026	1,017.50	1,017.50	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37745	PRARIE MEADOWS 5TH - PP &	03/31/2026	469.50	469.50	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37745	SHORES OF ELK RIVER CONC	03/31/2026	1,516.75	1,516.75	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37746	SHORELAND ORDINANCE - MA	04/07/2026	4,269.75	4,269.75	04/23/2026	
10425	LANDFORM PROFESSIONAL SE	37747	18991 EARL ROAD - COMBO/VA	03/31/2026	313.00	313.00	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37747	INDUSTRIAL ANNEXATION - EA	03/31/2026	861.25	861.25	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37747	ANNUAL ORDINANCE UPDATE	03/31/2026	3,887.50	3,887.50	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37747	CONSULTANT CITY BUSINESS	03/31/2026	1,128.00	1,128.00	04/16/2026	
10425	LANDFORM PROFESSIONAL SE	37837	PRAIRIE ROSE PP	04/30/2026	94.00	94.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37838	MTL CONCEPT & EAW	04/30/2026	94.00	94.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37839	PRARIE MEADOWS 5TH - PP &	04/30/2026	376.00	376.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37839	SHORES OF ELK RIVER CONC	04/30/2026	1,165.50	1,165.50	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37839	BENZINGER CAR CONDOS 2 - F	04/30/2026	564.00	564.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37839	AUTOZONE 2ND FINAL PLAT	04/30/2026	995.00	995.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37840	SHORELAND ORDINANCE REVI	04/30/2026	4,558.25	4,558.25	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37841	PREUSSE LAKE PRESERVE PU	04/30/2026	47.00	47.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37841	TIMBER TRIALS CONCEPT PLA	04/30/2026	47.00	47.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37841	18991 EARL ROAD - LOT COMBI	04/30/2026	612.25	612.25	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37841	INDUSTRIAL ANNEXATION - EA	04/30/2026	624.25	624.25	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37841	ANNUAL ORDINANCE UPDATE	04/30/2026	2,437.25	2,437.25	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37841	PC MEETING/COUNCIL MEETIN	04/30/2026	658.00	658.00	05/12/2026	
10425	LANDFORM PROFESSIONAL SE	37841	CONSULTANT CITY BUSINESS	04/30/2026	2,499.00	2,499.00	05/12/2026	
	Total LANDFORM PROFESSIONAL SERVICES LLC:				28,328.75	28,328.75		
LAW ENFORCEMENT LABOR SERVICE								
5096	LAW ENFORCEMENT LABOR S	MAY 2026 POL	POLICE UNION DUES - MAY 202	05/04/2026	803.00	803.00	05/08/2026	
	Total LAW ENFORCEMENT LABOR SERVICE:				803.00	803.00		
LETAC USA								
11924	LETAC USA	4943	POLICE ANNUAL UPDATES SOF	05/04/2026	12,110.00	12,110.00	05/12/2026	
	Total LETAC USA:				12,110.00	12,110.00		
LOCATORS AND SUPPLIES INC								
10421	LOCATORS AND SUPPLIES INC	0326363-IN	MARKING STICKS FOR LOCATE	04/17/2026	68.43	68.43	04/30/2026	
10421	LOCATORS AND SUPPLIES INC	0326363-IN	MARKING STICKS FOR LOCATE	04/17/2026	68.43	68.43	04/30/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total LOCATORS AND SUPPLIES INC:				136.86	136.86		
M&M EXPRESS SALES & SERVICE								
10567	M&M EXPRESS SALES & SERVI	616146	HOSES	04/30/2026	14.51	14.51	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	616710	PARK EQUIPMENT PARTS	04/30/2026	100.68	100.68	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	616711	PARK EQUPMENT PARTS	04/30/2026	100.68	100.68	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	619938	PARK EQUPMENT PARTS	04/30/2026	130.60	130.60	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	621714	LAWN MOWER PARTS	04/30/2026	146.27	146.27	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	621714	TIRES	04/30/2026	1,271.96	1,271.96	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	626307	CHAINSAW SHEETH - PARKS	04/29/2026	6.35	6.35	04/30/2026	
10567	M&M EXPRESS SALES & SERVI	628824	BACKPACK BLOWER - PARKS	05/07/2026	649.99	649.99	05/12/2026	
10567	M&M EXPRESS SALES & SERVI	ACCT STMT D	OVERPAYMENT ON INVOICE 56	04/30/2026	497.12-	497.12-	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	ACCT STMT D	OVERPAYMENT ON INVOICE 60	04/30/2026	2.80-	2.80-	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	ACCT STMT D	OVERPAYMENT ON INVOICE 60	04/30/2026	14.34-	14.34-	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	ACCT STMT D	OVERPAYMENT ON INVOICE 60	04/30/2026	49.81-	49.81-	05/08/2026	
10567	M&M EXPRESS SALES & SERVI	STATEMENT D	INTEREST CHARGED FOR LAT	04/30/2026	5.20	5.20	05/08/2026	
	Total M&M EXPRESS SALES & SERVICE:				1,862.17	1,862.17		
MARCO TECHNOLOGIES - ECHECK								
11850	MARCO TECHNOLOGIES - ECH	579603424	CITY HALL LEASE 04/10-05/10	04/07/2026	1,157.66	1,157.66	05/01/2026	
11850	MARCO TECHNOLOGIES - ECH	579603424	PW LEASE 04/10-05/10	04/07/2026	138.92	138.92	05/01/2026	
11850	MARCO TECHNOLOGIES - ECH	579603424	PW LEASE 04/10-05/10	04/07/2026	138.92	138.92	05/01/2026	
11850	MARCO TECHNOLOGIES - ECH	579603424	FIRE LEASE 04/10-05/10	04/07/2026	30.00	30.00	05/01/2026	
	Total MARCO TECHNOLOGIES - ECHECK:				1,465.50	1,465.50		
MARCO TECHNOLOGIES LLC								
10965	MARCO TECHNOLOGIES LLC	INV14639330	DEC 2025 ONSITE IT PREVIOUS	04/08/2026	1.69	1.69	04/16/2026	
10965	MARCO TECHNOLOGIES LLC	INV15139661	CLERK DESKTOP - IHF60302MS	04/17/2026	1,490.00	1,490.00	04/23/2026	
10965	MARCO TECHNOLOGIES LLC	INV15139661	CLERKS LAPTOP - UH86114G4	04/17/2026	1,210.00	1,210.00	04/23/2026	
10965	MARCO TECHNOLOGIES LLC	INV15139976	MANAGED IT	04/17/2026	7,695.00	7,695.00	04/23/2026	
10965	MARCO TECHNOLOGIES LLC	INV15139976	ARTIC WOLF SOFTWARE	04/17/2026	907.16	907.16	04/23/2026	
10965	MARCO TECHNOLOGIES LLC	INV15139976	VEEAM LICENSING	04/17/2026	340.00	340.00	04/23/2026	
10965	MARCO TECHNOLOGIES LLC	INV15140601	HP CARE PACK - CLERKS COM	04/17/2026	175.00	175.00	04/23/2026	
10965	MARCO TECHNOLOGIES LLC	INV15165658	M365 MARCH 2026	04/23/2026	75.60	75.60	04/30/2026	
10965	MARCO TECHNOLOGIES LLC	INV15165719	AZURE - MARCH 2026	04/23/2026	55.65	55.65	04/30/2026	
10965	MARCO TECHNOLOGIES LLC	INV15165720	M365 MARCH 2026 39/4	04/23/2026	891.60	891.60	04/30/2026	
	Total MARCO TECHNOLOGIES LLC:				12,841.70	12,841.70		
MARTIN, COURTNEY								
11927	MARTIN, COURTNEY	APRIL 2026 FA	EBT TOKENS	04/27/2026	5.00	5.00	04/30/2026	
11927	MARTIN, COURTNEY	APRIL 2026 FA	PROMOTION TOKENS	04/27/2026	13.00	13.00	04/30/2026	
	Total MARTIN, COURTNEY:				18.00	18.00		
MAVERICK BEVERAGE COMPANY MINNESOTA								
11903	MAVERICK BEVERAGE COMPA	INV1730681	LIQUOR	04/23/2026	1,267.00	1,267.00	04/30/2026	
11903	MAVERICK BEVERAGE COMPA	INV1730681	FREIGHT	04/23/2026	45.50	45.50	04/30/2026	
	Total MAVERICK BEVERAGE COMPANY MINNESOTA:				1,312.50	1,312.50		
MCI A VERIZON COMPANY								
11939	MCI A VERIZON COMPANY	409151433	WINDSTREAM PHONE ISSUES	04/14/2026	6.90	6.90	04/30/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total MCI A VERIZON COMPANY:				6.90	6.90		
MEGA BEER LLC								
11869	MEGA BEER LLC	IN-39115	BEER	04/22/2026	98.25	98.25	04/23/2026	
11869	MEGA BEER LLC	IN-39115	THC	04/22/2026	132.00	132.00	04/23/2026	
11869	MEGA BEER LLC	IN-40248	BEER	05/07/2026	45.43	45.43	05/12/2026	
	Total MEGA BEER LLC:				275.68	275.68		
MENARD, INC.								
10828	MENARD, INC.	34784	SHOVEL	04/09/2026	19.96	19.96	04/16/2026	
10828	MENARD, INC.	34784	IRRIGATION SOLAR LIGHTS	04/09/2026	71.73	71.73	04/16/2026	
10828	MENARD, INC.	35547	WW REPAIRS	04/22/2026	88.86	88.86	04/30/2026	
10828	MENARD, INC.	35971	WATER SUPPLIES	04/29/2026	200.93	200.93	05/08/2026	
	Total MENARD, INC.:				381.48	381.48		
MERWIN, JACK								
11939	MERWIN, JACK	APRIL 2026 FA	CC TOKENS	04/27/2026	25.00	25.00	04/30/2026	
11939	MERWIN, JACK	APRIL 2026 FA	PROMOTION TOKENS	04/27/2026	6.00	6.00	04/30/2026	
	Total MERWIN, JACK:				31.00	31.00		
MIDWAY IRON INC.								
6899	MIDWAY IRON INC.	632245	DOCK REPAIRS	04/29/2026	1,319.04	1,319.04	05/08/2026	
	Total MIDWAY IRON INC.:				1,319.04	1,319.04		
MISC REFUNDS TO CUSTOMERS								
11937	MISC REFUNDS TO CUSTOMER	REFUND OVE	REFUNDING PAYMENT FOR SID	05/11/2026	50.00	50.00	05/12/2026	
	Total MISC REFUNDS TO CUSTOMERS:				50.00	50.00		
MN DEPT OF REVENUE (E-CHECKS)								
2559	MN DEPT OF REVENUE (E-CHE	MARCH 2026	GENERAL FUND 3/2026	04/09/2026	64.00	64.00	04/16/2026	
2559	MN DEPT OF REVENUE (E-CHE	MARCH 2026	LIQUOR TAX 03/2026	04/09/2026	38,809.00	38,809.00	04/16/2026	
2559	MN DEPT OF REVENUE (E-CHE	MARCH 2026	WATER FUND 03/2026	04/09/2026	1,121.00	1,121.00	04/16/2026	
2559	MN DEPT OF REVENUE (E-CHE	MARCH 2026	FARMERS MARKET 3/26	04/09/2026	1.00	1.00	04/16/2026	
2559	MN DEPT OF REVENUE (E-CHE	PR # 8 4.22.26	PR #8 4.22.26 MATTSON LEVY	04/22/2026	749.13	749.13	04/20/2026	
2559	MN DEPT OF REVENUE (E-CHE	PR #9 5.6.26 M	PR #9 5.06.26 MATTSON LEVY	05/06/2026	647.20	647.20	05/08/2026	
	Total MN DEPT OF REVENUE (E-CHECKS):				41,391.33	41,391.33		
MN NCPERS LIFE								
10359	MN NCPERS LIFE	342600052026	MAY 2026 PREMIUM	04/01/2026	112.00	112.00	04/23/2026	
10359	MN NCPERS LIFE	342600062026	JUNE 2026 PREMIUMS	06/01/2026	112.00	112.00	05/12/2026	
	Total MN NCPERS LIFE:				224.00	224.00		
MN UNEMPLOYMENT INSURANCE - ECHECK								
11891	MN UNEMPLOYMENT INSURAN	QTR 1 2026 UI	QTR 1 2026 UNEMPLOYMENT	03/31/2026	350.10	350.10	04/16/2026	
	Total MN UNEMPLOYMENT INSURANCE - ECHECK:				350.10	350.10		
MOORE CIERRA								
11890	MOORE CIERRA	APRIL 2026 FA	EBT TOKENS	04/27/2026	1.00	1.00	04/30/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
11890	MOORE CIERRA	APRIL 2026 FA	PROMOTION TOKENS	04/27/2026	8.00	8.00	04/30/2026	
	Total MOORE CIERRA:				9.00	9.00		
MORD SHARON								
11887	MORD SHARON	APRIL 2026 FA	CC TOKENS - APRIL	04/27/2026	20.00	20.00	04/30/2026	
11887	MORD SHARON	APRIL 2026 FA	PROMOTION TOKENS - APRIL	04/27/2026	12.00	12.00	04/30/2026	
	Total MORD SHARON:				32.00	32.00		
NAPA AUTO PARTS								
7454	NAPA AUTO PARTS	204621	ATV REPAIR	04/17/2026	17.62	17.62	04/23/2026	
	Total NAPA AUTO PARTS :				17.62	17.62		
NORTH CENTRAL INTERNATIONAL LLC								
11925	NORTH CENTRAL INTERNATIO	X220129512:0	#436 WATER PICKUP AIR VALVE	04/21/2026	57.41	57.41	04/30/2026	
	Total NORTH CENTRAL INTERNATIONAL LLC:				57.41	57.41		
NORTHLAND & COMPANIES								
11905	NORTHLAND & COMPANIES	IN112830	HOSTED DICTATION SOFTWAR	04/07/2026	1,157.62	1,157.62	04/23/2026	
	Total NORTHLAND & COMPANIES:				1,157.62	1,157.62		
NORTHLAND OCCUPATIONAL HEALTH								
11921	NORTHLAND OCCUPATIONAL H	2578293	DOT RANDOM TESTING QTR 1 -	04/16/2026	55.00	55.00	04/23/2026	
11921	NORTHLAND OCCUPATIONAL H	2578293	DOT RANDOM TESTING QTR 1 -	04/16/2026	55.00	55.00	04/23/2026	
11921	NORTHLAND OCCUPATIONAL H	2578293	DOT RANDOM TESTING QTR 1 -	04/16/2026	55.00	55.00	04/23/2026	
11921	NORTHLAND OCCUPATIONAL H	2578320	DOT RANDOM TESTING QTR 1 -	04/20/2026	55.00	55.00	04/23/2026	
	Total NORTHLAND OCCUPATIONAL HEALTH:				220.00	220.00		
OPTIONS INC								
7006	OPTIONS INC	00507611	CITY HALL CLEANING - APRIL 2	04/30/2026	199.16	199.16	05/08/2026	
	Total OPTIONS INC:				199.16	199.16		
OREILLY AUTOMOTIVE INC								
10369	OREILLY AUTOMOTIVE INC	1532-228227	LAWN MOWER PARTS	04/02/2026	46.04	46.04	04/16/2026	
10369	OREILLY AUTOMOTIVE INC	1532-229060	SHOP TOOLS	04/07/2026	91.87	91.87	04/16/2026	
10369	OREILLY AUTOMOTIVE INC	1532-229232	PD BATTERY	04/08/2026	175.17	175.17	04/16/2026	
10369	OREILLY AUTOMOTIVE INC	1532-229340	CORE RETURNS	04/08/2026	176.00-	176.00-	04/16/2026	
10369	OREILLY AUTOMOTIVE INC	1532-230524	WWTP DUMP TRUCK #102 REP	04/14/2026	18.04	18.04	04/23/2026	
10369	OREILLY AUTOMOTIVE INC	1532-230752	WWTP PICKUP #517 REPAIR	04/15/2026	63.93	63.93	04/23/2026	
10369	OREILLY AUTOMOTIVE INC	1532-231814	MAIN LIFT GENERATOR BATTE	04/20/2026	139.18	139.18	04/23/2026	
10369	OREILLY AUTOMOTIVE INC	1532-231895	BATTERY FOR POLICE	04/20/2026	105.49	105.49	04/23/2026	
10369	OREILLY AUTOMOTIVE INC	1532-232084	#746 STREETS PICKUP	04/21/2026	15.99	15.99	04/30/2026	
10369	OREILLY AUTOMOTIVE INC	1532-232260	PD TAHOE REPAIR	04/22/2026	349.98	349.98	04/30/2026	
10369	OREILLY AUTOMOTIVE INC	1532-232566	POLICE BRAKE PADS	04/23/2026	59.60	59.60	04/30/2026	
10369	OREILLY AUTOMOTIVE INC	1532-233522	SKIDSTEER WIPER BLADE	04/27/2026	6.99	6.99	04/30/2026	
10369	OREILLY AUTOMOTIVE INC	1532-235111	WASTEWATER FLOOR SWEEP	05/04/2026	892.68	892.68	05/08/2026	
	Total OREILLY AUTOMOTIVE INC:				1,788.96	1,788.96		
ORKIN								
10927	ORKIN	296162256	PEST CONTROL POLICE/LIBRA	04/28/2026	180.95	180.95	05/12/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total ORKIN:				180.95	180.95		
OXFORD STREET MERCHANTS								
11939	OXFORD STREET MERCHANTS	7562474	WINE	04/29/2026	794.00	794.00	04/30/2026	
11939	OXFORD STREET MERCHANTS	7562474	FREIGHT	04/29/2026	11.72	11.72	04/30/2026	
11939	OXFORD STREET MERCHANTS	7563374	WINE	05/06/2026	1,239.44	1,239.44	05/08/2026	
11939	OXFORD STREET MERCHANTS	7563374	FREIGHT	05/06/2026	19.00	19.00	05/08/2026	
	Total OXFORD STREET MERCHANTS:				2,064.16	2,064.16		
PARSONS MECHANICAL								
11939	PARSONS MECHANICAL	INV DATE 4-24	AIR CONDITIONER REPAIR AT	04/24/2026	3,025.00	3,025.00	04/30/2026	
	Total PARSONS MECHANICAL:				3,025.00	3,025.00		
PATRIOT NEWS MN								
11075	PATRIOT NEWS MN	016126	PARKS ADVISORY COMMITTEE	03/28/2026	140.00	140.00	04/16/2026	
11075	PATRIOT NEWS MN	016253	ST2026-01 BID ADVERTISEMEN	04/25/2026	472.50	472.50	05/08/2026	
11075	PATRIOT NEWS MN	016255	R5 SHORELAND ORDINANCE A	04/18/2026	157.50	157.50	04/30/2026	
11075	PATRIOT NEWS MN	016256	ZONING MAP AMENDMENTS P	04/18/2026	131.25	131.25	04/30/2026	
11075	PATRIOT NEWS MN	016285	2026 HOUSEKEEPING ORDINA	04/25/2026	43.75	43.75	05/08/2026	
11075	PATRIOT NEWS MN	016292	EASEMENT VACATION - 18991	04/25/2026	140.00	140.00	05/08/2026	
	Total PATRIOT NEWS MN :				1,085.00	1,085.00		
PAUSTIS WINE COMPANY								
1095	PAUSTIS WINE COMPANY	291845	WINE	04/09/2026	351.00	351.00	04/16/2026	
1095	PAUSTIS WINE COMPANY	291845	FRT	04/09/2026	7.50	7.50	04/16/2026	
1095	PAUSTIS WINE COMPANY	292994	WINE	04/23/2026	707.00	707.00	04/30/2026	
1095	PAUSTIS WINE COMPANY	292994	FRT	04/23/2026	15.00	15.00	04/30/2026	
1095	PAUSTIS WINE COMPANY	294145	WINE	05/07/2026	87.00	87.00	05/12/2026	
1095	PAUSTIS WINE COMPANY	294145	FRT	05/07/2026	4.00	4.00	05/12/2026	
	Total PAUSTIS WINE COMPANY :				1,171.50	1,171.50		
PETTY CASH								
7075	PETTY CASH	APRIL 2026 PE	DMV - WW TABS #426	04/21/2026	21.25	21.25	04/23/2026	
7075	PETTY CASH	APRIL 2026 PE	DMV - PUBLIC WORKS TABS - #	04/21/2026	21.25	21.25	04/23/2026	
7075	PETTY CASH	APRIL 2026 PE	DMV - PUBLIC WORKS TABS - #	04/21/2026	21.25	21.25	04/23/2026	
	Total PETTY CASH:				63.75	63.75		
PHILLIPS WINE & SPIRITS								
7106	PHILLIPS WINE & SPIRITS	5153662	LIQUOR	04/08/2026	470.02	470.02	04/16/2026	
7106	PHILLIPS WINE & SPIRITS	5153662	FREIGHT	04/08/2026	7.36	7.36	04/16/2026	
7106	PHILLIPS WINE & SPIRITS	5153663	WINE	04/08/2026	367.10	367.10	04/16/2026	
7106	PHILLIPS WINE & SPIRITS	5153663	FREIGHT	04/08/2026	12.88	12.88	04/16/2026	
7106	PHILLIPS WINE & SPIRITS	5153664	NA WINE	04/08/2026	44.00	44.00	04/16/2026	
7106	PHILLIPS WINE & SPIRITS	5153664	MIX	04/08/2026	84.15	84.15	04/16/2026	
7106	PHILLIPS WINE & SPIRITS	5153664	FREIGHT	04/08/2026	7.36	7.36	04/16/2026	
7106	PHILLIPS WINE & SPIRITS	5157177	LIQUOR	04/15/2026	759.45	759.45	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5157177	FREIGHT	04/15/2026	15.20	15.20	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5157178	WINE	04/15/2026	1,019.99	1,019.99	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5157178	FREIGHT	04/15/2026	36.10	36.10	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5157179	MIX	04/21/2026	46.20	46.20	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5157179	FREIGHT	04/21/2026	1.90	1.90	04/23/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
7106	PHILLIPS WINE & SPIRITS	5160784	LIQUOR	04/22/2026	1,902.74	1,902.74	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5160784	FREIGHT	04/22/2026	36.10	36.10	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5160785	WINE	04/22/2026	911.20	911.20	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5160785	FREIGHT	04/22/2026	34.20	34.20	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5160786	MIX	04/22/2026	88.00	88.00	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5160786	FREIGHT	04/22/2026	1.90	1.90	04/23/2026	
7106	PHILLIPS WINE & SPIRITS	5164457	LIQUOR	04/29/2026	5,078.62	5,078.62	04/30/2026	
7106	PHILLIPS WINE & SPIRITS	5164457	FREIGHT	04/29/2026	95.00	95.00	04/30/2026	
7106	PHILLIPS WINE & SPIRITS	5164458	WINE	04/29/2026	783.85	783.85	04/30/2026	
7106	PHILLIPS WINE & SPIRITS	5164458	FREIGHT	04/29/2026	30.72	30.72	04/30/2026	
7106	PHILLIPS WINE & SPIRITS	5164459	MIX	04/29/2026	31.50	31.50	04/30/2026	
7106	PHILLIPS WINE & SPIRITS	5164459	FREIGHT	04/29/2026	1.90	1.90	04/30/2026	
7106	PHILLIPS WINE & SPIRITS	5168288	LIQUOR	05/06/2026	2,227.70	2,227.70	05/08/2026	
7106	PHILLIPS WINE & SPIRITS	5168288	FREIGHT	05/06/2026	44.18	44.18	05/08/2026	
7106	PHILLIPS WINE & SPIRITS	5168289	WINE	05/06/2026	2,030.50	2,030.50	05/08/2026	
7106	PHILLIPS WINE & SPIRITS	5168289	FREIGHT	05/06/2026	60.80	60.80	05/08/2026	
7106	PHILLIPS WINE & SPIRITS	5168290	MIX	05/06/2026	224.45	224.45	05/08/2026	
7106	PHILLIPS WINE & SPIRITS	5168290	FREIGHT	05/06/2026	7.60	7.60	05/08/2026	
	Total PHILLIPS WINE & SPIRITS :				16,462.67	16,462.67		
PITNEY BOWES (E-CHECKS)								
7100	PITNEY BOWES (E-CHECKS)	MAY 1 2026 P	PITNEY BOW POSTAGE 05.1.26	05/01/2026	250.00	250.00	05/08/2026	
	Total PITNEY BOWES (E-CHECKS):				250.00	250.00		
PLUNKETTS PEST CONTROL								
10898	PLUNKETTS PEST CONTROL	10486967	2026 GENERAL PEST CONTROL	04/20/2026	231.46	231.46	04/23/2026	
	Total PLUNKETTS PEST CONTROL :				231.46	231.46		
POPP, MARIE								
11919	POPP, MARIE	MILEAGE REI	CLOSING PIZZA FACTORY-MILE	05/07/2026	62.35	62.35	05/08/2026	
11919	POPP, MARIE	TRAVEL EXPE	INTERVIEWS FOR PLANNING T	04/16/2026	81.20	81.20	04/23/2026	
	Total POPP, MARIE:				143.55	143.55		
POSTMASTER								
7670	POSTMASTER	UB PREPAID P	PREPAID POSTAGE UB	04/22/2026	1,000.00	1,000.00	04/23/2026	
7670	POSTMASTER	UB PREPAID P	PREPAID POSTAGE UB	04/22/2026	4,500.00	4,500.00	04/23/2026	
7670	POSTMASTER	UB PREPAID P	PREPAID POSTAGE UB	04/22/2026	4,500.00	4,500.00	04/23/2026	
	Total POSTMASTER :				10,000.00	10,000.00		
PRINCETON RENTAL INC								
11925	PRINCETON RENTAL INC	1-581963	EQUIPMENT RENTAL	04/08/2026	78.30	78.30	04/16/2026	
	Total PRINCETON RENTAL INC:				78.30	78.30		
PRYES BREWING COMPANY, LLC								
11919	PRYES BREWING COMPANY, LL	W-121206	BEER	04/30/2026	168.50	168.50	05/08/2026	
	Total PRYES BREWING COMPANY, LLC:				168.50	168.50		
PSN (E-CHECKS)								
10903	PSN (E-CHECKS)	325485	PSN FEES - APRIL 2026	04/30/2026	280.43	280.43	05/08/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
	Total PSN (E-CHECKS):				280.43	280.43		
QUADIENT LEASING USA INC								
11852	QUADIENT LEASING USA INC	Q2346407	JUNE-AUG 2026 LEASE	05/01/2026	448.56	448.56	05/12/2026	
	Total QUADIENT LEASING USA INC:				448.56	448.56		
QUALITY FLOW SYSTEMS								
1946	QUALITY FLOW SYSTEMS	50945	WWTP PUMP REPAIRS	04/28/2026	1,852.20	1,852.20	05/08/2026	
	Total QUALITY FLOW SYSTEMS :				1,852.20	1,852.20		
RED BULL DISTRIBUTION CO INC								
10905	RED BULL DISTRIBUTION CO IN	2034177706	MIX	05/08/2026	235.40	235.40	05/12/2026	
	Total RED BULL DISTRIBUTION CO INC:				235.40	235.40		
RELIANCE STANDARD LIFE INS CO (ECHECK)								
11883	RELIANCE STANDARD LIFE INS	GL166389 - MA	LIFE INS PREM ER PORTION	05/01/2026	1,341.49	1,341.49	05/01/2026	
11883	RELIANCE STANDARD LIFE INS	GL166389 - MA	LIFE INS PREM EE PORTION	05/01/2026	790.22	790.22	05/01/2026	
11883	RELIANCE STANDARD LIFE INS	GL166389 - MA	NEW EE - LIFE INS NOT BILLED	05/01/2026	43.41-	43.41-	05/01/2026	
	Total RELIANCE STANDARD LIFE INS CO (ECHECK):				2,088.30	2,088.30		
RM SPECIALTIES LLC								
11939	RM SPECIALTIES LLC	RLF - BIG LAK	RLF - PIZZA FACTORY PROJEC	04/27/2026	25,000.00	25,000.00	04/27/2026	
	Total RM SPECIALTIES LLC:				25,000.00	25,000.00		
RUTTEN, SARA								
11918	RUTTEN, SARA	APRIL 2026 FA	EBT TOKENS	04/27/2026	15.00	15.00	04/30/2026	
11918	RUTTEN, SARA	APRIL 2026 FA	PROMOTION TOKENS	04/27/2026	24.00	24.00	04/30/2026	
11918	RUTTEN, SARA	APRIL 2026 FA	MARKET BUCKS	04/27/2026	10.00	10.00	04/30/2026	
	Total RUTTEN, SARA:				49.00	49.00		
SHERBURNE CO ATTORNEY								
7300	SHERBURNE CO ATTORNEY	291	MARCH 2026 PROSECUTION F	04/07/2026	1,699.26	1,699.26	04/16/2026	
	Total SHERBURNE CO ATTORNEY:				1,699.26	1,699.26		
SHERWIN WILLIAMS CO								
10891	SHERWIN WILLIAMS CO	124331966104	SPRAYER PUMP FOR CROSS W	04/08/2026	454.05	454.05	04/16/2026	
	Total SHERWIN WILLIAMS CO:				454.05	454.05		
SHORT ELLIOTT HENDRICKSON INC								
7358	SHORT ELLIOTT HENDRICKSO	507324	MARCH 2026 AWIA ENGINEERI	04/16/2026	300.00	300.00	04/23/2026	
7358	SHORT ELLIOTT HENDRICKSO	507324	MARCH 2026 AWIA ENGINEERI	04/16/2026	300.00	300.00	04/23/2026	
	Total SHORT ELLIOTT HENDRICKSON INC:				600.00	600.00		
SHRED RIGHT								
10870	SHRED RIGHT	0059797	SHRED RIGHT OCT 2025 - CITY	04/27/2026	42.53	42.53	04/27/2026	
10870	SHRED RIGHT	0059797	SHRED RIGHT OCT 2025 - POLI	04/27/2026	42.53	42.53	04/27/2026	
10870	SHRED RIGHT	0062282	SHRED RIGHT DEC 2025 - CITY	04/27/2026	21.26	21.26	04/27/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
10870	SHRED RIGHT	0062282	SHRED RIGHT DEC 2025 - POLI	04/27/2026	21.27	21.27	04/27/2026	
	Total SHRED RIGHT:				127.59	127.59		
SOUTHERN WINE & SPIRITS OF MN								
10755	SOUTHERN WINE & SPIRITS O	2744653	LIQUOR	04/09/2026	7,123.51	7,123.51	04/16/2026	
10755	SOUTHERN WINE & SPIRITS O	2744653	FREIGHT	04/09/2026	82.25	82.25	04/16/2026	
10755	SOUTHERN WINE & SPIRITS O	2744654	WINE	04/09/2026	1,513.50	1,513.50	04/16/2026	
10755	SOUTHERN WINE & SPIRITS O	2744654	FREIGHT	04/09/2026	29.05	29.05	04/16/2026	
10755	SOUTHERN WINE & SPIRITS O	2744655	FREIGHT	04/09/2026	3.15	3.15	04/16/2026	
10755	SOUTHERN WINE & SPIRITS O	2747282	LIQUOR	04/16/2026	2,221.84	2,221.84	04/23/2026	
10755	SOUTHERN WINE & SPIRITS O	2747282	FREIGHT	04/16/2026	23.33	23.33	04/23/2026	
10755	SOUTHERN WINE & SPIRITS O	2747283	LIQUOR	04/16/2026	314.98	314.98	04/23/2026	
10755	SOUTHERN WINE & SPIRITS O	2747283	FRT	04/16/2026	1.40	1.40	04/23/2026	
10755	SOUTHERN WINE & SPIRITS O	2747284	WINE	04/16/2026	2,262.60	2,262.60	04/23/2026	
10755	SOUTHERN WINE & SPIRITS O	2747284	FREIGHT	04/16/2026	38.27	38.27	04/23/2026	
10755	SOUTHERN WINE & SPIRITS O	2749944	FREIGHT	04/23/2026	1.40	1.40	04/30/2026	
10755	SOUTHERN WINE & SPIRITS O	2749945	FREIGHT	04/23/2026	2.80	2.80	04/30/2026	
10755	SOUTHERN WINE & SPIRITS O	2749946	LIQUOR	04/23/2026	5,061.38	5,061.38	04/30/2026	
10755	SOUTHERN WINE & SPIRITS O	2749946	FREIGHT	04/23/2026	58.80	58.80	04/30/2026	
10755	SOUTHERN WINE & SPIRITS O	2749947	WINE	04/23/2026	1,026.01	1,026.01	04/30/2026	
10755	SOUTHERN WINE & SPIRITS O	2749947	FREIGHT	04/23/2026	25.43	25.43	04/30/2026	
10755	SOUTHERN WINE & SPIRITS O	2749948	FREIGHT	04/23/2026	1.40	1.40	04/30/2026	
10755	SOUTHERN WINE & SPIRITS O	2752549	LIQUOR	04/30/2026	5,879.74	5,879.74	05/08/2026	
10755	SOUTHERN WINE & SPIRITS O	2752549	FREIGHT	04/30/2026	77.82	77.82	05/08/2026	
10755	SOUTHERN WINE & SPIRITS O	2752550	WINE	04/30/2026	1,504.65	1,504.65	05/08/2026	
10755	SOUTHERN WINE & SPIRITS O	2752550	FREIGHT	04/30/2026	31.62	31.62	05/08/2026	
10755	SOUTHERN WINE & SPIRITS O	2755336	LIQUOR	05/07/2026	7,338.50	7,338.50	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	2755336	FREIGHT	05/07/2026	92.88	92.88	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	2755337	WINE	05/07/2026	2,060.54	2,060.54	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	2755337	FREIGHT	05/07/2026	54.13	54.13	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	2755338	FREIGHT	05/07/2026	2.80	2.80	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	2755340	FREIGHT	05/07/2026	1.40	1.40	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	5139294	LIQUOR	04/30/2026	450.00	450.00	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	5139294	FREIGHT	04/30/2026	1.40	1.40	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	5139295	LIQUOR	04/30/2026	216.24	216.24	05/12/2026	
10755	SOUTHERN WINE & SPIRITS O	5139295	FREIGHT	04/30/2026	2.80	2.80	05/12/2026	
	Total SOUTHERN WINE & SPIRITS OF MN:				37,505.62	37,505.62		
STAPLES ADVANTAGE								
10741	STAPLES ADVANTAGE	7679556628	CITY HALL SUPPLIES	05/06/2026	82.53	82.53	05/08/2026	
10741	STAPLES ADVANTAGE	7679556628	CITY HALL SUPPLIES - BUILDIN	05/06/2026	12.70	12.70	05/08/2026	
10741	STAPLES ADVANTAGE	7679556628	CITY HALL SUPPLIES - MAYOR	05/06/2026	6.35	6.35	05/08/2026	
10741	STAPLES ADVANTAGE	7679556628	CITY HALL SUPPLIES - PLANNI	05/06/2026	6.35	6.35	05/08/2026	
10741	STAPLES ADVANTAGE	7679556628	CITY HALL SUPPLIES - EDA	05/06/2026	12.70	12.70	05/08/2026	
10741	STAPLES ADVANTAGE	7679556628	CITY HALL SUPPLIES - ENGINE	05/06/2026	6.34	6.34	05/08/2026	
10741	STAPLES ADVANTAGE	7915065807	CITY HALL SUPPLIES	04/23/2026	91.03	91.03	04/30/2026	
10741	STAPLES ADVANTAGE	7915065807	CITY HALL SUPPLIES - BUILDIN	04/23/2026	14.00	14.00	04/30/2026	
10741	STAPLES ADVANTAGE	7915065807	CITY HALL SUPPLIES - MAYOR	04/23/2026	7.00	7.00	04/30/2026	
10741	STAPLES ADVANTAGE	7915065807	CITY HALL SUPPLIES - PLANNI	04/23/2026	7.00	7.00	04/30/2026	
10741	STAPLES ADVANTAGE	7915065807	CITY HALL SUPPLIES - EDA	04/23/2026	14.00	14.00	04/30/2026	
10741	STAPLES ADVANTAGE	7915065807	CITY HALL SUPPLIES - ENGINE	04/23/2026	7.00	7.00	04/30/2026	
	Total STAPLES ADVANTAGE:				267.00	267.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
STEPP MANUFACTURING CO INC								
10388	STEPP MANUFACTURING CO I	068189	POTHOLE TRAILER #119 REPAI	04/08/2026	339.04	339.04	04/16/2026	
	Total STEPP MANUFACTURING CO INC :				339.04	339.04		
STOLTZ, GARY								
11926	STOLTZ, GARY	MMBA CONF T	2026 MMBA CONFERENCE MIL	04/21/2026	317.55	317.55	04/23/2026	
	Total STOLTZ, GARY:				317.55	317.55		
STREICHERS								
4550	STREICHERS	I825904	NEW HIRE UNIFORM - HARRIS	05/07/2026	23.98	23.98	05/08/2026	
4550	STREICHERS	I825906	NEW HIRE UNIFORM - HARRIS	05/07/2026	104.99	104.99	05/08/2026	
	Total STREICHERS:				128.97	128.97		
STYLE CATERING								
11079	STYLE CATERING	MAY 20, 2026	2026 CITIZEN OF THE YEAR RE	04/30/2026	96.32	96.32	05/08/2026	
	Total STYLE CATERING:				96.32	96.32		
SUNBELT RENTALS INC								
11884	SUNBELT RENTALS INC	183264952-00	SKID STEER BREAKER - PARK	05/01/2026	330.89	330.89	05/12/2026	
	Total SUNBELT RENTALS INC:				330.89	330.89		
THE AMERICAN BOTTLING COMPANY								
10988	THE AMERICAN BOTTLING CO	4851509172	MIX	04/28/2026	301.00	301.00	04/30/2026	
	Total THE AMERICAN BOTTLING COMPANY:				301.00	301.00		
TOSHIBA FINANCIAL SERVICES - E CHECK								
11922	TOSHIBA FINANCIAL SERVICES	580244655	MAY 2026 LEASE	05/13/2026	130.96	130.96	05/01/2026	
11922	TOSHIBA FINANCIAL SERVICES	580244655	MAY 2026 SURCHARGE	05/13/2026	24.47	24.47	05/01/2026	
	Total TOSHIBA FINANCIAL SERVICES - E CHECK:				155.43	155.43		
TOTAL CONTROL SYSTEMS INC								
10930	TOTAL CONTROL SYSTEMS IN	12074	WWTP CRADLEPOINT QTR 1	04/06/2026	135.00	135.00	04/16/2026	
10930	TOTAL CONTROL SYSTEMS IN	12074	WTP CRADLEPOINT QTR 1	04/06/2026	135.00	135.00	04/16/2026	
10930	TOTAL CONTROL SYSTEMS IN	12074	WTP BACKWASH PUMP REPAIR	04/06/2026	932.40	932.40	04/16/2026	
	TOTAL CONTROL SYSTEMS INC:				1,202.40	1,202.40		
URBAN GROWLER BREWING CO.								
11934	URBAN GROWLER BREWING C	E-42854	KEG DEPOSIT	04/24/2026	50.00	50.00	04/30/2026	
11934	URBAN GROWLER BREWING C	E-42854	BEER	04/24/2026	247.50	247.50	04/30/2026	
11934	URBAN GROWLER BREWING C	E-42854	THC	04/24/2026	134.00	134.00	04/30/2026	
	Total URBAN GROWLER BREWING CO.:				431.50	431.50		
US BANK (E-CHECKS)								
10527	US BANK (E-CHECKS)	APRIL 13, 202	WASTEWATER SUPPLIES/SCOT	04/13/2026	5.99	5.99	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/CHAZ	04/13/2026	72.25	72.25	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/CHAZ	04/13/2026	159.37	159.37	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/CHAZ	04/13/2026	24.68	24.68	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	EYE WASH SOLUTION/DAN	04/13/2026	65.03	65.03	04/16/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
10527	US BANK (E-CHECKS)	APRIL 13, 202	WATER SUPPLIES/DAN	04/13/2026	73.59	73.59	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUSES/DAN	04/13/2026	285.60	285.60	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WATER SUPPLIES/DAN	04/13/2026	395.97	395.97	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WWTP SUPPLIES/DAN	04/13/2026	61.55	61.55	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WATER TESTING EQUIP/DAN	04/13/2026	1,154.47	1,154.47	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	REPAIR PARTS/DAN	04/13/2026	136.39	136.39	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MONTHLY ADOBE/DEB	04/13/2026	395.04	395.04	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FINANCE SUPPLIES/DEB	04/13/2026	24.32	24.32	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	PLOTTER INK FOR LAYNE/DEB	04/13/2026	154.95	154.95	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	CITY HALL SUPPLIES/DEB	04/13/2026	25.79	25.79	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	COMPUTER CASE FOR CORRI	04/13/2026	23.70	23.70	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	UNIT #729 PARTS/DEB	04/13/2026	65.49	65.49	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	TONER FOR SANDY/DEB	04/13/2026	195.49	195.49	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	DOCKING STATION MONITOR S	04/13/2026	380.68	380.68	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	PARTS FOR UNIT #729/DEB	04/13/2026	332.49	332.49	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	UNIT #729 PARTS/DEB	04/13/2026	244.14	244.14	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SMALL EQUIPMENT	04/13/2026	37.96	37.96	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	4.16	4.16	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	4.16	4.16	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	8.32	8.32	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	8.32	8.32	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	4.15	4.15	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	ADMIN SUPPLIES	04/13/2026	54.05	54.05	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	3 HOLE PUNCH FOR PW/DEB	04/13/2026	32.33	32.33	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	4.54	4.54	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	4.54	4.54	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	9.08	9.08	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	9.08	9.08	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	4.55	4.55	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	ADMIN SUPPLIES	04/13/2026	59.03	59.03	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MONITORS FOR GINA/DEB	04/13/2026	348.98	348.98	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MCFOA CONFERENCE HOTEL/	04/13/2026	443.22	443.22	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FARMERS MKT AD/DEB	04/13/2026	22.53	22.53	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WATER SUPPLIES/ERIC	04/13/2026	29.99	29.99	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BAUTCH	04/13/2026	80.63	80.63	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	HOSE FOR SHOP/BAUTCH	04/13/2026	11.16	11.16	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIQ STORE SUPPLIES/GARY	04/13/2026	9.65	9.65	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIMES/STOLTZ	04/13/2026	6.32	6.32	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIMES/STOLTZ	04/13/2026	7.90	7.90	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIMES/STOLTZ	04/13/2026	9.48	9.48	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIQ STORE SUPPLIES/GARY	04/13/2026	16.11	16.11	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	EXPO CANDY/GINA	04/13/2026	78.07	78.07	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MCFOA CONFERENCE HOTEL/	04/13/2026	443.22	443.22	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIQ STORE SUPPLIES/GREG	04/13/2026	114.89	114.89	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POP/MIX/GREG	04/13/2026	13.59	13.59	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	INK CARTRIDGES/GREG	04/13/2026	511.89	511.89	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIQ STORE SUPPLIES/GREG	04/13/2026	19.48	19.48	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SHELF LABELS/GREG	04/13/2026	61.29	61.29	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LIMES/GREG	04/13/2026	7.90	7.90	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FEB NCR CC FEES/GREG	04/13/2026	199.10	199.10	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LOYALTY CARDS/GREG	04/13/2026	792.22	792.22	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POP/MIX/GREG	04/13/2026	51.00	51.00	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FREIGHT/GREG	04/13/2026	20.00	20.00	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	REAL ESTATE CONFERENCE/H	04/13/2026	131.45	131.45	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	CITY DAY PARKING/HANNA	04/13/2026	32.96	32.96	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	REMARKABLE/HANNA	04/13/2026	2.99	2.99	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WWTP REPAIR PARTS FOR EQ	04/13/2026	41.47	41.47	04/16/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
10527	US BANK (E-CHECKS)	APRIL 13, 202	SHOP SUPPLIES/KOLLER	04/13/2026	34.32	34.32	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WATER TRUCK REPAIR/KOLLE	04/13/2026	22.93	22.93	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	GRINDER FOR SHOP/KOLLER	04/13/2026	178.90	178.90	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	ENGINEERING EQUIPMENT/LA	04/13/2026	452.58	452.58	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MCFOA CONFERENCE HOTEL/	04/13/2026	443.22	443.22	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MARKETING UMBRELLAS/MARI	04/13/2026	1,489.84	1,489.84	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	DEVELOPMENT MTG SUPPLIES	04/13/2026	17.20	17.20	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MONTHLY REMARKABLE/MARI	04/13/2026	3.21	3.21	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE MONTHLY ADOBE/PRIG	04/13/2026	21.46	21.46	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MONTHLY ARLO/PRIGGE	04/13/2026	19.99	19.99	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WASTEWATER SUPPLIES/SCOT	04/13/2026	7.49	7.49	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WELL #3 SUPPLIES/PHIL	04/13/2026	44.28	44.28	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	JETTER TRAILER/PHIL	04/13/2026	5.16	5.16	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WATER SUPPLIES/PHIL	04/13/2026	36.16	36.16	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	LAKESIDE PARK BATHROOM/B	04/13/2026	573.10	573.10	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BADER	04/13/2026	66.33	66.33	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BADER	04/13/2026	59.63	59.63	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BADER	04/13/2026	95.44	95.44	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BADER	04/13/2026	103.34	103.34	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BADER	04/13/2026	70.12	70.12	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	STREETS FUEL/BADER	04/13/2026	30.82	30.82	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	STREETS TOOLS/BADER	04/13/2026	22.57	22.57	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BRANDT	04/13/2026	130.54	130.54	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BRANDT	04/13/2026	27.26	27.26	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FUEL/BRANDT	04/13/2026	71.94	71.94	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	CRACK FILLER FUEL/BRANDT	04/13/2026	77.79	77.79	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FACE SHIELDS/BRANDT	04/13/2026	70.36	70.36	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE BATHROOM/SCOTT	04/13/2026	37.97	37.97	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WATER SUPPLIES/SCOTT	04/13/2026	5.58	5.58	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WW REPAIR SUPPLIES/SCOTT	04/13/2026	22.26	22.26	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	WASTEWATER SUPPLIES/SCOT	04/13/2026	10.78	10.78	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	HOSE REPAIR/SCOTT	04/13/2026	1,737.54	1,737.54	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	MONTHLY ADOBE/REEK	04/13/2026	21.46	21.46	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	BCA DEATH & MISSING PERSO	04/13/2026	300.66	300.66	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE POSTAGE/REEK	04/13/2026	7.30	7.30	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	FLASH DRIVE - TINA	04/13/2026	254.55	254.55	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	CAR CLEANING WIPES/TINA	04/13/2026	43.52	43.52	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	USB CABLE/TINA	04/13/2026	30.99	30.99	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	SUPPLIES	04/13/2026	216.97	216.97	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	RESERVES/CAPTAINS CAKE/TI	04/13/2026	85.78	85.78	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE POSTAGE/TINA	04/13/2026	10.48	10.48	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE POSTAGE/TINA	04/13/2026	10.48	10.48	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE POSTAGE/TINA	04/13/2026	2.17	2.17	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE EXTRA STORAGE/KUC	04/13/2026	21.46	21.46	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	POLICE EXTRA STORAGE/KUC	04/13/2026	.99	.99	04/16/2026	
10527	US BANK (E-CHECKS)	APRIL 13, 202	REEK FORENSIC INTERVIEW T	04/13/2026	1,442.39	1,442.39	04/16/2026	
10527	US BANK (E-CHECKS)	FARMERS MK	FARMERS MKT APRIL 2026	04/30/2026	28.32	28.32	05/08/2026	
10527	US BANK (E-CHECKS)	PARKING BOX	PARKING BOXX APRIL 2026	04/30/2026	33.80	33.80	05/08/2026	
	Total US BANK (E-CHECKS):				16,530.17	16,530.17		
UTILITY CONSULTANTS								
3896	UTILITY CONSULTANTS	127580	WWTP TESTING MARCH & APRI	05/01/2026	1,467.52	1,467.52	05/08/2026	
	Total UTILITY CONSULTANTS:				1,467.52	1,467.52		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
VERIZON WIRELESS								
10463	VERIZON WIRELESS	6139994248	CODES INSPECTOR CELL 763-8	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	PLANNER CELL PHONE 612-297	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	COMM DEV DIR CELL 763-402-1	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	BUILDING OFFICIAL CELL 763-4	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	BUILDING OFFICIAL IPAD 612-8	03/31/2026	40.01	40.01	04/16/2026	
10463	VERIZON WIRELESS	6139994248	PW IPADS	03/31/2026	240.06	240.06	04/16/2026	
10463	VERIZON WIRELESS	6139994248	PW IPAD	03/31/2026	80.02	80.02	04/16/2026	
10463	VERIZON WIRELESS	6139994248	PW IPAD	03/31/2026	240.06	240.06	04/16/2026	
10463	VERIZON WIRELESS	6139994248	POLICE PHONES	03/31/2026	1,412.70	1,412.70	04/16/2026	
10463	VERIZON WIRELESS	6139994248	PETERSON HOT SPOT 763-264-	03/31/2026	40.01	40.01	04/16/2026	
10463	VERIZON WIRELESS	6139994248	RECREATION CORD CELL PHO	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	WW ON CALL 763-238-8260	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	DAN NEW PHONE 612-528-1102	03/31/2026	19.20	19.20	04/16/2026	
10463	VERIZON WIRELESS	6139994248	WW IPADS	03/31/2026	120.03	120.03	04/16/2026	
10463	VERIZON WIRELESS	6139994248	LOCATES HOT SPOT - 763-260-	03/31/2026	20.01	20.01	04/16/2026	
10463	VERIZON WIRELESS	6139994248	LOCATES HOT SPOT - 763-260-	03/31/2026	20.00	20.00	04/16/2026	
10463	VERIZON WIRELESS	6139994248	WW IPADS	03/31/2026	120.03	120.03	04/16/2026	
10463	VERIZON WIRELESS	6139994248	DAN NEW PHONE 612-528-1102	03/31/2026	19.19	19.19	04/16/2026	
10463	VERIZON WIRELESS	6139994248	WASTE WATER TREATMENT 61	03/31/2026	40.01	40.01	04/16/2026	
10463	VERIZON WIRELESS	6139994248	ASST MGR - LIQUOR 763-353-2	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	STORE MGR - LIQUOR 763-353-	03/31/2026	38.39	38.39	04/16/2026	
10463	VERIZON WIRELESS	6139994248	BUILDING OFFICIAL IPAD 612-2	03/31/2026	40.01	40.01	04/16/2026	
10463	VERIZON WIRELESS	6140035137	MARCH 2026 - CELL PHONES	04/01/2026	325.38	325.38	04/16/2026	
10463	VERIZON WIRELESS	6140035137	MARCH 2026 - CELL PHONES	04/01/2026	25.00	25.00	04/16/2026	
10463	VERIZON WIRELESS	6142058695	CODES INSPECTOR CELL 763-8	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	PLANNER CELL PHONE 612-297	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	COMM DEV DIR CELL 763-402-1	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	BUILDING OFFICIAL CELL 763-4	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	BUILDING OFFICIAL IPAD 612-8	04/30/2026	21.33-	21.33-	05/12/2026	
10463	VERIZON WIRELESS	6142058695	PW IPADS	04/30/2026	40.01	40.01	05/12/2026	
10463	VERIZON WIRELESS	6142058695	PW IPAD	04/30/2026	40.01	40.01	05/12/2026	
10463	VERIZON WIRELESS	6142058695	POLICE PHONES	04/30/2026	1,413.11	1,413.11	05/12/2026	
10463	VERIZON WIRELESS	6142058695	PETERSON HOT SPOT 763-264-	04/30/2026	40.01	40.01	05/12/2026	
10463	VERIZON WIRELESS	6142058695	RECREATION CORD CELL PHO	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	WW ON CALL 763-238-8260	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	DAN NEW PHONE 612-528-1102	04/30/2026	19.20	19.20	05/12/2026	
10463	VERIZON WIRELESS	6142058695	WW IPADS	04/30/2026	20.01	20.01	05/12/2026	
10463	VERIZON WIRELESS	6142058695	LOCATES HOT SPOT - 763-260-	04/30/2026	20.01	20.01	05/12/2026	
10463	VERIZON WIRELESS	6142058695	LOCATES HOT SPOT - 763-260-	04/30/2026	20.00	20.00	05/12/2026	
10463	VERIZON WIRELESS	6142058695	WW IPADS	04/30/2026	20.00	20.00	05/12/2026	
10463	VERIZON WIRELESS	6142058695	DAN NEW PHONE 612-528-1102	04/30/2026	19.20	19.20	05/12/2026	
10463	VERIZON WIRELESS	6142058695	WASTE WATER TREATMENT 61	04/30/2026	40.01	40.01	05/12/2026	
10463	VERIZON WIRELESS	6142058695	ASST MGR - LIQUOR 763-353-2	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	STORE MGR - LIQUOR 763-353-	04/30/2026	38.40	38.40	05/12/2026	
10463	VERIZON WIRELESS	6142058695	BUILDING OFFICIAL IPAD 612-2	04/30/2026	21.33-	21.33-	05/12/2026	
10463	VERIZON WIRELESS	6142058695	COMMUNITY DEV IPAD 612-263	04/30/2026	40.01	40.01	05/12/2026	
10463	VERIZON WIRELESS	6142058695	FARMERS MARKT IPAD 612-263	04/30/2026	80.02	80.02	05/12/2026	
10463	VERIZON WIRELESS	6142058695	TERM IPADS	04/30/2026	213.30-	213.30-	05/12/2026	
10463	VERIZON WIRELESS	6142058695	TERM IPADS	04/30/2026	42.66-	42.66-	05/12/2026	
10463	VERIZON WIRELESS	6142058695	TERM IPADS	04/30/2026	42.66-	42.66-	05/12/2026	
10463	VERIZON WIRELESS	6142549473	APRIL 2026 CELL SERVICES	04/30/2026	25.00	25.00	05/12/2026	
10463	VERIZON WIRELESS	6142549473	APRIL 2026 CELL SERVICES	04/30/2026	325.30	325.30	05/12/2026	
	Total VERIZON WIRELESS:				5,236.66	5,236.66		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
VICTORY DOOR SYSTEMS INC								
10971	VICTORY DOOR SYSTEMS INC	16714	WTP GARAGE DOOR REPAIRS	04/08/2026	233.00	233.00	04/16/2026	
10971	VICTORY DOOR SYSTEMS INC	16732	PW BUILDING DOORS	04/16/2026	137.00	137.00	04/30/2026	
	Total VICTORY DOOR SYSTEMS INC:				370.00	370.00		
VIKING COCA-COLA								
2350	VIKING COCA-COLA	3901129	MIX	04/08/2026	483.20	483.20	04/16/2026	
2350	VIKING COCA-COLA	3914674	MIX	04/23/2026	459.45	459.45	04/30/2026	
2350	VIKING COCA-COLA	3914798	MIX	05/07/2026	595.20	595.20	05/12/2026	
	Total VIKING COCA-COLA:				1,537.85	1,537.85		
VINOCOPIA								
10568	VINOCOPIA	0392866-IN	WINE	04/09/2026	216.00	216.00	04/16/2026	
10568	VINOCOPIA	0392866-IN	FREIGHT	04/09/2026	5.00	5.00	04/16/2026	
10568	VINOCOPIA	0394498-IN	WINE	05/07/2026	520.00	520.00	05/12/2026	
10568	VINOCOPIA	0394498-IN	FREIGHT	05/07/2026	12.00	12.00	05/12/2026	
	Total VINOCOPIA :				753.00	753.00		
VONCO								
10454	VONCO	V2 000009202	APRIL 2026 SLUDGE HAULING	04/12/2026	1,573.07	1,573.07	04/23/2026	
10454	VONCO	V2 000009216	APRIL 2026 SLUDGE HAULING	04/19/2026	563.39	563.39	04/30/2026	
10454	VONCO	V2 000009228	APRIL 2026 SLUDGE HAULING	04/26/2026	2,470.61	2,470.61	05/08/2026	
	Total VONCO :				4,607.07	4,607.07		
WATER LABORATORIES INC								
10420	WATER LABORATORIES INC	10868	WATER TESTING - MARCH 2026	04/08/2026	180.00	180.00	04/16/2026	
10420	WATER LABORATORIES INC	10900	WATER TESTING - APRIL 2026	05/04/2026	190.00	190.00	05/12/2026	
	Total WATER LABORATORIES INC :				370.00	370.00		
WH SECURITY								
11063	WH SECURITY	150-1697-3731	POLICE/LIBRARY ALARM SERVI	04/28/2026	33.95	33.95	05/08/2026	
11063	WH SECURITY	150-1697-7285	PW FACILITY MONITORING - M	04/28/2026	44.90	44.90	05/08/2026	
11063	WH SECURITY	JOB #25151	NEW CAMERA & EQUIPMENT A	04/08/2026	1,175.00	1,175.00	04/16/2026	
	Total WH SECURITY:				1,253.85	1,253.85		
WINDSTREAM LAKEDALE, INC								
87369	WINDSTREAM LAKEDALE, INC	091121503 MA	MAY 2026 ALARM LINE SERVIC	05/05/2026	48.19	48.19	05/12/2026	
87369	WINDSTREAM LAKEDALE, INC	091121503 MA	APRIL 2026 ALARM LINE SERVI	05/05/2026	144.63	144.63	05/12/2026	
87369	WINDSTREAM LAKEDALE, INC	91121503 APRI	APRIL 2026 ALARM LINE SERVI	04/03/2026	143.89	143.89	04/16/2026	
87369	WINDSTREAM LAKEDALE, INC	91121503 APRI	APRIL 2026 ALARM LINE SERVI	04/03/2026	48.19	48.19	04/16/2026	
	Total WINDSTREAM LAKEDALE, INC:				384.90	384.90		
WINE MERCHANTS								
10384	WINE MERCHANTS	7560841	WINE	04/15/2026	520.30	520.30	04/23/2026	
10384	WINE MERCHANTS	7560841	FRT	04/15/2026	5.70	5.70	04/23/2026	
	Total WINE MERCHANTS:				526.00	526.00		
WRUCK SEWER & PORTABLE RENTALS								
10888	WRUCK SEWER & PORTABLE R	I33585	1420 POWELL STREET - APRIL	04/30/2026	88.40	88.40	05/08/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
10888	WRUCK SEWER & PORTABLE R	I33586	WRIGHTS CROSSING APRIL 20	04/30/2026	88.40	88.40	05/08/2026	
10888	WRUCK SEWER & PORTABLE R	I33587	RIVER OAKS - APRIL 2026	04/30/2026	88.40	88.40	05/08/2026	
10888	WRUCK SEWER & PORTABLE R	I33588	170 HILL ST - HILL 2026	04/30/2026	88.40	88.40	05/08/2026	
10888	WRUCK SEWER & PORTABLE R	I33589	NORTHLAND PARK - APRIL 202	04/30/2026	88.40	88.40	05/08/2026	
10888	WRUCK SEWER & PORTABLE R	I33590	HUDSON WOODS PARK - APRIL	04/30/2026	88.40	88.40	05/08/2026	
10888	WRUCK SEWER & PORTABLE R	I33591	SANDFORD PARK - APRIL 2026	04/30/2026	88.40	88.40	05/08/2026	
10888	WRUCK SEWER & PORTABLE R	I33592	LAKE RIDGE PARK - APRIL 2026	04/30/2026	88.40	88.40	05/08/2026	
10888	WRUCK SEWER & PORTABLE R	I33593	HIGHLINE PARK - APRIL 2026	04/30/2026	88.40	88.40	05/08/2026	
	Total WRUCK SEWER & PORTABLE RENTALS:				795.60	795.60		
XCEL ENERGY								
6950	XCEL ENERGY	972016966	STREET LIGHTS PAID TWICE IN	04/03/2026	3,858.04-	3,858.04-	04/16/2026	
6950	XCEL ENERGY	972016966	MARCH 2026 STREET LIGHTS	04/03/2026	3,880.14	3,880.14	04/16/2026	
6950	XCEL ENERGY	973263101	MARCH 2026 PARK IRRIGATION	04/13/2026	18.67	18.67	04/23/2026	
6950	XCEL ENERGY	973319310	MARCH 2026 BLEDA/OLD SCHO	04/13/2026	458.74	458.74	04/23/2026	
6950	XCEL ENERGY	973802889	302808445 LIFT 256 CRESCENT	04/16/2026	225.47	225.47	04/30/2026	
6950	XCEL ENERGY	973802889	302808445 LIFT 256 CRESCENT	04/16/2026	246.31-	246.31-	04/30/2026	
6950	XCEL ENERGY	973802889	302963558 SKATING RINK SERV	04/16/2026	108.78	108.78	04/30/2026	
6950	XCEL ENERGY	973802889	302963558 SKATING RINK SERV	04/16/2026	313.03-	313.03-	04/30/2026	
6950	XCEL ENERGY	973802889	303085700 CITY HALL	04/16/2026	1,144.71	1,144.71	04/30/2026	
6950	XCEL ENERGY	973802889	303085700 CITY HALL STREET	04/16/2026	21.23	21.23	04/30/2026	
6950	XCEL ENERGY	973802889	303085700 CITY HALL SOLAR C	04/16/2026	1,348.44-	1,348.44-	04/30/2026	
6950	XCEL ENERGY	973802889	303275744 CROSS WALK SIGN -	04/16/2026	17.12	17.12	04/30/2026	
6950	XCEL ENERGY	973802889	303456004 SEWER PLANT	04/16/2026	98.96	98.96	04/30/2026	
6950	XCEL ENERGY	973802889	303456004 SEWER PLANT	04/16/2026	132.84	132.84	04/30/2026	
6950	XCEL ENERGY	973802889	303456004 SEWER PLANT SOL	04/16/2026	52.23-	52.23-	04/30/2026	
6950	XCEL ENERGY	973802889	303771827 SEWER PLANT	04/16/2026	1,678.14	1,678.14	04/30/2026	
6950	XCEL ENERGY	973802889	303922326 514 FOREST ROAD	04/16/2026	17.39	17.39	04/30/2026	
6950	XCEL ENERGY	973802889	303922326 514 FOREST ROAD	04/16/2026	17.99-	17.99-	04/30/2026	
6950	XCEL ENERGY	973802889	303997372 615 ROSE DRIVE SE	04/16/2026	1,424.98	1,424.98	04/30/2026	
6950	XCEL ENERGY	973802889	303997372 615 ROSE DRIVE SO	04/16/2026	1,874.44-	1,874.44-	04/30/2026	
6950	XCEL ENERGY	973802889	304054546 ST LIGHTS CITY HAL	04/16/2026	43.51	43.51	04/30/2026	
6950	XCEL ENERGY	973802889	304054546 ST LIGHTS CITY HAL	04/16/2026	19.91-	19.91-	04/30/2026	
6950	XCEL ENERGY	973802889	304166698 ST LIGHTS EAGLE L	04/16/2026	50.25	50.25	04/30/2026	
6950	XCEL ENERGY	973802889	304229382 SEWER PLANT	04/16/2026	31.24	31.24	04/30/2026	
6950	XCEL ENERGY	973802889	304242713 10 LAKE ST UNIT SI	04/16/2026	76.42	76.42	04/30/2026	
6950	XCEL ENERGY	973802889	304242713 10 LAKE ST UNIT SI	04/16/2026	93.38-	93.38-	04/30/2026	
6950	XCEL ENERGY	973802889	304242721 10 LAKE ST UNIT SI	04/16/2026	94.97	94.97	04/30/2026	
6950	XCEL ENERGY	973802889	304242721 10 LAKE ST UNIT SI	04/16/2026	266.56-	266.56-	04/30/2026	
6950	XCEL ENERGY	973802889	304244893 SEWER LIFT	04/16/2026	1,665.06	1,665.06	04/30/2026	
6950	XCEL ENERGY	973802889	304244893 SEWER LIFT SOLAR	04/16/2026	1,326.95-	1,326.95-	04/30/2026	
6950	XCEL ENERGY	973802889	302987575 621 ROSE DRIVE	04/16/2026	68.53	68.53	04/30/2026	
6950	XCEL ENERGY	973802889	303069137 PUMP HSE - 601 MIN	04/16/2026	190.47	190.47	04/30/2026	
6950	XCEL ENERGY	973802889	303069137 PUMP HSE - 601 MIN	04/16/2026	629.00-	629.00-	04/30/2026	
6950	XCEL ENERGY	973802889	303085700 CITY HALL SERVICE	04/16/2026	100.00-	100.00-	04/30/2026	
6950	XCEL ENERGY	973802889	303997372 615 ROSE DRIVE SE	04/16/2026	100.00-	100.00-	04/30/2026	
6950	XCEL ENERGY	973802889	304244893 SEWER PLAN SERVI	04/16/2026	100.00-	100.00-	04/30/2026	
6950	XCEL ENERGY	975915665	WELL NO. 1 APRIL 2026	04/30/2026	286.55	286.55	05/08/2026	
6950	XCEL ENERGY	976209007 AP	APRIL 2026 STREET LIGHTS	04/30/2026	3,896.31	3,896.31	05/12/2026	
6950	XCEL ENERGY	977123563	PARK IRRIGATION - APRIL 2026	05/08/2026	18.72	18.72	05/12/2026	
	Total XCEL ENERGY:				5,302.92	5,302.92		
YACCARINO, KRIS								
11904	YACCARINO, KRIS	APRIL 2026 FA	EBT TOKENS	04/27/2026	14.00	14.00	04/30/2026	
11904	YACCARINO, KRIS	APRIL 2026 FA	PROMOTION TOKENS	04/27/2026	7.00	7.00	04/30/2026	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
11904	YACCARINO, KRIS	APRIL 2026 FA	MARKET BUCKS	04/27/2026	10.00	10.00	04/30/2026	
	Total YACCARINO, KRIS:				31.00	31.00		
ZIEGLER								
10422	ZIEGLER	IN002383225	WWTP GENERATOR	04/21/2026	744.18	744.18	04/23/2026	
10422	ZIEGLER	IN002387294	#207 SKID STEER REPAIR	04/23/2026	47.95	47.95	04/30/2026	
	Total ZIEGLER:				792.13	792.13		
ZURBEY, GREG								
10936	ZURBEY, GREG	MILEAGE REI	MILEAGE TO AND FROM MMBA	04/27/2026	137.75	137.75	04/30/2026	
	Total ZURBEY, GREG :				137.75	137.75		
	Grand Totals:				894,509.05	894,509.05		

May water credit balance refunds

Check Number	Check Issue Date	Payee	Amount
99463	05/01/2026	BUTLER, SARAH & ALLAN	76.04
99464	05/06/2026	CAVALIERA HOMES LLC	17.04
99465	05/06/2026	CAVALIERA HOMES LLC	16.89
99466	05/06/2026	CENTRAL LAND TITLE GUARANTEE CO	32.14
99467	05/06/2026	FIRST AMERICAN TITLE INSURANCE CO	18.45
99468	05/06/2026	FLEX TITLE COMPANY LLC	83.90
99469	05/06/2026	JENNIFER M GERMANN	76.18
99470	05/06/2026	KEVIN & KELSEY SCHWIETZ	79.08
99471	05/06/2026	LEGACY TITLE	52.30
99472	05/06/2026	LEVEL UP PROPERTIES LLC	28.50
99473	05/06/2026	NORTHLAND TITLE	26.84
99474	05/06/2026	PREFERRED TITLE INC	10.72
99475	05/06/2026	SCOTT FICHTNER	20.44
99476	05/06/2026	THE TITLE GROUP INC	31.58
99477	05/06/2026	THE TITLE GROUP INC	204.75
99478	05/06/2026	THE TITLE TEAM	75.48
99479	05/06/2026	TIMOTHY WAGNER & MELANIE ANDERSON	10.91
99480	05/06/2026	TITLE SPECIALISTS INC	818.11
99481	05/06/2026	TRISTA SPURGIN	64.83
99482	05/06/2026	TYLER RICHARDS	106.85
Grand Totals:			1,851.03

Report Criteria:
Includes the following check types:
Manual, Payroll, Supplemental, Transmittal, Void
Includes unprinted checks

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Description	Amount	D
05/02/2026	PC	05/06/2026	523335	ADAMSKI, TYLER JAMES	4007		2,093.91-	D
05/02/2026	PC	05/06/2026	523336	ASFELD, MICHAEL	3020		2,457.97-	D
05/02/2026	PC	05/06/2026	523337	ATKINSON, DEBRA ANN	5050		180.61-	D
05/02/2026	PC	05/06/2026	523338	BADER, RANDY	2001		2,503.22-	D
05/02/2026	PC	05/06/2026	523339	BAKER, JESSICA S	3025		1,501.06-	D
05/02/2026	PC	05/06/2026	523340	BAUTCH, GARY	2002		1,957.19-	D
05/02/2026	PC	05/06/2026	523341	BERGSTROM, TAMARA	5001		1,311.54-	D
05/02/2026	PC	05/06/2026	523342	BERNER, MICHAEL B	5041		141.96-	D
05/02/2026	PC	05/06/2026	523343	BERNER, MICHELLE A	5039		451.49-	D
05/02/2026	PC	05/06/2026	523344	BRANDT, RANDY M	2024		1,962.04-	D
05/02/2026	PC	05/06/2026	523345	CHAFFEE, GUY D	3001		3,526.93-	D
05/02/2026	PC	05/06/2026	523346	CHILDS, DANIEL M	4000		3,023.84-	D
05/02/2026	PC	05/06/2026	523347	CREIGHTON, SCOTT	6023		22.98-	D
05/02/2026	PC	05/06/2026	523348	CRUZE, SOPHIE M	5006		190.34-	D
05/02/2026	PC	05/06/2026	523349	DANIELS, SCOTT	4005		3,245.01-	D
05/02/2026	PC	05/06/2026	523350	ENEBAK, TROY M	2005		143.13-	D
05/02/2026	PC	05/06/2026	523351	FRECHETTE, KERI	5022		236.71-	D
05/02/2026	PC	05/06/2026	523352	GARDAS, CODY T	3029		2,323.27-	D
05/02/2026	PC	05/06/2026	523353	GEROUX, KENNETH L	6002		367.64-	D
05/02/2026	PC	05/06/2026	523354	GREENWALD, BRANDON T	2007		1,918.09-	D
05/02/2026	PC	05/06/2026	523355	HALVERSON, KEN	6005		355.91-	D
05/02/2026	PC	05/06/2026	523356	HANSON, ANDREW C	3026		2,680.60-	D
05/02/2026	PC	05/06/2026	523357	HANSON, AUTUMN LYNN	3027		2,412.07-	D
05/02/2026	PC	05/06/2026	523358	HANSON, KAMERON	6026		22.98-	D
05/02/2026	PC	05/06/2026	523359	HARRIS, HENRY D	3030		2,594.42-	D
05/02/2026	PC	05/06/2026	523360	HAWKINS, JULIE	3023		2,475.95-	D
05/02/2026	PC	05/06/2026	523361	HEDSTROM, NATHAN R	3028		2,508.30-	D
05/02/2026	PC	05/06/2026	523362	HENNESSY, JOHN GORDON	5054		1,549.49-	D
05/02/2026	PC	05/06/2026	523363	HOARD, CHRIS	3004		3,109.75-	D
05/02/2026	PC	05/06/2026	523364	HOLL, AMELIA SUSAN	5052		190.39-	D
05/02/2026	PC	05/06/2026	523365	HOLL, ANNIKA NICOLE	5056		280.80-	D
05/02/2026	PC	05/06/2026	523366	HUBER, KELSEY M	5037		148.88-	D
05/02/2026	PC	05/06/2026	523367	JOHNSON, BRETT V.	2008		2,101.01-	D
05/02/2026	PC	05/06/2026	523368	KALLA, JOSEPH	3005		2,640.85-	D
05/02/2026	PC	05/06/2026	523369	KAUTZMAN, JOSEPH	4006		2,081.11-	D
05/02/2026	PC	05/06/2026	523370	KLIMMEK, JOHANNA	1003		3,987.15-	D
05/02/2026	PC	05/06/2026	523371	KNIER, PAUL A.	6008		459.55-	D
05/02/2026	PC	05/06/2026	523372	KOHL, TARA L	1020		1,677.56-	D
05/02/2026	PC	05/06/2026	523373	KOLLAR, PHILIP	4002		2,067.55-	D
05/02/2026	PC	05/06/2026	523374	KOLLER, JOHN R	2012		2,462.55-	D
05/02/2026	PC	05/06/2026	523375	KUCALA, THOMAS D	3006		2,976.79-	D
05/02/2026	PC	05/06/2026	523376	LARSON, CAROL J.	5013		481.46-	D
05/02/2026	PC	05/06/2026	523377	LEGER, MOLLY A	5025		531.80-	D
05/02/2026	PC	05/06/2026	523378	LOGSDON, TRISTIN M	5057		756.48-	D
05/02/2026	PC	05/06/2026	523379	MATTSON, DANA A	4003		1,746.60-	D
05/02/2026	PC	05/06/2026	523380	MICHELS, NORMAN M	2010		2,859.85-	D
05/02/2026	PC	05/06/2026	523381	MILLER, LISA M	1018		2,151.10-	D
05/02/2026	PC	05/06/2026	523382	MOENING, ERIC	4004		2,701.52-	D
05/02/2026	PC	05/06/2026	523383	NODING, KIM	6010		320.62-	D
05/02/2026	PC	05/06/2026	523384	ODENS, LISA	6011		22.98-	D
05/02/2026	PC	05/06/2026	523385	OLSON, SAMUEL D	3009		3,927.33-	D
05/02/2026	PC	05/06/2026	523386	OTTESON, LAYNE R	1007		3,463.84-	D

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Description	Amount	D
05/02/2026	PC	05/06/2026	523387	PETERSON, TINA D	3011		2,623.86-	D
05/02/2026	PC	05/06/2026	523388	PETROWSKI, SANDRA L	1004		1,769.31-	D
05/02/2026	PC	05/06/2026	523389	POPP, MARIE ANN	1022		3,376.42-	D
05/02/2026	PC	05/06/2026	523390	PRIGGE, NICHOLAS D	3012		3,346.76-	D
05/02/2026	PC	05/06/2026	523391	RANELLE, CARLA K	1023		1,863.55-	D
05/02/2026	PC	05/06/2026	523392	RATHMANNER, JULIE A	1009		1,557.35-	D
05/02/2026	PC	05/06/2026	523393	REEK, SILAS D.	3013		2,598.86-	D
05/02/2026	PC	05/06/2026	523394	ROSA, JESS N	5038		161.53-	D
05/02/2026	PC	05/06/2026	523395	RUPAR, KENDALL SAVANNAH	5055		322.56-	D
05/02/2026	PC	05/06/2026	523396	SALITERMAN, WILLIAM J	3018		2,291.03-	D
05/02/2026	PC	05/06/2026	523397	SALO, MATTHEW S	2028		2,504.45-	D
05/02/2026	PC	05/06/2026	523398	SAWATSKY, CALEB I	3024		1,997.25-	D
05/02/2026	PC	05/06/2026	523399	SCHLAPKOHL, CHAZ M	2029		1,839.00-	D
05/02/2026	PC	05/06/2026	523400	SCOTT, CORRIE L	1005		2,068.71-	D
05/02/2026	PC	05/06/2026	523401	SEEFELD, PAUL J	6012		366.82-	D
05/02/2026	PC	05/06/2026	523402	SPLITTSTOZER, JAY F	5045		258.51-	D
05/02/2026	PC	05/06/2026	523403	STOLTZ, GARY J	5048		1,822.85-	D
05/02/2026	PC	05/06/2026	523404	UDERMANN, JOSHUA H	2033		1,919.80-	D
05/02/2026	PC	05/06/2026	523405	WEBER, MEGAN	6025		22.98-	D
05/02/2026	PC	05/06/2026	523406	WEBSTER, JEFF	6030		22.98-	D
05/02/2026	PC	05/06/2026	523407	WEGELEBEN, DEBORAH K	1011		3,346.83-	D
05/02/2026	PC	05/06/2026	523408	WOLBECK, GINA	1001		2,530.05-	D
05/02/2026	PC	05/06/2026	523409	ZURBEY, GREGORY S	5020		2,332.31-	D
05/02/2026	CDPT	05/04/2026	523410	ICMA	3	RETIREMENT ICMA ROTH Pay Period: 05/02/2	3,262.32-	
05/02/2026	CDPT	05/04/2026	523411	MN CHILD SUPPORT	7	CHILD SUPPORT CHILD SUPPORT Pay Perio	36.91-	
05/02/2026	CDPT	05/04/2026	523412	OPTUM - H.S.A.	4	HSA HEALTH SAVINGS ACCOUNT Pay Period:	5,394.61-	
05/02/2026	CDPT	05/04/2026	523413	PAYROLL TAX - STATE	6	STATE WITHHOLDING STATE WITHHOLDING	8,420.77-	
05/02/2026	CDPT	05/04/2026	523414	PAYROLL TAXES - FED/FICA	1	FEDERAL PAYROLL TAXES FEDERAL WITHH	37,888.38-	
05/02/2026	CDPT	05/04/2026	523415	PERA	2	RETIREMENT & LIFE	37,144.31-	
05/02/2026	CDPT	05/04/2026	523416	TASC	5	SECTION 125 FLEX DEP CARE Pay Period: 05	453.83-	
Grand Totals:							220,851.07-	
			82					

Report Criteria:

Includes the following check types:

Manual, Payroll, Supplemental, Transmittal, Void

Includes unprinted checks

Report Criteria:
Includes the following check types:
Manual, Payroll, Supplemental, Transmittal, Void
Includes unprinted checks

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Description	Amount	D
04/18/2026	PC	04/22/2026	523252	ADAMSKI, TYLER JAMES	4007		2,166.62-	D
04/18/2026	PC	04/22/2026	523253	ASFELD, MICHAEL	3020		2,568.06-	D
04/18/2026	PC	04/22/2026	523254	ATKINSON, DEBRA ANN	5050		178.37-	D
04/18/2026	PC	04/22/2026	523255	BADER, RANDY	2001		2,605.97-	D
04/18/2026	PC	04/22/2026	523256	BAKER, JESSICA S	3025		1,501.06-	D
04/18/2026	PC	04/22/2026	523257	BAUTCH, GARY	2002		2,127.76-	D
04/18/2026	PC	04/22/2026	523258	BERGSTROM, TAMARA	5001		1,323.34-	D
04/18/2026	PC	04/22/2026	523259	BERNER, MICHAEL B	5041		189.78-	D
04/18/2026	PC	04/22/2026	523260	BERNER, MICHELLE A	5039		273.10-	D
04/18/2026	PC	04/22/2026	523261	BRANDT, RANDY M	2024		2,093.23-	D
04/18/2026	PC	04/22/2026	523262	BUSCH, MASON A	6028		36.76-	D
04/18/2026	PC	04/22/2026	523263	CHAFFEE, GUY D	3001		4,230.70-	D
04/18/2026	PC	04/22/2026	523264	CHILDS, DANIEL M	4000		3,023.84-	D
04/18/2026	PC	04/22/2026	523265	CRUZE, SOPHIE M	5006		377.85-	D
04/18/2026	PC	04/22/2026	523266	DANIELS, SCOTT	4005		3,053.20-	D
04/18/2026	PC	04/22/2026	523267	FRECHETTE, KERI	5022		177.51-	D
04/18/2026	PC	04/22/2026	523268	GARDAS, CODY T	3029		2,735.33-	D
04/18/2026	PC	04/22/2026	523269	GEROUX, JAKE RYAN	6033		36.76-	D
04/18/2026	PC	04/22/2026	523270	GEROUX, KENNETH L	6002		36.76-	D
04/18/2026	PC	04/22/2026	523271	GREENWALD, BRANDON T	2007		1,986.92-	D
04/18/2026	PC	04/22/2026	523272	HANSON, ANDREW C	3026		2,208.31-	D
04/18/2026	PC	04/22/2026	523273	HANSON, AUTUMN LYNN	3027		2,489.34-	D
04/18/2026	PC	04/22/2026	523274	HARRIS, HENRY D	3030		2,703.18-	D
04/18/2026	PC	04/22/2026	523275	HAWKINS, JULIE	3023		2,553.21-	D
04/18/2026	PC	04/22/2026	523276	HEDSTROM, NATHAN R	3028		2,843.12-	D
04/18/2026	PC	04/22/2026	523277	HEIDEMANN, ALAN P	6007		82.71-	D
04/18/2026	PC	04/22/2026	523278	HENNESSY, JOHN GORDON	5054		1,549.49-	D
04/18/2026	PC	04/22/2026	523279	HILL, MELISSA L.	5029		112.58-	D
04/18/2026	PC	04/22/2026	523280	HOARD, CHRIS	3004		2,931.80-	D
04/18/2026	PC	04/22/2026	523281	HOLL, AMELIA SUSAN	5052		221.37-	D
04/18/2026	PC	04/22/2026	523282	HOLL, ANNIKA NICOLE	5056		86.77-	D
04/18/2026	PC	04/22/2026	523283	HUBER, KELSEY M	5037		128.13-	D
04/18/2026	PC	04/22/2026	523284	JOHNSON, BRETT V.	2008		2,187.75-	D
04/18/2026	PC	04/22/2026	523285	KALLA, JOSEPH	3005		2,713.85-	D
04/18/2026	PC	04/22/2026	523286	KAUTZMAN, JOSEPH	4006		1,816.88-	D
04/18/2026	PC	04/22/2026	523287	KLIMMEK, JOHANNA	1003		3,937.15-	D
04/18/2026	PC	04/22/2026	523288	KNIER, PAUL A.	6008		36.76-	D
04/18/2026	PC	04/22/2026	523289	KNODLE, KRISTOPHER	6032		36.76-	D
04/18/2026	PC	04/22/2026	523290	KOHL, TARA L	1020		1,685.50-	D
04/18/2026	PC	04/22/2026	523291	KOLLAR, PHILIP	4002		2,170.30-	D
04/18/2026	PC	04/22/2026	523292	KOLLER, JOHN R	2012		2,436.82-	D
04/18/2026	PC	04/22/2026	523293	KUCALA, THOMAS D	3006		2,976.79-	D
04/18/2026	PC	04/22/2026	523294	LARSON, CAROL J.	5013		432.53-	D
04/18/2026	PC	04/22/2026	523295	LEGER, MOLLY A	5025		529.08-	D
04/18/2026	PC	04/22/2026	523296	LOGSDON, TRISTIN M	5057		828.59-	D
04/18/2026	PC	04/22/2026	523297	MATTSON, DANA A	4003		2,036.89-	D
04/18/2026	PC	04/22/2026	523298	MICHELS, NORMAN M	2010		2,809.85-	D
04/18/2026	PC	04/22/2026	523299	MILLER, LISA M	1018		2,006.99-	D
04/18/2026	PC	04/22/2026	523300	MOENING, ERIC	4004		2,237.79-	D
04/18/2026	PC	04/22/2026	523301	ODENS, LISA	6011		45.95-	D
04/18/2026	PC	04/22/2026	523302	OLSON, SAMUEL D	3009		3,927.33-	D
04/18/2026	PC	04/22/2026	523303	OTTESON, LAYNE R	1007		3,425.10-	D

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Description	Amount	D
04/18/2026	PC	04/22/2026	523304	PARSONS, KATHRYN M	6027		32.76-	D
04/18/2026	PC	04/22/2026	523305	PETERSON, TINA D	3011		2,463.92-	D
04/18/2026	PC	04/22/2026	523306	PETROWSKI, SANDRA L	1004		1,792.03-	D
04/18/2026	PC	04/22/2026	523307	POPP, MARIE ANN	1022		3,387.69-	D
04/18/2026	PC	04/22/2026	523308	PRIGGE, NICHOLAS D	3012		2,844.76-	D
04/18/2026	PC	04/22/2026	523309	RANELLE, CARLA K	1023		1,831.32-	D
04/18/2026	PC	04/22/2026	523310	RATHMANNER, JULIE A	1009		1,557.35-	D
04/18/2026	PC	04/22/2026	523311	REEK, SILAS D.	3013		2,676.12-	D
04/18/2026	PC	04/22/2026	523312	ROHRBECK, JACOB	6031		36.76-	D
04/18/2026	PC	04/22/2026	523313	ROSA, JESS N	5038		73.68-	D
04/18/2026	PC	04/22/2026	523314	RUPAR, KENDALL SAVANNAH	5055		292.35-	D
04/18/2026	PC	04/22/2026	523315	SALITERMAN, WILLIAM J	3018		2,383.65-	D
04/18/2026	PC	04/22/2026	523316	SALO, MATTHEW S	2028		2,426.16-	D
04/18/2026	PC	04/22/2026	523317	SAWATSKY, CALEB I	3024		3,105.51-	D
04/18/2026	PC	04/22/2026	523318	SCHLAPKOHL, CHAZ M	2029		1,858.59-	D
04/18/2026	PC	04/22/2026	523319	SCOTT, CORRIE L	1005		2,072.60-	D
04/18/2026	PC	04/22/2026	523320	SPLITTSTOZER, JAY F	5045		227.49-	D
04/18/2026	PC	04/22/2026	523321	STOLTZ, GARY J	5048		1,822.85-	D
04/18/2026	PC	04/22/2026	523322	TRADEWELL, BRYCE M	6029		36.76-	D
04/18/2026	PC	04/22/2026	523323	UDERMANN, JOSHUA H	2033		1,973.73-	D
04/18/2026	PC	04/22/2026	523324	VELISHEK, ANTHONY	6017		36.76-	D
04/18/2026	PC	04/22/2026	523325	WEGELEBEN, DEBORAH K	1011		3,304.33-	D
04/18/2026	PC	04/22/2026	523326	WOLBECK, GINA	1001		2,499.93-	D
04/18/2026	PC	04/22/2026	523327	ZURBEY, GREGORY S	5020		2,336.19-	D
04/18/2026	CDPT	04/20/2026	523328	ICMA	3	RETIREMENT ICMA ROTH Pay Period: 04/18/2	3,258.45-	
04/18/2026	CDPT	04/20/2026	523329	MN CHILD SUPPORT	7	CHILD SUPPORT CHILD SUPPORT Pay Perio	36.91-	
04/18/2026	CDPT	04/20/2026	523330	OPTUM - H.S.A.	4	HSA HEALTH SAVINGS ACCOUNT Pay Period:	5,332.11-	
04/18/2026	CDPT	04/20/2026	523331	PAYROLL TAX - STATE	6	STATE WITHHOLDING STATE WITHHOLDING	8,489.97-	
04/18/2026	CDPT	04/20/2026	523332	PAYROLL TAXES - FED/FICA	1	FEDERAL PAYROLL TAXES FEDERAL WITHH	37,676.87-	
04/18/2026	CDPT	04/20/2026	523333	PERA	2	RETIREMENT & LIFE	37,567.22-	
04/18/2026	CDPT	04/20/2026	523334	TASC	5	SECTION 125 FLEX DEP CARE Pay Period: 04	453.83-	
Grand Totals:							220,800.24-	
			83					

Report Criteria:

Includes the following check types:

Manual, Payroll, Supplemental, Transmittal, Void

Includes unprinted checks

AGENDA ITEM
Big Lake City Council

Prepared By: *Gina Wolbeck, City Clerk*	***Meeting Date:*** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	***Item No.*** **6B**
Item Description: *April 15, 2026 City Council Workshop Minutes*	***Reviewed By:*** *Hanna Klimmek, City Administrator*		
	Reviewed By: *N/A*		

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be approving the April 15, 2026 City Council Workshop Minutes as presented.

BACKGROUND/DISCUSSION

The April 15, 2026 City Council Workshop Minutes are attached for Council's review.

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

N/A

ATTACHMENTS

Workshop Minutes

BIG LAKE CITY COUNCIL
WORKSHOP MINUTES

APRIL 15, 2026

1. CALL TO ORDER

Mayor Knier called the meeting to order at 5:00 p.m.

2. ROLL CALL

Council Members present: Ken Geroux, Ken Halverson, Paul Knier, Kim Noding, and Paul Seefeld. Also present: City Administrator Hanna Klimmek, City Clerk Gina Wolbeck, Finance Director Deb Wegeleben, Community Development Director Marie Popp, City Engineer Layne Otteson, Police Chief Sam Olson, Police Sergeant Guy Chaffee, Liquor Store Manager Greg Zurbey, Streets/Parks/Fleet Superintendent Norm Michels, and Water/Wastewater Superintendent Dan Childs.

3. PROPOSED AGENDA

Council Member Seefeld motioned to adopt the proposed Agenda as presented. Seconded by Council Member Noding, unanimous ayes, Agenda adopted.

4. BUSINESS

4A. Discuss Re-establishment of the Police K9 Program

Guy Chaffee reviewed the Big Lake Police Department is in the process of exploring re-establishment of the Police K9 Program and asked for Council discussion on proceeding with the program. Sam Olson noted the department had a canine program up until 2022 with the passing of K9 Bruno. When K9 Bruno passed away, the community came together and helped raise money to get another K9 for our department. Money was raised to purchase a new K9 squad, and this squad is currently equipped with everything needed as a K9 squad but is being utilized as a patrol vehicle. Olson reviewed our region continues to see strong narcotic activity, and our officers are very active in seeking these types of violations on traffic stops. K9 Bruno was deployed many times and was a great resource to ensure a thorough search of suspect vehicles was undertaken. The re-establishment of the K9 program would bring back efficiency to the many traffic stops our Big Lake Officers conduct and would assist in limiting the time spent on these types of stops. Olson discussed officers continue to see calls for service involving missing and vulnerable individuals, which a K9 is often used to track and locate these individuals. Chaffee noted K9's are also useful for conducting building searches for alarm, burglary, and open-door calls. A major benefit to having a K9 assist with these scenarios is increased officer safety. With the fast-growing pace of business and the size of the buildings in the Big Lake Industrial Park, a K9 can assist in cutting down the time clearing these types of large businesses and calls for service.

Chaffee reviewed the K9 equipment the department currently has and noted department staff would actively reach out to charitable organizations for donations to offset costs for the care of the K9 for items such as food, grooming, boarding when needed, and other miscellaneous necessary items. Chaffee indicated medical costs will be at no cost to the City of Big Lake as Granite City Pet Hospital provides care for area Police K9 programs at no cost. Olson reviewed there is currently $39,156.94 in the K9 designated fund, and the City received an estimate from Performance Kennels Inc. for the cost of a Patrol K9 dog and 12-week combined detector/patrol training course in the amount of $21,525.00. This would leave $17,631.94 in the K9 program fund for additional training and miscellaneous approved items. Olson also discussed if the council decides to move forward with the K9 program, we have the option of turning the Chief's vehicle into the K9 squad, which has minimal miles on it. It is the same year as our current K9 squad, and equipment we currently have will fit in it. There would be a small cost for switching equipment over, but this option would extend the life of the K9 squad. The former K9 squad would then be utilized as the Chief's vehicle.

Mayor Knier asked if Chief Olson finds the program necessary. Olson responded he feels the K9 program is necessary, noting not only did the community raise money for the program, there has been substantial support from community members. Olson and Chaffee reviewed previous K9 deployments which were extremely beneficial to the safety of the department.

Council Member Halverson asked if the K9 would be trained for drug detection and apprehension. Chaffee responded our K9 would be trained for both. Chaffee also reviewed K9 dogs aren't imprinted on marijuana anymore other than jail, school, and airport dogs. Our dog would not be imprinted on detecting marijuana.

Mayor Knier stated he is in favor of re-establishing the K9 program in Big Lake.

Council Member Geroux stated he is in favor of re-establishing the K9 program. If the department feels it will be beneficial, he 100% supports the cause.

Council Member Noding stated she is in favor of re-establishing the K9 program, given the investment the community has given to the program.

Council directed Staff to move forward with re-establishment of the Big Lake Police K9 Program.

4B. 2026 Street and Utility Improvement Project No. ST2026-1 Scope Review

Layne Otteson reviewed the city was not awarded a grant through the Local Road Improvement Program (LRIP) from MnDOT, which requested $1.4 million in funding for constructing the full length of Minnesota Avenue from County Road 43 to 180th Street. Otteson discussed the City's Street Committee (Geroux/Knier) met with staff on April 13, 2026 to discuss the scope of constructing Minnesota Avenue. The two construction options presented included Option A - a full-length asphalt segment from CR 43 east to 180th Avenue NW, and Option B - a short 550' asphalt segment, with a gravel emergency segment to the Industrial Park (180th Avenue NW). Discussion included impacts to the City's CIP street fund, potential future LRIP funding, and timing with construction of the Public Safety Facility (PSF). At the conclusion of the meeting, the direction of the Street Committee was to recommend to the City Council to move forward with new Option C, only constructing the short 550' asphalt street segment without construction of the gravel emergency segment, and to pursue LRIP funding for 2027. Otteson discussed the City Council is being asked to provide direction on which option they would like to move forward with at tonight's Council Meeting for consideration. Option A included constructing the Minnesota Avenue full-length asphalt segment from CR 43 to 180th Avenue NW.

Council Member Halverson stated he would go for Option C, noting it would be a waste of taxpayer money to build a gravel road as emergency vehicles won't drive on this type of road. Halverson also noted the property could sell in the meantime.

Council Member Noding asked if we have to wait a year to reapply for LRIP funding. Otteson reviewed LRIP grant applications are due in November for the next year's funding. Noding also asked how the Smith Trust will reimburse the city for the cost of the road. Wegeleben explained how this type of special assessment would work, which would show up as a lien against the property until it sells, at which time the entire assessment would be due. Noding asked how much the gravel road would cost. Mayor Knier responded the estimated cost is $35,000. Otteson discussed it would be re-evaluated in the future for finishing the construction.

Council Member Seefeld stated he prefers Option A due to the school and noted many workers in the Industrial Park would utilize the road. Seefeld expressed he feels completing the Minnesota Avenue extension is needed to address safety concerns. Seefeld stated he could also go with Option C if it is guaranteed we pursue 2027 LRIP funding and complete the section whether or not we get LRIP funds. Council Member Halverson asked how completing Minnesota Avenue would affect our CIP street fund. Council Member Geroux reviewed that was a large part of the discussion at the committee level, noting Option C gives us time to replenish street fund 196, and budget/plan for the improvement so we aren't depleting all our resources at this time. It would give us a little time to prepare for that.

Council Member Halverson discussed he has been listening to other council members say it's not government's job to get involved with the private sector, and it's not governments job to get involved with private building, and now we are looking at constructing a $1.8M road on private property. Mayor Knier discussed it is a safety issue in that we have one inlet into an extremely fast-growing corridor in an industrial and school area. Knier stated we aren't doing this for one private citizen; we are doing it for the community. Council Member Seefeld clarified it would be across private property, but the road would be constructed in the city right of way. Council Member Halverson asked how we are going to come up with money to do the fix by the Police Department if we drain this account and reviewed another area of concern is the condition of Eagle Lake Road South. Halverson stated we need to prioritize where we are at with street maintenance costs.

Layne Otteson asked for clarification on Council Member Seefeld's support for Option C, noting he is requesting a guarantee from Council on completing Minnesota Avenue whether or not we receive LRIP funding in 2027. If that is the directive, that would need to be included in the Resolution tonight, which would become binding. Hanna Klimmek noted that is something we should get consensus on. Otteson suggested we have a pavement management plan review where it lists all the street improvement plans for years 2027-2031. Council Member Seefeld discussed this is his fear that if we don't do the extension this year, it will keep getting kicked down the road. Mayor Knier discussed he fully intends to support we do the extension next year whether we get the LRIP funding or not but doesn't feel we need to tie our hands on it. Knier acknowledged we could change our minds due to some unforeseen catastrophe. Knier stated he feels it is an important road to complete, as well as our other roads that are important.

Council Member Halverson asked why we are spending taxpayer dollars to buy 1.5 acres for ponding when there isn't any benefit to the taxpayers. If that land stays with the Smith Trust, it would be the developer's responsibility to dig the pond and it would stay on the tax roll. This project is a never-ending flow of cash. Otteson clarified we have to acquire 1.5 acres to build Minnesota Avenue, or we have to have a need. If the property owner were to build Minnesota Avenue on his own, he would provide the land, but we need to oversize the pond area so the city would contribute because of the Public Safety Facility. This is an opportunity for us to take advantage of the ponding area for the Public Safety Facility. That part of the pond would be gained through an easement with the Smith Trust. Geroux discussed we would still need to put in a pond for our project. If we look at the whole piece, and apply some common sense, we can do this in one shot and negotiate with the Smith Trust to make a win-win deal here. Instead of having four separate retainage ponds all over the place, we could work with the property owner and come up with a plan that benefits both sides. Otteson noted it would be a regional ponding concept just like what Premier Marine did with their large pond area. They have to give us land for Minnesota Avenue and the cost of excavation goes into the assessment, so city taxpayers aren't paying for the pond. Halverson reiterated we would be paying to acquire 1.5 acres and taking the land off the tax roll, and Otteson clarified we are requiring 1.5 acres for ponding as the landowner has to provide land for ponding purposes. Halverson asked if we are paying them money for this 1.5 acres, and Geroux responded we have not negotiated that yet. Otteson noted there will be a substantial amount of soil coming out of there and they may want to keep it for future lots just like Premier Marine did.

A consensus of the Council was to bring Option C forward to tonight's Council Meeting for consideration.

4C. Discuss Wastewater Treatment Facility Expansion Project Recommendation

Hanna Klimmek reviewed the Wastewater Treatment Facility Expansion project 30% design deliverable presentation from SEH, Inc. at the February 18, 2026 workshop, and noted the presentation also included an overview of funding progress, potential delivery methods, and anticipated next steps. Staff requested direction on three items, 1) whether to develop a 30% project cost estimate, 2) whether to proceed to 100% design, and 3) which delivery method to utilize. The City Council directed the Public Building Planning Committee (PBPC) to review these items and return with a recommendation. Council Member Geroux reviewed the PBPC's recommendation from their meeting on March 23, 2026, which included recommendations to, 1) not develop a cost estimate at the 30% design stage, 2) proceed with advancing the project to 100% design, and 3) utilize the Construction Manager at Risk delivery method.

Klimmek discussed if the City Council provides consensus to proceed with this approach, staff recommends amending the existing contract for 30% design services. The amendment would include CMAR selection assistance, completion of final design, bidding support, and construction administration services. After completion and certification of final design, the project will be eligible for consideration as a priority project through the State of Minnesota's Public Facilities Authority loan program. Dan Childs noted some projects have experienced up to a one-year delay in being placed on the priority list following certification.

Council directed Staff to move forward with the recommendations presented by the PBPC.

4D. 2026 Street Patching and Sealcoat Discussion

Layne Otteson reviewed street patching and sealcoating needs for 2026. Street patching costs are estimated to be $40,000 and sealcoating needs are estimated to be $210,000. Otteson discussed various points of interest including, 1) staff is seeing accelerated deterioration of pavement in isolated areas on collector streets that are 22 to 25 years old. Some areas are experiencing the top 2" turning to gravel this spring, 2) areas with poor drainage have the most severe pavement deterioration, which can typically be corrected during resurfacing to meet minimum engineering slopes, 3) curbing on Lakeshore Drive and Hiawatha Avenue has significant deterioration at many of the joints. A field survey shows about 10% of curb joints have a poor rating and should be repaired. This repair adds approximately $250,000 to the resurfacing project, 4) there was significant residential and commercial growth in the city between 1998 and 2007. Those streets range from 19 to 28 years old and are reaching the typical age for resurfacing, 5) staff consensus recognizes sealcoat provides benefit by preserving pavement and extending the pavement life, and 6) funding the Pavement Management Plan requires a strategy to utilize state aid funding, general fund, bonding and possible grants to minimize the budget impact. Otteson noted large projects may require state aid funding advances. Otteson reviewed staff's recommendation is to move forward with 2026 patching and sealcoat planning and further develop project for approval at the May 20 Council meeting.

Council directed Staff to move forward with 2026 patching and sealcoat planning and further develop project for approval at the May 20 Council meeting.

4E. Discuss Water Meter Exchange Program – Water Service Shut Offs

Norm Michels reviewed the city started the water meter exchange program in the spring of 2024 to replace aging water meters citywide. The City contracted with Core and Main and HydroCorp to replace all water meters throughout the city. These new meters provide immediate up to date water usage data that is used for utility billing purposes and has assisted in trouble shooting high water usage issues occurring at properties. Michels discussed at the onset of the project, there were over 3,900 water meters to be switched out. The contractor has fulfilled the requirements of the contract, and in the summer of 2025, we were informed the program was being turned over the city for the remaining meters to be changed out. At the time the project was turned over to the city, the remaining water meters that needed to be replaced was over 450. Public Works staff along with City Hall staff have worked diligently trying to schedule the replacement of the remaining water meters. Currently, there are approximately 90 meters left to be changed out. Staff has tried contacting residents though multiple different methods including door knockers, phone messages and notices attached to utility bills. Michels discussed that due to the limited number of remaining old-style water meters, we can expect the city's current meter read company, RMR, will cease providing meter reading services. When this happens, Public Works staff will have to take on the task of reading any remaining old-style meters monthly. As the City has provided a substantial amount of notifications to remaining old-style metered households, the only other recourse to get the meters updated is to begin the process of shutting off water service to these remaining properties. The city would provide one last notification to property owners that their old water meter equipment must be scheduled for replacement immediately or their water service will be shut off by a specific date. Water service would then be turned off until Public Works installs the new water meter equipment. Upon installation, Public Works will reinstate water service as soon as possible. Michels discussed per the city fee schedule, the fee for shutting off water service is $60, and the fee for turning the service back on is an additional $60. Staff does not have the authority to waive these fees, and it would be up to the Council's discretion to waive fees listed in the city fee schedule. Michels reiterated all of these property owners have received multiple notices that they need to schedule their water meter replacement and have not done so or have neglected to be home for their scheduled appointment. Public Works has notified all property owners a minimum of four times, in addition to multiple notices processed by HydroCorp. Michels' reviewed staff is seeking Council authorization to move forward with shutting off water services to specific properties due to lack of compliance with the water meter exchange program.

Council Member Noding asked if all non-compliant properties are single-family residential structures. Deb Wegeleben confirmed they are.

Mayor Knier asked how many services they can shut off at a time, and Michels responded he is recommending ten per week. Wegeleben discussed we are also going to be starting shut offs for non-payment also.

Council Member Geroux stated he agrees with staff's recommendation.

Council Member Halverson stated he feels we should not waive the fee due to the number of times property owners have been contacted, and Mayor Knier agreed.

Council Member Seefeld agreed with staff's recommendation.

Wegeleben clarified if a property owner schedules a time for public works staff to come in to replace the meter, and they aren't at the home to let staff into the dwelling, their water service will be immediately shut off.

Council directed Staff to begin the process of shutting off water services to those properties not compliant with the City's Water Meter Exchange Program, and to not waive water shut off fees.

4F. Future MNDOT Highway 10 Project Update

Layne Otteson provided a project update for the future 2029 and 2030 MnDOT US Highway 10 construction project. MnDOT has identified a 2029 US Hwy 10 Reconstruction Project from the esplanade area along Big Lake to Phyllis Street. Otteson noted the termini are subject to adjustment as it is early in the process. MnDOT has provided very little information other than it is full reconstruction and all intersections are being studied. Staff has provided preliminary information and safety concerns along the corridor to MnDOT. Staff will meet with MnDOT when they have further developed preliminary concepts and layouts. Otteson noted MnDOT has inquired if the city has interest in lighting upgrades and streetscaping which could include aesthetic upgrades. The 2030 Resurfacing and Intersection upgrade project, MnDOT has indicated new J-turn configurations at 166th Street, 172nd Street and 176th Street are likely. This segment is from Phyllis Street to the Sherburne County Courthouse area in Elk River; however, recent discussions include designs that limit some of the expected turns as previously shared.

Mayor Knier discussed the proposed redesign will make it difficult to get to the businesses on the south side of Highway 10. This won't be good for those businesses and isn't equitable compared to the businesses on the north side. It was also discussed that sending a large commercial vehicle to use a U-turn in a 65 mile per hour speed zone poses significant safety concerns.

Council Member Halverson discussed most J turn designs are full J turns. The proposed three-quarter J turns will be hard for large vehicles to turn around in, especially in a highly industrial area like ours.

Council directed staff to draft a response to MnDOT that the city prefers full J turns at two of the three intersections east of town, and Council supported the City Engineer signing the MnDOT plans if this language is included.

5. OTHER

Norm Michels discussed the city received a request from George Quinn for improvements at Veteran's Memorial Park. Michels noted the city has received a $3,500 donation from Big Lake Spud Fest to contribute towards the improvements. It won't cover all the costs but there are funds available in the park fund if needed. Hanna Klimmek noted they would like to make the improvements by Memorial Weekend if possible.

A consensus of the Council was to allow for the improvements to be completed as discussed at Veteran's Memorial Park.

6. ADJOURN

Council Member Seefeld motioned to adjourn at 6:02 p.m. Seconded by Council Member Noding unanimous ayes, motion carried.

______________________________ ______________________________

City Clerk Date Approved by Council

AGENDA ITEM
Big Lake City Council

Prepared By: *Gina Wolbeck, City Clerk*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	**Item No.** **6C**
Item Description: *April 15, 2026 City Council Regular Meeting Minutes*	**Reviewed By:** *Hanna Klimmek, City Administrator*		
	Reviewed By: *N/A*		

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be approving the April 15, 2026 City Council Regular Meeting Minutes as presented.

BACKGROUND/DISCUSSION

The April 15, 2026 City Council Regular Meeting Minutes are attached for Council's review.

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

N/A

ATTACHMENTS

Regular Meeting Minutes

BIG LAKE CITY COUNCIL
REGULAR MEETING MINUTES

APRIL 15, 2026

1. CALL TO ORDER

Mayor Paul Knier called the meeting to order at 6:30 p.m.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3. ROLL CALL

Council Members present: Ken Geroux, Ken Halverson, Paul Knier, Kim Noding, and Paul Seefeld. Also present: City Administrator Hanna Klimmek, City Clerk Gina Wolbeck, Finance Director Deb Wegeleben, City Engineer Layne Otteson, Community Development Director Marie Popp, Police Chief Sam Olson, Streets/Parks/Fleet Superintendent Norm Michels, Water/Wastewater Superintendent Dan Childs, and Consultant City Planner Kendra Lindahl from Landform.

Pastor Kyle Sidlo from Saron Lutheran Church gave an invocation.

4. OPEN FORUM

Mayor Knier opened the Open Forum at 6:31 p.m. No one came forward. Mayor Knier closed the Open Forum at 6:31 p.m.

5. PROPOSED AGENDA

Council Member Seefeld motioned to adopt the proposed Agenda as presented. Seconded by Council Member Noding, unanimous ayes, Agenda adopted.

6. CONSENT AGENDA

Council Member Noding motioned to approve the Consent agenda as presented. Seconded by Council Member Seefeld, unanimous ayes, Consent Agenda approved. The Consent Agenda consisted of: 6A. Approve List of Claims, 6B. Approve Council Workshop Minutes of March 18, 2026, 6C. Approve Regular Council Meeting Minutes of March 18, 2026, 6D. Approve Proclamation

Proclaiming May 3-9, 2026 as Professional Municipal Clerk's Week, 6E. Approve Proclamation Proclaiming May 10-16, 2026 as National Police Week and May 15, 2026 as Peace Officers Memorial Day, 6F. Accept Resignation of Part-time Liquor Store Employee Rickey Peterson, 6G. Approve Resolution No. 2026-18 Rescinding Resolution No. 2026-05 Requesting the Great River Regional Library to Conduct a Space Needs Assessment, 6H. Approve Letter of Support for Retaining Local Zoning Authority, 6I. Approve Lift Station No. 7 Quote with Total Control Systems, Inc., 6J. Approve Conditional Offer of Employment to Zachary Vidmar for the Police Officer Position, 6K. Approve 2026 Big Lake Spud Fest Temporary On-sale Liquor License Application, 6L. Approve Resolution No. 2026-19 approving a Stormwater Maintenance Agreement and Easement for Cobblestone Second Addition, 6M. Approve Joint Powers Agreement with Big Lake Township for Improvements to 172nd Street NW, 6N. Approve Joint Powers Agreement for the Sherburne County Multi Jurisdiction Emergency Response Unit, and 6O. Approve Big Lake Pizza Factory, Inc. Assignment of Purchase Agreements to RM Specialties LLC.

7. <u>BUSINESS</u>

7A. PUBLIC HEARING – Annexation by Ordinance for Parcel No's. 10-00122-1115, 10-00122-1116, and 10-00122-1117

Kendra Lindahl reviewed the 50-acre annexation petition submitted by MC Land Holdings, Inc. on behalf of the property owners Ralph Kiffmeyer and Mary Kiffmeyer for parcel no's. 10-00122-1115, 10-00122-1116, and 10-00122-1117, located north of 201st Avenue and the Hudson Woods Development. Lindahl discussed the annexation is being requested for future development as shown on the Shores of Elk River concept plan reviewed by the City Council on January 21, 2026.

Council member Noding asked what happens if the Law Judge doesn't approve an annexation. Lindahl responded she hasn't seen it happen for annexations being petitioned for by the property owner, but she has seen denials when the property owner isn't the petitioner.

Mayor Knier opened the public hearing at 6:37 p.m. No one came forward. Mayor Knier closed the public hearing at 6:37 p.m.

Council Member Seefeld motioned to approve Ordinance No. 2026-01 annexing Parcel No.'s 10-00122-1115, 10-00122-1116, and 10-00122-1117. Seconded by Council Member Noding, unanimous ayes, motion carried.

Council Member Noding motioned to approve Resolution No. 2026-20 authorizing summary publication of the annexation ordinance. Seconded by Council Member Seefeld, unanimous ayes, motion carried.

7B. PUBLIC HEARING – Annexation by Ordinance for Parcel No's. 10-00325-1101, 10-00325-1410, and 10-00324-4400

Kendra Lindahl reviewed the 115.19-acre annexation petition submitted by Rebecca Cassidy of Fischer Construction Group, Inc. on behalf of the property owners Jeffrey Johnson, Michael Hurley, Douglas Sauter, and Sydney Crowder Franco for parcel no's. 10-00325-1101, 10-00325-1410, and 10-00324-4400, located south of US Highway 10 and north of the Harrison Cove Development. Lindahl discussed the annexation is being requested for a potential future light industrial development which requires connection to municipal utilities. The property owners are required to complete an Environmental Assessment Worksheet (EAW) for the proposed development. This EAW will require the approval of a Joint Powers Agreement to allow the City to be the responsible governmental unit for the EAW if the EAW proceeds before the annexation process is complete.

Mayor Knier opened the public hearing at 6:39 p.m. No one came forward. Mayor Knier closed the public hearing at 6:39 p.m.

Council Member Geroux motioned to approve Ordinance No. 2026-02 annexing Parcel No.'s 10-00325-1101, 10-00325-1410, and 10-00324-4400. Seconded by Council Member Noding, unanimous ayes, motion carried.

Council Member Geroux motioned to approve Resolution No. 2026-21 authorizing summary publication of the annexation ordinance. Seconded by Council Member Seefeld, unanimous ayes, motion carried.

7C. Big Lake Public Library Annual Report

Great River Regional Library Services Coordinator, Hilary Dawson, presented an annual report on services provided by the Big Lake Public Library. Dawson reviewed statistics and impact the Big Lake Library experienced in 2025 and reviewed the established library hours at the Big Lake branch. Dawson also provided a system-wide overview, noting in 2025 they had 3,060 total borrowers, 11,015 checkout sessions, 631 Summer Reading Challenge participants and 138 Winter Reading Challenge participants. Dawson also reviewed special programming the library offered in 2025, community outreach efforts, area partnerships, and the Locally Growin' Campaign. Dawson thanked the Friends of the Big Lake Library for providing new furniture at the library.

Mayor Knier asked for information on the MN State Park passes available from the library. Dawson responded MN State Park passes can be checked out on a first come, first serve basis, and can be checked out for 7 days. The pass would allow the library user access into any state park for parking purposes. After 7 days, the pass then becomes available for checkout by another user.

7D. Ordinance Amending Big Lake City Code Chapters 2 (Administration), 5 (Nuisances), 6 (Traffic) and 10 (Zoning) – Annual City Code Updates

Kendra Lindahl reviewed the planners report for the annual City Code updates. Lindahl discussed the city completed a repeal and replace of the Zoning Ordinance, Subdivision Ordinance and Sign Ordinance in 2023, which was adopted on April 26, 2023. When the new ordinances were adopted, staff noted that regular review and updates should be expected to correct any errors and address policy changes as needed. The most recent regular review and update to the Code was approved in Ordinance 2025-09 at the December 10, 2025 City Council meeting. During the presentation of the ordinance update, it was noted that updates to Nuisance Ordinances and Reasonable Accommodation would be prioritized during the next revision. The majority of the proposed amendments are not substantive but are housekeeping items to correct spelling, comply with State laws, correct inconsistencies, and add clarity. Lindahl noted the Planning Commission held a public hearing on April 6, 2026, and no one from the public spoke on the issue. The Planning Commission unanimously recommended approval of the amendments as presented.

Council Member Halverson asked if noxious weeds will still be restricted, and Lindahl responded they are, and will continue to be restricted. Halverson also asked if any definitions in the code define data centers. Lindahl responded if someone wanted to construct a data center in the City of Big Lake they would have to apply for a text amendment as data centers are not currently a permitted use in the city.

Mayor Knier discussed the amendments to notifications for requirements for snow removal from city sidewalks, noting citizens can sign up to receive notifications from the City Website. Lindahl discussed the proposed amendment would change the city notification requirement from having to notify for each snow event, to annual notifications. Council Member Noding asked what the timeframe will be for notifications to go out. Deb Wegeleben explained notifications would be generated at the beginning of the snow season, and that the notices would be from the city website and other city media platforms. Knier noted the city should continue to send out reminders of upcoming snow removal enforcement on our media platforms.

Mayor Knier asked if the restriction for parking in front of mailboxes will be complaint based. Chief Olson responded there have been a handful of complaints received of people intentionally parking in front of mailboxes and refusing to move their vehicle, noting responses on violations would be complaint based.

Council Member Seefeld motioned to approve Ordinance No. 2026-03 amending Chapters 2 (Administration), Chapter 5 (Nuisances), Chapter 6 (Traffic) and Chapter 10 (Zoning) of the City Code. Seconded by Council Member Noding , unanimous ayes, motion carried.

Council Member Seefeld motioned to approve Resolution No. 2026-22 authorizing summary publication of the ordinance amending Chapters 2, 5, 6, and 10 of the City Code. Seconded by Council Member Noding, unanimous ayes, motion carried.

7E. Revised Final Plans and Specifications and Authorize Advertisement for Bids for the 2026 Street and Utility Improvement Project No. ST2026-1

Layne Otteson reviewed the City Council previously approved final plans for construction of Minnesota Avenue and 172nd Street, noting there haven't been any changes to 172nd Street since that approval. The Minnesota Avenue improvements from County Road 43 to 180th Street were contingent upon receiving $1.4 million in LRIP funding from the State, which the City was recently notified the project was not awarded for grant funding. Without the funding, there are options for Minnesota Avenue to consider which significantly impact the City's CIP Street Fund 196. The City Council reviewed a recommendation (Option C) of the City's Street Committee at their workshop tonight. A consensus of the Council was to move forward with Option C which included construction of the Minnesota Avenue 550' asphalt pavement segment from CR 43 to the east border of Public Safety Facility property, no construction of a gravel emergency segment to 180th Avenue NW, and to pursue LRIP funding for 2027.

Council Member Seefeld motioned to approve Resolution No. 2026-23 which revises the construction scope of ST2026-1 by approving revised final plans and specifications which include approximately 550' asphalt pavement construction of Minnesota Avenue from CR 43 to the eastern border of the Public Safety Facility property, no construction of a gravel emergency road segment to 180th Avenue NW, authorize Advertisement of Bid for the 2026 Street and Utility Improvement Project No. ST2026-1, and authorize staff to pursue LRIP Grant Funding in 2027. Seconded by Council Member Noding. Motion passed with a vote of 4:1 with Council Members Geroux, Knier Noding, and Seefeld voting aye, and Council Member Halverson voting against. Motion carried.

8. <u>ADMINISTRATOR'S REPORT</u>

City Administrator Hanna Klimmek discussed CEDA will be submitting a letter of intent to the Blandin Foundation for irrigation, landscaping, and trail extensions within the three parks where new equipment will be installed this spring. This is a competitive process, and we must first be invited to apply. We expect to know whether we receive an invitation within the first couple of weeks in May. Klimmek also noted several staff members will be attending the League of Minnesota Cities Workshop on April 21 in St. Cloud. The workshop includes tracks for administration, police, public works, and safety committees. This workshop provides a valuable opportunity for cross-training and continued professional development. Klimmek discussed she also be attending the Minnesota City/County Management Association Annual Conference later this month. Klimmek recognized city employee John Koller who has served the City of Big Lake in the fleet department for five years. He brings a wealth of experience and knowledge as one of our mechanics, thanking him for his dedicated service to the community.

9. MAYOR & COUNCIL REPORTS and QUESTIONS/COMMENTS

Mayor Knier: reviewed the April Big Lake Economic Development Authority Meeting, the PBPC Committee and a Streets Committee Meeting.

Council Member Geroux: discussed the April Big Lake Economic Development Authority Meeting. Geroux also attended a PBPC and Streets Committee Meeting.

Council Member Noding: discussed the recent Big Lake Community Lakes Association Meeting.

Council Member Seefeld: reviewed the April Planning Commission Meeting.

10. OTHER – No other.

11. ADJOURN

Council Member Seefeld motioned to adjourn at 7:13 p.m. Seconded by Council Member Noding, unanimous ayes, motion carried.

____
Clerk

Date Approved by Council _______________

AGENDA ITEM
Big Lake City Council

Prepared By: Hanna Klimmek, City Administrator	**Meeting Date:** 5/20/2026	☒ **Regular Agenda Item** ☐ **Consent Agenda Item**	**Item No.** **6D**
Item Description: National Public Works Week Proclamation	**Reviewed By:** Norm Michels, Streets/Parks/Fleet Superintendent **Reviewed By:** Dan Childs, Water/Wastewater Superintendent		

ACTION REQUESTED

Motion to approve a PROCLAMATION proclaiming May 17 – 23, 2026 as National Public Works Week.

BACKGROUND/DISCUSSION

May 17 – 23, 2026 is the 66th annual National Public Works Week sponsored by the American Public Works Association.

Our Public Works professionals focus on infrastructure, facilities, and services that are of vital importance to the City of Big Lake. Their work supports public health, quality of life, and well-being of the community.

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

Approval of a PROCLAMATION proclaiming May 17 - 23, 2026 as National Public Works Week.

ATTACHMENTS

Proclamation

PROCLAMATION

NATIONAL PUBLIC WORKS WEEK
May 17–23, 2026

"Rooted in Service, Powered by Community"

WHEREAS, Public Works professionals focus on infrastructure, facilities, and services that are of vital importance; and to the public health, quality of life, and well-being of the people of the City of Big Lake; and,

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of our City of Big Lake Public Works professionals who are responsible for rebuilding, improving, and protecting our parks, trails, roads, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in the City of Big Lake to gain knowledge of and to maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2026 marks the 66th annual National Public Works Week sponsored by the American Public Works Association.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Big Lake to hereby proclaim the week of May 17 – 23, 2026 as National Public Works Week. We urge all citizens to pay tribute to our Public Works professionals and to recognize the substantial contributions they make to protecting our health, safety, and advancing quality of life for all.

Adopted by the Big Lake City Council this 20th day of May, 2026.

Mayor Paul Knier	**Council Member Ken Geroux**	**Council Member Ken Halverson**
Council Member Kim Noding	**Council Member Paul Seefeld**	

AGENDA ITEM
Big Lake City Council

Prepared By: *Deb Wegeleben, Finance Director*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	**Item No.** **6E**
Item Description: *Floaters Recreational Rentals, LLC – Lease Agreement Terminated*	***Reviewed By:*** *Hanna Klimmek, City Administrator*		
	Reviewed By: *Norm Michels, Streets/Parks/Fleet Superintendent*		

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be authorizing the termination of the Lease Agreement between the City of Big Lake and Floaters Recreational Rentals, LLC.

BACKGROUND/DISCUSSION

At the December 11, 2024, Council meeting, the City Council approved a lease agreement for the period of 2025-2027 with Floaters Recreational Rentals, LLC, owned by Stacy and Terrence Mohs, for the placement of a semi-permanent structure at Lakeside Park.

In Fall 2025, the Mohs notified City staff that they would not be continuing operations at Lakeside Park. At that time, they indicated an interest in identifying a successor to assume the business; however, no replacement operator has been secured. The semi-permanent structure has since been removed from the site.

As the business is no longer operational, staff is recommending that the City Council formally terminate the lease agreement with Floaters Recreational Rentals, LLC, prior to its scheduled expiration of May 1, 2027.

FINANCIAL IMPACT

The City will no longer receive the $500 lease payment associated with this agreement. However, the removal of the structure frees up an additional parking space at Lakeside Park, providing a minor operational benefit to park users. No additional financial impacts are anticipated.

STAFF RECOMMENDATION

Council approval of the termination of the lease agreement with Floaters Recreational Rentals, LLC, as the business is no longer operational and the structure has been removed from Lakeside Park.

ATTACHMENTS

N/A

AGENDA ITEM

Big Lake City Council

Prepared By: *Hanna Klimmek, City Administrator*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	***Item No.*** **6F**
Item Description: *Amended Agreement for Legal Services Between the City of Big Lake and Campbell Knutson, Professional Association*	***Reviewed By:*** *Deb Wegeleben, Finance/HR Director* ***Reviewed By:*** *Sam Olson, Chief of Police/Emergency Manager & Personnel Committee (Councilmembers Ken Geroux and Paul Seefeld)*		

ACTION REQUESTED

By approving this item on the Consent Agenda, Council approves an amended agreement for legal services between the City of Big Lake and Campbell Knutson.

BACKGROUND/DISCUSSION

The City of Big Lake contracts with Campbell Knutson for legal services. Staff has been working with the firm on an amended agreement that reflects a few updates to better align with the City's current and anticipated needs.

The Personnel Committee reviewed the draft amended agreement on April 22, 2026 and is recommending approval by the City Council.

The amended agreement includes a few key updates:

Extreme Risk Protective Orders (ERPO)

The agreement now includes legal services related to ERPO matters. Extreme Risk Protective Orders are court-issued orders that temporarily restrict an individual's access to firearms when they are determined to pose a significant risk to themselves or others. These cases require timely legal review and coordination with law enforcement.

Services will be billed at:

- $200 per hour for attorney time
- $100 per hour for paralegal/legal assistant/law clerk time

Rate Adjustment Beginning January 1, 2027

- Attorney rates will increase to $205 per hour (currently billed at a rate of $180 per hour)
- Paralegal/legal assistant/law clerk rates will increase to $105 per hour (currently billed at a rate of $95 per hour)

These adjustments reflect the current market rate for municipal legal services.

Ongoing Annual Adjustments Beginning January 1, 2028

Moving forward, hourly and meeting rates will be adjusted annually based on the same cost-of-living adjustment (COLA) provided to non-union City employees.

Adding ERPO-related services ensures the City has the appropriate legal support in place as these matters arise. The updated rate structure provides more predictability and keeps future adjustments consistent with how the City approaches employee compensation, while also staying in line with market conditions.

FINANCIAL IMPACT

The amendment includes modest rate increases and establishes a clear framework for future adjustments. As with current services, costs will vary depending on the level of legal support needed throughout the year

STAFF RECOMMENDATION

Staff recommends approval of the amended agreement between the City of Big Lake and Campbell Knutson for legal services, as recommended by the Personnel Committee.

ATTACHMENTS

Current Agreement for Legal Services – Dated January 1, 2024
Amended Agreement for Legal Services – Dated May 20, 2026

AGREEMENT FOR LEGAL SERVICES BETWEEN THE CITY OF BIG LAKE AND CAMPBELL KNUTSON, ***Professional Association***

THIS AGREEMENT, effective January 1, 2024, is by and between the **CITY OF BIG LAKE,** a Minnesota municipal corporation ("City") and **CAMPBELL KNUTSON, P.A.,** a Minnesota corporation ("Attorney").

NOW, THEREFORE, in consideration of the mutual undertakings herein, the parties hereto agree as follows:

1. SERVICES AND RELATIONSHIP.

A. The Attorney shall furnish and perform general civil municipal legal services for the City.

B. The Attorney shall be engaged as an independent contractor and not as a City employee. The Attorney is free to contract with other entities.

2. TERM.

A. The Attorney shall serve at the pleasure of the City Council, and this Agreement may be terminated without cause by resolution of the City Council.

B. The Attorney may terminate this Agreement at any time, provided that the Attorney shall give the City thirty (30) days written notice before the termination becomes effective.

3. PAYMENT.

A. ***General Civil Municipal***:

- All Attorneys $165.00 / per hour
- Paralegals/Legal Assistants/Law Clerks $80.00 / per hour

B. ***Pass-through Legal Services***: The customary hourly rate of the particular attorney doing the work, ranging from $150.00 to $300.00 per hour, or paralegal/legal assistant, currently at $90.00 per hour, for legal services that are to be passed through to third parties according to the City's policies.

C. ***Meetings***: $350.00 for attendance at meeting of the City Council or any other City meeting.

D. ***Costs***: Out-of-pocket costs without mark-up. Costs include:

- Westlaw and Lexis/Nexis legal research
- recording fees
- postage of 50¢ or more
- photocopies at 20¢ per copy
- Color copies at 40¢ per copy
- long distance telephone calls
- litigation (court filing fees, expert witnesses, acquisitions, subpoenas, service of process, etc.)

E. ***Annual Adjustment.*** Beginning in January 2024, the dollar amount of hourly and meeting rates for all services performed under this Agreement shall be adjusted annually in an amount equivalent to the cost of living adjustment given to non-union employees, except pass-through rates that are adjusted by the Attorney, at the Attorney's discretion, but no more than annually each year.

F. ***Payments.*** The City will normally pay for services within thirty (30) days of receipt of a statement for services rendered.

4. INSURANCE. The Attorney will purchase and maintain sufficient insurance to protect Attorney against claims for legal malpractice.

5. MISCELLANEOUS.

A. ***Governing Law.*** This Agreement shall be governed by the laws of the State of Minnesota.

B. ***Assignment.*** The Attorney may not assign or refer any of the legal services to be performed hereunder without the written consent of the Big Lake City Council.

C. *Effective Date.* This Agreement shall become effective upon its execution by the City and the Attorney. This Agreement shall not be modified or amended without the approval in writing of the Big Lake City Council.

Dated: June 28, 2023

CITY OF BIG LAKE

By ______________________
Paul Knier, Mayor

AND ______________________
Gina Wolbeck, City Clerk

Dated: July 6, 2024.

CAMPBELL KNUTSON
Professional Association

By S. M. Mattick
Soren M. Mattick

Campbell Knutson

April 15, 2026

City of Big Lake
Attn: Hanna Klimmek, City Administrator
160 Lake Street North
Big Lake, Minnesota 55309
Email: hklimmek@biglakemn.org

VIA E-MAIL

RE: Amended Agreement for Legal Services Between the City of Big Lake and Campbell Knutson, *Professional Association*

Dear Ms. Klimmek:

Enclosed is the Amended Agreement for Legal Services Between the City of Big Lake and Campbell Knutson, *Professional Association.*

CAMPBELL KNUTSON
Professional Association

Date: April 15, 2026

By: ______________________________

Soren M. Mattick
Attorney
Grand Oak Office Center I
860 Blue Gentian Road, Suite 290
Eagan, Minnesota 55121
Telephone: (651) 234-6218

AMENDED AGREEMENT FOR LEGAL SERVICES BETWEEN THE CITY OF BIG LAKE AND CAMPBELL KNUTSON, *Professional Association*

THIS AGREEMENT, effective May 20, 2026, is by and between the **CITY OF BIG LAKE,** a Minnesota municipal corporation ("City") and **CAMPBELL KNUTSON, P.A.,** a Minnesota corporation ("Attorney").

NOW, THEREFORE, in consideration of the mutual undertakings herein, the parties hereto agree as follows:

1. <u>SERVICES AND RELATIONSHIP.</u>

A. The Attorney shall furnish and perform general civil municipal legal services for the City.

B. The Attorney shall be engaged as an independent contractor and not as a City employee. The Attorney is free to contract with other entities.

2. <u>TERM.</u>

A. The Attorney shall serve at the pleasure of the City Council, and this Agreement may be terminated without cause by resolution of the City Council.

B. The Attorney may terminate this Agreement at any time, provided that the Attorney shall give the City thirty (30) days written notice before the termination becomes effective.

3. <u>PAYMENT.</u>

A. ***General Civil Municipal***:

- All Attorneys $180.00 / per hour
- Paralegals/Legal Assistants/Law Clerks $95.00 / per hour

B. ***Pass-through Legal Services***: The customary hourly rate of the particular attorney doing the work, ranging from $150.00 to $300.00 per hour, or paralegal/legal assistant, currently at $90.00 per hour, for legal services that are to be passed through to third parties according to the City's policies.

C. ***Meetings***: $360.00 for attendance at meeting of the City Council or any other City meeting.

D. ***Additional Services***: The customary hourly rate of the particular attorney doing the work on matters relating to Extreme Risk Protective Orders will be $200 per hour, and paralegal/legal assistant/law clerk will be $100 per hour.

E. ***Costs***: Out-of-pocket costs without mark-up. Costs include:

- Westlaw and Lexis/Nexis legal research
- recording fees
- postage of 50¢ or more
- photocopies at 20¢ per copy
- Color copies at 40¢ per copy
- long distance telephone calls
- litigation (court filing fees, expert witnesses, acquisitions, subpoenas, service of process, etc.)

F. ***Annual Adjustment.*** Beginning January 1, 2027, all attorney hourly rates will increase to $205 per hour and all paralegals/legal assistants/law clerks hourly rates will increase to $105 per hour. The dollar amount of hourly and meeting rates for all services performed under this Agreement shall be adjusted annually beginning January 1, 2028, in an amount equivalent to the cost of living adjustment given to non-union employees, except pass-through rates that are adjusted by the Attorney, at the Attorney's discretion, but no more than annually each year.

G. ***Payments***. The City will normally pay for services within thirty (30) days of receipt of a statement for services rendered.

4. <u>INSURANCE</u>. The Attorney will purchase and maintain sufficient insurance to protect Attorney against claims for legal malpractice.

5. **MISCELLANEOUS.**

A. ***Governing Law***. This Agreement shall be governed by the laws of the State of Minnesota.

B. ***Assignment***. The Attorney may not assign or refer any of the legal services to be performed hereunder without the written consent of the Big Lake City Council.

C. ***Effective Date***. This Agreement shall become effective upon its execution by the City and the Attorney. This Agreement shall not be modified or amended without the approval in writing of the Big Lake City Council.

Dated: ________________, 2026.

CITY OF BIG LAKE

By ______________________________________
Paul Knier, Mayor

AND ______________________________________
Gina Wolbeck, City Clerk

Dated: 4/15, 2026.

CAMPBELL KNUTSON
Professional Association

By S. M. Mattick
Soren M. Mattick

AGENDA ITEM
Big Lake City Council

Prepared By: *Deb Wegeleben, Finance Director/HR*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	**Item No.** **6G**
Item Description: *Appointment of Community Development Open Positions*	***Reviewed By:*** *Hanna Klimmek, City Administrator*		
	Reviewed By: *Marie Popp, Community Development Director, and the Personnel Committee*		

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be approving the following appointments:

- **Employment Status Change for Tara Kohl to the Community Development Coordinator position, effective May 21, 2026.**
- **Appointment of Martha Dougherty to the Community Development Technician – Planning position with a start date of May 21, 2026.**

BACKGROUND/DISCUSSION

The 2026 approved staffing planning for the Community Development Department included the addition of a Community Development Coordinator position in place of a City Planner.

The Community Development Coordinator position was posted in February, and the City received seventeen applications. Staff interviewed six applicants and determined the best-qualified candidate was internal applicant Tara Kohl, who currently serves as the Community Development Technician – Planning.

Following that process, staff advertised the now-vacant Community Development Technician - Planning position and received fourteen applications. Staff interviewed five applicants and determined that the best-qualified candidate was Martha Dougherty.

Staff as well as the Personnel Committee are recommending the following:

- Tara Kohl, to be promoted to the Community Development Coordinator position. Tara has been with the City since 2023 and has been a valuable asset to the organization. Staff are confident Tara will continue to serve the City well in this new role. Tara's employment status change will be effective May 21, 2026.
- Martha Dougherty, be appointed to the Community Development Technician – Planning position, with a start date of May 21, 2026.

FINANCIAL IMPACT

Both positions are included in the approved 2026 Community Development Department Budget.

- Tara Kohl will be moved to **Grade 12, Step 2** of the City's Pay Plan.
- Martha Dougherty will begin employment at **Grade 10, Step 2** of the City's Pay Plan.

STAFF RECOMMENDATION

Staff recommends Council approve an employment status change for Tara Kohl to the Community Development Coordinator position and approve the appointment of Martha Dougherty to the Community Development Technician – Planning position.

ATTACHMENTS

N/A

AGENDA ITEM

Big Lake City Council

Prepared By: Greg Zurbey, Liquor Store Manager	**Meeting Date:** 5/20/2026	☐ **Regular Agenda Item** ☒ **Consent Agenda Item**	**Item No.** **6H**
Item Description: *Accept Resignation from Part-time Liquor Clerks Debra Atkinson and Jennifer Fingarson*	**Reviewed By:** *Hanna Klimmek, City Administrator* **Reviewed By:** *Deb Wegeleben, Finance Director*		

ACTION REQUESTED

By approving this item on the consent agenda, Council would be accepting the resignation of Part-time Liquor Clerks Debra Atkinson and Jennifer Fingarson.

BACKGROUND/DISCUSSION

On April 19, 2026, part-time Liquor Clerk Debra Atkinson submitted a resignation of employment effective immediately.

On May 12, 2026, part-time Liquor Clerk Jennifer Fingarson submitted a resignation of employment effective immediately.

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

Staff recommends accepting resignations of Debra Atkinson and Jennifer Fingarson.

ATTACHMENTS

N/A

AGENDA ITEM
Big Lake City Council

Prepared By: *Corrie Scott, Recreation and Communication Coordinator*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	**Item No.** **6I**
Item Description: *2026 Compeer Financial Farmers Market Grant*		***Reviewed By:*** *Hanna Klimmek, City Administrator*	
		Reviewed By: *Norm Michels, Streets, Parks, and Fleet Superintendent and Deb Wegeleben, Finance Director*	

ACTION REQUESTED

By approving this item on the Consent Agenda Council is approving the 2026 Compeer Financial Grant Funding for the Big Lake Farmers Market.

BACKGROUND/DISCUSSION

Compeer Financial has granted the Big Lake Farmers Market $1,000 to help with advertising and marketing for the 2026 summer season. This will include expenses related to boosting Facebook ads, the weekly email newsletter, and advertisements in local newspapers and catalogs. Staff would like to thank Compeer Financial for this generous funding in support of the Big Lake Farmers Market 2026 season. Attached is the grant application for reference.

FINANCIAL IMPACT

Approving this grant will add $1,000 to the Farmers Market Budget.

STAFF RECOMMENDATION

Approve the 2026 Farmers Compeer Financial Grant Funding.

ATTACHMENTS

Compeer Financial Grant Application

Farmesr Market Organization Grant Application

Fields marked with a * are required.

Grant dollars are intended to drive economic impacts and the spirit of building and growing a community at farmers markets by supporting: marketing, technology, education and engagement. Well-qualified applicants will be able to explain how the grant dollars impact the local economy and/or community and support Compeer's vision of creating a world where agriculture and rural communities are dynamic, collaborative and thriving.

Applicants must be an established Farmers Market that:

- has at least three vendors of locally-produced agricultural products
- is free and open to the public
- has posted hours of operation

* U-pick operations, road-side stands, CSAs, on-line markets and storefronts are not eligible.

Farmers Market must be located in Compeer Financial's 144-county territory.

Please review the full program guidelines before applying.

Notes on using Jotform:

SAVE: Use the 'Save' button at the end of the application any time you need to save your progress and return later. The Jotform® platform will prompt you to sign up with email, log in, or Skip Create an Account. If you do not have a Jotform® account or do not want to create one, choose Skip Create an Account. You will then be able to email yourself a link to access the saved application later. You may need to check your spam or junk folder for the email.

SUBMIT: After clicking 'Submit,' a Thank You page will appear confirming your application has been submitted. You will also receive an email with the completed application for your records. You may need to check your spam or junk folder for the email.

Market Organization Information

Name of Farmers Market	Big Lake Farmers Market
Market Manager/Contact Name	Corrie Scott
Contact Phone Number	612-297-6331
Contact Email Address	cscott@biglakemn.org

Market Website/Social Media	https://www.biglakemn.org/350/Farmers-Market
Market Address (physical address of the market location)	101 Lakeshore Drive Big Lake, Minnesota, 55309
County	MN - Sherburne
Is the farmers market the legal entity to receive grant funds, if awarded?	No
Name of Legal Entity/Fiscal Sponsor to receive grant funds, if awarded.	City of Big Lake
Upload the Market or Fiscal Sponsor's W-9	2024 W9.pdf
Mailing Address: Street / PO Box	160 Lake Street N
Mailing Address: City	Big Lake
Mailing Address: ST	MN
Mailing Address: Zip / Postal Code	55309

Market Information

Year Market Established	2011
Days and Hours the Market is Open	Wednesdays from June to August from 3-7 p.m. and in September from 3-6 p.m. Winter Market is third Saturday of the month from November to April from 10 a.m. - 1 p.m. at City Hall
Number of Annual Visitors	6000
Number of Vendors	38
Number of Farmer Vendors - those growing, raising food ready products - vegetables, fruit, protein	13
Number of Agricultural, Value Added Vendors - those making food products or using self-grown/produced resources to create products	11
Number of Artisans - artists and crafts	7

Number of Food Truck/Pop Up Vendors - selling food/drink to be consumed at the market	7
Number of Local Vendors	38
Number of Non-Local Vendors	0

Grant Funding Request

Total Funds Requested	1000

What will you do with the grant dollars, if awarded? Provide specific details of purchase(s), including cost, needs, and research/discussions around the purchase(s).

We hope to use these funds to continue to increase our marketing budget to raise awareness of our farmers market in an attempt to grow our customer base so that our vendors can increase their profits. We will use these funds to pay for advertisements in local Community Education Catalogs, Big Lake area newspapers, the Senior Perspective newspaper, an online newsletter via Constant Contact, radio advertisements, and through social media by boosting weekly Facebook ads.

Select Area(s) grant funds would impact:

How will this grant support Compeer Financial's vision of creating a world where agriculture and rural communities are dynamic, collaborative and thriving?

Additional advertising and marketing for the Big Lake Farmers Market will bring more customers and a wider demographic to shop local each week. The Big Lake Farmers Market has a variety of local vendors that have built relationships with our area residents which has built an understanding of the impact of supporting local farmers, growers, food makers, and artists. The wider customer base allows for more collaboration between vendors. We often see vendors who purchase goods from one another to help sample their products, or to use in the creation or expansion of their products. These collaborations make expansion easier for our vendors, and it helps bring a wider customer base to their booths each week. Being able to highlight vendors online through boosted ads, or advertise the market in varying media platforms will continue to help form these relationships and help our local businesses thrive.

Will this grant impact local, agricultural economics?

Yes

What do you expect the local, agricultural economic impact will be?

Driving more customers to the market will help to increase sales for our local vendors. This in turn will assist in the expansion of our vendor's farms and businesses.

Will this grant support community development?

Yes

What do you expect the community development support will be?

There are customers who travel from outside of Big Lake to attend the Big Lake Farmers Market. While in Big Lake, they are supporting our local vendors and also stopping by local brick and mortar businesses on their way home. When they stop by Lakeside Park and see the beautiful amenities, it encourages them to come back to Big Lake and continue to support local businesses and local parks. We also host community organizations that offer free kids programming and share information on local resources.

Optional: Anything else you want to add?

We appreciate your previous support of the Big Lake Farmers Market and our vendors and thank you for considering our application again this year.

How did you learn about this grant program? (Select one that is the best fit)

Email from Compeer Financial

Name of Compeer Financial Team Member

Optional Photo Submission

Upload a photo that represents your organization or project (Examples include group photos, facilities or equipment in use, schematic drawings, sketch, etc.) The submitted photo is for promotional purposes only and will not be used during grant review. If selected as a recipient, the image may be used in grant promotional materials.

Accepted file types: jpeg, png and pdf. By uploading an image, for valuable consideration, the receipt and sufficiency of which is acknowledged, I grant Compeer Financial, ACA; Compeer Financial, FLCA; and Compeer Financial, PCA (collectively, “Compeer”), their directors, employees, agents, assigns, licensees, and representatives, the absolute and irrevocable right and permission to copyright, use, publish, republish, distribute and exhibit the submitted image in any form, that I have created and submitted to Compeer or of me or in which I may appear, in conjunction with my name if they so choose, in all forms, advertising, and media and in any other manner for any lawful purpose, including but not limited to, for purposes of publication, commerce, and trade and in connection with or as part of Compeer’s trade name, or any goods, services, package, container, label, trademark, logo, trade dress, or advertising, promotional, marketing, or sales materials. Additionally, I waive any right to inspect or approve the finished product, or any materials or copy that may be used in connection with such photographs, video, digital images or sound recordings. By submitting an image, I represent and warrant to Compeer that content I submit is original content that does not violate any third party’s copyrights and that I have obtained permission from all identifiable people featured in the original content to submit to Compeer.

Acknowledgement

By clicking "I Agree", you acknowledge the following:

- The information provided in this grant application is true and correct.
- Debts or obligations to pay these costs have not already been incurred.

Also, if grant funds are awarded, you acknowledge:

- Funds will be used solely for the purpose stated in this application and spent by October 1, 2026.
- Completion of a grant report, including documentation of the grant expenditure, such as a receipt of purchase, will be submitted by October 1, 2026.
- Funds shall be returned to Compeer Financial if grantee has not performed in accordance with these terms, or if the project for the use of the funds is no longer needed.
- Compeer Financial should be recognized by grantee in all publicity materials (social media posts, press releases, etc.) related to the funded request. Grantee shall cooperate with Compeer Financial in connection with all publicity materials that Compeer Financial may wish to publish regarding the project, including, but not limited to providing photo releases and/or other consents. A Compeer Financial team member may complete a site visit or check presentation as part of outreach efforts.

-

Grantee agrees to indemnify and hold Compeer Financial, ACA harmless against any and all liability for damages arising out of grantee’s actions in furtherance of the project for which grant funds have been awarded.

- Compeer Financial, ACA shall not be liable for any claims arising out of the equipment, project or any work performed in connection therewith.

I Agree

Full Name	Corrie Scott
Title	Recreation and Communication Coordinator
Date	Monday, March 9, 2026

Submission Date	March 9, 2026 15:46

AGENDA ITEM

Big Lake City Council

Prepared By: *Marie Popp, Community Development Director*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	**Item No.** **6J**
Item Description: *Cooperative Agreement for Environmental Review Worksheet*		**Reviewed By:** *Hanna Klimmek, City Administrator*	
		Reviewed By: *Gina Wolbeck, City Clerk*	

ACTION REQUESTED

Motion to approve a Cooperative Agreement between the City of Big Lake and the Town of Big Lake related to Annexation and Environmental Review for parcel no.'s 10-00325-1101, 10-00325-1410, and 10-00324-4400, contingent upon City Attorney review and recommended changes.

BACKGROUND/DISCUSSION

The City received a petition for annexation of approximately 115 acres. The owners of the property requested the annexation in connection with the potential development for light industrial purposes. The purpose of the annexation is to provide the site with municipal utilities, without which the proposed development could not occur. The City notified Big Lake Township of the requested annexation and held the public hearing on April 15, 2026.

The proposed development of the Property will require the preparation of a mandatory environmental assessment worksheet (EAW). The owners of the Property do not intend to finalize the annexation into the City unless and until the EAW has been completed. If for any reason the proposed development of the site does not move forward, the owners of the property intend that the annexation not proceed.

The Cooperative Agreement acknowledges the project's land use approvals would be from the City of Big Lake and allows for the City of Big Lake to be the responsible government unit for the environmental review process.

FINANCIAL IMPACT

All costs for the EAW shall be the responsibility of the applicant. There will be no cost to the City or Township.

STAFF RECOMMENDATION

The Big Lake Town Board approved the Cooperative Agreement at their meeting on May 13, 2026. Staff recommends the City Council also approve the Cooperative Agreement as presented.

ATTACHMENTS

Attachment A – Cooperative Agreement

Attachment A
Cooperative Agreement

COOPERATIVE AGREEMENT
RELATED TO ANNEXATION AND ENVIRONMENTAL REVIEW

THIS COOPERATIVE AGREEMENT is made as of ___________, 2026 by and between CITY OF BIG LAKE, a Minnesota municipal corporation ("City") and TOWN OF BIG LAKE, a Minnesota political subdivision ("Town").

Recitals

A. City has received a property owner petition for the annexation of approximately 115.32 acres of land from the Township of Big Lake to the City of Big Lake. The property that is the subject of the petition consists of tax parcel numbers 10-00325-1101, 10-00325-1410, and 10-00324-4400 (the "Property").

B. The owners of the Property have requested the annexation in connection with the potential development of the Property for light industrial purposes. The purpose of the annexation is to provide the Property with municipal utilities, without which, the proposed development could not occur.

C. If the proposed annexation occurs, the City will be the local governmental unit that would be responsible for all relevant land use approvals for the proposed development of the Property, including comprehensive guide plan amendment, and zoning (the "Land Use Approvals").

D. The proposed development of the Property will require the preparation of a mandatory environmental assessment worksheet ("EAW"), under Minnesota Rules 4410.4300, subparts 14 and 36. Those rules designate the responsible governmental unit or RGU to be the local governmental unit.

E. The owners of the Property do not intend to finalize the annexation of the Property into the City unless and until the EAW has been completed. If for any reason the proposed development of the Property is not approved, the owners of the Property intend that the annexation not proceed.

Agreement

1. Incorporation of recitals. The Recitals above are incorporated into and made a part of this Agreement.

2. Designation of RGU. Town and City agree that, because the City will be the local governmental unit that issues final Land Use Approvals, if any, for the proposed development of the Property, the City is the appropriate responsible governmental unit or RGU with respect to compliance with environmental review processes for the proposed development of the Property.

IN WITNESS WHEREOF, the undersigned governmental units, by action of the governing bodies, have caused this Agreement to be executed in accordance with the authority of Minnesota Statute 471.59.

TOWN OF BIG LAKE

By__________________________________
Bruce Aubol
Its Chairperson of the Board

By__________________________________
Brenda Kimberly-Maas
Its Township Clerk

CITY OF BIG LAKE

By__________________________________
Paul Knier
Its Mayor

By__________________________________
Gina Wolbeck
Its City Clerk

AGENDA ITEM
Big Lake City Council

<table>
<tr><td colspan="2">Prepared By:
Gina Wolbeck, City Clerk</td><td>Meeting Date:
05/20/26</td><td>☐ Regular Agenda Item
☒ Consent Agenda Item</td><td>Item No.
6K</td></tr>
<tr><td rowspan="2">Item Description:
Massage Therapist License Application – Ashley Zeiszler at Muscle Revive LLC located at 29 Lake Street South</td><td colspan="4">Reviewed By: Hanna Klimmek, City Administrator</td></tr>
<tr><td colspan="4">Reviewed By: Sam Olson, Chief of Police</td></tr>
</table>

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be approving a RESOLUTION approving a Massage Therapist License to Ashley Zeiszler at the premises located at 29 Lake Street South, under the Muscle Revive LLC Massage Enterprise License, contingent upon the applicants submittal of all required documentation, fees, and upon authorization from the Big Lake Chief of Police based upon satisfactory results of a criminal history background investigation.

BACKGROUND/DISCUSSION

Staff has received an application for a Massage Therapist License for Ashley Zeiszler to practice massage services under the Muscle Revive LLC Massage Enterprise License located at 29 Lake Street South, Big Lake, MN. The applicant has also paid the required $75 license fee and $100 investigation fee.

A criminal history background investigation is being conducted by the Big Lake Police Department as required by City Code Section 395.08, and authorization from the Chief of Police is required prior to release of the license. Approval of the license should be contingent upon the applicants submittal of all required documentation, fees, and upon authorization from the Big Lake Chief of Police based upon satisfactory results of a criminal history background investigation.

FINANCIAL IMPACT

Application fees submitted: $75 license fee, and $100 investigation fee. A license renewal fee of $25 will be due at the end of each year.

STAFF RECOMMENDATION

Staff recommends approval of a Massage Therapist License to Ashley Zeiszler to practice massage services under the Muscle Revive LLC Massage Enterprise License located at 29 Lake Street South, Big Lake, MN, contingent upon the applicants submittal of all required documentation, fees, and upon authorization from the Big Lake Chief of Police based upon satisfactory results of a criminal history background investigation.

ATTACHMENTS

Application
Resolution

MASSAGE THERAPIST LICENSE APPLICATION

PLEASE PRINT – ATTACH ADDITIONAL PAGES AS NEEDED

Name of Applicant: Ashley Zeiszler

Former Names or Aliases Used: N/A

Dates and Places Used:

Relationship to Business: contractor

Address of Applicant: 1208 15th Ave N Princeton, MN

Applicant Home or Cell Phone: (320) 280-0744

Applicant Email: ashleyzeiszler@gmail.com

Applicants Date of Birth:

Applicants Place of Birth: Oceanside, CA

Business Legal Name: Muscle Revive LLC

Doing Business As: Massage therapist

Business License Number as Issued by the City of Big Lake: -

Address of Business: 29 Lake St. S Big Lake, MN 55309

Business Phone: (763) 296-3325

Business Email: musclerevive.massage@gmail.com

Other Social Media Links for Business: FaceBook (Muscle Revive)

Scheduled Opening Date: currently open

Responsible Person: Kayla Robeck

1. List Other Business Sites that you have an interest in:

a. N/A

b.

2. Are you a citizen of the United States or a resident alien or have the legal authority to work in the United States? Yes X No

3. List the street addresses and dates at which you have lived during the preceding ten years.

a. 1001 Summit Ave N #204 Sauk Rapids, MN 7/25 - 4/26

b. longer list attached

4. List the type, name, location, and dates of every business or occupation you have been engaged in during the preceding ten years. Include names, addresses, contact information and dates of your employment.

a. resume attached

b.

5. Have you ever been engaged in the operation of massage services? Yes No X

If yes, provide information as to the name, place, dates and length of time of the involvement of all such establishments.

a. N/A

b.

6. Are you currently licensed in other communities to perform massage therapy? Yes No X

If yes, where?

a. N/A

b.

7. Have you ever been arrested, charged or convicted of any felony, crime, or violation of any ordinance other than a minor traffic offense? Yes No X

If yes, provide information as to the date, time, place and offense for which arrests, charges or convictions were had.

a. N/A

b.

8. Have you ever been the subject of an investigation, public or private, criminal or non-criminal, regarding massage therapy? Yes _____ No X

If yes, provide information as to the date and place for which investigations took place.

a. N/A

b.

9. Have you as an individual had a massage license that was denied, revoked or suspended within the last ten years of the date of the license application? Yes _____ No X

If so, please provide details including dates, reasons for denial, revocation or suspension of the license and the issuing authority.

a. N/A

b.

10. List the name, home address, business address and contact information of two people, who live within 150 miles of Big Lake, not related to the applicant or financially interested in the premises of the businesses, who may attest to applicant's character.

a. Cheyenne Lutgen 1233 Agate Road Princeton, MN (320) 828-7739

b. Courtney Bauer, 13031 140th St Milaca, MN (763) 220-9941

I hereby verify the above statements. I will, along with any associates, strictly comply with all the laws of the State of Minnesota and all ordinances of the municipality. And I hereby certify that have read the foregoing questions and that the answers to said questions are true of my own knowledge. I understand that any falsification of information on the license application shall result in the denial of the license and I may be subject to prosecution for forgery as defined by Minnesota State Statue.

I understand that I may withdraw this application at any time before the license is issued, but the license will not be issued until the City Clerk receives the proper documentation and specified fee. I understand that the background investigation fee is non-refundable.

I hereby certify that I have received a copy of the City of Big Lake Massage Establishments Ordinance with this application and will familiarize myself with the contents thereof.

Signature of Applicant ____________ Date 5/11/26

5/11/26

Subscribed and sworn to before me this 11 day of May, 20 26.

Notary Public Signature ____________ My Commission Expires 1/31/2028

NOTARY STAMP

LISA MARIE MILLER
NOTARY PUBLIC
MINNESOTA
My commission exp. 01/31/2028

I, **KAYLA ROBECK** the owner of **MUSCLE REVIVE,LLC**, hereby consents to the above named applicant to apply for a Massage Therapist license at my duly licensed Massage Enterprise place of business located at **29 LAKE STREET SOUTH, BIG LAKE, MN**.

Kayla Robeck 5/11/26

Signature of Massage Enterprise License Holder Date

THE MASSAGE INSTITUTE OF MEMPHIS

2076 UNION AVENUE, SUITE 202 • MEMPHIS, TN 38104 • 901-726-4665

TRANSCRIPT

Name: Ashley Zeiszler

Address: 215 Sussex Court, Cordova, TN 38018

SUBJECT	CLOCK HOURS	GRADE
Sciences	**Total: 200 Hours**	**A**
Anatomy	34 Hours	
Physiology	34 Hours	
Kinesiology	66 Hours	
Neurology	22 Hours	
Pathology	44 Hours	
Massage Theory & Practice	**Total: 200 Hours**	**A**
History, Benefits, Indications, Contraindications	20 Hours	
Massage Demonstration and Supervised Practice	170 Hours	
Charting and Documentation	10 Hours	
Allied Modalities	**Total: 150 Hours**	**A**
Law	5 Hours	
Ethics	10 Hours	
Business Management & Communication	10 Hours	
Americans with Disabilities Act	2 Hours	
Hydrotherapy, Electro/Heliotherapy, Aromatherapy	25 Hours	
Eastern, European, and Western theory/methods	25 Hours	
Referral Methods	20 Hours	
Specialized Populations	28 Hours	
Hygiene & Safety	21 Hours	
HIV & Blood-borne Pathogens	4 Hours	
Student Clinic	**Total: 150 Hours**	**S**
Total Hours and Final Grade	**700 Hours**	**A**

Massage Institute of Memphis is accredited by ACCSC, the Accrediting Commission of Career Schools and Colleges, authorized by the Tennessee Higher Education Commission, and approved by the US Department of Education to participate in Federal Student Aid.

Student is in good standing unless otherwise indicated.

Start Date: 10/29/2024 **Date of Completion: 07/15/2025**

When this record bears an original seal and signature, it is an official transcript.

Grade Symbols

A: 93-100
B: 85-92
C: 75-84
D: 70-74
S: Satisfactory (75-100)
U: Unsatisfactory (Less than 75)
I: Incomplete

MASSAGE INSTITUTE OF MEMPHIS ORGANIZED 1987

Received Diploma in Massage Therapy

Julie Wood 7/21/2025

Julie Wood, Director **Date**

Date Issued: 07/21/2025

CITY OF BIG LAKE
MINNESOTA

A general meeting of the Big Lake City Council, Big Lake, Minnesota was called to order by Mayor Paul Knier at 6:30 p.m. at Big Lake City Hall, Big Lake, Minnesota, on Wednesday, May 20, 2026. The following City Council Members were present: Ken Geroux, Ken Halverson, Paul Knier, Kim Noding, and Paul Seefeld. A motion to adopt the following resolution was made by Council Member and seconded by Council Member .

CITY OF BIG LAKE
RESOLUTION NO. 2026-XX

A RESOLUTION APPROVING A MASSAGE THERAPIST LICENSE TO ASHLEY ZEISZLER TO PRACTICE THERAPEUTIC MASSAGE UNDER THE MUSCLE REVIVE, LLC MASSAGE ENTERPRISE LICENSE AT THE PREMISES LOCATED AT 29 LAKE STREET SOUTH, BIG LAKE, MN

WHEREAS, Chapter 3, Section 395 of the Big Lake City Code regulates the licensing and practice of Massage Enterprises and Massage Therapists in the City of Big Lake; and

WHEREAS, Kayla Robeck (Muscle Revive, LLC) holds an active, in good-standing Massage Enterprise License at the premises described as 29 Lake Street South, Big Lake, MN; and

WHEREAS, Ashley Zeiszler has submitted a Massage Therapist License application to perform Therapeutic Massage under the Muscle Revive LLC Massage Enterprise License at the premises described as 29 Lake Street South, Big Lake, MN.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Big Lake, Minnesota, that Ashley Zeiszler is contingently granted a Massage Therapist License valid from May 21, 2026 through December 31, 2026, to practice massage services under the Muscle Revive, LLC Massage Enterprise License at the premises located at 29 Lake Street South, Big Lake, MN. The granting of said License is contingent upon the applicants submittal of all required documentation, fees and upon authorization from the Big Lake Chief of Police based upon satisfactory results of a criminal history background investigation.

Adopted by the Big Lake City Council this 20th day of May, 2026.

____
Paul Knier, Mayor

Attest:

____
Gina Wolbeck, City Clerk

The following Council Members voted in favor:

The following Council Members voted against or abstained:

Whereupon the motion was duly passed and executed.

DRAFTED BY:
City of Big Lake
160 Lake Street North
Big Lake, MN 55309

STATE OF MINNESOTA)
)SS.
COUNTY OF SHERBURNE)

The foregoing instrument was acknowledged before me this 20th day of May, 2026 by Paul Knier and Gina Wolbeck, the Mayor and City Clerk respectively of the City of Big Lake, a Minnesota municipal corporation, on behalf of the corporation.

____
Notary Public

AGENDA ITEM
Big Lake City Council

Prepared By: *Norm Michels, Streets/Parks/Fleet Superintendent*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	**Item No.** **6L**
Item Description: *Purchase of a Bobcat Hydraulic Breaker from Farm-Rite Equipment of St. Cloud, and authorize the Trade-in of a 2019 Virnig Brush Mower*	***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *Deb Wegeleben, Finance Director*		

ACTION REQUESTED

By approving this item on Consent Agenda, Council would be approving a quote submitted by Farm-Rite Equipment of St. Cloud in the amount of $5,505.28 for the purchase of a Bobcat Hydraulic Breaker, and authorizing the trade-in of a 2019 Virnig Brush Mower as part of the quote.

BACKGROUND/DISCUSSION

The public works department rents a skid steer mounted jack hammer (hydraulic breaker) for large concrete replacement jobs throughout the city, one to two times a year. By purchasing this type of equipment, it would allow public works to complete tasks without having to schedule with the rental company and would save time by eliminating the time and labor of picking up and returning rental equipment.

In 2019, the city purchased a skid steer mounted virnig brush mower to be used for storm pond maintenance. This equipment has not been utilized as originally intended and staff has been using other equipment to complete storm pond maintenance more efficiently. Due to lack of use, staff is recommending the city trade the brush mower in as part of the purchase of the new jack hammer to help off-set the cost.

Staff reached out to two suppliers that sell skid steer mounted attachments. Farm Rite Equipment of St. Cloud provided the best price, including the trade-in.

FINANCIAL IMPACT

Equipment cost would come from CIP fund 199.

STAFF RECOMMENDATION

Staff recommends council approve the purchase of a Bobcat HB980 Hydraulic Breaker with Nail Point from Farm-Rite Equipment of St. Cloud, and authorize the trade-in of a 2019 Virnig Brush Mower.

ATTACHMENTS

Quotes

Bobcat

Quotation Number: **MK1805484**
Quote Sent Date: **May 07, 2026**
Expiration Date: **Jun 06, 2026**
Prepared By: **Mark Kunkel**
Phone: +13209801708
Email: mark.kunkel@farmriteequip.com

Customer
CITY OF BIG LAKE
18041 198TH AVENUE
BIG LAKE, MN, 55309
Phone: +17632632268

Contact
NORM MICHALS
Phone: +17632518011
Email: nmichels@biglakemn.org

Dealer
Farm-Rite Equipment of St. Cloud, St. Cloud, MN
810 MAYHEW LAKE RD NE

Item Name	Item Number	Quantity	Price Each	Total
HB980 Hydraulic Breaker with Nail Point	46913650	1	8,411.68	8,411.68
Loader Mounting Frame	7113737	1	893.76	893.76
Hose Kit - Breakers - Ldr	7114764	1	272.84	272.84
	Total for HB980 Hydraulic Breaker with Nail Point			9,578.28

Quote Subtotal	9,578.28
Dealer PDI	50.00
Destination Charges	377.00
78" BRUSH MOWER	-4,500.00
Sales Total before Taxes	5,505.28
Taxes	0.00
Quote Total - USD	**5,505.28**

3021 W 133rd St • Shakopee, MN 55379 • 952-445-6310
6140 Hwy 10 NW • Anoka, MN 55303 • 763-323-1720
23580 Hwy 55 • Loretto, MN 55357 • 763-479-8200
www.lanoequip.com • www.lanoeq.com • www.lanogardengear.com

QUOTE - DO NOT PAY

Quote: 02-199324
Date: 4/28/2026

PO:
CustId: CITYBIGLAKE

Cust Email: dwegeleben@biglakemn.org
Phone: (763) 263-2268
Salesperson: JohnM
User: JohnM

Bill To:
CITY OF BIG LAKE
NORM MICHELS
160 LAKE STREET NORTH
BIG LAKE, MN 55309

Ship To:
CITY OF BIG LAKE

Item	Type	Description	Qty	Tax	Price	Discount	Net Price
252510 / NEW	UN	Bobcat BREAKER-HB980 Yr: 2025	1.0000		$12,587.00	$3,020.88	$9,566.12
		S/N: A00Y32568					
		BOB - 7113421-Hydraulic Breaker-500 ft lb-Fits SSL					
		Line Discount: 24.00%			($3,020.88)		
LABOR	MC	Labor	1.0000		$150.00		$150.00
Remark	RE	DEALER PDI					
SH	MC	SHIPPING & HANDLING	1.0000		$377.00		$377.00
269481 / USED	TR	Virnig RBV78-25 Yr: 2021	1.0000		$4,000.00		($4,000.00)
		S/N: 173637					
		1TV - VIRNIG 78" V50 MOWER 18-25GPM 2021					
Remark	RE	SOURCEWELL DISCOUNT APPLIED					
						Total:	$6,093.12

Totals

Sub Total:	$6,093.12
Total Tax:	$0.00
Invoice Total:	$6,093.12

Signature:________________________________

Quote is Valid for 30 days, programs and discounts subject to change without notice

AGENDA ITEM
Big Lake City Council

<table>
<tr><td colspan="2">Prepared By:
Layne R. Otteson, City Engineer
ENG26-027</td><td>Meeting Date:
5/20/2026</td><td>☐ Regular Agenda Item
☒ Consent Agenda Item</td><td>Item No.
6M</td></tr>
<tr><td rowspan="2">Item Description:
Approve Final Plans and Specifications and Authorize Advertisement for the 2026 Street Maintenance Project No. ST2026-2</td><td colspan="4">Reviewed By: Hanna Klimmek, City Administrator</td></tr>
<tr><td colspan="4">Reviewed By: Deb Wegeleben, Finance Director
Norm Michels, Street, Parks and Fleet Superintendent</td></tr>
</table>

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be approving a RESOLUTION approving the final plans and specifications and authorizing the Advertisement of Bids for the 2026 Street Maintenance Project No. ST2026-2.

BACKGROUND/DISCUSSION

Seal coating and other pavement preservation activities are a common preventive maintenance activity in Minnesota performed by most cities, counties and rural Mn/DOT districts. City Engineer Otteson and Public Works Superintendent Michels support pavement maintenance work to protect existing pavements and extend the useful life before resurfacing is required.

Mill and Patch Pavement Segments

Public Works has identified areas that have deteriorated at an accelerated pace. The deteriorated areas vary in size but all exceed the capabilities of the City's skid loader mill machine. These areas are best suited for a commercial size mill with a width of 6' to 8' and small paving machine. The street segments identified are 20 to 25 years old and in fair condition except for localized areas of deterioration. The remainder of the street segment has a surface that is very serviceable and nearly 10 years away from resurfacing. Some patch locations include Minnesota Avenue (near the schools) and Eagle Lake Road (south of US 10).

Seal Coating

The primary benefit to sealing the surface of an asphalt pavement is to protect the pavement from the deteriorating effects of the environment such as sun, stormwater and freeze/thaw cycles. The exposure results in asphalt oxidizing and become more brittle. As a result, the pavement will crack because it is unable to bend and flex when exposed to traffic and temperature changes. A chip seal or fog seal, combats this situation by providing a waterproof membrane which not only slows down the oxidation process but also helps the pavement to shed water, preventing it from entering the base material. A secondary benefit of chip seal is an increase in the surface friction which is provided by the angular rock pebbles. As a pavement ages, traffic begins to wear the fine material from an asphalt pavement surface. The sealcoat surface treatment provides additional texture from placing the cover aggregate on to the pavement

The most common preservation method in the region is called a "chip seal". Other methods in Minnesota include "fog seal" and "micro surfacing". Over the next few weeks, Staff will continue discussions with professionals and contractors in the seal coat industry.

Staff considered various attributes (age, condition, traffic, etc.) and determined that seal coating will extend the life of the streets. One of the goals was to identify streets 15 to 20 years old in good condition that have the best chance of making it past 2035. The selected streets have a stable surface, need minimal patching and exhibit good drainage. These likely will not need resurfacing for 7 to 10 years so the return on investment is favorable. In the future, the streets will continue to be evaluated to determine if seal coating or resurfacing is appropriate. The project includes the approximately 10 miles of streets that include neighborhoods south of the BNSF Railroad and commercial area on the east side as shown on the attached map.

Concrete Repairs

Public Works has identified curb segments, sidewalk panels and valley gutters that have significantly settled or broken up. Contractor will remove old segments and reinstall new. These locations are spread throughout the City.

Pavement Markings

This work includes painting crosswalks, turn symbols, and lane striping throughout the City. Most of the painting will be in the sealcoat area and adjacent to City parks. Staff has received pedestrian crossing complaints from other areas of the City that will be addressed.

Proposed Plan and Schedule

The plan includes mill/patch, sealcoating, concrete repairs and pavement markings. Last year, Staff identified a budget of $600,000 but the recent 2026 Minnesota Avenue Extension estimate anticipates higher than expected costs. **We have provided a plan that includes approximately 10 miles of street maintenance but expect to reduce the scope to $500,000 in order to offset the Minnesota Avenue cost increase.** The following schedule is anticipated:

- May 23 - Staff places formal advertisement in City designated paper
- June 9 - Staff open bids
- June 17 - Council considers awarding project
- July or August – Mill/patching, sealcoat and concrete work

FINANCIAL IMPACT

This project is estimated to cost $550,000 but will be reduced if low bid exceeds $500,000. The costs are identified in the Streets Improvement Fund found within the Capital Improvement Plan.

STAFF RECOMMENDATION

Staff recommends Council approve the project and advertise for bids.

ATTACHMENTS

ST2026 Street Maintenance Project Plans and Specifications - Condensed Version (full version available from the City Clerk's Office)

Engineer’s Cost Estimate

Resolution Approving Final Plans and Advertising

This is a condensed version of the Project Manual. A full copy is available upon request from the City Clerk's Office.

PROJECT MANUAL

2026 Street Maintenance Project

No. ST2026-2

City of Big Lake

Big Lake, MN

CERTIFICATIONS PAGE

PROJECT MANUAL

FOR

2026 STREET MAINTENANCE PROJECT
NO. ST2026-2

CITY OF BIG LAKE

BIG LAKE, MN

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision, and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.

Signature: Layne Otteson

Typed or Printed Name: Layne Otteson, P.E.

Date: 5/13/2026 License Number: 42079

ADVERTISEMENT FOR BIDS

2026 STREET MAINTENANCE PROJECT
NO. ST2026-2

CITY OF BIG LAKE
BIG LAKE, MN

RECEIPT AND OPENING OF PROPOSALS: Proposals for the work described below will be received by the City until 1:00 p.m. on Thursday, May 25, 2026 at which time the bids will be opened and publicly read at the City Council Chambers, City of Big Lake, 160 Lake Street North, Big Lake, MN 55309.

DESCRIPTION OF WORK: The work includes the construction of approximately:

176,000	SQ YD	BITUMINOUS SEAL COAT
1,100	SQ YD	PAVEMENT PATCHING
7,500	LIN FT	STRIPING
200	LIN FT	REPLACE CONCRETE CURB AND GUTTER
350	SQ FT	REPLACE CONCRETE FLATWORK (SIDEWALK AND VALLEY GUTTER)

together with numerous related items of work, all in accordance with Plans and Specifications. This project is subject to Responsible Contractor Certification.

COMPLETION OF WORK: All work under the Contract must be complete by/2026.

PLAN HOLDERS LIST, ADDENDUMS AND BID TABULATION: The plan holders list, addendums and bid tabulations will be available for download on-line at www.questcdn.com or contact City Engineer Layne Otteson at Lotteson@biglakemn.org or 763-251-1984

TO OBTAIN BID DOCUMENTS: Complete digital project bidding documents are available at www.questcdn.com or contact City Engineer Layne Otteson at Lotteson@biglakemn.org or 763-251-1984. You may view the digital plan documents on Quest. Please contact QuestCDN.com at 952-233-1632 or info@questcdn.com for assistance in free membership registration, viewing, downloading, and working with this digital project information. Electronic documents may also be purchased for $10.00 from the City by contacting City Engineer Layne Otteson at Lotteson@biglakemn.org or 763-251-1984.

BID SUBMITTAL: A bid shall be submitted online or in person to the City no later than the date and time prescribed. Prospective bidders must be on the plan holders list through QuestCDN for bids to be accepted or have purchased documents from the City Engineer.

BID SECURITY: A Proposal Bond in the amount of not less than 5 percent of the total amount bid, drawn in favor of City of Big Lake shall accompany each bid.

OWNER'S RIGHTS RESERVED: The Owner reserves the right to reject any or all bids and to waive any irregularities and informalities therein and to award the Contract to other than the lowest bidder if, in their discretion, the interest of the Owner would be best served thereby.

DATED: May 20, 2026
Hanna Klimmek, City Administrator

Published:

QuestCDN
Patriot News: May 23, 2026

****END OF SECTION****

APPENDIX

for

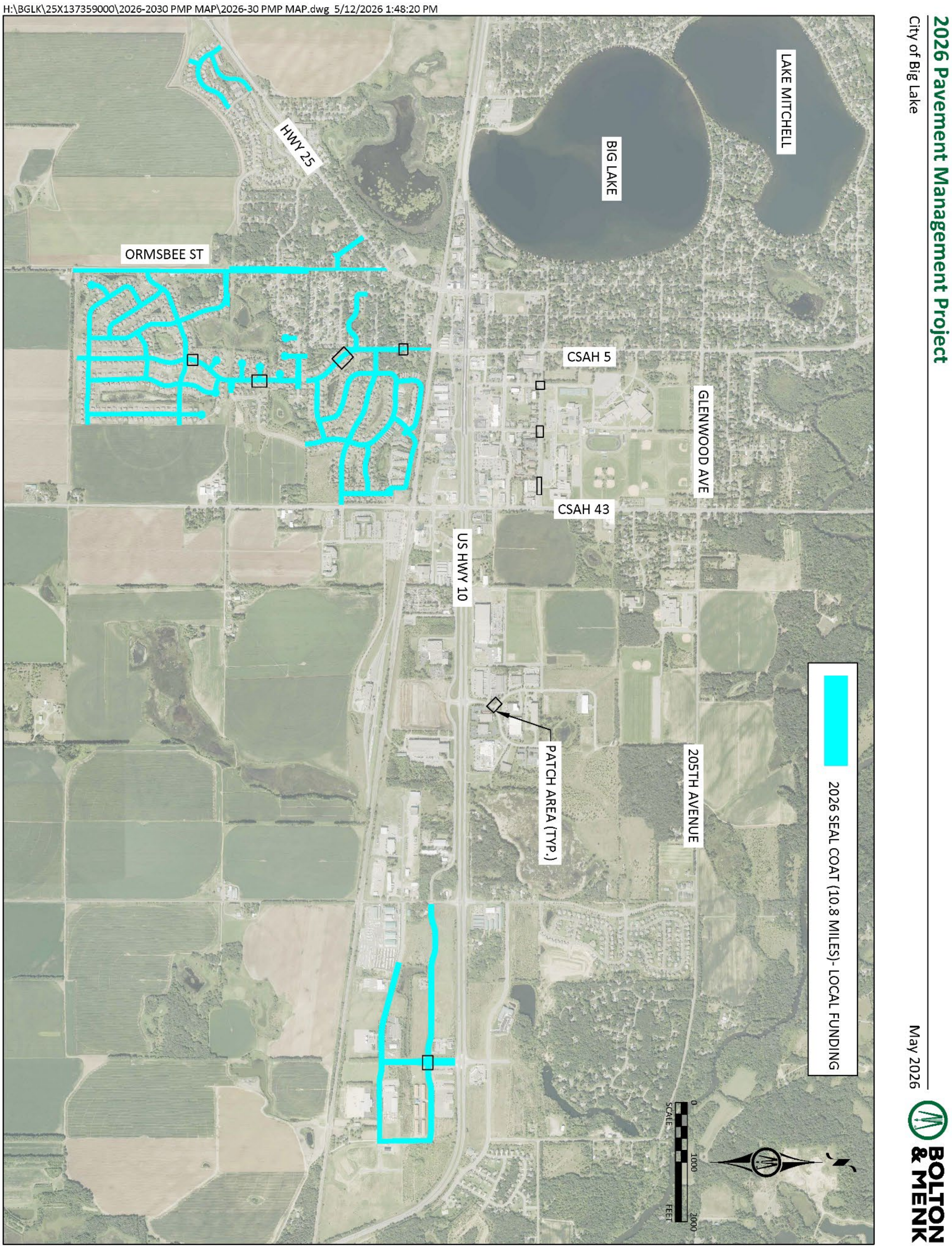
2026 Street Maintenance

Project No. ST2026-2

City of Big Lake

Map A - Seal Coat and Patch Areas

Map A – Seal Coat and Asphalt Patch Areas



Engineer's Estimate

2026 Street Maintenance Project No. ST2026-2

City Engineer: Layne Otteson, PE

5/13/2026

Item No.	Item Description	Est Qty	Unit	Unit Price	Extended Price
1	MOBILIZATION	1.0	LS	$ 25,000.00	$ 25,000.00
2	TRAFFIC CONTROL	1.0	LS	$ 15,000.00	$ 15,000.00
3	2" MILL AND ASPHALT PATCHING (36" WIDE MINIMUM)	1,100.0	SY	$ 50.00	$ 55,000.00
4	BITUMINOUS MATERIAL FOR SEALCOAT (CRS-2P)	59,840.0	GAL	$ 2.00	$ 119,680.00
5	BITUMINOUS SEALCOAT (WITH ROCK)	176,000.0	SY	$ 1.40	$ 246,400.00
6	REPLACE CONCRETE CURB & GUTTER	100.0	LF	$ 50.00	$ 5,000.00
7	REPLACE 5” CONCRETE SIDEWALK	100.0	SF	$ 20.00	$ 2,000.00
8	REPLACE 7” CONCRETE VALLEY GUTTER (36” WIDE)	100.0	SF	$ 25.00	$ 2,500.00
9	PATCH 4" ASPHALT (12" - 18" WIDE)	300.0	LF	$ 25.00	$ 7,500.00
10	RESTORE BOULEVARD WITH TOPSOIL, SEED AND MUCH	300.0	LF	$ 15.00	$ 4,500.00
11	4" SOLID LINE - YELLOW PAINT	5,000.0	LF	$ 0.80	$ 4,000.00
12	4" DASHED LINE - YELLOW PAINT (10' SKIPS)	750.0	LF	$ 0.80	$ 600.00
13	4" SOLID LINE - WHITE PAINT	750.0	LF	$ 0.80	$ 600.00
14	LEFT AND THRU ARROW SYMBOL - WHITE PAINT	2.0	EA	$ 115.00	$ 230.00
15	RIGHT AND THRU ARROW SYMBOL - WHITE PAINT	2.0	EA	$ 115.00	$ 230.00
16	LEFT ARROW SYMBOL - WHITE PAINT	2.0	EA	$ 100.00	$ 200.00
17	RIGHT ARROW SYMBOL - WHITE PAINT	2.0	LF	$ 100.00	$ 200.00
18	3' X 6' CROSSWALK - WHITE PAINT	50.0	EA	$ 100.00	$ 5,000.00
	BASE TOTAL BID				$ 493,640.00
				10% CONTINGENCY	$ 49,364.00
				ESTIMATED TOTAL	**$ 543,004.00**

CITY OF BIG LAKE
MINNESOTA

A general meeting of the City Council of the City of Big Lake, Minnesota was called to order by Mayor Paul Knier at 6:30 p.m. in the Council Chambers of City Hall, Big Lake, Minnesota, on Wednesday, May 20, 2026. The following Council Members were present: Ken Geroux, Ken Halverson, Paul Knier, Kim Noding and Paul Seefeld. A motion to adopt the following resolution was made by Council Member ____ and seconded by Council Member ________.

CITY OF BIG LAKE
RESOLUTION NO. 2026-XX

RESOLUTION APPROVING FINAL PLANS AND SPECIFICATIONS AND AUTHORIZING ADVERTISEMENT FOR BIDS FOR 2026 STREET MAINTENANCE PROJECT NO. ST2026-2

WHEREAS, the City values the pavement infrastructure and wishes to preserve the pavement surface; and

WHEREAS, the project includes sealcoating City residential streets south of Burlington Northern Santa Fe railroad and west of County Road 43; and

WHEREAS, the project includes sealcoating City commercial streets south of US 10 and east of 172nd Street; and

WHEREAS, the project includes milling asphalt, paving asphalt, concrete sidewalk replacement, concrete curb replacement and pavement marking throughout the City where identified by the City Engineer; and

WHEREAS, the final plans and specifications for 2026 Sealcoat Project have been presented to this Council for approval.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Big Lake, Minnesota, that:

1. Said improvements are necessary, cost-effective, and feasible as determined by the City Engineer.

2. Such plans and specifications for said improvements are hereby approved and ordered placed on file in the office of the City Clerk.

3. The City Engineer is hereby authorized and directed to advertise for said improvements in the official City of Big Lake newspaper and in a recognized industry trade journal. The advertisement publication shall specify the work to be completed and will state the bids will be opened and considered in the Council Chambers of the City of Big Lake and that no bids will be considered unless sealed and filed with the City and accompanied by a cash deposit, cashier's check, bid bond or certified check payable to the City of Big Lake for 5% of the amount of such bid.

Adopted by the Big Lake City Council this 20th day of May, 2026.

____

Mayor Paul Knier

Attest:

____

Gina Wolbeck, City Clerk

The following Council Members voted in favor:
The following Council Members voted against or abstained:

Whereupon the motion was duly passed and executed.

STATE OF MINNESOTA)
)SS.
COUNTY OF SHERBURNE)

The foregoing instrument was acknowledged before me this ___ day of May, 2026 by Paul Knier and Gina Wolbeck, the Mayor and City Clerk respectively of the City of Big Lake, a Minnesota municipal corporation, on behalf of the corporation.

____

Notary Public

AGENDA ITEM
Big Lake City Council

<table>
<tr><td colspan="2">Prepared By:
Layne R. Otteson, City Engineer
ENG26-026</td><td>Meeting Date:
5/20/2026</td><td>☐ Regular Agenda Item
☒ Consent Agenda Item</td><td>Item No.
6N</td></tr>
<tr><td rowspan="2">Item Description:
Agreement for Lake Treatment Reimbursement with the Big Lake Community Lakes Association</td><td colspan="4">Reviewed By: Hanna Klimmek, City Administrator</td></tr>
<tr><td colspan="4">Reviewed By: Deb Wegeleben, Finance Director</td></tr>
</table>

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be approving a reimbursement agreement with the Big Lake Community Lakes Association in the amount of $10,000 towards treatment of Lake Mitchell and Big Lake for Eurasian Water Milfoil.

BACKGROUND/DISCUSSION

In the past, partnerships with Big Lake Community Lakes Association (BLCLA) have proven to be effective is maintaining excellent water quality by protecting against erosion and aquatic invasive species (AIS). The City is committed to treating the lake annually for AIS such as curly leaf pondweed and eurasian water milfoil.

This spring, the City treated 63 acres of curly leaf pondweed and utilized all available AIS budget. Thus, no further treatment was planned. However, the BLCLA requests the lakes be treated for eurasian watermilfoil this summer and will commit to providing $10,000 towards treatment. This contribution allows for more AIS treatment acreage beyond the City budget.

Upon approval, City staff will work with DNR to identify areas to treat within budget.

FINANCIAL IMPACT

The 2026 City budget to treat the lakes for curly leaf pondweed, lake itch and other lake maintenance expenditures doesn't allow for treatment of eurasian water milfoil this year. The BLCLA commitment of $10,000 allows the City to treat eurasian water milfoil acreage allowed by the DNR. The BLCLA will be invoiced by the City following completion of the work. The net costs to the City is estimated to be $0.

STAFF RECOMMENDATION

Staff recommends that the agreement be approved, signed and forwarded to BLCLA for final review and execution.

ATTACHMENTS

Agreement for 2026 Lake Treatment

2026 AQUATIC INVASIVE SPECIES TREATMENT CONTRIBUTION AGREEMENT

The **Big Lake Community Lakes Association** (BLCLA) agrees to contribute $10,000.00 to **City of Big Lake** for eurasian water milfoil (ewm) treatment area on Lake Mitchell and/or Big Lake as determined by the MnDNR. The MnDNR may require a survey in conjunction with the treatment. The BLCLA understands that the City will solicit quotes and select a responsive vendor with the most cost-effective proposal.

The BLCLA shall reimburse the City within 30 days of receipt of invoice with a cost not to exceed of $10,000.00 subject to completion of the lake treatment.

By signing this agreement, the both parties agree to the aforementioned.

Please return this signed agreement to City Engineer Layne Otteson.

BIG LAKE COMMUNITY LAKES ASSOCIATION	**CITY OF BIG LAKE**
______________________	______________________
Signature	Signature
______________________	Paul Knier, Mayor
Printed Name	Printed Name
______________________	05.20.26
Date	Date

AGENDA ITEM
Big Lake City Council

Prepared By: *Norm Michels, Streets/Parks/Fleet Superintendent*	***Meeting Date:*** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	***Item No.*** **6O**
Item Description: *Authorize Sale of 2018 Ford Explorer at I-Ray Public Auction, and approve the Transfer of a 2004 Ford Sport Track SUV Pickup to the City Hall Fleet*	***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *Deb Wegeleben, Finance Director*		

ACTION REQUESTED

By approving this Council Agenda item, Council would be authorizing the sale of a 2018 Ford Explorer at Public Auction, and moving the 2004 Ford Sport Track from the Public Works Fleet to the City Hall Fleet.

BACKGROUND/DISCUSSION

The city generally utilizes old patrol vehicles from the Police Department for use by City Hall staff to perform various duties (engineering, code enforcement, building inspections, etc.). Currently, the City Hall fleet includes a 2018 Ford Explorer that in need of a substantial amount of service work before being placed back in the active rotation of City Hall vehicles.

The Public Works fleet includes a 2004 Ford Sport Track SUV pickup. Currently, there is not a need within the department to utilize this vehicle, but staff feels it could be utilized in the City Hall fleet as a replacement for the 2018 Ford Explorer.

FINANCIAL IMPACT

Proceeds of the vehicle sale would go into CIP fund 199.

STAFF RECOMMENDATION

Due to its poor condition and maintenance needs, staff is recommending replacing the 2018 Ford Explorer with the 2004 Ford Sport Track in the City Hall fleet. Staff is also recommending Council authorize the sale of the 2018 Ford Explorer at I-Ray Public Auction.

ATTACHMENTS

None.

AGENDA ITEM
Big Lake City Council

Prepared By: *Deb Wegeleben, Finance Director*	**Meeting Date:** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	**Item No.** **6P**
Item Description: *Approval of 2026 Seasonal Parks Staff Appointments and Resignations of Seasonal Staff and Engineering Intern*		***Reviewed By:*** *Hanna Klimmek, City Administrator and Personnel Committee (Councilmembers Geroux/Seefeld)* ***Reviewed By:*** *Norm Michels, Superintendent Streets/Parks/Fleet, Layne Otteson, City Engineer*	

ACTION REQUESTED

By approving this item on the Consent Agenda, the City Council would be approving the following:

1. **Appointment of the following individuals to seasonal lawn and park attendant positions, contingent upon satisfactory background checks:**
   - Laura Stevenson
   - Alan Chuba
   - Bradley Thomas
2. **Acceptance of resignations/non-returning status for prior seasonal Parks Department staff and the Engineering Intern:**
   - Wyatt Barthel
   - Chase Erickson
   - Courtney McConnell
   - Henry Overby
   - Benjamin Piehl
   - Carter Laventure – Engineering Intern

BACKGROUND/DISCUSSION

The 2026 Parks Department budget includes funding for seasonal staff. Each year, existing seasonal staff members are given the opportunity to return to seasonal positions in parks, lawn care, or as Lakeside Park attendants.

For the 2026 season, five seasonal Parks Department staff members and one Engineering Intern did not return. Staff advertised for open seasonal positions, and received several application. The following applicants have been selected to fill the 2026 seasonal positions:

General Park Maintenance

Responsibilities include mowing, weed trimming, and other maintenance duties as assigned.

- **Alan Chuba**
- **Bradley Thomas**

Lakeside Park Attendant

Responsibilities include general park attendant duties at Lakeside Park and other assigned tasks as needed.

- **Laura Stevenson**

The following staff members have chosen not to return for the 2026 season:

- **Wyatt Barthel** - Seasonal Park Staff
- **Chase Erickson** - Seasonal Park Staff
- **Courtney McConnell** - Seasonal Park Staff
- **Henry Overby** - Seasonal Park Staff
- **Benjamin Piehl** - Seasonal Park Staff
- **Carter Laventure** – Engineering Intern

FINANCIAL IMPACT

The seasonal positions are included in the 2026 Parks Department Budget.

STAFF RECOMMENDATION

Staff recommends the City Council formally approve the seasonal appointments and accept the non-returning seasonal staff report as listed above.

ATTACHMENTS

N/A

AGENDA ITEM
Big Lake City Council

Prepared By: *Sam Olson, Chief of Police*	***Meeting Date:*** *5/20/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	***Item No.*** **6Q**
Item Description: *Employment Status Change for William Saliterman to the Police Investigator Position*	***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *Deb Wegeleben, City Finance Director*		

ACTION REQUESTED

By approving this item on the Consent Agenda, Council would be approving an Employment Status Change for William Saliterman to the Police Investigator Position.

BACKGROUND/DISCUSSION

With Tom Kucala moving into the Police Captain role, there is a need to fill his former position of Police Investigator. The Police Department has two Police Investigator positions, one of which is currently filled by Investigator Silas Reek. The second Investigator position is currently vacant.

Letters of interest were submitted internally, and Officer William Saliterman was selected to fill the vacant Investigator position. Upon Council approval, Saliterman's employment status change would be effective when new Police Officer Henry Harris has completed Field Training.

FINANCIAL IMPACT

Currently, Officer Saliterman is at grade 14, step 5 of the City Pay Plan. With him moving into the Investigator position, he would move to grade 15, step 5 of the City Pay Plan. This is currently a budgeted position and there will be no extra financial impact on the budget.

STAFF RECOMMENDATION

Staff recommends the City Council approve an Employment Status Change for William Saliterman to the Police Investigator Position.

ATTACHMENTS

N/A

AGENDA ITEM
Big Lake City Council

Prepared By: *Corrie Scott, Recreation and Communication Coordinator*	***Meeting Date:*** *5/20/2026*	☒ ***Regular Agenda Item*** ☐ ***Consent Agenda Item***	***Item No.*** **7A**
Item Description: *Outstanding Citizen of the Year 2026 Shelley Klein*	***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *Norm Michels, Streets, Parks, and Fleet Superintendent*		

ACTION REQUESTED

Present Outstanding Citizen of the Year Award to Shelley Klein.

BACKGROUND/DISCUSSION

The Outstanding Citizen of the Year Award Program is a way to recognize individuals who strive to enhance the Big Lake community and the lives of its citizens. The amount of time and resources that these recipients pour into the community is remarkable and has a tremendous impact on our residents and businesses. The City created this program to thank those individuals and to bring to light the vast amount of time and resources that are given each year in the community.

Shelley Klein has been chosen as the sixth annual Outstanding Citizen of the Year recipient. Shelley has lived in Big Lake for over 40 years. Following a successful career as a cardiac nurse for CentraCare in St. Cloud, Shelley retired alongside her husband, Mark, about 10 years ago and hasn't been idle since. Serving the community with care, kindness and a friendly smile has always been Shelley's approach to life. Shelley has volunteered with Friends of the Library for a couple of years, organizing annual book fairs and coordinating fundraisers. Additionally, Shelley helps co-lead the monthly activity with members of Options, doing a fun-themed craft and book reading. Shelley also volunteers at God's Grub at the Saron Lutheran Church on a routine basis. Always eager to cook and share her love for food, you will find Shelley signing up and wrangling Mark for set-up, coffee and clean-up duties! Lastly, Shelley helps pick up and distribute free food to neighbors and people in need, ensuring everyone has a full fridge. If you had to quantify the results of Shelley's years of service, it would range in the thousands of meals served, hundreds of pounds of food delivered and countless hearts touched by her generosity and kindness.

Shelley's passion for contributing to Big Lake is a great reminder of the power of community involvement. Thank you, Shelley, for all that you do. Your contributions truly make Big Lake a better place!

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

N/A

ATTACHMENTS

N/A

AGENDA ITEM
Big Lake City Council

Prepared By: *Deb Wegeleben, Finance Director*	***Meeting Date:*** *05/20/2026*	☒ ***Regular Agenda Item*** ☐ ***Consent Agenda Item***	***Item No.*** **7B**
Item Description: *2025 Audited Annual Comprehensive Financial Report (ACFR) and Management Letter*	***Reviewed By:*** *Hanna Klimmek, City Administrator*		
	Reviewed By: *N/A*		

ACTION REQUESTED

Motion to accept the 2025 Audit Report as presented.

BACKGROUND/DISCUSSION

The City's independent auditing firm, BerganKDV, completed the audit of the City's 2025 Annual Comprehensive Financial Report (ACFR) in March 2026. A representative from BerganKDV will present the audit results and related financial information at the May 20, 2026, City Council meeting.

The audit included a review of the City's financial statements, internal controls, and compliance with applicable financial reporting requirements. Staff is pleased to report that the City received an unmodified ("clean") audit opinion, indicating that the financial statements are fairly and accurately presented in accordance with generally accepted accounting principles.

The City has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for both the 2023 and 2024 ACFR submissions. Staff intends to again submit the 2025 ACFR for consideration under the GFOA award program. The City has also received the GFOA Distinguished Budget Presentation Award and recognition for its Popular Annual Financial Reporting (PAFR), reflecting the City's continued commitment to transparency and high-quality financial reporting.

Bound copies of the ACFR are available for review, and an electronic version has also been provided.

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

Staff recommend that the City Council formally accept the 2025 Annual Comprehensive Financial Report and related audit as presented by BerganKVD.

ATTACHMENTS

2025 Audited Annual Comprehensive Financial Report, Reports on Compliance with Government Auditing Standards and Minnesota Legal Compliance and Communications Letter for the City of Big Lake.

Annual Comprehensive Financial Report For the Fiscal Year Ended December 31, 2025

City of Big Lake, Minnesota
160 Lake Street North, 763-263-2107, www.biglakemn.org

City of Big Lake
Sherburne County, Minnesota

Annual Comprehensive Financial Report

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

Prepared by

THE FINANCE DEPARTMENT

Deb Wegeleben, Finance/HR Director
Lisa Miller, Payroll Accountant/Deputy City Clerk
Julie Rathmanner, Finance Assistant

City of Big Lake
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City of Big Lake
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INTRODUCTORY SECTION

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Letter of Transmittal

May 20, 2026

Honorable Mayor, Members of the City Council, and the Citizens of the City of Big Lake:

The City is pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Big Lake, Minnesota (the City), for the fiscal year ended December 31, 2025. The purpose of this report is to provide the Mayor, City Council, City staff, citizens, bondholders, and other interested parties with useful information concerning the City's operations and financial position.

This report was prepared by the City's Finance Department. Management assumes full responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, supporting schedules, and statistical tables contained in this report, based upon a comprehensive framework of internal control that has been established. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City's ACFR has been audited by BerganKDV, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended December 31, 2025, are free of material misstatement. Based upon the audit, the independent auditor issued an unmodified opinion, confirming that the City's financial statements are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

The preparation of this ACFR is required by state law and is also required by bond rating agencies prior to rating the City's bonds. This report provides transparency and can be used by the City Council and residents to better understand the City's financial condition.

Generally accepted accounting principles (GAAP) require that management provide a narrative introduction, overview, and analysis in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A follows the independent auditor's report.

The organization, form, and contents of this report were prepared in accordance with standards prescribed by GASB, GFOA, the American Institute of Certified Public Accountants, and the Minnesota Office of the State Auditor.

Profile of the City of Big Lake:

The City of Big Lake is one of Minnesota's fastest-growing communities. Located northwest of the Minneapolis–Saint Paul metropolitan area, it offers convenient access via Interstate 94 and Highway 10 while maintaining the character of a "beyond the suburbs" community. Incorporated in 1898, the City spans 7.85 square miles.

Big Lake operates under a Plan A Statutory City form of government. Policy authority is vested in a Mayor and four Council Members. The City Administrator oversees daily operations and service delivery. The City employs 52 full-time, 21 part-time, and 7 seasonal staff.

The Economic Development Authority (EDA), established under Minnesota Statute Chapter 469, functions as a blended component unit of the City. While legally separate, it operates as part of the City and its obligations are supported by the primary government.

The City provides a full range of services including police, fire (via joint powers), planning and zoning, public works, parks, utilities, and administrative support functions. It also operates a municipal liquor store.

Big Lake is a community of approximately 13,056 residents with a median age of 32. The population is largely young families, creating a strong, stable, and well-educated workforce. The City places a high priority on quality of life through investment in parks, events, technology, and transparent governance, supported by a strong partnership with the Big Lake School District.

Financial planning and control are achieved through the annual operating budget and a multi-year Capital Improvement Plan. In accordance with Minnesota Statutes, the City adopts a preliminary property tax levy by September 30 and a final levy and budget by December of each year.

The budget is prepared by fund, function, and department. The legal level of budgetary control is established at the department level within the General Fund and at the fund level for all other funds. Budget amendments that impact total expenditures or interfund transfers require City Council approval.

The City also maintains a ten-year Capital Improvement Plan, which is reviewed and updated annually to support long-term financial planning and infrastructure investment.

Financial Planning and the Local Economy:

The City's tax base remains strong and continues to grow. For taxes payable in 2026, taxable market value reached $1.42 billion, a 3% increase, with net tax capacity also increasing 3%. The City's tax rate remains below the county average.

The estimated impact to the average homeowner was approximately $55 annually, or $4.60 per month. Median household income of $120,549 exceeds both county and national benchmarks, reinforcing the strength of the local economy.

While the tax base remains primarily residential, commercial and industrial growth continues to expand. Over the past 15 years, total market value has increased more than 100%, demonstrating sustained long-term growth.

The City has entered into one (1) Tax Increment Financing agreements which meet the criteria for disclosure under Governmental Accounting Standards Board Statement No. 77 Tax Abatement Disclosures. The City's authority to enter into these agreements comes from Minnesota Statute § 469. The City entered into these agreements for the purpose of economic development.

Financial Planning and the Local Economy: (Continued)

The City maintains a conservative financial approach, relying on diversified revenue sources including property taxes, franchise fees, permits, state aids, and a consistent $450,000 annual transfer from the municipal liquor store. Local Government Aid (LGA) is strategically directed toward capital investment rather than ongoing operations.

Infrastructure investments and shovel-ready development sites position Big Lake for continued economic growth, supported by utilities, transportation access, and high-speed broadband.

Debt Administration:

As of December 31, 2025, total outstanding debt was $15.9 million, supported by both tax levy and enterprise revenues.

The City maintains a strong "AA" bond rating from S&P Global Ratings, reflecting a resilient economy, strong financial management, and stable long-term outlook.

This rating reflects the City's disciplined financial management, strong reserves, and commitment to long-term planning, and supports the ability to finance future infrastructure at favorable rates.

City Initiatives:

The City continues to implement long-term planning efforts through its Comprehensive Plan, Parks Master Plan, and strategic initiatives.

Recent efforts include:

- Community branding and identity development
- Downtown redevelopment planning
- Evaluation and planning for the future City Hall and Police Station facility (anticipated finished project in 2028)
- Wastewater treatment plant expansion (construction anticipated 2027–2028)

City Council and staff continue to review the City's Vision, Objectives, and Goals. This ongoing process ensures that the City continues to provide the highest level of service to its taxpayers. The Council and staff remain strong supporters of local community organizations and businesses.

We encourage everyone to **Live Big!** by enjoying Big Lake's many amenities and choosing local options for goods and services.

Internal Control:

The City maintains a comprehensive system of internal controls designed to protect assets and ensure accurate financial reporting. These controls are regularly evaluated to provide reasonable assurance while balancing cost and effectiveness.

Budget Controls:

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budget adopted by the City Council. The legal level of budgetary control is established at the department level within the General Fund and at the fund level for all other funds.

The City Council adopts an annual budget, along with a four-year concept budget for planning purposes, for the General Fund, special revenue funds, and enterprise funds. In addition, the City maintains a ten-year Capital Improvement Plan to guide long-term capital investment and financial planning.

Budget Controls: (Continued)

The City has legally adopted budgets for the General Fund and the Big Lake Economic Development Authority special revenue fund. Expenditures may not legally exceed budgeted appropriations without City Council approval. Although not required, the City also adopts budgets for other special revenue funds to support an entity-wide approach to financial management. These budgets are incorporated into the City's Annual Comprehensive Financial Report and Long-Term Financial Plan, which is updated annually.

Acknowledgements:

The preparation of this report reflects the dedication and professionalism of the Finance Department and all City staff. Their commitment ensures the integrity, accuracy, and transparency of the City's financial reporting.

We would like to express our appreciation to BerganKDV for their guidance and assistance throughout the audit process. We also extend our thanks to the Mayor and City Council for their leadership and support in maintaining sound financial management practices.

Awards and Recognition:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Big Lake for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024. This was the City's second year receiving this prestigious award.

To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

Management believes that the current ACFR continues to meet the requirements of the Certificate of Achievement Program, and we are submitting it to GFOA for consideration.

Responsible financial stewardship today ensures Big Lake can continue to Live Big.

Respectfully Submitted,

Deb Wegeleben
Finance Director
City of Big Lake

Hanna Klimmek
City Administrator
City of Big Lake

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Big Lake
Minnesota

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO

City of Big Lake
City Officials

Left to Right

Councilmember Kim Noding – Term Expires 12/31/2026

Councilmember Paul Seefeld – Term Expires 12/31/2028

Mayor Paul Knier – Term Expires 12/31/2028

Councilmember Ken Halverson – Term Expires 12/31/2026

Councilmember Ken Geroux – Term Expires 12/31/2028

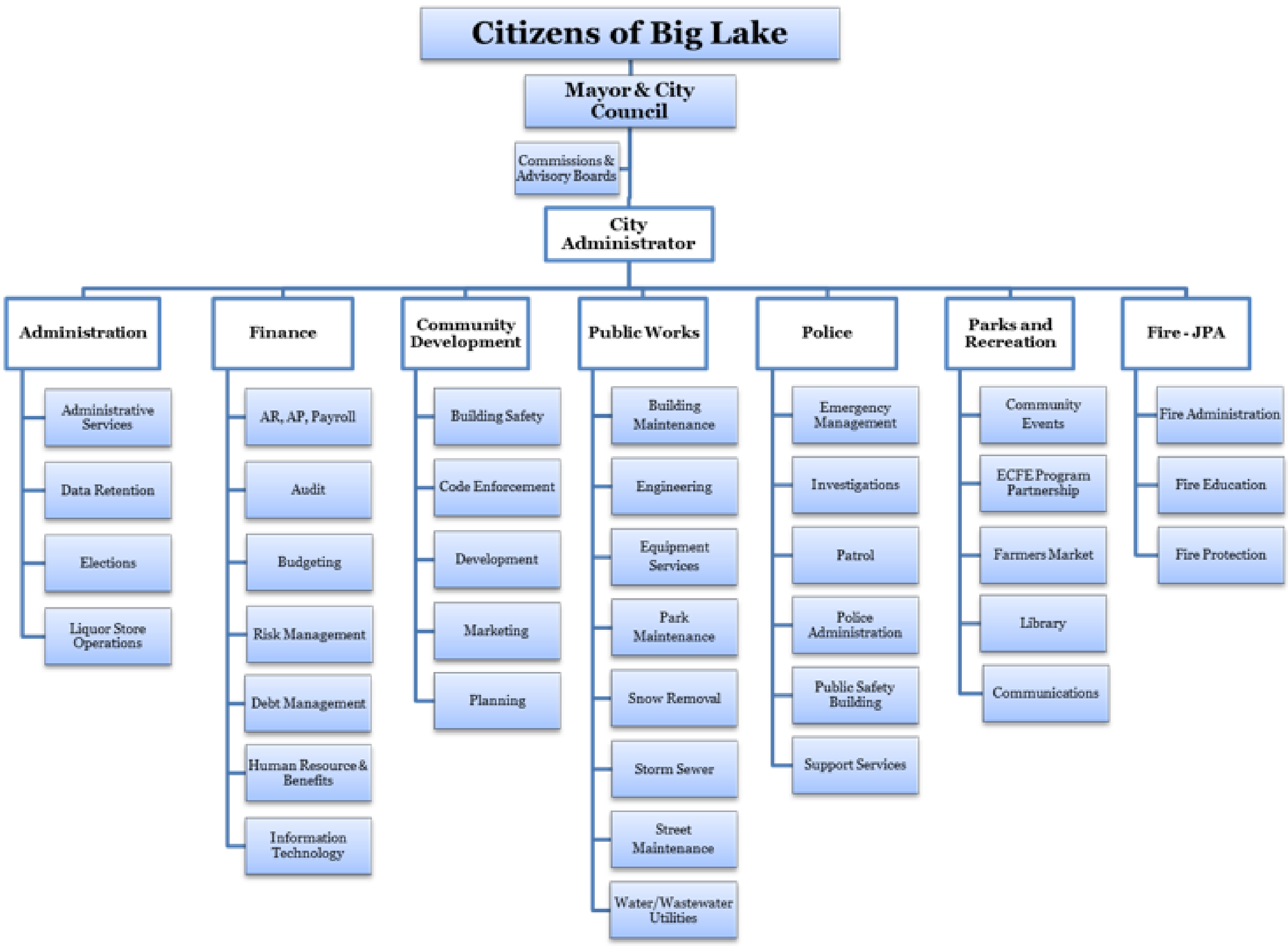
City of Big Lake
City Management

Position	Name
City Administrator	Hanna Klimmek
City Clerk	Gina Wolbeck
Finance Director	Deb Wegeleben
Community Development Director	Marie Popp
Chief of Police	John Kaczmarek
Fire Chief – Paid on Call	Seth Hansen
City Engineer	Layne Otteson
Streets/Parks/Fleet Superintendent	Norm Michels
Water/Wastewater Superintendent	Dan Childs
Liquor Store Manager	Greg Zurbey

Professional Services

Position	Name
City Attorney	Campbell Knutson, P.A.
Financial Advisor	Northland Securities, Inc.
Information Technically Services	Marco Technology

City of Big Lake
Organizational Chart



City of Big Lake
Vision, Tag Line and Mission Statement

Vision

Big Lake is vibrant, active, and safe community that focuses on excellence in service while promoting balanced growth through responsible leadership

Community Slogan

Live Big!

Mission Statement

Provide responsible governance through respect and trust while enhancing partnerships within the community and establish reasonable service expectations to meet the needs of the residents and business owners.

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FINANCIAL SECTION

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Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Big Lake
Big Lake, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Big Lake, as of and for the year ended December 31, 2025, and the related notes to the basic financial statements, which collectively comprise the City of Big Lake's basic financial statements as listed in the Table of Contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Big Lake 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

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

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

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

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

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

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

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Big Lake's basic financial statements. The accompanying Combining and Individual Fund Financial Statements and Schedules identified in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information
Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2026, on our consideration of the City of Big Lake'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Big Lake's internal control over financial reporting and compliance.

BerganKDV, Ltd.

St. Cloud, Minnesota
May 8, 2026

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Management's Discussion and Analysis

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As management of the City of Big Lake (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 on December 31, 2025. We encourage readers to consider the information presented here.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded their liabilities and deferred inflows resources at the close of the most recent fiscal year by $87,996,888. Of this amount, $21,912,203 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

- The City's net position increased $3,359,307 from the prior year. Of the increase, 56% was attributable to governmental activities and 44% to business-type activities.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $15,079,101, a decrease of $150,551 from the previous year. The decrease can be attributed to the completion of the CR43 street project, with the street portion amounting to $276,313, annual purchases of computer equipment and software. In addition, the city continues to improve and repair the city's streets each year. The street projects beginning in 2025 are financed with prior years' transfers from the general funds to the capital improvement funds.

- At the end of the current fiscal year, unassigned fund balance for the General Fund was $4,764,105 (not including those funds that are designed for specific purposes) or 71%, of the total General Fund expenditures not including transfers out. When transfers out to other funds are included, the unassigned fund balance is at 61%.

- The City's total bonded debt decreased by $2,773,364 during the current fiscal year. In 2025, there was no new debt issued. The total outstanding bonded debt is $15,918,182, of which $10,294,378 is governmental activities and supported by the Debt Levy and Special Assessments. The remaining $5,623,804 is contributed to business-type activities. Total bond indebtedness is down by 15% compared to 2024. The decrease was a result of the scheduled debt service payments.

- In 2022, the City implemented GASB 87, which is the recording of leased liabilities. For 2025, the total leased liabilities for the City is $250,407, of which 25% or $64,603 is for the leased office equipment of the general government and the remaining $185,804 or 75% is for the leased land with the railroad for the water and sewer infrastructure.

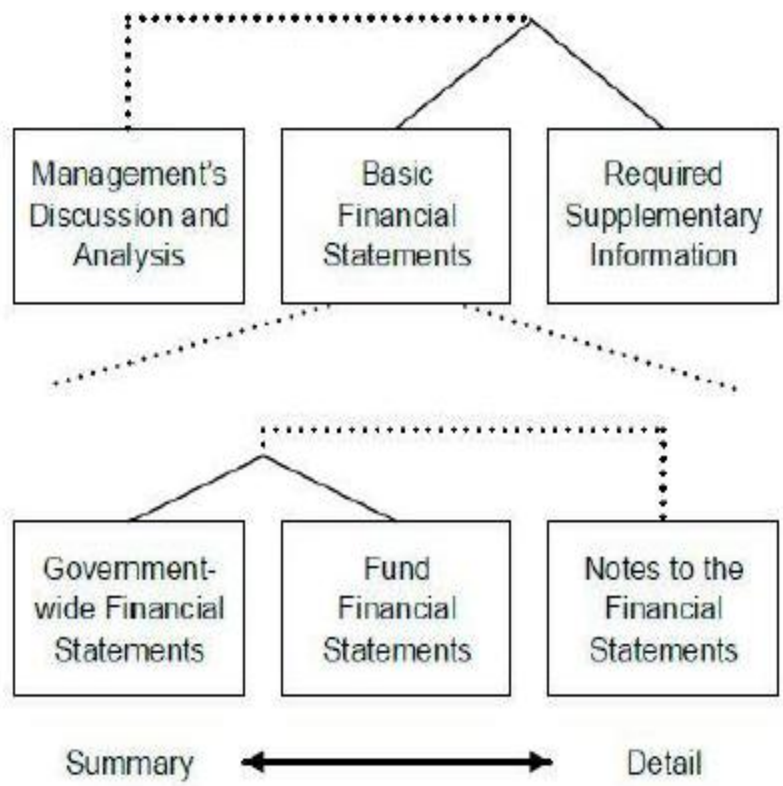
OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are 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 supplementary information in addition to the basic financial statements themselves.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explain and support the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and related to one another. In addition to these required elements, we have included a section with combing and individual fund financial statements and schedules that provide details about nonmajor government funds, which are added together and presented in single columns in the basic financial statements.

FIGURE 1
REQUIRED COMPONENTS OF
THE ANNUAL COMPREHENSIVE FINANCIAL REPORT



OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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 the management's discussion and analysis explains the structure and contents of each statement.

FIGURE 2
MAJOR FEATURES OF THE GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

		Fund Financial Statements	
	Government-wide Statements	Governmental Funds	Proprietary Funds
Scope	Entire City government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system
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 Fund 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 in flow/out flow information	All revenues and expenses during 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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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 between them reported as net position. Over time, increases or decreases in the 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 government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this Statement for some items that will only result in cash flows in future fiscal periods (uncollected taxes and earned but unused vacation and sick leave).

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, streets and highways, economic development, culture and recreation and interest/fiscal charges on long term debt. The business-type activities of the City include water, wastewater(sewer), storm sewer and liquor operations.

The government-wide financial statements include the City itself (known as the primary government). The Economic Development Authority (EDA), although legally separate, functions for all practical purposes as a department of the City and, therefore, has been included within the general government activities of the primary government.

The government-wide financial statements can be found on pages 48-51 of this report.

Fund Financial Statements

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

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.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Governmental Funds (Continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 33 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 as it is considered a major fund and the Capital Project/Infrastructure Improvement Fund, and the GO Improvement Bonds 2021A Debt Service Fund and for the GO Improvement Bonds 2022A Debt Service Fund. Data from the other 29 governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual budget for its General Fund and special revenue funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with budget.

The basic governmental fund financial statements can be found on pages 52-59 of this report

Proprietary Funds

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, storm sewer, and liquor operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, storm sewer and liquor operations, all of which are considered major funds of the City.

The basic proprietary fund financial statements can be found on pages 60-62 of this report.

Notes to 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 Financial Statements can be found on pages 63-99 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary pertaining to the net pension liability can be found on pages 102-111

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Other Information

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements and required supplementary information. Combining and individual fund statements and schedules can be found on pages 116-132 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 or resources exceeded liabilities and deferred inflows of resources by $87,996,888 at the close of the most recent fiscal year.

Approximately 68% 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 the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, 7%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $21,912,203 may be used to meet the government's ongoing obligations to citizens and creditors.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Analysis (Continued)

At the end of the current fiscal year, the City was able to report positive balances in all categories of the governmental activities and business-type activities.

City of Big Lake's Net Position

	Governmental Activities			Business-Type Activities			Total		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Assets									
Current and Other Assets	$ 20,649,238	$ 20,886,544	$ (237,306)	$ 13,863,033	$ 13,279,521	$ 583,512	$ 34,512,271	$ 34,166,065	$ 346,206
Capital Assets	37,345,590	36,916,316	429,274	38,960,102	39,662,665	(702,563)	76,305,692	76,578,981	(273,289)
Total Assets	57,994,828	57,802,860	191,968	52,823,135	52,942,186	(119,051)	110,817,963	110,745,046	72,917
Deferred Outflows of Resources									
Deferred pension resources	1,838,800	2,174,654	(335,854)	151,421	144,602	6,819	1,990,221	2,319,256	(329,035)
Liabilities									
Long-term Liabilities Outstanding	10,809,164	12,600,336	(1,791,172)	5,018,001	6,427,141	(1,409,140)	15,827,165	19,027,477	(3,200,312)
Other Liabilities	3,555,038	3,347,218	207,820	2,013,322	2,127,506	(114,184)	5,568,360	5,474,724	93,636
Total Liabilities	14,364,202	15,947,554	(1,583,352)	7,031,323	8,554,647	(1,523,324)	21,395,525	24,502,201	(3,106,676)
Deferred Inflows of Resources									
Deferred pension resources	2,280,412	2,679,032	(398,620)	468,033	517,045	(49,012)	2,748,445	3,196,077	(447,632)
Deferred lease resources	131,768	184,423	(52,655)	535,558	544,020	(8,462)	667,326	728,443	(61,117)
Total Deferred Inflows of Resources	2,412,180	2,863,455	(451,275)	1,003,591	1,061,065	(57,474)	3,415,771	3,924,520	(508,749)
Net Position									
Net Investment in Capital Assets	26,474,848	24,410,923	2,063,925	33,286,751	32,645,651	641,100	59,761,599	57,056,574	2,705,025
Restricted	6,323,086	7,031,829	(708,743)	-	-	-	6,323,086	7,031,829	(708,743)
Unrestricted	10,259,312	9,723,753	535,559	11,652,891	10,825,425	827,466	21,912,203	20,549,178	1,363,025
Total Net Position	$ 43,057,246	$ 41,166,505	$ 1,890,741	$ 44,939,642	$ 43,471,076	$ 1,468,566	$ 87,996,888	$ 84,637,581	$ 3,359,307

The City's net position increased by $3,359,307 during the current fiscal year. Governmental activities accounted for $1,890,741, or approximately 56% of the increase, while business-type activities accounted for $1,468,566, or approximately 44%.

The City's total other liabilities increased by $93,636. Governmental activities increased by $207,820, primarily due to the timing of payables and the 2025 pay plan adjustment. Business-type activities decreased by $114,184.

Long-term liabilities decreased by $3,200,312. The overall reduction in liabilities of $3,106,676 is primarily related to a decrease in the net pension liability and scheduled annual debt payments. This was partially offset by a slight increase in escrow payables for funds held for public improvements to be completed by developers under development agreements, along with a decrease in unearned revenue.

Governmental Activities

Governmental activities revenues decreased by $1,692,799 in 2025, resulting in a reduction to the City's net position. The decline was primarily due to decreases in Capital Grants and Contributions, State Aid, and Operating Grants and Contributions.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Governmental Activities (Continued)

The reduction in Capital Grants and Contributions was driven by lower special assessments for street projects, fewer federal grant receipts, and decreased park dedication fees. The 2024 Street Project, certified in 2024 for 2025 tax payables, included fewer street improvements, resulting in lower overall costs and related revenues. In addition, federal funding received in 2024 for a trail project and the partially federally funded water meter project was not repeated in 2025, as those projects were completed. Park dedication fee revenue also declined, with only one development contributing fees in 2025.

State Aid decreased due to two primary factors. The state eliminated the fire state aid passthrough beginning in 2025 when the Big Lake Fire Department joined the Statewide Volunteer Firefighter Retirement Plan. Additionally, Local Government Aid was reduced due to a $10 per capita reduction in the State's funding formula.

Tax revenues increased due to higher property tax collections, driven by a 2.27% increase in the tax rate and valuation growth in certain property classes. Commercial property values increased approximately 4%, and apartment values increased approximately 10%, largely attributable to new development. Residential property values remained relatively flat. Overall taxable market value decreased by approximately 1%, primarily due to increases in the Homestead Credit for residential properties. Despite this, new residential and commercial/industrial development added $31,750,959 to the City's tax base in 2025. The City issued 40 new single-family building permits during the year.

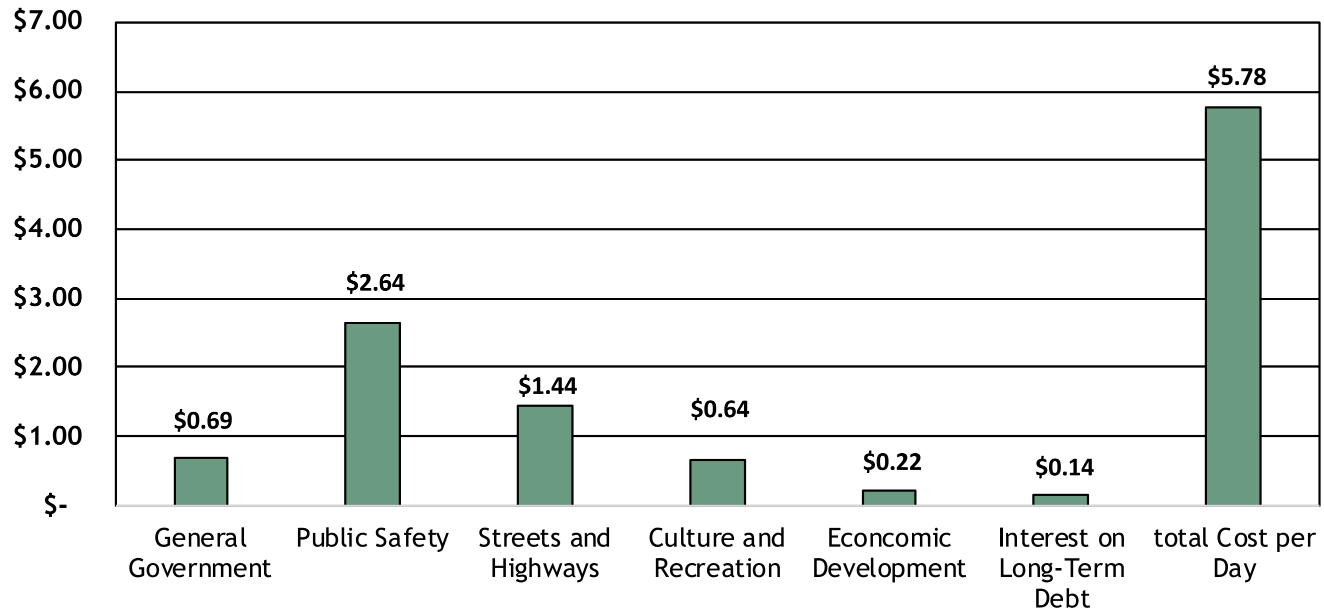
Investment earnings decreased in 2025, supported by higher yields and a positive fair value adjustment. However, the fair value adjustment was less than in prior years as investments moved closer to maturity.

Governmental activities expenses increased by $686,977, primarily due to personnel additions, including two patrol officer positions and one Streets Department position. Additional increases were attributed to higher repair and maintenance costs for equipment, vehicles, and street infrastructure.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Governmental Activities (Continued)

In 2025, the cost to provide governmental services averaged approximately $5.80 per day per household and business.



City of Big Lake's Change in Net Position

	Governmental Activities			Business-Type Activities			Total		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Revenue									
Program Revenues									
Charges for Services	$ 992,896	$ 1,006,995	$ (14,099)	$ 11,053,903	$ 11,009,547	$ 44,356	$ 12,046,799	$ 12,016,542	$ 30,257
Operating Grants and Contributions	428,631	634,088	(205,457)	20,708	90,721	(70,013)	449,339	724,809	(275,470)
Capital Grants and Contributions	902,307	2,407,903	(1,505,596)	880,201	1,034,699	(154,498)	1,782,508	3,442,602	(1,660,094)
General Revenues									
Property Taxes and Tax Increment and Franchise Fees	6,293,604	6,049,695	243,909	-	-	-	6,293,604	6,049,695	243,909
State Aids	799,223	969,003	(169,780)	-	-	-	799,223	969,003	(169,780)
Unrestricted Investement Earnings	854,546	942,851	(88,305)	360,803	398,073	(37,270)	1,215,349	1,340,924	(125,575)
Other Income	87,178	40,649	46,529	-	-	-	87,178	40,649	46,529
Total Revenues	10,358,385	12,051,184	(1,692,799)	12,315,615	12,533,040	(217,425)	22,674,000	24,584,224	(1,910,224)
Expenses									
General Government	1,065,558	1,075,795	(10,237)	-	-	-	1,065,558	1,075,795	(10,237)
Public Safety	4,074,762	3,655,270	419,492	-	-	-	4,074,762	3,655,270	419,492
Streets and Highways	2,225,834	1,897,287	328,547	-	-	-	2,225,834	1,897,287	328,547
Culture and Recreation	994,170	986,374	7,796	-	-	-	994,170	986,374	7,796
Economic Development	338,769	350,705	(11,936)	-	-	-	338,769	350,705	(11,936)
Interest on Long-Term Debt	218,551	265,236	(46,685)	-	-	-	218,551	265,236	(46,685)
Water	-	-	-	2,299,031	2,166,810	132,221	2,299,031	2,166,810	132,221
Sewer	-	-	-	2,990,797	2,968,555	22,242	2,990,797	2,968,555	22,242
Municipal Liquor	-	-	-	4,805,710	4,970,337	(164,627)	4,805,710	4,970,337	(164,627)
Storm Sewer	-	-	-	301,511	323,843	(22,332)	301,511	323,843	(22,332)
Total Expenses	8,917,644	8,230,667	686,977	10,397,049	10,429,545	(32,496)	19,314,693	18,660,212	654,481
Increase (Decrease) in Net Position before Transfers & Capital Contributions	1,440,741	3,820,517	(2,379,776)	1,918,566	2,103,495	(184,929)	3,359,307	5,924,012	(2,564,705)
Transfers	450,000	(469,516)	919,516	(450,000)	469,516	(919,516)	-	-	-
Increase (Decrease) in Net Position	1,890,741	3,351,001	(1,460,260)	1,468,566	2,573,011	(1,104,445)	3,359,307	5,924,012	(2,564,705)
Net Postion - Beginning	41,166,505	37,815,504	3,351,001	43,471,076	40,898,065	2,573,011	84,637,581	78,713,569	5,924,012
Net Position - Ending	$ 43,057,246	$ 41,166,505	$ 1,890,741	$ 44,939,642	$ 43,471,076	$ 1,468,566	$ 87,996,888	$ 84,637,581	$ 3,359,307

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Governmental Activities (Continued)

The chart above illustrates the change in net position over time, reflecting the City's overall financial performance and stability. While 2025 showed a decline in governmental revenues, the City continues to maintain a strong financial position through disciplined budgeting and long-term planning.

In 2025, the City of Big Lake was recognized as one of the 10 safest cities in Minnesota for communities between 10,000 and 20,000 in population. This reflects a continued commitment to public safety, which represents 46% of total governmental activities expenses.

The cost to provide City services averaged approximately $5.80 per day per household and business, with $2.65 dedicated to public safety services. This investment supports police, fire, and building services and directly contributes to the City's high quality of life and safety outcomes.

The charts below reflect the City's revenue structure and how those resources are allocated across services.

Program revenues continue to fund only a portion of total governmental activity costs. Public Safety, at approximately $4.1 million in expenditures, remains the largest service area and is significantly supported by general revenues, as program revenues cover only a limited share. This reliance is consistent with municipal operations where core services are primarily tax-supported.

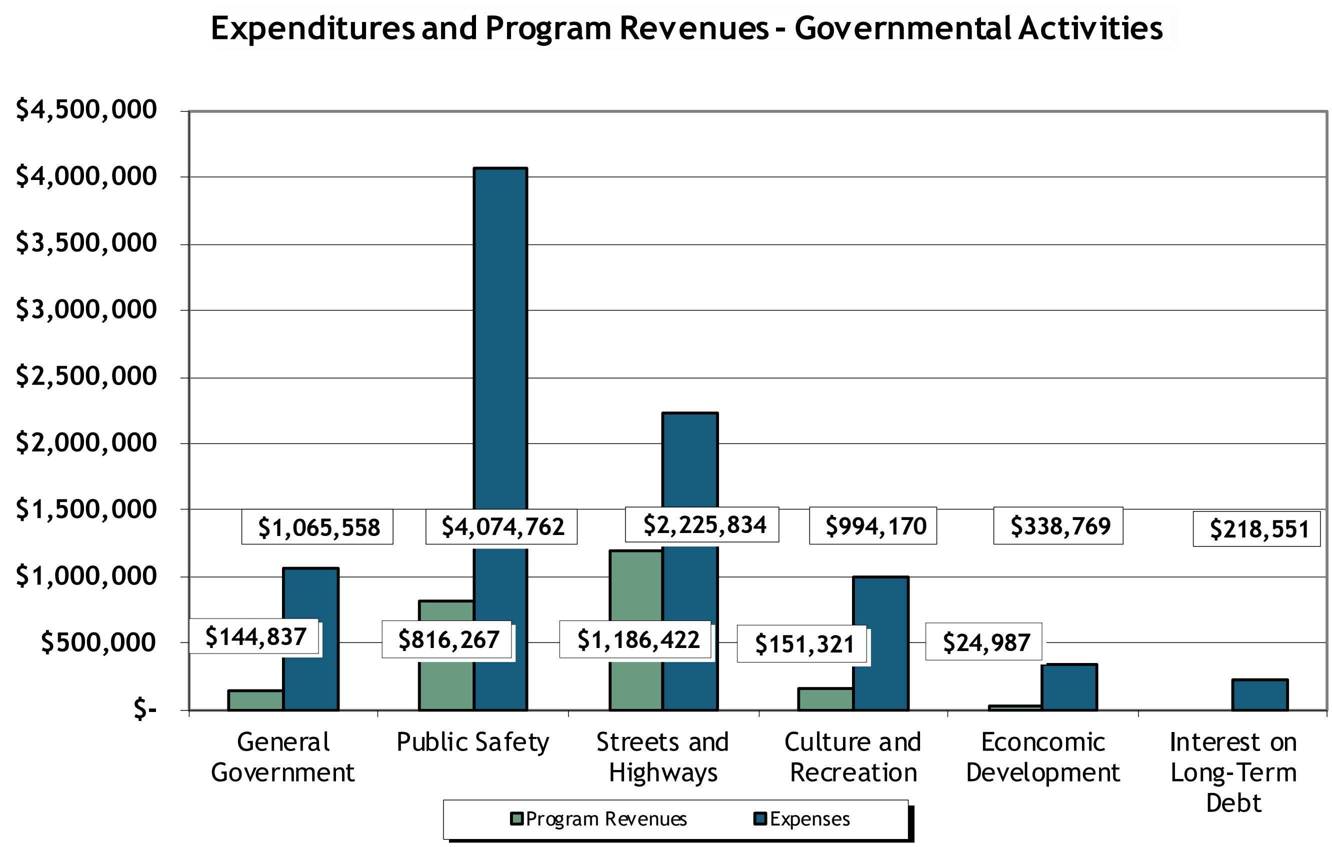
Property taxes represent 56% of total governmental revenues, reinforcing their role as the primary funding source for City services. Other key revenue sources include charges for services and capital and operating grants, though these revenues vary year-to-year based on project activity and external funding availability.

Expenditures are concentrated in essential services. Public Safety accounts for 46% of total governmental expenditures, followed by Streets and Highways at 25%, and General Government at 12%. These three areas represent the majority of City spending and align with the City's focus on safety, infrastructure, and core operations.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

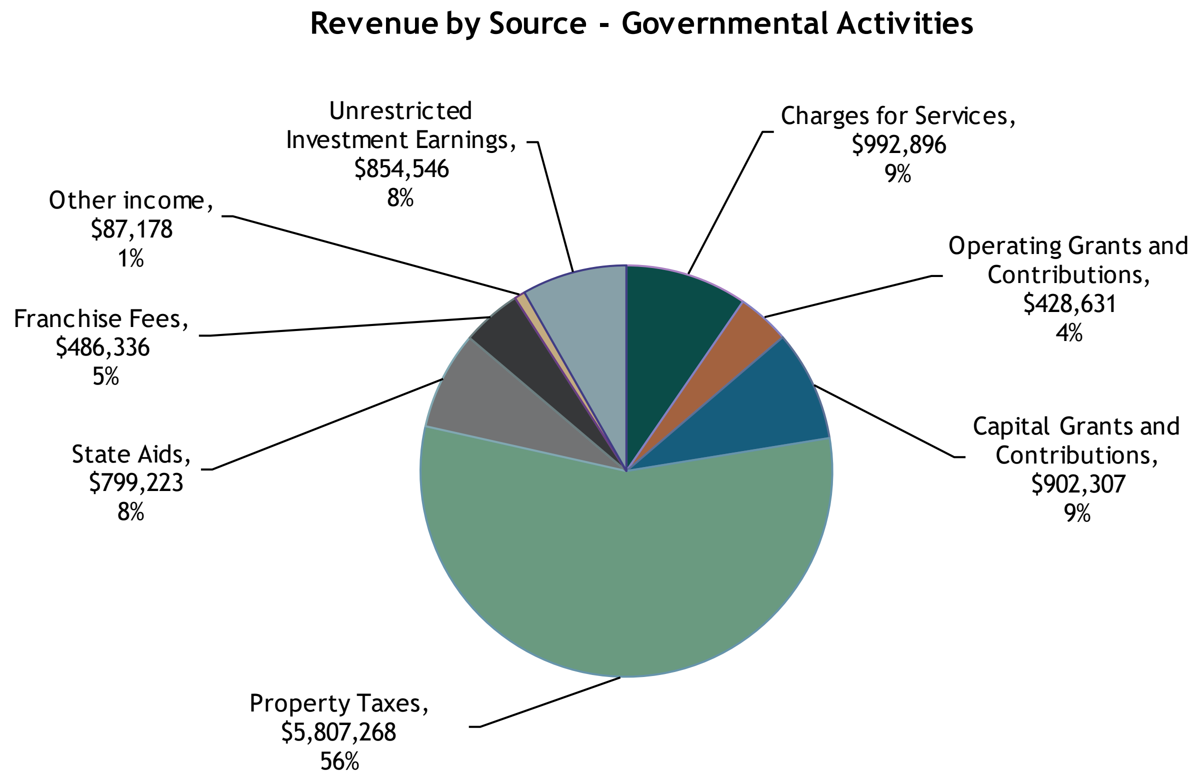
Governmental Activities (Continued)

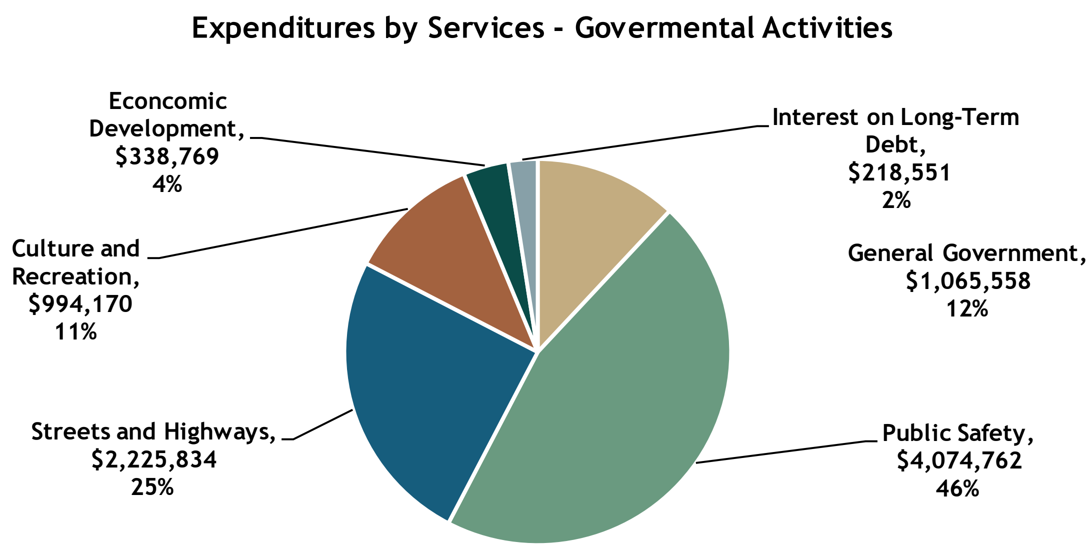
Overall, the graphs demonstrate a stable financial structure where property taxes and general revenues fund the majority of services, while program revenues and grants provide supplemental support. This approach allows the City to maintain service levels while managing fluctuations in external funding sources.



OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Governmental Activities (Continued)





OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Business-Type Activities

In 2025, business-type activities increased the City's net position by $1,468,566, contributing to the overall increase in net position of $3,359,307.

The municipal Liquor Store transferred $450,000 to the General Fund, helping offset the City's levy needs. Sales decreased by approximately 3% compared to 2024, consistent with broader industry trends, while expenses also declined by 3%. Despite lower sales, depreciation expense, and the General Fund transfer, the Liquor Store generated a net profit of $68,776 for the year.

Utility operations produced mixed results. Water usage increased by approximately 4%, while rates decreased by 5% in 2025, resulting in a decrease of $66,228 in water sales. However, growth-related revenues, including water access charges and trunk fees, increased due to development activity, resulting in an overall revenue increase of $132,338.

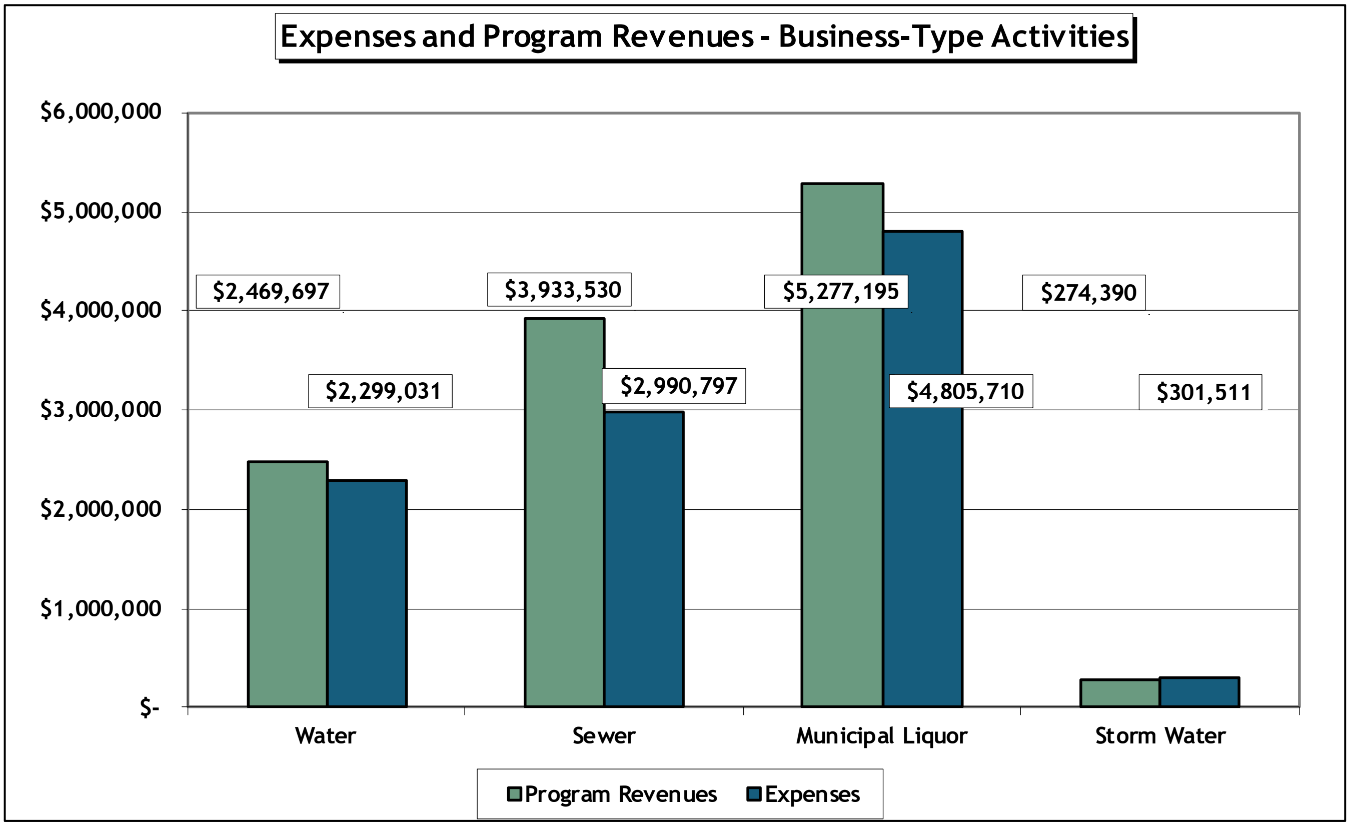
Wastewater (sewer) revenues were impacted by an 8% rate increase; however, total revenues decreased by $83,339, reflecting variability in usage and development-related activity. Development activity remained consistent with expectations, including multi-family, residential, and commercial projects.

The Storm Sewer Fund experienced a slight revenue increase of $1,634, primarily due to higher investment earnings.

Overall, Liquor Store revenues were slightly lower than in 2024, with personnel costs representing approximately 14% of total sales. The operation ended 2025 with an approximate 1% net profit, while covering both depreciation expense and the $450,000 transfer to the General Fund. Continued community support of the municipal liquor operation remains critical, as these transfers reduce reliance on property taxes and help maintain current service levels.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Business-Type Activities (Continued)



Total revenues from business-type activities in 2025 were $12,315,615, with approximately 90% ($11,053,903) generated from charges for services. This reflects a decrease of $217,425 from 2024, primarily due to one-time fees collected in the prior year from a significant industrial user.

Investment earnings totaled $360,803 (approximately 3% of total revenues), representing a decrease of $37,270 from 2024. Operating Grants and Contributions totaled $20,708, a decrease of $70,013, primarily due to one-time revenues received in 2024 for the Well 2 improvement project and infrastructure support related to Big Lake Spud Fest.

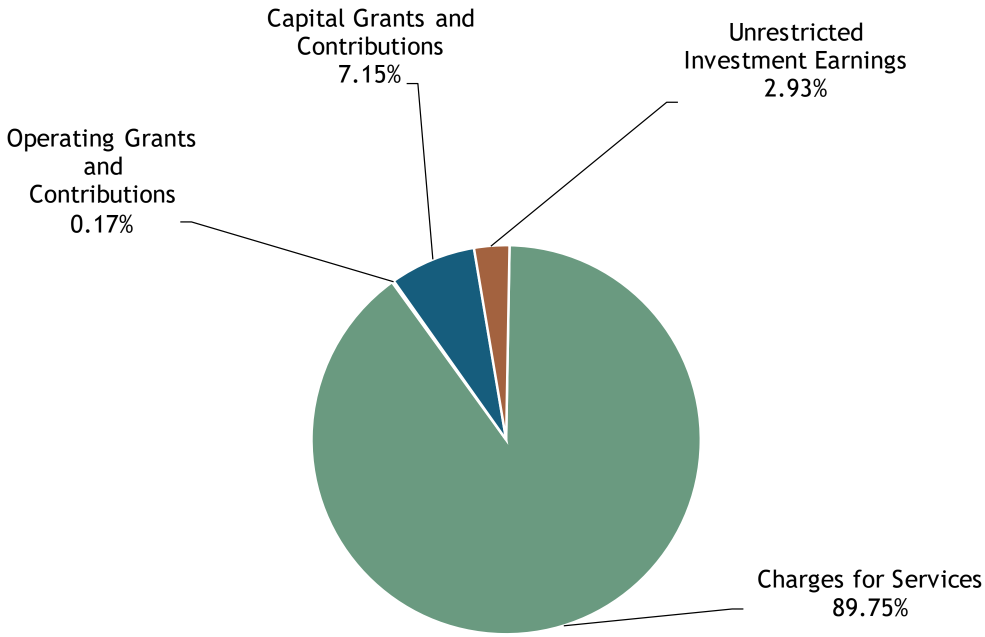
Charges for Services, which make up the majority of revenues, increased by $44,356, reflecting stable utility usage and rate structures. Capital Grants and Contributions totaled $880,201 (approximately 7% of total revenues), decreasing from 2024 due to reduced development-related activity, including the absence of a one-time Sewer Access Charge (SAC) from a large industrial user recognized in the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Business-Type Activities (Continued)

Overall, total revenues decreased by $217,425 compared to 2024. Despite this decline, business-type activities generated a positive change in net position of $1,468,566, reflecting stable operations and continued financial strength across utility and liquor operations.

Revenue by Source - Business-Type Activities

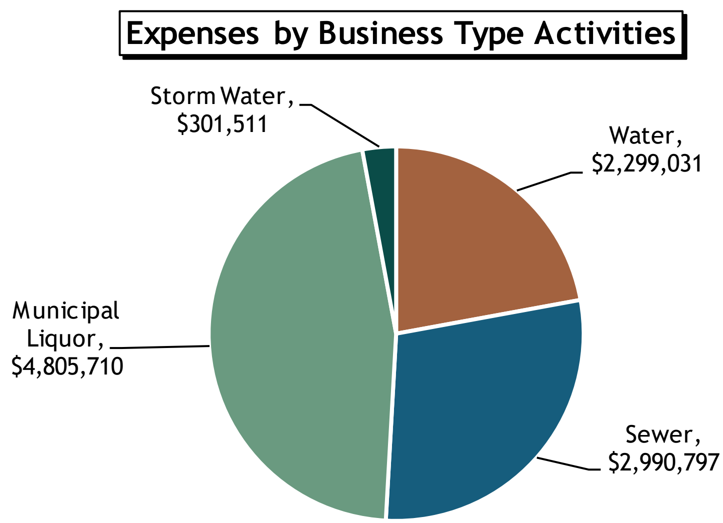


OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Business-Type Activities (Continued)
The chart below outlines the distribution of expenses across business-type activities.

The Municipal Liquor operation represents the largest share of expenses at approximately $4.8 million, reflecting the cost structure of retail operations, including inventory, staffing, and overhead. Wastewater (Sewer) follows at approximately $3.0 million, driven by treatment, maintenance, and system operations. Water operations account for approximately $2.3 million, supporting system delivery, maintenance, and infrastructure needs. Storm Water represents the smallest share at $301,511, focused on system maintenance and regulatory compliance.

Expenses across business-type activities remained consistent with 2024, reflecting stable operations and controlled cost management across all enterprise funds. Overall, the distribution aligns with service delivery demands and the City's commitment to maintaining reliable, self-sustaining utility and enterprise operations.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of year-end, the City's governmental funds reported combined ending fund balances of $15,079,101, a decrease of $150,551 from the prior year. Of this amount, $10,144,390 (approximately 67%) represents assigned and unassigned fund balance, which is available for spending at the City's discretion. The remaining balance is restricted, committed, or nonspendable, and therefore not available for new spending due to external or internal constraints.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)

Governmental Funds (Continued)

	General Fund	GO Improvement Bonds 2021A	GO Improvement Bonds 2022A	Infrastructure Improvement Fund	Other Govermental Funds	Total	Prior Year Total	Increaese (Decrease)
Fund Balance								
Nonspendable	$ 288,350	$ -	$ -	$ -	$ 17,959	$ 306,309	$ 120,229	$ 186,080
Restricted	-	494,004	844,658	-	2,447,693	3,786,355	3,264,110	522,245
Comitted	-	-	-	-	842,047	842,047	850,003	(7,956)
Assigned	71,658	-	-	788,388	4,987,713	5,847,759	6,871,812	(1,024,053)
Unassigned	4,764,105	-	-	-	(467,474)	4,296,631	4,123,498	173,133
Total	$ 5,124,113	$ 494,004	$ 844,658	$ 788,388	$ 7,827,938	$ 15,079,101	$ 15,229,652	$ (150,551)

The General Fund, the City's primary operating fund, reported a total fund balance of $5,124,113, of which $4,764,105 is unassigned and available for spending. As a measure of liquidity, unassigned fund balance represents 61% of total General Fund expenditures and transfers out, while total fund balance represents 65% of that same amount.

	Current Year Ending Blance	Prior Year Ending Blance	Increaese (Decrease)
General Fund, Fund Balance			
Nonspendable	$ 288,350	$ 117,233	$ 171,117
Assigned	71,658	65,640	6,018
Unassigned	4,764,105	4,644,218	119,887
Total	$ 5,124,113	$ 4,827,091	$ 297,022
General Fund expenditures and transfers out	$ 7,867,462	$ 7,235,082	
Unassigned as a percent of expenditures	61%	64%	
Total Fund Balance as a percent of expenditures	65%	67%	

General Fund revenues include investment earnings on the City's portfolio, which are subject to fair market value (FMV) adjustments at year-end. In the current year, favorable market conditions resulted in an increase of investment earnings. Combined with higher tax revenues and continued strong budgetary control, the General Fund experienced positive operating results. After a planned year-end transfer of $700,000 to support future debt obligations, the net increase to fund balance totaled $297,022.

Maintaining a strong unassigned fund balance positions the City to meet future financial obligations and supports long-term financial stability.

Other major governmental funds analyses are shown below:

	Current Year Ending Blance	Prior Year Ending Blance	Increaese (Decrease)
G.O. Improvement Bonds 2021A Fund Balance	$ 494,004	$ 394,439	$ 99,565

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)

Governmental Funds (Continued)

The decrease is due to the yearly principal and interest payments

	Current Year Ending Blance	Prior Year Ending Blance	Increaese (Decrease)
G.O. Improvement Bonds 2022A Fund Balance	$ 844,658	$ 809,875	$ 34,783

The decrease is due to the yearly principal and interest payments

Infrastructure Improvement Fund Balance	Current Year Ending Blance	Prior Year Ending Blance	Increaese (Decrease)
	$ 788,388	$ 1,008,451	$ (220,063)

The decrease was due to the CR43 construction project

Proprietary Funds

The City's proprietary funds provide more detailed information consistent with that presented in the government-wide financial statements.

At year-end, unrestricted net position totaled $2,487,317 for water operations, $6,349,535 for wastewater (sewer) operations, $794,914 for storm water operations, and $2,021,225 for the liquor store fund. Changes in net position for the year reflect increases of $737,476 in the water fund and $666,986 in the wastewater fund, while the storm water fund experienced a slight decrease of $(4,570). The liquor fund reported an increase in net position of $68,776.

The following table presents the total ending net position for each proprietary fund.

	Ending Net Position 2025	Ending Net Position 2024	Increaese (Decrease)
Water Fund	$ 16,622,254	$ 15,884,779	$ 737,475

	Ending Net Position 2024	Ending Net Position 2024	Increaese (Decrease)
Wastewater (Sewer) Fund	$ 22,792,952	$ 22,125,965	$ 666,987

	Ending Net Position 2024	Ending Net Position 2024	Increaese (Decrease)
Liquor Store Fund	$ 2,843,350	$ 2,774,575	$ 68,775

	Ending Net Position 2024	Ending Net Position 2024	Increaese (Decrease)
Storm Water Fund	$ 2,681,187	$ 2,685,757	$ (4,570)

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)

Governmental Funds (Continued)

The increase in net position for the water fund is primarily attributable to transfers in supporting the water meter project, as well as higher investment earnings and increased trunk and access charges related to new water service connections.

The wastewater (sewer) fund experienced an increase in net position due to higher investment earnings and increased trunk and access charges for new wastewater service connections.

The liquor store fund's increase in net position is primarily the result of higher investment earnings and a slight decrease in the cost of goods sold.

Other factors impacting the financial performance of these funds have been addressed in the discussion of the City's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, there was **one amendment** to the General Fund budget. The original budget was adopted with revenues equal to expenditures.

The amendment primarily reflects the **capital lease entered into for Police Body Cameras** and the addition of a **new IT consultant contract** established in May 2025.

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)

The original budget totaled $7,366,689. An amendment of $342,000 was made to both revenues and expenditures, resulting in a final amended budget of $7,708,689.

General Fund 2025 Budget

	Final Budget Amount	Actual Amounts	Variance with Final Budget
Revenues	$ 7,056,189	$ 7,515,134	$ 458,945
Expenditures	7,247,828	6,704,596	(543,232)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191,639)	810,538	1,002,177
Other Financing Uses			
Proceeds from Sale of Capital Assets	-	9,261	9,261
Leases issued	200,000	190,084	(9,916)
Insurance Recoveries	2,500	-	(2,500)
Transfers In	450,000	450,000	-
Transfers Out	(460,861)	(1,162,861)	(702,000)
Total Other Financing Sources (Uses)	191,639	(513,516)	(705,155)
Net Change in Fund Balance	-	297,022	297,022
Fund Balance, January 1		4,827,091	
Fund Balance, December 31		$ 5,124,113	$ 297,022

Actual revenues exceeded the final amended budget by $458,945. This favorable variance was primarily driven by investment income exceeding budget by $424,551, due to favorable fair value adjustments and higher interest earnings. Franchise fee revenues were $25,941 over budget as a result of new development establishing utility accounts. Intergovernmental revenues exceeded budget by $39,780, reflecting increased state aid for street maintenance, police retirement, duty disability insurance reimbursements, and police training reimbursements. Property tax revenues were $19,304 over budget, consistent with conservative revenue projections. Charges for services and donations and contributions exceeded budget by $26,994 and $8,812, respectively. Miscellaneous revenues and insurance recoveries were $20,210 over budget.

Actual expenditures, including transfers out, exceeded the final amended budget by $158,768. Departmental operating expenditures were under budget by $543,232, primarily due to savings in personnel, insurance, utilities, and overall conservative budgeting practices. This favorable operating variance was offset by transfers out exceeding budget by $702,000.

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)

General Fund 2025 Budget (Continued)

The additional transfer reflects a strategic year-end allocation of excess fund balance in accordance with the City's financial policies. This included a $700,000 transfer to the 2026A Lease Revenue Bond Debt Service Fund to support future debt payments and reduce the impact on the property tax levy, consistent with the City's long-term financial plan.

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, amounts to **$76,305,692** (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, improvements, infrastructure, collection and distribution systems, buildings, machinery and equipment, as well as leased assets per new General Accounting Standard Board requirements. Major capital assets events during the current fiscal year include the following:

- Computer replacement program
- Police fleet replacement program
- Police cameras
- Fire Department Ladder Truck
- Streets division equipment purchases – plow truck, mowers, trackers and woodchipper
- 2022 Street Improvements finalized and closed out
- CR 43 Extension
- Well 2 Redevelopment project completed
- Well pumps replaced
- Water Meter Replacement Project completed
- Lift stations improvements
- WTP and WWTP building doors
- Construction in progress
  - Playground equipment
  - 2024 Street Improvements
  - 2025 Street Improvements
  - Fleet vehicles ordered, partial payment
  - Wastewater facility expansion

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Capital Assets (Continued)

City of Big Lake's Capital Assets
(Net of Depreciation/Amortization)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 8,024,024	$ 8,007,824	$ 1,534,320	$ 1,534,320	$ 9,558,344	$ 9,542,144
Construction in Progress	2,199,180	6,628,614	1,017,073	2,726,492	3,216,253	9,355,106
Lease - Land	-	-	176,372	182,062	176,372	182,062
Leasehold Improvements	415,299	413,461	43,489	49,530	458,788	462,991
Infrastructure	21,422,881	17,270,042	-	-	21,422,881	17,270,042
Collection and Distribution Systems	-	-	19,002,863	18,722,439	19,002,863	18,722,439
Buildings	1,750,194	1,898,041	14,762,269	15,664,394	16,512,463	17,562,435
Machinery and Equipment	3,470,691	2,616,867	2,423,716	783,428	5,894,407	3,400,295
Lease - Machinery and Equipment	63,321	81,467	-	-	63,321	81,467
Total	$ 37,345,590	$ 36,916,316	$ 38,960,102	$ 39,662,665	$ 76,305,692	$ 76,578,981

The City does lease office equipment that is recognized in government activities as a right to use lease asset and does amortize the asset over the term of the lease. The City does lease land for use of by the water and wastewater division. This lease is recognized in the business-type activities and is amortized over the term of the lease. Additional information on the City's capital assets can be found in Note 6 on pages 78-80 of this report.

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Debt

At the end of the current fiscal year, the City had total bonded debt outstanding of $15,918,182. Of this amount, $746,000 is backed by the full faith and credit of the City, and $8,575,000 represents improvement debt for which the City is contingently liable in the event of default by the assessed property owners. The remaining debt consists of obligations secured by specific revenue sources, including tax increment financing (TIF) bonds, revenue bonds, lease revenue bonds, lease liabilities, and financed purchases.

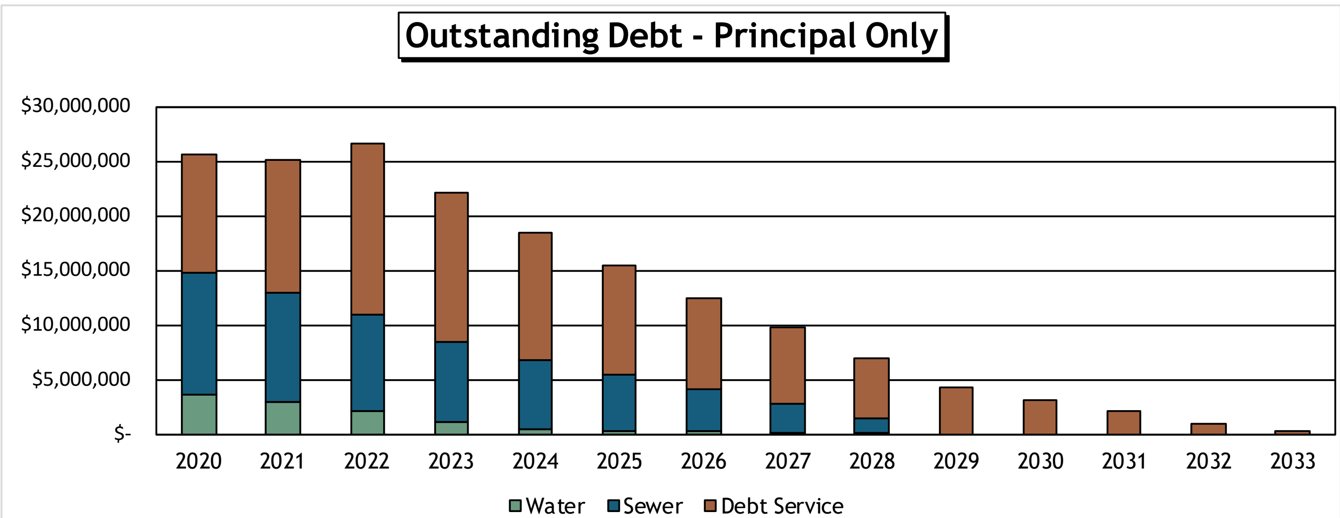
City of Big Lake's Outstanding Bonded Debt

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
G.O. Bonds/Notes	$ 746,000	$ 936,000	$ -	$ -	$ 746,000	$ 936,000
G.O. Tax Increment Bonds	730,000	900,000	-	-	730,000	900,000
G.O. Improvement Bonds	8,575,000	9,840,000	-	-	8,575,000	9,840,000
PFA Drinking Water Revolving Loan	-	-	-	-	-	-
PFA Clean Water Revolving Loan	-	-	3,698,000	4,568,000	3,698,000	4,568,000
G.O. Taxable Tax Abatement Bonds	-	-	-	-	-	-
G.O. Revenue Bonds/Notes	-	-	1,740,000	2,140,000	1,740,000	2,140,000
Finance Purchase	178,775	36,730	-	-	178,775	36,730
Lease Liability	64,603	81,522	185,804	189,294	250,407	270,816
Total	$ 10,294,378	$ 11,794,252	$ 5,623,804	$ 6,897,294	$ 15,918,182	$ 18,691,546

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Debt (Continued)
As illustrated in the following graph, the City's outstanding principal debt has continued to decline over time. Total bonded debt (excluding financed purchases and lease liabilities) decreased by $2,895,000 to $15,489,000 at year-end 2025. The City did not issue any new debt in 2025.

Looking ahead, in 2026, the Big Lake Economic Development Authority (EDA) is expected to issue approximately $35,380,000 in Lease Revenue Bonds to finance the construction of a new Public Safety Building, which will serve as the future City Hall and Police Department, with anticipated completion in early 2028.



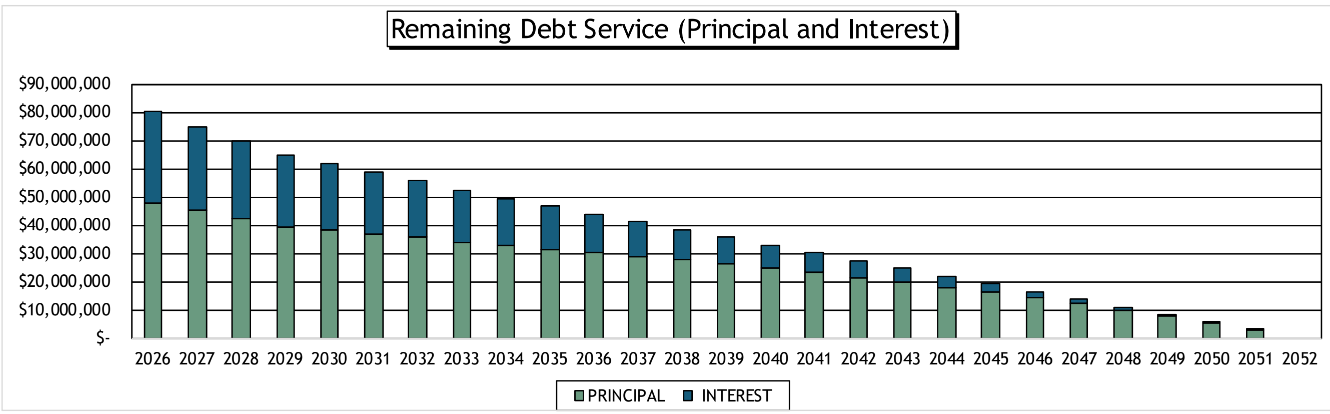
The chart below illustrates the City's total future debt service requirements, including both principal and interest, overtime.

Total remaining debt service is approximately $82.7 million, consisting of $50.0 million in principal and $32.8 million in interest. Debt service is highest in the early years and declines steadily through 2052 as existing obligations are retired.

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Debt (Continued)

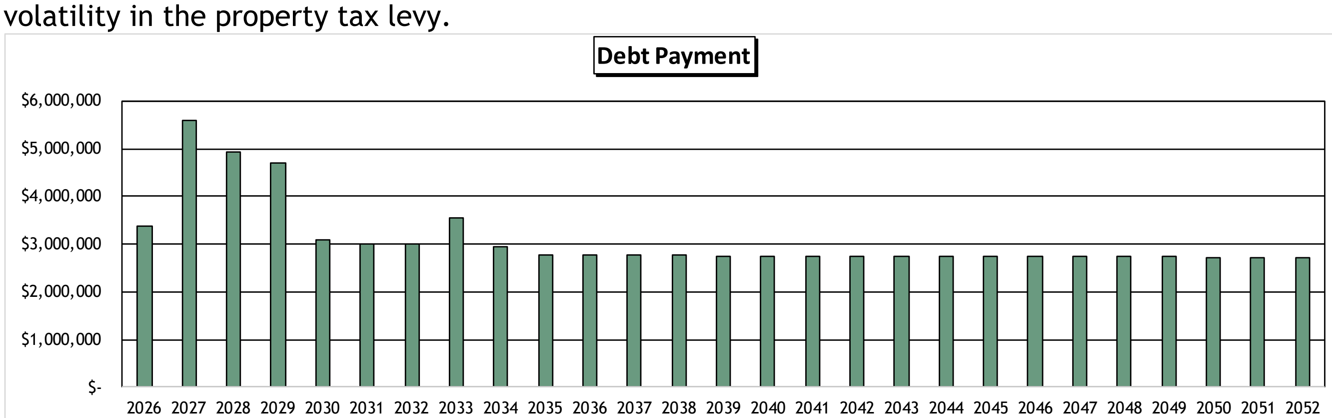
The increase in future debt service beginning in 2026 reflects the issuance of the 2026A Lease Revenue Bonds for the Public Safety and City Hall facility. As shown, the City has structured its debt to allow for a gradual decline over time, with older debt obligations rolling off as new debt is layered in.



The chart below illustrates the City's annual debt service payments over time.

Debt service peaks in the early years, reaching approximately $5.6 million in 2027, before declining and stabilizing in the range of $2.7–$3.0 million annually through the later years of the schedule. This pattern reflects the planned overlap of existing debt with the 2026A Lease Revenue Bonds, followed by the gradual retirement of prior obligations.

The leveling of debt service in the out years demonstrates the City's strategy to structure debt in a stable and predictable manner, minimizing significant fluctuations in annual payments and reducing volatility in the property tax levy.



Additional information on the City's long-term debt can be found in Note 7 on pages 80-84 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City adopted a balanced 2026 General Fund budget of $7,791,754, an increase of 5.77% over 2025. The increase is primarily driven by personnel costs, including a 3% market adjustment to the pay plan, step increases, and rising insurance and workers' compensation costs.

The 2026 property tax levy totals $6,311,469, a 7.22% increase over 2025. This includes an increase to the Economic Development Authority levy and higher tax abatement levies associated with ongoing development agreements.

The City's tax base continues to grow, with Net Tax Capacity projected to increase by 3.39% and taxable market value increasing by approximately 3%, driven largely by commercial and multi-family development. New construction added approximately $21.4 million in taxable value for the 2026 assessment year.

Local Government Aid (LGA) is projected at $627,591, reflecting a return to typical funding levels following a one-time increase in 2025. The City continues to allocate LGA toward capital and equipment replacement funds to support long-term infrastructure needs.

Utility rates reflect system and infrastructure demands. For 2026, water rates will decrease by 5%, while sewer rates will increase by 10%, with long-term projections indicating continued upward pressure on sewer rates to fund treatment and infrastructure improvements.

Development activity remains steady, with 40 single-family permits issued in 2025, exceeding expectations. Long-term projections assume more moderate growth until additional plats are developed. Multiple residential, commercial, and industrial projects are in progress, supporting continued tax base growth.

The City continues to invest in infrastructure through its capital improvement program, with ongoing street projects funded primarily through dedicated capital funds rather than new debt.

Looking ahead, the City's five-year financial plan anticipates ongoing cost pressures, including personnel, insurance, and operational costs, along with planned capital investments. A key future consideration is the planned Public Safety Facility (City Hall/Police), which will impact future debt service and levy requirements.

REQUESTS FOR INFORMATION

This report is intended to provide a general overview of the City's financial condition for those with an interest in its operations. Questions regarding this report or requests for additional financial information should be directed to:

City of Big Lake
Attn: Finance Director
160 Lake Street North
Big Lake, Minnesota 55309

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BASIC FINANCIAL STATEMENTS

City of Big Lake
Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 15,444,728	$ 11,445,888	$ 26,890,616
(including cash equivalents)			
Receivables			
Property tax receivable	61,849	-	61,849
Accounts receivable	158,018	523,363	681,381
Interest receivable	60,165	-	60,165
Notes receivable	135,000	-	135,000
Lease Receivable	131,768	535,558	667,326
Special assessments receivable			
Delinquent	22,817	13,277	36,094
Deferred	2,892,350	17,961	2,910,311
Due from other governments	1,341,140	2,947	1,344,087
Advances to other funds (internal balances)			
Within one year	(86,127)	86,127	-
After one year	(500,560)	500,560	-
Inventories	699	494,221	494,920
Land held for resale	681,786	-	681,786
Prepaid items	305,605	117,732	423,337
Restricted cash and cash equivalents	-	125,399	125,399
Capital assets not being depreciated/amortized			
Land	8,024,024	1,534,320	9,558,344
Construction in progress	2,199,180	1,017,073	3,216,253
Capital assets being depreciated/amortized			
Infrastructure	50,357,094	-	50,357,094
Buildings	5,027,367	27,701,644	32,729,011
Leasehold improvements	532,456	223,833	756,289
Lease Asset	90,005	199,130	289,135
Machinery and equipment	8,876,962	4,235,929	13,112,891
Collection and distribution systems	-	51,765,519	51,765,519
Less accumulated depreciation/amortization	(37,761,498)	(47,717,346)	(85,478,844)
Total assets	57,994,828	52,823,135	110,817,963
Deferred Outflows of Resources			
Deferred outflows of resources related to pensions	1,838,800	151,421	1,990,221
Total assets and deferred outflows of resources	$ 59,833,628	$ 52,974,556	$ 112,808,184

City of Big Lake
Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts payable	$ 191,758	$ 219,258	$ 411,016
Salaries and benefits payable	62,481	27,082	89,563
Escrow payable	838,609	125,000	963,609
Contracts payable	84,448	-	84,448
Due to other governments	32,065	61,222	93,287
Interest payable	120,863	55,471	176,334
Unearned revenue	28,857	-	28,857
Net G.O. Bonds Payable			
Payable within one year	1,545,000	-	1,545,000
Payable after one year	8,468,166	-	8,468,166
G.O. Revenue Bonds and Notes Payable			
Payable within one year	-	1,302,000	1,302,000
Payable after one year	-	4,185,547	4,185,547
Notes payable			
Payable within one year	143,000	-	143,000
Payable after one year	443,000	-	443,000
Financed purchase payable			
Payable within one year	49,245	-	49,245
Payable after one year	129,530	-	129,530
Lease liability			
Payable within one year	16,624	3,596	20,220
Payable after one year	47,979	182,208	230,187
Compensated absences payable			
Payable within one year	388,105	219,693	607,798
Severance payable			
Payable within one year	53,983	-	53,983
Net pension liability payable after one year	1,720,489	650,246	2,370,735
Total liabilities	14,364,202	7,031,323	21,395,525
Deferred Inflows of Resources			
Deferred inflows of resources related to lease receivable	131,768	535,558	667,326
Deferred inflows of resources related to pensions	2,280,412	468,033	2,748,445
Total deferred inflows of resources	2,412,180	1,003,591	3,415,771
Net Position			
Net investment of capital assets	26,474,848	33,286,751	59,761,599
Restricted for			
Debt service	5,540,455	-	5,540,455
Tax increment	112,079	-	112,079
Parkland dedication	488,615	-	488,615
Forfeitures	101,644	-	101,644
Traffic safety program	23	-	23
Farmers market	31,826	-	31,826
Statewide affordable housing aid	41,194	-	41,194
Small cities development program	7,250	-	7,250
Unrestricted	10,259,312	11,652,891	21,912,203
Total net position	43,057,246	44,939,642	87,996,888
Total liabilities, deferred inflows of resources, and net position	$ 59,833,628	$ 52,974,556	$ 112,808,184

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City of Big Lake
Statement of Activities
Year Ended December 31, 2025

		Program Revenues			Net Revenue (Expense) and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	$ 1,065,558	$ 125,294	$ 19,543	$ -	$ (920,721)	$ -	$ (920,721)
Public safety	4,074,762	538,230	278,037	-	(3,258,495)	-	(3,258,495)
Streets and highways	2,225,834	223,946	83,747	878,729	(1,039,412)	-	(1,039,412)
Culture and recreation	994,170	80,964	46,779	23,578	(842,849)	-	(842,849)
Economic development	338,769	24,462	525	-	(313,782)	-	(313,782)
Interest on long-term debt	218,551	-	-	-	(218,551)	-	(218,551)
Total governmental activities	8,917,644	992,896	428,631	902,307	(6,593,810)	-	(6,593,810)
Business-type activities							
Water	2,299,031	2,122,258	16,775	330,664	-	170,666	170,666
Sewer	2,990,797	3,380,409	3,584	549,537	-	942,733	942,733
Liquor	4,805,710	5,276,846	349	-	-	471,485	471,485
Storm sewer	301,511	274,390	-	-	-	(27,121)	(27,121)
Total business-type activities	10,397,049	11,053,903	20,708	880,201	-	1,557,763	1,557,763
Total governmental and business-type activities	$ 19,314,693	$ 12,046,799	$ 449,339	$ 1,782,508	(6,593,810)	1,557,763	(5,036,047)
General revenues							
Property taxes					5,707,257	-	5,707,257
Franchise fees					486,336	-	486,336
Tax increments					100,011	-	100,011
Unrestricted state aids					799,223	-	799,223
Unrestricted investment and other interest income					854,546	360,803	1,215,349
Other general revenue					4,475	-	4,475
Gain on sale of assets					82,703	-	82,703
Transfers					450,000	(450,000)	-
Total general revenues and transfers					8,484,551	(89,197)	8,395,354
Change in net position					1,890,741	1,468,566	3,359,307
Net position - beginning					41,166,505	43,471,076	84,637,581
Net position - ending					$ 43,057,246	$ 44,939,642	$ 87,996,888

See notes to basic financial statements.

City of Big Lake
Balance Sheet - Governmental Funds
December 31, 2025

		Capital Projects	Debt Service	
	General (101)	Infrastructure Improvement Fund (198)	G.O. Improvement Bond 2021A (228)	G.O. Improvement Bond 2022A (229)
Assets				
Cash and investments	$ 5,064,290	$ 797,019	$ 493,279	$ 837,253
Taxes receivable - delinquent	52,411	336	104	-
Accounts receivable	152,565	-	-	5,453
Interest receivable	60,165	-	-	-
Due from other governments	219,877	1,088,588	725	1,952
Notes receivable	-	-	-	-
Lease receivable	80,107	-	-	-
Special assessment receivable				
Delinquent	10,591	764	4,443	6,334
Deferred	40,231	167,858	829,404	1,417,010
Inventories	699	-	-	-
Land held for resale	-	-	-	-
Prepaid items	287,651	-	-	-
Total assets	$ 5,968,587	$ 2,054,565	$ 1,327,955	$ 2,268,002
Liabilities				
Accounts payable	$ 157,401	$ -	$ -	$ -
Salaries and benefits payable	61,855	-	-	-
Escrow payable	401,807	6,510	-	-
Contracts payable	-	2,574	-	-
Due to other governments	11,214	-	-	-
Advances from other funds	-	-	-	-
Unearned revenue	28,857	-	-	-
Total liabilities	661,134	9,084	-	-
Deferred Inflows of Resources				
Unavailable revenue - notes receivables	-	-	-	-
Deferred inflows of resources related to lease receivables	80,107	-	-	-
Unavailable revenue - property taxes	52,411	336	104	-
Unavailable revenue - special assessments	50,822	168,622	833,847	1,423,344
Unavailable revenue - state shared taxes	-	1,088,135	-	-
Total deferred inflows of resources	183,340	1,257,093	833,951	1,423,344
Fund Balances				
Nonspendable	288,350	-	-	-
Restricted	-	-	494,004	844,658
Committed	-	-	-	-
Assigned	71,658	788,388	-	-
Unassigned	4,764,105	-	-	-
Total fund balances	5,124,113	788,388	494,004	844,658
Total liabilities, deferred inflows of resources, and fund balances	$ 5,968,587	$ 2,054,565	$ 1,327,955	$ 2,268,002

See notes to basic financial statements.

Other Governmental Funds	Total Governmental Funds
$ 8,252,887	$ 15,444,728
8,998	61,849
-	158,018
-	60,165
29,998	1,341,140
135,000	135,000
51,661	131,768
685	22,817
437,847	2,892,350
-	699
681,786	681,786
17,954	305,605
$ 9,616,816	$ 21,235,925
$ 34,357	$ 191,758
626	62,481
430,292	838,609
81,874	84,448
20,851	32,065
586,687	586,687
-	28,857
1,154,687	1,824,905
135,000	135,000
51,661	131,768
8,998	61,849
438,532	2,915,167
-	1,088,135
634,191	4,331,919
17,959	306,309
2,447,693	3,786,355
842,047	842,047
4,987,713	5,847,759
(467,474)	4,296,631
7,827,938	15,079,101
$ 9,616,816	$ 21,235,925

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City of Big Lake
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2025

Total fund balances - governmental funds	$ 15,079,101
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds:	
Cost of capital assets	75,107,088
Less accumulated depreciation/amortization	(37,761,498)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of:	
G.O. bonds principal payable	(9,465,000)
Unamortized bond premiums	(548,166)
Notes payable	(586,000)
Financed purchase payable	(178,775)
Lease liability	(64,603)
Compensated absences payable	(388,105)
Severance payable	(53,983)
Net pension liability	(1,720,489)
Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds:	
Property taxes	61,849
Special assessments	22,817
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds:	
Deferred inflows of resources related to pensions	(2,280,412)
Deferred outflows of resources related to pensions	1,838,800
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Special assessments	2,892,350
Notes receivable	135,000
State shared taxes	1,088,135
Governmental funds do not report a liability for accrued interest on long-term debt until due and payable.	(120,863)
Total net position - governmental activities	$ 43,057,246

City of Big Lake
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2025

		Capital Projects		
	General (101)	Equipment and Building Replacements (199)	Infrastructure Improvement Fund (198)	Street Improvement (175)
Revenues				
Property taxes	$ 4,948,843	$ -	$ 362	$ -
Tax increments	-	-	-	-
Franchise fees	477,204	-	-	-
Special assessments	811	-	8,031	-
Licenses and permits	588,087	-	-	-
Intergovernmental	535,559	-	-	-
Charges for services	289,022	-	-	-
Fines and forfeitures	55,414	-	-	-
Miscellaneous				
Investment and other interest income	589,085	-	27,997	-
Contributions and donations	12,112	-	-	-
Other	18,997	-	-	-
Total revenues	7,515,134	-	36,390	-
Expenditures				
Current				
General government	867,614	-	-	-
Public safety	3,503,464	-	-	-
Streets and highways	1,162,651	-	1,559	-
Culture and recreation	721,165	-	-	-
Economic development	187,943	-	-	-
Debt service				
Principal	53,236	-	-	-
Interest and other charges	7,711	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	192,349	-	-	-
Streets and highways	-	-	294,266	-
Culture and recreation	8,463	-	-	-
Economic development	-	-	-	-
Total expenditures	6,704,596	-	295,825	-
Excess of revenues over (under) expenditures	810,538	-	(259,435)	-
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	9,261	-	-	-
Leases issued	190,084	-	-	-
Transfers in	450,000	-	43,098	-
Transfers out	(1,162,861)	-	(3,726)	-
Total other financing sources (uses)	(513,516)	-	39,372	-
Net change in fund balances	297,022	-	(220,063)	-
Fund Balances				
Beginning of year	4,827,091	2,168,085	1,008,451	123,338
Accounting change, Note 14	-	(2,168,085)	-	(123,338)
Beginning of year, restated	4,827,091	-	1,008,451	-
End of year	$ 5,124,113	$ -	$ 788,388	$ -

See notes to basic financial statements.

Debt Service			
G.O. Improvement Bond 2021A (228)	G.O. Improvement Bond 2022A (229)	Other Governmental Funds	Total Governmental Funds
$ 646	$ -	$ 754,243	$ 5,704,094
-	-	100,011	100,011
-	-	9,132	486,336
172,593	300,635	115,311	597,381
-	-	4,940	593,027
-	-	986,147	1,521,706
-	-	32,116	321,138
-	-	1,870	57,284
9,020	17,243	211,201	854,546
-	-	52,629	64,741
-	-	8,538	27,535
182,259	317,878	2,276,138	10,327,799
-	-	148,950	1,016,564
-	-	24,113	3,527,577
-	-	1,095	1,165,305
-	-	90,864	812,029
-	-	117,955	305,898
290,000	440,000	907,060	1,690,296
54,494	143,095	135,098	340,398
-	-	23,768	23,768
-	-	88,160	280,509
-	-	924,010	1,218,276
-	-	813,905	822,368
-	-	5,787	5,787
344,494	583,095	3,280,765	11,208,775
(162,235)	(265,217)	(1,004,627)	(880,976)
-	-	81,080	90,341
-	-	-	190,084
261,800	300,000	2,223,510	3,278,408
-	-	(1,661,821)	(2,828,408)
261,800	300,000	642,769	730,425
99,565	34,783	(361,858)	(150,551)
394,439	809,875	5,898,373	15,229,652
-	-	2,291,423	-
394,439	809,875	8,189,796	15,229,652
$ 494,004	$ 844,658	$ 7,827,938	$ 15,079,101

City of Big Lake
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to the
Statement of Activities - Governmental Funds
Year Ended December 31, 2025

Total net change in fund balances - governmental funds	$ (150,551)
Amounts reported for governmental activities in the Statement of Activities are different because:	
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/ amortization expense:	
Capital outlays	2,342,278
Depreciation/amortization expense	(1,905,366)
Disposal of Capital Assets	(7,638)
Compensated absences and severance are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(75,016)
Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the Statement of Activities:	1,690,296
Bond principal payments	
Capital Lease Payments	
Governmental funds report the effects of bond premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	106,971
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus, requires 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.	14,876
Proceeds from long-term debt are recognized as another financing source in the governmental funds but have no impact on the changes in net position in the Statement of Activities.	(190,084)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Special assessments	(402,787)
Long-term notes receivable	(45,000)
State shared taxes	362,386
Governmental funds recognize pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective:	147,213
Pension expense	
Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	3,163
Change in net position - governmental activities	$ 1,890,741

City of Big Lake
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Over (Under)
Revenues				
Property taxes	$ 4,887,539	$ 4,929,539	$ 4,948,843	$ 19,304
Franchise fees	451,263	451,263	477,204	25,941
Special assessments	1,000	1,000	811	(189)
Licenses and permits	694,545	694,545	588,087	(106,458)
Intergovernmental	495,779	495,779	535,559	39,780
Charges for services	262,028	262,028	289,022	26,994
Fines and forfeitures	49,250	49,250	55,414	6,164
Miscellaneous revenues				
Investment income	64,534	164,534	589,085	424,551
Contributions and donations	3,300	3,300	12,112	8,812
Other	4,951	4,951	18,997	14,046
Total revenues	6,914,189	7,056,189	7,515,134	458,945
Expenditures				
Current				
General government	957,049	1,002,049	867,614	(134,435)
Public safety	3,731,288	3,731,288	3,503,464	(227,824)
Streets and highways	1,135,330	1,187,330	1,162,651	(24,679)
Culture and recreation	888,750	888,750	721,165	(167,585)
Economic development	183,411	186,411	187,943	1,532
Capital outlay				
Public safety	10,000	210,000	192,349	(17,651)
Culture and recreation	-	-	8,463	8,463
Debt service				
Principal	-	36,000	53,236	17,236
Interest and other charges	-	6,000	7,711	1,711
Total expenditures	6,905,828	7,247,828	6,704,596	(543,232)
Excess of revenues over (under) expenditures	8,361	(191,639)	810,538	1,002,177
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	9,261	9,261
Leases issued	-	200,000	190,084	(9,916)
Insurance recoveries	2,500	2,500	-	(2,500)
Transfers in	450,000	450,000	450,000	-
Transfers out	(460,861)	(460,861)	(1,162,861)	(702,000)
Total other financing sources (uses)	(8,361)	191,639	(513,516)	(705,155)
Net change in fund balances	$ -	$ -	297,022	$ 297,022
Fund Balances				
Beginning of year			4,827,091	
End of year			$ 5,124,113	

See notes to basic financial statements.

City of Big Lake
Statement of Net Position - Proprietary Funds
December 31, 2025

	Water (301, 399)	Sewer (401, 499)	Liquor (501, 599)	Storm Sewer (601, 699)	Total
Assets					
Current assets					
Cash and cash equivalents	$ 2,701,157	$ 5,963,842	$ 1,944,467	$ 836,422	$ 11,445,888
Accounts receivable	160,668	336,221	213	26,261	523,363
Advances to other funds - within one year	-	86,127	-	-	86,127
Due from other governments	1,404	1,401	-	142	2,947
Lease receivable	-	535,558	-	-	535,558
Special assessment receivable					
Delinquent	6,778	5,855	-	644	13,277
Deferred	8,990	8,091	-	880	17,961
Inventories	-	-	494,221	-	494,221
Prepaid items	43,947	47,414	21,373	4,998	117,732
Total current assets	2,922,944	6,984,509	2,460,274	869,347	13,237,074
Noncurrent assets					
Restricted cash and cash equivalents	-	125,399	-	-	125,399
Advances to other funds - after one year	-	500,560	-	-	500,560
Capital assets not being depreciated					
Land	277,006	1,257,023	-	291	1,534,320
Construction in progress	7,961	1,009,112	-	-	1,017,073
Capital assets being depreciated					
Buildings	9,665,385	16,035,741	1,915,613	84,905	27,701,644
Collection and distribution systems	19,038,926	26,007,602	-	6,718,991	51,765,519
Leasehold improvements	166,068	-	57,765	-	223,833
Lease asset	99,565	99,565	-	-	199,130
Machinery and equipment	2,378,377	1,248,142	307,683	301,727	4,235,929
Total capital assets	31,633,288	45,657,185	2,281,061	7,105,914	86,677,448
Less accumulated depreciation	(17,089,963)	(23,948,806)	(1,458,935)	(5,219,642)	(47,717,346)
Net capital assets	14,543,325	21,708,379	822,126	1,886,272	38,960,102
Total noncurrent assets	14,543,325	22,334,338	822,126	1,886,272	39,586,061
Total assets	17,466,269	29,318,847	3,282,400	2,755,619	52,823,135
Deferred Outflows of Resources					
Deferred outflows of resources related to city pensions	49,456	49,556	43,119	9,290	151,421
Total assets and deferred outflows of resources	$ 17,515,725	$ 29,368,403	$ 3,325,519	$ 2,764,909	$ 52,974,556
Liabilities					
Current liabilities					
Accounts payable	$ 16,197	$ 141,918	$ 60,873	$ 270	$ 219,258
Salaries and benefits payable	9,262	9,262	6,705	1,853	27,082
Interest payable	3,153	52,318	-	-	55,471
Due to other governments	10,138	-	51,084	-	61,222
Current compensated absences	80,693	80,693	45,273	13,034	219,693
Current lease liability	1,798	1,798	-	-	3,596
Current G.O Revenue Bonds	103,089	306,911	-	-	410,000
Current PFA G.O. Revenue notes	-	892,000	-	-	892,000
Total current liabilities	224,330	1,484,900	163,935	15,157	1,888,322
Noncurrent liabilities					
Lease liability	91,104	91,104	-	-	182,208
Escrow payable	-	125,000	-	-	125,000
G.O. Revenue Bonds, net of unamortized premium	212,396	1,167,151	-	-	1,379,547
PFA G.O. revenue notes	-	2,806,000	-	-	2,806,000
Net pension liability	212,667	212,667	185,043	39,869	650,246
Total noncurrent liabilities	516,167	4,401,922	185,043	39,869	5,143,001
Total liabilities	740,497	5,886,822	348,978	55,026	7,031,323
Deferred Inflows of Resources					
Deferred inflows of resources related to lease recievable	-	535,558	-	-	535,558
Deferred inflows of resources related to city pensions	153,073	153,073	133,190	28,697	468,033
Total deferred inflows of resources	153,073	688,631	133,190	28,697	1,003,591
Net Position					
Net investment in capital assets	14,134,938	16,443,415	822,126	1,886,272	33,286,751
Unrestricted	2,487,217	6,349,535	2,021,225	794,914	11,652,891
Total net position	16,622,155	22,792,950	2,843,351	2,681,186	44,939,642
Total liabilities, deferred inflows of resources,	$ 17,515,725	$ 29,368,403	$ 3,325,519	$ 2,764,909	$ 52,974,556

See notes to basic financial statements.

City of Big Lake
Statement of Revenues, Expenses, and Changes
in Net Position - Proprietary Funds
Year Ended December 31, 2025

	Water (301, 399)	Sewer (401, 499)	Liquor (501, 599)	Storm Sewer (601, 699)	Totals
Sales and Cost of Sales					
Sales	$ -	$ -	$ 5,276,847	$ -	$ 5,276,847
Cost of sales	-	-	3,796,544	-	3,796,544
Gross profit	-	-	1,480,303	-	1,480,303
Operating Revenues					
Charges for services	2,120,658	3,363,375	-	274,390	5,758,423
Operating Expenses					
Wages and salaries	645,111	645,111	556,234	122,176	1,968,632
Employee benefits	154,720	146,006	122,865	8,534	432,125
Materials and supplies	58,493	156,627	11,296	106	226,522
Repairs and maintenance	61,777	153,106	6,953	6,381	228,217
Professional services	128,335	77,468	119,966	4,250	330,019
Insurance	42,264	51,612	19,775	5,958	119,609
Utilities and refuse	140,612	234,209	52,574	-	427,395
Depreciation/amortization	962,025	1,362,736	79,153	151,232	2,555,146
Travel	9,819	10,245	388	-	20,452
Equipment	2,985	4,813	2,743	-	10,541
Advertising	1,740	1,595	10,848	1,091	15,274
Dues, memberships, and training	17,516	3,237	15,238	400	36,391
Telephone	8,260	10,701	9,632	-	28,593
Postage	22,037	6,294	609	1,383	30,323
Water meters	34,900	-	-	-	34,900
Uniforms	2,124	2,659	862	-	5,645
Rental expense and real estate taxes	1,794	420	-	-	2,214
Miscellaneous	30	-	30	-	60
Total operating expenses	2,294,542	2,866,839	1,009,166	301,511	6,472,058
Operating income (loss)	(173,884)	496,536	471,137	(27,121)	766,668
Nonoperating Revenues (Expenses)					
Investment and other interest income	66,710	224,252	47,291	22,550	360,803
Refunds and reimbursements	16,775	3,584	325	-	20,684
Interest expense	(9,315)	(140,368)	-	-	(149,683)
Amortization of premium	4,826	16,410	-	-	21,236
Rent	-	16,569	-	-	16,569
Other income	1,600	465	23	-	2,088
Total nonoperating revenues (expenses)	80,596	120,912	47,639	22,550	271,697
Income (loss) before transfers	(93,288)	617,448	518,776	(4,571)	1,038,365
Capital contributions - trunk and access charges	330,664	549,537	-	-	880,201
Transfers in	500,000	-	-	-	500,000
Transfers out	-	(500,000)	(450,000)	-	(950,000)
Change in net position	737,376	666,985	68,776	(4,571)	1,468,566
Net Position					
Beginning of year	15,884,779	22,125,965	2,774,575	2,685,757	43,471,076
End of year	$ 16,622,155	$ 22,792,950	$ 2,843,351	$ 2,681,186	$ 44,939,642

See notes to basic financial statements.

City of Big Lake
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2025

	Water (301, 399)	Sewer (401, 499)	Liquor (501, 599)	Storm Sewer (601, 699)	Total
Cash Flows - Operating Activities					
Receipts from customers and users	$ 2,154,656	$ 3,370,359	$ 5,276,657	$ 275,149	$ 11,076,821
Payments to suppliers	(609,965)	(803,407)	(3,970,272)	(19,375)	(5,403,019)
Payments to employees	(816,212)	(806,388)	(726,050)	(141,313)	(2,489,963)
Net cash flows - operating activities	728,479	1,760,564	580,335	114,461	3,183,839
Cash Flows - Noncapital Financing Activities					
Receipt of advances to other funds	-	83,967	-	-	83,967
Refunds and reimbursements	16,775	3,584	325	-	20,684
Transfer from other funds	500,000	-	-	-	500,000
Transfer to other funds	-	(500,000)	(450,000)	-	(950,000)
Net cash flows - noncapital financing activities	516,775	(412,449)	(449,675)	-	(345,349)
Cash Flows - Capital and Related Financing Activities					
Trunk and access charges	330,664	549,537	-	-	880,201
Principal paid on debt	(97,505)	(1,172,495)	-	-	(1,270,000)
Interest paid on debt	(10,227)	(151,929)	-	-	(162,156)
Payments paid on leases	(1,745)	(1,745)	-	-	(3,490)
Payments received on leases	-	8,462	-	-	8,462
Interest received on leases	-	8,107	-	-	8,107
Acquisition of capital assets	(672,388)	(1,227,981)	(1,151)	-	(1,901,520)
Net cash flows - capital and related financing activities	(451,201)	(1,988,044)	(1,151)	-	(2,440,396)
Cash Flows - Investing Activities					
Interest and dividends received	66,710	224,252	47,291	22,550	360,803
Net change in cash and cash equivalents	860,763	(415,677)	176,800	137,011	758,897
Cash and Cash Equivalents, January 1 (including restricted cash of $125,399)	1,840,394	6,504,918	1,767,667	699,411	10,812,390
Cash and Cash Equivalents, December 31 (including restricted cash of $125,399)	$ 2,701,157	$ 6,089,241	$ 1,944,467	$ 836,422	$ 11,571,287
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities					
Operating income (loss)	$ (173,884)	$ 496,536	$ 471,137	$ (27,121)	$ 766,668
Adjustments to reconcile operating Income (loss) to net cash flows - Operating activities					
Other revenues	1,600	465	23	-	2,088
Depreciation/amortization expense	962,025	1,362,736	79,153	151,232	2,555,146
Net pension liability expense	(34,300)	(33,190)	(55,664)	(14,983)	(138,137)
Accounts receivable	6,616	236	(213)	142	6,781
Special assessments receivable	7,186	7,684	-	759	15,629
Due from other governments	18,596	(1,401)	-	(142)	17,053
Prepaid items	(5,928)	(3,163)	(6,698)	698	(15,091)
Inventory	-	-	58,584	-	58,584
Accounts payable	(71,053)	(87,258)	23,578	(504)	(135,237)
Due to other governmental units	(298)	-	1,722	-	1,424
Salaries payable	4,421	4,421	2,098	856	11,796
Compensated absences payable	13,498	13,498	6,615	3,524	37,135
Total adjustments	902,363	1,264,028	109,198	141,582	2,417,171
Net cash flows - operating activities	$ 728,479	$ 1,760,564	$ 580,335	$ 114,461	$ 3,183,839

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Big Lake is a statutory city governed by an elected mayor and four council members. The accompanying financial statements present the government entities for which the government is considered to be financially accountable.

The financial statements present the City and its component units. The City includes all funds, account groups, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the City are financially accountable and are included within the basic financial statements of the City because of the significance of their operational or financial relationships with the City.

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the City.

As a result of applying the component unit definition criteria above, certain organizations have been defined and are presented in this report as follows:

Blended Component Unit – Reported as if it is part of the City.

Related Organization – The relationship of the City with the entity is disclosed.

Joint Ventures and Jointly Governed Organization – The relationship of the City with the entity is disclosed.

For each of the categories above, the specific entities are identified as follows:

1. Blended Component Unit

The Big Lake Economic Development Authority (EDA) is a legal entity separate from the City. Although legally separate, the Big Lake EDA is reported as if it were part of the primary government because the component unit's total debt outstanding is expected to be repaid almost entirely with resources of the primary government. Separate financial statements are not prepared for the Big Lake EDA.

2. Joint Ventures and Jointly Governed Organization

a. Big Lake Volunteer Fire Department

The Big Lake Volunteer Fire Department (the "Fire Department") was created to provide fire services to the residents of the City, the Town of Big Lake, and the Town of Orrock, Minnesota.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

2. Joint Ventures and Jointly Governed Organization (Continued)

a. Big Lake Volunteer Fire Department (Continued)
On January 1, 2018, the City entered into an agreement with the Town of Big Lake to establish a joint powers agreement for fire protections services. The Big Lake Fire Department Joint Powers Board is a legal entity separate from the City. Each party appoints two members of the governing body. Separate audited financial statements are issued for the Fire Department, and annual financial statements are submitted to the State of Minnesota.

The City and the Town shall each contribute 50% of the total operating budget to the department. For the year ended December 31, 2024, the City contributed $219,018 to the department.

b. Central Mississippi River Regional Planning Partnership
The Central Mississippi River Regional Planning Partnership (the "Partnership") was created to develop and implement a compelling regional vision and framework that guides local decisions on thoughtful and collaborative planning, growth, and development to benefit both individual jurisdictions and the region as a whole with the City of Monticello, City of Big Lake, City of Becker, Big Lake and Becker Townships, and Sherburne and Wright Counties.

On November 13, 2019, the City entered into an agreement with the Partnership to establish a joint powers agreement for developing and implementing a compelling regional vision and framework. The Partnership Board is a legal entity separate from the City. Each party appoints one member of the governing body.

In January of each year, each partner shall contribute its share of the Partnership's annual budget based on the following formula: the two counties to evenly spilt 50% of the total budget and the City and Township partners to evenly split the remaining 50% of the total budget. The City contributed $500 in 2025.

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 activities of the City. 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 is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. 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 are not included among program revenues, instead, they are properly reported as general revenues. Internally dedicated revenues are reported as general revenues rather than program revenues.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers 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, franchise taxes, licenses, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current 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.

Description of Funds:

Major Governmental Funds:

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

Infrastructure Improvement Capital Projects Fund – This fund accounts for all the costs associated with infrastructure improvements within the City.

G.O. Improvement Bond 2021A Debt Service Fund – This fund accounts for all the debt service payments associated with the GO Improvement Bond 2021A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Description of Funds: (Continued)

Major Governmental Funds: (Continued)

G.O. Improvement Bond 2022A Debt Service Fund – This fund accounts for all the debt service payments associated with the G.O. Improvement Bond 2022A.

Major Proprietary Funds:

Water Fund – This fund accounts for the operations of the City's water utility.

Sewer Fund – This fund accounts for the operations of the City's sanitary sewer utility.

Liquor Fund – This fund accounts for the activities of the City's liquor store operations.

Storm Sewer Fund – This fund accounts for the operations of the City's storm sewer utility.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's enterprise functions and various other functions 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 enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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. Further, the City's applies unrestricted funds in this order if various levels of unrestricted fund balances exits: committed, assigned, and unassigned.

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

1. Cash and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. Cash and Investments (Continued)

Minnesota Statute § 118A authorizes allowable investments including, obligations of the U.S. Treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days and in the Minnesota Municipal Investment Pool.

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

In accordance with GASB Statement No. 79, the Minnesota Municipal Investment Pool securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Redemptions from the LTD Fund may only be made on the third Wednesday of each month at least two (2) weeks advance notice.

2. Restricted Cash

Resources are restricted within the Sewer Fund for the solar garden decomposition escrow deposit.

3. Receivables/Property Taxes

All trade and property tax receivables are shown at a gross amount since both are assessable to the property taxes and are collectible upon the sale of the property.

The City levies its property tax for the subsequent year during the month of December. December 28 is the last day the City can certify a tax levy to the County Auditor for collection the following year. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. The property tax is recorded as revenue when it becomes measurable and available. Sherburne County is the collecting agency for the levy and remits the collections to the City three times a year. The tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Taxes not collected as of December 31 each year are shown as delinquent taxes receivable.

The County Auditor prepares the tax list for all taxable property in the City, applying the applicable tax rate to the tax capacity of individual properties, to arrive at the actual tax for each property. The County Auditor also collects all special assessments, except for certain prepayments paid directly to the City.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Receivables/Property Taxes (Continued)

The County Auditor submits the list of taxes and special assessments to be collected on each parcel of property to the County Treasurer in January of each year.

4. Inventory and Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

Inventory is valued at cost using the first-in, first-out (FIFO) method. Inventories are recorded as expenses when consumed rather than when purchased.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

Assets	Years
Buildings	30
Leasehold improvements	10 - 30
Machinery and equipment	5 - 10
Utility collection and distribution system	30
Infrastructure	30
Police Vehicles and Software	3
Lease assets	Life of the lease

6. Lease Receivable

The City is a lessor for numerous noncancellable leases. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Lease Receivable (Continued)

At the commencement of a lease, the City measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date.

Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term in a systematic and rational manner.

Key estimates and judgments include how the City determines (1) the discount rate, (2) lease term, (3) lease receipts, and (4) amortization.

The City determines the discount rate for leases based on the applicable State and Local Government Securities (SLGS) rate. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

7. Right to Use Lease Assets/Lease Liabilities

The City recorded right-to-use lease assets as a result of implementing GASB Statement No. 87, *Leases*. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the lease liability plus any payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Key estimates and judgments related to leases include (1) the discount rate, (2) lease term, (3) lease payments, and (4) amortization.

The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City determines its estimated borrowing rate based on the applicable State and Local Government Securities rate. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a re-measurement of the leases and will remeasure the right-to-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability.

8. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City has one item that qualifies for reporting in this category. The City presents deferred outflows of resources on the Statements of Net Position for deferred outflows of resources related to pensions for various estimate differences that will be amortized and recognized over future years.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has six types of items that qualify for reporting in this category. Four of the items reported arise under the modified accrual basis of accounting and are reported in the Governmental Funds Balance Sheet as unavailable revenue. The governmental funds report unavailable revenues from four sources: notes receivable, property taxes, special assessments, and state shared taxes. Additionally, the City reports deferred inflows related to lease receivables in the Governmental Funds Balance Sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City presents deferred inflows of resources on the Statements of Net Position for deferred inflows of resources related to lease receivables and to pensions for various estimate differences that will be amortized and recognized over future years.

9. 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.

10. Compensated Absences

Employees who retire are compensated for their unused sick leave. After 800 hours have accrued, employees can either take vacation or get paid for half of every hour earned in excess of 800 hours on an annual basis. Upon separation from the City, employees are eligible to 20 days of sick leave to be paid out if they have 10 years of employment.

In addition, employees are granted vacation based on their years of service. Employees can accrue up to 25 days of vacation. At year-end, any hours over 200 are forfeited. All employees will receive a lump sum payment for the balance of accumulated vacation leave upon a voluntary termination.

The liability for compensated absences reported in the Statement of Net Position consists of leave that has not been used that is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Severance

Severance benefits are paid upon termination of employment for the City Administrator. The City Administrator receives three months of salary and benefits in a lump sum payment.

12. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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.

13. Fund Balance

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

- Nonspendable Fund Balances – These are amounts that cannot be spent because they are not in spendable form.
- Restricted Fund Balances – These are amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through enabling legislation.
- Committed Fund Balances – These are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council (highest level of decision-making authority). The committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to commit those amounts.
- Assigned Fund Balances – These are amounts that are constrained by the city's intent to be used for specific purposes but are neither restricted nor committed. Assignments may be made by the city's administrator and finance director based on the city council's delegation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

13. Fund Balance (Continued)

- Unassigned Fund Balances – 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.
- Minimum Fund Balance - The City will strive to maintain an unrestricted fund balance of between 42% and 50% of the next year's budgeted expenditures in the General Fund.

14. Net Position

Net Position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations on use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

15. Use of Estimates

The preparation of the basic 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 and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

16. Budgetary Information

The City Council adopts an annual budget. The amounts shown in the financial statements as "budget" represent the original budgeted amounts, and all revisions made during the year. The City follows these procedures in establishing the budgetary data reflected in the financial statements.

a. Budget requests are submitted by all department heads to the City Administrator and Finance Director. The Finance Director compiles the budget requests into an overall preliminary City budget.
b. The Finance Director presents the proposed budget to the City Council. The budget resolution adopted by the City Council sets forth the budgets at the function level for the General Fund, EDA Special Revenue Fund, Farmer's Market Special Revenue Fund, and Music in the Park Special Revenue Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

16. Budgetary Information (Continued)

c. Formal budgetary integration is employed as a management control device during the year for the General Fund, EDA Special Revenue Fund, Farmer's Market Special Revenue Fund, and Music in the Park Special Revenue Fund. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is alternatively achieved through G.O. bond indenture provisions. Budgetary control for Capital Projects Funds is accomplished through the use of project controls.
d. The budgets for the General Fund, EDA Special Revenue Fund, Farmer's Market Special Revenue Fund, and Music in the Park Special Revenue Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriations lapse at year-end.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABLITY

A. Deficit Fund Balances

The following Funds had a deficit fund balance at December 31, 2025:

Non-Major Governmental Fund		
Industrial Park Expansion Land Purchase Capital Projects Fund	$	467,469

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Deposits

In accordance with applicable *Minnesota Statutes* the City maintains deposits at depository banks authorized by the City Council.

Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy states all deposits will be insured or collateralized in accordance with *Minnesota Statutes* § 118.A. At December 31, 2025, the City's bank balance was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by pledging financial institutions trust department or agent and in the City's name.

Savings	$	22,196
Certificates of deposit		239,600
Total	$	261,796

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments

At December 31, 2025, the City had the following investments:

		Investment Maturities			
Investment Type	Total Fair Value	Less Than One Year	1-2 Years	2-5 years	5+ years
Pooled investments					
Brokered Certificates of Deposit	$ 5,892,996	$ 2,071,455	$ 1,637,875	$ 2,183,666	$ -
Cash and Brokered Money Market Accounts	1,168,259	1,168,259	-	-	-
Municipal Bonds	3,956,185	-	143,131	2,355,461	1,457,593
4M Fund	10,444,816	10,444,816	-	-	-
4M LTD	4,521,232	4,521,232	-	-	-
4M Plus	618,833	618,833	-	-	-
Total	26,602,321	18,824,595	1,781,006	4,539,127	1,457,593
Non-pooled investments					
4M Fund	149,003	149,003	-	-	-
Total investments	$ 26,751,324	$ 18,973,598	$ 1,781,006	$ 4,539,127	$ 1,457,593

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

- $1,168,259 of investments are valued using quoted prices (Level 1 inputs)
- $9,849,181 of investments are valued using a matrix pricing model (Level 2 inputs)

Interest Rate Risk: This is the risk that fair values of securities in a portfolio would decrease due to changes in interest rates. The City's investment policy states the City will minimize interest rate risk by reviewing cash flow requirements and making investments to meet the shorter cash flow needs, thereby avoiding the need to sell securities in the open market prior to maturity. It also includes specific limits on investment maturities as a means of managing its exposure to fair value arising from increasing interest rates. The average maturity of the overall portfolio is to be consistent with the risk profile of the City not to extend beyond seven years.

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. *Minnesota Statutes* §§ 118A.04 and 118A.05 limit investments that are allowed. The City's investment policy limits its investments to those specified in these Statutes and furthermore specified based on the list in their investment policy. The City's investment in a municipal bonds is rated AA2 by Moody's.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of an investment in a single issuer. Investments should be diversified to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. The City's investment policy states that they will diversify the investment portfolio so the impact of potential losses from any one type of security or from any individual issuer will be minimized.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Custodial Credit Risk – Investments: This is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy states that the City Finance Director shall maintain a list of financial institutions authorized to provide investment services. Financial service providers who wish to offer investments must provide the City Finance Director with a list of items before they become authorized.

Summary of cash, deposits, and investments as of December 31, 2025:

Petty cash	$ 2,895
Deposits (Note 3.A.)	261,796
Investments (Note 3.B.)	26,751,324
Total deposits and investments	$ 27,016,015

Cash, deposits, and investments are presented in the December 31, 2025, basic financial statements as follows:

Statement of Net Position	
Cash and investments	$ 26,890,616
Restricted cash and cash equivalents	125,399
Total	$ 27,016,015

NOTE 4 – NOTES RECEIVABLE AND LEASE RECEIVABLE

Governmental funds notes receivable includes receivables from the Big Lake Township for their portion of debt payments on the Taxable G.O. Refunding Bonds, Series 2016A, for $135,000. Principal and interest are due in semiannual installments through February 1, 2028.

The City has entered into a Tower Lease agreement with Tower Co, SBA for space leased on the tower located at the Wastewater Treatment Facility. This lease was entered in to in 2018 and will continue through the end of 2031. This lease includes variable payments based on the Consumer Price Index for all Urban Consumers for the U.S. City Average for All Items. The City received payments of $5,934 in principal and $1,312 in interest payments in 2025. The deferred inflow and receivable balance related to this lease is $39,732 as of December 31, 2025.

The City has entered into a Communication Site Lease Agreement with Palmer Wireless, LLC for space for Equipment Shelter. This lease was entered into in 2017 and will continue to 2043. The rent owed is $150 monthly and will increase by 5% at the beginning of each year starting in 2024. The City received payments of $1,716 in principal and $245 in interest payments in 2025. The deferred inflow and receivable balance related to this lease is $39,722 as of December 31, 2025.

NOTE 4 – NOTES RECEIVABLE AND LEASE RECEIVABLE (CONTINUED)

The City has entered into a Solar Energy Facility Lease and Easement agreement with Big Lake Holdco LLC. for land. This lease was entered into in 2017 and will continue to 2050. Rental payments vary from year to year based on the lease agreement. The City received payments of $12,568 in principal and $10,145 in interest payments in 2025. The deferred inflow and receivable balance related to this lease is $531,452 as of December 31, 2025.

The City entered into a Lease agreement with Floaters Recreational Rentals, LLC for operating rental equipment business. This lease was entered into in 2025 and will continue to 2026. The annual rent due is $500 for the length of the term. The City received payments of $443 in principal and $57 in interest payments in 2025. The deferred inflow and receivable balance related to this lease is $652 as of December 31, 2025.

The City entered into a Lease agreement with Pizza Da Pie of Big Lake, Inc for use of space for business. This lease was entered into in 2023 and will continue to 2028. The monthly rent due is $2,000 for the length of the term. The City received payments of $21,830 in principal and $2,170 in interest payments in 2024. The deferred inflow and receivable balance related to this lease is $51,661 as of December 31, 2025.

The City has entered into a Lease agreement with Ewing Farms, Inc for property to be used for agricultural purposes. This lease was entered into in 2025 and will continue to 2026. The annual rent due is $4,175 for the length of the term. The City received payments of $4,001 in principal and $174 in interest payments in 2025. The deferred inflow and receivable balance related to this lease is $4,106 as of December 31, 2025.

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

A. Advances to/from Other Funds

The composition of advances as of December 31, 2025, was as follows:

	Advances to Sewer Fund
Advances from	
Other Governmental Funds	$ 586,687

The amounts due to the Sewer Fund represent interfund loans to absorb temporary negative cash balances and to temporarily fund capital projects.

NOTE 5 – INTERFUND BALANCES AND TRANSFERS (CONTINUED)

B. Interfund Transfers

The composition of interfund transfers as of December 31, 2025, was as follows:

	Transfers In						
	General Fund	Infrastructure Improvement	G.O. Improvement Bond 2021A	G.O. Improvement Bond 2022A	Other Governmental Funds	Water Fund	Total
Transfers Out							
General Fund	$ -	$ -	$ -	$ -	$ 1,162,861	$ -	$ 1,162,861
Infrastructure Improvement Fund	-	-	-	-	3,726	-	3,726
Other Governmental Funds	-	43,098	261,800	300,000	1,056,923	-	1,661,821
Liquor Fund	450,000	-	-	-	-	-	450,000
Sewer Fund	-	-	-	-	-	500,000	500,000
Total	$ 450,000	$ 43,098	$ 261,800	$ 300,000	$ 2,223,510	$ 500,000	$ 3,778,408

The above transfers were made for the following reasons: debt service payments, operating transfers to cover Tax Increment Financing (TIF) administrative expenditures, capital projects, closing funds, and other administrative items.

NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 8,007,824	$ 16,200	$ -	$ 8,024,024
Construction in progress	6,628,614	1,684,624	6,114,058	2,199,180
Total capital assets not being depreciated	14,636,438	1,700,824	6,114,058	10,223,204
Other capital assets				
Infrastructure	45,253,387	5,103,707	-	50,357,094
Buildings	5,027,367	-	-	5,027,367
Leasehold improvements	504,926	27,530	-	532,456
Machinery and equipment	7,855,335	1,624,275	602,648	8,876,962
Machinery and equipment - lease asset	90,005	-	-	90,005
Total other capital assets	58,731,020	6,755,512	602,648	64,883,884
Less accumulated depreciation/ amortization for				
Infrastructure	27,983,344	950,869	-	28,934,213
Buildings	3,129,325	147,849	-	3,277,174
Leasehold improvements	91,466	25,690	-	117,156
Machinery and equipment	5,238,469	762,812	595,010	5,406,271
Machinery and equipment - lease asset	8,538	18,146	-	26,684
Total accumulated depreciation/amortization	36,451,142	1,905,366	595,010	37,761,498
Total other capital assets, net	22,279,878	4,850,146	7,638	27,122,386
Governmental activities capital assets, net	$ 36,916,316	$ 6,550,970	$ 6,121,696	$ 37,345,590

NOTE 6 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated/amortized				
Land	$ 1,534,320	$ -	$ -	$ 1,534,320
Construction in progress	2,726,492	1,650,785	3,360,204	1,017,073
Total capital assets not being depreciated/ amortized	4,260,812	1,650,785	3,360,204	2,551,393
Capital assets being depreciated/amortized				
Buildings	27,680,160	21,484	-	27,701,644
Collection and distribution systems	50,091,724	1,673,795	-	51,765,519
Lease assets	199,130	-	-	199,130
Leasehold improvements	223,833	-	-	223,833
Machinery and equipment	2,369,206	1,866,723	-	4,235,929
Total capital assets being depreciated/ amortization	80,564,053	3,562,002	-	84,126,055
Less accumulated depreciation/ amortization for				
Buildings	12,015,765	923,610	-	12,939,375
Collection and distribution systems	31,369,284	1,393,372	-	32,762,656
Lease assets	17,068	5,690	-	22,758
Leasehold improvements	174,302	6,042	-	180,344
Machinery and equipment	1,585,781	226,432	-	1,812,213
Total accumulated depreciation/amortization	45,162,200	2,555,146	-	47,717,346
Total capital assets being depreciated/amortized, net	35,401,853	1,006,856	-	36,408,709
Business-type activities capital assets, net	$ 39,662,665	$ 2,657,641	$ 3,360,204	$ 38,960,102

NOTE 6 – CAPITAL ASSETS (CONTINUED)

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

Governmental activities	
General government	$ 82,044
Public safety	484,562
Streets and highways	1,089,987
Culture and recreation	209,140
Economic development	39,633
Total depreciation expense - governmental activities	$ 1,905,366
Business-type activities	
Water	$ 962,025
Sewer	1,362,736
Liquor	79,153
Storm sewer	151,232
Total depreciation expense - business-type activities	$ 2,555,146

NOTE 7 – LONG-TERM DEBT

A. General Obligation Bonds

The City issues General Obligation (G.O.) bonds to provide for financing the construction of street improvements, tax increment projects and to refinance (refund) previous bond issues. Debt service is covered respectively by tax increments, revenue generated from projects and special assessments against benefited properties with any shortfalls being paid from general taxes.

G.O. bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 10-year serial bonds with equal debt service payments each year.

NOTE 7 – LONG-TERM DEBT (CONTINUED)

B. Components of Long-Term Liabilities

	Issue Year	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities						
Governmental activities						
G.O. Bonds, including Refunding Bonds						
G.O. Refunding Bonds of 2015A	2015	2.00%-3.00%	$ 4,330,000	2029	$ 225,000	$ 70,000
G.O. Capital Improvement Bonds of 2016B	2016	1.00%-2.25%	590,000	2028	160,000	55,000
G.O. Refunding Improvement Bonds of 2016C	2016	2.00%	1,875,000	2026	330,000	330,000
G.O. Improvement Bonds of 2018A	2018	3.00%-3.30%	2,350,000	2034	1,530,000	150,000
G.O. Improvement Bonds of 2021A	2021	1.05%-3.00%	3,140,000	2032	2,290,000	300,000
G.O. Improvement Bonds of 2022A	2022	2.00%-4.00%	5,065,000	2033	4,200,000	460,000
Taxable G.O. Refunding Bonds						
Taxable G.O. Refunding Bond of 2016A	2016	0.90%-3.10%	2,885,000	2030	730,000	180,000
Notes payable from direct borrowing						
Transportation Revolving Loan Fund	2010	1.726%	2,465,000	2029	586,000	143,000
Total					10,051,000	1,688,000
Premium on bonds payable					548,166	-
Lease liability					64,603	16,624
Financed purchase					178,775	49,245
Severance					53,983	53,983
Compensated absences					388,105	388,105
Total governmental activities					11,284,632	2,195,957
Business-type activities						
G.O. Revenue Bonds, including Refunding Bonds						
G.O. Refunding Bonds of 2015A	2015	2.00%-3.00%	4,955,000	2029	1,740,000	410,000
Notes from direct borrowing						
Public Facility Authority Clean Water G.O. Revenue Note of 2009	2009	2.41%	13,470,120	2029	3,698,000	892,000
Premium on bonds payable					49,547	-
Lease liability					185,804	3,596
Compensated absences					219,693	219,693
Total business-type activities					5,893,044	1,525,289
Total all long-term liabilities					$ 17,177,676	$ 3,721,246

NOTE 7 – LONG-TERM DEBT (CONTINUED)

C. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable					
G.O. Improvement Bonds	$ 10,050,000	$ -	$ 1,315,000	$ 8,735,000	$ 1,365,000
Taxable G.O. Refunding Bonds	900,000	-	170,000	730,000	180,000
Notes payable from direct borrowing	726,000	-	140,000	586,000	143,000
Premium on bonds	655,137	-	106,971	548,166	-
Total bonds payable	12,331,137	-	1,731,971	10,599,166	1,688,000
Lease liability	81,860	-	17,257	64,603	16,624
Financed purchase	36,730	190,084	48,039	178,775	49,245
Compensated absences	316,331	388,105	316,331	388,105	388,105
Severance	50,741	3,242	-	53,983	53,983
Total governmental activities	12,816,799	581,431	2,113,598	11,284,632	2,195,957
Business-type activities					
Bonds payable					
G.O. Revenue Bonds	2,140,000	-	400,000	1,740,000	410,000
Premium on bonds	70,783	-	21,236	49,547	-
Total bonds payable	2,210,783	-	421,236	1,789,547	410,000
Notes from direct borrowing					
PFA G.O. Revenue Notes	4,568,000	-	870,000	3,698,000	892,000
Lease liability	189,294	-	3,490	185,804	3,596
Compensated absences	182,558	219,692	182,557	219,693	219,693
Total business-type activities	7,150,635	219,692	1,477,283	5,893,044	1,525,289
Total long-term liabilities	$ 19,967,434	$ 801,123	$ 3,590,881	$ 17,177,676	$ 3,721,246

NOTE 7 – LONG-TERM DEBT (CONTINUED)

D. Minimum Debt Payments

Minimum annual principal and interest payments required to retire non-compensated absence liabilities:

Year Ending December 31,	Governmental Activities – G.O. Bonds – Principal	Interest	Total	Lease Liability – Principal	Interest	Total
2026	$ 1,365,000	$ 226,037	$ 1,591,037	$ 16,624	$ 1,763	$ 18,387
2027	1,075,000	187,207	1,262,207	16,749	1,717	18,466
2028	1,105,000	150,413	1,255,413	17,402	728	18,130
2029	1,010,000	114,025	1,124,025	13,828	186	14,014
2030	1,050,000	81,080	1,131,080	-	-	-
2031-2034	3,130,000	108,444	3,238,444	-	-	-
Total	$ 8,735,000	$ 867,206	$ 9,602,206	$ 64,603	$ 4,394	$ 68,997

Year Ending December 31,	Governmental Activities – Notes Payable from Direct Borrowing – Principal	Interest	Total	Financed Purchase Payable – Principal	Interest	Total
2026	$ 143,000	$ 10,114	$ 153,114	$ 49,245	$ 4,762	$ 54,007
2027	145,000	7,646	152,646	50,488	3,524	54,012
2028	148,000	5,144	153,144	39,143	2,253	41,396
2029	150,000	2,590	152,590	39,899	1,497	41,396
Total	$ 586,000	$ 25,494	$ 611,494	$ 178,775	$ 12,036	$ 190,811

Year Ending December 31,	Governmental Activities – Taxable G.O. Refunding Bond – Principal	Interest	Total	Total Governmental Activities – Principal	Interest	Total
2026	$ 180,000	$ 19,200	$ 199,200	$ 1,753,869	$ 261,876	$ 2,015,745
2027	185,000	13,998	198,998	1,472,237	214,092	1,686,329
2028	190,000	8,370	198,370	1,499,545	166,908	1,666,453
2029	85,000	4,107	89,107	1,298,727	122,405	1,421,132
2030	90,000	1,395	91,395	1,140,000	82,475	1,222,475
2031-2034	-	-	-	3,130,000	108,444	3,238,444
Total	$ 730,000	$ 47,070	$ 777,070	$ 10,294,378	$ 956,200	$ 11,250,578

NOTE 7 – LONG-TERM DEBT (CONTINUED)

D. Minimum Debt Payments (Continued)

	Business-Type Activities					
Year Ending	G.O. Revenue Bonds			Notes from Direct Borrowing		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2026	$ 410,000	$ 39,281	$ 449,281	$ 892,000	$ 89,270	$ 981,270
2027	415,000	29,225	444,225	913,000	67,736	980,736
2028	450,000	18,413	468,413	935,000	45,698	980,698
2029	465,000	6,394	471,394	958,000	23,126	981,126
Total	$ 1,740,000	$ 93,313	$ 1,833,313	$ 3,698,000	$ 225,830	$ 3,923,830

	Business-Type Activities					
Year Ending	Lease Liability			Total Business-Type Activities		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2026	$ 3,596	$ 5,709	$ 9,305	$ 1,305,596	$ 134,260	$ 1,439,856
2027	3,710	5,596	9,306	1,331,710	102,557	1,434,267
2028	3,827	5,479	9,306	1,388,827	69,590	1,458,417
2029	3,947	5,359	9,306	1,426,947	34,879	1,461,826
2030	4,071	5,235	9,306	4,071	5,235	9,306
2031-2035	21,956	23,798	45,754	21,956	23,798	45,754
2036-2040	26,503	20,803	47,306	26,503	20,803	47,306
2041-2045	30,471	16,059	46,530	30,471	16,059	46,530
2046-2050	35,573	10,957	46,530	35,573	10,957	46,530
2051-2055	40,783	4,837	45,620	40,783	4,837	45,620
2056-2057	11,367	230	11,597	11,367	230	11,597
Total	$ 185,804	$ 104,062	$ 289,866	$ 5,623,804	$ 423,205	$ 6,047,009

E. Lease Liability

On March 17, 2021, the City entered into a lease agreement with Pitney Bowes. The lease agreement includes monthly principal and interest payments of $129. The lease agreement expires in 2026.

On August 14, 2024, the City entered into a lease agreement with Marco for copiers. The lease agreement includes monthly principal and interest payments of $1,369. The lease agreement expires in 2029.

On August 28, 2024, the City entered into a lease agreement with Minnesota Computer Systems, Inc. (MCSI) for the use of copiers. The lease agreement includes monthly principal and interest payments of $131. The lease agreement expires in 2029.

In June 1979, the City entered into a lease agreement with Railroad Crossing for the use of railroad. The lease agreement includes monthly principal and interest payments of $775. The lease agreement expires in 2056.

NOTE 8 – FUND BALANCE DETAIL

Fund balances are classified as follows on the chart below to reflect the limitations and restrictions of the respective funds.

	General	Infrastructure Improvement	G.O. Improvement Bond 2021A	G.O. Improvement Bond 2022A	Nonmajor Governmental Fund	Total
Nonspendable						
Land held for resale	$ -	$ -	$ -	$ -	$ 5	$ 5
Inventory	699	-	-	-	-	699
Prepaid items	287,651	-	-	-	17,954	305,605
Total nonspendable	288,350	-	-	-	17,959	306,309
Restricted						
Debt service	-	-	494,004	844,658	1,665,062	3,003,724
Park development	-	-	-	-	488,615	488,615
Small Cities Development Program	-	-	-	-	7,250	7,250
Statewide Affordable Housing	-	-	-	-	41,194	41,194
TIF	-	-	-	-	112,079	112,079
Police traffic safety	-	-	-	-	23	23
DWI forfeiture	-	-	-	-	16,288	16,288
Farmers market	-	-	-	-	31,826	31,826
Narcotic forfeiture	-	-	-	-	85,356	85,356
Total restricted	-	-	494,004	844,658	2,447,693	3,786,355
Committed						
Economic development	-	-	-	-	839,317	839,317
Veterans memorial	-	-	-	-	1,184	1,184
Music in the park	-	-	-	-	1,546	1,546
Total committed	-	-	-	-	842,047	842,047
Assigned						
Street improvement	-	-	-	-	104,996	104,996
Local development	-	-	-	-	143,544	143,544
Capital infrastructure replacement	-	788,388	-	-	-	788,388
Computer replacement	-	-	-	-	96,059	96,059
Lake maintenance	-	-	-	-	64,292	64,292
Police capital purchases	49,157	-	-	-	-	49,157
Street maintenance	-	-	-	-	1,311,416	1,311,416
Equipment and building replacements	-	-	-	-	2,608,255	2,608,255
Administration	6,000	-	-	-	-	6,000
Advance Resignation Program	7,500	-	-	-	-	7,500
Wellness program	300	-	-	-	-	300
Movie in the park program	8,701	-	-	-	-	8,701
Parks and Trails Maintenance	-	-	-	-	659,151	659,151
Total assigned	71,658	788,388	-	-	4,987,713	5,847,759
Unassigned	4,764,105	-	-	-	(467,474)	4,296,631
Total	$ 5,124,113	$ 788,388	$ 494,004	$ 844,658	$ 7,827,938	$ 15,079,101

NOTE 9 – RISK MANAGEMENT

The City purchases commercial insurance coverage through the League of Minnesota Cities Insurance Trust (LMCIT) with other cities in the state which is a public entity risk pool currently operating as a common risk management and insurance program. The City pays an annual premium to the LMCIT for its insurance coverage.

The LMCIT is self-sustaining, through commercial companies, for excess claims. The City is covered through the pool for any claims incurred but unreported; however, retains risk for the deductible portion of its insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three years.

The City's workers' compensation insurance policy is retrospectively rated. With this type of policy, final premiums are determined after loss experience is known. The amount of premium adjustment for 2025 is estimated to be immaterial based on workers' compensation rates and salaries for the year.

At December 31, 2025, there were no other claims liabilities reported in the fund based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

NOTE 10 –PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2025, was $293,546. The components of pension expense are noted in the following plan summaries.

The General Fund, Water, Sewer, Storm Sewer, and Liquor Funds typically liquidate the liability related to the pensions.

Public Employees' Retirement Association

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by PERA. PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes* Chapters 353, 353D, 353E, 353G, and 356. *Minnesota Statutes* Chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

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

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

A. Plan Description (Continued)

Public Employees 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* § 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 City of Big Lake'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 5 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 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 the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% 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.

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 reduced prorated increase.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members first 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 10 years. After five years, vesting increase by 10% each full year of service until members are 100% vested after 10 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 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 reduced prorated increase.

C. Contributions

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

General Employees Fund Contributions

General Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2025, and the City was required to contribute 7.5% for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2025, were $236,288. 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 11.8% of their annual covered salary in fiscal year 2025, and the City was required to contribute 17.7% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2025, were $314,994. The City's contributions were equal to the required contributions as set by the state statue.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2025, the City reported a liability of $1,074,787 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 $25,927.

City's proportionate share of the net pension liabilty	$ 1,074,787
State of Minnesota's proportionate share of net pension liablity associated with the City	25,927
Total	$ 1,100,714

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 0.0324% at the end of the measurement period and 0.0343% for the beginning of the period.

For the year ended December 31, 2025, the City recognized pension expense of ($81,184) for its proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized $3,977 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.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At December 31, 2025, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 106,310	$ -
Changes in actuarial assumptions	25,896	264,550
Net difference between projected and actual investment earnings	-	426,641
Changes in proportion	-	82,419
Contributions paid to PERA subsequent to the measurement date	118,144	-
Total	$ 250,350	$ 773,610

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

The $118,144 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:

Year Ending December 31,	Pension Expense Amount
2026	$ (158,135)
2027	(237,190)
2028	(169,582)
2029	(76,397)
Total	$ (641,304)

Police and Fire Fund Pension Costs

At December 31, 2026, the City reported a liability of $1,295,948 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 0.1106%, at the end of the measurement period and 0.0966% for the beginning of the period.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

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 $44,924.

City's proportionate share of the net pension liability	$ 1,295,948
State of Minnesota's proportionate share of the net pension liability associated with the City	44,924
Total	$ 1,340,872

For the year ended December 31, 2025, the City recognized pension expense of $374,730 for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized $21,736 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9 million in supplemental state aid. The City also recognized $9,955 for the year ended December 31, 2025, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

At December 31, 2025, the City reported its proportionate share of the Police and Fire Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 542,354	$ -
Changes in actuarial assumptions	855,223	1,382,979
Net difference between projected and actual investment earnings	-	559,784
Changes in proportion	184,797	32,072
Contributions paid to PERA subsequent to the measurement date	157,497	-
Total	$ 1,739,871	$ 1,974,835

The $157,497 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, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2026	$ 293,125
2027	(229,428)
2028	(519,284)
2029	(1,617)
2030	64,743
Total	$ (392,461)

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

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 Real Rate of Return
Domestic equity	33.5 %	5.10 %
International equity	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

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 7.0%. The 7.0% assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.0% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.5% for the General Employees Plan and 1% for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range in annual increments from 10.75% after one year of service to 3.0% 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 and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)
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 and 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.

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 used 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).

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

Police and Fire Fund (Continued)
Changes in Plan Provisions (Continued)

- 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 and Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police and 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, 2048 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.
- Join 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 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net positions of the General Employees and Police and Fire Plans were projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity
The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proprionate share of the General Employees Fund net pension liability	$ 2,610,483	$ 1,074,787	$ (171,013)

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proprionate share of the Police and Fire Fund net pension liability	$ 3,395,655	$ 1,295,948	$ (428,245)

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

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.

	General Employees Plan	Police and Fire	Total
Pension expense	$ (81,184)	$ 374,730	$ 293,546
Net pension liability	(1,074,787)	(1,295,948)	(2,370,735)
Deferred outflows	250,350	1,739,871	1,990,221
Deferred inflows	(773,610)	(1,974,835)	(2,748,445)

NOTE 11 – TAX INCREMENT FINANCING

The City has entered into one (1) Tax Increment Financing agreements which meet the criteria for disclosure under *Governmental Accounting Standards Board Statement No. 77 Tax Abatement Disclosures*. The City's authority to enter into these agreements comes from *Minnesota Statute* § 469. The City entered into these agreements for the purpose of economic development.

Under each agreement, the City and developer agree on an amount of development costs to be reimbursed to the developer by the City though tax revenues from the additional taxable value of the property generated by the development (tax increment). A "pay-as-you-go" note is established for this amount, on which the City makes payments for a fixed period of time with available tax increment revenue after deducting for certain administrative costs.

During the year ended December 31, 2025, the City generated $100,011 in tax increment revenue and did not make payments to developers as taxes were paid late.

The City has the following TIF Districts:

- TIF District No. 5 was established in 2009 for the purpose of constructing a banking building. Under the agreement, up to $127,025 development costs will be reimbursed through tax increment over a 17-year period. During the year ended December 31, 2025, the City generated $10,691 of tax increment revenue and the city did not make payments on the pay-as-you-go note as taxes were not paid until 5/21/2025. The note's balance at year end was $105,953.

TIF Districts 3 and 4 are not separately disclosed as they have related G.O. bonds.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Commitments

	Project Authorization	Expended Through 12/31/2025	Remaining Commitment
2025 Playground Equipment	$ 958,806	$ 561,025	$ 397,781
2024 Street Projects	310,768	303,494	7,274
2025 Street Projects	833,401	810,331	23,070
New Fleet Vehicle	65,000	429	64,571
Highland Trail Project	463,020	450,597	12,423
New Vehicle for Water	60,000	7,961	52,039
Pedestrian Safety Grant Project	72,225	43,053	29,172
WWTP Expansion Phase II	1,198,500	1,000,064	198,436
Totals	$ 3,961,720	$ 3,176,954	$ 784,766

NOTE 13 – SUBSEQUENT EVENT

The City issued Lease Revenue Bonds, Series 2026A in the amount of $35,380,000 on February 19, 2026.

NOTE 14 – ACCOUNTING CHANGE

During the year ended December 31, 2025, the City's Street Improvement Capital Projects Fund and Equipment and Building Replacements Capital Projects Fund were changed from major governmental funds to nonmajor governmental funds, resulting in a reduction of beginning fund balance in Street Improvement Capital Projects Fund and Equipment and Building Replacements Capital Projects Fund of $123,338 and $2,168,085 respectively and an increase in beginning fund balance for nonmajor funds.

	Reporting Unit Affected by Restatements of Beginning Balances		
	Funds		
	Street Improvements	Equipment and Building Replacement	Nonmajor Funds
12/31/24 as previously reported	$ 123,338	$ 2,168,085	$ -
Change from major to nonmajor fund	(123,338)	(2,168,085)	2,291,423
12/31/24 as restated	$ -	$ -	$ 2,291,423

NOTE 15 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 103, *Financial Reporting Model Improvements*. The changes required by this Statement provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities. This Statement will be effective for the year ending December 31, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets. This Statement will be effective for the year ending December 31, 2026.

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REQUIRED SUPPLEMENTARY INFORMATION

City of Big Lake
Schedule of City's Proportionate Share of Net Pension Liability - General Employees Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability	City's Proportionate Share of the Net Pension Liablility and the State's Proportionate Share of the Net Pension Liablility Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0305%	$ 2,476,449	$ 32,345	$ 2,508,794	$ 1,893,227	130.81%	68.91%
2017	0.0313%	1,998,171	25,092	2,023,263	2,013,733	99.23%	75.90%
2018	0.0332%	1,841,800	60,434	1,902,234	2,232,853	82.49%	79.53%
2019	0.0330%	1,824,496	56,664	1,881,160	2,332,333	78.23%	80.23%
2020	0.0323%	1,936,533	59,723	1,996,256	2,305,187	84.01%	79.06%
2021	0.0346%	1,477,575	45,050	1,522,625	2,490,387	59.33%	87.00%
2022	0.0356%	2,819,532	82,562	2,902,094	2,663,693	105.85%	76.67%
2023	0.0349%	1,951,569	53,855	2,005,424	2,776,733	70.28%	83.10%
2024	0.0343%	1,267,182	32,767	1,299,949	2,901,013	43.68%	89.08%
2025	0.0324%	1,074,787	25,927	1,100,714	2,937,373	36.59%	90.78%

Schedule of City's Proportionate Share of Net Pension Liability - Public Employees Police and Fire Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liablility and the State's Proportionate Share of the Net Pension Liablility Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0880%	$ 3,531,593	$ -	$ 3,531,593	$ 848,407	416.26%	63.88%
2017	0.0810%	1,093,596	-	1,093,596	834,926	130.98%	85.43%
2018	0.0875%	932,660	-	932,660	922,562	101.09%	88.84%
2019	0.0976%	1,025,875	-	1,025,875	1,006,383	101.94%	89.26%
2020	0.0999%	1,307,798	31,035	1,338,833	1,103,960	118.46%	87.19%
2021	0.1005%	766,708	34,903	801,611	1,188,198	64.53%	93.66%
2022	0.0948%	4,116,790	8,532	4,125,322	1,151,458	357.53%	70.53%
2023	0.0940%	1,623,258	65,328	1,688,586	1,233,802	131.57%	86.47%
2024	0.0966%	1,270,306	48,424	1,318,730	1,337,056	95.01%	90.17%
2025	0.1106%	1,295,948	44,924	1,340,872	1,678,661	77.20%	91.78%

City of Big Lake
Schedule of City Contributions -
General Employees Retirement Fund
Last Ten Years

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2016	$ 146,423	$ 146,423	$ -	$ 1,952,307	7.50%
2017	158,725	158,725	-	2,116,333	7.50%
2018	169,709	169,709	-	2,262,787	7.50%
2019	175,658	175,658	-	2,342,107	7.50%
2020	180,472	180,472	-	2,406,293	7.50%
2021	191,046	191,046	-	2,547,280	7.50%
2022	203,946	203,946	-	2,719,280	7.50%
2023	212,881	212,881	-	2,838,413	7.50%
2024	226,025	226,025	-	3,013,667	7.50%
2025	236,288	236,288	-	3,150,507	7.50%

Schedule of City Contributions -
Public Employees Police and Fire Retirement Fund
Last Ten Years

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2016	$ 131,713	$ 131,713	$ -	$ 813,043	16.20%
2017	141,471	141,471	-	873,278	16.20%
2018	160,720	160,720	-	992,099	16.20%
2019	181,880	181,880	-	1,073,038	16.95%
2020	207,548	207,548	-	1,172,588	17.70%
2021	208,055	208,055	-	1,175,452	17.70%
2022	207,653	207,653	-	1,173,181	17.70%
2023	230,268	230,268	-	1,300,949	17.70%
2024	278,206	278,206	-	1,571,785	17.70%
2025	314,994	314,994	-	1,779,627	17.70%

General Employees Fund

2025 Changes

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.

2024 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of $170.1 million was 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% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

General Employees Fund (Continued)

2022 Changes
Changes in Actuarial Assumptions
- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2021 Changes
Changes in Actuarial Assumptions
- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2020 Changes
Changes in Actuarial Assumptions
- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.

Changes in Actuarial Assumptions
- 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 changes 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 and Survivor option changed from 35% to 45%. The assumed number of married female new retires electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

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

General Employees Fund (Continued)

2019 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions
- The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The State's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

2018 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions
- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Annual increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, 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. This does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes
Changes in Actuarial Assumptions
- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed annual increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

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

General Employees Fund (Continued)

2016 Changes
Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

Police and Fire Fund

2025 Changes
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 used 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, 2048 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 Changes
Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The state contribution of $9.0 million per year will continue until the earlier of 1) both the Public Employees Retirement Association Police and Fire Plan and the State Patrol Retirement Fund attaining 90% 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 upon attainment of 90% funded status for one year.
- The additional $9.0 million contribution will continue until the Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis or July 1, 2048 if 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).

Police and Fire Fund (Continued)

2023 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2022 Changes

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.
- The single discount rate was changed from 6.5% to 5.4%.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The inflation assumption was changed from 2.5% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.0%.
- 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 MP-2020.

Changes in Plan Provisions

- 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 resulted 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 resulted in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.

Police and Fire Fund (Continued)

2021 Changes (Continued)
Changes in Plan Provisions (Continued)
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.
- There have been no changes since the prior valuation.

2020 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2019 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2018 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2016 to MP-2017.

Changes in Plan Provisions
- Annual increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing $9.0 million state contribution.
- New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes
Changes in Actuarial Assumptions
- Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.

Police and Fire Fund (Continued)

2017 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- 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% 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% to 60%.
- 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 annual increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.
- The single discount rate was changed from 5.6% per annum to 7.5% per annum.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS AND SCHEDULES

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City of Big Lake
Nonmajor Governmental Fund

Special Revenue Funds – These are used to account for revenues derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or committed by administrative action to expenditures for specified purpose.

- *Economic Development Authority*
- *Narcotic Forfeiture*
- *DWI Forfeiture*
- *Traffic Safety Program*
- *Farmers Market*
- *Veterans and Other Memorials*
- *Music in the Park*
- *Statewide Affordable Housing Aid*

Debt Service Funds – These are used to account for collections of revenues and payment of principal and interest on debt.

- *G.O. Taxable Refunding Bonds 2016A*
- *G.O. Capital Improvement Bonds 2016B*
- *G.O. Refunding Bonds 2016C*
- *G.O. Refunding Bond 2015A*
- *G.O. Improvement Bonds 2018A*
- *G.O. State Aid Loan*
- *2026A Lease Revenue Bond*

Capital Project Funds are used to account for resources used for the acquisition and construction of capital assets by the City, except for those financed by propriety funds.

- Small Cities Development Program
- Street Improvement
- Parks and Trail Maintenance
- Park Development
- Industrial Park Expansion Land Purchase
- Local Development
- Lake Street Redevelopment TIF 1-3
- Commercial Redevelopment TIF 1-4
- Commercial Redevelopment TIF 1-5
- Computer Replacement Fund
- Street Maintenance Fund
- Lake Maintenance Fund
- Equipment and Building Replacements

City of Big Lake
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue			
	Economic Development Authority (275)	Narcotic Forfeiture (276)	DWI Forfeiture (277)	Traffic Safety Program (278)
Assets				
Cash and investments	$ 256,554	$ 85,356	$ 16,288	$ 23
Taxes receivable - delinquent	1,421	-	-	-
Due from other governments	3,745	-	-	-
Notes receivable	-	-	-	-
Lease receivable	51,661	-	-	-
Special assessment receivable				
Delinquent	-	-	-	-
Deferred	-	-	-	-
Land held for resale	586,621	-	-	-
Prepaid expenses	2,836	-	-	-
Total assets	$ 902,838	$ 85,356	$ 16,288	$ 23
Liabilities				
Accounts payable	$ 7,095	$ -	$ -	$ -
Salaries and benefits payable	508	-	-	-
Escrow payable	-	-	-	-
Contracts payable	-	-	-	-
Due to other governments	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	7,603	-	-	-
Deferred Inflows of Resources				
Unavailable revenue - notes receivables	-	-	-	-
Deferred outflows of resources related to lease receivables	51,661	-	-	-
Unavailable revenue - property taxes	1,421	-	-	-
Unavailable revenue - special assessments	-	-	-	-
Total deferred inflows of resources	53,082	-	-	-
Fund Balances				
Nonspendable	2,836	-	-	-
Restricted	-	85,356	16,288	23
Committed	839,317	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	842,153	85,356	16,288	23
Total liabilities, deferred inflows of resources, and fund balances	$ 902,838	$ 85,356	$ 16,288	$ 23

(Continued)

Special Revenue				Debt Service	
Farmers Market (280)	Veterans Memorial Fund (281)	Music in the Park (282)	Statewide Affordable Housing Aid (273)	G.O. Taxable Refunding 2016A (223)	G.O. CIP Bond 2016B (224)
$ 33,784	$ 1,184	$ 1,605	$ 62,045	$ 327,740	$ 56,001
-	-	-	-	1,726	613
35	-	-	-	4,329	1,638
-	-	-	-	135,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
135	-	-	-	-	-
$ 33,954	$ 1,184	$ 1,605	$ 62,045	$ 468,795	$ 58,252
$ 1,934	$ -	$ -	$ -	$ -	$ -
59	-	59	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20,851	-	-
-	-	-	-	114,852	-
1,993	-	59	20,851	114,852	-
-	-	-	-	135,000	-
-	-	-	-	-	-
-	-	-	-	1,726	613
-	-	-	-	-	-
-	-	-	-	136,726	613
135	-	-	-	-	-
31,826	-	-	41,194	217,217	57,639
-	1,184	1,546	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,961	1,184	1,546	41,194	217,217	57,639
$ 33,954	$ 1,184	$ 1,605	$ 62,045	$ 468,795	$ 58,252

City of Big Lake
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2025

	Debt Service			
	G.O. Improvement Refunding 2016C (226)	G.O. Refunding Bond 2015A (222)	G.O. Improvement Bond 2018A (227)	G.O. State Aid Loan (211)
Assets				
Cash and investments	$ 339,506	$ 100,308	$ 226,060	$ 7,973
Taxes receivable - delinquent	3,702	1,536	-	-
Due from other governments	10,012	2,532	3,815	-
Notes receivable	-	-	-	-
Lease receivable	-	-	-	-
Special assessment receivable				
Delinquent	358	42	277	-
Deferred	-	60,688	196,357	-
Land held for resale	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	$ 353,578	$ 165,106	$ 426,509	$ 7,973
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Salaries and benefits payable	-	-	-	-
Escrow payable	-	-	-	-
Contracts payable	-	-	-	-
Due to other governments	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable revenue - notes receivables	-	-	-	-
Deferred outflows of resources related to lease receivables	-	-	-	-
Unavailable revenue - property taxes	3,702	1,536	-	-
Unavailable revenue - special assessments	358	60,730	196,634	-
Total deferred inflows of resources	4,060	62,266	196,634	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted	349,518	102,840	229,875	7,973
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	349,518	102,840	229,875	7,973
Total liabilities, deferred inflows of resources, and fund balances	$ 353,578	$ 165,106	$ 426,509	$ 7,973

(Continued)

Capital Projects					
2026A Lease Revenue Bond (230)	Small Cities Development Program (118)	Street Improvement (175)	Parks and Trails Maintenance (195)	Park Development (120)	Industrial Park Expansion Land Purchase (141)
$ 700,000	$ 7,250	$ 186,512	$ 659,151	$ 488,615	$ 4,361
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
	-		-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5
-	-	-	-	-	-
$ 700,000	$ 7,250	$ 186,512	$ 659,151	$ 488,615	$ 4,366
$ -	$ -	$ 7,328	$ -	$ -	$ -
-	-	-	-	-	-
-	-	10,000	-	-	-
-	-	64,188	-	-	-
-	-	-	-	-	-
-	-	-	-	-	471,835
-	-	81,516	-	-	471,835
-	-	-	-	-	-
	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5
700,000	7,250	-	-	488,615	-
-	-	-	-	-	-
-	-	104,996	659,151	-	-
-	-	-	-	-	(467,474)
700,000	7,250	104,996	659,151	488,615	(467,469)
$ 700,000	$ 7,250	$ 186,512	$ 659,151	$ 488,615	$ 4,366

City of Big Lake
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2025

	Capital Projects			
	Local Development (150)	Lake Street Redevelopment TIF 1-3 (165)	Commercial Redevelopment TIF 1-4 (170)	Commercial Redevelopment TIF 1-5 (171)
Assets				
Cash and investments	$ 579,636	$ 1,996	$ 1,235	$ 9,796
Taxes receivable - delinquent	-	-	-	-
Due from other governments	-	1,582	2,310	-
Notes receivable	-	-	-	-
Lease receivable	-	-	-	-
Special assessment receivable				
Delinquent	-	-	-	-
Deferred	1,885	-	-	-
Land held for resale	-	-	95,160	-
Prepaid expenses	-	-	-	-
Total assets	$ 581,521	$ 3,578	$ 98,705	$ 9,796
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Salaries and benefits payable	-	-	-	-
Escrow payable	420,292	-	-	-
Contracts payable	15,800	-	-	-
Due to other governments	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	436,092	-	-	-
Deferred Inflows of Resources				
Unavailable revenue - notes receivables	-	-	-	-
Deferred outflows of resources related to lease receivables	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - special assessments	1,885	-	-	-
Total deferred inflows of resources	1,885	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	3,578	98,705	9,796
Committed	-	-	-	-
Assigned	143,544	-	-	-
Unassigned	-	-	-	-
Total fund balances	143,544	3,578	98,705	9,796
Total liabilities, deferred inflows of resources, and fund balances	$ 581,521	$ 3,578	$ 98,705	$ 9,796

Capital Projects				
Computer Replacement Fund (194)	Street Maintenance (196)	Lake Maintenance Fund (197)	Equipment and Building Replacements (199)	Total Other Governmental Funds
$ 114,059	$ 1,311,416	$ 64,292	$ 2,610,141	$ 8,252,887
-	-	-	-	8,998
-	-	-	-	29,998
-	-	-	-	135,000
-	-	-	-	51,661
-	8	-	-	685
-	178,917	-	-	437,847
-	-	-	-	681,786
14,983	-	-	-	17,954
$ 129,042	$ 1,490,341	$ 64,292	$ 2,610,141	$ 9,616,816
$ 18,000	$ -	$ -	$ -	34,357
-	-	-	-	626
-	-	-	-	430,292
-	-	-	1,886	81,874
-	-	-	-	20,851
-	-	-	-	586,687
18,000	-	-	1,886	1,154,687
-	-	-	-	135,000
	-			
-	-	-	-	51,661
-	-	-	-	8,998
-	178,925	-	-	438,532
-	178,925	-	-	634,191
14,983	-	-	-	17,959
-	-	-	-	2,447,693
-	-	-	-	842,047
96,059	1,311,416	64,292	2,608,255	4,987,713
-	-	-	-	(467,474)
111,042	1,311,416	64,292	2,608,255	7,827,938
$ 129,042	$ 1,490,341	$ 64,292	$ 2,610,141	$ 9,616,816

City of Big Lake
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue			
	Economic Development Authority (275)	Narcotic Forfeiture (276)	DWI Forfeiture (277)	Traffic Safety Program (278)
Revenues				
Property taxes	$ 130,195	$ -	$ -	$ -
Tax increments	-	-	-	-
Franchise fees	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	24,000	-	-	-
Fines and forfeitures	-	-	1,870	-
Miscellaneous				
Investment and other interest income	6,646	2,443	491	1
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total revenues	160,841	2,443	2,361	1
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	153	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	117,955	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	-	-	2,332	-
Streets and highways	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Total expenditures	117,955	-	2,485	-
Excess of revenues over (under) expenditures	42,886	2,443	(124)	1
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(50,000)	-	-	-
Total other financing sources (uses)	(50,000)	-	-	-
Net change in fund balances	(7,114)	2,443	(124)	1
Fund Balances				
Beginning balance	849,267	82,913	16,412	22
Accounting change, Note 14	-	-	-	-
Beginning balance, restated	849,267	82,913	16,412	22
End of year	$ 842,153	$ 85,356	$ 16,288	$ 23

(Continued)

Special Revenue				Debt Service	
Farmers Market (280)	Veterans Memorial Fund (281)	Music in the Park (282)	Statewide Affordable Housing Aid (273)	G.O. Taxable Refunding 2016A (223)	G.O. CIP Bond 2016B (224)
$ -	$ -	$ -	$ -	$ 147,983	$ 56,886
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,940	-	-	-	-	-
600	-	-	16,158	49,475	-
-	-	-	-	-	-
-	-	-	-	-	-
1,034	67	387	-	4,643	544
14,679	250	21,500	-	-	-
76	-	-	-	-	-
21,329	317	21,887	16,158	202,101	57,430
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,418	2,000	31,134	40,312	-	-
-	-	-	-	-	-
-	-	-	-	170,000	50,000
-	-	-	-	29,495	4,658
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,418	2,000	31,134	40,312	199,495	54,658
3,911	(1,683)	(9,247)	(24,154)	2,606	2,772
-	-	-	-	-	-
-	-	10,000	-	113,391	32,000
-	-	-	-	-	-
-	-	10,000	-	113,391	32,000
3,911	(1,683)	753	(24,154)	115,997	34,772
28,050	2,867	793	65,348	101,220	22,867
-	-	-	-	-	-
28,050	2,867	793	65,348	101,220	22,867
$ 31,961	$ 1,184	$ 1,546	$ 41,194	$ 217,217	$ 57,639

City of Big Lake
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2025

	Debt Service			
	G.O. Improvement Refunding 2016C (226)	G.O. Refunding Bond 2015A (222)	G.O. Improvement Bond 2018A (227)	G.O. State Aid Loan (211)
Revenues				
Property taxes	$ 347,976	$ 71,203	$ -	$ -
Tax increments	-	-	-	-
Franchise fees	-	-	-	-
Special assessments	1,585	32,870	30,805	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	151,323
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous				
Investment and other interest income	3,449	1,079	5,988	115
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total revenues	353,010	105,152	36,793	151,438
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service				
Principal	320,000	70,000	145,000	140,000
Interest and other charges	10,048	6,563	50,220	12,531
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Streets and highways	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Total expenditures	330,048	76,563	195,220	152,531
Excess of revenues over (under) expenditures	22,962	28,589	(158,427)	(1,093)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	1,200	35,000	22,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,200	35,000	22,000	-
Net change in fund balances	24,162	63,589	(136,427)	(1,093)
Fund Balances				
Beginning balance	325,356	39,251	366,302	9,066
Accounting change, Note 14	-	-	-	-
Beginning balance, restated	325,356	39,251	366,302	9,066
End of year	$ 349,518	$ 102,840	$ 229,875	$ 7,973

(Continued)

Debt Service	Capital Projects				
2026A Lease Revenue Bond (230)	Neighborhood Stabilization Program (116)	Small Cities Development Program (118)	Street Improvement (175)	Parks and Trails Maintenance (195)	Park Development (120)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	988	7,128
-	-	-	-	-	-
-	-	-	5,177	22,485	23,857
-	-	-	-	16,200	-
-	462	-	-	-	-
-	462	-	5,177	39,673	30,985
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,095	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	831,482	-	-
-	-	-	-	167,213	410,013
-	462	-	-	-	-
-	462	-	832,577	167,213	410,013
-	-	-	(827,400)	(127,540)	(379,028)
-	-	-	-	-	-
700,000	-	-	809,058	109,000	-
-	-	-	-	-	-
700,000	-	-	809,058	109,000	-
700,000	-	-	(18,342)	(18,540)	(379,028)
-	-	7,250	-	677,691	867,643
-	-	-	123,338	-	-
-	-	7,250	123,338	677,691	867,643
$ 700,000	$ -	$ 7,250	$ 104,996	$ 659,151	$ 488,615

City of Big Lake
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2025

	Capital Projects			
	Industrial Park Expansion Land Purchase (141)	Local Development (150)	Lake Street Redevelopment TIF 1-3 (165)	Commercial Redevelopment TIF 1-4 (170)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Tax increments	-	-	53,202	36,118
Franchise fees	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	525	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous				
Investment and other interest income	326	-	593	425
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total revenues	851	-	53,795	36,543
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	21,032	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Streets and highways	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	1,575	-	1,250	1,250
Total expenditures	22,607	-	1,250	1,250
Excess of revenues over (under) expenditures	(21,756)	-	52,545	35,293
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	75,000	-	-	-
Transfers out	-	-	(67,881)	(45,510)
Total other financing sources (uses)	75,000	-	(67,881)	(45,510)
Net change in fund balances	53,244	-	(15,336)	(10,217)
Fund Balances				
Beginning balance	(520,713)	143,544	18,914	108,922
Accounting change, Note 14	-	-	-	-
Beginning balance, restated	(520,713)	143,544	18,914	108,922
End of year	$ (467,469)	$ 143,544	$ 3,578	$ 98,705

Capital Projects					
Commercial Redevelopment TIF 1-5 (171)	Computer Replacement Fund (194)	Street Maintance (196)	Lake Maintenance Fund (197)	Equipment and Building Replacements (199)	Total Other Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 754,243
10,691	-	-	-	-	100,011
-	9,132	-	-	-	9,132
-	-	50,051	-	-	115,311
-	-	-	-	-	4,940
-	7,500	13,747	-	746,819	986,147
-	-	-	-	-	32,116
-	-	-	-	-	1,870
30	4,817	61,591	1,839	63,174	211,201
-	-	-	-	-	52,629
-	8,000	-	-	-	8,538
10,721	29,449	125,389	1,839	809,993	2,276,138
-	93,706	-	-	55,244	148,950
-	14,433	-	-	9,527	24,113
-	-	-	-	-	1,095
-	-	-	-	-	90,864
-	-	-	-	-	117,955
-	-	-	-	12,060	907,060
-	-	-	-	551	135,098
-	23,768	-	-	-	23,768
-	4,308	-	-	81,520	88,160
-	-	345	-	92,183	924,010
-	-	-	-	236,679	813,905
1,250	-	-	-	-	5,787
1,250	136,215	345	-	487,764	3,280,765
9,471	(106,766)	125,044	1,839	322,229	(1,004,627)
-	-	-	-	81,080	81,080
-	10,000	270,000	-	36,861	2,223,510
-	-	(1,498,430)	-	-	(1,661,821)
-	10,000	(1,228,430)	-	117,941	642,769
9,471	(96,766)	(1,103,386)	1,839	440,170	(361,858)
325	207,808	2,414,802	62,453	-	5,898,373
-	-	-	-	2,168,085	2,291,423
325	207,808	2,414,802	62,453	2,168,085	8,189,796
$ 9,796	$ 111,042	$ 1,311,416	$ 64,292	$ 2,608,255	$ 7,827,938

City of Big Lake
Detailed Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund
Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues				
Property taxes	$ 4,887,539	$ 4,929,539	$ 4,948,843	$ 19,304
Franchise fees	451,263	451,263	477,204	25,941
Special assessments	1,000	1,000	811	(189)
Licenses and permits	694,545	694,545	588,087	(106,458)
Intergovernmental revenue				
Fire aid	113,000	113,000	-	(113,000)
Police aid	147,000	147,000	257,434	110,434
Federal grants	19,655	19,655	8,491	(11,164)
Other grants and aids	216,124	216,124	269,634	53,510
Total intergovernmental revenue	495,779	495,779	535,559	39,780
Charges for services				
General government	37,253	37,253	38,431	1,178
Public safety	38,875	38,875	41,794	2,919
Public works	183,000	183,000	205,832	22,832
Culture and recreation	2,900	2,900	2,965	65
Total charges for services	262,028	262,028	289,022	26,994
Fines and forfeitures	49,250	49,250	55,414	6,164
Miscellaneous revenues				
Investment income	64,534	164,534	589,085	424,551
Contributions and donations	3,300	3,300	12,112	8,812
Other	4,951	4,951	18,997	14,046
Total miscellaneous revenues	72,785	172,785	620,194	447,409
Total revenues	6,914,189	7,056,189	7,515,134	458,945
Expenditures				
General government				
Mayor and council	33,681	35,681	35,594	(87)
Administrative and finance	588,655	588,655	566,437	(22,218)
Other general government	334,713	377,713	265,583	(112,130)
Total general government	957,049	1,002,049	867,614	(134,435)
Public safety				
Police				
Current	3,159,266	3,159,266	3,050,442	(108,824)
Capital outlay	10,000	210,000	192,349	(17,651)
Total police	3,169,266	3,369,266	3,242,791	(126,475)
Fire				
Current	$ 348,918	$ 348,918	$ 235,926	$ (112,992)
Other				
Current	223,104	223,104	217,096	(6,008)
Total public safety	3,741,288	3,941,288	3,695,813	(245,475)

City of Big Lake
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget -
Expenditures (Continued)				
Public works				
Streets and highways				
Street maintenance and storm sewers	879,176	931,176	945,593	14,417
Street engineering	137,914	137,914	113,193	(24,721)
Street lighting	114,400	114,400	99,190	(15,210)
Total streets and highways	1,131,490	1,183,490	1,157,976	(25,514)
Sanitation				
Garbage and other refuse				
Collection and disposal	3,840	3,840	4,675	835
Total public works	1,135,330	1,187,330	1,162,651	(24,679)
Culture and recreation				
Libraries				
Current	73,661	73,661	69,055	(4,606)
Parks and recreation				
Current	815,089	815,089	652,110	(162,979)
Capital outlay	-	-	8,463	8,463
Total parks and recreation	815,089	815,089	660,573	(154,516)
Total culture and recreation	888,750	888,750	729,628	(159,122)
Economic Development				
Economic development				
Current	183,411	186,411	187,943	1,532
Total economic development	183,411	186,411	187,943	1,532
Debt Service				
Principal	-	36,000	53,236	17,236
Interest and other charges	-	6,000	7,711	1,711
Total debt service	-	42,000	60,947	18,947
Total expenditures	6,905,828	7,247,828	6,704,596	(543,232)
Excess of revenues over (under) expenditures	8,361	(191,639)	810,538	1,002,177
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	9,261	9,261
Leases issued	-	200,000	190,084	(9,916)
Insurance recoveries	2,500	2,500	-	(2,500)
Transfers in	450,000	450,000	450,000	-
Transfers out	(460,861)	(460,861)	(1,162,861)	(702,000)
Total other financing sources (uses)	(8,361)	191,639	(513,516)	(705,155)
Net change in fund balances	$ -	$ -	297,022	$ 297,022
Fund Balances				
Beginning of year			4,827,091	
End of year			$ 5,124,113	

City of Big Lake
Schedule of Revenues, Expenditures and
Changes in Fund Balance -
Budget and Actual - Economic Development Authority
For the Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Over/(Under)
Revenues				
Property taxes	$ 129,100	$ 129,100	$ 130,195	$ 1,095
Charges for services	-	-	24,000	24,000
Miscellaneous				
Investment income	2,500	2,500	6,646	4,146
Total revenues	131,600	131,600	160,841	29,241
Expenditures				
Current				
Economic development	125,942	125,942	117,955	(7,987)
Excess of revenues over (under) expenditures	5,658	5,658	42,886	37,228
Other Financing (Uses)				
Transfers out	(50,000)	(50,000)	(50,000)	-
Net change in fund balances	$ (44,342)	$ (44,342)	(7,114)	$ 37,228
Fund Balances				
Beginning of year			849,267	
End of year			$ 842,153	

City of Big Lake
Schedule of Revenues, Expenditures and
Changes in Fund Balance -
Budget and Actual - Farmers Market
For the Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Over/(Under)
Revenues				
Licenses and permits	$ 2,500	$ 2,500	$ 4,940	$ 2,440
Intergovernmental	1,000	1,000	600	(400)
Miscellaneous				
Investment income	100	100	1,034	934
Contributions and donations	10,700	10,700	14,679	3,979
Other	10	10	76	66
Total revenues	14,310	14,310	21,329	7,019
Expenditures				
Current				
Culture and recreation	18,386	18,386	17,418	(968)
Net change in fund balances	$ (4,076)	$ (4,076)	3,911	$ 7,987
Fund Balances				
Beginning of year			28,050	
End of year			$ 31,961	

City of Big Lake
Schedule of Revenues, Expenditures and
Changes in Fund Balance -
Budget and Actual - Music in the Park
For the Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Over/(Under)
Revenues				
Miscellaneous				
Investment income	$ 100	$ 100	$ 387	$ 287
Contributions and donations	22,000	22,000	21,500	(500)
Total revenues	22,100	22,100	21,887	(213)
Expenditures				
Current				
Culture and recreation	31,866	31,866	31,134	(732)
Excess of revenues over (under) expenditures	(9,766)	(9,766)	(9,247)	519
Other Financing Sources				
Transfers in	10,000	10,000	10,000	-
Net change in fund balances	$ 234	$ 234	$ 753	$ 519
Fund Balances				
Beginning of year			793	
End of year			$ 1,546	

STATISTICAL SECTION
(UNAUDITED)

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City of Big Lake
Statistical Section
Unaudited

This part of the City of Big Lake's annual comprehensive financial report presents detailed information as a context for understanding what information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Financial Trends
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity
These schedules present information to help the reader assess the affordability of the government's current levels of out-standing debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the service the government provides and activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive finance reports for the relevant year.

City of Big Lake
Statistical Section (Unaudited)
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Government Activities				
Net Investment in Capital Assets	$ 14,330,114	$ 16,330,619	$ 17,363,753	$ 18,897,428
Restricted	4,779,977	4,038,095	3,718,831	4,208,477
Unrestricted	2,004,674	1,684,117	2,813,306	2,915,587
Total Governmental Activities	$ 21,114,765	$ 22,052,831	$ 23,895,890	$ 26,021,492
Business-type Activities				
Net Investment in Capital Assets	$ 28,191,999	$ 27,887,831	$ 27,549,550	$ 27,572,611
Restricted	-	-	-	-
Unrestricted	3,561,189	5,509,007	5,861,383	6,040,361
Total Business-type Activities	$ 31,753,188	$ 33,396,838	$ 33,410,933	$ 33,612,972
Total Primary Government				
Net Investment in Capital Assets	$ 42,522,113	$ 44,218,450	$ 44,913,303	$ 46,470,039
Restricted	4,779,977	4,038,095	3,718,831	4,208,477
Unrestricted	5,565,863	7,193,124	8,674,689	8,955,948
Total Primary Governement	$ 52,867,953	$ 55,449,669	$ 57,306,823	$ 59,634,464

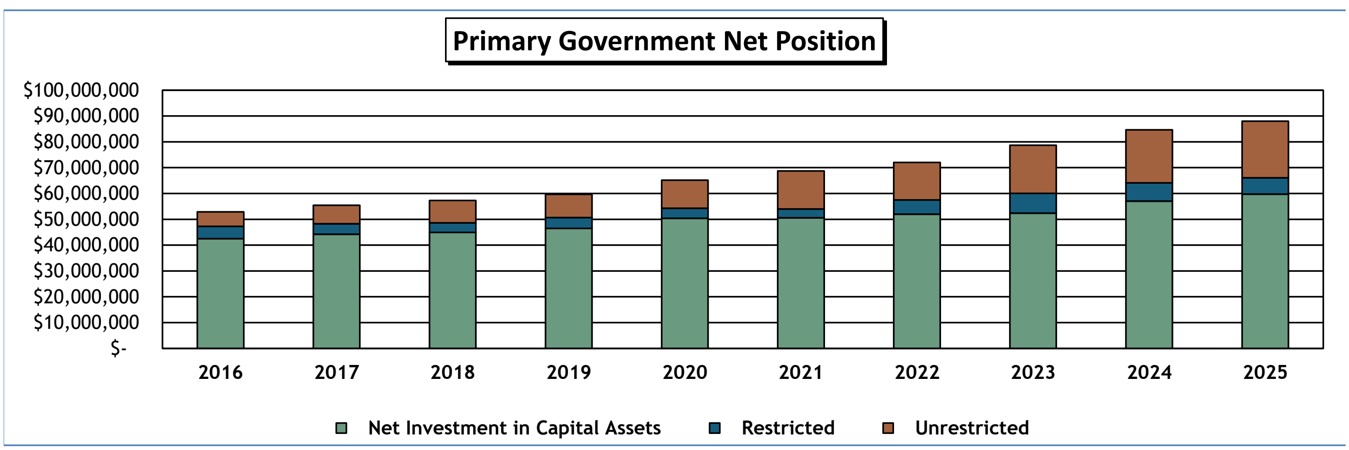


Table 1

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 20,600,086	$ 21,142,224	$ 21,405,841	$ 21,456,642	$ 24,410,923	$ 26,474,848
3,911,278	3,434,352	5,520,302	7,694,753	7,031,829	6,323,086
4,632,309	6,409,314	5,989,154	8,664,179	9,723,753	10,259,312
$ 29,143,673	$ 30,985,890	$ 32,915,297	$ 37,815,574	$ 41,166,505	$ 43,057,246
$ 29,791,418	$ 29,417,906	$ 30,567,887	$ 30,907,470	$ 32,645,651	$ 33,286,751
-	-	-	-	-	-
6,222,350	8,338,282	8,563,869	9,990,595	10,825,425	11,652,891
$ 36,013,768	$ 37,756,188	$ 39,131,756	$ 40,898,065	$ 43,471,076	$ 44,939,642
$ 50,391,504	$ 50,560,130	$ 51,973,728	$ 52,364,112	$ 57,056,574	$ 59,761,599
3,911,278	3,434,352	5,520,302	7,694,753	7,031,829	6,323,086
10,854,659	14,747,596	14,553,023	18,654,774	20,549,178	21,912,203
$ 65,157,441	$ 68,742,078	$ 72,047,053	$ 78,713,639	$ 84,637,581	$ 87,996,888

City of Big Lake
Statistical Section (Unaudited)
Change in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Expenses				
Government Activities				
General Government	$ 817,758	$ 889,464	$ 879,778	$ 936,323
Public Safety	2,824,362	2,589,377	2,653,278	2,627,794
Streets and Highways	1,715,070	1,459,952	1,691,819	1,710,146
Culture and Recreation	715,728	774,937	794,457	834,271
Economic Development	764,277	1,057,332	543,968	522,633
Interest on long-term debt	634,810	454,194	515,287	336,680
Total governmental activities expenses	7,472,005	7,225,256	7,078,587	6,967,847
Business-type activities				
Water Utility	$ 1,827,785	$ 1,911,736	$ 1,914,037	$ 1,923,044
Sewer Utility	2,470,971	2,589,521	2,591,003	2,600,311
Municipal Liquor	3,504,046	3,640,702	3,764,839	3,992,566
Storm Sewer Utiltiy	443,110	432,199	387,726	402,679
Total business-type activities expenses	8,245,912	8,574,158	8,657,605	8,918,600
Total Primary government Expenses	$ 15,717,917	$ 15,799,414	$ 15,736,192	$ 15,886,447
Program Revenues				
Government Activities				
Charges for Services				
General Government	$ 89,039	$ 137,212	$ 128,512	$ 131,205
Public Safety	502,092	640,909	513,549	570,965
Streets and Highways	160,501	171,492	168,186	177,743
Culture and Recreation	66,971	59,333	72,254	82,033
Economic Development	5,334	7,176	5,843	3,551
Operating grants and contributions	574,835	383,139	384,615	393,643
Capital grants and contributions	1,211,405	978,503	1,437,368	1,070,391
Total governmental activities program revenues	2,610,177	2,377,764	2,710,327	2,429,531
Business-type activities				
Charges for Services				
Water Utility	$ 1,891,744	$ 2,194,760	$ 2,005,600	$ 1,669,854
Sewer Utility	2,790,169	4,072,068	2,516,346	2,366,293
Municipal Liquor	3,942,618	4,161,963	4,240,363	4,447,195
Storm Sewer Utiltiy	248,011	254,733	267,566	255,686
Operating grants and contributions	45,700	27,693	15,496	29,676
Capital grants and contributions	192,242	-	-	909,981
Total business-type activities program revenues	9,110,484	10,711,217	9,045,371	9,678,685
Total Program Revenues	$ 11,720,661	$ 13,088,981	$ 11,755,698	$ 12,108,216
Net Revenues (Expenses)				
Governmental activities	$ (4,861,828)	$ (4,847,492)	$ (4,368,260)	$ (4,538,316)
Business-type activities	864,572	2,137,059	387,766	760,085
Total primary government revenues (expenses)	$ (3,997,256)	$ (2,710,433)	$ (3,980,494)	$ (3,778,231)

Table 2

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 1,004,068	$ 1,005,419	$ 1,189,587	$ 1,120,773	$ 1,075,795	$ 1,065,558
3,169,311	2,718,236	3,291,228	3,541,163	3,655,270	4,074,762
2,038,384	1,971,568	2,152,571	2,317,949	1,897,287	2,225,834
938,626	882,228	910,885	1,036,531	986,374	994,170
1,075,887	567,085	832,922	737,615	350,705	338,769
278,924	338,486	419,548	319,346	265,236	218,551
8,505,200	7,483,022	8,796,741	9,073,377	8,230,667	8,917,644
$ 2,025,958	$ 2,138,327	$ 2,142,217	$ 2,163,027	$ 2,166,810	$ 2,299,031
2,685,199	2,743,746	2,933,413	2,966,902	2,968,555	2,990,797
4,937,241	4,855,038	5,007,633	4,888,158	4,970,337	4,805,710
409,116	349,165	421,859	387,920	323,843	301,511
10,057,514	10,086,276	10,505,122	10,406,007	10,429,545	10,397,049
$ 18,562,714	$ 17,569,298	$ 19,301,863	$ 19,479,384	$ 18,660,212	$ 19,314,693
$ 156,413	$ 141,434	$ 152,077	$ 164,223	$ 128,095	$ 125,294
608,112	704,310	737,396	678,289	552,606	538,230
179,554	214,673	189,954	190,373	214,491	223,946
106,385	100,060	84,937	96,887	85,952	80,964
8,451	67,297	9,097	18,847	25,851	24,462
1,052,421	426,716	550,242	520,496	634,088	428,631
2,569,604	807,256	2,220,263	3,736,904	2,407,903	902,307
4,680,940	2,461,746	3,943,966	5,406,019	4,048,986	2,323,834
$ 2,110,066	$ 2,434,017	$ 2,265,513	$ 2,481,378	$ 2,187,965	$ 2,122,258
2,622,429	2,911,360	2,924,476	3,141,635	3,131,564	3,380,409
5,751,346	5,635,219	5,625,135	5,445,462	5,417,741	5,276,846
256,260	262,900	263,663	267,656	272,277	274,390
34,228	40,964	19,793	36,921	90,721	20,708
2,200,515	1,079,254	1,162,644	747,605	1,034,699	880,201
12,974,844	12,363,714	12,261,224	12,120,657	12,134,967	11,954,812
$ 17,655,784	$ 14,825,460	$ 16,205,190	$ 17,526,676	$ 16,183,953	$ 14,278,646
$ (3,824,260)	$ (5,021,276)	$ (4,852,775)	$ (3,667,358)	$ (4,181,681)	$ (6,593,810)
2,917,330	2,277,438	1,756,102	1,714,650	1,705,422	1,557,763
$ (906,930)	$ (2,743,838)	$ (3,096,673)	$ (1,952,708)	$ (2,476,259)	$ (5,036,047)

City of Big Lake
Statistical Section (Unaudited)
Change in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Net Revenues (Expenses)				
Governmental activities	$ (4,861,828)	$ (4,847,492)	$ (4,368,260)	$ (4,538,316)
Business-type activities	864,572	2,137,059	387,766	760,085
Total primary government revenues (expenses)	$ (3,997,256)	$ (2,710,433)	$ (3,980,494)	$ (3,778,231)
General Revenues and Other Changes in net position				
General Revenues				
Governmental activities				
Taxes				
Property taxes levied	$ 3,770,426	$ 3,997,275	$ 4,103,036	$ 4,288,230
Franchise Fees	442,833	434,945	497,577	500,122
Tax Increments	126,650	142,631	188,976	229,972
State aids	542,339	546,863	621,827	625,901
Insurance Recoveries	-	-	-	-
Unresitricted investments and other interest income	71,836	77,174	77,963	353,274
Gain on sale of assets	195,923	10,113	34,998	89,497
Other General Revenue	12,345	15,277	11,239	9,815
Transfers	480,237	577,964	513,063	713,063
Special Item - Decrease in Land Held for Resale	-	-	-	-
Total governmental activities general revenue	5,642,589	5,802,242	6,048,679	6,809,874
Business-type Activities				
Unresitricted investments and other interest income	$ 77,531	$ 83,558	$ 139,390	$ 155,016
Gain on sale of assets	28,000	1,000	-	-
Transfers	(480,237)	(577,964)	(513,063)	(713,063)
Total business-type activities general revenue	(374,706)	(493,406)	(373,673)	(558,047)
Total primary governmewnt	$ 5,267,883	$ 5,308,836	$ 5,675,006	$ 6,251,827
Change in net position				
Governmental activities	$ 780,761	$ 954,750	$ 1,680,419	$ 2,271,558
Business-type activities	489,866	1,643,653	14,093	202,038
Total primary governmewnt	$ 1,270,627	$ 2,598,403	$ 1,694,512	$ 2,473,596

Table 2 (Continued)

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ (3,824,260)	$ (5,021,276)	$ (4,852,775)	$ (3,667,358)	$ (4,181,681)	$ (6,593,810)
2,917,330	2,277,438	1,756,102	1,714,650	1,705,422	1,557,763
$ (906,930)	$ (2,743,838)	$ (3,096,673)	$ (1,952,708)	$ (2,476,259)	$ (5,036,047)
$ 4,558,089	$ 4,809,143	$ 5,074,927	$ 5,327,902	$ 5,482,428	$ 5,707,257
480,269	489,736	486,360	489,172	471,667	486,336
245,329	214,119	225,970	215,722	95,600	100,011
741,969	653,319	820,985	1,363,346	969,003	799,223
-	-	-	-	-	-
220,407	(93,355)	(425,427)	810,271	942,851	854,546
60,116	40,774	48,015	41,950	35,139	82,703
8,659	128,067	7,289	6,440	5,510	4,475
631,610	624,683	544,063	312,762	(469,516)	450,000
-	-	-	-	-	-
6,946,448	6,866,486	6,782,182	8,567,565	7,532,682	8,484,551
$ 113,950	$ 89,791	$ 163,529	$ 354,446	$ 398,073	$ 360,803
1,000	-	-	9,975	-	-
(631,610)	(624,683)	(713,063)	(312,762)	469,516	(450,000)
(516,660)	(534,892)	(549,534)	51,659	867,589	(89,197)
$ 6,429,788	$ 6,331,594	$ 6,232,648	$ 8,619,224	$ 8,400,271	$ 8,395,354
$ 3,122,188	$ 1,845,210	$ 1,929,407	$ 4,900,207	$ 3,351,001	$ 1,890,741
2,400,670	1,742,546	1,206,568	1,766,309	2,573,011	1,468,566
$ 5,522,858	$ 3,587,756	$ 3,135,975	$ 6,666,516	$ 5,924,012	$ 3,359,307

City of Big Lake
Statistical Section (Unaudited)
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	$ 82,185	$ 88,501	$ 103,486	$ 93,477
Restricted	-	-	-	-
Assigned	145,579	150,013	147,167	92,114
Unassigned	2,796,408	2,990,373	2,965,325	3,327,859
Total general fund	$ 3,024,172	$ 3,228,887	$ 3,215,978	$ 3,513,450
All other governmental funds				
Nonspendable	$ 102,100	$ 784,507	$ 795,545	$ 682,130
Restricted	4,947,928	4,672,360	4,956,579	2,706,469
Committed	-	-	-	120,314
Assigned	2,617,113	2,229,758	2,872,857	2,728,967
Unassighed reported in				
Debt Service Funds	(19,163)	(3,849)	-	-
Special Revenue Funds	(140,423)	(72,216)	(22,489)	-
Capital Project Funds	(11,242)	(799,268)	(742,223)	(713,223)
Unassighed	-	-	-	-
Total all other governmental funds	$ 7,496,313	$ 6,811,292	$ 7,860,269	$ 5,524,657

Table 3

	Fiscal Year					
	2020	2021	2022	2023	2024	2025
	$ 93,872	$ 99,339	$ 101,247	$ 114,660	$ 117,233	$ 288,350
	-	-	-	-	-	-
	75,325	84,331	65,748	96,668	65,640	71,658
	3,746,172	3,908,801	3,596,606	4,131,954	4,644,218	4,764,105
	$ 3,915,369	$ 4,092,471	$ 3,763,601	$ 4,343,282	$ 4,827,091	$ 5,124,113
	$ 682,130	$ 633,330	$ 8	$ 428	$ 2,996	17,959
	2,422,038	2,239,171	3,529,118	3,791,691	3,264,110	3,786,355
	126,094	213,700	860,891	871,300	850,003	842,047
	3,744,384	5,895,117	6,395,578	6,597,196	6,806,172	5,776,101
	-	-	-	-	-	-
	-	-	-	-	-	-
	(711,278)	(798,028)	(572,337)	(566,668)	(520,720)	(467,474)
	-	-	-	-	-	-
	$ 6,263,368	$ 8,183,290	$ 10,213,258	$ 10,693,947	$ 10,402,561	$ 9,954,988

City of Big Lake
Statistical Section (Unaudited)
Change in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Taxes	$ 3,793,686	$ 4,026,987	$ 4,158,096	$ 4,300,200
Tax Increment	126,650	142,631	188,976	229,972
Miscellaneous Tax	-	-	-	-
Franchise Fees	442,833	434,945	497,577	500,122
Special Assessments	610,671	536,451	640,316	370,218
Licenses and permits	500,653	620,877	538,945	584,058
Intergovernmental	1,976,972	1,778,825	1,686,894	1,833,549
Charges for services	365,497	385,684	295,638	380,054
Fines and forfetiures	54,656	61,601	72,672	79,000
Interest on Investments	71,836	77,174	77,963	353,274
Miscellaneous	201,951	123,289	118,007	79,774
Total Revenues	8,145,405	8,188,464	8,275,084	8,710,221
Expenditures				
General government	674,191	819,949	836,229	849,967
Public Safety	2,029,525	2,152,186	2,262,176	2,384,415
Street & Highways	549,659	512,742	624,780	662,058
Culture and recreation	488,426	610,022	633,299	670,438
Economic development	311,163	791,484	294,542	321,103
Capital Outlay	1,101,577	1,824,342	3,028,733	1,735,475
Debt service				
Prinicipal	9,128,603	2,044,215	1,983,568	4,501,878
Interest and Other Charges	799,239	529,834	526,137	441,875
Total Expenditures	15,082,383	9,284,774	10,189,464	11,567,209
Excess (deficiency) of revenues over (under) expenditures	(6,936,978)	(1,096,310)	(1,914,380)	(2,856,988)
Other financing sources (uses)				
Transfers in	9,418,595	2,377,655	1,852,953	6,105,643
Proceeds from Sale of Capital Assets	195,923	10,113	60,584	101,172
Issuance of Debt	5,350,000	-	2,350,000	-
Bonds Premium	62,589		23,384	-
Proceeds from Lease	65,959	-	-	-
Insurance Recovery Proceeds	50,893	27,927	3,417	4,613
Transfers out	(8,938,358)	(1,799,691)	(1,339,890)	(5,392,580)
Total other financing sources (uses)	6,205,601	616,004	2,950,448	818,848
Net change in fund balance	$ (731,377)	$ (480,306)	$ 1,036,068	$ (2,038,140)
Debt service as a percentage of Noncapital expenditures	39%	69%	33%	48%

Table 4

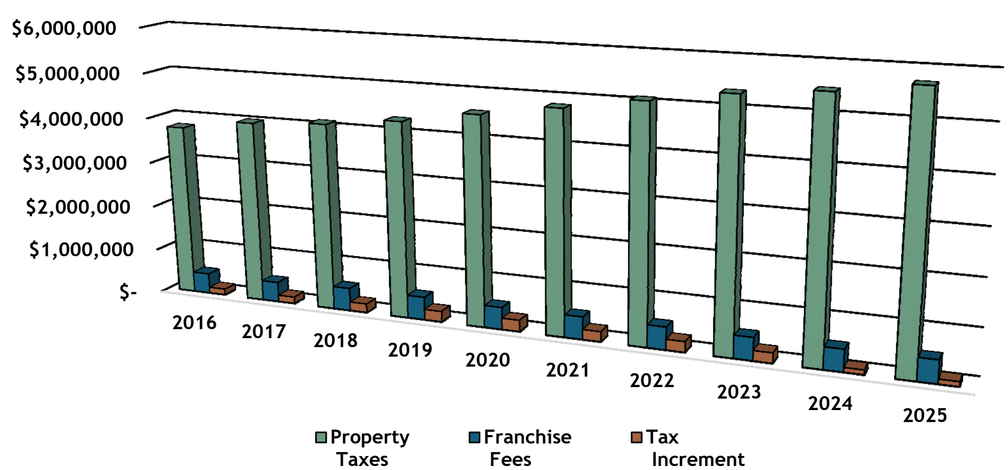
Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 4,581,152	$ 4,865,161	$ 5,074,264	$ 5,339,110	$ 5,474,460	$ 5,704,094
245,329	214,119	225,970	215,722	95,600	100,011
-	-	-	-	-	-
480,269	486,736	486,360	489,172	471,667	486,336
323,729	284,521	495,324	944,025	632,417	597,381
674,636	701,777	781,447	709,693	634,979	593,027
3,642,872	1,815,002	1,723,921	2,465,620	3,053,639	1,521,706
618,551	344,418	500,489	501,893	470,003	321,138
72,207	103,524	70,434	97,827	46,830	57,284
220,407	(93,355)	(425,427)	810,271	942,851	854,546
71,414	221,663	115,859	159,492	95,914	92,276
10,930,566	8,943,566	9,048,641	11,732,825	11,918,360	10,327,799
943,398	891,648	1,074,995	1,009,664	1,052,551	1,016,564
2,836,250	2,626,427	2,838,695	2,940,056	3,304,508	3,527,577
684,296	739,478	858,818	958,538	955,515	1,165,305
787,164	728,788	797,877	864,617	824,544	812,029
843,383	311,391	713,891	555,932	286,835	305,898
1,970,592	3,411,257	5,166,173	2,174,171	2,930,842	2,350,708
2,197,032	1,829,475	1,778,718	1,782,715	2,061,670	1,690,296
335,364	362,572	422,421	519,000	387,328	340,398
10,597,479	10,901,036	13,651,588	10,804,693	11,803,793	11,208,775
333,087	(1,957,470)	(4,602,947)	928,132	114,567	(880,976)
2,014,316	1,913,626	2,613,075	1,832,892	2,317,915	3,278,408
127,220	40,774	93,271	41,950	54,625	90,341
-	3,140,000	5,065,000	-	-	-
-	226,645	564,804	-	-	-
-	-	-	60,317	83,821	190,084
48,713	22,392	36,907	77,189	48,946	-
(1,382,706)	(1,288,943)	(2,069,012)	(1,520,130)	(2,787,431)	(2,828,408)
807,543	4,054,494	6,304,045	492,218	(282,124)	730,425
$ 1,140,630	$ 2,097,024	$ 1,701,098	$ 1,420,350	$ (167,557)	$ (150,551)
27%	28%	26%	26%	28%	23%

City of Big Lake
Statistical Section (Unaudited)
General Governmental Activities Tax Revenue by Source
Last Ten Fiscal Years
(accrual basis of accounting)

Table 5

Fiscal Year	Property Taxes	Franchise Fees	Tax Increment	Total
2016	$ 3,770,426	$ 442,833	$ 126,650	$ 4,339,909
2017	3,997,275	434,945	142,631	4,574,851
2018	4,103,036	497,577	188,976	4,789,589
2019	4,288,230	500,122	229,972	5,018,324
2020	4,558,089	480,269	245,329	5,283,687
2021	4,809,143	486,736	214,319	5,510,198
2022	5,074,927	486,360	225,970	5,787,257
2023	5,327,902	489,172	215,722	6,032,796
2024	5,482,428	471,667	95,600	6,049,695
2025	5,707,257	486,336	100,011	6,293,604
Change 2016-2025	51%	10%	-21%	45%

Tax Revenue by Source



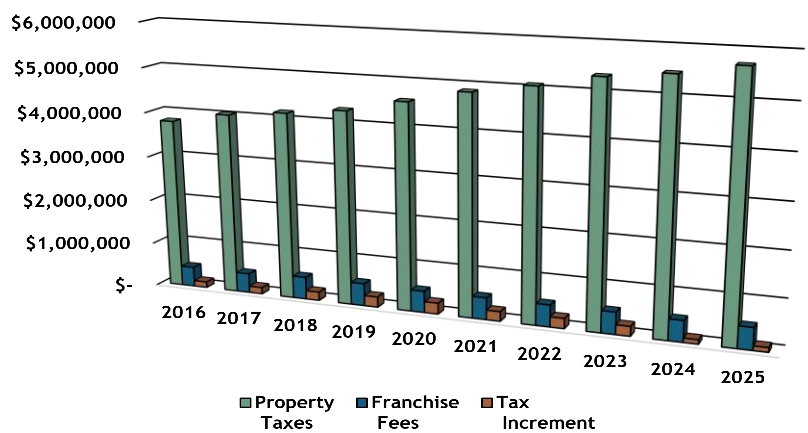
Source: Finance Department

City of Big Lake
Statistical Section (Unaudited)
General Governmental Activities Tax Revenue by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

Table 5.1

Fiscal Year	Property Taxes	Franchise Fees	Tax Increment	Total
2016	$ 3,793,686	$ 442,833	$ 126,650	$ 4,363,169
2017	4,026,987	434,945	142,631	4,604,563
2018	4,158,096	497,577	188,976	4,844,649
2019	4,300,200	500,122	229,972	5,030,294
2020	4,581,152	480,269	245,329	5,306,750
2021	4,865,161	486,736	214,319	5,566,216
2022	5,074,264	486,360	225,970	5,786,594
2023	5,339,110	489,172	215,722	6,044,004
2024	5,474,460	471,667	95,600	6,041,727
2025	5,704,094	486,336	100,011	6,290,441
Change 2016-2025	50%	10%	-21%	44%

Tax Revenue by Source



Source: Finance Department

City of Big Lake
Statistical Section (Unaudited)
Tax Capacity, Market Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Shown by Year of Tax Collection)

	Fiscal Year			
	2016	2017	2018	2019
Taxable Market Value				
Personal Property	$ 5,116,600	$ 5,247,800	$ 5,680,700	$ 5,809,800
Real Property	660,997,200	609,692,802	740,257,900	752,353,995
Total Taxable Market Value	$ 666,113,800	$ 614,940,602	$ 745,938,600	$ 758,163,795
Estimated Actual Value of Taxable Property	$ 645,974,750	$ 665,646,975	$ 721,536,180	$ 801,075,390
Taxable Market Value as a Percentage of Estimated Actual Value	103%	92%	103%	95%
Tax Capacity				
Personal Property	$ 101,036	$ 103,252	$ 111,678	$ 114,241
Real Property	6,718,203	6,881,559	7,442,619	8,304,877
Total Tax Capacity	$ 6,819,239	$ 6,984,811	$ 7,554,297	$ 8,419,118
Less 10% KV	-	-	-	-
Less TIF	(87,877)	(98,363)	(132,630)	(161,445)
Net Tax Capacity	$ 6,731,362	$ 6,886,448	$ 7,421,667	$ 8,257,673
Tax Levies				
General	$ 2,378,779	$ 2,731,262	$ 2,899,510	$ 2,878,446
Abatement Property Tax levy	-	-	-	-
Debt Services	1,462,159	1,348,656	1,226,348	1,320,964
Total Tax Levies	$ 3,840,938	$ 4,079,918	$ 4,125,858	$ 4,199,410
Total Tax Capacity Rate	57.112%	57.936%	55.643%	50.898%

Source: Sherburne County Auditor/Treasury Department

Table 6

	Fiscal Year					
	2020	2021	2022	2023	2024	2025
	$ 5,862,600	$ 6,127,300	$ 5,012,400	$ 5,432,300	$ 5,551,200	$ 5,889,500
	826,227,244	890,268,843	975,989,578	1,264,429,892	1,380,529,675	1,456,326,000
	$ 832,089,844	$ 896,396,143	$ 981,001,978	$ 1,269,862,192	$ 1,386,080,875	$ 1,462,215,500
	$ 870,207,211	$ 932,002,794	$ 1,011,982,196	$ 1,283,005,993	$ 1,392,596,500	$ 1,397,744,665
	96%	96%	97%	99%	100%	105%
	$ 115,297	$ 120,590	$ 98,292	$ 106,125	$ 108,420	$ 114,696
	9,082,445	9,761,811	10,619,814	13,638,931	15,053,071	14,976,458
	$ 9,197,742	$ 9,882,401	$ 10,718,106	$ 13,745,056	$ 15,161,491	$ 15,091,154
	-	-	(154)	(153)	(248)	(386)
	(177,943)	(189,357)	(174,568)	(200,488)	(93,839)	(94,887)
	$ 9,019,799	$ 9,693,044	$ 10,543,384	$ 13,544,415	$ 15,067,404	$ 14,995,881
	$ 3,291,711	$ 3,512,929	$ 3,638,582	$ 4,118,078	$ 4,542,990	$ 5,042,703
	-	-	7,050	12,050	57,050	92,050
	114,424	1,181,670	1,359,097	1,086,357	877,276	621,604
	$ 3,406,135	$ 4,694,599	$ 5,004,729	$ 5,216,485	$ 5,477,316	$ 5,756,357
	49.223%	48.471%	47.505%	38.545%	36.384%	38.718%

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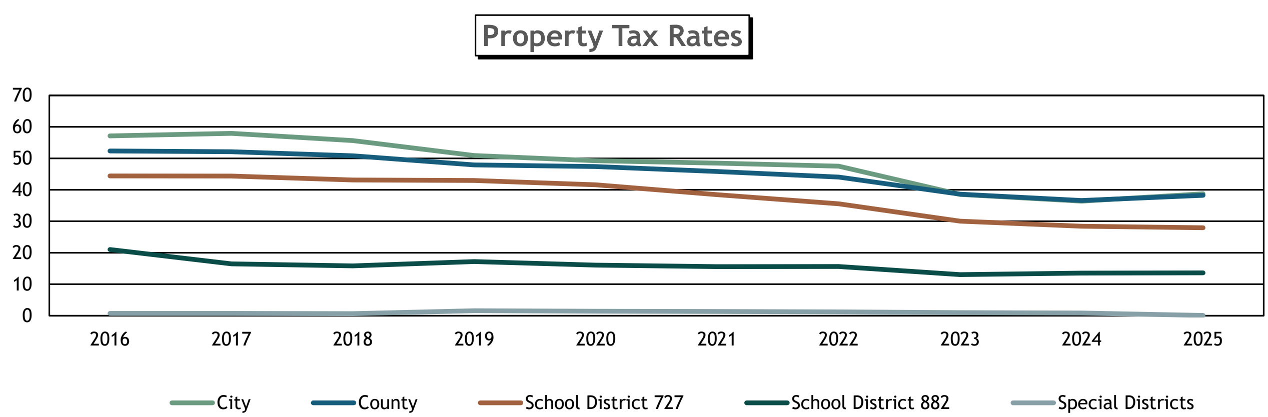
City of Big Lake
Statistical Section (Unaudited)
Property Tax Capacity Rates - Direct and Overlapping Governments
Last Ten Fiscal Years
(Per $1,000 of Tax Capacity)
(modified accrual basis of accounting)

Table 7

		Overlapping Taxing Districts					
Year Taxes Payable	City of Big Lake	Sherburne County	Big Lake School District No 727	Monticello School District No 882	Special Districts (1)	Total (2) Direct and Overlapping With 727	Total (2) Direct and Overlapping With 882
2016	57.112	52.352	44.190	20.857	0.743	154.397	110.207
2017	57.936	52.077	44.163	16.242	0.726	154.902	110.739
2018	55.643	50.825	42.943	15.621	0.674	150.085	107.142
2019	50.898	47.899	42.767	16.972	1.574	143.138	100.371
2020	49.223	47.399	41.409	15.865	1.410	139.441	98.032
2021	48.471	45.810	38.240	15.390	1.341	133.862	95.622
2022	47.505	44.057	35.365	15.459	1.233	128.160	92.795
2023	38.545	38.612	29.868	12.865	0.960	107.985	90.982
2024	36.384	36.581	28.417	13.525	0.863	102.245	87.353
2025	38.718	38.251	27.935	13.632	0.074	104.978	90.675



Note 1: Special Districts include Economic Development Authority (this begain in 2014, Hospital District ended in 2013)

Note 2: Information reflects total tax rates levied by each entity. Tax rates are expressed in terms of "net tax capacity." A property's tax capacity is determined by multiplying its taxable market value by a state determined class rate. Class rates vary by property type and change periodically based on state legislation. School districts have an additional tax rate that is based on the market value not the net tax capacity, this rate is not included in the total.

Source: Sherburne County Auditor/ Treasury Department

City of Big Lake
Statistical Section (Unaudited)
Principal Property Taxpayers
Current and Nine Years Ago

	2025			
Tax Payer	Market Value	Taxable Net Tax Capacity Value	Rank	Percentage Total Net Tax Capacity
ALACRITY INVESTMENTS IV LLC	$ 2,582,500	$ 50,900	14	0.34%
ALLEN INDUSTRIAL PROPERTIES LLC				
ARROW COMPONENTS CORPORATION	2,063,400	40,518	21	0.27%
BIG LAKE 2018, LLC	6,246,600	123,432	4	0.83%
BIG LAKE BUSINESS CENTER, LLC	1,951,700	38,284	22	0.26%
BIG LAKE INVESTMENTS, LLC	2,235,700	36,008	24	0.24%
BNSF RAILROAD COMPANY				
BP-ASHBURY, LLC	2,842,800	35,535	25	0.24%
CARGILL KITCHENS	4,281,000	84,870	8	0.57%
CARGILL, INC				
CARLSON DEVELOPMENT GROUP, LLC	12,722,800	245,021	1	1.65%
CAZ PROPERTIES, LLC				0.00%
CB MARKETPLACE CROSSING LP	9,999,000	45,788	19	0.31%
CENTRACARE HEALTH SYSTEM	2,955,600	58,362	11	0.39%
CHERRYWOOD OF BIG LAKE LLC				
DIRECTTV, INC				
ENL, INC				
FCB PROPERTIES LLC				
GREAT RIVER ENERGY	2,308,100	46,162	18	0.31%
HOGLUND, GORDON GLEN				
INLAND BIG LAKE, LLC				
KELCO BUILDING LLC				
KELLER LAKE ACQ LLC	8,207,700	102,596	6	0.69%
LAKEDALE TELEPHONE COMPANY	1,927,400	37,048	23	0.25%
LGL REAL ESTATE INVESTMENTS LLC				
LISI MEDICAL REMMELE INC	4,434,200	87,934	7	0.59%
MDI LIMITED PARTNERSHIP #69				0.00%
MEGASTORAGE BIG LAKE MN LLC	2,609,700	51,444	13	0.35%
MINNEGASCO PROPERTY ACCNTNG	2,979,600	59,592	10	0.40%
MP OF BIG LAKE, LLC				
NORTHERN STAR APARTMENTS LLC	10,799,600	134,995	3	0.91%
NORTHERN STATES POWER COMPANY - MN	2,425,200	48,504		
			17	0.33%
NYSTROM RTC LLC	3,241,500	64,080	9	0.43%
PARAGON PLAZA LLC				
PARAGON REAL ESTATE LLC	2,555,200	50,354	15	0.34%
REMMELE ENGINEERING, INC	5,789,600	115,042	5	0.77%
RIVERWOOD BANK				
RKE PROPERTIES MN LLC				
RTI REMMELE MEDICAL INC				
SHERBURNE PARK ESTATES LLP	4,336,800	54,210	12	0.36%
SHIOTA, FRED I & JANE E	3,930,200	49,354	16	0.33%
STATION ST APTS OF BIG LAKE LLLP	16,492,500	206,156	2	1.39%
THE CROSSING II OF BIG LAKE LTD PTN				0.00%
TOWN SQUARE RESIDENTIAL SUITES LLC	3,606,000	45,075		
			20	0.30%
VETSCH, RUSSELL & LYNN TRUSTEES				
WAF SHERBURNE HOLDINGS LLC				
WENGEN HOLDING SLLC				
Total		$ 1,911,264		
Net Tax Capacity		$ 14,881,185		

Source: Current Property Valuations, Net Tax Capacity by Classification, Trend of Valuations and Large Taxpayers have been furnished by Sherburne County

Table 8

2016			
Market Value	Taxable Net Tax Capacity Value	Rank	Percentage Total Net Tax Capacity
$ 1,069,600	$ 20,642	30	0.31%
1,477,600	28,802	22	0.43%
1,386,700	26,984	23	0.40%
2,838,300	56,016	6	0.83%
1,601,800	31,286	16	0.46%
1,563,700	30,524	17	0.45%
3,274,500	64,740	4	0.96%
1,640,000	20,500	33	0.30%
1,519,000	29,630	20	0.44%
1,197,000	23,190	27	0.34%
1,092,500	21,100	29	0.31%
2,991,200	59,824	5	0.89%
1,349,300	26,236	25	0.39%
4,778,200	94,814	2	1.41%
1,068,800	20,626	31	0.31%
4,207,500	52,594	7	0.78%
2,176,400	42,028	9	0.62%
1,529,600	29,842	19	0.44%
2,354,000	47,080	8	0.70%
1,375,200	26,754	24	0.40%
2,407,700	30,096	18	0.45%
1,836,300	36,726	11	0.55%
1,274,800	24,746	26	0.37%
1,773,600	34,722	13	0.52%
4,325,700	85,764	3	1.27%
5,270,300	100,163	1	1.49%
1,655,200	32,354	15	0.48%
1,741,600	34,082	14	0.51%
2,316,000	28,950	21	0.43%
2,966,900	36,134	12	0.54%
1,128,100	21,812	28	0.32%
2,057,500	40,400	10	0.60%
1,641,900	20,551	32	0.31%
	$ 1,279,712		
			19.01%
	$ 6,731,362		

City of Big Lake
Statistical Section (Unaudited)
Property Tax Levies and Collections
Last Ten Fiscal Years

		Collected within the Year of the Net Levy			Total Collections to Date	
Fiscal Year	Net Tax Levy Fiscal Year	Amount	Percent of Net Levy	Collecitons in Subsequent Years	Amount	Percent of Net Levy
2016	$ 3,840,775	$ 3,796,975	98.86%	17,284	$ 3,814,259	99.31%
2017	3,986,742	3,927,821	98.52%	43,652	3,971,473	99.62%
2018	4,125,858	4,092,790	99.20%	24,459	4,117,249	99.79%
2019	4,199,410	4,142,404	98.64%	49,714	4,192,118	99.83%
2020	4,435,801	4,389,360	98.95%	40,163	4,429,523	99.86%
2021	4,694,376	4,667,020	99.42%	22,124	4,689,144	99.89%
2022	5,004,729	4,966,440	99.23%	32,262	4,998,702	99.88%
2023	5,216,485	5,181,098	99.32%	30,203	5,211,301	99.90%
2024	5,477,374	5,439,063	99.30%	21,351	5,460,414	99.69%
2025	5,756,293	5,713,141	99.25%	-	5,713,141	99.25%

Source: Sherburne County Auditor/Treasury Department

Table 9

Abatements and Adjustments	Total Uncollected Amount	Total Uncollected Percent of Net Levy
$ (23,369)	$ 3,147	0.08%
(13,940)	1,329	0.03%
(7,237)	1,372	0.03%
(5,156)	2,136	0.05%
(5,106)	1,172	0.03%
(4,357)	875	0.02%
(5,192)	835	0.02%
(3,464)	1,720	0.03%
(5,715)	11,245	0.21%
-	43,152	0.75%

City of Big Lake
Statistical Section (Unaudited)
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Governmental Activities				
General obligation bonds				
Special Assessments/Improvement Bonds	$ 11,610,000	$ 10,255,000	$ 11,210,000	$ 7,955,000
General Obligation Bonds	1,945,000	1,655,000	1,460,000	1,260,000
Refunding Bonds	2,885,000	2,665,000	2,460,000	2,250,000
Tax Increment Bonds	710,000	695,000	675,000	-
Notes Payable	1,765,000	1,643,000	1,519,000	1,392,000
Net premium (discount)	353,240	319,945	309,115	269,974
Total general obligation debt	19,268,240	17,232,945	17,633,115	13,126,974
Non-general obligation bonds				
Revenue Bonds/Tax Abatement	269,200	241,870	213,173	185,844
Financed Purchases	54,686	39,801	23,930	16,381
Lease Liabilities	-	-	-	-
Total governmental activies	$ 19,592,126	$ 17,514,616	$ 17,870,218	$ 13,329,199
Busines-type Activities				
General obligation bonds				
Revenue Bonds	$ 8,460,800	$ 7,573,130	$ 6,766,826	$ 5,954,157
Net premium (discount)	254,490	234,995	211,500	188,005
Non-general Obligation				
PFA Notes	14,984,000	13,790,000	12,566,000	11,313,000
Lease Liabilities	-	-	-	-
Total business-type activities	$ 23,699,290	$ 21,598,125	$ 19,544,326	$ 17,455,162
Total primary government	$ 43,291,416	$ 39,112,741	$ 37,414,544	$ 30,784,361
Percent of personal income (1)	50.34%	45.87%	41.10%	31.83%
Per capita debt (1)	$ 3,965	$ 3,500	$ 3,266	$ 2,665

(1) See Schedule of Demographic and Economic Statistics

Source: Details regarding the City's outstanding debt can be found in the notes to the financial statements

Table 10

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 6,330,000	$ 8,240,000	$ 12,260,000	$ 11,035,000	$ 9,545,000	$ 8,350,000
1,105,000	945,000	740,000	625,000	505,000	385,000
2,000,000	1,730,000	1,460,000	1,180,000	900,000	730,000
-	-	-	-	-	-
1,263,000	1,132,000	999,000	864,000	726,000	586,000
235,636	415,152	869,079	753,426	655,137	548,166
10,933,636	12,462,152	16,328,079	14,457,426	12,331,137	10,599,166
155,781	125,718	-	-	-	-
8,412	-	-	48,611	36,730	178,775
-	-	39,531	23,522	81,522	64,603
$ 11,097,829	$ 12,587,870	$ 16,367,610	$ 14,529,559	$ 12,449,389	$ 10,842,544
$ 5,099,221	$ 4,499,282	$ 2,905,000	$ 2,525,000	$ 2,140,000	$ 1,740,000
164,510	141,015	113,253	92,018	70,782	49,547
10,028,000	8,712,000	7,364,000	5,983,000	4,568,000	3,698,000
-	-	195,952	192,674	189,293	185,804
$ 15,291,731	$ 13,352,297	$ 10,578,205	$ 8,792,692	$ 6,968,075	$ 5,673,351
$ 26,389,560	$ 25,940,167	$ 26,945,815	$ 23,322,251	$ 19,417,464	$ 16,515,895
27.53%	24.90%	22.59%	18.39%	13.77%	11.16%
$ 2,236	$ 2,198	$ 2,215	$ 1,867	$ 1,550	$ 1,293

City of Big Lake
Statistical Section (Unaudited)
Ratios of Net General Bonded Debt
Last Ten Fiscal Years

Table 11

Fiscal Year	General Obligation Bonds (1)	Less: Amounts Restricted to Debt Service	Net General Obligation Debt	Percentage of Estimated Market Value of Property	Per Capita
2016	$ 1,945,000	$ 367,234	$ 1,577,766	0.24%	$ 145
2017	1,655,000	309,249	1,345,751	0.20%	120
2018	1,460,000	210,637	1,249,363	0.17%	109
2019	1,260,000	178,980	1,081,020	0.13%	94
2020	1,105,000	149,757	955,243	0.11%	82
2021	945,000	118,938	826,062	0.09%	70
2022	740,000	183,012	556,988	0.06%	46
2023	625,000	101,960	523,040	0.04%	42
2024	505,000	62,119	442,881	0.03%	35
2025	385,000	160,479	224,521	0.02%	18

(1) Only include debt supported by tax levy

See the Demographic and Economic Statistics table for personal income and population data.
See more detail for Estimated Property Value on table 6 of the statisitcal section.

Sources: Details regarding the City's outstanding debt can be found in the notes to the financial statements

City of Big Lake
Statistical Section (Unaudited)
Computation of Direct and Overlapping
Governmental Activities

Table 12

Governmental Unit	Debt Outstanding	Estimated Percentage of Debt Applicable to City	Estimate Share Of Overlapping Debt
Overlapping Debt			
Sherburne County	$ 34,260,000	9.07%	$ 3,107,382
Independent School District 727, Big Lake	59,580,000	50.25%	29,938,950
Independent School District 882, Monticello	36,085,000	0.55%	198,468
Total overlapping debt	$ 129,925,000		33,244,800
City of Big Lake direct debt			16,515,895
Total direct and overlapping debt			$ 49,760,695

Note: More detailed information on the City's Outstanding debt can be viewed in table 10 of the statistical section.

Note: Only those taxing jurisdictions with general obligation debt outstanding are included. Debt figures do not include non-general obligation debt, short-term general obligation debt, revenue supported general obligation debt, lease debt or general obligation tax/aid anticipation certificates of indebtedness. Debt listed is as of January 2, 2026.

Note: Estimate Percentage of Debt Applicable to City was calculated by taking the tax capacity value in the City divided by the total tax capacity value. Tax Capacity Value is after tax icnrement deduction adjustments.

Source: Sherburne County Auditor/Treasury Department

City of Big Lake
Statistical Section (Unaudited)
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2016	2017	2018	2019	2020
Legal debt limit	$ 19,983,414	$ 20,570,646	$ 22,378,158	$ 24,794,706	$ 26,993,295
Total net debt applicable to debt limit	1,945,000	1,655,000	1,460,000	1,260,000	1,105,000
Legal debt margin	$ 18,038,414	$ 18,915,646	$ 20,918,158	$ 23,534,706	$ 25,888,295
Total net debt applicable to debt limit as a percentage of debt limit	9.73%	8.05%	6.52%	5.08%	4.09%

Note: Minnesota Statutes Section 457.53 states that a city or county may not incur or be subject to a net debt in excess of three percent (3%) of its estimated market value. Net debt is, with limited expceptions, debt paid soley from ad valorem taxes.

Source: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Market value data provided by Sherburne County Auditor.

Table 13

	Fiscal Year			
2021	2022	2023	2024	2025
$ 28,878,909	$ 31,434,150	$ 39,687,165	$ 43,127,736	$ 43,866,465
945,000	740,000	625,000	505,000	385,000
$ 27,933,909	$ 30,694,150	$ 39,062,165	$ 42,622,736	$ 43,481,465
3.27%	2.35%	1.57%	1.17%	0.88%

Legal Debt Margin Calculation

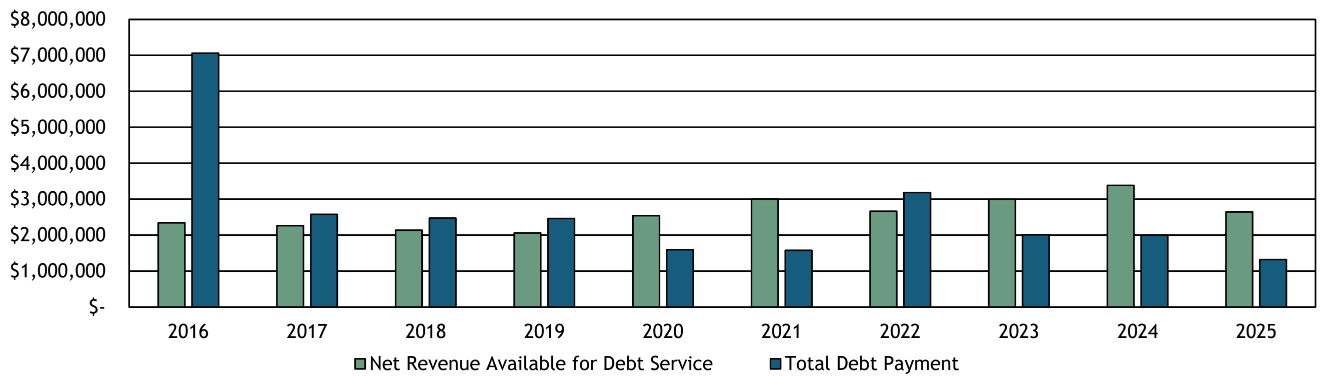
Market value for fiscal year 2024 (payable 2025)		$ 1,462,215,500
Debt limit (3% of market value)	3%	$ 43,866,465
Debt applicable to limit		
General obligation bonds	10,229,775	
Less amounts for general obligation bonds not subject to debt limit	(9,844,775)	
Total net debt applicable to limit		385,000
Legal debt margin		$ 43,481,465

City of Big Lake
Statistical Section (Unaudited)
Pledged-Revenue Coverage - Utility Revenue Bonds
Last Ten Fiscal Years

Table 14

Fiscal Year	Water and Sewer Utility Charges	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (1) Prinicpal	Interest	Total Debt Payment	Coverage
2016	$ 3,959,079	$ 1,614,087	$ 2,344,992	$ 6,448,495	$ 612,332	$ 7,060,827	33.21%
2017	4,088,841	1,825,198	2,263,643	2,032,495	548,134	2,580,629	87.72%
2018	4,017,277	1,878,862	2,138,415	1,977,495	497,424	2,474,919	86.40%
2019	4,009,207	1,945,916	2,063,291	2,016,494	445,906	2,462,400	83.79%
2020	4,706,386	2,165,210	2,541,176	1,205,063	392,822	1,597,885	159.03%
2021	5,293,869	2,294,183	2,999,686	1,236,063	343,141	1,579,204	189.95%
2022	5,171,949	2,507,551	2,664,398	2,893,285	292,632	3,185,917	83.63%
2023	5,602,684	2,606,875	2,995,809	1,764,278	248,649	2,012,927	148.83%
2024	5,302,139	1,919,624	3,382,515	1,803,381	202,085	2,005,466	168.66%
2025	5,484,035	2,836,524	2,647,511	1,172,495	150,241	1,322,736	200.15%

Pledge Revenue Coverage - Utility Bonds



(1) The revenues of the utility are pledged to payment of debt servcie, but bonds are backed by the full faith and credit of the City
(2): Does not include depreciation

* Excludes debt associated with Liquor Store Fund (Business Type Activities)

City of Big Lake
Statistical Section (Unaudited)
Demographic and Economic Statistics
Last Ten Fiscal Years

Table 15

Fiscal Year	Populations (1)	Unemployment rate (2)	No 727 School Enrollment (3)	Personal Income (4)	Number of Jobs (4)	Per Capita Personal Income (5)
2016	10,918	4.06%	3,167	$ 86,002,246	2,481	$ 34,664
2017	11,174	3.75%	3,097	85,260,276	2,355	36,204
2018	11,456	3.23%	3,079	91,043,358	2,377	38,302
2019	11,551	3.54%	3,026	96,712,362	2,417	40,013
2020	11,685	6.16%	3,090	95,847,018	2,238	42,827
2021	11,802	3.79%	3,006	104,175,756	2,358	44,180
2022	12,165	2.74%	3,152	119,276,358	2,512	47,483
2023	12,492	3.18%	3,204	126,855,482	2,681	47,316
2024	12,524	2.60%	3,140	140,972,950	2,822	49,955
2025	12,773	4.70%	3,190	148,021,598	2,963	49,955

Notes/Sources:
(1) Minnesota State Demographic Center Population estimates
(2) Annual average unemployment rate for Sherburne County provided by Minnesota Department of Employment and Economic Development
(3) Minnesota Department of Education
(4) Minnesota Employment and Economic Development
(5) Per capita personal income data was calculated by dividing the personal income by the number of jobs

City of Big Lake
Statistical Section (Unaudited)
Top Employers
Current and Nine Years Ago

Table 16

	2025			2016		
Employer	Employees	Rank	Percentage Total City Employment	Employees	Rank	Percentage Total City Employment
Arconic	150	6	7.65%			
Cargill Inc	450	2	22.94%	83	4	5.62%
Cherrywood Advanced Living	92	8	4.69%			
City of Big Lake	80	9	4.08%	65	6	4.40%
Coborns	160	5	8.15%	145	3	9.82%
I.S.D NO 727 (Big Lake)	502	1	25.59%	672	1	45.50%
LISI Medical Remmele	200	4	10.19%	333	2	22.55%
Options, Inc	116	7	5.91%	69	5	4.67%
Paragon Store Fixtures				60	7	4.06%
Premier Marine	212	3	10.81%			
Visions of Big Lake				50	8	3.39%
Total	1,962			1,477		

Source: City of Big Lake and Minnesota Employment and Economic Development

City of Big Lake
Statistical Section (Unaudited)
Full-Time Equivalent City Government Employees by Function
Last Ten Years

Table 17

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Mayor and Council										
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Council Members	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Administrative/Finance										
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Deputy City Clerk	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Community Development										
Building	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement	-	-	0.25	0.25	0.25	-	-	-	-	-
Economic Development	2.00	2.00	2.00	1.50	1.50	1.50	0.50	0.75	1.00	1.00
Planning	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	5.00	5.00	5.25	4.75	4.75	4.50	4.50	4.75	5.00	5.00
Public Safety										
Police	12.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00	15.00	15.00
Police Canine	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Administration Support	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Community Service Officers	-	-	0.50	0.50	0.50	-	-	-	-	-
Fire - new position	-	-	-	-	1.00	1.00	(1.00)	-	-	-
Volunteer On-Call Fire Department (36)	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	18.00	19.00	19.50	19.50	21.50	21.00	19.00	20.00	22.00	21.00
Parks										
Parks Services - Seasonal May - Sept (7)	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Recreation Coordinator	-	-	0.50	0.50	1.00	1.00	0.90	0.90	0.90	0.90
	5.50	5.50	6.00	6.00	6.50	5.50	5.40	5.40	5.40	5.40
Public Works										
Engineering	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Intern	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
Engineering Technician	-	-	-	-	-	-	-	-	-	1.00
Streets Maintenance	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50	4.50	5.50
Fleet Maintenance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	6.00	7.00	7.25	7.25	7.75	7.75	7.75	7.75	7.75	9.50
Total General Fund	45.50	47.50	49.00	48.50	51.50	49.75	47.65	48.90	51.15	51.90
Special Revenue Fund										
Economic Development Authority (EDA)	-	-	-	0.50	0.50	0.50	0.50	0.25	0.25	0.25
Farmers Market / Music in the Park	0.25	0.25	0.25	0.25	0.25	0.25	0.10	0.10	0.10	0.10
Total Special Revenue Fund	0.25	0.25	0.25	0.75	0.75	0.75	0.60	0.35	0.35	0.35
Enterprise Funds										
Water & Sewer Funds	4.75	4.75	4.75	4.75	4.75	5.75	5.75	5.75	5.75	6.75
Storm Water Funds	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Liquor Store Funds	7.00	7.00	7.00	8.00	8.00	8.00	9.00	10.00	11.00	11.00
Total Enterprise Funds	12.00	12.00	12.00	13.00	13.00	14.00	15.00	16.00	17.00	18.00
Total All Fund Types	57.75	59.75	61.25	62.25	65.25	64.50	63.25	65.25	68.50	70.25

Source: City of Big Lake Human Resources/Payroll Department

City of Big Lake
Statistical Section (Unaudited)
Operating Indicators by Functions
Last Ten Fiscal Years

Function	Fiscal Year 2016	2017	2018	2019	2020
Police					
Total arrests	337	364	313	296	228
Total calls for services	10664	10808	10750	13712	15429
Building Permits - Total					
Residential - New	60	98	52	79	47
Commerical/Industrial - New	9	4	36	22	32
Total of all permits issued	646	766	746	666	937
Culture and Recreation					
Acres of park maintained	215	215	215	215	215
Water					
Connections	3529	3631	3719	3820	3899
Miles of watermains	65	65	65	65	65
Average daily consumption	1,076,395	1,087,907	1,034,060	1,143,123	1,448,573
Sanitary sewer					
Connections	3531	3633	3721	3822	3901
Miles of sanitary sewer	65	65	65	65	65

Note: Indicators are not available for the general government functions.

Source: The data for this table has been provided by each respective City Department

Table 18

Fiscal Year				
2021	2022	2023	2024	2025
258	135	153	118	154
10708	10023	11686	11012	12387
90	28	28	27	40
29	47	2	0	5
824	1735	1488	1520	1037
215	215	215	215	215
4018	4093 0	4123 0	4150	4195
65	65	65	65	65
1,574,126	1,327,978	1,455,948	1,035,564	978,831
4020	4095	4125	4152	4197
65	65	65	65	65

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City of Big Lake
Statistical Section (Unaudited)
Capital Assets Statistics by Function
Last Ten Fiscal Years

Table 19

	Fiscal Year									
Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety										
Police										
Station	1	1	1	1	1	1	1	1	1	1
Partol Units										
Marked squads	7	7	7	7	8	8	8	8	9	10
Other Vehicles	4	4	4	4	5	5	6	6	7	7
Public Works										
Street (miles)	55	55	55	55	55	55	55	55	55	55
Mobile equipment	15	15	15	15	15	15	15	15	15	15
Plow Trucks	6	6	6	6	6	6	6	6	6	7
Trailers	16	16	16	16	16	16	16	16	16	16
Other Vehicles	10	10	10	10	10	10	10	10	10	11
Culture and recreation										
Parks acreage	215	215	215	215	215	215	215	215	215	215
Trails (miles)	20	20	20	20	20	20	20	20	20	20
Greenway acreage	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Playgounds	14	14	14	14	14	14	14	14	14	14
Ground maintenance equipment	9	9	9	9	9	9	9	9	9	9
Other vehicles	2	2	2	2	2	2	2	2	2	2
Water										
Wells	7	7	7	7	7	7	7	7	7	7
Water towers	3	3	3	3	3	3	3	3	3	3
Miles of watermain	65	65	65	65	65	65	65	65	65	65
Vehicles	4	4	4	4	4	4	4	4	4	6
Sanitary sewer										
Miles of sanitary sewer	65	65	65	65	65	65	65	65	65	65
Lift stations	13	13	13	13	13	13	13	13	13	13
Vehicles	4	4	4	4	4	4	4	4	4	6
Storm Water										
Storm water catch basin/sumps	150	150	150	150	150	150	150	150	150	150
Storm water pip inlets/outlets	112	112	112	112	112	112	112	112	112	112
Vehicles	1	1	1	1	1	1	1	1	1	1

Note: Indicators are not available for the general government funcitons

Source: The data for this table has been provided by each respective City Department

CITY OF
Big
Lake
LIVE BIG!

City of Big Lake
Sherburne County, Minnesota

Reports on Compliance with *Government Auditing Standards* and Minnesota Legal Compliance

December 31, 2025

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

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Big Lake
Big Lake, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Big Lake, Minnesota as of and for the year ended December 31, 2025, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 8, 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 City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses on Legal Compliance and Internal Control that we consider to be a significant deficiency, audit finding 2025-001.

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*.

City's Response to Finding
Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses on Legal Compliance and Internal Control. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

BerganKDV, Ltd.

St. Cloud, Minnesota
May 8, 2026

Minnesota Legal Compliance

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Big Lake
Big Lake, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Big Lake, Minnesota as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 8, 2026.

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

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the legal compliance finding identified in our audit and described in the accompanying Schedule of Findings and Responses on the Legal Compliance and Internal Control. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

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

BerganKDV, Ltd.

St. Cloud, Minnesota
May 8, 2026

City of Big Lake
Schedule of Findings and Responses on
Legal Compliance and Internal Control

CURRENT AND PRIOR YEAR INTERNAL CONTROL FINDING:

Significant Deficiency:

Audit Finding 2025-001 – Lack of Segregation of Accounting Duties

During the year ended December 31, 2025, the City had a lack of segregation of accounting duties. In order to have appropriate segregation of duties the performance of the following duties would need to be completed by a different employee: initiation and authorization of transactions, recording and processing of transactions, reconciliation and reporting of transactions and financial information, and custody of assets. The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements.

City's Response:
The City will continue to monitor various accounting activities and look for areas where functions can be allocated to different staff to minimize potential control risks.

City of Big Lake
Sherburne County, Minnesota

Communications Letter

December 31, 2025

City of Big Lake
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Report on Matters Identified as a Result of
the Audit of the Basic Financial Statements

Honorable Mayor and Members of the
City Council and Management
City of Big Lake
Big Lake, Minnesota

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Big Lake, Minnesota, as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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

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

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

- *Probable*. The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated May 8, 2026, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for management, Members of the City Council, others within the City, federal, and state oversight awarding agencies and pass-through entities the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
May 8, 2026

City of Big Lake
Significant Deficiency

Lack of Segregation of Accounting Duties
During the year ended December 31, 2025, the City had a lack of segregation of accounting duties. In order to have appropriate segregation of duties the performance of the following duties would need to be completed by a different employee: initiation and authorization of transactions, recording, and processing of transactions, reconciliation and reporting of transactions and financial information, and custody of assets. The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

City of Big Lake
Required Communication

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2025. Professional standards require that we advise you of the following matters related to our audit.

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

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

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

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

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

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited, and we do not express an opinion or provide any assurance on it.

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

City of Big Lake
Required Communication

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks
We addressed the following significant risks of material misstatement identified in our planning procedures:

- Improper Revenue Recognition
  - Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.
- Lack of Segregation of Accounting Duties/Misappropriation of Assets
  - If duties cannot be appropriately segregated within the accounting and finance department, there is a risk of unauthorized activity. In addition, generally this results in less review taking place as transactions are recorded in the financial statements.
- Management Override of Internal Control over Journal Entries
  - Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Significant Estimates – Depreciation, Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions, Lease Receivable and Deferred Inflows of Resources Related to Leases, Lease Liability, and Land Held for Resale
  - Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during the year ended December 31, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the City's Significant Accounting Practices (Continued)

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

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

Land Held for Resale – Land held for resale is recorded using either the lower of historical cost or estimated resale value.

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

Lease Receivable and Related Deferred Inflows of Resources - These balances are based on estimates and judgments determined by the City related to the discount rate, lease term, and lease payments.

Lease Liability and Right-to-Use Lease Assets – These balances are based on estimates and judgements determined by the City related to the discount rate, lease term, and lease payments.

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

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

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

City of Big Lake
Required Communication

Uncorrected and Corrected Misstatements
For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. The following bullet point summarizes the uncorrected financial statement misstatement whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatement is immaterial to the financial statements currently under audit.

- Subscription proceeds and capital outlay expenditures

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

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

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

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

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

City of Big Lake
Required Communication

Other Information Included in Annual Reports

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

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

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

We were not engaged to report on the other information accompanying the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

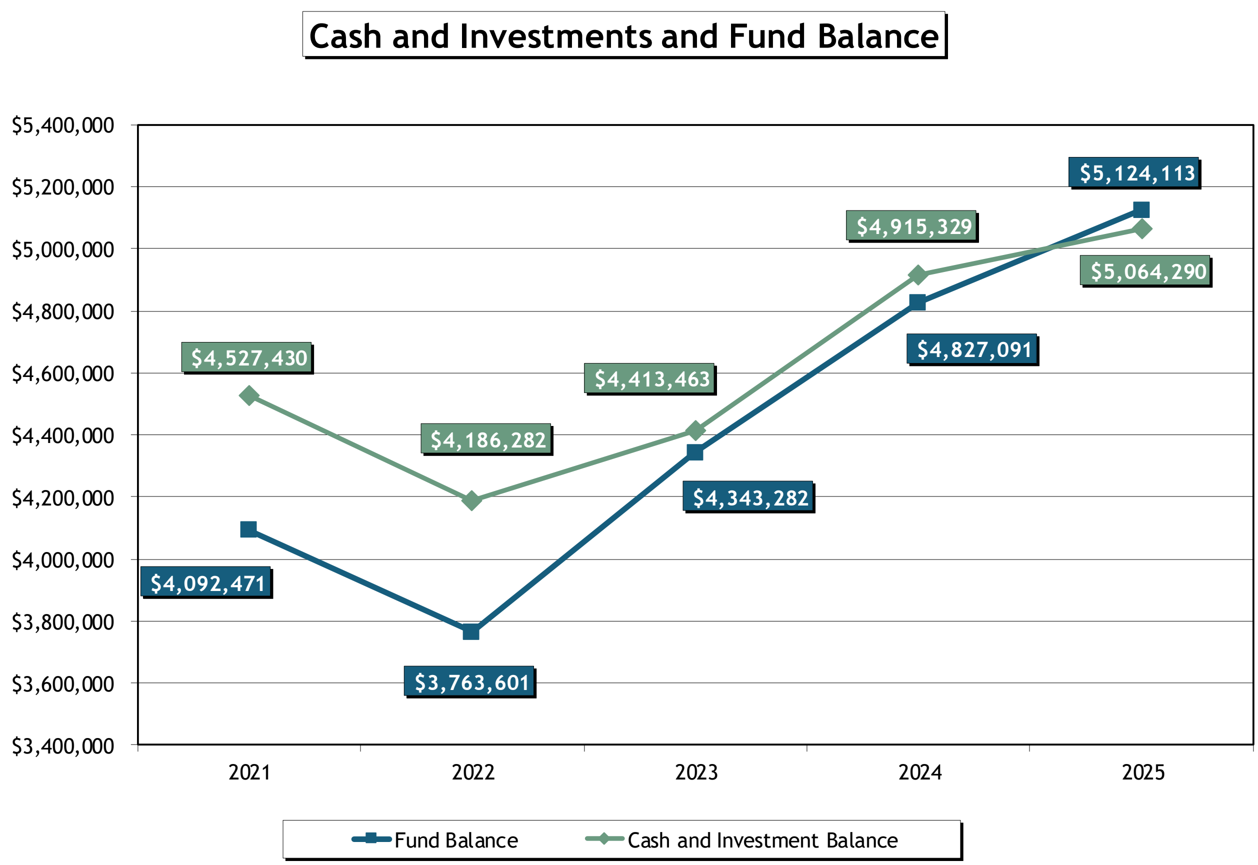
Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation,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

City of Big Lake
Financial Analysis

The following pages provide graphic representations of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

General Fund – Fund Balance

The following graph illustrates the relationship between cash and investments and fund balance over the past five years. As shown below, the cash balance has increased $536,860 from 2021 to 2025. The fund balance increased $297,022 from 2024 to 2025. At December 31, 2025, the General Fund balance consisted of $288,350 nonspendable, $71,658 assigned and $4,764,105 unassigned balances. The total unassigned fund balance represented about eight and a half months of expenditures at current levels. The Office of the State Auditor has issued a statement of position recommending cities maintain an unrestricted fund balance of approximately 35% to 50% of fund operating revenues, or no less than five months of operating expenditures. The City's Fund Balance Policy states that the City will maintain an unrestricted fund balance amount of 42% to 50% of the next year's budgeted expenditures in the General Fund. Based on the 2026 budgeted expenditures of $7,791,754, the City's unassigned General Fund balance was at 61.1% at December 31, 2025.



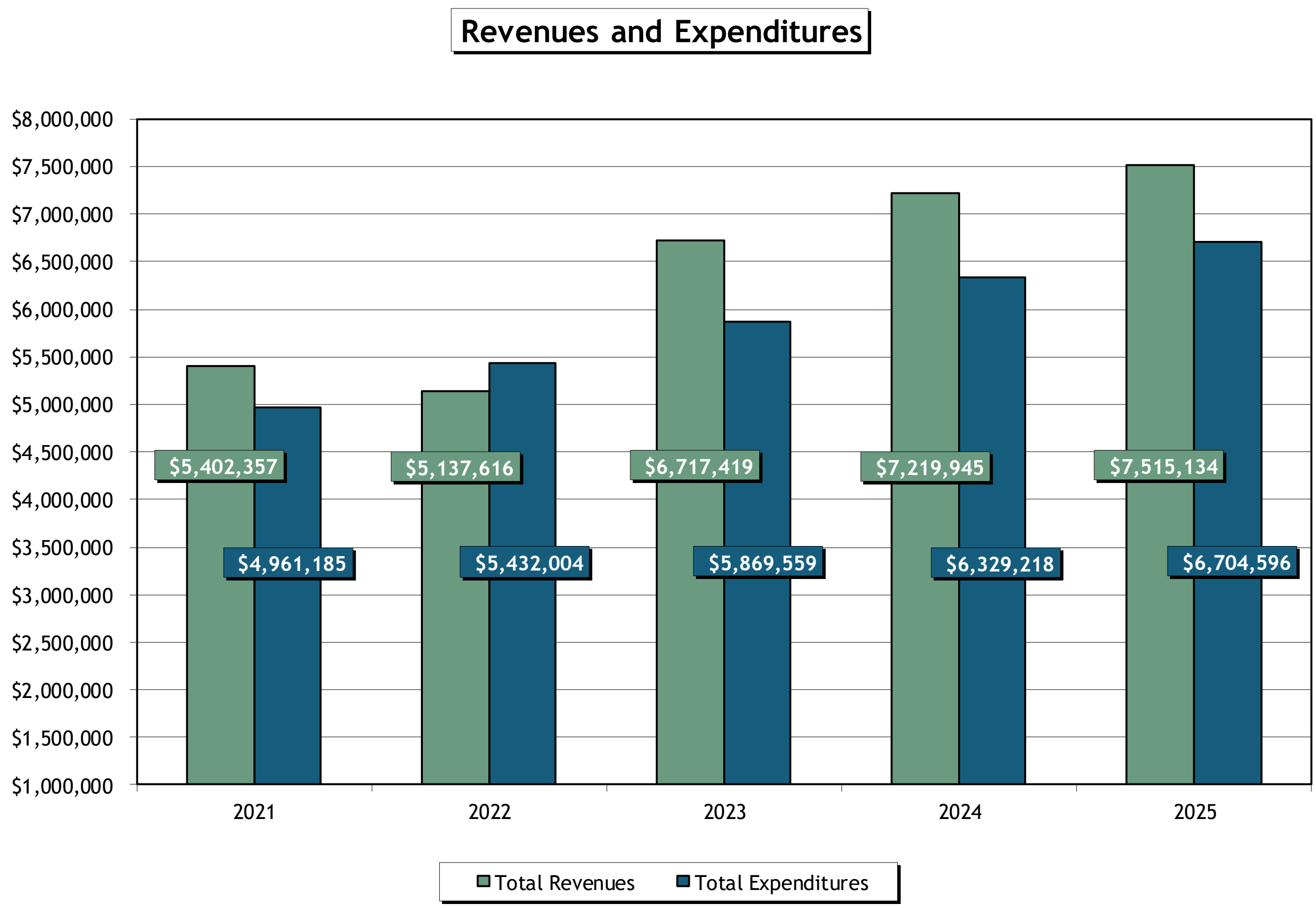
On the following pages, we will discuss the revenues and expenditures of the General Fund and the variations in the fund balance.

City of Big Lake
Financial Analysis

General Fund – Revenues and Expenditures

The following table and graph show the overall operations of the General Fund. Revenues have fluctuated over the five years shown from a high in 2025 of $7,515,134 to a low in 2022 of $5,137,616. Overall, from 2021 to 2025, revenues have increased $2,112,777. Similarly, expenditures have fluctuated over the five years presented. Since 2021, expenditures have increased $1,743,411. Revenues have exceeded expenditures in each of the five years presented, except 2022. Transfers out for 2021 through 2025 were made for capital related items.

	2021	2022	2023	2024	2025
Revenues	$ 5,402,357	$ 5,137,616	$ 6,717,419	$ 7,219,945	$ 7,515,134
Expenditures	4,961,185	5,432,004	5,869,559	6,329,218	6,704,596
Proceeds from the sale of capital assets	3,224	15,000	699	-	9,261
Leases issued	-	-	-	83,821	190,084
Insurance recoveries	14,644	36,907	77,189	48,946	-
Net transfers	(281,938)	(86,389)	(346,067)	(539,685)	(712,861)
Net Change in Fund Balance	**$ 177,102**	**$ (328,870)**	**$ 579,681**	**$ 483,809**	**$ 297,022**

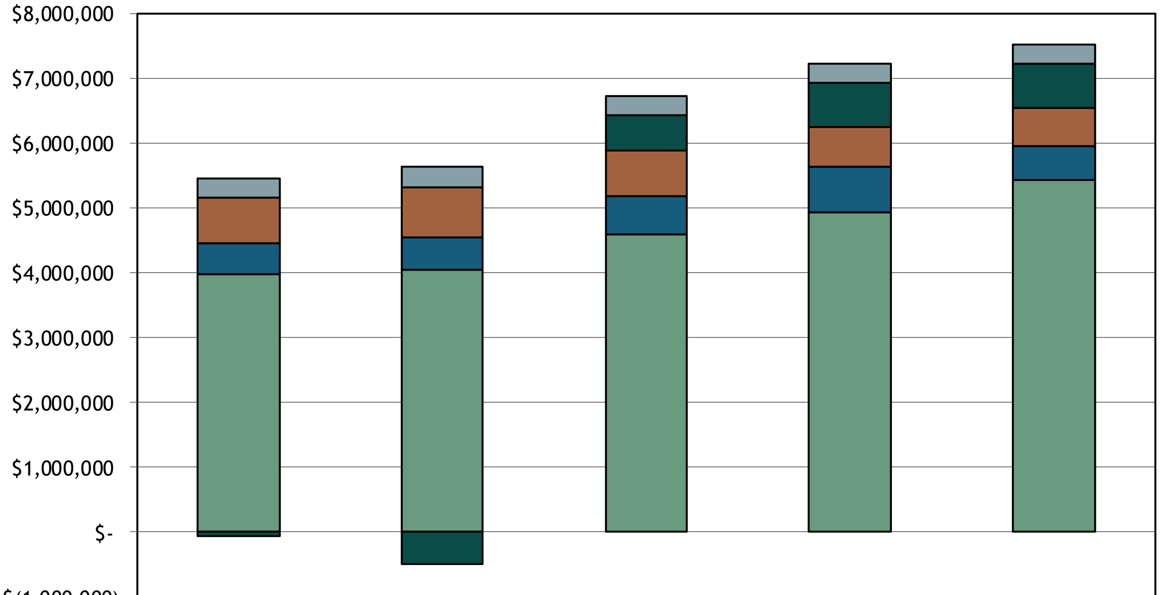


City of Big Lake
Financial Analysis

General Fund – Revenues
The following graph presents comparisons of revenues by type, illustrating the majority of revenue for the City is from taxes and franchise fees. These sources represent 72.2% of total General Fund revenues. Other revenues include items such as intergovernmental, fines and forfeitures, charges for services, investment income and other miscellaneous items.

Revenues of the General Fund increased from 2024 to 2025 by $295,189. Taxes and franchise fee revenue increased $486,489 due to an increase in the levy. Intergovernmental revenue decreased $154,638 due to decreased state aid as the fire department became part of the Statewide Retirement Plan so the City no longer receives the pass through aid. All other revenue sources were consistent with prior years.

General Fund Revenues

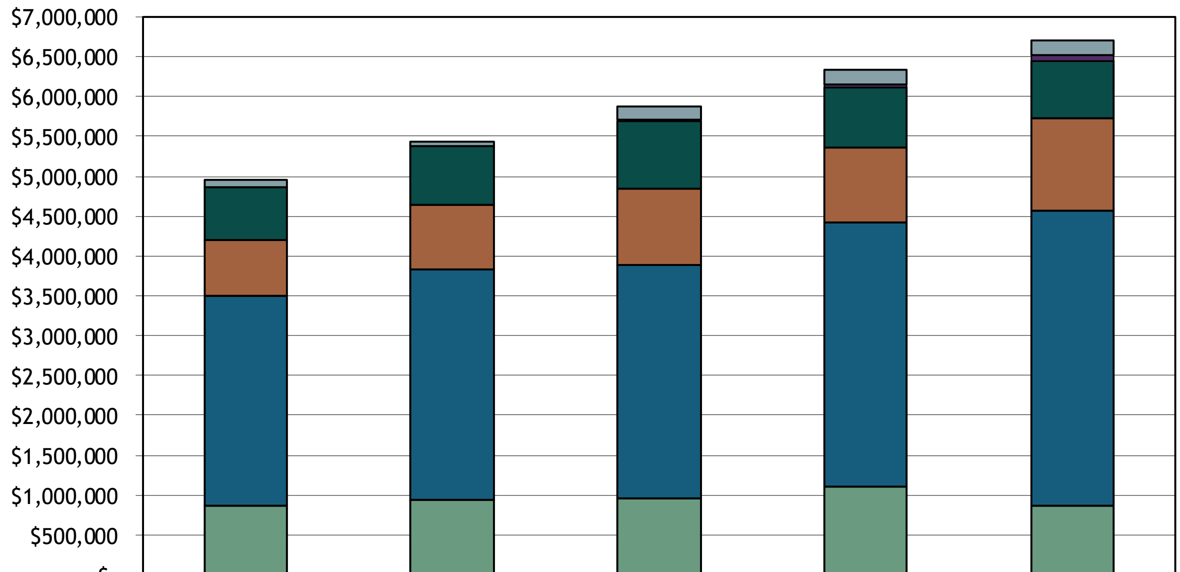


	2021	2022	2023	2024	2025
Charges for Services	$297,877	$297,997	$295,689	$286,659	$289,022
Other	(49,446)	(489,905)	541,961	674,611	675,608
Licenses and Permits	697,647	777,567	704,763	628,109	588,087
Intergovernmental	473,127	506,597	591,170	690,197	535,559
Taxes and Franchise Fees	3,983,152	4,045,360	4,583,836	4,940,369	5,426,858

General Fund – Expenditures
The graph below represents the breakdown of expenditures by department. Public Safety continues to comprise the largest portion of General Fund expenditures, representing 55.1%. Overall, General Fund expenditures increased $375,378 from 2024.

Public Safety increased $377,290 due to an increase in wages as a result of filling all open positions and an increase in capital outlay with the purchase of body cameras. Streets and Highways increased $210,949 due to additional seal coating and crack filling, more work on existing streets, and repair costs. General Government decreased $230,156 due to a decrease in wages and benefits and capital outlay expenditures. Other functions were relatively consistent with the prior year.

General Fund Expenditures



	2021	2022	2023	2024	2025
Economic Development	$96,605	$59,881	$153,114	$181,796	$187,943
Debt Service	-	-	17,197	22,894	60,947
Culture and Recreation	659,077	733,854	848,724	756,533	729,628
Streets and Highways	707,680	813,964	961,247	951,702	1,162,651
Public Safety	2,627,830	2,886,083	2,925,588	3,318,523	3,695,813
General Government	869,993	938,222	963,689	1,097,770	867,614

City of Big Lake
Financial Analysis

General Fund – Budgetary Comparison

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues				
Taxes	$ 5,339,802	$ 5,381,802	$ 5,426,858	$ 45,056
Intergovernmental	495,779	495,779	535,559	39,780
Licenses and permits	694,545	694,545	588,087	(106,458)
Charges for services	262,028	262,028	289,022	26,994
Fines	49,250	49,250	55,414	6,164
Miscellaneous	72,785	172,785	620,194	447,409
Total revenues	6,914,189	7,056,189	7,515,134	458,945
Expenditures				
General government	957,049	1,002,049	867,614	(134,435)
Public safety	3,741,288	3,941,288	3,695,813	(245,475)
Streets and highways	1,135,330	1,187,330	1,162,651	(24,679)
Culture and recreation	888,750	888,750	729,628	(159,122)
Economic development	183,411	186,411	$187,943	1,532
Debt service	-	42,000	60,947	18,947
Total expenditures	6,905,828	7,247,828	6,704,596	(543,232)
Excess of revenues over (under) expenditures	8,361	(191,639)	810,538	1,002,177
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	9,261	9,261
Insurance recoveries	2,500	2,500	-	(2,500)
Leases issued	-	200,000	190,084	(9,916)
Net transfers	(10,861)	(10,861)	(712,861)	(702,000)
Total other financing sources	(8,361)	191,639	(513,516)	(705,155)
Net change in fund balances	$ -	$ -	$ 297,022	$ 297,022

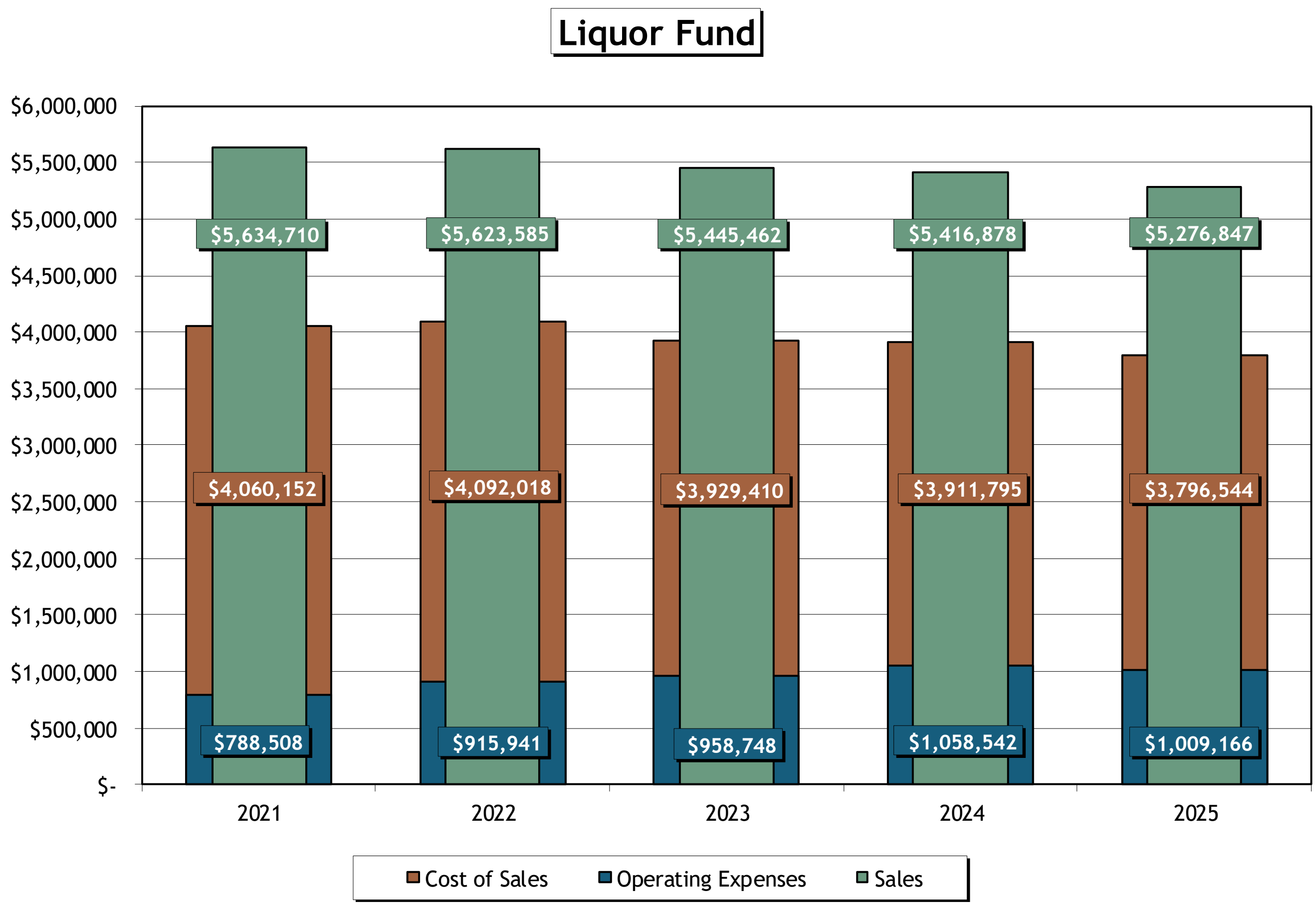
Overall, actual revenue was $458,945, or 6.5%, over budget. Miscellaneous revenues were over budget due to budgeting conservatively. Licenses and permits were under budget due to a decrease in building activity. All other revenue categories were relatively consistent with the budget.

Overall, actual expenditures were less than budgeted amounts by $543,232 or 7.5%. General government was under budget due to budgeting conservatively for wages and benefits. Public safety was under budget due to budgeting conservatively for wages and benefits and fire department became part of the State-wide Retirement Plan so the City no longer receives the pass through aid. Culture and recreation was under budget $159,122 due to conservative budgeting for personnel costs. All other functions were relatively consistent with the budget.

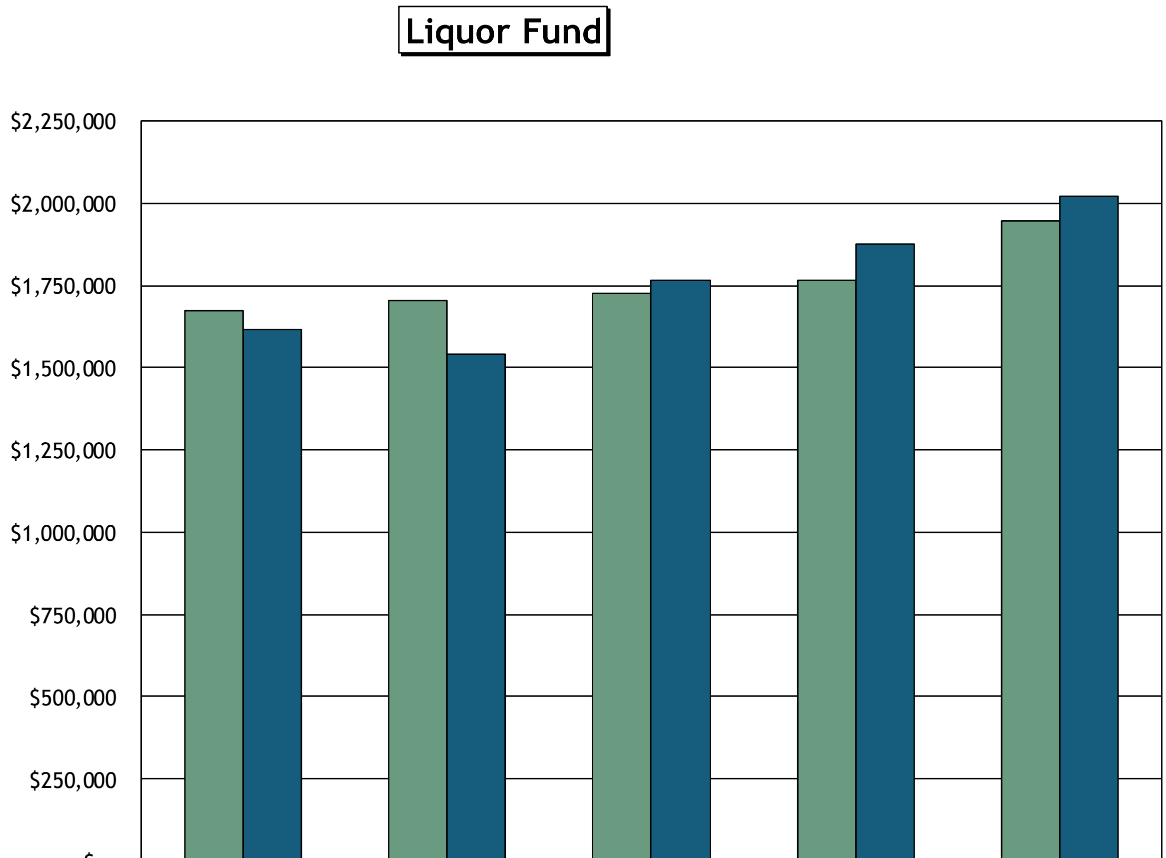
Liquor Fund
Since the liquor store is an important contributing factor to the City's budget, we recommend the Liquor Store Manager and City Council closely monitor expenses. In addition, pricing must also be continually reviewed to ensure charges keep pace with increases in costs of sales.

Selected data relating to the City's Liquor Fund operating results for the past five years is displayed in the graphs below and on the following page.

The liquor store sales decreased in 2025. Total sales for 2025 reflected a 2.6% decrease from 2024. During this same time period, cost of sales decreased 2.9%. The result was a slight increase in the gross profit percentage from 27.8% in 2024 to 28.1% in 2025.

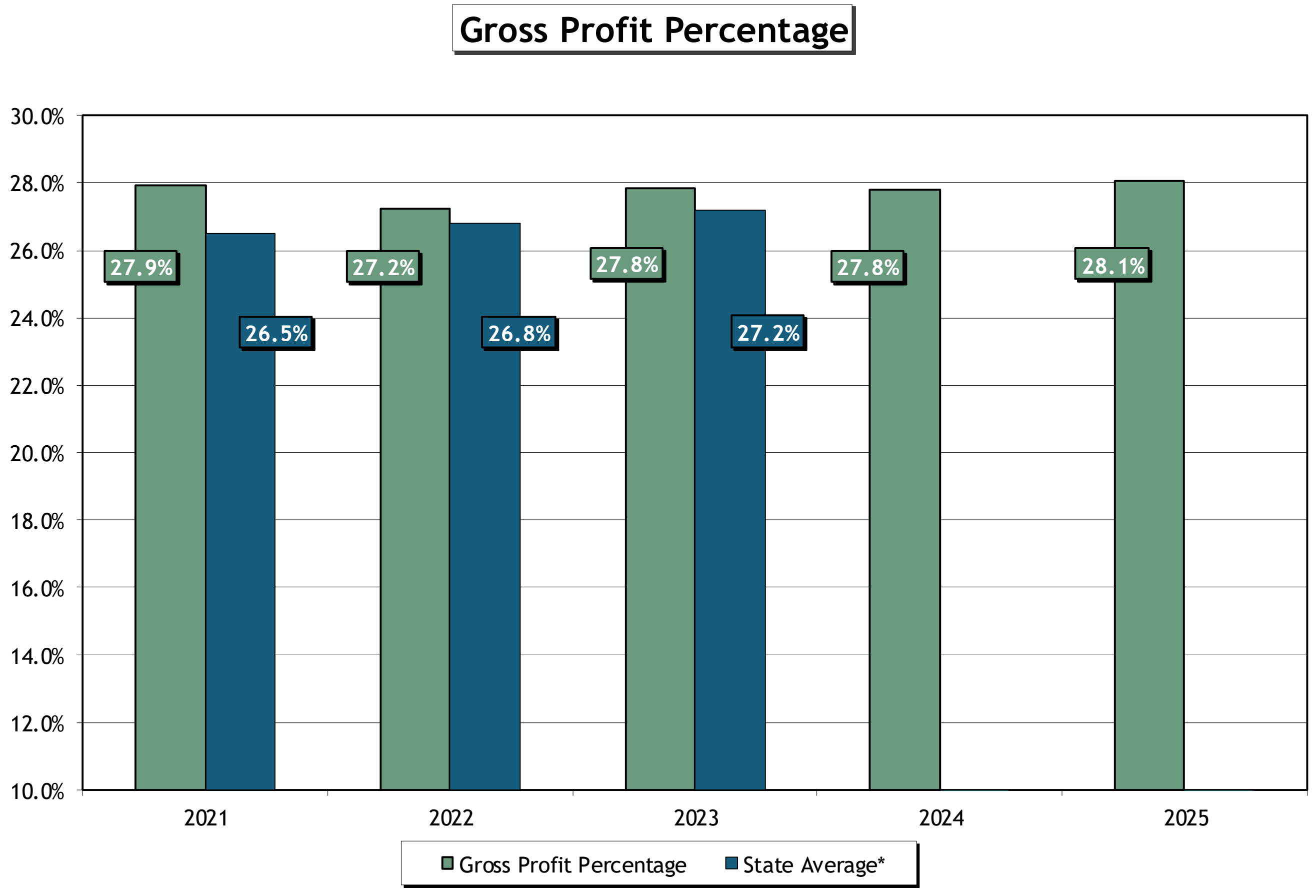


Liquor Fund (Continued)
As of December 31, 2025, the Liquor Fund had an ending cash and investment balance of $1,944,467. Unrestricted net position at year-end was $2,021,225, an increase of $146,778 compared to 2024. There was no debt outstanding at December 31, 2025, in the Liquor Fund.



	2021	2022	2023	2024	2025
Cash and Investments	$1,674,139	$1,705,380	$1,726,078	$1,767,667	$1,944,467
Unrestricted Net Position	1,615,281	1,539,093	1,766,442	1,874,447	2,021,225

Liquor Fund (Continued)

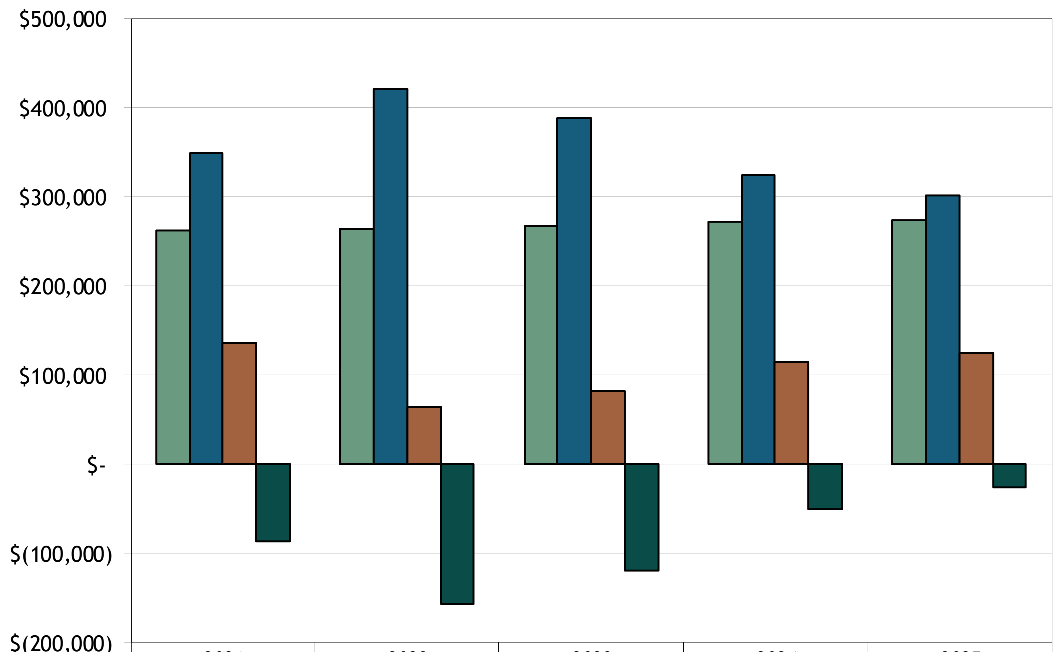


* State averages were taken from the 2021-2023 State of Minnesota "Analysis of Municipal Liquor Store Operations" for off-sale stores. Data for 2024 and 2025 is not yet available.

Storm Sewer Fund
The following graph illustrates the current operations of the Storm Sewer Fund for the past five years. For each of the five years shown, the City's Storm Sewer Fund has generated an operating loss. Charges for services increased $2,113 or 0.8% while operating expenses decreased $22,332 or 6.9%, compared to 2024. The net effect of the changes in revenues and expenses is a net loss of $27,121. When depreciation is removed from the operating expenses, the Fund experienced operating income of $124,111.

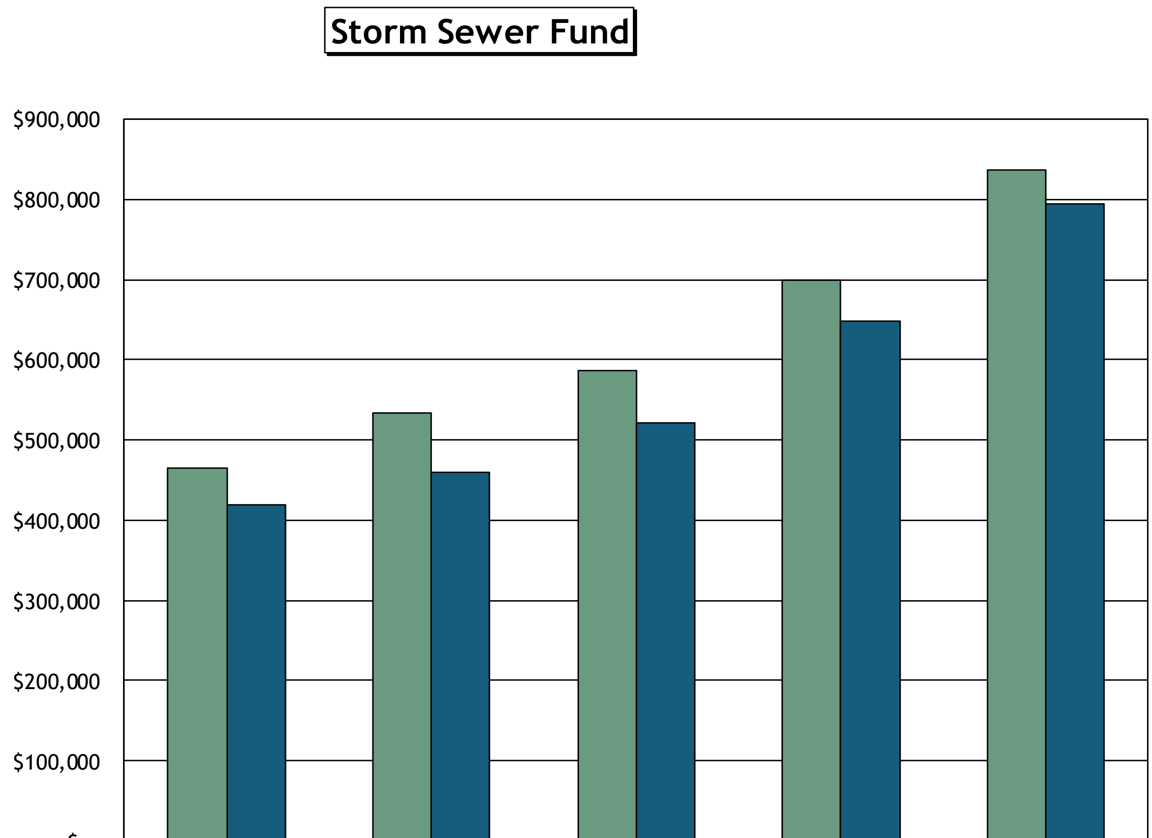
We recommend the City continue to evaluate storm water rates and monitor related expenses to generate sufficient operating income in the future.

Storm Sewer Operations



	2021	2022	2023	2024	2025
Charges for Services	$262,900	$263,663	$267,656	$272,277	$274,390
Operating Expenses	349,165	421,859	387,920	323,843	301,511
Operating Income without Depreciation	136,064	64,133	81,324	114,472	124,111
Operating Income (Loss)	(86,265)	(158,196)	(120,264)	(51,566)	(27,121)

Storm Sewer Fund (Continued)



	2021	2022	2023	2024	2025
Cash and Investments	$465,678	$534,004	$585,962	$699,411	$836,422
Unrestricted Net Position	419,710	459,276	521,190	648,253	794,914

As of December 31, 2025, the Storm Water Fund had an ending net cash and investment balance of $836,422. This is an increase of $137,011 from 2024 levels. Total net position at year-end was $2,681,186, while unrestricted net position at year-end was $794,914. Unrestricted net position has increased $375,204 since 2021.

City of Big Lake
Financial Analysis

Water and Sewer Funds

Water Fund

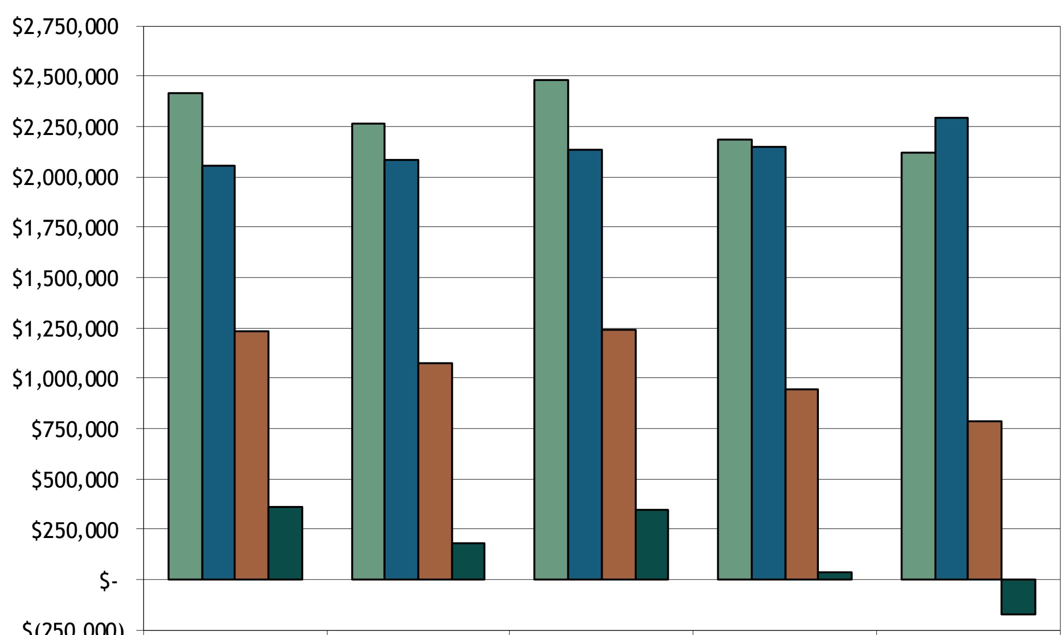
The following graph illustrates the current operations of the Water Fund for the past five years. Charges for services illustrated do not include water connection fees. These fees are not included because the revenue is set aside for future asset replacement costs. Similarly, operating income is shown with and without depreciation as the above connection fees will be covering some of the replacement cost. Therefore, charges for services will not be required to cover all of these costs.

For 2021-2024, the Fund generated an operating income, in 2025 the fund generated an operating loss. Charges for services decreased $66,227 or 3.0% from 2024 due to a decrease in usage and a 5% decrease in rates for the year. Operating expenses increased by $142,703, or 6.6% due to additional staffing and new water meter reading software. The net effect of the decreased revenues and increased expenses is operating loss of $173,884. When depreciation is removed from the operating expenses, the Fund experienced operating income of $788,141.

Enterprise funds may be used to account for any activity in which a fee is charged. It is not required to have the fee support the entire activity; however, the basic premise in establishing an enterprise fund is that the activity will be operated similar to a business. Therefore, it is expected the enterprise fund would at least be able to meet its obligations currently and into the future.

We recommend the City continue to evaluate water rates and monitor related expenditures to generate sufficient operating income in the future.

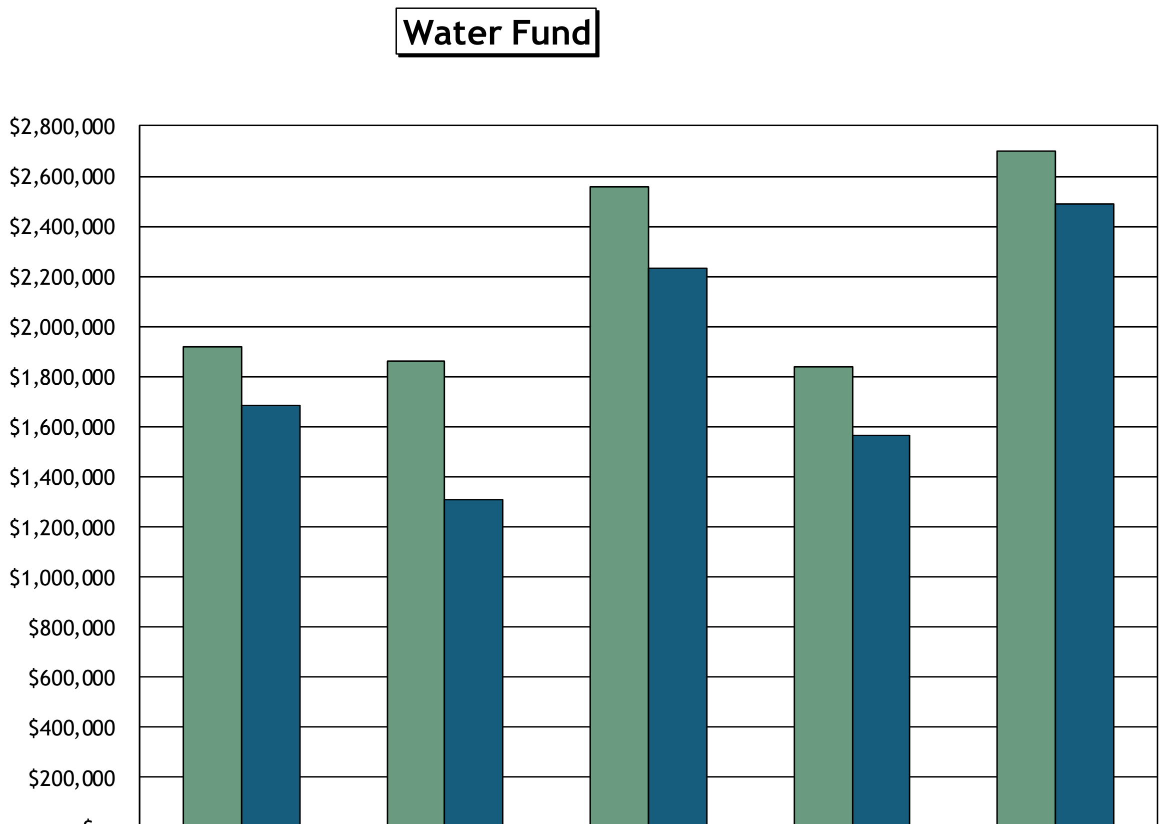
Water Operations



	2021	2022	2023	2024	2025
Charges for Services	$2,416,615	$2,264,213	$2,476,967	$2,186,885	$2,120,658
Operating Expenses	2,056,739	2,082,569	2,132,021	2,151,839	2,294,542
Operating Income without Depreciation	1,231,779	1,076,160	1,241,795	942,020	788,141
Operating Income (Loss)	359,876	181,644	344,946	35,046	(173,884)

Water and Sewer Funds (Continued)

Water Fund (Continued)



	2021	2022	2023	2024	2025
Cash and Investments (net of advances)	$1,917,581	$1,862,139	$2,557,934	$1,840,394	$2,701,157
Unrestricted Net Position	1,683,779	1,306,654	2,231,013	1,564,280	2,487,217

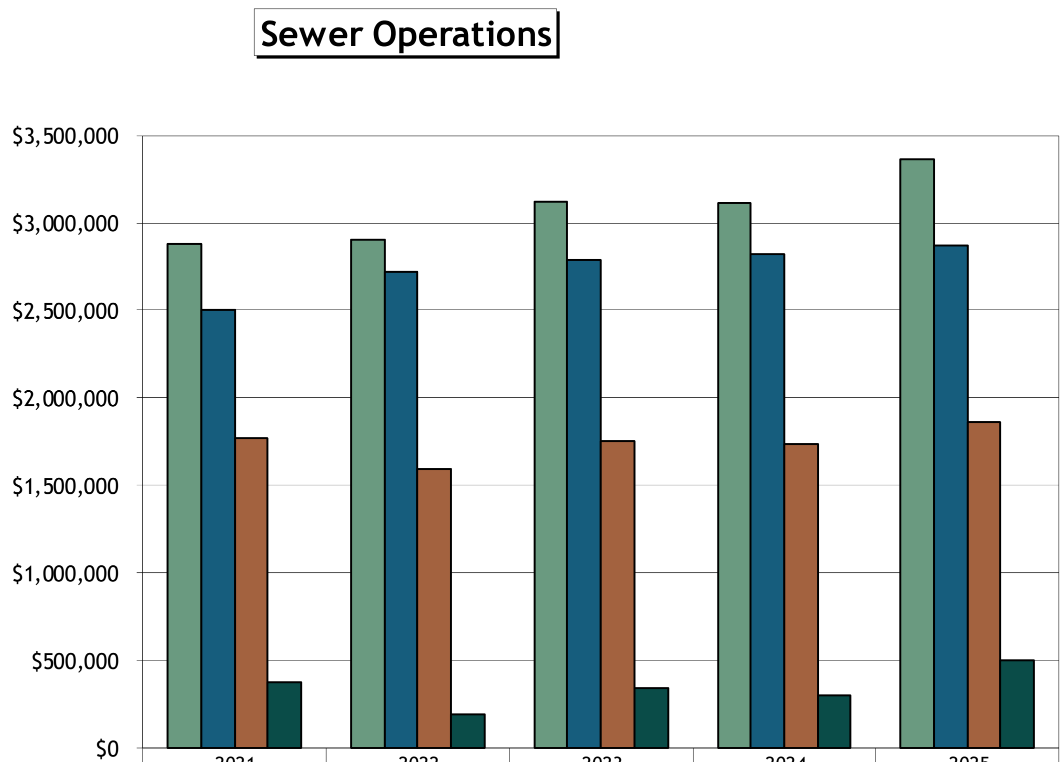
The above graph shows the cash and investments (net of advances) and unrestricted net position balances as of December 31 for the last five years. The Water Fund cash and investment balance has increased $783,576 since 2021. In 2021, a portion of the cash and investments in the Water Fund was being advanced from the Sewer Fund. That amount has been removed from the presentation above for that year. This balance was paid off in 2022. Current year interest and principal payments in the Water Fund were $109,477. The total amount of debt outstanding in the Water Fund at December 31, 2025, was $408,387 including bonds, notes, and leases. Principal and interest due in 2026 total $111,533.

Water and Sewer Funds (Continued)

Sewer Fund

In all of the past five years, the Sewer Fund has shown an operating income. In 2025, the Fund showed operating income of $496,536. This is an increase in operating income of $198,483 from 2024. The Fund experienced an increase in charges for services of $248,123 due to rate increase of 8% for the year. Operating expenses increased $49,640.

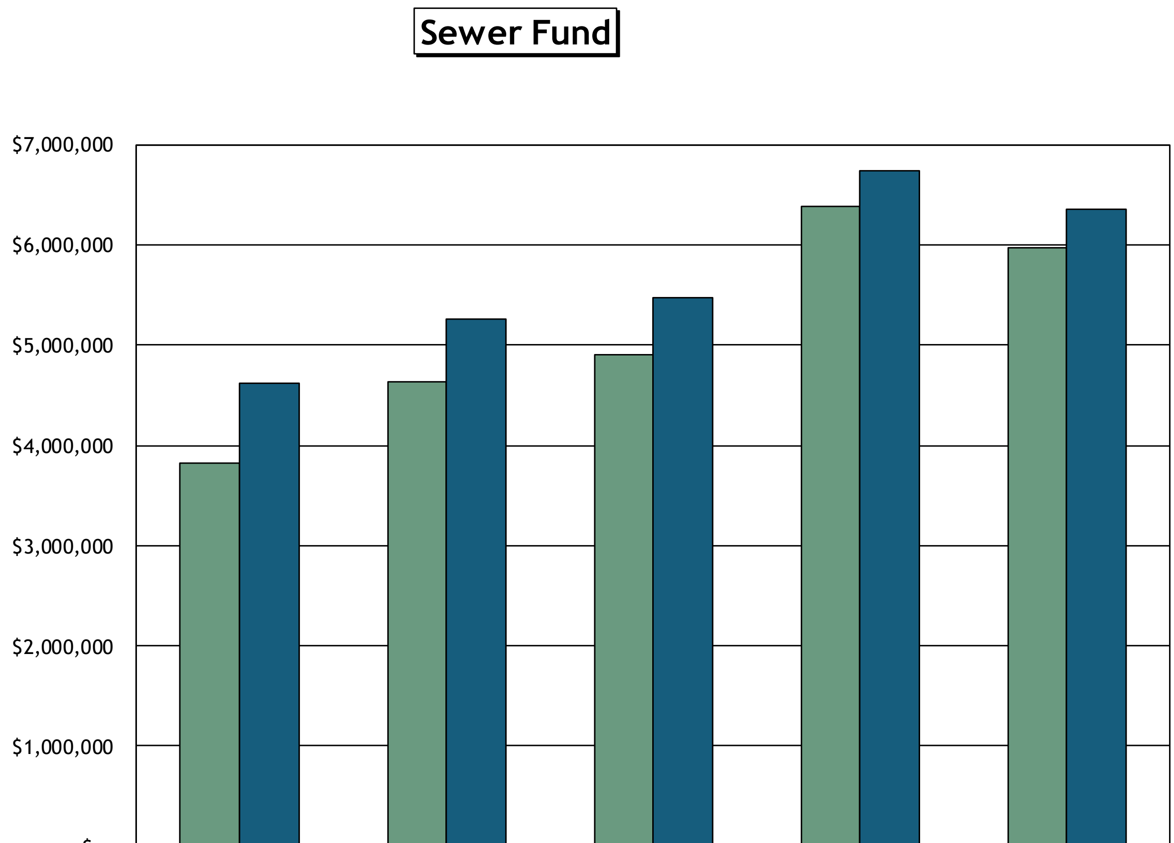
We recommend the City continue to evaluate water and sewer rates to generate sufficient operating income in the future. The significant debt principal and interest obligations of the City are considered non-operating expenses and are not presented with this particular graph. However, the City should consider these obligations when evaluating the sewer rates to ensure the Fund is able to make all future debt payments.



	2021	2022	2023	2024	2025
Charges for Services	$2,877,254	$2,907,736	$3,125,717	$3,115,252	$3,363,375
Operating Expenses	2,503,429	2,721,665	2,789,362	2,817,199	2,866,839
Operating Income without Depreciation	1,767,907	1,588,238	1,754,014	1,734,870	1,859,272
Operating Income (Loss)	373,825	186,071	336,355	298,053	496,536

Water and Sewer Funds (Continued)

Sewer Fund (Continued)



	2021	2022	2023	2024	2025
Cash and Investments	$3,823,826	$4,627,719	$4,902,392	$6,379,440	$5,963,842
Unrestricted Net Position	4,619,512	5,258,846	5,471,950	6,738,445	6,349,535

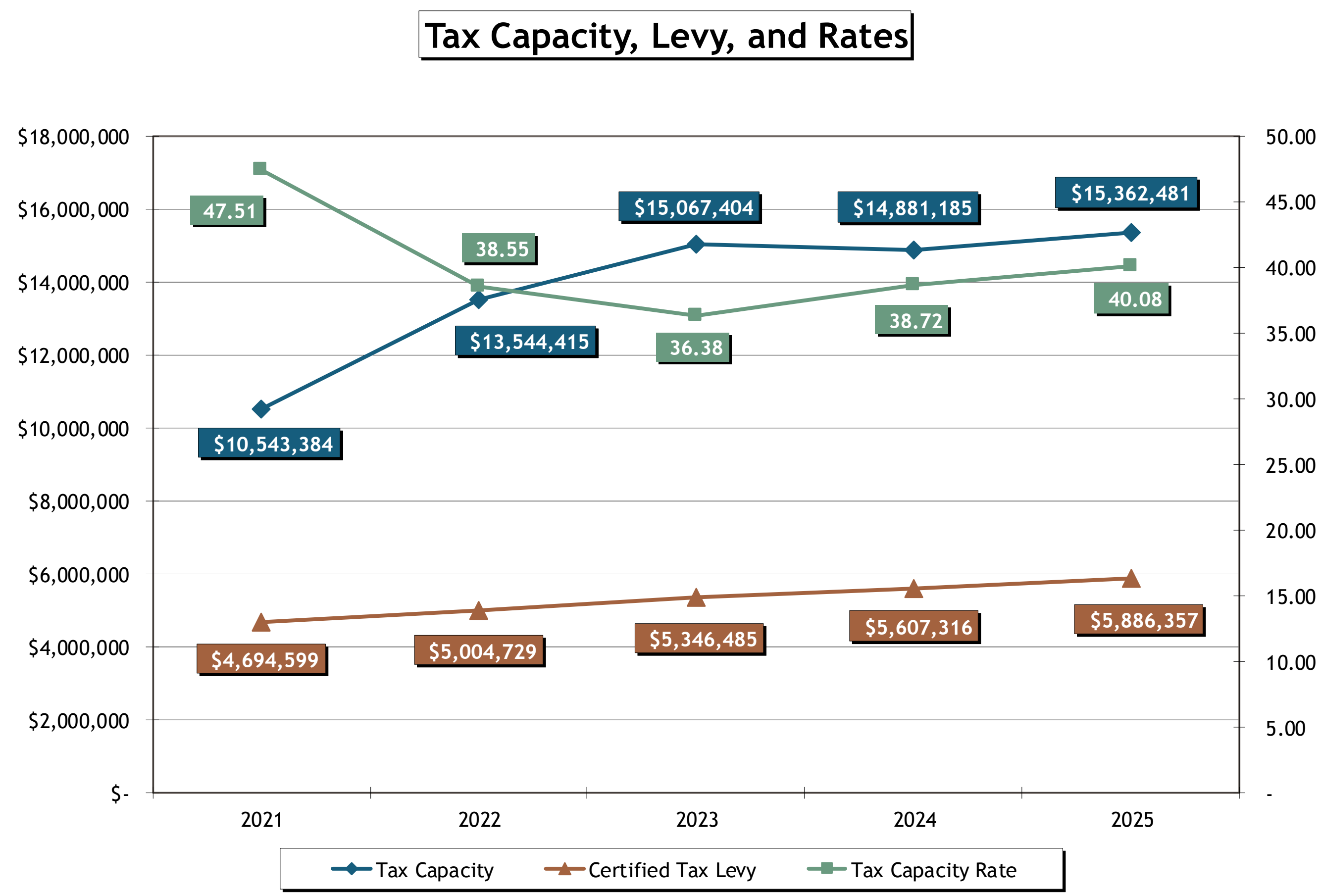
The graph above shows the cash and investment (excluding restricted cash and investments) and unrestricted net position balances as of December 31 for the last five years. The Sewer Fund cash and investment balance decreased $415,598 in 2025 and increased $2,140,016 since 2021. Starting in 2007, the Sewer Fund was used to finance the cash deficits of the other City's funds. In 2007, the amount of cash used to cover the deficits was $1.3 million. In 2025, the Fund used $586,687 to cover cash deficits in other funds.

The current year interest and principal payments on the Sewer Fund debt were $1,326,169. The total amount of debt outstanding at December 31, 2025, was $5,264,964, including bonds, notes and leases. Principal and interest due in 2026 totals $1,328,323 for the Sewer Fund.

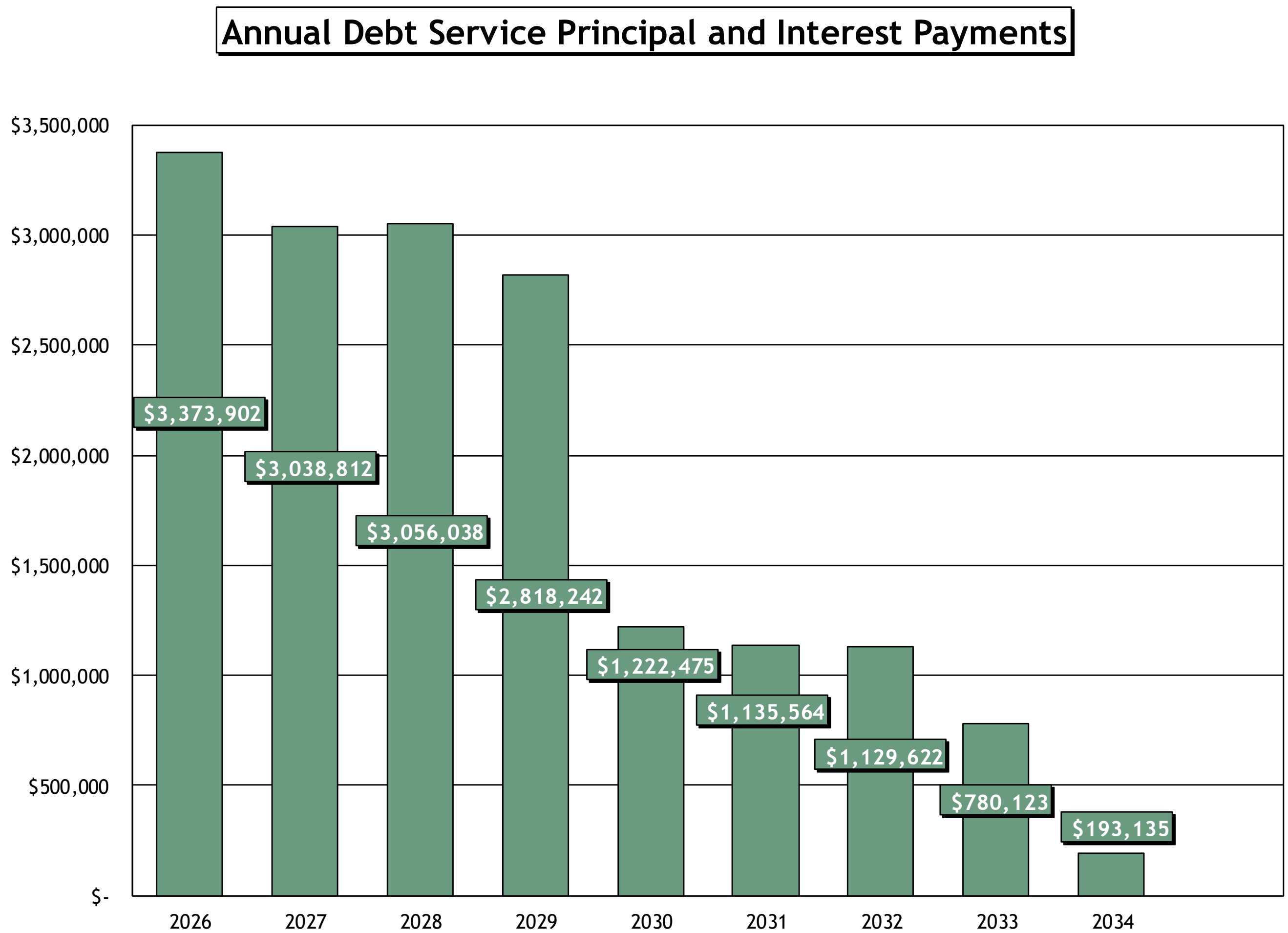
On the following pages, the Water and Sewer Fund operations are shown to include revenue collected for access charges and trunk fees.

Tax Capacity, Levy, and Rates
The chart above graphs the tax capacity (not including Tax Increment Financing (TIF) Districts), certified tax levy and tax capacity rate for 2021 through 2025. The tax capacity is based on total tax capacity, prior to adjustments for captured TIF and fiscal 2021. The certified tax levy amount is also prior to fiscal disparity adjustments.

Comparing 2021 through 2025, the City's tax capacity has increased from $10,543,384 to $15,362,481 for a change of $4,819,097. This is a 45.7% increase in tax capacity. The City's certified levy over this same time frame has increased $1,191,758, or 25.4%. As a result of the City's certified tax levy increase and the increase in the tax capacity for 2021 through 2025, the City's tax capacity rate decreased from 47.51% in 2021 to 40.08% in 2025.



Debt Service
The bar graph below shows the City's annual debt service obligations for all outstanding bonds. The total debt payments outstanding at December 31, 2025, are $16,747,913, including interest totaling $1,258,913.



City of Big Lake
Emerging Issues

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

- **Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements***
  GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.
- **Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets***
  GASB has issued GASB Statement No. 104 relating to capital asset disclosures. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets.

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

City of Big Lake
Emerging Issues

Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets*
The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets continue to be disclosed separately in the capital assets note disclosures including presentation of capital assets by major class and separate disclosure of lease assets, subscription assets, and intangible right-to-use assets.

This Statement requires additional disclosures for capital assets held for sale. A capital asset is held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

GASB Statement No. 104 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

AGENDA ITEM
Big Lake City Council

Prepared By: Kendra Lindahl, AICP Consulting Planner	**Meeting Date:** 5/20/2026	☒ **Regular Agenda Item** ☐ **Consent Agenda Item**	**Item No.** **7C**
Item Description: ***Public Hearing*** *for an easement vacation of drainage and utility easements between Lot 6 and Lot 7, Block 2, Mitch K Farms First Addition*		**Reviewed By:** *Hanna Klimmek, City Administrator* **Reviewed By:** *Marie Popp, Community Development Director/EDA Executive Director*	

60-DAY REVIEW DEADLINE: June 1, 2026

ACTION REQUESTED

The City Council is asked to hold a **PUBLIC HEARING** on a request to vacate drainage and utility easements between Lot 6 and Lot 7, Block 2, Mitch K Farms First Addition and:

1. **Motion to approve a RESOLUTION approving a petition to vacate easements between Lot 6 and Lot 7, Block 2, Mitch K Farms First Addition and a lot combination, subject to the conditions identified therein.**

BACKGROUND/DISCUSSION

The applicant, Mark Wasmund, owns both properties and recently had them split following administrative approval from the City for a simple subdivision application on March 12, 2025. This was simple as the existing drainage and utility easements were still on the property from the original plat.

Now the applicant has requested to combine them again after reviewing their options for what to do with the property. The City now has a policy to require all drainage and utility easements, which are required when lots are platted, be vacated when combining lots to prevent any future issues with building over them once the lots are combined.

ANALYSIS OF REQUEST

Vacation

The applicant is petitioning the City to vacate drainage and utility easements on the common lot line of Lot 6 and 7, Block 2, Mitch K Farms First Addition. The applicant has requested to combine the lots and this requires the vacation of the easement between the lots. An easement exhibit showing the easements petitioned for vacation is provided as an attachment to this report. The lot combination is normally reviewed administratively, however since this vacation requires Council action, Staff has also included the approval of the lot combination in the resolution approving the vacation attached to this report.

The vacation process is regulated by state statute and requires a public hearing to be held by the City Council to provide a chance for all persons affected by the proposed vacation to speak and be heard.

FINANCIAL IMPACT

N/A. The applicant is responsible for all costs related to the development application.

STAFF RECOMMENDATION

Staff recommends approval of the RESOLUTION approving the drainage and utility easement vacation between Lot 6 and Lot 7, Block 2, Mitch K Farms First Addition and lot combination, subject to the conditions identified therein.

ATTACHMENTS

Attachment A:	Site Location Map
Attachment B:	Public Hearing Notice
Attachment C:	Easement Exhibit
Attachment D:	Resolution Approving Drainage and Utility Easement Vacation and Lot Combination

Attachment A
Location Map


65-00527-0170
1
65-00527-0320
65-00577-0105
10-00107-2300
65-00511-0020
65-00511-0242
65-00511-0030
65-00527-0020
10-00118-2106
1

Attachment B
Public Hearing Notice

CITY OF BIG LAKE
COUNTY OF SHERBURNE
STATE OF MINNESOTA

NOTICE OF PUBLIC HEARING FOR A REQUEST FOR EASEMENT VACATION IN MITCH K FARMS FIRST ADDITION

You are hereby notified that the Big Lake City Council will hold a public hearing to consider vacating a drainage and utility easement between Lot 6 and Lot 7, Block 2, Mitch K Farms First Addition. The vacation is to facilitate a lot combination. The hearing will be held in the Big Lake City Hall Council Chambers located at 160 Lake Street North on **Wednesday, May 20, 2026, at or about 6:30 p.m.** or shortly thereafter.

Applicant/Owner:	Mark Wasmund, 18991 Earl Road, Big Lake, MN 55309
Location:	18991 Earl Road, Big Lake, MN 55309
PID:	#65-00527-0235 and 65-00527-0231
Request(s):	A vacation of drainage and utility easements on Lot 6, Block 2 and Lot 7, Block 2 of the Mitch K Farms First Addition.

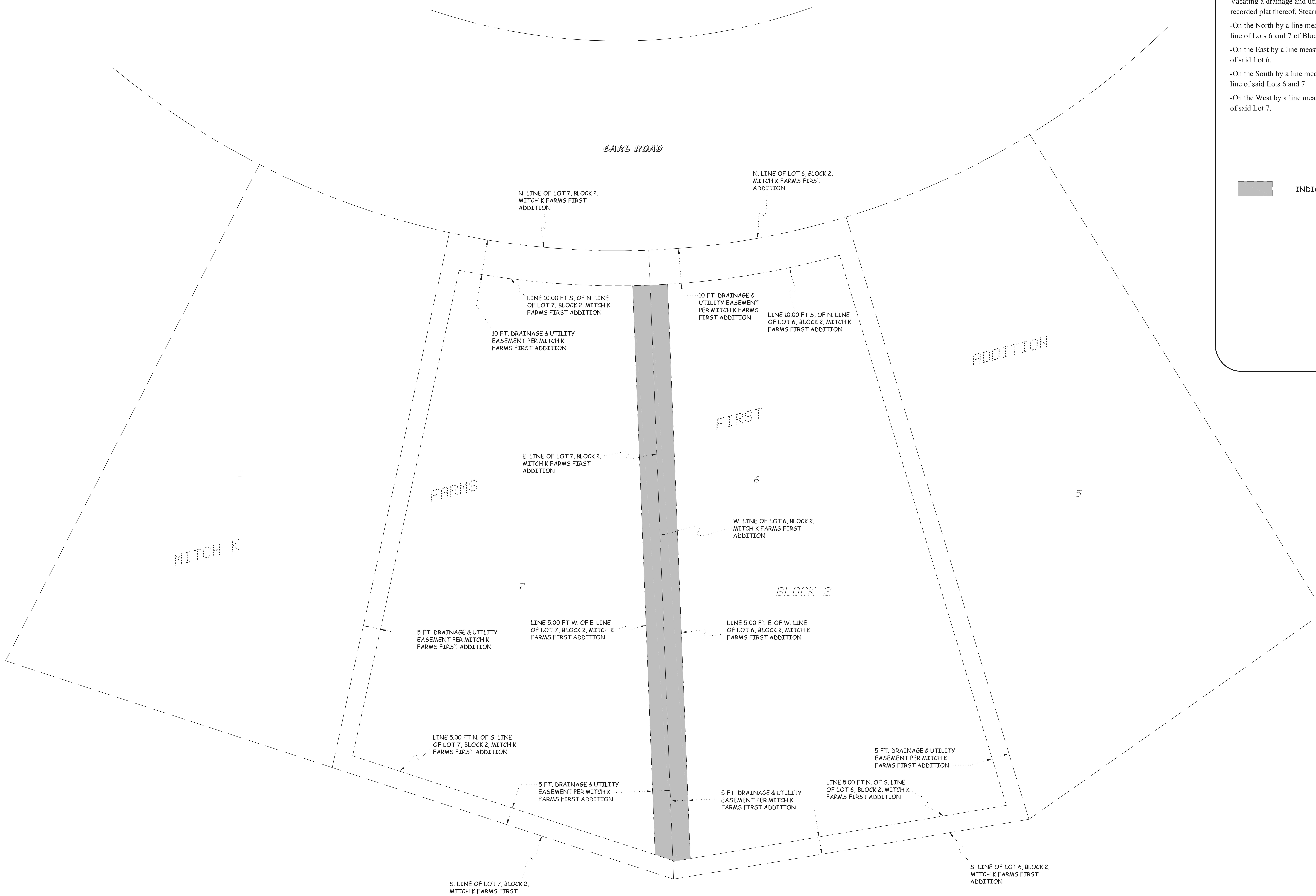
If you desire to be heard in reference to this matter, you are encouraged to attend the scheduled public meeting or submit written comments to City Hall prior to the hearing. Comments can be emailed to Consultant Planner Kendra Lindahl, AICP at klindahl@landform.net or mailed to City Hall at 160 Lake Street North.

Kendra Lindahl, AICP
Consulting City Planner
City of Big Lake

(Patriot News Becker, MN) (April 25, 2026 Edition) (Small Legal)

Attachment C
Easement Exhibit

EASEMENT VACATION SKETCH



LEGAL DESCRIPTION

LEGAL DESCRIPTION FOR VACATING DRAINAGE AND UTILITY EASEMENTS:

Vacating a drainage and utility easement as dedicated in MITCH K FARMS FIRST ADDITION, according to the recorded plat thereof, Stearns County, Minnesota, bounded as follows:

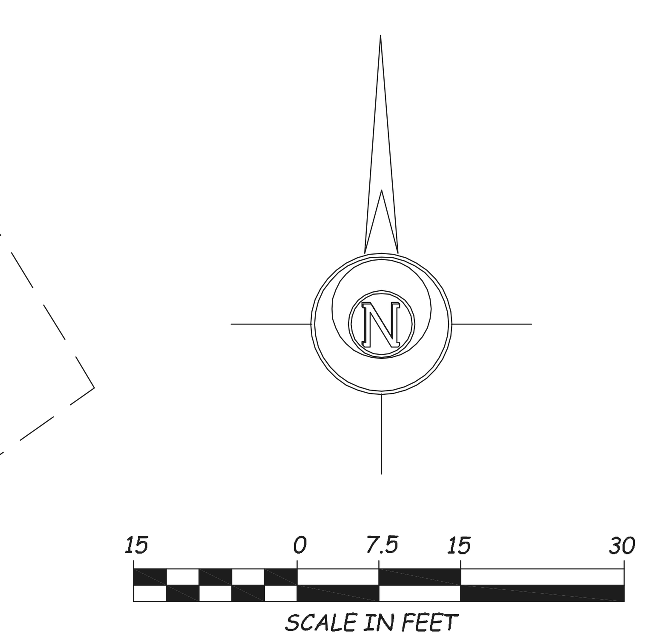
-On the North by a line measured 10.00 feet South of, as measured at a right angle to and parallel with, the North line of Lots 6 and 7 of Block 2, said MITCH K FARMS FIRST ADDITION.

-On the East by a line measured 5.00 feet East of, as measured at a right angle to and parallel with, the West line of said Lot 6.

-On the South by a line measured 5.00 feet North of, as measured at a right angle to and parallel with, the South line of said Lots 6 and 7.

-On the West by a line measured 5.00 feet West of, as measured at a right angle to and parallel with, the East line of said Lot 7.

INDICATES PROPOSED DRAINAGE AND UTILITY EASEMENT TO BE VACATED



EASEMENT VACATION SKETCH PREPARED FOR:
MARK WASMUND

JOB NO: 2025-09
FILE NAME: 2025-09VAC.DWG
LOCATION: 7-33-27

NOTE: THIS SURVEY IS INTENDED ONLY FOR THE BENEFIT OF THE PARTY TO WHOM IT WAS PREPARED FOR AND SHOULD NOT BE RELIED UPON BY ANY OTHER PARTY OR FOR ANY OTHER PURPOSE. UNAUTHORIZED REPRODUCTION OF THIS DOCUMENT IS PROHIBITED.

1004 2nd ST. SE
WILLMAR, MN 56201
PH. 320-235-4012

340 CHAPEL HILL RD.
COLD SPRING, MN 56320
PH. 320-685-5905

1250 HWY 15 SOUTH
HUTCHINSON, MN 55350
PH. 320-234-1223

EASEMENT VACATION SKETCH PREPARED BY:
O'MALLEY & KRON LAND SURVEYORS, INC.

I HEREBY CERTIFY THAT THIS SURVEY, PLAN OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF MINNESOTA.

DATE: 04-01-2026

ADAM K. CHRISTENSON
MINNESOTA REGISTRATION NO. 50333

SHEET 1 OF 1

Attachment D
Resolution Approving Drainage and Utility Easement Vacation and Lot Combination

CITY OF BIG LAKE
MINNESOTA

A general meeting of the City Council of the City of Big Lake, Minnesota was called to order by Mayor Paul Knier at 6:30 p.m. in the Council Chambers of City Hall, Big Lake, on Wednesday, May 20, 2026. The following Council Members were present: Ken Geroux, Ken Halverson, Paul Knier, Kim Noding, and Paul Seefeld. A motion to adopt the following resolution was made by Council Member ___ and seconded by Council Member ___.

BIG LAKE CITY COUNCIL
RESOLUTION NO. 2026-XX

RESOLUTION APPROVING A PETITION TO VACATE DRAINAGE AND UTILITY EASEMENTS ON LOTS 6 AND 7, BLOCK 2, OF MITCH K FARMS FIRST ADDITION AND LOT COMBINATION

WHEREAS, Mark Wasmund, the owner, submitted a petition to vacate drainage and utility easements located on Lots 6 and 7, Block 2, Mitch K Farms First Addition as legally described in Exhibit A; and

WHEREAS, the Big Lake City Council conducted a public hearing on May 20, 2026; and

WHEREAS, notice of the public hearing was duly published and posted in accordance with applicable Minnesota Statutes and persons interested in said applications were afforded the opportunity to present their views and objections related to the project; and

WHEREAS the City finds that the drainage and utility easements are no longer required due to a lot combination; and

WHEREAS the City Council of Big Lake makes the following Findings of Fact and decision:

A. The Planning Report dated May 20, 2026, shall be the governing document which includes the following attachments:

Attachment A:	Site Location Map
Attachment B:	Public Hearing Notice
Attachment C:	Easement Exhibit
Attachment D:	Resolution Approving Drainage and Utility Easement Vacation and Lot Combination

B. The legal description and exhibit of the drainage and utility easements petitioned for vacation is attached as Exhibit A.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Big Lake that it hereby approves the drainage and utility vacation as petitioned subject to the following:

1. The administrative lot combination is approved with this resolution.

2. The applicant must record the lot combination form with this resolution with Sherburne County.

3. The applicant must provide proof of recording prior to issuance of building permits.

Adopted by the Big Lake City Council on the 20th day of May, 2026.

____
Mayor Paul Knier

Attest:

____
Gina Wolbeck, City Clerk

The following Council Members voted in favor:
The following Council Members voted against or abstained:

Whereupon the motion was duly passed and executed.

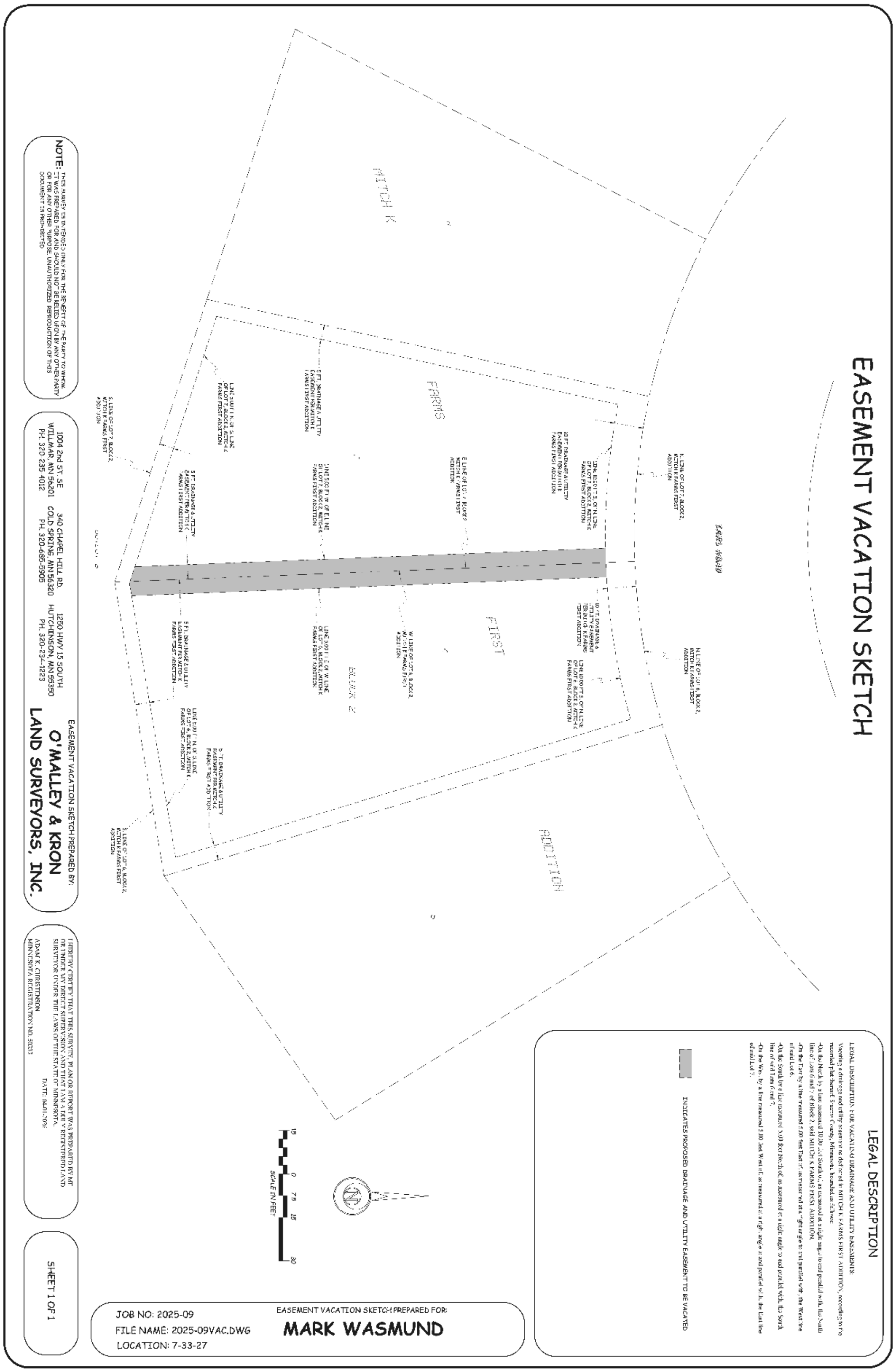
Drafted By:
City of Big Lake
160 Lake Street North
Big Lake, MN 55309

STATE OF MINNESOTA)
) SS.
COUNTY OF SHERBURNE)

The foregoing instrument was acknowledged before me this _____ day of May, 2026 by Paul Knier and Gina Wolbeck, the Mayor and City Clerk respectively of the City of Big Lake, a Minnesota municipal corporation, on behalf of the corporation.

____
Notary Public

Exhibit A
Easement Exhibit



AGENDA ITEM
Big Lake City Council

<table>
<tr><td colspan="2">Prepared By:
Kendra Lindahl, AICP
Consulting Planner</td><td>Meeting Date:
5/20/2026</td><td>☒ Regular Agenda Item
☐ Consent Agenda Item</td><td>Item No.
7D</td></tr>
<tr><td rowspan="2">Item Description:
Amendments to Subsection 1003.11 (R-5, Residential Redevelopment District) and Subsection 1004.03 (Shoreland Management Overlay District) of Chapter 10 (Zoning Ordinance) of the Big Lake City Code.</td><td colspan="4">Reviewed By: Hanna Klimmek, City Administrator</td></tr>
<tr><td colspan="4">Reviewed By: Marie Popp, Community Development Director/EDA Executive Director</td></tr>
</table>

60-DAY REVIEW DEADLINE: N/A

ACTION REQUESTED

The City Council is asked to make the following motions:

This action requires a majority vote:

1. **Motion to approve an ORDINANCE approving amendments to City Code Chapter 10 (Zoning), Subsections 1003.11 (R-5, Residential Redevelopment District), and 1004.03 (Shoreland Management Overlay District) as shown.**

This item requires a 4/5 vote:

2. **Motion to approve a RESOLUTION approving Summary Publication of the Ordinance Amendments to City Code Chapter 10 (Zoning) Subsections 1003.11 (R-5, Residential Redevelopment District) and 1004.03 (Shoreland Management Overlay District).**

BACKGROUND/DISCUSSION

The intent of this Ordinance update is to improve clarity and reduce conflicts while retaining the flexibility in the current Shoreland Ordinance. This is challenging because the adopted Ordinance has not been updated in several years and differs in many ways from the MnDNR's Model Shoreland Ordinance, including unique standards for the R-5 Zoning District. These changes were not included in the 2023 rewrite of the Zoning Ordinance due to the complex nature of the shoreland regulations, which require review and approval by the MnDNR. Since beginning this project in January, Landform has conducted reviews of applicable ordinances and City data, conducted meetings with City and DNR staff, and prepared several drafts of the Code for review by City and DNR staff.

Last month, the Big Lake Planning Commission held a public hearing and recommended approval of several minor amendments to Chapter 10 (Zoning) of the Big Lake City Code. These amendments were approved by the City Council on April 15, 2026 and included several updates to definitions for terms which are used in the proposed amendment to Subsection 1004.03 (Shoreland Management Overlay District). As a result, the Shoreland Ordinance update does not include amendments to definitions.

PLANNING COMMISSION:

The Planning Commission held a public hearing on May 4, 2026. No one from the public spoke on the issue. The Planning Commission unanimously recommended approval of the amendments as presented.

ANALYSIS OF REQUEST

A summary of key changes proposed in Subsection 1003.11 (R-5, Residential Redevelopment District) and Subsection 1004.03 (Shoreland Management Overlay District) below. The attached Ordinance shows all of the recommended changes to Subsection 1003.11 by deleting the ~~stricken~~ material and adding the underlined material. Due to the extent of changes to subsection 1004.03, staff is proposing to repeal the existing Subsection 1004.03 and replace it with the proposed language which is included in the attached Ordinance. A copy of the current Subsection 1004.03 has been attached for reference.

SUBSECTION 1003.11 (R-5, RESIDENTIAL REDEVELOPMENT DISTRICT)

The City Code states, "The purpose of the R-5, Residential Redevelopment District is to provide for single-family, two-family, and townhome residential development and redevelopment of the older areas of the community located primarily within the shoreland management areas adjacent to Big, Mitchell, and Keller Lakes. The standards identified herein are intended to allow for the redevelopment of existing properties in a manner that is sensitive to the shoreland areas of Big, Mitchell, and Keller Lakes. These areas are fully developed and contain plats dating generally from 1892 to the early 1950s. The areas are characterized by small lots ranging from 40 to 60 feet in width and neighborhoods contain a mixture of seasonal cabins and older single-family homes that are located at various setbacks and along narrow platted alleys and streets. The predominance of small lots, existing development patterns, and the desire by residents and the city to upgrade housing in this area, precipitated the need to develop special standards to guide owners in the maintenance, update, and redevelopment of existing properties."

Most, but not all, of the parcels in the R-5 District are in the Shoreland Overlay District, as shown in Attachment 3. Of the 807 parcels in the R-5 District, 712 are also in the Shoreland Overlay District. Most of the R-5 parcels outside of the Shoreland Overlay District are located between Powell Street and Eagle Lake Road on the eastern side of Big Lake. Of the 712 R-5 parcels in the Shoreland Overlay District, 204 are riparian and 322 parcels in the R-5 District are under 10,000 square feet. There is little difference between the average size of a non-riparian R-5 parcel and a riparian R-5 parcel: the average size of a non-riparian parcel in the R-5 District is 0.30 acres (13,278 square feet) and the average size of a riparian parcel in the R-5 District is 0.31 acres (13,625 square feet). R-5 parcels within the Shoreland Overlay District are, on average, significantly smaller than non-R-5 Shoreland Overlay District parcels. The average size of a Shoreland Overlay District parcel outside of the R-5 district is 1.44 acres (62,563 square feet).

The existing R-5, Residential Redevelopment District includes shoreland standards in addition to the R-5 District standards that apply to all properties in the district. This has caused confusion when explaining and enforcing the Shoreland Ordinance, as the regulations are split between two sections. The proposed amendments move the shoreland-specific regulations in Section 1003.11 (R-5 Residential Redevelopment District) to Section 1004.03 (Shoreland Management Overlay District).

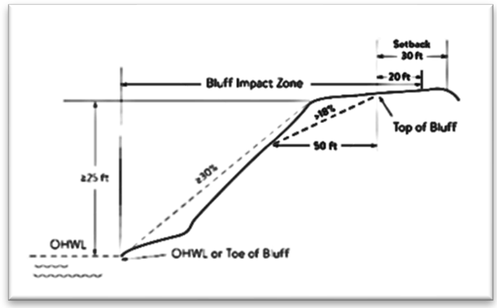
Table 8 in the R-5 district has been updated for clarity and expanded to include setback provisions and other standards which had previously been included in the Ordinance text but are more easily communicated in the table format. The inclusion of tables when possible was one of the key goals of the comprehensive Ordinance amendments in 2023.

SUBSECTION 1004.03 (SHORELAND MANAGEMENT OVERLAY DISTRICT)

No significant policy changes are proposed with this Ordinance amendment. The Ordinance section was called "Shoreland Management Overlay District" but was referred to elsewhere in the code as "Shoreland

Overlay District" and we have modified the term throughout this section. The State requires cities to adopt ordinances in general compliance with MnDNR Shoreland Model Ordinance. The City has already been able to secure flexibility, such as reduced lot area and width standards, in the development standards for the R-5 District and for increased impervious surface limits for other districts beyond what would typically be allowed under the Model Ordinance. Therefore, the primary amendments have been made to reformat the Ordinance and improve clarity and ease of interpretation. Although there are few substantive changes, staff is recommending a repeal and replace of the Shoreland Management Overlay District Ordinance due to the large-scale reorganization and reformatting of the Ordinance.

Many of the tables within the Shoreland Ordinance have been updated or reformatted. This was especially important with the addition of the R-5 District's standards, as special attention was needed to keep the tables from becoming overly complicated and cumbersome. Figures have also been added to the Ordinance to illustrate concepts, such as the bluff impact zone and setback averaging, which staff often receive questions about. Standards for Planned Unit Developments have also been reorganized to increase clarity and ease of interpretation, and minor changes have been made to address confusion over the administration of the PUDs, such as clarifying what qualifies as open space within a development.



Bluff Impact Zone Illustration (Source: MnDNR)

While verifying the lakes and rivers classifications tables, staff discovered a number of changes that have been made by the DNR since the last Shoreland Ordinance update:

1. Beaudry Lake has been reclassified from a Natural Environment Lake to a General Development Lake.
2. Wood Lake has been added to the lake classifications table, as this lake is within 1,000 feet of the City's boundaries.
3. Landis Lake has been removed from the table, as this lake is no longer assigned a DNR shoreland classification.
4. McDowall Lake and Kerber Lake, previously referenced as Un-named Wetland 71-80 and 71-70 respectively, are now referenced jointly as Un-named Wetland 71-80 by the DNR.
5. The DNR has approved a Special Overlay District for Un-named Wetland 71-65, established in Section 14 Subd. 4.13D of the Sherburne County Zoning Ordinance, which allows this Natural Environment lake to be regulated under the same zoning standards as a Recreational Development lake. Per the suggestion of DNR staff, this has been adopted by reference. This has been added as a note to Table 16.
6. The water treatment plant is the only parcel adjacent to the Mississippi River. Because the City contains land adjacent to the river, we must adopt standards that align with MN Rules Chapter 6106. Rather than adopting a new Wild and Scenic River Ordinance for one parcel, DNR staff suggested that the City adopt Sherburne County's Wild & Scenic Rivers Ordinance by reference.

Subdivision 9 of the Shoreland Ordinance has been updated to comply with the most current standards for non-conformities in M.S. § 462.357 which establishes official controls for the regulation of non-conforming parcels in municipalities.

The DNR's Model Shoreland Ordinance was analyzed throughout the Code update process. Several sections, such as standards for stairways, lifts, and landings were added to increase the clarity of the Ordinance and align with best practices recommended by the DNR.

An administration section has been included in accordance with DNR Model Shoreland Ordinance recommendations and the procedures adopted within Section 1002 (Administration) of the Zoning Code to clarify how the Ordinance shall be administered. However, the areas of flexibility within the adopted Shoreland Ordinance, including the R-5 District standards and the Conditional Use Permit processes for increased impervious surface, have been retained.

SUMMARY

Staff believes the proposed amendments will make the Shoreland Ordinance easier for residents and developers to understand by clarifying and modernizing the Ordinance and make necessary updates to comply with State Rules and Statutes and best practices for shoreland management while retaining the flexibility of the current Ordinance. A repeal and replace of the current Shoreland Ordinance (Subsection 1004.03) is recommended due to the number of sections within the Ordinance which have been reorganized and reformatted. An amendment to the R-5 District (Subsection 1003.11) is recommended to move the shoreland provisions within the Ordinance to the Shoreland Ordinance (Subsection 1004.03).

FINANCIAL IMPACT

None

STAFF RECOMMENDATION

The City Council is asked to make the following motions:

1. Motion to approve an **ORDINANCE** approving amendments to City Code Chapter 10 (Zoning), Subsections 1003.11 (R-5, Residential Redevelopment District) and 1004.03 (Shoreland Management Overlay District) as shown.
2. Motion to approve a **RESOLUTION** approving Summary Publication of the Ordinance Amendments to approving amendments to City Code Chapter 10 (Zoning) Subsections 1003.11 (R-5, Residential Redevelopment District) and 1004.03 (Shoreland Management Overlay District).

ATTACHMENTS

Attachment A:	Ordinance Approving Amendments to City Code Chapter 10 (Zoning) Subsections 1003.11 and 1004.03
Attachment B:	Resolution Approving Summary Publication of the Ordinance
Attachment C:	Current Section 1004.03 (Shoreland Management Overlay District)
Attachment D:	R-5, Residential Redevelopment District Map – Shoreland and Non-Shoreland Parcels

Attachment A
Ordinance Approving Amendments

CITY OF BIG LAKE
MINNESOTA

A general meeting of the City Council of the City of Big Lake, Minnesota was called to order by Mayor Paul Knier at 6:30 p.m. in the Council Chambers of City Hall, Big Lake, on Wednesday, May 20, 2026. The following Council Members were present: Ken Geroux, Ken Halverson, Paul Knier, Kim Noding, and Paul Seefeld. A motion to adopt the following ordinance was made by Council Member _________ and seconded by Council Member ___________.

CITY OF BIG LAKE
ORDINANCE NO. 2026-XX

ORDINANCE AMENDING CITY CODE CHAPTER 10 (ZONING) SUBSECTIONS 1003.11 (R-5, RESIDENTIAL REDEVELOPMENT DISTRICT) AND 1004.03 (SHORELAND MANAGEMENT OVERLAY DISTRICT)

WHEREAS, The City Council finds that the amended zoning code protects the public health, safety, comfort, convenience and general welfare of the residents of the community; and

WHEREAS, the amendments will provide clarity, correct errors in the text, and provide conformity with State laws; and

WHEREAS, the Big Lake Planning Commission conducted a public hearing on May 4, 2026 and recommended that the City Council approve the ordinance amendments; and

WHEREAS, notice of the public hearing was duly published and posted in accordance with applicable Minnesota Statutes and persons interested in said applications were afforded the opportunity to present their views and objections related to the project; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Big Lake that it hereby approves the following:

SECTION 1. Chapter 10 (Zoning) of the Big Lake Municipal Code is hereby amended to delete the ~~stricken~~ material and add the underlined material as follows to §1003.11 (R-5 Residential Redevelopment District):

Subd. 1. Purpose. The purpose of the R-5, Residential Redevelopment District is to provide for single-family, two-family, and townhome residential development and redevelopment of the older areas of the community located primarily within the shoreland management areas adjacent to Big, Mitchell, and Keller Lakes. The standards ~~identified herein~~ are intended to allow for the redevelopment of existing properties in a manner that is sensitive to the shoreland areas of Big, Mitchell, and Keller Lakes. These areas are ~~virtually~~ fully developed and contain plats dating generally from 1892 to the early 1950s. The areas are characterized by small lots ranging from 40 to 60 feet in width and neighborhoods contain a mixture of seasonal cabins and older single-family homes that are located at various setbacks and along narrow platted alleys and streets. The predominance of small lots, existing development patterns, and the desire by residents and the city to upgrade housing in this area, precipitated the need to develop special standards to guide owners in the maintenance, update, and redevelopment of existing properties.

Subd. 2. Uses. Uses allowed within the district are as described in subsection 1003.05.

Subd. 3. Uses Standards. Uses are subject to the applicable provisions of the performance standards in s~~S~~ection 1006 and the process requirements in s~~S~~ection 1002.

Subd. 4. Lot Area, Height, and Setback Requirements. The following minimum requirements shall be observed in the R-5 District subject to additional requirements, exceptions, and modifications set forth in this chapter.

TABLE 8	
R-5, RESIDENTIAL REDEVELOPMENT DISTRICT*	
	Requirements
SINGLE-FAMILY	
Minimum lot width	75 feet
Minimum lot area	10,000 square feet
Impervious surface coverage	35%
Principal Structure Setbacks	
Front	20 feet
Rear	10 feet
Side	5 feet
TWO-FAMILY/TOWNHOME AND OTHER USES	
Minimum lot area, dwelling, two-family	17,500 square feet
Minimum lot area, townhome	20,000 square feet
Minimum base lot width	100 feet

TABLE 8	
Minimum unit lot width	24 feet
Impervious surface coverage	75%
Setbacks	
Front	20 feet
Rear	10 feet
Side	5 feet
Between structures on the same base lot	15 feet
STANDARDS FOR ALL USES	
Arterial road setback	50 feet
Bluff, top of bluff setback	30 feet
Collector road setback	45 feet
Local road setback	20 feet
Railroad setback	100 feet
Residential driveway setback	5 feet
Wetland setback and buffer	30 feet from delineated wetland edge
Maximum building height, principal structure	35 feet or 2.5 stories

Note to Table:

* All uses located within the Shoreland Overlay District are subject to the additional standards in subsection 1004.03

~~TABLE 8~~	
~~R-5, RESIDENTIAL REDEVELOPMENT DISTRICT *~~	
	~~Requirements~~
~~MINIMUM SETBACK STANDARDS FOR ALL USES~~	
~~Arterial road~~	~~50 feet~~

~~Bluff, top of bluff~~	~~30 feet~~
~~Collector road~~	~~45 feet~~
~~Impervious surface coverage~~	~~35%~~
~~Local road~~	~~20 feet~~
~~Maximum building height~~	~~35 feet or 2.5 stories~~
~~Railroad setback~~	~~100 feet~~
~~Residential driveway setback~~	~~5 feet from side lot line~~
~~Wetland setback and buffer~~	~~30 feet~~
~~SINGLE-FAMILY NEW SUBDIVISION~~	
~~Minimum Lot Area~~	
~~Minimum lot width~~	~~75 feet~~
~~Non-riparian lot~~	~~10,000 square feet~~
~~Riparian lot~~	~~12,000 square feet~~
~~Setbacks~~	
~~Front~~	~~25 feet~~
~~Rear~~	~~25 feet~~
~~Side~~	~~5 feet~~

~~SINGLE-FAMILY EXISTING LOTS OF RECORD~~	
~~Minimum lot area~~	~~Size per approved final plat~~
~~Minimum lot width~~	~~Width per approved final plat~~
~~Setbacks~~	
~~Front~~	~~20 feet~~
~~Rear~~	~~10 feet~~
~~Side~~	~~5 feet~~
~~TWO-FAMILY/TOWNHOME AND OTHER USES~~	
~~Minimum lot area~~	~~20,000 square feet~~
~~Minimum base lot width~~	~~100 feet~~
~~Minimum unit lot width~~	~~24 feet~~
~~Setbacks~~	
~~Front~~	~~20 feet~~
~~Maximum impervious surface coverage~~	~~75%~~
~~Rear~~	~~10 feet~~
~~Side~~	~~5 feet~~
~~Note to Table:~~	

~~* All uses located within the Shoreland Overlay District are subject to the standards in subsection 1004.03~~

~~1. Bluff Impact Zones. Structures and accessory facilities, except stairways, lifts, and landings, must not be placed within bluff impact zones.~~
~~2. Shore Impact Zones. Structures and accessory facilities, except docks, must not be placed within shore impact zones.~~

1~~3~~. ~~Residential Lot Standards;~~ Impervious Surface Standard, Single-Family Uses. ~~Coverage.~~ The maximum allowed lot coverage by impervious surfaces is 35% on ~~non-~~property outside of the Shoreland Overlay District and is subject to the following standards. Properties in the Shoreland Overlay District shall be subject to the impervious surface standards in subsection 1004.03. ~~properties, as identified in the city's current zoning map. Properties within the Shoreland Overlay District are allowed a maximum lot coverage by impervious surfaces of 25%, unless otherwise stated below.~~

a. Paver stone driveways, sidewalks, and patios that receive all required permits and are properly installed with a sand base and sufficient spacing to allow for drainage shall count towards 50% of the area covered for the purposes of calculating the overall lot coverage.

~~b. The impervious surface coverage on Shoreland Overlay District properties may be increased up to 50% of the total lot area by a conditional use permit as set forth in and regulated by subsection 1002.08 and the following criteria:~~

~~i. All structures, additions, or expansions shall meet setback and other requirements of this chapter;~~

~~ii. The lot shall be served by municipal sewer and water;~~

~~iii. The lot shall provide for the collection and treatment of storm water in compliance with the City Storm Water Management Plan if determined that the site improvements will result in increased runoff directly entering a public water. All development plans shall require review and approval by the City Engineer; and~~

~~iv. Measures to be taken for the treatment of storm water runoff and/or prevention of storm water from directly entering a public water. The measures may include, but not be limited to the following:~~

~~(a) Appurtenances as sedimentation basins, debris basins, desilting basins, or silt traps;~~

~~(b) Installation of debris guards and microsilt basins on storm sewer inlets;~~

~~(c) Use, where practical, oil skimming devices or sump catch basins;~~

~~(d) Direct drainage away from the lake and into pervious, grassed yards through site grading, use of gutters, and downspouts;~~

~~(e) Sidewalks are constructed with partially pervious raised materials such as decking which has natural or other pervious material beneath or between the planking;~~

~~(f) Grading and construction techniques are used which encourage rapid infiltration, e.g., sand and gravel, under impervious materials with adjacent infiltration swales graded to lead into them;~~

~~(g) Berms, water bars, or terraces are installed which temporarily detain water before dispersing it into pervious area; and~~

~~(h) Installation of a minimum 15-foot wide buffer from the OHWL. This buffer would be treated similar to a wetland buffer where native grasses and the like would be required and mowing and dumping would not be permitted.~~

b~~c~~. All structures and impervious surfaces shall be located on slopes less than 12%. The physical alteration of slopes shall not be permitted for the purpose of overcoming this limitation.

c~~d~~. Site developments shall be designed, implemented, and maintained using the most applicable combination of comprehensive practices that prevent flooding, pollutant, erosion, and sedimentation problems consistent with Protecting Water Quality in Urban Areas, Best Management Practices for Minnesota, State Pollution Control Agency, October 1989, or as amended, which is incorporated by reference, available at the State Law Library and not subject to frequent change.

d~~e~~. The city may impose additional conditions if determined necessary to protect the public health, safety, and welfare.

2. Impervious Surface Standards, Two-Family and Townhome Uses. Outside of the Shoreland Overlay District, new construction on conforming lots or an existing site being altered, remodeled, or expanded which expands the existing impervious surface coverage may be permitted, provided the impervious surface coverage does not exceed 75% of the total lot, and provided the following stipulations are met. Lots within the Shoreland Overlay District shall be subject to the impervious surface standards in subsection 1004.03.

a. All structures, additions, or expansions shall meet setback and other requirements of this chapter.

b. The lot shall be served by municipal sewer and water.

c. The lot shall provide for the collection and treatment of storm water in compliance with the City Storm Water Management Plan if determined that the site improvements will result in increased runoff directly entering a public water. All development plans shall require review and approval by the City Engineer.

d. Measures for the treatment of storm water runoff and/or prevention of storm water from directly entering a public water include such appurtenances as sediment basins (debris basins, desilting basins, or silt traps), installation of debris guards and microsilt basins on storm sewer inlets, oil skimming devices, and the like.

3~~4~~. Single-Family Lot Standards; Existing Lots of Record. An existing lot of record, legally established in accordance with ordinance requirements existing at the time of its creation, and being a separate, distinct tax parcel since September 13, 1979, is buildable subject to the standards identified in this Subdivision and additional requirements, exceptions, and modifications set forth in this chapter.

~~a. Side yard setback requirements may be reduced to 20% of the lot width, 10% to be located on each side of a structure, in such cases where the lot size is less than 75 feet. In no case shall the side yard setback be less than five feet from the property line.~~

a~~b~~. In cases where the rear ~~or side~~ yard of a lot opens into an alley, the rear ~~or side~~ yard setback shall be equal to one-half the width of the platted alley.

b~~c~~. The front yard setback requirements shall be observed on each street side of a corner lot; provided however, that the buildable width of a lot shall not be reduced to less than 30 feet.

c~~d~~. The lot must have frontage on a public street.

d~~e~~. In addition to all other applicable setback requirements, new accessory structures (except for fences) shall not be closer than six feet to any existing principal structure on any adjacent lot unless firewall installation or other mitigation measures are approved. In addition to all other applicable setback requirements, new principal structures, and new additions to principal structures shall not be closer than ten feet to any existing principal structure on any adjacent lot unless approved by the Building Official. The Building Official's approval may require the submittal of plans showing a proposed firewall installation or other mitigation measures.

e~~f~~. All performance standards and other lot and yard requirements of this chapter are met.

f~~g~~. The proposed development shall be consistent with the character and quality of the immediate area and the objectives of the city's Comprehensive Plan and zoning ordinance.

5~~5~~. Two-Family/Townhome and Other Uses Lot Standards. The following minimum requirements shall be observed in the R-5 District subject to additional requirements, exceptions, and modifications set forth in this chapter.

~~a. Setback between buildings within the same base lot shall maintain a minimum separation of 15 feet.~~

~~b. Two-family and townhomes shall not be located on lakeshore lots.~~

a~~c~~. Provisions for adequate on-site storm water retention and/or compliance with the City Storm Water Management Plan shall be required.

b~~d~~. The following open space standards shall be provided:

i. At least 25% of the total development area shall be preserved as open space. The open space standard may be modified for planned unit development (PUD) projects;

ii. Dwelling units or sites, land covered by road surfaces, parking areas, or structures are developed areas and shall not be included in the computation of minimum open space; and

iii. Open space shall include areas with physical characteristics unsuitable for development in their natural state, and areas containing significant historic sites or unplatted cemeteries.

~~e. Centralization and design of facilities and structures shall be done according to the following standards.~~

~~i. Dwelling units or sites shall be clustered into one or more groups and located on suitable areas of the development. They shall be designed and located to meet or exceed the following dimensional standards for the relevant shoreland classification: setback from the ordinary high water level, elevation above the surface water features, and maximum height.~~

~~ii. Structures, parking areas, and other facilities shall be treated to reduce visibility as viewed from public waters and adjacent shorelands by vegetation, topography, increased setbacks, or color, assuming summer, leaf-on conditions. Vegetative and topographic screening shall be preserved, if existing, or may be required to be provided.~~

~~iii. Accessory structures and facilities shall meet the required principal structure setback and shall be centralized.~~

~~f. Two-Family Townhome and Other Uses; Impervious Surface Standards.~~

~~i. New construction on conforming lots or an existing site being altered, remodeled, or expanded which expands the existing impervious surface coverage may be permitted, provided the impervious surface coverage does not exceed 75% of the total lot, and provided the following stipulations are met.~~

~~(a) All structures, additions, or expansions shall meet setback and other requirements of this chapter.~~

~~(b) The lot shall be served by municipal sewer and water.~~

~~(c) The lot shall provide for the collection and treatment of storm water in compliance with the City Storm Water Management Plan if determined that the site~~

~~improvements will result in increased runoff directly entering a public water. All development plans shall require review and approval by the City Engineer.~~

~~(d) Measures for the treatment of storm water runoff and/or prevention of storm water from directly entering a public water include such appurtenances as sediment basins (debris basins, desilting basins, or silt traps), installation of debris guards and microsilt basins on storm sewer inlets, oil skimming devices, and the like.~~

~~Subd. 5. Construction on Substandard Lots of Record.~~

~~1. Lots of record in the office of the County Recorder on or before October 29, 1985 that do not meet the requirements of subsection 1006.02, Subd. 3, may be allowed as building sites without variances from lot size requirements under the following provisions:~~

~~a. The use is permitted in the zoning district;~~

~~b. The lot was created compliant with official controls in effect at the time;~~

~~c. Sewage treatment and setback requirements of this chapter are met;~~

~~d. The lot has been in separate ownership from abutting lands on or before October 29, 1985;~~

~~e. All other dimensional requirements of this section shall be complied with. However, in the event a property owner cannot comply with other dimensional requirements of this section, because of the limited size of the lot, that property owner shall be required to obtain a variance where necessary to prevent hardship; and~~

~~f. If, in a group of two or more contiguous substandard lots under the same ownership, any individual lot does not meet the requirements of this subsection, the lot must not be considered as a separate parcel of land for the purposes of sale or development. The lot must be combined with the one or more contiguous lots so they equal one or more parcels of land, each meeting the requirements of this subsection as much as possible.~~

~~Subd. 6. Subdivision of Single-Family Lots of Record Under Common Ownership. Riparian and non-riparian lots of record (platted prior to October 29, 1985) that are located in the Shoreland District and are under common ownership with an abutting parcel of property on or after July 20, 2002 (effective date of the ordinance from which this chapter was originally derived), may be further subdivided to create buildable lots provided the following standards are met:~~

~~1. All riparian lots must have a minimum of 75 feet of lot width at the front setback line;~~

~~2. All riparian (lakeshore) lots must contain at least 12,000 square feet of lot area above the ordinary high water mark of the public water;~~

~~3. All non-riparian lots must have a minimum of 50 feet of lot width at the front setback line;~~

~~4. All non-riparian lots must contain at least 10,000 square feet of lot area;~~

~~5. All lots must have an existing sewer and water stub to the property; and~~

~~6. Assessments for sewer and water shall be paid.~~

SECTION 2. Chapter 10 (Zoning) of the Big Lake Municipal Code is hereby amended to repeal the adopted language and add the following language as §1004.03 (Shoreland Management Overlay District):

§ 1004.03 Shoreland Overlay District.

Subd. 1. Statutory Authorization and Policy.

1. Statutory Authorization. A Shoreland Overlay District shall be continued pursuant to the authorization and policies contained in M.S. Chapter 103F, Minn. Rules parts 6120.2500 through 6120.3900, as they all may be amended from time to time, and the planning and zoning enabling legislation in M.S. Chapter 462, as it may be amended from time to time.

2. Policy. The uncontrolled use of shorelands of the city affects the public health, safety, and general welfare not only by contributing to pollution of public waters, but also by impairing the local tax base. Therefore, it is in the best interest of public health, safety, and welfare to provide for the wise subdivision, use, and development of shorelands of public waters. The legislature of the state has delegated responsibility to local governments of the state to regulate the subdivision, use, and development of the shorelands of public waters and thus preserve and enhance the quality of surface waters, conserve the economic and natural environmental values of shorelands, and provide for the wise use of waters and related land resources. This responsibility shall hereby be recognized by the city.

Subd. 2. General Provisions.

1. Jurisdiction. The provisions of this subsection shall apply to the shorelands of the public water bodies as classified in this section. Pursuant to Minn. Rules parts 6120.2500 through 6120.3900, as they may be amended from time to time, no lake, pond, or flowage less than ten acres in size in municipalities or 25 acres in size in unincorporated areas needs to be regulated in a local government's shoreland regulations. A body of water created by a private user where there was no previous shoreland may, at the discretion of the City Council, be exempt from this subsection.

2. Compliance. The use of any shoreland of public waters; the size and shape of lots; the use, size, type, and location of structures on lots; the installation and maintenance of water supply and waste treatment systems, the grading and filling of any shoreland area;

the cutting of shoreland vegetation; and the subdivision of land shall be in full compliance with the terms of this subsection and other applicable regulations of this chapter.

3. Definitions. Special definitions associated with this shoreland management section of the zoning ordinance are in subsection 1001.02 of this chapter. In case of conflict between these definitions, the most restrictive shall apply. Unless specifically defined, words or phrases used in this section shall be interpreted so as to give them the same meaning as they have in common usage and so as to give this section its most reasonable application. All distances, unless otherwise specified, shall be measured horizontally.

Subd. 3. Shoreland Classification System and Land Use District Descriptions.

1. Shoreland Classification System. The public waters of the city have been classified below consistent with the criteria found in Minn. Rules part 6120.3300, as amended from time to time, and the Protected Waters Inventory Map for Sherburne County, Minnesota.

a. Lakes.

Table 16

Lake Type	***DNR ID #***
General Development Lakes	
Beaudry Lake	71-62
Big Lake	71-82
Keller Lake	71-83
Mitchell Lake	71-81
Natural Environment Lakes	
Beulah Pond	71-101
Preusse Lake	71-63
Thompson Lake	71-96
Un-named Wetland*	71-65
Un-named Wetland (McDowall Lake and Kerber Lake)	71-80
Wood Lake	71-98
Recreational Development Lakes	
Blacks Lake	71-97

Note to Table:
*Unnamed Basin 71-65 shall be subject to the standards in a Special Overlay District as designated by Section 14 Subd. 14.3D of the Sherburne County Zoning Ordinance, which is adopted by reference. The purpose of the special overlay district is to allow uses and zoning standards normally allowed in a Recreational Development (RD) classified lake while providing for special protections to offset these uses and zoning standards to protect this Natural Environment classified lake. All permitted and conditional uses allowed in lakes classified as RD shall be allowed on Unnamed Basin 71- 65. All zoning standards for lakes classified as RD shall apply.

b. Rivers.

Table 17*	
River Type	***Kittle Code***
Agricultural Rivers	
Elk River	M-065
Forested Rivers	
Snake River	M-065-007
St. Francis River	M-065-005

Note to Table:
* The Mississippi River is regulated by the Mississippi Scenic and Recreational River District. All property within the Recreational River District shall be regulated under the Sherburne County Mississippi and Rum Scenic and Recreational River Ordinance.

c. All public rivers and streams shown on the Public Waters Inventory Map for Sherburne County, a copy of which is adopted by reference, not given a classification in this chapter shall be considered “Tributary.”

2. Shoreland Overlay District. The shorelands of the city shall hereby be designated as shoreland overlay districts. The purpose of the shoreland overlay district shall be to provide for the wise utilization of shoreland areas in order to preserve the quality and natural character of these protected waters of the city. These districts are shown on the zoning map.

a. Permitted or Principal Uses. All permitted uses allowed and regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city.

b. Conditional Uses. All conditional uses allowed and regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city.

c. Interim Uses. All interim uses allowed and regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city.

d. Administrative Uses. All administrative uses allowed and regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city.

e. Prohibited Uses. Any uses which are not permitted, interim, administrative, or conditional uses as regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city shall be prohibited.

Subd. 4. General Zoning Provisions**.** The following provisions are required within Shoreland Districts in addition to the specific provisions of each underlying zoning district.

Table 18						
	Lot Area (Sq. Ft.)		***Lot Width (Ft.)***		***Max. Impervious Surface***	***Max. Building Height (Ft.)***
	Riparian	***Non-Riparian***	***Riparian***	***Non-Riparian***		
Agricultural River						
Dwelling, Single-Family	-	-	150	150	25%	25
Dwelling, Two-Family	-	-	225	225	25%	25
Dwelling, Townhome	-	-	300	300	25%	25
Dwelling, Multiple-Family	-	-	375	375	25%	25
Business	-	-	-	-	75%	35
Forested River						
Dwelling, Single-Family	-	-	200	200	25%	25
Dwelling, Two-Family	-	-	300	300	25%	25
Dwelling, Townhome	-	-	400	400	25%	25
Dwelling, Multiple-Family	-	-	500	500	25%	25
Business	-	-	-	-	75%	35

Table 19						
	Lot Area (Sq. Ft.)		***Lot Width (Ft.)***		***Max. Impervious Surface***	***Max. Building Height (Ft.)***
	Riparian	***Non-Riparian***	***Riparian***	***Non-Riparian***		
General Development Lake						
Dwelling, Single-Family	15,000	10,000	75	75	25%	25
Dwelling, Two-Family	26,000	17,500	135	135	25%	25
Dwelling, Townhome	38,000	25,000	195	190	25%	25
Dwelling, Multiple-Family	49,000	32,500	255	245	25%	25
Business/Industrial	-	-	-	-	75%	35
Recreational Development Lake						

Table 19						
	Lot Area (Sq. Ft.)		***Lot Width (Ft.)***		***Max. Impervious Surface***	***Max. Building Height (Ft.)***
	Riparian	***Non-Riparian***	***Riparian***	***Non-Riparian***		
Dwelling, Single-Family	20,000	15,000	75	75	25%	25
Dwelling, Two-Family	35,000	26,000	135	135	25%	25
Dwelling, Townhome	50,000	38,000	195	190	25%	25
Dwelling, Multiple-Family	65,000	49,000	255	245	25%	25
Business/Industrial	-	-	-	-	75%	35
Natural Environment Lake						
Dwelling, Single-Family	40,000	20,000	125	125	25%	25
Dwelling, Two-Family	70,000	35,000	225	220	25%	25
Dwelling, Townhome	100,000	52,000	325	315	25%	25
Dwelling, Multiple-Family	130,000	65,000	435	410	25%	25
Business/Industrial	-	-	-	-	75%	35
R-5 District (All Lake Classifications)						
Dwelling, Single-Family	12,000	10,000	75	50	25%	35 or 2.5 stories
Dwelling, Two-Family	-	17,500	-	100 (base) 24 (unit)	25%	35 or 2.5 stories
Dwelling, Townhome	-	20,000	-	100 (base) 24 (unit)	25%	35 or 2.5 stories

Table 20							
	Structure Setback from OHWL (Ft.)		***SSTS Setback from OHWL (Ft.)***	***Top of Bluff (Ft.)***	***Unplatted Cemetery (Ft.)***	***ROW Line of Highway (Ft.)***	***ROW Line of Local Roads (Ft.)***
	No Sewer	***Sewer***	-	-	-	-	-
Agricultural River	100	50	75	30	50	50	20

Table 20								
	Structure Setback from OHWL (Ft.)		***SSTS Setback from OHWL (Ft.)***	***Top of Bluff (Ft.)***	***Unplatted Cemetery (Ft.)***	***ROW Line of Highway (Ft.)***	***ROW Line of Local Roads (Ft.)***
Forested River	150	150	100	30	50	50	20
General Development Lake	75	50	50	30	50	50	20
Recreational Development Lake	100	75	75	30	50	50	20
Natural Environment Lake	150	150	150	30	50	50	20

1. Standards for residential uses, except those in the R-5 Residential Redevelopment Zoning District, which shall comply with the standards in Subd. 4.2 below.

a. Impervious Surface Coverage. For uses with a maximum impervious surface of 25% as identified in Tables 18 and 19, the impervious surface may be increased as stated below.

i. Paver stone driveways, sidewalks, and patios that receive all required permits and are properly installed with a sand base and sufficient spacing to allow for drainage shall be calculated using 50% of the area for the purposes of calculating the overall impervious surface coverage.

ii. The maximum impervious surface coverage may be increased to 35% of the total lot area by a conditional use permit as set forth in and regulated by subsection 1002.08 and the following criteria:

(a) All structures, additions, or expansions shall meet setback and other requirements of this chapter;

(b) The lot shall be served by municipal sewer and water;

(c) The lot shall provide for the collection and treatment of storm water in compliance with the City Storm Water Management Plan if it is determined by the City that the site improvements will result in increased runoff directly entering a public water. All development plans shall require review and approval by the City Engineer;

(d) Measures must be taken for the treatment of storm water runoff and/or prevention of storm water from directly entering a public water and must be approved by the City Engineer. The measures may include, but not be limited to, the following:

(i) Appurtenances as sedimentation basins, debris basins, desilting basins, or silt traps;

(ii) Installation of debris guards and microsilt basins on storm sewer inlets;

(iii) Use where practical, oil skimming devices, or sump catch basins;

(iv) Direct drainage away from the lake and into pervious, grassed, yards through site grading, use of gutters, and downspouts;

(v) Sidewalks are constructed with partially pervious raised materials such as decking which has natural or other pervious material beneath or between the planking;

(vi) Grading and construction techniques are used which encourage rapid infiltration, e.g., sand and gravel, under impervious materials with adjacent infiltration swales graded to lead into them;

(vii) Berms, water bars, or terraces are installed which temporarily detain water before dispersing it into pervious area; and

(viii) Installation of a minimum 15-foot wide buffer from the OHWL. This buffer would be treated similar to a wetland buffer where native grasses and the like would be required, and mowing and dumping would not be permitted;

(e) All structures and impervious surfaces shall be located on slopes less than 12%. The physical alteration of slopes shall not be permitted for the purpose of overcoming this limitation;

(f) Site developments shall be designed, implemented, and maintained using the most applicable combination of comprehensive practices that prevent flooding, pollutant, erosion, and sedimentation problems consistent with Protecting Water Quality in Urban Areas, Best Management Practices for Minnesota, State Pollution Control Agency, October 1989, or as amended, which is incorporated by reference, available at the State Law Library and not subject to frequent change; and

(g) The city may impose additional conditions if determined necessary to protect the public health, safety, and welfare.

2. R-5 Residential Redevelopment Zoning District Standards.

a. Purpose. The following provisions regulate development on R-5 properties in the Shoreland District. These are in addition to the specific provisions of the underlying zoning district.

b. Impervious Surface Coverage. For residential uses in the R-5 Residential Redevelopment District, the impervious surface may be increased as stated below.

i. Paver stone driveways, sidewalks, and patios that receive all required permits and are properly installed with a sand base and sufficient spacing to allow for drainage shall be calculated using 50% of the area for the purposes of calculating the overall impervious surface coverage.

ii. The maximum impervious surface coverage may be increased up to 50% of the total lot area by a conditional use permit as set forth in and regulated by subsection 1002.08 and the following criteria:

(a) All structures, additions, or expansions shall meet setback and other requirements of this chapter;

(b) The lot shall be served by municipal sewer and water;

(c) The lot shall provide for the collection and treatment of storm water in compliance with the City Storm Water Management Plan if it is determined by the City that the site improvements will result in increased runoff directly entering a public water. All development plans shall require review and approval by the City Engineer; and

(d) Measures must be taken for the treatment of storm water runoff and/or prevention of storm water from directly entering a public water and must be approved by the City Engineer. The measures may include, but not be limited to, the following:

(i) Appurtenances as sedimentation basins, debris basins, desilting basins, or silt traps;

(ii) Installation of debris guards and microsilt basins on storm sewer inlets;

(iii) Use of, where practical, oil skimming devices or sump catch basins;

(iv) Direct drainage away from the lake and into pervious, grassed yards through site grading, use of gutters, and downspouts;

(v) Sidewalks that are constructed with partially pervious raised materials such as decking which has natural or other pervious material beneath or between the planking;

(vi) Grading and construction techniques which encourage rapid infiltration, e.g., sand and gravel, under impervious materials with adjacent infiltration swales graded to lead into them;

(vii) Berms, water bars, or terraces which temporarily detain water before dispersing it into pervious area; and

(viii) Installation of a minimum 15-foot wide buffer from the OHWL. This buffer would be treated similar to a wetland buffer where native grasses and the like would be required and mowing and dumping would not be permitted.

(e) All structures and impervious surfaces shall be located on slopes less than 12%. The physical alteration of slopes shall not be permitted for the purpose of overcoming this limitation.

(f) Site developments shall be designed, implemented, and maintained using the most applicable combination of comprehensive practices that prevent flooding, pollutant, erosion, and sedimentation problems consistent with Protecting Water Quality in Urban Areas, Best Management Practices for Minnesota, State Pollution Control Agency, October

1989, or as amended, which is incorporated by reference, available at the State Law Library and not subject to frequent change.

(g) The city may impose additional conditions if determined necessary to protect the public health, safety, and welfare.

c. Two-Family/Townhome and Other Uses Lot Standards. Two-family and townhomes shall not be located on riparian lots.

d. Subdivision of Single-Family Lots of Record Under Common Ownership. Riparian and non-riparian lots of record (platted prior to October 29, 1985) that are located in the Shoreland District and are under common ownership with an abutting parcel of property on or after July 20, 2002 (effective date of the ordinance from which this chapter was originally derived), may be further subdivided to create buildable lots provided the following standards are met:

i. All lots must meet the minimum requirements for lot width and area.

ii. All newly created lots must have an existing sewer and water stub to the property; and

iii. Assessments for sewer and water shall be paid.

3. Agriculture Use Standards.

a. The shore impact zone for parcels with permitted agricultural land uses is equal to a line parallel to and 50 feet from the ordinary high water level.

b. General cultivation farming, grazing, nurseries, horticulture, truck farming, sod farming, and wild crop harvesting if permitted in the underlying zoning district, and provided steep slopes and shore and bluff impact zones are maintained in permanent vegetation or operated under an approved conservation plan (Resource Management System) consistent with the field office technical guides of the local soil and water conservation districts or the United States Soil Conservation Service, as provided by a qualified individual or agency.

d. New animal feedlots are not allowed in shoreland. Modifications or expansions to existing feedlots or resumption of old feedlots are conditional uses and must meet the standards established in subsection 1002.08 and following criteria:

i. Feedlots must be designed consistent with Minn. Rules Chapter 7020;

ii. Feedlots must not further encroach into the existing ordinary high water level setback or the bluff impact zone and must not expand to a capacity of 1,000 animal units or more; and,

iii. Old feedlots not currently in operation may resume operation consistent with M.S. § 116.0711.

4. Commercial, Industrial, Public, and Semi-Public Use Standards.

a. Water-dependent commercial, industrial, public, or semi-public uses with similar needs to have access to and use of public waters may be located on parcels or lots with frontage on public waters. Those uses with water-dependent needs must meet the following standards.

i. In addition to meeting impervious coverage limits, setbacks, and other zoning standards in this chapter, the use must be designed to incorporate topographic and vegetative screening of parking areas and structures.

ii. Uses that require short-term watercraft mooring for patrons must centralize these facilities and design them to avoid obstructions of navigation and to be the minimum size necessary to meet the need.

iii. Uses that depend on patrons arriving by watercraft may use signs and lighting, provided that:

(a) Signs placed in or on public waters must only convey directional information or safety messages and may only be placed by a public authority or under a permit issued by the county sheriff; and

(b) Signs placed within the shore impact zone are no higher than ten feet above the ground, and no greater than 32 square feet in size; and if illuminated by artificial lights, the lights must be shielded or directed to prevent illumination across public waters; and

(c) Other outside lighting may be located within the shore impact zone or over public waters if it is used primarily to illuminate potential safety hazards and is shielded or otherwise directed to prevent direct illumination out across public waters. This does not preclude use of navigational lights.

b. Commercial, industrial, public, and semi-public uses that are not water-dependent must be located on lots or parcels without public waters frontage, or, if located on lots or parcels with public waters frontage, must either be:

i. Set back double the normal ordinary high water level setback; or

ii. Substantially screened from view from the water by vegetation or topography, assuming summer, leaf on conditions.

5. General Performance Standards for All Districts

a. Significant Historic Sites. No structure shall be placed on a significant historic site in a manner that affects the value of the site unless adequate information about the site has been removed and documented in a public repository.

b. Steep Slopes. The Zoning Administrator or designee must evaluate possible soil erosion impacts and development visibility from public waters before issuing a permit for construction of sewage treatment systems, roads, driveways, structures, or other improvements on steep slopes. When determined necessary, conditions must be attached to issued permits to prevent erosion and to preserve existing vegetation screening of structures, vehicles, and other facilities as viewed from the surface of public water, assuming summer, leaf on vegetation.

c. Bluff Impact Zones (See Figure 1). Structures, accessory facilities, and water-oriented accessory structures, except stairways, lifts, and landings, must not be placed within bluff impact zones.

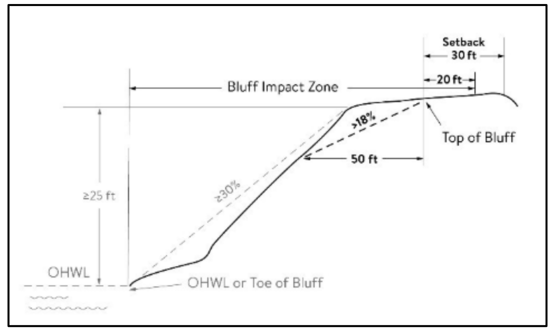


Figure 1 - Bluff Impact Zone Illustration (source: MnDNR)

d. Shore Impact Zones (See Figure 2). Structures and accessory facilities, except docks, must not be placed within shore impact zones.

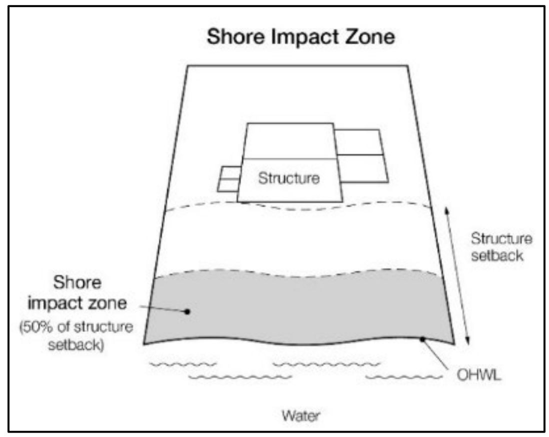


Figure 2 - Shore Impact Zone Illustration (source: MnDNR)

e. Vegetation Alterations. Vegetation alteration necessary for forest management uses and agricultural uses and the construction of structures, sewage treatment systems, roads, and parking areas regulated by this chapter shall be exempt from the vegetation alteration standards that follow.

i. Intensive vegetation clearing within the shore and bluff impact zones and on steep slopes is not allowed. Intensive vegetation clearing for forest land conversion to another use outside of these areas shall be allowable as a conditional use if an erosion control and sedimentation plan is developed and approved by the Soil and Water Conservation District in which the property is located.

ii. In shore and bluff impact zones and on steep slopes, limited clearing of trees and shrubs and cutting, pruning, and trimming of trees shall be allowed to provide a view to the water from the principal dwelling site and to accommodate the placement of stairways, lifts, and landings, picnic areas, access paths, livestock watering areas, beach and watercraft access areas, and permitted water-oriented accessory structures or facilities, provided that:

(a) The screening of structures, vehicles, or other facilities as viewed from the water, assuming summer, leaf on conditions are not substantially reduced;

(b) Along rivers, existing shading of water surfaces is preserved; and

iii. The above provisions are not applicable to the removal of trees, limbs, or branches that are dead, diseased, or pose safety hazards.

f. Placement and Design of Roads, Driveways, and Parking Areas.

i. Public and private roads and parking areas must be designed to take advantage of natural vegetation and topography to achieve maximum screening from view from public waters. Documentation must be provided by a qualified individual that all roads and parking areas shall be designed and constructed to minimize and control erosion to public waters consistent with the field office technical guides of the local soil and water conservation district, or other applicable technical materials.

ii. Roads, driveways, and parking areas must meet structure setbacks for Shoreland Districts and must not be placed within bluff and shore impact zones, when other reasonable and feasible placement alternatives exist. If no alternatives exist, they may be placed within these areas, and must be designed to minimize adverse impacts.

iii. Public and private watercraft access ramps, approach roads, and access related parking areas may be placed within shore impact zones, provided the vegetative screening and erosion control conditions of this subsection are met. For private facilities, the grading and filling provisions of subsection 1005.05 shall be complied with. Private watercraft access ramps shall not be permitted on any lake where a public watercraft access ramp is already available.

g. Stairways, Lifts, and Landings. Stairways and lifts are the preferred alternative to major topographic alterations for achieving access up and down bluffs and steep slopes to shore areas. Stairways, lifts, and landings must meet the following design requirements:

i. Stairways and lifts must not exceed four feet in width on residential lots. Wider stairways may be used for commercial properties, public recreational uses, and planned unit developments;

ii. Landings for stairways and lifts on residential lots must not exceed 32 square feet in area. Landings larger than 32 square feet may be used for commercial properties, public-space recreational uses, and planned unit developments;

iii. Canopies or roofs are not allowed on stairways, lifts, or landings;

iv. Stairways, lifts, and landings may be either constructed above the ground on posts or pilings, or placed into the ground, provided they are designed and built in a manner that ensures control of soil erosion;

v. Stairways, lifts, and landings must be located in the most visually inconspicuous portions of lots, as viewed from the surface of the public water assuming summer, leaf-on conditions, whenever practical; and

vi. Facilities such as ramps, lifts, or mobility paths for physically disabled persons are also allowed for achieving access to shore areas, if they are consistent with the dimensional and performance standards in items i through vii of this subsection and the requirements of Minn. Rules Chapter 1341.

h. Water-oriented Accessory Structures or Facilities. Each residential lot may have one water-oriented accessory structure or facility if it complies with the dimensional and architectural standards established in subsection 1005.01 and the following provisions:

i. The setback of the structure or facility from the ordinary high water level must be at least ten feet

ii. The structure or facility must not exceed ten feet in height, exclusive of safety rails, and cannot occupy an area greater than 250 square feet.

iii. The structure is not a boathouse or boat storage structure as defined under M.S. § 103G.245

iv. The structure or facility must be treated to reduce visibility as viewed from public waters and adjacent shorelands by vegetation, topography, increased setbacks or color, assuming summer, leaf-on conditions;

v. The structure or facility must not be designed or used for human habitation and must not contain water supply or sewage treatment facilities;

vi. As an alternative for general development and recreational development waterbodies, water-oriented accessory structures used solely for storage of watercraft and boating-related equipment may occupy an area up to 400 square feet or the maximum accessory structure size permitted on the property, which ever is less, provided the maximum width of the structure is 20 feet as measured parallel to the shoreline; and

vii. Water-oriented accessory structures may have the lowest floor placed lower than the allowed lowest floor elevation per subsection 1004.02 if the structure is designed to accommodate internal flooding, constructed of flood-resistant materials to the elevation, electrical and mechanical equipment is placed above the elevation and, if long duration flooding is anticipated, the structure is built to withstand ice action and wind-driven waves and debris.

i. Setback Averaging (see Figure 3) from the OWHL. Where principal structures exist on the adjoining lots on both sides of a proposed building site, structure setbacks may be altered without a variance to conform to the adjoining principal structure setbacks from the OHWL, provided the proposed structure is not located in a shore impact zone or in a bluff impact zone.

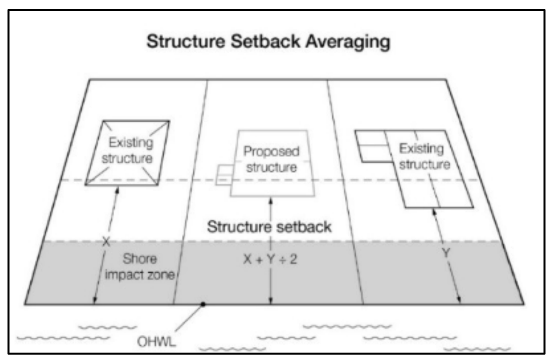


Figure 3 - Setback Averaging Illustration (source: MnDNR)

Subd. 5. Controlled Access Lots. Lots intended as controlled accesses to public waters or as recreation areas for use by owner of non-riparian lots within subdivisions are permissible and must meet or exceed the following standards.

1. Controlled access lots must meet the width and size requirements for residential lots within Shoreland Districts and be suitable for the intended uses of controlled access lots as provided in subdivision 4.

2. If docking, mooring, or over water storage of more than six watercraft is to be allowed at a controlled access lot, then the width of the lot (keeping the same lot depth) must be increased by the percentage of the requirements for riparian residential lots for each watercraft beyond six, consistent with the following table.

Table 21	
Ratio of Lake Size to Shore Length (acres/miles)	***Required Increase in Frontage***
Less than 100	25%
100 - 200	20%
201 - 300	15%
301 - 400	10%
Greater than 400	5%

3. The lot must be jointly owned by all purchasers of lots in the subdivision or by all purchasers of nonriparian lots in the subdivision who are provided riparian access rights on the access lot.

4. Covenants or other equally effective legal instruments must be developed that:

a. Specify which lot owners have authority to use the access lot;

b. Identify what activities are allowed. The activities may include watercraft launching, loading, storage, beaching, mooring, docking, swimming, sunbathing, or picnicking;

c. Limit the total number of vehicles allowed to be parked and the total number of watercraft allowed to be continuously moored, docked, or stored over water;

d. Require centralization of all common facilities and activities in the most suitable locations on the lot to minimize topographic and vegetation alterations; and

e. Require all parking areas, storage buildings, and other facilities to be screened by vegetation or topography as much as practical from view from the public water, assuming summer, leaf-on conditions.

Subd. 6. Storm Water Management. In addition to the provisions of subsection 1005.05 and other applicable provisions of this chapter, the following standards shall apply.

1. When possible, existing natural drainage ways, wetlands, and vegetated soil surfaces must be used to convey, store, filter, and retain storm water runoff before discharge to public waters.

a. New constructed stormwater outfalls to public waters must be consistent with Minn. Rules, part 6115.0231.

2. Development must be planned and conducted in a manner that shall minimize the extent of disturbed areas, runoff velocities, erosion potential, and reduce and delay runoff volumes. Disturbed areas must be stabilized and protected as soon as possible, and facilities or methods used to retain sediment on the site.

3. When development density, topographic features, and soil and vegetation conditions are not sufficient to adequately handle storm water runoff using natural features and vegetation, various types of constructed facilities such as diversions, settling basins, skimming devices, dikes, waterways, and ponds may be used. Preference must be given to designs using surface drainage, vegetation, and infiltration rather than buried pipes and human-made materials and facilities.

4. For newly created lots and lots of record developed after May 25, 2016, a buffer strip averaging 50 feet, but no less than 30 feet, shall be provided and maintained abutting all shoreland. The City strongly encourages the use of a buffer on all lots in the city.

5. Buffer strips shall apply to all parcels of land, whether or not the shoreland is on the same parcel as a proposed development.

a. Any existing drain tile shall be modified as part of the project to eliminate impact to the buffer strip.

b. New or enhanced buffer strips shall be maintained by the applicant for one-year after completion of the project or acceptance by the City Engineer, whichever is later.

6. Buffer strip vegetation shall be established and maintained in accordance with the requirements found in subsection 1004.04. During the first two years, any buffer vegetation that does not survive must be replanted. After two years, if the condition of the buffer area changes through natural processes not caused by the property owner, the owner shall not be required to re-establish the buffer area to meet the standards contained in subsection 1004.04. Buffer strips shall be identified within each lot by permanent monuments approved by the city.

Subd. 7. Water Supply and Sewage Treatment.

1. Water Supply. Any public or private supply of water for domestic purposes must meet or exceed standards for water quality of the State Department of Health and the State Pollution Control Agency.

2. Sewage Treatment. Any premises used for human occupancy must be provided with an adequate method of sewage treatment as follows.

a. Publicly owned sewer systems must be used where available.

b. All private sewage treatment systems must meet or exceed the State Pollution Control Agency's standard for individual sewage treatment systems in compliance with Minn. Rules Chapter 7080 – 7081.

c. All proposed sites for individual sewage treatment systems shall be evaluated in accordance with the criteria listed below. If the determination of a site's suitability cannot be made with publicly available existing information, it shall then be the responsibility of the applicant to provide sufficient soil borings and percolation tests from on site field investigations. The evaluation criteria is as follows:

i. Depth to the highest known or calculated ground water table or bedrock;

ii. Soil conditions, properties, and permeability;

iii. Slope; and

iv. The existence of lowlands, local surface depressions, and rock outcrops.

Subd. 8. Shoreland Management PUD Requirements.

1. Applicability. Planned unit developments (PUDs) are allowed for new projects on undeveloped land, redevelopment of previously built sites, or conversion of existing buildings and lands. The zoning districts in which they are allowable use are identified in subsections 1003.06 through 1003.17 of this chapter and the official city zoning map.

2. Processing. Planned unit developments within a Shoreland District shall be processed in accordance with subsection 1003.18.

3. Submittal Requirements. Submittal requirements for planned unit development applications in Shoreland Districts shall be in accordance with subsection 1003.18 and shall include the following additional materials:

a. A property owner's association agreement (for residential PUD's with commonly owned open space parcels) with mandatory membership, and consistent with this chapter.

b. Deed restrictions, covenants, permanent easements or other instruments that:

i. address future vegetative and topographic alterations, construction of additional buildings, beaching of watercraft, and construction of commercial buildings in residential PUDs, and

ii. ensure the long-term preservation and maintenance of open space in accordance with the criteria and analysis specified in this chapter.

4. Site Suitable Area Evaluation. In all residential zoning districts, proposed new or expansions to existing residential planned unit developments shall be evaluated using the following procedures and standards to determine the suitable area for the dwelling unit/dwelling site density evaluation. The shoreland lot area and size requirements specified in the underlying zoning district shall be utilized to determine density within each shoreland tier using the following steps:

a. Identify density analysis tiers. Divide the project parcel into tiers by locating one or more lines approximately parallel to a line that identifies the ordinary high water level at the following intervals, proceeding landward:

Table 22	
Shoreland Tier Dimensions	
General Development Lakes - First Tier	200 feet
General Development Lakes - Second and Additional Tiers	200 feet
Natural Environment Lakes	320 feet

Table 22	
Shoreland Tier Dimensions	
Recreational Development Lakes	267 feet
All Rivers	300 feet

b. Calculate suitable area for development. Calculate the suitable area for development within each tier by excluding from the tier area all wetlands, bluffs, or land below the ordinary high water level of public waters.

c. Determine base density. This suitable area and the proposed project area are then subjected to the residential planned unit development density evaluation steps to arrive at an allowable number of dwelling units or sites.

i. Planned Unit Development Density Evaluation. For all residential zoning districts, the procedures for determining the "base" density of a residential planned unit development and density increase multipliers are as follows: Allowable densities may be transferred from any tier to any other tier further from the waterbody, but must not be transferred to any other tier closer.

ii. Planned Unit Development Base Density Evaluation. The suitable area within each tier is divided by the single residential lot size standard for lakes or rivers. Proposed locations and numbers of dwelling units or sites for the planned unit developments are then compared with the tier, density, and suitability analyses herein and the maintenance and design criteria below.

d. Density Increases. Increases to the dwelling unit or dwelling site base densities previously determined are allowable if the dimensional standards identified in each underlying zoning district (Shoreland lot size, area, and setback provisions) are met or exceeded and the design criteria are satisfied. The allowable density increases in Table 23 below will only be allowed if either of the standards below are met.

i. structure setbacks from the ordinary high water level are increased to at least 50% greater than the minimum setback

ii. the impact on the waterbody is reduced an equivalent amount through vegetative management, topography, or additional means acceptable to the city and the setback is at least 25% greater than the minimum setback from the ordinary high water level

Table 23	
Density Evaluation Tiers	***Maximum Density Increase Within Each Tier***
First	50%
Second	100%

Table 23	
Density Evaluation Tiers	***Maximum Density Increase Within Each Tier***
Third	200%
Fourth	200%
Fifth	200%

5. Design Criteria.

a. General Design Standards. For all zoning districts, centralization and design of facilities and structures must be done according to the following standards.

i. Dwelling units or sites shall be clustered into one or more groups and located on suitable areas of the development. They shall be designed and located to meet or exceed the following dimensional standards for the relevant shoreland classification: setback from the ordinary high water level, elevation above the surface water features, and maximum height. Setbacks from the ordinary high water level shall be increased in accordance with Subd. 8.4.d above for developments with density increases.

ii. Shore recreation facilities, including, but not limited to, swimming areas, docks, and watercraft mooring areas and launching ramps, shall be subject to the following standards:

(a) Be centralized and located in areas suitable for them. Evaluation of suitability shall include consideration of land slope, water depth, vegetation, soils, depth to ground water and bedrock, or other relevant factors.

(b) The number of spaces provided for continuous beaching, mooring, or docking of watercraft shall not exceed one for each allowable dwelling unit or site in the first tier (notwithstanding existing mooring sites in an existing commercially used harbor).

(c) Launching ramp facilities, including a small dock for loading and unloading equipment, may be provided for use by occupants of dwelling units or sites located in other tiers.

iii. Structures, parking areas, and other facilities shall be treated to reduce visibility as viewed from public waters and adjacent shorelands by vegetation, topography, increased setbacks, or color, assuming summer, leaf on conditions. Vegetative or topographic screening shall be preserved, if existing, or may be required to be provided.

iv. Accessory structures and facilities, except water-oriented accessory structures, shall meet the required principal structure setback and shall be centralized.

v. Water-oriented accessory structures and facilities may be allowed if they meet or exceed design standards contained in subsection 4.8 of this section and are centralized.

b. Open Space Requirements. Planned unit developments, in all districts, shall contain open space meeting all the following criteria:

i. At least 50% of the total project area shall be preserved as open space. Open space must include:

(a) Areas with physical characteristics unsuitable for development in their natural state;

(b) Areas containing significant historic sites or unplatted cemeteries; and

(c) The following portions of the shore impact zone, based on normal structure setbacks, shall be preserved as open space in its natural or existing state:

(i) 50% for existing developments

(ii) 70% for new developments.

ii. Open space may include:

(a) outdoor recreational facilities for use by owners of dwelling units or sites,

(b) non-public water wetlands, and subsurface sewage treatment systems if the use of the space is restricted to avoid adverse impacts on the systems.

iii. Open Space may not include:

(a) Dwelling sites or lots (except commonly owned lots or outlots, in accordance with the standards of this subsection),

(b) road rights-of-way, or land covered by road surfaces, parking areas, or structures, except water-oriented accessory structures or facilities,

(c) land below the ordinary high water level of public waters, and

(d) commercial facilities or uses.

c. Open Space Maintenance and Administration Requirements.

i. Deed restrictions, covenants, permanent easements, public dedication and acceptance, or other equally effective and permanent means shall be developed prior to final approval of the planned unit development to ensure long-term preservation and maintenance of open space and the continued existence and functioning of the development. The instruments shall prohibit:

(a) Commercial uses (for residential planned unit development);

(b) Vegetation and topographic alterations other than routine maintenance;

(c) Construction of additional buildings or storage of vehicles and other materials; and

(d) Uncontrolled beaching of watercraft.

ii. Unless an equally effective alternative community framework is established, when applicable, all planned unit developments shall use an owners' association with the following features:

(a) Membership shall be mandatory for each dwelling unit or site purchaser and any successive purchasers.

(b) Each member shall pay a pro rata share of the association's expenses, and unpaid assessments can become liens on units or sites.

(c) Assessments shall be adjustable to accommodate changing conditions.

(d) The association shall be responsible for insurance, taxes, and maintenance of all commonly owned property and facilities.

d. Erosion Control and Storm Water Management. Erosion control and storm water management plans shall be developed, and the planned unit development shall:

i. Be designed, and the construction managed, to minimize the likelihood of serious erosion occurring either during or after construction. This shall be accomplished by limiting the amount and length of time of bare ground exposure. Temporary ground covers, sediment entrapment facilities, vegetated buffer strips, or other appropriate techniques shall be used to minimize erosion impacts on surface water features. Erosion control plans approved by a Soil and Water Conservation District may be required if project size and site physical characteristics warrant; and

ii. Be designed and constructed to effectively manage reasonably expected quantities and qualities of storm water runoff. In all zoning districts, impervious surface coverage within any tier shall not exceed 25% of the tier area.

6. Conversions. For all residential districts, existing land uses may be converted to planned unit developments consistent with the provisions of this chapter and provided the following standards are met.

a. Proposed conversions shall be initially evaluated using the same procedures for residential planned unit developments involving all new construction. Inconsistencies between existing features of the development and these standards shall be identified.

b. Deficiencies involving water supply and sewage treatment, structure color, impervious coverage, open space, and shore recreation facilities shall be corrected as part of the conversion or as specified in the approval of the PUD.

c. Shore and bluff impact zone deficiencies shall be evaluated and reasonable improvements made as part of the conversion. These improvements must include, where applicable, the following:

i. Removal of extraneous building, docks, or other facilities that no longer need to be located in shore or bluff impact zones;

ii. Remedial measures to correct erosion sites and improve vegetative cover and screening of buildings and other facilities as viewed from the water;

iii. If existing dwelling units are located in shore or bluff impact zones, conditions are attached to approvals of conversions that preclude exterior expansions in any dimension or substantial alterations. The conditions shall also provide for future relocation of dwelling units, where feasible, to other locations, meeting all setback and elevation requirements when they are rebuilt or replaced; and

iv. Existing dwelling unit or dwelling site densities that exceed standards in Subd. 8.4 above may be allowed to continue but shall not be allowed to be increased, either at the time of conversion or in the future. Efforts shall be made during the conversion to limit impacts of high densities by requiring seasonal use, improving vegetative screening, centralizing shore recreation facilities, or other means.

7. Neighborhood Design Requirements. The purpose of this subsection is to set forth design standards for residential PUD development to implement the housing, neighborhood, environmental and greenway goals, and policies of the City Comprehensive Plan. Residential developments shall be designed in patterns which incorporate the following elements.

a. Neighborhood Amenities. All new residential developments must incorporate the following neighborhood amenities into the project design, subject to review and approval of the City Council.

i. General. Natural habitat, neighborhood recreation, greenway, and/or pedestrian corridor open space, conforming to the type of use, location criteria, and deed restrictions of that classification.

(a) The City Council, at its discretion, may allow a density increase for dedication of additional open space areas designated for natural habitat, neighborhood recreation, and/or pedestrian corridors above the required dedication defined by the subdivision ordinance.

(b) The amenities shall not be considered as park dedication required by the city subdivision ordinance, unless specifically approved by the City Council.

(c) All amenity areas designated as open space shall be platted as outlots and held as open space in perpetuity.

(d) The development shall be designed to preserve the maximum quantity of natural habitat open spaces in a contiguous, connected configuration. Natural habitat open space may include, but are not limited to, fields, pastures, wetlands, slopes, bluffs, dense woods, lakes, ponds, streams, shorelands, and other environmentally sensitive areas or desirable view sheds.

(e) The development shall be designed to provide view sheds of natural features for the enjoyment of the neighborhood.

ii. Pedestrian Corridors. The development shall be designed to locate pedestrian corridors in strategic places such that larger open space outlots and designated places of destination both on the development tract and adjacent tracts are connected with one another. Pedestrian corridors may include, but are not limited to, established regional trails, local pathways, paved walkways, sidewalks, and shorelines. Pedestrian corridors shall be a minimum of 30 feet in width.

iii. Neighborhood Recreation. The development shall be designed to locate neighborhood recreation open spaces such that they are an integral part of the neighborhood of surrounding home sites, at an elevation appropriate to their intended recreational use, defined by coherent boundaries, and accessible to all neighborhood residents. Neighborhood recreation open spaces may include, but are not limited to, greens, commons, playgrounds, ball fields, gardens, or other recreational areas.

iv. Accessibility. Open spaces shall be accessible to pedestrians at not less than 1,200 foot intervals along public streets. Where necessary, pedestrian access corridors between private lots shall be at least 30 feet in width.

v. Deed Restrictions. Each open space outlot shall conform to the deed restrictions associated with its open space classification.

(a) Natural habitat open spaces shall be considered conservation easements and are for the responsible use and enjoyment of adults and children. Construction in these areas shall be limited to trails (paved or unpaved), open-air shelters, bridges, benches, birdhouses, and wood fencing.

(b) Neighborhood recreation open spaces shall be used for active or passive recreational purposes, including gardening. Construction in these areas shall be limited walkways, open air shelters, bird houses, bridges, garden storage sheds no larger than 120 square feet, wood fencing, landscape planting, play equipment, outdoor furniture, and facilities for active recreation.

(c) Pedestrian corridors shall be used for pedestrian and bicycle travel. Motorized vehicles shall be prohibited. Construction in these areas shall be limited to gravel or paved pathways, wood fencing, and landscape planting.

(d) Habitable structures shall not be permitted in any open space outlot.

vi. Ownership and Management. Each designated open space outlot shall be owned and managed as set forth below, subject to City Council approval.

(a) Open space may be owned in common by the property owners of the subdivision. In the case where at least one outlot of open space is held in common ownership, a homeowner association shall be established for that subdivision and membership in the association by all property owners in the subdivision shall be mandatory. Management shall be the responsibility of that subdivision's homeowner association.

(b) Open space may be deeded to an established land trust. Management shall be the responsibility of the land trust. Maintenance may be performed by the neighborhood homeowner association, through written agreement between the association and the land trust.

(c) Open space may be deeded to the city. The form and content of the deed or other instrument must be approved by the city prior to the execution and delivery thereof. Management shall be the responsibility of the city.

(d) Open space may be protected by establishing conservation restrictions in perpetuity in favor of the city as provided in M.S. § 84.64 to 84.65, as they may be amended from time to time. Unless the document establishing the restrictions specifically provides to the contrary, the city shall have no responsibility for the maintenance or management of the area subject to the restrictions. The form and content of the deed or other instrument establishing the restrictions must be approved by the city prior to the execution and delivery thereof. Notwithstanding any provision of this chapter to the contrary, the city may, in cases where conservation restrictions are utilized to meet open space dedication requirements of this chapter, waive the requirement that the area subject to the restrictions be platted as a separate outlot.

b. Neighborhood Configuration. The standards identified herein are intended to result in neighborhoods that offer a variety of lot sizes, configurations, and amenities. Review and approval of standard subdivisions and planned unit developments by the City Council shall be based upon an evaluation that the proposed development plan provides a cohesive neighborhood(s) in a site design appropriate to the location of common open spaces consistent with the following provisions.

i. To establish a cohesive neighborhood unit, residential lots and units should be located in neighborhood clusters to accomplish efficiency of land utilization while adhering to the underlying density and open space requirements of the Zoning District. The objective is to design the project in a manner that minimizes the visual impact of the development on the landscape to the greatest extent reasonably possible.

ii. The neighborhood cluster should be oriented toward an identifiable feature which all residential units share in common. Neighborhood identity may be established by one or more of the following features.

(a) View Shed. The lots of a neighborhood may be arranged such that a majority of the principal structures will take visual advantage of a field, wetland, woods, lake, stream, or other open space which could be described as a view shed.

(b) Physical Amenity. The lots of a neighborhood may be arranged such that a majority of the principal structures will face a green, playground, ball field, rock out cropping, stand of trees, waterbodies, place of worship, school, or other physical feature unique to that particular neighborhood.

(c) Streetscape. The lots may be arranged such that the principal structures will face a street enhanced with landscaping, street trees, boulevards, medians, or other landscaping techniques appropriate to the city's street design standards.

Subd. 9. Non-Conformities.

1. Non-conformities are subject to the applicable provisions of subsection 1005.11, except the following standards shall also apply to non-conforming lots of record in all residential districts.

a. A nonconforming single lot of record in the office of the County Recorder on the date of enactment of local shoreland controls that do not meet the requirements of this subsection may be allowed as a building site without variances from lot size requirements under the following provisions:

i. all structure and septic system setback distance requirements established in this subsection and the underlying zoning district can be met. Expansions to existing non-conforming structures may be permitted provided the non-conformity is not increased;

ii. a Type 1 sewage treatment system consistent with Minn. Rules Chapter 7080, can be installed or the lot is connected to a public sewer; and

iii. the impervious surface coverage does not exceed 25% of the lot, except as otherwise provided in this Chapter.

b. In a group of two or more contiguous lots of record under a common ownership, an individual lot must be considered as a separate parcel of land for the purpose of sale or development, if it meets the following requirements:

i. the lot must be at least 66% of the dimensional standard for lot width and lot size for the shoreland classification consistent with this Chapter.

ii. the lot must be connected to a public sewer, if available, or must be suitable for the installation of a Type 1 sewage treatment system consistent with Minn. Rules, chapter 7080, and local government controls;

iii. the impervious surface coverage does not exceed 25% of the lot, except as otherwise provided in this Chapter.

iv. development of the lot must be consistent with an adopted comprehensive plan.

c. A lot subject to paragraph (b) not meeting the requirements of paragraph (b) must be combined with the one or more contiguous lots so they equal one or more conforming lots as much as possible.

d. Notwithstanding paragraph (b), contiguous nonconforming lots of record in shoreland areas under a common ownership must be able to be sold or purchased individually if each lot contained a habitable residential dwelling at the time the lots came under common ownership and the lots are suitable for, or served by, a sewage treatment system consistent with the requirements of Minn. Rules Chapter 7080, or connected to a public sewer.

e. In evaluating all variances, zoning and building permit applications, or conditional use requests, the zoning authority shall require the property owner to address, when appropriate, stormwater runoff management, reducing impervious surfaces, increasing setback, restoration of wetlands, vegetative buffers, sewage treatment and water supply capabilities, and other conservation-designed actions.

f. A portion of a conforming lot may be separated from an existing parcel as long as the remainder of the existing parcel meets the lot size and sewage treatment requirements of the zoning district for a new lot and the newly created parcel is combined with an adjacent parcel.

2. Non-Conforming Sewage Treatment System.

a. A sewage treatment system not meeting the requirements of this subsection must be replaced, at a minimum, at any time a permit or variance of any type is required for any improvement on, or use of, the property. Replacement of a sewage treatment system must be made by connecting to the city's municipal system where the connection is available.

b. The governing body of the city has, by formal resolution, notified the Commissioner of its program to identify non-conforming sewage treatment systems. The city shall require replacement of any non-conforming system identified by this program within a reasonable period of time which will not exceed two years.

Subd. 10. Administration

1. Purpose. The purpose of this section is to identify administrative provisions to ensure the ordinance is administered consistent with its purpose.

2. Permits.

a. A permit is required for the construction of buildings or building additions (including construction of decks and signs), the installation and/or alteration of sewage treatment systems, and those grading and filling activities not exempted by subsection 1005.05.

b. A certificate of compliance, consistent with Minn. Rules Chapter 7082.0700, Subp. 3, is required for a private sewage treatment system whenever a permit or variance of any type is required for any improvement on or use of the property. A sewage treatment system shall be considered compliant if the only deficiency is the system's improper setback from the ordinary high water level.

c. Grading, filling and excavations operations are subject to the permits and standards in subsection 1005.05.

i. Grading or filling of any wetland must meet or exceed the wetland protection standards under Minn. Rules Chapter 8420 and any other permits, reviews, or approvals by other local state, or federal agencies such as watershed districts, the DNR or US Army Corps of Engineers.

ii. Excavations to connect boat slips, canals, lagoons, and harbors to public waters require a public waters permit and must comply with Minn. Rules Chapter 6115.

3. Application Materials. Applications for permits and other zoning applications such as variances shall be filed by the property owner or designated agent with the Zoning Administrator or designee on forms to be provided by the city. The application shall include the necessary fees set forth by the City Council and information so that the Zoning Administrator can evaluate how the application complies with the provisions of this ordinance.

4. Zoning Certificate. The Zoning Administrator shall issue a certificate of zoning compliance establishing the existence of legal non-conforming uses in accordance with the standards in subsection 1002.04. This certificate will specify that the use of land conforms to the requirements of this ordinance. Any use, arrangement, or construction at variance with that authorized by permit shall be deemed a violation of this ordinance and shall be punishable as provided in subsection 1002.02.

5. Variances. A variance may be granted in accordance with the standards established in subsection 1002.12 and the following standards.

a. A variance may not circumvent the general purposes and intent of this ordinance; and

b. For properties with existing sewage treatment systems, a certificate of compliance, consistent with Minn. Rules Chapter 7082.0700, Subp. 3, is required for variance approval. A sewage treatment system shall be considered compliant if the only deficiency is the system's improper setback from the ordinary high water level.

6. Conditional Uses. All conditional uses in the shoreland area are subject to a thorough evaluation of the waterbody and the topographic, vegetation, and soil conditions to ensure:

a. The prevention of soil erosion or other possible pollution of public waters, both during and after construction;

b. The visibility of structures and other facilities as viewed from public waters is limited;

c. There is adequate water supply and on-site sewage treatment; and

d. The types, uses, and numbers of watercraft that the project will generate are compatible in relation to the suitability of public waters to safely accommodate these watercrafts.

7. Mitigation.

a. In evaluating all variances, conditional uses, zoning and building permit applications, the zoning authority shall require the property owner to address, when appropriate, the following conditions, when related to and proportional to the impact, to meet the purpose of this ordinance, to protect adjacent properties, and the public interest:

i. Advanced storm water runoff management treatment;

ii. Reducing impervious surfaces;

iii. Increasing setbacks from the ordinary high water level;

iv. Restoration of wetlands;

v. Limiting vegetation removal and/or riparian vegetation restoration;

vi. Provisions for the location, design, and use of structures, sewage treatment systems, water supply systems, watercraft launching and docking areas, and parking areas; and

vii. Other conditions the zoning authority deems necessary.

b. In evaluating plans to construct sewage treatment systems, roads, driveways, structures, or other improvements on steep slopes, conditions to prevent erosion and to preserve existing vegetation screening of structures, vehicles, and other facilities as viewed from the surface of public waters assuming summer, leaf-on vegetation shall be attached to permits.

8. Notifications to the Department of Natural Resources.

a. All amendments to this shoreland ordinance must be submitted to the Department of Natural Resources for review and approval for compliance with the statewide shoreland management rules.

b. All notices of public hearings to consider variances, ordinance amendments, or conditional uses under shoreland management controls must be sent to the commissioner or the commissioner's designated representative at least ten (10) days before the hearings. Notices of hearings to consider proposed subdivisions/plats must include copies of the subdivision/plat.

c. All approved ordinance amendments and subdivisions/plats, and final decisions approving variances or conditional uses under local shoreland management controls must be sent to the commissioner or the commissioner's designated representative and postmarked within ten days of final action. When a variance is approved after the Department of Natural Resources has formally recommended denial in the hearing record, the notification of the approved variance shall also include the summary of the public record/testimony and the findings of facts and conclusions which supported the issuance of the variance.

d. Any request to change the shoreland management classification of public waters within the City of Big Lake must be sent to the commissioner or the commissioner's designated representative for approval, and must include a resolution and supporting data as required by Minn. Rules part 6120.3000, Subp.4.

e. Any request to reduce the boundaries of shorelands of public waters within the City of Big Lake must be sent to the commissioner or the commissioner's designated representative for approval and must include a resolution and supporting data The boundaries of shorelands may be reduced when the shoreland of water bodies with different classifications overlap. In these cases, the topographic divide between the water bodies shall be used for adjusting the boundaries.

9. Mandatory EAW. An Environmental Assessment Worksheet consistent with subsection 1002.07 and Minn. Rules Chapter 4410 must be prepared for projects meeting the thresholds of Minn. Rules part 4410.4300, Subp. 19a, 20a, 25, 27, 28, 29, and 36a.

SECTION 3. When incorporating this ordinance into the City Code, the City Clerk is directed to renumber subdivisions and tables as necessary to maintain a sequential order.

SECTION 4. EFFECTIVE DATE. This ordinance shall be effective upon its passage and summary publication by the City Council.

Adopted by the Big Lake City Council on the 20th day of May 2026.

____
Mayor Paul Knier

Attest:

____
Gina Wolbeck, City Clerk

The following Council Members voted in favor:
The following Council Members voted against or abstained:

Whereupon the motion was duly passed and executed.

Drafted By:
City of Big Lake
160 Lake Street North
Big Lake, MN 55309

STATE OF MINNESOTA)
) SS.
COUNTY OF SHERBURNE)

The foregoing instrument was acknowledged before me this _____ day of May 2026 by Paul Knier and Gina Wolbeck, the Mayor and City Clerk respectively of the City of Big Lake, a Minnesota municipal corporation, on behalf of the corporation.

____
Notary Public

Attachment B
Resolution Approving Summary Publication of the Ordinance

CITY OF BIG LAKE
MINNESOTA

A general meeting of the City Council of the City of Big Lake, Minnesota was called to order by Mayor Paul Knier at 6:30 p.m. in the Council Chambers of City Hall, Big Lake, on Wednesday, May 20, 2026. The following Council Members were present: Ken Geroux, Ken Halverson, Paul Knier, Kim Noding, and Paul Seefeld. A motion to adopt the following resolution was made by Council Member ______ and seconded by Council Member _______.

BIG LAKE CITY COUNCIL
RESOLUTION NO. 2026-XX

RESOLUTION APPROVING SUMMARY PUBLICATION OF ORDINANCE NO. 2026-XX AMENDING CITY CODE CHAPTER 10 (ZONING) SUBSECTIONS 1003.11 (R-5, RESIDENTIAL REDEVELOPMENT DISTRICT) AND 1004.03 (SHORELAND MANAGEMENT OVERLAY DISTRICT)

WHEREAS, the City Council has adopted an ordinance amendment; and that amendment amends subsections 1003.11 and 1004.05 of the City Code; and

WHEREAS, as authorized by Minnesota Statutes, Section 412.191, subd. 4, the City Council has determined that publication of the title and summary of Ordinance No. 2026-XX will clearly inform the public of the intent and effect of the Ordinance; and

WHEREAS, a printed copy of the Ordinance is available for inspection during regular office hours in the office of the City Clerk.

NOW THEREFORE, BE IT RESOLVED that the following summary of Ordinance No. 2026-XX is approved for publication:

CITY OF BIG LAKE, MINNESOTA
ORDINANCE NO. 2026-XX

The Big Lake City Code is amended to amend Chapter 10 (Zoning) Subsections 1003.11 (R-5 Residential Redevelopment District) and 1004.03 (Shoreland Overlay District) of the Big Lake Municipal Code to make updates to comply with State laws, correct inconsistencies, improve formatting, and add clarity. A printed copy of the Ordinance is available for inspection during regular office hours in the office of the City Clerk.

Adopted by the Big Lake City Council this 20th day of May, 2026.

____
Mayor Paul Knier

Attest:

____
Gina Wolbeck, City Clerk

Drafted By:
City of Big Lake
160 North Lake Street
Big Lake, MN 55309

The following Council Members voted in favor:
The following Council Members voted against or abstained:

Whereupon the motion was duly passed and executed.

STATE OF MINNESOTA)
) SS.
COUNTY OF SHERBURNE)

The foregoing instrument was acknowledged before me this 20th day of May 2026, by Paul Knier and Gina Wolbeck, the Mayor and City Clerk respectively of the City of Big Lake, a Minnesota municipal corporation, on behalf of the corporation.

____
Notary Public

Attachment C
Current Section 1004.03 (Shoreland Management Overlay District)

§ 1004.03 Shoreland Management Overlay District.

Subd. 1. Statutory Authorization and Policy.

1. Statutory Authorization. A Shoreland Overlay District shall be continued pursuant to the authorization and policies contained in M.S. Chapter 103F, Minn. Rules parts 6120.2500 through 6120.3900, as they all may be amended from time to time, and the planning and zoning enabling legislation in M.S. Chapter 462, as it may be amended from time to time.

2. Policy. The uncontrolled use of shorelands of the city affects the public health, safety, and general welfare not only by contributing to pollution of public waters, but also by impairing the local tax base. Therefore, it is in the best interest of public health, safety, and welfare to provide for the wise subdivision, use, and development of shorelands of public waters. The legislature of the state has delegated responsibility to local governments of the state to regulate the subdivision, use, and development of the shorelands of public waters and thus preserve and enhance the quality of surface waters, conserve the economic and natural environmental values of shorelands, and provide for the wise use of waters and related land resources. This responsibility shall hereby be recognized by the city.

Subd. 2. General Provisions.

1. Jurisdiction. The provisions of this subsection shall apply to the shorelands of the public water bodies as classified in this section. Pursuant to Minn. Rules parts 6120.2500 through 6120.3900, as they may be amended from time to time, no lake, pond, or flowage less than ten acres in size in municipalities or 25 acres in size in unincorporated areas needs to be regulated in a local government's shoreland regulations. A body of water created by a private user where there was no previous shoreland may, at the discretion of the City Council, be exempt from this subsection.

2. Compliance. The use of any shoreland of public waters; the size and shape of lots; the use, size, type, and location of structures on lots; the installation and maintenance of water supply and waste treatment systems, the grading and filling of any shoreland area; the cutting of shoreland vegetation; and the subdivision of land shall be in full compliance with the terms of this subsection and other applicable regulations of this chapter.

3. Definitions. Special definitions associated with this shoreland management section of the zoning ordinance are called out in subsection 1001.02 of this chapter. In case of conflict between these definitions, the most restrictive shall apply. Unless specifically defined, words or phrases used in this section shall be interpreted so as to give them the same meaning as they have in common usage and so as to give this section its most reasonable application. All distances, unless otherwise specified, shall be measured horizontally.

Subd. 3. Shoreland Classification System and Land Use District Descriptions.

1. Shoreland Classification System. The public waters of the city have been classified below consistent with the criteria found in Minn. Rules part 6120.3300, as amended from time to time, and the *Protected Waters Inventory Map for Sherburne County, Minnesota*.

a. Lakes.

Lake Type	***DNR ID #***
Lake Type	***DNR ID #***
General Development Lakes	
Big Lake	71-82
Keller Lake	71-83
Mitchell Lake	71-81
Natural Environment Lakes	
Beaudry Lake	71-62
Beulah Pond	71-101
Landis Lake	71-99
Preusse Lake	71-63
Thompson Lake	71-96
Un-named (Kerber Lake)	71-70
Un-named Wetland	71-65
Un-named Wetland (McDowall Lake)	71-80
Recreational Development Lakes	
Blacks Lake	71-97

b. Rivers.

i. Agricultural rivers: Elk River.

ii. Forested rivers:

(a) Snake River; and

(b) St. Francis River.

2. Shoreland Overlay District. The shorelands of the city shall hereby be designated as shoreland overlay districts. The purpose of the shoreland overlay district shall be to provide for the wise utilization of shoreland areas in order to preserve the quality and natural character of these protected waters of the city. Commercial planned unit developments shall be prohibited. These districts are shown on the zoning map.

a. Permitted or Principal Uses. All permitted uses allowed and regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city.

b. Conditional Uses. All conditional uses allowed and regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city.

c. Substandard Uses. Any use of shorelands in existence prior to the date of enactment of this chapter which shall be permitted within the applicable zoning districts, but do not meet the minimum lot area, setbacks, or other dimensional requirements of this chapter, shall be substandard uses.

d. Prohibited Uses. Any uses which are not permitted or conditional uses as regulated by the applicable zoning district underlying this Shoreland Overlay District as indicated on the official zoning map of the city shall be prohibited.

Subd. 4. General Zoning Provisions. The following provisions are required within Shoreland Districts in addition to the specific provisions of each underlying zoning district.

Table 16

Table 16

	Riparian Lot Area (Sq. Ft.)	*Riparian Lot Width (Ft.)*	*Non-Riparian Lot Area (Sq. Ft.)*	*Non-Riparian Lot Width (Ft.)*	*Unsewered Structure Setback (Ft.)*	*Sewered Structure Setback (Ft.)*	*Sewage Treatment System Setback (Ft.)*	*Bluff Setback (Ft.)*	*Maximum Impervious Surface*	*Maximum Building Height (Ft.)*
Agricultural River										
Single-Family	-	150	-	150	100	50	100	30	25%	25
Duplex	-	225	-	225	100	50	100	30	25%	25
Triplex	-	300	-	300	100	50	100	30	25%	25
Quad	-	375	-	375	100	50	100	30	25%	25
Business	-	-	-	-	100	50	100	30	75%	35
Industrial	-	-	-	-	50	50	50	30	50%	35
Forested River										
Single-Family	-	200	-	200	150	150	150	30	25%	25
Duplex	-	300	-	300	150	150	150	30	25%	25
Triplex	-	400	-	400	150	150	150	30	25%	25
Quad	-	500	-	500	150	150	150	30	25%	25
Business	-	-	-	-	150	150	150	30	75%	35
Industrial	-	-	-	-	150	150	150	30	50%	35
General Development Lakes										
Single-Family	15,000	75	10,000	75	150	50	150	30	25%	25
Duplex	26,000	135	17,500	135	150	50	150	30	25%	25
Triplex	38,000	195	25,000	190	150	50	150	30	25%	25
Quad	49,000	255	32,500	245	150	50	150	30	25%	25
Business	-	-	-	-	150	50	150	30	75%	35
Industrial	-	-	-	-	150	50	150	30	50%	35
Natural Environment Lakes										
Single-Family	40,000	125	20,000	125	150	150	150	30	25%	25
Duplex	70,000	225	35,000	220	150	150	150	30	25%	25
Triplex	100,00 0	325	52,000	315	150	150	150	30	25%	25
Quad	130,00 0	435	65,000	410	150	150	150	30	25%	25
Business	-	-	-	-	150	150	150	30	75%	35
Industrial	-	-	-	-	150	150	150	30	50%	35
Recreational Development Lakes										
Single-Family	20,000	75	15,000	75	150	75	150	30	25%	25
Duplex	35,000	135	26,000	135	150	75	150	30	25%	25
Triplex	50,000	195	38,000	190	150	75	150	30	25%	25
Quad	65,000	255	49,000	245	150	75	150	30	25%	25
Business	-	-	-	-	150	75	150	30	75%	35
Industrial	-	-	-	-	150	75	150	30	50%	35

1. Impervious Surface Coverage. For uses with a maximum impervious surface of 25% as identified in Table 16, the impervious surface may be increased as stated below.

a. Paver stone driveways, sidewalks, and patios that receive all required permits and are properly installed with a sand base and sufficient spacing to allow for drainage shall count towards 50 % of the area covered for the purposes of calculating the overall lot coverage.

b. The impervious surface coverage may be increased up to 35% of the total lot area by a conditional use permit as set forth in and regulated by subsection 1002.08 and the following criteria:

i. All structures, additions, or expansions shall meet setback and other requirements of this chapter;

ii. The lot shall be served by municipal sewer and water;

iii. The lot shall provide for the collection and treatment of storm water in compliance with the City Storm Water Management Plan if determined that the site improvements will result in increased runoff directly entering a public water. All development plans shall require review and approval by the City Engineer;

iv. Measures to be taken for the treatment of storm water runoff and/or prevention of storm water from directly entering a public water. The measures may include, but not be limited to, the following:

(a) Appurtenances as sedimentation basins, debris basins, desilting basins, or silt traps;

(b) Installation of debris guards and microsilt basins on storm sewer inlets;

(c) Use where practical, oil skimming devices, or sump catch basins;

(d) Direct drainage away from the lake and into pervious, grassed, yards through site grading, use of gutters, and downspouts;

(e) Sidewalks are constructed with partially pervious raised materials such as decking which has natural or other pervious material beneath or between the planking;

(f) Grading and construction techniques are used which encourage rapid infiltration, e.g., sand and gravel, under impervious materials with adjacent infiltration swales graded to lead into them;

(g) Berms, water bars, or terraces are installed which temporarily detain water before dispersing it into pervious area; and

(h) Installation of a minimum 15-foot wide buffer from the OHWL. This buffer would be treated similar to a wetland buffer where native grasses and the like would be required, and mowing and dumping would not be permitted.

v. All structures and impervious surfaces shall be located on slopes less than 12%. The physical alteration of slopes shall not be permitted for the purpose of overcoming this limitation;

vi. Site developments shall be designed, implemented, and maintained using the most applicable combination of comprehensive practices that prevent flooding, pollutant, erosion, and sedimentation problems consistent with *Protecting Water Quality in Urban Areas, Best Management Practices for Minnesota,* State Pollution Control Agency, October 1989, or as amended, which is incorporated by reference, available at the State Law Library and not subject to frequent change; and

vii. The city may impose additional conditions if determined necessary to protect the public health, safety, and welfare.

2. Agriculture Use Standards. General cultivation farming, grazing, nurseries, horticulture, truck farming, sod farming, and wild crop harvesting if permitted in the underlying zoning district, and provided steep slopes and shore and bluff impact zones are maintained in permanent vegetation or operated under an approved conservation plan (Resource Management System) consistent with the field office technical guides of the local soil and water conservation districts or the United States Soil Conservation Service, as provided by a qualified individual or agency. The shore impact zone for parcels with permitted agricultural land uses shall be equal to a line parallel to and 50 feet from the ordinary high water level.

3. Standards for Commercial, Industrial, Public, and Semi-Public Uses.

a. Surface water oriented commercial uses and industrial, public, or semi-public uses with similar needs to have access to and use of public waters may be located on parcels or lots with frontage on public waters. Those uses with water oriented needs must meet the following standards.

i. In addition to meeting impervious coverage limits, setbacks, and other zoning standards in this chapter, the use must be designed to incorporate topographic and vegetative screening of parking areas and structures.

ii. Uses that require short-term watercraft mooring for patrons must centralize these facilities and design them to avoid obstructions of navigation and to be the minimum size necessary to meet the need.

iii. Other outside lighting may be located within the shore impact zone or over public waters if it is used primarily to illuminate potential safety hazards and is shielded or otherwise directed to prevent direct illumination out across public waters. This does not preclude use of navigational lights.

b. Uses without water oriented needs must be located on lots or parcels without public waters frontage, or, if located on lots or parcels with public waters frontage, must either be set back double the normal ordinary high water level setback or be substantially screened from view from the water by vegetation or topography, assuming summer, leaf on conditions.

4. Significant Historic Sites. No structure shall be placed on a significant historic site in a manner that affects the value of the site unless adequate information about the site has been removed and documented in a public repository.

5. Steep Slopes. The Zoning Administrator or designee must evaluate possible soil erosion impacts and development visibility from public waters before issuing a permit for construction of sewage treatment systems, roads, driveways, structures, or other improvements on steep slopes. When determined necessary, conditions must be attached to issued permits to prevent erosion and to preserve existing vegetation screening of structures, vehicles, and other facilities as viewed from the surface of public water, assuming summer, leaf on vegetation.

6. Bluff Impact Zones. Structures and accessory facilities, except stairways and landings, must not be placed within bluff impact zones.

7. Vegetation Alterations.

a. Vegetation alteration necessary for the construction of structures and sewage treatment systems and the construction of roads and parking areas regulated by this chapter shall be exempt from the vegetation alteration standards that follow.

b. Removal or alteration of vegetation, except for agricultural and forest management uses as regulated by this chapter, are subject to the following standards.

i. Intensive vegetation clearing within the shore and bluff impact zones and on steep slopes is not allowed. Intensive vegetation clearing for forest land conversion to another use outside of these areas shall be allowable as a conditional use if an erosion control and sedimentation plan is developed and approved by the Soil and Water Conservation District in which the property is located.

ii. In shore and bluff impact zones and on steep slopes, limited clearing of trees and shrubs and cutting, pruning, and trimming of trees shall be allowed to provide a view to the water from the principal dwelling site and to accommodate the placement of stairways and landings, picnic areas, access paths, livestock watering areas, beach and watercraft access areas, and permitted water oriented accessory structures or facilities, provided that:

(a) The screening of structures, vehicles, or other facilities as viewed from the water, assuming summer, leaf on conditions are not substantially reduced;

(b) Along rivers, existing shading of water surfaces is preserved; and

(c) The above provisions are not applicable to the removal of trees, limbs, or branches that are dead, diseased, or pose safety hazards.

8. Placement and Design of Roads, Driveways, and Parking Areas.

a. Public and private roads and parking areas must be designed to take advantage of natural vegetation and topography to achieve maximum screening from view from public waters. Documentation must be provided by a qualified individual that all roads and parking areas shall be designed and constructed to minimize and control erosion to public waters consistent with the field office technical guides of the local soil and water conservation district, or other applicable technical materials.

b. Roads, driveways, and parking areas must meet structure setbacks for Shoreland Districts and must not be placed within bluff and shore impact zones, when other reasonable and feasible placement alternatives exist. If no alternatives exist, they may be placed within these areas, and must be designed to minimize adverse impacts.

c. Public and private watercraft access ramps, approach roads, and access related parking areas may be placed within shore impact zones, provided the vegetative screening and erosion control conditions of this subsection are met. For private facilities, the grading and filling provisions of subsection 1005.05 shall be complied with. Private watercraft access ramps shall not be permitted on any lake where a public watercraft access ramp is already available.

Subd. 5. Controlled Access Lots. Lots intended as controlled accesses to public waters or as recreation areas for use by owner of non-riparian lots within subdivisions are permissible and must meet or exceed the following standards.

1. They must meet the width and size requirements for residential lots within Shoreland Districts and be suitable for the intended uses of controlled access lots.

2. If docking, mooring, or over water storage of more than six watercraft is to be allowed at a controlled access lot, then the width of the lot (keeping the same lot depth) must be increased by the percentage of the requirements for riparian residential lots for each watercraft beyond six, consistent with the following table.

Table 17	
Ratio of Lake Size to Shore Length (acres/miles)	***Required Increase in Frontage***
Less than 100	25%
100 - 200	20%
201 - 300	15%
301 - 400	10%
Greater than 400	5%

Subd. 6. Storm Water Management. In addition to the provisions of subsection 1005.05 and other applicable provisions of this chapter, the following general and specific standards shall apply.

1. When possible, existing natural drainage ways, wetlands, and vegetated soil surfaces must be used to convey, store, filter, and retain storm water runoff before discharge to public waters.

2. Development must be planned and conducted in a manner that shall minimize the extent of disturbed areas, runoff velocities, erosion potential, and reduce and delay runoff volumes. Disturbed areas must be stabilized and protected as soon as possible, and facilities or methods used to retain sediment on the site.

3. When development density, topographic features, and soil and vegetation conditions are not sufficient to adequately handle storm water runoff using natural features and vegetation, various types of constructed facilities such as diversions, settling basins, skimming devices, dikes, waterways, and ponds may be used. Preference must be given to designs using surface drainage, vegetation, and infiltration rather than buried pipes and human-made materials and facilities.

4. For lots of record developed after May 25, 2016, a buffer strip of and average of 50 feet, but no less than 30 feet, shall be maintained abutting all shoreland. The buffer provisions of this chapter shall apply to lots developed or redeveloped on or after May 25, 2016. The city does, however, strongly encourage the use of a buffer on all lots in the city.

5. Buffer strips shall apply to all parcels of land, whether or not the shoreland is on the same parcel as a proposed development.

a. Any existing drain tile shall be modified as part of the project to eliminate short circuiting of the buffer strip.

b. New or enhanced buffer strips shall be maintained by the applicant for the later of one-year after completion of the project or acceptance by the City Engineer.

6. Buffer strip vegetation shall be established and maintained in accordance with the requirements found in subsection 1004.04. During the first two years, any buffer vegetation that does not survive must be replanted. After two years, if the condition of the buffer area changes through natural processes not caused by the property owner, the owner shall not be required to re-establish the buffer area to meet the standards contained in subsection 1004.04. Buffer strips shall be identified within each lot by permanent monuments approved by the city.

Subd. 7. Water Supply and Sewage Treatment.

1. Water Supply. Any public or private supply of water for domestic purposes must meet or exceed standards for water quality of the State Department of Health and the State Pollution Control Agency.

2. Sewage Treatment. Any premises used for human occupancy must be provided with an adequate method of sewage treatment as follows.

a. Publicly owned sewer systems must be used where available.

b. All private sewage treatment systems must meet or exceed the State Pollution Control Agency’s standard for individual sewage treatment systems contained the regulations titled “Individual Subsurface Sewage Treatment Systems Standards, Minn. Rules Chapter 7080,” a copy of which shall hereby be adopted by reference and declared to be a part of this subsection.

c. On-site sewage treatment systems must be set back at least 150 feet from the ordinary high water level of all public waters.

d. All proposed sites for individual sewage treatment systems shall be evaluated in accordance with the criteria listed below. If the determination of a site's suitability cannot be made with publicly available existing information, it shall then be the responsibility of the applicant to provide sufficient soil borings and percolation tests from on site field investigations. The evaluation criteria is as follows:

i. Depth to the highest known or calculated ground water table or bedrock;

ii. Soil conditions, properties, and permeability;

iii. Slope; and

iv. The existence of lowlands, local surface depressions, and rock outcrops.

Subd. 8. Shoreland Management Residential PUD Requirements.

1. Applicability. Residential planned unit developments (PUDs) are allowed for new projects on undeveloped land, redevelopment of previously built sites, or conversion of existing buildings and lands. The zoning districts in which they are an allowable use are identified in subsections 1003.05 through 1003.11 of this chapter and the official city zoning map.

2. Processing. Residential planned unit developments within a Shoreland District shall be processed as a conditional use, in accordance with subsection 1002.08.

3. Submittal Requirements. Submittal requirements for residential planned unit development applications in Shoreland Districts shall be in accordance with subsection 1003.18.

4. Site Suitable Area Evaluation. In all residential zoning districts except for the R-5, Residential Redevelopment District, proposed new or expansions to existing residential planned unit developments shall be evaluated using the following procedures and standards to determine the suitable area for the dwelling unit/dwelling site density evaluation. The shoreland lot area and size requirements specified in the underlying zoning district shall be utilized to determine density within each shoreland tier.

a. The project parcel shall be divided into tiers by locating one or more lines approximately parallel to a line that identifies the ordinary high water level at the following intervals, proceeding landward:

Table 18	
Shoreland Tier Dimensions	
	Sewered
General Development Lakes - First Tier	200 feet
General Development Lakes - Second and Additional Tiers	200 feet
Natural Environment Lakes	320 feet
Recreational Development Lakes	267 feet

b. The suitable area within each tier is next calculated by excluding from the tier area all wetlands, bluffs, or land below the ordinary high water level of public waters. This suitable area and the proposed project are then subjected to the residential planned unit development density evaluation steps to arrive at an allowable number of dwelling units or sites.

5. Residential Planned Unit Development Density Evaluation. For all residential zoning districts, with the exception of the R-5, Residential Redevelopment District, the procedures for determining the "base" density of a residential planned unit development and density increase multipliers are as follows: Allowable densities may be transferred from any tier to any other tier further from the waterbody, but must not be transferred to any other tier closer.

a. Residential Planned Unit Development "Base" Density Evaluation. The suitable area within each tier is divided by the single residential lot size standard for lakes. Proposed locations and numbers of dwelling units or sites for the residential planned unit developments are then compared with the tier, density, and suitability analyses herein and the design criteria of Subd. 6 above.

b. Density Increase Multipliers.

i. Increases to the dwelling unit or dwelling site base densities previously determined are allowable if the dimensional standards identified in each underlying zoning district (Shoreland lot size, area, and setback provisions) are met or exceeded and the design criteria in Subd. 6 above are satisfied. The allowable density increases in item 5.b.ii below will only be allowed if structure setbacks from the ordinary high water level are increased to at least 50% greater than the minimum setback, or the impact on the waterbody is reduced an equivalent amount through vegetative management, topography, or additional means acceptable to the city and the setback is at least 25% greater than the minimum setback from the ordinary high water level.

ii. Allowable Dwelling Unit or Dwelling Site Density Increases for Residential Planned Unit Developments.

Table 19	
Density Evaluation Tiers	***Maximum Density Increase Within Each Tier***
First	50%
Second	100%
Third	200%
Fourth	200%
Fifth	200%

6. Maintenance and Design Criteria.

a. Maintenance and Administration Requirements.

i. Before final approval of a residential planned unit development, adequate provisions shall be developed for preservation and maintenance in perpetuity of open spaces and for the continued existence and functioning of the development.

ii. Deed restrictions, covenants, permanent easements, public dedication and acceptance, or other equally effective and permanent means shall be provided to ensure long-term preservation and maintenance of open space. The instruments shall include all of the following protections:

(a) Commercial uses prohibited (for residential planned unit development);

(b) Vegetation and topographic alterations other than routine maintenance prohibited;

(c) Construction of additional buildings or storage of vehicles and other materials prohibited; and

(d) Uncontrolled beaching of watercraft prohibited.

iii. Unless an equally effective alternative community framework is established, when applicable, all residential planned unit developments shall use an owners' association with the following features.

(a) Membership shall be mandatory for each dwelling unit or site purchaser and any successive purchasers.

(b) Each member shall pay a pro rata share of the association's expenses, and unpaid assessments can become liens on units or sites.

(c) Assessments shall be adjustable to accommodate changing conditions.

(d) The association shall be responsible for insurance, taxes, and maintenance of all commonly owned property and facilities.

b. Open Space Requirements. Residential planned unit developments, in all districts except for the R-5, Residential Redevelopment District, shall contain open space meeting all the following criteria.

i. At least 50% of the total project area shall be preserved as open space.

ii. Dwelling units or sites, road rights-of-way, or land covered by road surfaces, parking areas, or structures, except water oriented accessory structures or facilities, are developed areas and shall not be included in the computation of minimum open space.

iii. Open space shall include areas with physical characteristics unsuitable for development in their natural state, and areas containing significant historic sites or unplatted cemeteries.

iv. The appearance of open space areas, including topography, vegetation, and allowable uses, shall be preserved by use of restrictive deed covenant, permanent easements, public dedication and acceptance, or other equally effective and permanent means.

v. The shore impact zone, based on normal structure setbacks, shall be included as open space. At least 50% of the shore impact zone area of existing developments or at least 70% of the shore impact zone area of new developments shall be preserved in its natural or existing state.

c. Erosion Control and Storm Water Management. Erosion control and storm water management plans shall be developed, and the residential planned unit development shall:

i. Be designed, and the construction managed, to minimize the likelihood of serious erosion occurring either during or after construction. This shall be accomplished by limiting the amount and length of time of bare ground exposure. Temporary ground covers, sediment entrapment facilities, vegetated buffer strips, or other appropriate techniques shall be used to minimize erosion impacts on surface water features. Erosion control plans approved by a Soil and Water Conservation District may be required if project size and site physical characteristics warrant; and

ii. Be designed and constructed to effectively manage reasonably expected quantities and qualities of storm water runoff. In all residential zoning districts except for the R-5, Residential Redevelopment District, impervious surface coverage within any tier shall not exceed 25% of the tier area.

d. Centralization and Design of Facilities. For all residential zoning districts except the R-5, Residential Redevelopment District, centralization and design of facilities and structures must be done according to the following standards.

i. Dwelling units or sites shall be clustered into one or more groups and located on suitable areas of the development. They shall be designed and located to meet or exceed the following dimensional standards for the relevant shoreland classification: setback from the ordinary high water level, elevation above the surface water features, and maximum height. Setbacks from the ordinary high water level shall be increased in accordance with Subd. 5.2 above for developments with density increases.

ii. Shore recreation facilities, including, but not limited to, swimming areas, docks, and watercraft mooring areas and launching ramps, shall be centralized and located in areas suitable for them. Evaluation of suitability shall include consideration of land slope, water depth, vegetation, soils, depth to ground water and bedrock, or other relevant factors. The number of spaces provided for continuous beaching, mooring, or docking of watercraft shall not exceed one for each allowable dwelling unit or site in the first tier (notwithstanding existing mooring sites in an existing commercially used harbor). Launching ramp facilities, including a small dock for loading and unloading equipment, may be provided for use by occupants of dwelling units or sites located in other tiers.

iii. Structures, parking areas, and other facilities shall be treated to reduce visibility as viewed from public waters and adjacent shorelands by vegetation, topography, increased setbacks, or color, assuming summer, leaf on conditions. Vegetative or topographic screening shall be preserved, if existing, or may be required to be provided.

iv. Accessory structures and facilities, except water-oriented accessory structures, shall meet the required principal structure setback and shall be centralized.

7. Conversions. For all residential districts except the R-5, Residential Redevelopment District, existing land uses may be converted to residential planned unit developments consistent with the provisions of this chapter and provided the following standards are met.

a. Proposed conversions shall be initially evaluated using the same procedures for residential planned unit developments involving all new construction. Inconsistencies between existing features of the development and these standards shall be identified.

b. Deficiencies involving water supply and sewage treatment, structure color, impervious coverage, open space, and shore recreation facilities shall be corrected as part of the conversion or as specified in the conditional use permit.

c. Shore and bluff impact zone deficiencies shall be evaluated and reasonable improvements made as part of the conversion. These improvements must include, where applicable, the following:

i. Removal of extraneous building, docks, or other facilities that no longer need to be located in shore or bluff impact zones;

ii. Remedial measures to correct erosion sites and improve vegetative cover and screening of buildings and other facilities as viewed from the water;

iii. If existing dwelling units are located in shore or bluff impact zones, conditions are attached to approvals of conversions that preclude exterior expansions in any dimension or substantial alterations. The conditions shall also provide for future relocation of dwelling units, where feasible, to other locations, meeting all setback and elevation requirements when they are rebuilt or replaced; and

iv. Existing dwelling unit or dwelling site densities that exceed standards in Subd. 5.2 above may be allowed to continue but shall not be allowed to be increased, either at the time of conversion or in the future. Efforts shall be made during the conversion to limit impacts of high densities by requiring seasonal use, improving vegetative screening, centralizing shore recreation facilities, or other means.

8. Neighborhood Design Requirements. The purpose of this subsection is to set forth design standards for residential PUD development to implement the housing, neighborhood, environmental and greenway goals, and policies of the City Comprehensive Plan. Residential developments shall be designed in patterns which incorporate the following elements.

a. Neighborhood Amenities. All new residential developments must incorporate the following neighborhood amenities into the project design, subject to review and approval of the City Council.

i. General. Natural habitat, neighborhood recreation, greenway, and/or pedestrian corridor open space, conforming to the type of use, location criteria, and deed restrictions of that classification.

(a) The City Council, at its discretion, may allow a density increase for dedication of additional open space areas designated for natural habitat, neighborhood recreation, and/or pedestrian corridors above the required dedication defined by the subdivision ordinance.

(b) The amenities shall not be considered as park dedication required by the city subdivision ordinance, unless specifically approved by the City Council.

(c) All amenity areas designated as open space shall be platted as outlots and held as open space in perpetuity.

(d) The development shall be designed to preserve the maximum quantity of natural habitat open spaces in a contiguous, connected configuration. Natural habitat open space may include, but are not limited to, fields, pastures, wetlands, slopes, bluffs, dense woods, lakes, ponds, streams, shorelands, and other environmentally sensitive areas or desirable view sheds.

(e) The development shall be designed to provide view sheds of natural features for the enjoyment of the neighborhood.

ii. Pedestrian Corridors. The development shall be designed to locate pedestrian corridors in strategic places such that larger open space outlots and designated places of destination both on the development tract and adjacent tracts are connected with one another. Pedestrian corridors may include, but are not limited to, established regional trails, local pathways, paved walkways, sidewalks, and shorelines. Pedestrian corridors shall be a minimum of 30 feet in width.

iii. Neighborhood Recreation. The development shall be designed to locate neighborhood recreation open spaces such that they are an integral part of the neighborhood of surrounding home sites, at an elevation appropriate to their intended recreational use, defined by coherent boundaries, and accessible to all neighborhood residents. Neighborhood recreation open spaces may include, but are not limited to, greens, commons, playgrounds, ball fields, gardens, or other recreational areas.

iv. Accessibility. Open spaces shall be accessible to pedestrians at not less than 1,200 foot intervals along public streets. Where necessary, pedestrian access corridors between private lots shall be at least 30 feet in width.

v. Deed Restrictions. Each open space outlot shall conform to the deed restrictions associated with its open space classification.

(a) Natural habitat open spaces shall be considered conservation easements and are for the responsible use and enjoyment of adults and children. Construction in these areas shall be limited to trails (paved or unpaved), open-air shelters, bridges, benches, birdhouses, and wood fencing.

(b) Neighborhood recreation open spaces shall be used for active or passive recreational purposes, including gardening. Construction in these areas shall be limited walkways, open air shelters, bird houses, bridges, garden storage sheds no larger than 120 square feet, wood fencing, landscape planting, play equipment, outdoor furniture, and facilities for active recreation.

(c) Pedestrian corridors shall be used for pedestrian and bicycle travel. Motorized vehicles shall be prohibited. Construction in these areas shall be limited to gravel or paved pathways, wood fencing, and landscape planting.

(d) Habitable structures shall not be permitted in any open space outlot.

vi. Ownership and Management. Each designated open space outlot shall be owned and managed as set forth below, subject to City Council approval.

(a) Open space may be owned in common by the property owners of the subdivision. In the case where at least one outlot of open space is held in common ownership, a homeowner association shall be established for that subdivision and membership in the association by all property owners in the subdivision shall be mandatory. Management shall be the responsibility of that subdivision's homeowner association.

(b) Open space may be deeded to an established land trust. Management shall be the responsibility of the land trust. Maintenance may be performed by the neighborhood homeowner association, through written agreement between the association and the land trust.

(c) Open space may be deeded to the city. Management shall be the responsibility of the city.

(d) Open space may be protected by establishing conservation restrictions in perpetuity in favor of the city as provided in M.S. §§ 84.64 to 84.65, as they may be amended from time to time. Unless the document establishing the restrictions specifically provides to the contrary, the city shall have no responsibility for the maintenance or management of the area subject to the restrictions. The form and content of the deed or other instrument establishing the restrictions must be approved by the city prior to the execution and delivery thereof. Notwithstanding any provision of this chapter to the contrary, the city may, in cases where conservation restrictions are utilized to meet open space dedication requirements of this chapter, waive the requirement that the area subject to the restrictions be platted as a separate outlot.

b. Neighborhood Configuration. The standards identified herein are intended to result in neighborhoods that offer a variety of lot sizes, configurations, and amenities. Review and approval of standard subdivisions and planned unit developments by the City Council shall be based upon an evaluation that the proposed development plan provides a cohesive neighborhood(s) in a site design appropriate to the location of common open spaces consistent with the following provisions.

i. To establish a cohesive neighborhood unit, residential lots and units should be located in neighborhood clusters to accomplish efficiency of land utilization while adhering to the underlying density and open space requirements of the Zoning District. The objective is to design the project in a manner that minimizes the visual impact of the development on the landscape to the greatest extent reasonably possible.

ii. The neighborhood cluster should be oriented toward an identifiable feature which all residential units share in common. Neighborhood identity may be established by one or more of the following features.

(a) View Shed. The lots of a neighborhood may be arranged such that a majority of the principal structures will take visual advantage of a field, wetland, woods, lake, stream, or other open space which could be described as a view shed.

(b) Physical Amenity. The lots of a neighborhood may be arranged such that a majority of the principal structures will face a green, playground, ball field, rock out cropping, stand of trees, waterbodies, place of worship, school, or other physical feature unique to that particular neighborhood.

(c) Streetscape. The lots may be arranged such that the principal structures will face a street space enhanced with landscaping, street trees, boulevards, medians, or other landscaping techniques appropriate to the city's street design standards.

Subd. 9. Non-Conformities. Subject to the applicable provisions of subsection 1005.11, all legally established non-conformities as of October 29, 1985, may continue, but they shall be managed according to applicable state statutes and other regulations of this community for the subjects of alterations and additions, repair after damage, discontinuance of use, and intensification of use; except that the following standards shall also apply in shoreland areas.

1. Construction on Non-Conforming Lots of Record. This subsection shall apply to all residential districts except for the R-5, Residential Redevelopment District.

a. Lots of record in the office of the County Recorder on the date of enactment of local shoreland controls that do not meet the requirements of this subsection may be allowed as building sites without variances from lot size requirements under the following provisions:

i. The use is permitted in the zoning district;

ii. The lot was created compliant with official controls in effect at the time;

iii. Sewage treatment and setback requirements of this subsection are met;

iv. The lot has been in separate ownership from abutting lands on or before October 29, 1985. However, in a group of contiguous lots under single ownership, any individual lot may be allowed as a building site if it is at least 70% of the lot size requirements of this subsection;

v. All other dimensional requirements of this subsection shall be complied with. However, in the event a property owner cannot comply with other dimensional requirements of this subsection because of the limited size of the lot, that property owner shall be required to obtain a variance where necessary to prevent hardship. A variance from setback requirements must be obtained before any use, sewage treatment system, or building permit shall be issued for a lot. In evaluating the variance, the Board of Adjustment shall consider sewage treatment and water supply capabilities or constraints of the lot and shall deny the variance if adequate facilities cannot be provided; and

vi. If, in a group of two or more contiguous lots under the same ownership, any individual lot does not meet the requirements of this subsection, the lot must not be considered as a separate parcel of land for the purposes of sale or development. The lot must be combined with the one or more contiguous lots so they equal one or more parcels of land, each meeting the requirements of this subsection as much as possible.

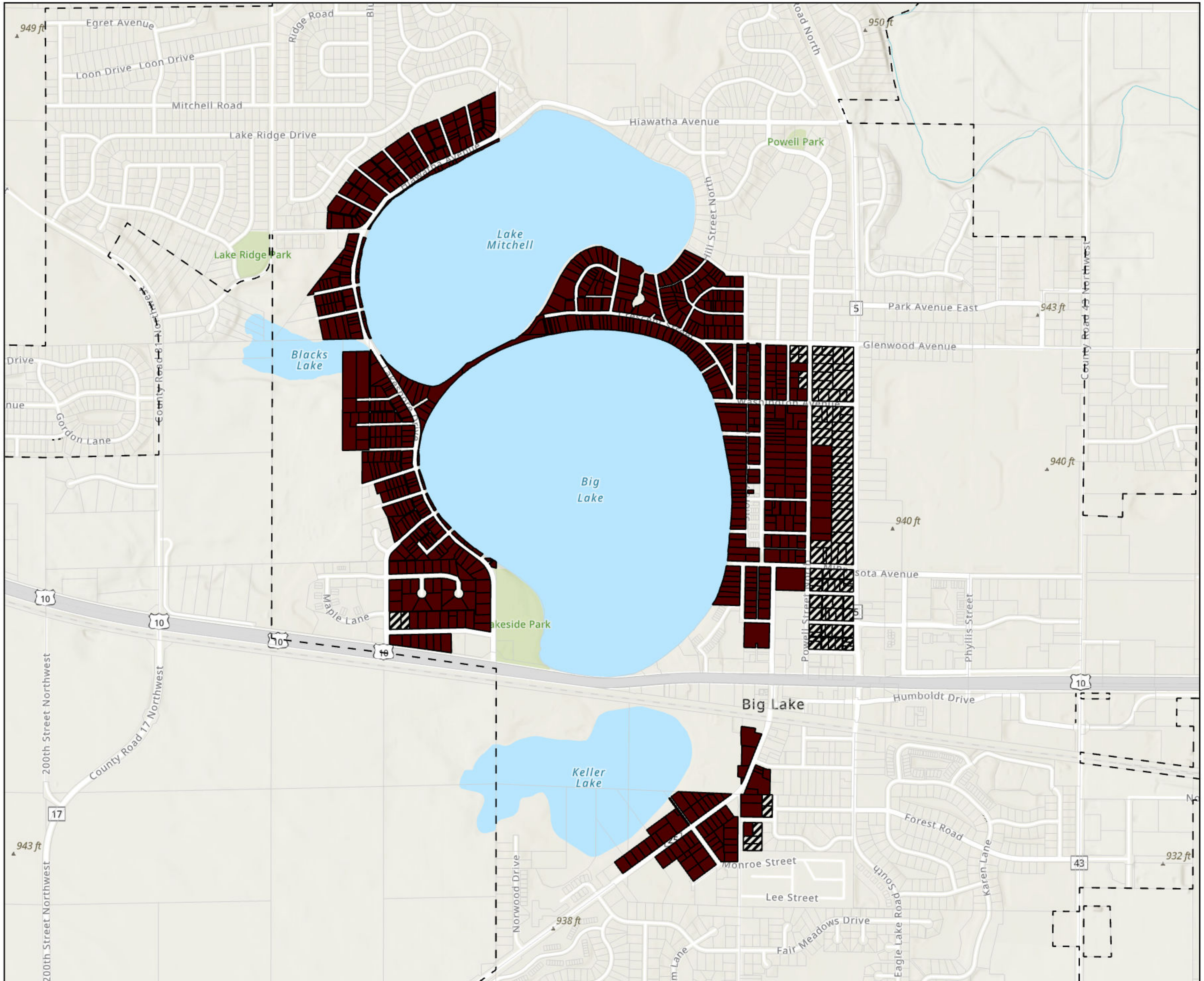
2. Non-Conforming Sewage Treatment System.

a. A sewage treatment system not meeting the requirements of this subsection must be replaced, at a minimum, at any time a permit or variance of any type is required for any improvement on, or use of, the property. Replacement of a sewage treatment system must be made by connecting to the city's municipal system where the connection is available.

b. The governing body of the city has, by formal resolution, notified the Commissioner of its program to identify non-conforming sewage treatment systems. The city shall require replacement of any non-conforming system identified by this program within a reasonable period of time which will not exceed two years.

(Ord. 2025-09, passed 12-10-2025)

Attachment D
R-5, Residential Redevelopment District Map



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community, Esri, NASA, NGA, USGS, FEMA

CITY OF Big Lake LIVE BIG!

R-5, Residential Redevelopment District Exhibit

ZONING

- R-5, Residential Redevelopment - Shoreland
- R-5, Residential Redevelopment - Non-Shoreland
- City Boundaries

0 0.07 0.15 0.3 Miles

NORTH

4/23/2026

AGENDA ITEM
Big Lake City Council

Prepared By:	**Meeting Date:**		**Item No.**
Gina Wolbeck, City Clerk	*5/20/2026*	☒ ***Regular Agenda Item*** ☐ ***Consent Agenda Item***	**7E**

Item Description:	
Student Liaison Bi-Monthly Report	***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *N/A*

ACTION REQUESTED

No Action Required.

BACKGROUND/DISCUSSION

Student Liaison Adelyn Gosewisch was unable to attend the April 15th meeting, so her bi-monthly Student Liaison report will be given at the May 20th meeting. Adelyn will be in attendance at the meeting to provide an update on happenings at Big Lake Schools.

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

N/A

ATTACHMENTS

N/A

AGENDA ITEM
Big Lake City Council

Prepared By: *Gina Wolbeck, City Clerk*	***Meeting Date:*** *5/20/2026*	☒ ***Regular Agenda Item*** ☐ ***Consent Agenda Item***	***Item No.*** **9**
Item Description: *Council Reports*	***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *N/A*		

ACTION REQUESTED

No Action Required.

BACKGROUND/DISCUSSION

Item 9 on the Council Meeting Agenda allows an opportunity for the Mayor and Council Members to provide an update on committee meetings they have attended, as well as ask questions and or comment on whatever topic(s) they wish to. Listed below are known committee meetings that were scheduled since the last Council Meeting:

<u>Mayor Knier</u>
- Fire Board Meeting (05.05.26)
- Big Lake Economic Development Authority Meeting (05.11.26)

<u>Council Member Geroux</u>
- Big Lake Economic Development Authority Meeting (05.11.26)

<u>Council Member Halverson</u>
- Big Lake Beyond the Yellow Ribbon (04.20.26 and 05.18.26)
- Big Lake Community Education (05.12.26)

<u>Council Member Noding</u>
- Big Lake Community Lakes Association (05.11.26)
- Fire Board Meeting (05.05.26)
- Parks Advisory Committee (04.27.26 and 05.19.26)

<u>Council Member Seefeld</u>
- Planning Commission Meeting (05.04.26)

FINANCIAL IMPACT

N/A

STAFF RECOMMENDATION

N/A

ATTACHMENTS

N/A

INFORMATIONAL ONLY
Big Lake City Council

DRAFT CITY COMMISSION MINUTES	FYI

BACKGROUND

City Commissions meet regularly to review various projects underway in the City. In an effort to better inform members of the City Council, Staff is providing copies of minutes from meetings of the Big Lake Planning Commission, Big Lake Economic Development Authority (BLEDA), and the Big Lake Parks Advisory Committee.

Commission minutes will be provided in DRAFT form if they have not yet been approved by their specific Board. If minutes have been approved, the finalized version will be provided to Council.

The following minutes are being provided as informational only and do not require any action from the City Council:

- **April 6, 2026 Planning Commission Minutes – approved minutes attached**
- **April 13, 2026 BLEDA Meeting – approved minutes attached**
- **April 27, 2026 Parks Advisory Committee – draft minutes attached**
- **May 4, 2026 Planning Commission Meeting – draft minutes attached**
- **May 11, 2026 BLEDA Meeting – draft minutes attached**
- **May 18, 2026 Parks Advisory Committee – minutes not yet completed**

BIG LAKE PLANNING COMMISSION
MEETING MINUTES

APRIL 6, 2026

1. CALL TO ORDER

Chair Odens called the meeting to order at 6:00 p.m.

2. PLEDGE OF ALLEGIENCE

The Pledge of Allegiance was recited.

3. ROLL CALL

Commissioners present: Chair Lisa Odens, Alan Heidemann, Bryce Tradewell, Tony Velishek, Mason Busch, and Jake Geroux. Commissioners Absent: Paul Seefeld. Also present: Community Development Director Marie Popp, Planning Technician Tara Kohl, and Planning Consultant Kendra Lindahl from Landform Professional Services LLC.

4. ADOPT AGENDA

Commissioner Heidemann motioned to adopt the agenda. Seconded by Commissioner Tradewell. Unanimous ayes, motion carried.

5. OPEN FORUM

Chair Odens opened the open forum at 6:01 p.m. No one came forward. Chair Odens closed the open forum at 6:01 p.m.

6. APPROVE PLANNING COMMISSION MEETING MINUTES OF MARCH 2, 2026

Commissioner Velishek motioned to approve the March 2, 2026 Planning Commission meeting minutes as presented. Seconded by Commissioner Busch, unanimous ayes, motion carried.

7. BUSINESS

7A. PUBLIC HEARING – CHAPTER 10 (ZONING) AMENDMENTS AND REVIEW OF AMENDMENTS TO CHAPTERS 2 (ADMINISTRATION), CHAPTER 5 (NUISANCES), CHAPTERS 6 (TRAFFIC) OF THE BIG LAKE CITY CODE.

Kendra Lindahl reviewed the staff memo for the proposed amendments to Chapter 10 (Zoning), Chapter 2 (Administration), Chapter 5 (Nuisances) and Chapter 6 (Traffic) of the Big Lake City Code. Lindahl reviewed that The City of Big Lake completed a repeal and replace of the Zoning Ordinance, Subdivision Ordinance and Sign Ordinance in 2023 (ordinance adopted April 26, 2023). When the new ordinances were adopted, staff noted that regular review and updates should be expected to correct any errors and address policy changes as needed. Lindahl reviewed a summary of key changes for each chapter and stated that the majority of the amendments are not substantive but are housekeeping items to correct spelling, comply with State laws, correct inconsistencies, and add clarity.

Chair Odens opened the public hearing at 6:10 p.m. No one came forward.
Chair Odens closed the public hearing at 6:10 p.m.

Commissioner Geroux stated that it was necessary to clean the code up.

Commissioner Velishek stated that the changes seem reasonable.

Commissioner Heidemann motioned to recommend approval of the amendments to Chapter 10 (Zoning), Chapter 2 (Administration), Chapter 5 (Nuisances), and Chapter 6 (Traffic) of the Big Lake City Code.

Commissioner Busch asked how many warnings the police department will give for parking in front of a mailbox and what the fine would be.
Popp responded that the police department did not disclose that information but it would likely be similar to other parking requirements. There is a federal law that prohibits parking in front of mailboxes, but it needs to be in State Statute or City Code for the police to enforce it.

Chair Odens stated that there is a motion on the table by made by Commissioner Heidemann to recommend approval of the amendments to Chapter 10 (Zoning), Chapter 2 (Administration), Chapter 5 (Nuisances), and Chapter 6 (Traffic) of the Big Lake City Code. Seconded by Commissioner Velishek, unanimous ayes, motion carried.

7B. AMENDMENTS TO SUBSECTION 1003.11 (R-5, RESIDENTIAL REDEVELOPMENT DISTRICT) AND SECTION 1004.03 (SHORELAND MANAGEMENT OVERLAY DISTRICT) OF CHAPTER 10 (ZONING ORDINANCE) OF THE BIG LAKE CITY CODE.

Kendra Lindahl reviewed the staff memo summarizing proposed amendments to Subsection 1003.11 (R-5, Residential Redevelopment District) and Section 1004.03 (Shoreland Management Overlay District) of Chapter 10 (Zoning Ordinance) of the Big Lake City Code. Lindahl shared that the goals of this Ordinance update are to modernize, improve clarity, and reduce conflicts while retaining the flexibility in the current ordinance and no significant policy changes are proposed.

Lindahl shared that the proposed amendments would officially come to the Planning Commission in May.

7C. PLANNING COMMISSION STRATEGIC PLAN

Tara Kohl reviewed the staff memo regarding the current strategic plan and presented the proposed modifications for discussion.

Chair Odens stated that it looks fine.

Popp stated that the next step would be having the City Council review the strategic plan at one of the workshops and then finalizing it.

Chair Odens thanked staff for their work on the strategic plan.

8. COMMUNITY DEVELOPMENT UPDATE

Marie Popp reviewed the Community Development Department update. Popp reviewed ongoing projects including the Pizza Factory relocation, Prairie Meadows Fifth Addition, two upcoming annexations, and the Hudson Woods concept plan. Popp shared that there is continued interest in residential, industrial, and commercial developments. Popp shared an update on the Community Development Technician hiring process.

9. COMMISSIONERS' REPORTS – None.

10. OTHER - None.

11. ADJOURN

Commissioner Heidemann motioned to adjourn the meeting at 6:23 p.m. Seconded by Commissioner Tradewell unanimous ayes, motion carried.

BIG LAKE ECONOMIC DEVELOPMENT AUTHORITY
MEETING MINUTES

WEDNESDAY, MARCH 16, 2026

1. CALL TO ORDER

Vice President Jake Rohrbeck called the meeting to order at 5:30 p.m.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3. ROLL CALL

Commissioners present: Donna Clarksean, Paul Knier, Kathryn Parsons, and Jake Rohrbeck.
Commissioners absent: Geroux, Heidemann and Knodle.

Also present: BLEDA Executive Director Marie Popp, City Administrator Hanna Klimmek, BLEDA Assistant Treasurer Deb Wegeleben and BLEDA Secretary Lisa Miller.

4. ADOPT AGENDA

Commissioner Knier motioned to approve the agenda as presented. Seconded by Commissioner Parsons, unanimous ayes, motion carried.

5. APPROVE BLEDA MINUTES OF JANUARY 12, 2026 AND JANUARY 21, 2026

Commissioner Knier motioned to approve the BLEDA minutes of January 12, 2026 and January 21, 2026 as presented. Seconded by Commissioner Clarksean, unanimous ayes, motion carried.

6A. REVOLVING LOAN FUND POLICY DISCUSSION

Popp discussed due to the recent inquiries on the Big Lake EDA's Revolving Loan Fund, staff recommended a discussion to clarify eligible entities. Popp explained the BLEDA loan policy states the intent is to provide businesses with direct loans but does not provide a definition that clearly prohibits non-profits from applying. Popp mentioned Sherburne County's policy, pertaining to non-profits, states they may consider granting loans to non-profits under extraordinary or special circumstances where it can be clearly demonstrated the loan will contribute to or support the development of the business structure of the County. Popp explained if BLEDA determines non-profits are eligible, then clear guidelines should be adopted pertaining to when the loan may be utilized. Popp explained that, for example, assisting the American Legion with the construction of a legion hall would not fall within the statutory authority of a city or EDA. However, a loan may not be viewed as a general expense. While such an arrangement may be possible, it presents certain gray areas. Wegeleben added this type of expense may not be statutorily permitted and could create complications for BLEDA, including potential findings that could impact future city bonding

Commissioner Clarksean stated when the Fire Department revolving loan was issued, there was an expectation the funds would be repaid and noted providing funds to a nonprofit carries greater risk, as repayment is less certain due to its not-for-profit status. Clarksean discussed there is no personal guarantee associated with the loan. Wegeleben added there is no personal recourse to recover the funds; in the event of a default, there would be no assets to go after.

Commissioner Knier noted a for-profit organization could go out of business, resulting in the loss of repayment. Wegeleben added a personal guarantee is typically in place, allowing a claim to be filed against an individual. Knier asked whether a similar personal guarantee could be required for a nonprofit organization, even if limited to one or two members. Wegeleben responded that nonprofit organizations are governed by a board of directors, rather than an individual, and therefore do not typically involve a personal guarantee. Knier asked what the American Legion is requesting. Popp replied they are seeking a revolving loan to finance property acquisition. Wegeleben clarified the discussion applies to any nonprofit organization, not just the one being considered in closed session. She explained the revolving loan fund was originally intended to support job creation or expand the tax base. With nonprofits, however, taxation occurs at a much lower rate. While residents may benefit indirectly—since growth can support other businesses, they do not see a reduction in property taxes, as no one else is contributing to cover the cost of services.

Commissioner Parsons asked whether the wording would need to be changed. Popp replied she could address the specific inquiry now and, at a future meeting, present clarifying language to address nonprofit organizations requesting funds from the revolving loan program.

Commissioner Clarksean inquired whether Sherburne County has ever provided a revolving loan to a nonprofit organization. Popp replied that, to her knowledge, they have not. She explained the intent was to allow flexibility for extraordinary circumstances, as some nonprofit organizations employ full-time staff who engage in job-creation activities. In such cases, the EDA could determine providing a loan would offer a clear benefit to the county.

Commissioner Rohrbeck asked whether the nonprofit organization requesting the loan would be creating any jobs. Popp replied they would not.

City Administrator Klimmek mentioned the language has the extraordinary that must come from Covid and Wegeleben added with Covid BLEDA did issue grants to all nonprofits during that time.

Commissioner Knier noted he was leaning toward approving a revolving loan, recognizing the American Legion contributes to building a strong community. However, he trusts Deb's judgment. Wegeleben noted the state is saying "no" without specifically stating it, adding this is not because anyone doubts that it would be a good idea.

Popp clarified the general consensus of the Commissioners was not to include nonprofits but possibly add the same language as Sherburne County.

6B. BLEDA STRATEGIC PLAN DISCUSSION

Popp discussed in December 2025, BLEDA met in a joint workshop with the Planning Commission to review the key properties identified in BLEDA's strategic plan. At that time, no major changes to BLEDA's strategy were recommended, but potential changes to the City's zoning and land use maps were identified for some of the privately owned parcels. Popp noted the majority of that work will be led by current landowners and the Planning Commission. Popp mentioned there are items for BLEDA to consider following the joint meeting, including 1.) potential involvement in updating land use or zoning regulations related to the Transit-Oriented Development District, 2.) Code amendments, specifically the Shoreland Code update, 3.) are there additional sections of City Code BLEDA would like to review or provide input on and 4.) provide any additional comments or questions regarding the Strategic Plan.

Commissioner Knier clarified that BLEDA would need to include the Northstar area, as it is not currently part of the strategic plan, and asked about the potential benefits and drawbacks of BLEDA's involvement. Popp explained the Planning Commission would, at a minimum, be involved, since the area is designated as a higher-density housing district. It was originally intended to support multiple uses and create a more walkable district. With Northstar leaving, there is an opportunity to reimagine the area entirely. She noted the EDA is involved in multiple aspects of economic development, including community marketing and evaluating what is economically viable in different parts of town. Popp suggested holding a joint work session with the Planning Commission and BLEDA. Commissioner Knier expressed support for BLEDA's involvement, emphasizing that the Commissioners' role is to have a say in the direction of such developments. Wegeleben shared the involvement of BLEDA would be beneficial as it allows for different perspectives and ideas to be considered.

6C. BLEDA FINANCIAL REPORT AND LIST OF CLAIMS FOR JANUARY AND FEBRUARY 2026

Deb Wegeleben reviewed the BLEDA financial report and list of claims for January and February 2026. A request for the $150,000 reimbursement from the Smith Property bond proceeds was submitted and will be reflected in the March 2026 financial report. The BLEDA fund balance has been updated to include this amount. Current fund balances are as follows: the Designated Future Development Project Fund is $338,000, the Designated Revolving Loan Fund is $100,000, and the Unreserved (Operating) Fund shows a deficit of ($91,587). The operating fund is expected to return to a positive balance once property tax revenues are received.

Commissioner Knier asked what the $338,000 was designated for. Wegeleben responded it is intended for development purposes and was part of the original funds the City Council transferred to BLEDA for development. Popp added the Designated Revolving Loan Fund has also been used to cover costs associated with the BLEDA-owned property at 421 Foley Avenue.

Commissioner Clarksean motioned to approve the BLEDA Financial Report and List of Claims for January and February 2026. Seconded by Commissioner Parsons unanimous ayes, motion carried.

6D. COMMUNITY DEVELOPMENT DEPARTMENT UPDATE

Popp reviewed the Community Development Department update. Popp mentioned the Revolving Loan Fund discussion, the Pizza Factory extension, ongoing projects including the shoreland ordinance update, general code housekeeping, and two upcoming annexations. Popp shared there is continued interest in residential, industrial, and commercial developments.

7. OTHER

Popp reviewed a letter of support, on behalf of BLEDA, for federal support through Emmers office.

Motion made by Commissioner Clarksean to approve the BLEDA letter of support for federal support through Emmers office. Seconded by Commissioner Knier, unanimous ayes, motion carried.

Motion made by Commissioner Knier to recess the regular meeting at 5:49 p.m. to go to Closed Session for item No. 8. Consider the Sale of Property Parcel No. 65-00403-0430 allowed per MN Statute 13D.05, Subd. 3c3. Seconded by Commissioner Clarksean, unanimous ayes, motion carried.

8. CLOSED SESSION – CONSIDER SALE OF PROPERTY PARCEL NO. 65-00403-0430 PER M.S. 13D.05, SUBD. 3C3

Commissioner Clarksean motioned to open the Closed Session at 5:50 p.m. to consider the sale of property parcel No. 65-00403-0430 allowed per MN Statute 13D.05, Subd. 3c3. Seconded by Commissioner Parsons, unanimous ayes, motion carried.

Commissioners present: Donna Clarksean, Paul Knier, Kathryn Parsons, and Jake Rohrbeck. Also present: BLEDA Executive Director Marie Popp, City Administrator Hanna Klimmek, BLEDA Assistant Treasurer Deb Wegeleben, and BLEDA Secretary/Deputy City Clerk Lisa Miller.

Marie Popp reviewed the potential sale of property, identified as Parcel No. 65-00403-0430.

No action was taken by the Commission during the Closed Session.

Commissioner Clarksean motioned to close the Closed Session and reconvene the March 16, 2026 regular meeting at 6:03 p.m. Seconded by Commissioner Parsons, unanimous ayes, motion carried.

Commissioner Knier motioned to table the discussion on the sale of Parcel No. 65-00403-0430 until all BLEDA members are present. Seconded by Commissioner Clarksean, unanimous ayes, motion carried.

There was no direction given considering the sale of property of Parcel No. 65-00403-0430.

9. ADJOURN

Commissioner Knier motioned to adjourn the meeting at 6:05 p.m. Seconded by Commissioner Clarksean, unanimous ayes, meeting adjourned.

- DRAFT MINUTES - NOT APPROVED

PARKS ADVISORY COMMITTEE
MEETING MINUTES

APRIL 27, 2026

1. CALL TO ORDER

Vice-Chair Creighton called the meeting to order at 6:00 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Committee Members present: Scott Creighton, Kameron Hanson, Kim Noding, Lisa Odens, Megan Weber, and Jeff Webster. Committee Members absent: Doug Peterson. Also present: Streets, Parks, and Fleet Superintendent Norm Michels and Finance Director Deb Wegeleben.

5. OPEN FORUM

Vice-Chair Creighton opened the open forum at 6:01 p.m. No one came forward. Vice-Chair Creighton closed the open forum at 6:01 p.m.

4. ADOPT AGENDA

Committee Member Odens motioned to approve the agenda as presented. Seconded by Committee Member Hanson, unanimous ayes, motion carried.

6. APPROVAL OF MINUTES

Committee Member Noding motioned to accept the January 26, 2026 Parks Advisory Committee minutes as presented. Seconded by Committee Member Weber, unanimous ayes, motion carried.

7. BUSINESS

7A. SKATEPARK DISCUSSION

Michels asked the PAC to discuss and provide informal feedback regarding fencing and size of the skatepark at Lakeside Park. Hanson asked what type of skatepark was at Lakeside Park previously. Michels confirmed it was previously a modular design. Weber asked about the previous size. Michels stated that he doesn't have the specifics for its previous size. Hanson asked about the previous fence. Michels stated that it previously had a six-foot fence that had two openings. He

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stated that he doesn't feel a fence is necessary and that it may send the wrong message. Michels stated that inground bowls aren't an option due to the drainage to the lake and potential stormwater issues, so everything needs to be at ground level or above.

Noding asked if the pictures in the PAC packet are proposed designs. Michels stated that they are examples to give some reference to the PAC on what an in-ground skate park might look like. Creighton asked about the costs that are listed with the reference pictures. Michels stated that the preliminary numbers that were brought to City Council for an in-ground concrete design is projected to be $400,000 and the modular design cost was projected to be around $320,000 to $340,000 with the same size footprint as the previous skatepark.

Creighton recommended that there not be full fencing, but he is open to a four-foot fence in front of the parking lot portion. Noding agreed that full fencing is not necessary. Hanson expressed concern that skateboards could roll into the volleyball area if it is too close. Hanson asked about the cost of installing a full fence. Michels stated that a four-foot fully enclosed fence would be about $1,500. Hanson recommended concrete barriers as an alternative. Michels stated that depending on the design and if there are ramps on the side where the volleyball court is located, fencing or barriers may not be needed. Odens asked if it could be included in the specification sheet that there be a design that prevents skateboards from being a hazard for the nearby amenities. Michels and Wegeleben confirmed that this is an option.

Weber asked about the Apple Valley reference. Michels stated it was the closest example that he could find for the PAC to reference. She stated that she agrees with staff's recommendation on using close to the same footprint as the previous skatepark so that there can be a good variety of features. Odens stated that with the playground being far enough from the skatepark there shouldn't be any concern of small children entering the skatepark as a safety hazard. Creighton stated his only concern would be the same as Hanson's to ensure that the volleyball court is far enough from the skatepark that there aren't any safety concerns. Creighton agreed with keeping the skatepark around the same size as it was previously.

Noding asked about grant funding. Wegeleben stated that the City has applied for grant funding and they won't be announced until the fall of 2026. Noding asked about Paul with City Skate. Michels stated that staff has kept in touch with him. Michels stated that staff will put together a specification sheet for the skatepark and bring it back for final review at an upcoming PAC meeting. Weber asked if a requirement for variety of features could be included. Michels stated that this can be included in the specification sheet. Weber asked if Paul with City Skate could help staff put together a specification sheet to ensure that the lowest bid is still a quality design with various features. Michels stated that he isn't sure if Paul is able to help with that, but he may have someone in his organization that could assist staff. Wegeleben stated that staff could ask neighboring communities for help as well. Michels stated that there are a few cities in Minnesota that have recently installed skateparks that he can reach out to for guidance.

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Odens asked if there is a way to give a vendor a budget that they need to work with so that the design could be reviewed before being approved. Wegeleben stated that State Statute requires projects over $350,000 it must go through the sealed bid process with a thirty-day notice.

7B. ARCHERY RANGE DISCUSSION

Michels asked the PAC to discuss and provide informal feedback regarding the potential location of an Archery Range. Hanson stated that River Oaks is his preference. Creighton agreed that River Oaks makes the most sense. He stated that there aren't a lot of amenities and it is more isolated which is more safe than Sanford Select Acres Park which is smaller and used by children. He stated that there is more parking at River Oaks Park and it could encourage more people to use the space. He stated that he has family friends who participate in archery and it is a growing sport. Odens stated that she agreed River Oaks is a better option that seems much safer.

Weber asked if there is more space at Sanford Select Acres. Michels stated that because of the location of the parking lot at River Oaks Park, there is more limited space there than at Sanford Select Acres. He stated that if the archery range was installed where the RC car track is currently located, it would be up to an 80-yard shot. He stated that there is a section of River Oaks Park where an irrigator goes through and because of that it is landlocked. He stated that even with that information in mind, the perception of having an archery range at Sanford Select Acres could bring some concern and that is why he ultimately recommends River Oaks Park.

Weber asked how long of a range could be installed at River Oaks Park. Michels stated that depending on whether a dirt berm or wall is chosen, he is hopeful that the range could be up to 60 yards. Michels stated that he has experience with archery and he would ideally like to see 20-, 40-, and 60-yard ranges. He is also considering whether to install a crossbow target. He stated that he will do more research and bring back the discussion on range length and crossbow targets at a future meeting.

He stated that Bunker Hills Activity Center has very large ranges and walk through ranges. There are also elevated platforms that can be an option. Weber stated that her children joined the archery club and it would be nice to have local options for practice. Michels stated that Becker is hosting regional events on donated land that has fully covered stations. He stated that Big Lake will likely have a much smaller range due to space and funding limitations. Hanson asked about the Eagle Scout that is interested in helping with the project and if the project could be completed by the time it is due. Michels stated that it would need to be completed by spring of 2027and his support would be for the physical labor. He stated that he has relayed to the Eagle Scout that there is no guarantee on a timeline as it still needs formal approval by City Council.

Odens asked if the archery range is approved if the work can be done in-house. Michels confirmed that the majority of the project should be able to be completed in-house. Hanson asked about potential cost. Michels stated the cost would be around $15,000 and the majority of the cost would

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be backstops and labor. He stated that backstops are a continual cost to replace depending on how heavily they are used. Hanson asked about the disc golf course's practice range and if it needs to be relocated. Michels stated that it would need to be moved, but because it is a practice tee, it shouldn't be an issue and he will consult with a disc golf course designer before making the change.

7C. CURRENT BALANCE OF FUNDS UPDATE

Wegeleben reviewed the current city budget pertaining to parks. Nodding asked if baby swings have been ordered for the new parks. Michels stated that because the measurements for infant swings are different, he cannot install them at all three new playgrounds, but that he should be able to order and install at least one. Wegeleben stated that backstops would be included in the general fund as an ongoing cost for general maintenance.

7D. STAFF UPDATES

Michels reviewed the status of current park projects and maintenance in the community. He stated that spring fertilizing has been completed in the parks and staff is working on playground inspections. He stated that once the inspections are completed, staff will update the Playground Replacement Plan. Michels stated that every park that is having playground equipment replaced will be included on the new Verizon system which should help with cost savings.

Michels stated that Lakeside Park playground installation will begin once rain clears up. He stated that Public Works staff has been staging the playground equipment so it is ready for installation. He stated that there is a section of sidewalk being replaced, then playground equipment will be installed, and finally the Pour and Play will be poured. Lake Ridge Park and Shores of Lake Mitchell playground installation will follow Lakeside Park's installation. Public Works staff will complete final grading and irrigation before they open to the public. Noding asked about the Pour and Play surface. Michels stated that it is 4.5 inches of poured rubber that is porous with rock underneath it to allow for water drainage. Michels stated that there are two small sections of Pour and Play under the swings and near the entrance at Powell Park. He stated that it should make maintenance easier for staff.

7E. STRATEGIC PLAN STANDING ITEM

Michels reviewed the Strategic Plan and asked for the PAC to recommend revisions as needed.

8. <u>COMMITTEE MEMBERS' REPORTS</u>

9. <u>OTHER</u>

Michels stated that the Mitchell Farms Park survey went to City Council and staff was directed to look into various options for amenities. He stated that he is requesting the PAC submit some

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amenity options for staff to research and review and then a further discussion will be brought to a future PAC meeting. Noding mentioned that there are different types of playground equipment that can be less expensive and on a smaller scale. Michels stated that it would be a good idea to offer playground equipment that caters to different age groups.

Creighton stated that there were some people in attendance that entered after the open forum was closed.

Vice-Chair Creighton opened the open forum at 7:10 p.m.

Shawn 5636 Loon Drive: Stated that he is following up on Mitchell Farms Park. He appreciates that there are ongoing conversations regarding the park. He stated that some type of playground would be most beneficial with the demographics in the area. He stated that there are dozens of elementary school bus stops within walking distance of the park. He stated that although a basketball court may be used by some of the people living in the area, it wouldn't be best for the majority. He stated that most children enjoy using a playground and will be the best solution. He stated that the playground that was at the park before was liked by many that live in the area and that the survey results showed people in the area would support funding for replacement of a similar style playground. He stated that the community should be brought into the discussions that directly impact them as residents.

Emily 5636 Loon Drive: Stated that she bought the house because of the playground in the neighborhood and many of their neighbors did the same. She stated that the houses in the area have a high turnover rate and there are always families moving to the neighborhood. She stated that since the park has been removed she is noticing a lot of children biking in the roads. She stated that in the very least it would be nice to have some swings installed at Mitchell Farms Park.

Vice-Chair Creighton closed the open forum at 7:16 p.m.

10. ADJOURN

Committee Member Weber motioned to adjourn the meeting at 7:17 p.m. Seconded by Committee Member Noding, unanimous ayes, meeting adjourned.

**- DRAFT MINUTES -
NOT APPROVED**

BIG LAKE PLANNING COMMISSION
MEETING MINUTES

MAY 4, 2026

1. CALL TO ORDER

Vice-Chair Heidemann called the meeting to order at 6:00 p.m.

2. PLEDGE OF ALLEGIENCE

The Pledge of Allegiance was recited.

3. ROLL CALL

Commissioners present: Vice-Chair Alan Heidemann, Paul Seefeld, Bryce Tradewell, Mason Busch, and Jake Geroux. Commissioners Absent: Lisa Odens, Tony Velishek. Also present: Planning Technician Tara Kohl, and Planning Consultant Kendra Lindahl from Landform Professional Services LLC.

4. ADOPT AGENDA

Commissioner Tradewell motioned to adopt the agenda. Seconded by Commissioner Busch. Unanimous ayes, motion carried.

5. OPEN FORUM

Vice-Chair Heidemann opened the open forum at 6:02 p.m. No one came forward. Vice-Chair Heidemann closed the open forum at 6:02 p.m.

6. APPROVE PLANNING COMMISSION MEETING MINUTES OF APRIL 6, 2026

Vice-Chair Heidemann requested a correction to page 1 of the minutes, removing Paul Seefeld from Commissioners present.

Commissioner Tradewell motioned to approve the April 6, 2026 Planning Commission meeting minutes with edits. Seconded by Commissioner Busch, unanimous ayes, motion carried.

7. BUSINESS

7A. PUBLIC HEARING – AMENDMENTS TO SUBSECTION 1003.11 (R-5, RESIDENTIAL REDEVELOPMENT DISTRICT) AND SECTION 1004.03 (SHORELAND MANAGEMENT OVERLAY DISTRICT) OF CHAPTER 10 (ZONING ORDINANCE) OF THE BIG LAKE CITY CODE

Kendra Lindahl reviewed the staff memo summarizing proposed amendments to Subsection 1003.11 (R-5, Residential Redevelopment District) and Section 1004.03 (Shoreland Management Overlay District) of Chapter 10 (Zoning Ordinance) of the Big Lake City Code. Lindahl shared that the goals of this Ordinance update are to modernize, improve clarity, and reduce conflicts while retaining the flexibility in the current ordinance and no significant policy changes are proposed.

Commissioner Seefeld stated that it is good to streamline the code.

Commissioner Geroux stated that the tables make it easier to read.

Vice-Chair Heidemann opened the public hearing at 6:10 p.m. No one came forward.
Vice-Chair Heidemann closed the public hearing at 6:10 p.m.

Commissioner Tradewell asked if there was a reason behind the code now requiring connection to City sewer and water.
Lindahl replied that the provision was not new and is in the code today. Lindahl stated that it is preferable for residents to connect to City water and sewer when available.

Commissioner Busch motioned to recommend approval of the proposed code revisions to Subsection 1003.11 (R-5, Residential Redevelopment District) And Section 1004.03 (Shoreland Management Overlay District) Of Chapter 10 (Zoning Ordinance) of the Big Lake City Code. Seconded by Commissioner Tradewell, unanimous ayes, motion carried.

7B. PUBLIC HEARING – ZONING MAP AMENDMENTS TO REFLECT CHANGES TO THE SHORELAND OVERLAY DISTRICT – CONTINUED TO JUNE 1, 2026 MEETING

Kendra Lindahl shared that the item and public hearing will be continued to the June 1, 2026 Planning Commission meeting.

Vice-Chair Heidemann opened the public hearing at 6:13 p.m. No one came forward.

Commissioner Seefeld motioned to continue the public hearing to June 1, 2026. Seconded by Commissioner Tradewell, unanimous ayes, motion carried.

8. <u>COMMUNITY DEVELOPMENT UPDATE</u>

Tara Kohl reviewed the Community Development Department update. Kohl shared that a candidate has accepted the Community Development Technician position contingent on City Council approval. Kohl shared that staff anticipate multiple applications for residential development in the coming months. Kohl reviewed the City's code enforcement procedure.

9. <u>COMMISSIONERS' REPORTS</u>

Commissioner Seefeld shared that the City Council has been discussing street projects, wastewater, future Highway 10 projects, two annexations, and a code update.

10. OTHER - None.

11. ADJOURN

Commissioner Seefeld motioned to adjourn the meeting at 6:15 p.m. Seconded by Commissioner Tradewell unanimous ayes, motion carried.

**- DRAFT MINUTES -
NOT YET APPROVED**

BIG LAKE ECONOMIC DEVELOPMENT AUTHORITY
MEETING MINUTES

MONDAY, MAY 11, 2026

1. CALL TO ORDER

President Alan Heidemann called the meeting to order at 5:30 p.m.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3. ROLL CALL

Commissioners present: Donna Clarksean, Ken Geroux, Alan Heidemann, Paul Knier, Kristopher Knodle, and Kathryn Parsons. Commissioners absent: Jake Rohrbeck.

Also present: BLEDA Executive Director Marie Popp, City Administrator Hanna Klimmek, BLEDA Assistant Treasurer Deb Wegeleben and BLEDA Secretary Lisa Miller.

4. ADOPT AGENDA

Commissioner Knier motioned to adopt the proposed Agenda. Seconded by Commissioner Geroux, unanimous ayes, motion carried.

5. APPROVE BLEDA MINUTES OF APRIL 13, 2026

Commissioner Geroux motioned to approve the BLEDA minutes of April 13, 2026, as presented. Seconded by Commissioner Parsons, unanimous ayes, motion carried.

6A. CITY-OWNED LOTS ON HIGHWAY 25 AND PLEASANT AVENUE

BLEDA Executive Director Marie Popp discussed two City-owned parcels along Highway 25 near Pleasant Avenue that formerly housed the senior center. Popp explained while the Comprehensive Plan designates the properties for Business use, they are currently zoned R-3 High Density Residential within the Downtown District Transition Zone. Popp noted parcels intended for economic development have historically been owned and managed by BLEDA. The land use map shows the area as being business along Highway 25, including current homes. R-3 setbacks on the front and rear of the two properties show one as 50 feet and the other as 40 feet, which would take up the entire site. She stated if BLEDA wishes to take a more active role in preparing the site for future development, the parcels would need to be rezoned and

**- DRAFT MINUTES -
NOT YET APPROVED**

combined to align with the intended land-use vision. Popp also noted BLEDA could consider acquiring additional property nearby to create a larger and more marketable development opportunity. Popp asked BLEDA to discuss if they would like to consider the site a priority for future economic development planning and if there is any interest in pursuing next steps.

BLEDA Commissioners discussed the future development potential of city-owned parcels along Highway 25 and the possibility of combining adjacent parcels to create a more marketable redevelopment site. Popp explained the current concept would involve combining two city-owned parcels and potentially acquiring an additional privately owned parcel to improve site size, access, and development feasibility. Discussion included possible future commercial uses, including a small coffee shop or similar business, and how the site aligns with the City's long-term land use plans for business development. BLEDA discussed differing perspectives regarding whether the City and EDA should continue acquiring and assembling property for redevelopment purposes or instead return existing properties to the private sector and tax rolls. Some Commissioners expressed support for holding the properties for future redevelopment opportunities, while others favored minimizing City ownership unless additional acquisition would significantly improve redevelopment potential. Popp reviewed the existing zoning and land use designations in the area, noting that portions of the area are currently zoned R-3 but identified for future business and high-density residential uses in the comprehensive plan. Discussion was had on the potential administrative process of transferring ownership of the parcels between the City and EDA if redevelopment efforts move forward.

Consensus of the BLEDA was to continue holding the existing parcels and not actively pursue acquisition of the adjacent private parcel at this time, but to remain open to future discussions if the property owner expresses interest or redevelopment opportunities arise.

6B. CITY ORDINANCE FEEDBACK DISCUSSION

Popp discussed BLEDA has historically taken an active role in reviewing City ordinances when efficiencies can be identified or when feedback suggests certain requirements may be outdated or burdensome for area businesses. Popp reviewed recent comments received from the business community and asked for BLEDA discussion and recommended direction.

BLEDA discussion was held regarding potential amendments to the City's landscaping, building height, and downtown design standards ordinances. Concerns were raised about the cost and practicality of current landscaping requirements for commercial developments, with discussion focusing on balancing aesthetics with affordability and maintenance considerations. Popp reviewed neighboring community standards, noting Becker has limited landscaping requirements while Elk River has more extensive standards. Consensus was reached for staff to further review landscaping and hardscape requirements and return with recommendations.

**- DRAFT MINUTES -
NOT YET APPROVED**

Popp presented information regarding current maximum building height regulations, noting most zoning districts are limited to 35 feet, with the TOD district allowing up to 60 feet. Discussion included recent requests from industrial businesses seeking additional building height to accommodate equipment and overhead cranes. BLEDA discussed concerns that the current restrictions may limit business growth, building design flexibility, and economic development opportunities. Comparisons with surrounding communities were reviewed, including industrial height allowances exceeding 100 feet in some areas. General consensus supported reviewing and potentially increasing allowable building heights, up to 199 feet, in certain zoning districts while maintaining current single-family residential standards. Staff was directed to continue researching surrounding community standards, infrastructure considerations, and district-specific recommendations.

Discussion also occurred regarding the City's downtown design standards and overlay districts. BLEDA discussed the history and intent of the standards, which were originally established in the late 1990s to improve aesthetics and create a more cohesive downtown appearance. Concerns were expressed that portions of the standards are overly prescriptive, create confusion for developers, and may hinder redevelopment opportunities. Specific examples were shared regarding past development challenges and requirements that were viewed as impractical for businesses. Popp reviewed the current downtown design district map and explained that some transition overlay areas no longer carry enforceable requirements. General consensus of the BLEDA supported eliminating or substantially revising the outdated downtown design standards and simplifying the process for future development and redevelopment projects.

6C. <u>BLEDA STRATEGIC PLAN DISCUSSION</u>

Popp explained that BLEDA recently reviewed its Strategic Plan and made only minor revisions. During those discussions, a potential land sale prompted additional conversations about future action steps and tactical approaches for certain targeted parcels. Popp requested BLEDA revisit the Strategic Plan to ensure it continues to reflect the organization's priorities, provides clear direction to staff, and aligns long-term goals with near-term action items.

BLEDA discussed the potential pursuit of additional redevelopment and land acquisition opportunities within the downtown area. Popp noted there are funds available to pursue strategic property acquisitions if desired by BLEDA. Discussion included the importance of monitoring properties that may become available, including those not formally listed for sale, and maintaining communication with property owners and developers. BLEDA discussed the long-term vision for redevelopment in the downtown area, including concerns regarding the financial return on investment and the length of time it may take to recover acquisition costs

**- DRAFT MINUTES -
NOT YET APPROVED**

through future property tax revenue. Some members expressed support for a proactive redevelopment approach, while others questioned the extent to which the City should be involved versus allowing private market redevelopment to occur independently. Popp provided an update regarding recent activity surrounding nearby storage facility properties and explained current zoning regulations would not allow additional storage buildings without further approvals, as existing facilities are grandfathered under current zoning. Discussion followed regarding whether redevelopment efforts should focus on adjacent properties and encouraging private investment rather than direct City acquisition. BLEDA also discussed the importance of preparing the area for future redevelopment opportunities in advance of the anticipated Public Safety Facility relocation in spring 2028. Popp explained that ongoing environmental work, planning efforts, zoning updates, comprehensive plan amendments, and revised development guidelines are intended to position the site for future marketing and redevelopment. Popp noted developers often seek certainty regarding zoning and development requirements prior to committing to projects. Discussion also included the future Request for Proposals (RFP) process, potential redevelopment criteria, and the importance of identifying EDA priorities for future development, including desired uses, density, and design expectations. Popp stated preliminary cleanup and planning work could likely be completed over the coming months before broader marketing efforts begin. BLEDA acknowledged redevelopment efforts require significant preparation and coordination but agreed continued planning and communication with interested developers and property owners remains important.

Consensus of the BLEDA was to continue the discussion on the strategic plan at the next meeting.

6D. BLEDA FINANCIAL REPORT AND LIST OF CLAIMS FOR APRIL 2026

Deb Wegeleben reviewed the BLEDA financial report and list of claims for April 2026.

Commissioner Knier motioned to approve the BLEDA Financial Report and List of Claims for April 2026. Seconded by Commissioner Geroux unanimous ayes, motion carried.

6E. COMMUNITY DEVELOPMENT DEPARTMENT UPDATE

Popp reviewed closing on the Pizza Factory relocation took place on May 7, 2026.

7. OTHER

8. ADJOURN

Commissioner Clarksean motioned to adjourn the meeting at 6:55 p.m. Seconded by Knier, unanimous ayes, meeting adjourned.