CITY OF NISSWA
AGENDA – REGULAR COUNCIL MEETING
TUESDAY, JUNE 16, 2026
6:00 P.M. – NISSWA CITY HALL

The Council Meeting will also be accessible via YouTube Live on the City of Nisswa's channel at City of Nisswa, MN

A. Call to Order
1. Pledge of Allegiance

B. Approve Agenda – (Council Motion)

C. Consent Calendar (NOTICE TO PUBLIC) – All matters listed are considered routine by the Council and will all be enacted by one motion. There will be no separate discussion of these items unless good cause is shown prior to the time the Council votes on the motion. (Council Motion)
1. Fire Department Report – May 2026
2. Parks and Recreation Report – June 2026
3. Pickle Report – May 2026
4. Police Report – June 2026
5. Public Works Department Report – June 2026
6. Planning & Zoning Report – June 2026
7. Spirits Report – May Draft 2026
8. City Council Special Meeting Grand View Lodge Meeting Minutes, May 12, 2026
9. City Council Regular Meeting Minutes, May 19, 2026
10. Personnel Updates – June 2026
11. Presentation of Claims – Check register #156903- 157001 totaling $357,135.22
12. Fire Donation Resolution – Nisswa Lions – EPPI
13. Fire Donation Resolution – Nisswa Lions - Helmets

D. COUNCIL/LIAISON REPORTS
1. Mayor
2. Council Members

E. REPORTS
1. City Attorney
2. City Engineer

F. OLD BUSINESS
1. Pickle – New Chairs for Bar (Council Action)
2. Pickle – Walk in Cooler Repairs (Council Action)
3. Spirits Lease (Council Action)
4. EDA
    a. Appointing Members (Council Action)
    b. Organizational Resolution/Appoint Members (Council Action)

G. NEW BUSINESS

1. City of Nisswa Audited Financial Statements for Year Ended December 31, 2025 (Audit Presentation - Ryan Via Zoom)
   a. 2025 Audited Financial Statements
   b. 2025 Report to Member of Governance
2. Parks – Community Center Pay Application #2 (Council Action)
3. Parks – Braun Proposal Material Testing for GLT (Council Action)
4. PZ - Schaefer's Sign
   a. CUP (Council Action)
   b. Right of Way Authorization (Council Action)
5. PZ - Roy's Landing – Future Road Connection Adjustment (Council Action)
6. PZ- Communication Tower (Council Motion)
7. WW - Pond 2 Proposal/Agreement for Professional Services (Council Action)
8. PW – Braun Proposal Material Testing for 2026 Road (Council Action)
9. PW - Approve hire of Chris Kostek (Council Direction/Action)
10. Spirits – Pay Raise for Joey Hendrickson (Council Action)
11. Teamsters Union MOA Resolution (Council Action)

H. OPEN FORUM

a. Public Comment

I. ANNOUNCEMENTS & UPCOMING MEETING DATES

1.	June 24, 2026	Public Works Committee Meeting 5:00PM
2.	July 2, 2026	Parks Commission Meeting 5:00PM
3.	July 3, 2026	4th of July – City Hall Closed
4.	July 7, 2026	Planning Commission Meeting 5:00PM
5.	July 21, 2026	Regular City Council Meeting 6:00PM
6.	July 29, 2026	Public Works Committee Meeting 5:00PM

J. ADJOURN

Nisswa Fire Department Report

May 2026

Training for this month included engine operations training which focused on speed, precision and agility when arriving on scene to a call. This training engaged firefighters in prioritizing order of operations on assembling a hose line, attaching appropriate nozzles/couplings, and pumping off of each vehicle. While spraying the hose, firefighters worked on nozzle control and spray patterns to focus on either moving or knocking over cones. Firefighters worked in crews against each other as a race for this training. The second training was focused on utilizing ground ladders, throwing ground ladders as a single individual/team, and hoisting tools. Firefighters practiced with extension ladders and knot tying. Both trainings were instructed by Fire Inc.

Activities for this month included volunteering at the Run for the Lakes Event for traffic/intersection control, a presentation for the Nisswa Elementary School Pre-Schoolers and their parents for summer safety, and participated at the Nisswa American Legion Memorial Day Service. Firefighters wore their Class A uniforms to this event.

The Nisswa Fire Department was paged for mutual aid and provided further aid for the Flanders Fire. We were proud to serve next to numerous local and statewide fire departments, the Minnesota DNR, and other responding parties.

Call Breakdown:

Medical Calls	46
Structure Fire Calls/Vehicle Fire	2
Grass Fire/Brush Fire	4
Gas Leak/Odor	0
Power line down	1
Motor Vehicle Accidents	1
Carbon Monoxide/Smoke Detector	2
Rescue/Special Event	0
Cancelled en route	6
Total:	**62 total**

Chief Bailey 218-851-2825

Nisswa Fire Department

May 2026

Call Breakdown

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Medical Calls	46
Structure Fire Calls/Vehicle Fire	2
Grass Fire/Brush Fire	4
Gas Leak/Odor	0
Power line down	1
Motor Vehicle Accidents	1
Carbon Monoxide/Smoke Detector	2
Rescue/Special Event	0
Cancelled en route	6
Total:	**62 total**

Lake Edward Township: 17 calls

City of Nisswa: 27 calls

Lake Shore: 15 calls

Pelican Township: 0 calls

Mutual Aid: 3 calls

Chief Bailey 218-851-2825

Parks & Recreation

June 2026

A. Department Report

1. Maintenance and Community Center
    a. Community Center interior updates are complete; there is a little more to do on the siding repairs. Pay Application #2 is included in the Council packet for approval.
    b. Staff are reviewing and updating the Community Center agreement
2. Recreation
    a. T-ball and baseball are in full swing, Thurlow t-ball started June 4
    b. Registration for Basketball Camp and Safety Town is closing soon
3. Parks
    a. Gull Lake Trail/Nisswa Lake Park: Permits have been reviewed for the bathroom structure. Work will need to move quickly to complete the remaining tasks. Good progress is being made on the final punch list for the CSAH 77 section of the trail.
    b. Staff have requested proposals for design work to update park entrance signs
    c. Nisswa City Park: A revised playground design was reviewed at the June Parks Commission meeting. Staff will be working on some additional public engagement opportunities to gather input on the design.

B. Old Business

1. The Brainerd Lakes Area Walking and Biking Safety Plan (SS4A program) had a kick-off meeting May 5 in Crosslake. People can share their input electronically on the plan's webpage.

C. New Business

Respectfully,
Amber Moon Peterson

City Council Report - Pickle Factory
May 2026

2025 - % of Sales per Month

January	5.8%	July	13.7%
February	5.6%	August	12.0%
March	6.8%	September	9.2%
April	6.0%	October	7.0%
May	9.2%	November	6.8%
June	9.3%	December	8.7%

May Sales Comparison

	2025	2026	+/-	%	2026 Budget	% of Budget	Goal %
Sales	$148,447	$138,825	-$9,623	-6.48%	$1,765,050	7.9%	9.2%

May Expenses Comparison

	2025	2026	+/-	%	2025 Budget	% of Budget	Goal %
Merchandise for Resale	$62,916	$47,588	-$15,328	-24.4%	$600,000	7.9%	9.2%
Payroll	$28,008	$30,712	$2,704	9.7%	$355,348	8.6%	9.2%
Other Expenditures	$30,438	$22,232	-$8,206	-27.0%	$634,352	3.5%	9.2%
Total Expenditures	$121,362	$100,532	-$20,830	-17.2%	$1,589,700	6.3%	9.2%

Profit/Loss	$27,085	$38,293

Keep in mind that this is a snapshot of the year and if you have any questions, please feel free to give me a call.

Last Month Review:
Revenue was down a little bit from last year, slow start of the beginning of the month due to colder weather but the end was very good with Memorial weekend! Great month in profits.

Upcoming Events:
No events this month.

News & Notes:
Already starting planning for Freedom Days on July 3rd. Bands are booked, stage is rented, looking forward to celebrating the 250th anniversary!!

Equipment & Repairs:
Had maintenance up on the roof to fix the leak. Good news - during the last storm we had no water leaking on the bar. Walk-in cooler still needs to get fixed & chairs still need to get ordered. I am waiting for city council approval.

Terry Wallin, Pickle Mgr.

Nisswa Police Department
Council Report
June 2026

Prepared by Chief Todd Szymanski

Events

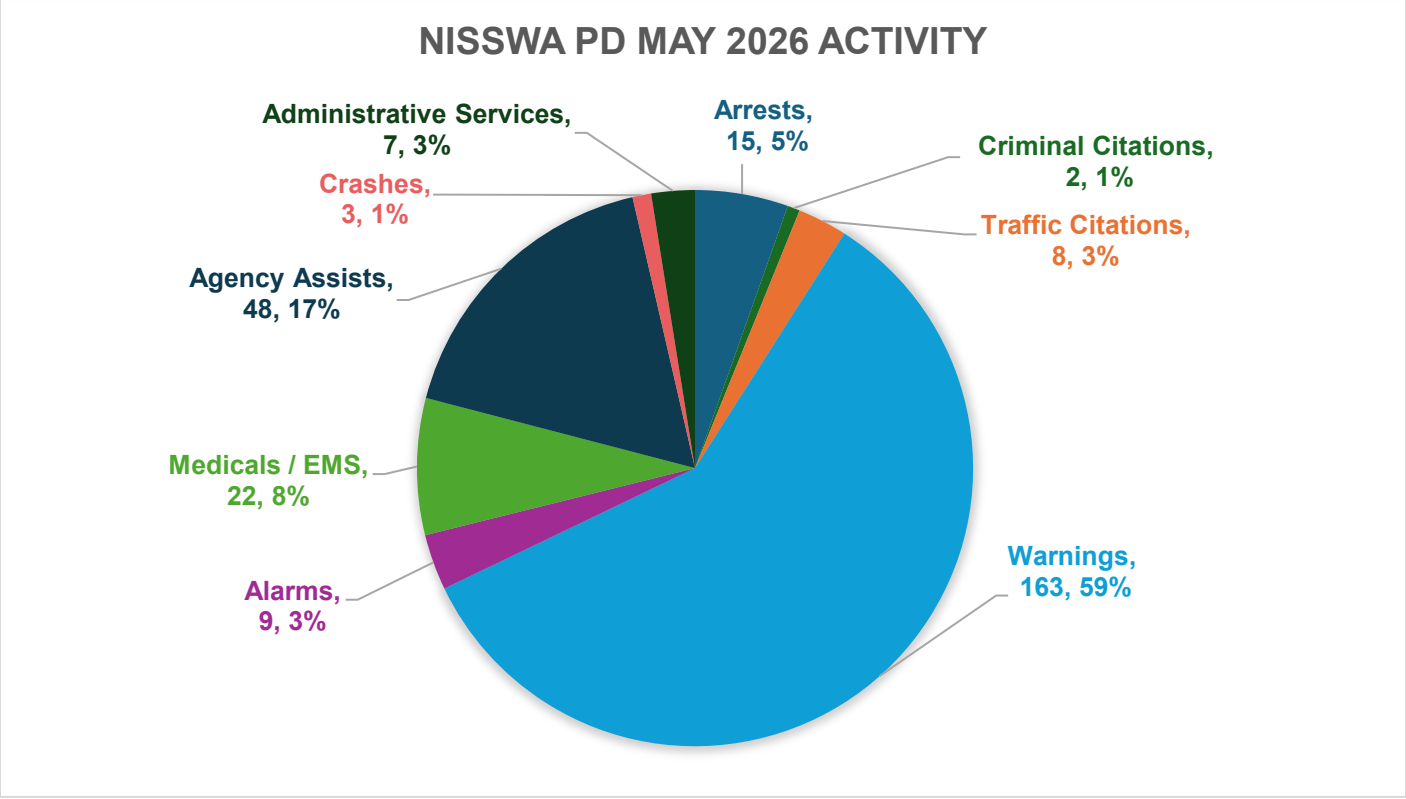
On May 2, the Nisswa Police Department provided traffic control for the Brainerd Jaycee's Run for the Lakes. There were no issues.

On May 19, the Nisswa Elementary School first grade held its 10th Annual Community Walk where they visited the police department to learn more about public safety. Chief Szymanski and Sergeant Williams advised the students on various public safety matters, answered questions, and provided a tour of a squad car.

Calls for Service

For May 2026, the NPD documented the following activities:

- **Total Incidents Reported:** **277**
  - Arrests: 15
  - Criminal Citations: 2
  - Traffic Citations: 8
  - Warnings: 163
  - Alarms: 9
  - Medicals / EMS: 22
  - Agency Assists: 48
  - Crashes: 3
  - Administrative Services: 7



How Calls Were Received

Email	1
In Person	7
Mail	1
Other	3
Phone	27
Radio	124
Visual	157

Notable Activity

05/03/2026 – A request for a welfare check resulted in the arrest of an adult male for an order of protection violation.

05/03/2026 – A driving complaint resulted in the arrest of an adult female for 2nd degree DWI.

05/05/2026 – A traffic stop resulted in the arrest/citation of an adult male for driving after cancellation – inimical to public safety.

05/06/2026 – Received a report that an adult male with a warrant was on location. The warrant was confirmed and the subject was subsequently arrested.

05/08/2026 – City staff advised PD of damage to the Nisswa city park men's bathroom.

05/17/2026 – A traffic stop resulted in the arrest of an adult male for 3rd degree DWI and additional charges.

05/17/2026 – A traffic stop resulted in the arrest of an adult female for driving after revocation and driving an uninsured vehicle.

05/20/2026 – A report of a disturbance resulted in the arrest of a juvenile male for domestic assault.

05/20/2026 – A traffic stop resulted in the arrest of an adult male for felony possession and 3rd degree controlled substance DWI.

05/23/2026 – Received a report of a theft from the Holiday Station. The subject was identified, the item was returned, and a citation was issued.

05/23/2026 – A traffic stop resulted in the arrest of an adult male for driving after revocation. The subject also had an outstanding federal immigration warrant.

05/24/2026 – A traffic stop resulted in the arrest/citation of an adult female for 4th degree DWI and 3rd degree test refusal.

05/24/2026 – A traffic stop resulted in the arrest of an adult male for 3rd degree controlled substance DWI, driving after revocation, and no proof of insurance.

05/26/2026 – A report of a domestic assault incident resulted in the arrest of an adult male for domestic violence.

05/27/2026 – Received a report that an adult male with a warrant was on location. The warrant was confirmed and the subject was subsequently arrested.

Public Works
Council Report
June 8th, 2026

Recommendation and Action Items
(All these items have supporting documents in the Council Packet.)

1) **RCA for Sewer Pond #2 Liner Replacement Engineering Proposal.** This is a proposal for engineering plans and specifications to replace the liner in Pond No. 2. A copy of the proposal is in your packet.
2) **RCA for Testing Services for the 2026 Road Bond.** Please find attached an RCA and a proposal from Braun Intertec for road materials testing.
3) **Streetscape Review and Next Steps for the 2027 Road Bond.** Presentation by Widseth.
4) **RCA to Approve the Hire of Chris Kostek.** Chris joined the maintenance crew on June 1st. I am looking for confirmation of his hire. An RCA is in your packet.

Current Projects Status

1) **Leaking Sewer Pond #2. I have filed an insurance claim with LMCIT for the catastrophic failure to see if insurance could provide any relief. They will be providing an official letter within the next week or so with their answer on the claim.** We had Pratt's Affordable Excavating out to expose the expected leak in Pond #2. Unfortunately, we discovered the liner of the pond has totally failed. This was confirmed by engineering staff from the MPCA. We have asked Widseth to provide us with next steps to develop a project to replace the bad liner. Making this potentially worse, is that Ponds #1 and #3 are the same vintage. Their liner material will likely have to be replaced at the same time or very shortly after repairing #2. We will be investigating potential funding sources for the repair. The good news. The liner came with an expected 20-year lifespan. It worked for us for 35 years. Look for a liner replacement plan to be introduced by late summer.
2) **Joint Road Project with Lake Edward Township, South Clark Lake Road.** I am attending the May Lake Edward Township meeting, on May 12th, to discuss the condition of South Clark Lake Road and to set up a joint meeting with them and the Nisswa City Council to discuss a project to upgrade the tonnage of and resurface the road. As you may know, this is the road into Nature Link resort. It has rapidly deteriorated due to age and increased traffic. I am hoping to set up representatives from Lake Edward to attend the July Council meeting to discuss parameters of this project such as timing and the cost split.
3) **Crow Wing County Unified Siren Maintenance Project.** Nothing new to report as of June 9th, 2026.City staff met with representatives from Crow Wing County, and other communities, about the possibility of unifying maintenance of the warning sirens in the county on March 30th. This project is waiting for a proposal from the county for further consideration.

4) **Grand View Road Project.** Staff and the City Engineer met with Grand View staff to look at and discuss concepts and parameters for storm water for the 2027 Road Bond on April 20th. Grand View staff planned to relay this information to their board at a meeting at the end of April and offer feedback. We met again on May 19th. We expect to do this work in 2028. We are still working with Grand View on the location of stormwater ponds and construction staging to allow the resort to operate while the roads are rebuilt.
5) **2026 Road Bond.** Waiting for ROW to be obtained for the project to begin on all roads.
    a. **As of today, Old Government Trail, Polk Road, and Hole-in-the-Day Drive have had a base layer of asphalt applied. They are expected to be completed by the end of the week.**
    b. Bids for the project were received on February 26th. The low bidder is Anderson Brothers. An official presentation of the bids and Council acceptance was provided by Widseth at the March Council meeting.
    c. Maps for the project are posted in the Council Chambers for review. Please direct any comments or questions to Dave Reese or me concerning the project.
    d. 2026 Road Bond Timeline
        i. May 4th, 2026 Begin Construction.
        ii. Substantial Completion, October 15, 2026.
        iii. November 30th, 2026, Complete Construction.
6) **2027 Lakers Lane Safe Routes to School.**
    a. This work has been pushed to 2027 to be coordinated with the 2027 Road Bond.
    b. A cost split agreement with Dist. 181. Was passed at the May, 2026 Council meeting.
    c. On April 14th, a Special Public Works Committee and Public Information Meeting was held to look at concepts for future phases of the Lakers Lane School Safety Project (2027 and beyond). The purpose of looking at these concepts now, is to give engineering a clear direction to pursue for the total project. Being able to give direction to the total project will ensure the improvements being done in 2026 are compatible with future phases, and may help to avoid future demolition and reconstruction costs. A recommendation was made to construct a traffic circle at Church Street and Lakers Lane.
    d. We are looking into using the adjacent Journey Church parking lot for a staging area for Parent Pickup. We have had two meetings with the church and First Western Bank how best to set up the parking lot to accommodate parent pickup, the church and the bank. We are setting up a follow-up meeting to include the school and more concepts for the parking lot. The goal is to prevent Laker's Lane and Main Street from being blocked by parked cars, waiting for parent pickup, and coordinate the improvements, with the other improvements to Lakers Lane, for the 2027 Road Bond.
7) **Lift Station #1 Rebuild.** The city attorney has made an offer, for the property this project will be built on. We met with CTC on June 4th to go over the impacts to their property with the new lift station in place. There appears to be no serious conflicts. Once we have clear ownership of the property, we will move to finish engineering and update the schedule for the project.

8) **Lift Station #12 Build.** This project is on hold. It is waiting on the formation of an EDA.
9) **2027 Road Bond.**
    a. A special Public Works Committee meeting was held on May 11th to get the public's opinion on where to install sidewalks on City Hall Street, Lakers Lane, Church Street and Nisswa Avenue. With feedback from the public, the committee made a recommendation to support a final engineering proposal from Widseth to build a new traditional intersection at the Main Street/City Hall Street intersection. They will also develop final plans for a traffic circle at Church Street and Lakers Lane. They were directed to develop plans for sidewalks on both sides of Church Street up to the end of the St. Christopher's parking lot. A single sidewalk will be developed to stretch down to the Poplar Avenue intersection. The committee also instructed Widseth, to create an option, to add sidewalks from the traffic circle at the school back toward Main Street, on both sides. Drainage from the traffic circle is expected to be brought to the ditch on Lakers Lane that extends down to County 18. Drainage from the Main Street/City Hall intersection would likely be brought to a sediment pond at the North end of Pickle Parking lot, overflowing to the drainage ditch along the trail to the North. Church Street and Main Street drainage would likely be brought to a sediment pond at the North end of St. Christopher's parking lot.
    b. A follow up Sidewalk Summit was held on May 27th at the regular Public Works Committee meeting to discuss landscaping and other streetscaping elements, such as street lights, banners, etc. We are forming an advisory committee to work thru options for streetscape and make a recommendation back to the P/W Committee and Council.
    c. 2027 Road Bond Timeline Update
        i. May 2026 Informational meeting.
        ii. June 2026 City Council Approval of Final Design. Agreement for the GVL Area.
        iii. July-Sept 2026. 100% Design.
        iv. October 2026 Easement Sketch/Descriptions.
        v. February 2027 Bidding.
        vi. March 2027 Construction Contract Award.
        vii. June 1, 2027 Construction Tree Clearing Completed by.
        viii. Sept 30, 2027 Construction Completed
10) **Backage Roads.** This project is on hold. It is waiting on the formation of an EDA.
11) **City Water System.** No update this month
12) **MNDOT 371 2030.** No update this month.

Operations Reports

Maintenance, Corey Larson, Public Works Supervisor

1. We installed a new Hole-In-The-Day sign along 371.
2. We repaired the storm drain on Main Street in front of the Chamber building.
3. We brought barricades and no parking sign to the access in Grand View Lodge.
4. We conducted interviews for public works tech position.
5. We painted the turtle track and arrows in the alleys throughout town.

6. We had two full burials in May.
7. 202 garbage bags this month.
8. We had all three of our seasonal workers start back with us this May.
9. We assisted the Waste Water Department in various tasks to help get the spray field up and running properly.
10. We repaired and replaced broken lawn irrigation systems throughout the city.
11. We assisted the Parks Department with a variety of different jobs.
12. Mowed and trimmed the cemetery in preparation for Memorial Day.

Sewer, Mike Deck, Sewer Department Supervisor

1. I completed all testing and reporting as required by the MPCA per our wastewater permit.
2. I had 3.48 million gallons of inflow to the treatment plant for the month of May, 14.68 million gallons for the year to date.
3. I processed and irrigated 9.86 million gallons for the month of May.
4. I received and completed 42 underground utility requests through Gopher State One Call.
5. I had 1 emergency call on a step station.
6. I had several other routine sewer calls during normal working hours.
7. I had 1 SSTS inspection and 0 city sewer connections for the month of May.
8. I cleared the drains and repaired pump station enclosure in our wash bay
9. I have scheduled our annual sewer line jetting/televising. Exact date not set yet. No update at this time.
10. We have a pond liner leak on primary pond 2, pond has been isolated and an area of interest identified. Pond repairs are coming soon, more to come. Monitoring continues.

FYI

1) The next **Public Works Committee meeting** is planned for June 24th at 5 pm.

Thank you,

Thomas Blomer
Public Works Director
City of Nisswa

CITY OF NISSWA

City Planner Report
June 2026
Submitted by Steven Timblin, City Planner

The Planning Commission held a regular meeting on May 5th, 2026, at which there was the following:

1) Public Hearings **(5:00 PM)**
    a. **Conditional Use Permit Application 011-26** seeking a conditional use permit for construction of a freestanding sign, inclusive of a dynamic display upon an existing curb island adjacent to/within Smiley Road's right-of-way in the Highway Business (HB) zoning district. Subject property located at: 23962 Smiley Rd, Nisswa, MN 56468 (PID 28230559). Owner/Applicant: Schaefer's of Nisswa/Andy Schaefer Recommendation to City Council
2) New Business
    a. **Metes and Bounds – Lot Split – Jethro Carpenter (Northstar Land Company LLC)** Approved
    b. **Metes and Bounds – Boundary Line Adjustment (Jethro Carpenter) Northstar Land Company LLC)** Recommendation to City Council
    c. **Chapter 20 – Communication Tower Regulations – Paula West & Roger Landers** Recommendation to City Council
3) Old Business
    a. None

Land Use Permits:

There have been 46 land use permits issued in 2026.

Respectfully,

Steven Timblin
City Planner

CITY OF NISSWA

2026 Planning Activity Report

Permits	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Single Family Dwelling Unit	18	15	10	17	34	54	38	22	21	24	5
Commercial Dwelling Unit	1	3	39	18	1	1	6	0	9	0	
New Commercial Building or Addition	2	5	8	3		2	2	4	3	8	2
Septic System	23	19	22	19	27	29	22	27	21	21	4
Sewer Hook Up				9	13	31	18	7	9	14	4
Additions, Accessory Structures, Decks, patios, etc)	37	36	32	37	35	44	55	30	36	31	21
911 Address Request Filing	12	16	45	11	45	30	25	13	10	20	3
Fence permit	2	2	1	4	5	6	1	9	3	5	1
Demolition Permit (Only)	4	2	4	0			6	3	3	3	4
Shoreland Alteration Permit (Shoreland grading permits prior to 2023)	4	7	8	3	4		3	20	20	12	9
Chicken Coop								1	3	1	
Permanent Signs								12	7	8	5
Total*	**103**	**105**	**169**	**121**	**164**	**197**	**176**	**148**	**145**	**147**	**58**

**Totals reflected above may differ from number of land use permits issued due to multiple uses applied for on the same permit issuance. Added Permanent Signs 2026*

Planning Applications	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Conditional Use Permit	8	16	8	19	4	6	12	8	5	12	3
Interim Use Permit	4	2	3	0	1	1	1	0	2	3	
Subdivision (PP & FP)	0	2	1	1	0	2	8	0	0	0	
Metes & Bounds Survey	3	3	7	2	5	1	2	2	3	5	1
Variance	7	4	3	7	3	1	9	11	9	10	6
Zone Change	2	3	5	1	2	5	1	1	1	0	1
Ordinance Amendments	10	11	7	7	5	4	1	6	4	2	1
Lot Line Adjustment	0	0	2	3	1	0	5	2	6	3	1
Total	**34**	**41**	**38**	**33**	**18**	**20**	**39**	**30**	**30**	**35**	**13**

Zoning Violations/Complaints	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Submitted	**6**	**4**	**10**	**16**	**16**	**20**	**6**	**7**	**3**	**7**	**5**
Resolved					**15**	**17**	**4**	**2**	**2**	**7**	**3**
Monitoring								**4**	**2**	**4**	**2**

Spirits of Nisswa - June 2026 Council Report

2025 - % of Sales per Month

January	3.9%	July	18.9%
February	4.3%	August	15.3%
March	4.5%	September	8.1%
April	4.7%	October	6.4%
May	9.5%	November	5.5%
June	12.2%	December	6.7%

	2025	2026	+/- from 2025	2026 Budget	% of Budget	Goal %
June Sales Comparison	$519,475		-$519,475	$4,645,585	0.00%	12.2%

	2025	2026	+/- from 2025	2026 Budget	% of Budget	Goal %
YTD Sales Comparison	$1,777,215		-$1,777,215	$4,645,585	0.00%	50.0%

	2025	2026	+/- from 2025	2026 Budget	% of Budget	Goal %
June Merchandise for Resale	$471,180		-$471,180	$2,999,473	0.0%	12.2%
Payroll	$44,682		-$44,682	$590,209	0.0%	8.33%
Capital Outlay Expenditure Transfered in January	$15,500					
City Transfer Expenditure in January	$245,000					
June Expenditures	$586,966		-$586,966	$4,634,361	0.0%	12.2%
YTD Total Expenditures	$2,060,901		-$2,060,901	$4,634,361	0.0%	50.0%

	2025	2026
Profit	-$67,491	
YTD Profit	-$283,685	

This is just a rough draft.

I will have accurate June numbers in the July report.

Thank you
Brian

CITY OF NISSWA
MINUTES – CITY COUNCIL SPECIAL MEETING
GRAND VIEW LODGE
TUESDAY, MAY 12, 2026 – 3:30 P.M.
NISSWA CITY HALL

Members present: Jennifer Carnahan, Bruce London, Joe Hall, Mark Froehle, Jesse Zahn
City staff present: Maggi Wentler, Interim City Administrator and Tom Blomer, Public Works Director

Audience members: 34 members of the public were present

A. Call to Order

Mayor Jennifer Carnahan called the City of Nisswa Special Council Meeting to order on Tuesday, May 12, 2026, at 3:30 PM at Nisswa City Hall.

Before proceeding, Mayor Carnahan addressed public concerns regarding transparency, noting that no informational packet had been prepared in advance of the meeting. She expressed repeated disappointment with this practice, stating that the absence of pre-meeting materials creates unnecessary public distrust and speculation. She also noted with disappointment that City Planner Steven Timblin was unable to attend due to a scheduling conflict, as many of the topics to be discussed fell within his area of responsibility.

Mayor Carnahan provided context for the meeting, explaining that the purpose was to address long-standing code, permitting, operational, planning and zoning, and public access questions involving the Grand View Lodge property. She noted that some of these issues became more complicated in the summer of 2025 following administrative enforcement letters sent to Grand View by an interim city administrator — without the knowledge of the Council — which prompted a Special Council Meeting on August 19, 2025. At that prior meeting, the Council voted unanimously to suspend the administrative citation fines and directed the City and Grand View to meet collaboratively to find solutions before the end of the year. That collaborative meeting never occurred, leading to the convening of the present session.

City Administrator Maggi Wentler and Council Member Hall noted that the Agenda was intentionally kept broad under state statute to allow all relevant topics to be discussed without restriction.

B. Grand View Lodge Discussion

Background and Grand View's Opening Statement

Dawn Southworth, Managing Director of Grand View Lodge, addressed the Council and thanked all members for convening the meeting. She emphasized that the purpose of the meeting was to consolidate what had been a series of fragmented, one-off conversations into a single, unified discussion before the full Council. She clarified that Grand View's primary concern was not adversarial — it was about finding a workable, partnership-based path forward on the public access area located at the end of West Linden Boulevard.

DRAFT

Ms. Southworth outlined the core tension: Grand View has, over many years, taken on significant responsibility for maintaining the public access area — including plowing in winter, maintaining the sand, managing emergency vehicle access, and monitoring unauthorized parking — yet the resort was threatened with fines for placing a seasonal shed and barricades in the area. She framed the resort's position as seeking clarity on ownership and responsibilities, not seeking to eliminate public access. She stated: "It's not about taking it over… if it's going to stay as public access, then we need to understand who owns what, and we need for the city to take care of the area

Historical and Surveying Context

Council Member Hall provided background on the surveying history of the access corridor. He noted that WSN, a surveying firm retained by both Grand View and the City, had investigated the matter and found conflicting historical records. Current Crow Wing County GIS data reflects a 25-foot easement, though earlier records suggest the original platted width may have been 50 feet. The surveyor was unable to definitively resolve the discrepancy due to improperly recorded historical vacations dating back to the 1930s through 1950s.

Mark Ronnei, a former Grand View employee with approximately 43 years of institutional history at the resort, addressed the Council as a member of the public. He acknowledged responsibility for much of the long-standing ambiguity, having overseen planning and zoning presentations for the property over several decades. He confirmed that multiple surveys of the broader Grand View area would reveal roads that were vacated, partially vacated, improperly recorded, or never developed — and that the resort's main entrance road is not, in fact, built on city property. He indicated that the original developer, Mr. Baker, designed the 50-foot access strips for the benefit of the adjacent residential lot owners — not as formal public boat launches — and that the intent was pedestrian access to the lake. He noted that no boat or trailer had ever successfully launched from the access, and that designating it as a pedestrian-only access had been discussed with prior councils approximately 25 years ago, though the effort stalled when the DNR declined to take a position. He recommended formalizing the access as pedestrian-only, establishing clear rules, and pursuing a written agreement between the City and Grand View — something he acknowledged was never accomplished during his own tenure.

Council Member Hall confirmed, in his capacity as Assistant Fire Chief, that the access corridor — including with the shed in place — has always been sufficient for fire apparatus to access the area. He noted that the access serves the entire surrounding neighborhood, not exclusively Grand View guests, and that the City's zodiac rescue boat can be hand-carried to the water without requiring any formal launch infrastructure.

Public Comment

Several residents and interested parties offered public comment:

Jim Anderson (4354 East Linden), a property owner with multiple lots on East Linden, stated that the access strips were determined to be dedicated streets by the city attorney in approximately 1990 when Grand View sought to relocate the east access. He asserted that the platted width should govern regardless of vehicle size changes over time, and expressed concern that Grand View should not be permitted to place permanent or semi-permanent structures within

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the access corridor. He noted that a public access sign on the east side had disappeared and requested it be restored.

Mark Ronnei (returning to the microphone) clarified that language in historical plat documents regarding dedication to the public was ambiguous — it was unclear whether the dedication applied to the access strips themselves or only to the adjacent streets. He suggested that a title attorney would be required to fully resolve the question.

Fred Heidmann, a longtime resident with familiarity with the plats, cautioned the Council that the access strips may not technically be public accesses in the conventional sense — they may instead be private accesses created for the benefit of the adjacent platted lot owners. He noted that the City had previously vacated similar strips elsewhere in town upon petition by adjoining landowners, with each side receiving half the vacated area. He suggested that the people with the clearest standing regarding these strips are the property owners along West and East Linden, and encouraged a focus on practical, neighborhood-level solutions.

Dawn Musick (West Linden Boulevard, non-lakeside) stated that she regularly uses the West Linden access for swimming and that there is room for approximately two cars to park if the corridor is 50 feet wide. She raised a question about whether allowing Grand View to obtain a temporary permit for their seasonal shed would set a precedent allowing residents to similarly store paddleboards or other equipment at the access.

Craig Wilfahrt, owner of two properties on East Linden, stated that historical documents he had reviewed indicated the boat landing and beach access were dedicated "forever." He reported that during a winter fishing contest, he was unable to access the lake via the corridor because it was blocked — though Council Member Hall subsequently clarified that access restrictions during fishing contests are controlled by the Crow Wing County Sheriff's Department, not Grand View.

Brett Cote (East Linden Boulevard), who had previously raised concerns with the Council in writing and in person at the August 2025 meeting, stated that his concerns stemmed from the cumulative effect of multiple factors in recent years: the seasonal shed, an additional storage tent, kayak and paddleboard racks on the beach within the access area, and — most significantly — a dock placed in the water that he felt effectively blocked the waterward opening of the access corridor. He suggested that a simple, low-cost solution would be adequate: replace barricades with pylons or signage indicating no parking in the public access, maintain a clear 25-foot unobstructed view from the street straight to the water, and ensure Grand View staff understand that members of the public may use the corridor without a resort wristband. He stated that Grand View docking arrangements in the water were his "last straw," though Council members noted this was outside the City's jurisdiction — that authority resting with the Minnesota DNR above the Ordinary Highwater Mark.

Mary Jetland (East Linden and Old Government Trail) raised a broader concern about the increase in watercraft activity originating from Grand View, including rentals of jet skis and other watercraft to guests with limited experience. She questioned whether an emergency watercraft access was needed given the increased activity. Council Member Hall responded that the City's zodiac rescue boat, donated by the Lions Club approximately three years ago, can be transported by hand or ATV to any point on the lake without a formal launch ramp, and that no fixed access infrastructure is required for emergency response.

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Craig Willeford (Dutchman's Bluff) noted that winter usage patterns differ significantly from summer and urged the Council to account for ice fishing traffic and snowmobile access in any solution developed.

Bob Feir (South Gull Lake area) suggested the City explore a shared storage solution similar to one used by Minneapolis Parks — a rentable, modular storage unit placed at the access — and proposed forming a small committee of a council member, citizens, and a Grand View representative to develop a plan over three to four months, with a temporary permit issued to Grand View for the current season in the interim.

Jurisdictional Clarification

Council Member Zahn raised the question of whether the Minnesota DNR had jurisdiction over the access. Council Member Hall clarified that the DNR's jurisdiction begins at the Ordinary Highwater Mark (OHW); everything landward of the OHW falls within the City's purview. Council Member Zahn noted that the question of dock placement within the water — which had been raised by Mr. Cote — would accordingly need to be addressed with the DNR rather than the City Council.

Council Member Zahn raised a concern that the Council was being asked to make a formal decision without the participation of Planning and Zoning Director Timblin or the City Attorney — both of whom were absent from the meeting.

Motion by Council Member Hall, seconded by Council Member London, to allow Grand View Lodge to place one seasonal structure at the access corridor between April and October, maintain easily movable barricades, and have the City provide appropriate public access signage, with the corridor kept open. Vote: Hall – Aye; London – Aye; Zahn – Nay; Froehle – Nay. Mayor Carnahan, citing the absence of the Planning and Zoning Director and City Attorney as determinative, voted Nay. Motion failed 2–3.

Motion by Council Member Zahn, seconded by Council Member Froehle, to commission a task force committee consisting of Mayor Carnahan, Council Member Hall, City Administrator Wentler, Planning and Zoning Director Timblin, Public Works Director Blomer, and Grand View Lodge representatives, to develop a resolution regarding public access restrictions and the temporary shed structure, with a proposed solution to be presented at the May 19, 2026 regular City Council meeting. Vote: Froehle – Aye; London – Aye; Zahn – Aye; Hall – Aye; Mayor Carnahan – Aye. Motion carried 5–0.

C. Adjourn

Motion to adjourn by Mayor Carnahan, seconded by Council Member London. Motion carried unanimously. The meeting was adjourned at 5:04 PM.

Respectfully submitted,

_____ _____

Jennifer Carnahan, Mayor Maggi Wentler, Interim City Administrator

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CITY OF NISSWA
MINUTES – REGULAR COUNCIL MEETING
TUESDAY, MAY 19, 2026 – 6:00 P.M.
NISSWA CITY HALL

Members present: Jennifer Carnahan, Bruce London, Joe Hall, Mark Froehle, Jesse Zahn
Other Members Present: Dave Reese, City Engineer; Bill Westerberg, Widseth; Tom Pearson, City Attorney
Other Members Present via Zoom: Mike Humple, SCSC; Flora Delaney and Michael Bitzer, Delaney Consulting; Heather Casperson, Financial Advisor with PFM; Jake Frie, DNR Hydrologist; Maggi Wentler, Interim City Administrator
City staff present: Tom Blomer, Public Works Director; Steven Timblin, City Planner; Amber Moon Peterson, Parks & Rec Director; Brian Farrell, Spirits Manager; Terry Wallin, Pickle Manager; Todd Szymanski, Police Chief; Shawn Bailey, Fire Chief; Jane Michaud, Deputy Clerk

Audience members: 30 members of the public were present

A. Call to Order

Mayor Carnahan called the Regular City Council Meeting to order on Tuesday, May 19, 2026 at 6:00 PM at Nisswa City Hall. Prior to the Pledge of Allegiance, Mayor Carnahan acknowledged the efforts of the Nisswa Fire Department for their work over the preceding weekend protecting the area.

1. Pledge of Allegiance

Mayor Carnahan led the Pledge of Allegiance.

B. Approve Agenda

Mayor Carnahan proposed amendments to the Agenda, moving the Spirits Lease from New Business to Old Business item 2, as it had been discussed at numerous prior Council meetings. The Hills Crossing Street Lights item was also reordered.

Motion to approve the amended Agenda as presented was made by Council Member Zahn and seconded by Council Member London. The motion carried unanimously.

C. Consent Calendar

Motion to approve the Consent Calendar as presented was made by Council Member Zahn and seconded by Council Member London. The motion carried unanimously.

D. Open Forum

1. Public Comment

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Three members of the public addressed the Council during Open Forum.

Tina Foster spoke regarding the City water tower discussion, referencing comments made at a community event the prior evening. She indicated that based on her own research, the most recent water infrastructure plan pertained only to the airport property and was estimated at $4–5 million, not the $60 million figure she had heard referenced. She also raised questions about a grant application that she was told required unanimous Council approval but received a 4-to-1 vote, and noted uncertainty around what actions require community consent.

A member of the Nisswa Fire Department clarified for the record that the department has access to multiple water sources, including a 10,000-gallon cistern beneath the fire hall and the ability to draw from lakes regardless of season. He emphasized that a water tower has no bearing on the fire department's operational capability.

Monica Anderson of Camp Lincoln Road inquired about development plans for several vacant commercial properties in the City, including the former Wendy's location and the Roundhouse. Mayor Carnahan directed her to the EDA Agenda item for further discussion.

E. Reports

1. City Attorney

City Attorney Pearson reported no items.

2. City Engineer

Public Works Director Blomer reported that street projects for 2026 are beginning construction, with future design work also on the horizon.

F. Old Business

1. Administrator/City Clerk Position (SCSC)

Mike Humple of SCSC presented a draft recruitment timeline for the City Administrator/City Clerk position. The timeline outlined advertising beginning June 1, application review and candidate assessments through July, finalist interviews scheduled for the week of August 18, and a one-day interview session. Council directed SCSC to proceed with the search timeline, with the memo to be distributed and discussed at a later date.

Motion to approve the draft timeline as presented by SCSC for the City Administrator position was made by Council Member Zahn and seconded by Council Member London. The motion carried unanimously.

2. Spirits Lease *(added from New Business)*

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Spirits in Nisswa Manager Brian Farrell provided background on the lease situation. The City has leased its liquor store space from the Schaefer family since 2002 and is currently in its second amended lease at $17.89 per square foot, totaling approximately $108,628 annually, with the term running through March 2029 and one 7-year extension available. The Schaefer family requested an increase to $21.00 per square foot, representing approximately $18,883 in additional annual cost. If the City declines, the Schaefers indicated the loading dock—used by Spirits for 24 years—would no longer be available, requiring deliveries through the front entrance.

City Attorney Pearson presented three options developed through the Liquor Committee: **Option 1** — adopt a CPI-adjusted rate of $21.00 per square foot immediately through the remainder of the current term and final extension through 2033; **Option 2** — rewrite the second extension commencing in 2026 at $21.00 per square foot through 2033, with a new CPI calculation triggering the third and final extension through 2040; **Option 3** — make no changes and accept front-door deliveries going forward. The Liquor Committee had reached a consensus in favor of Option 2. Delaney Consulting, retained by the City to assess its municipal businesses, recommended Option 3, citing no business need for expanded space and a preference for preserving the City's flexibility. A member of the public questioned why the Council appeared prepared to disregard the consultants' recommendation. City Attorney Pearson clarified that the existing termination clause—allowing the City to exit the lease on 60 days' notice—applies through any extension, preserving City flexibility regardless of option chosen.

Motion made by Council Member Hall and Seconded by Council Member Zahn to approved Option 2 with corrected dates provided by Interim City Administrator Wentler. A roll call vote resulted in a 2–2 tie (Council Members Hall and London in favor; Council Members Zahn and Froehle opposed). Mayor Carnahan abstained, citing a desire to await the full Delaney Consulting report due in June before voting. Motion failed.

The matter remains open and is expected to return following the June consulting debrief.

2. EDA

a. Appointing Members

b. Organizational Resolution/Appoint Members

Mayor Carnahan reported that the application window for EDA membership had closed with approximately 11–12 applications received. She and Tyler Glenn of BLADEC conducted five interviews on the day of the meeting and planned to complete remaining interviews on June 2. Mayor Carnahan noted that per Minnesota Statute §469.095, EDA commissioners are appointed by the Mayor subject to Council approval, and that she would proceed accordingly.

A discussion ensued regarding the process followed for the appointments. Council Member Hall raised concerns that the process deviated from a Council motion passed in April establishing a different procedure. City Attorney Pearson acknowledged that while the statute governs appointments, it does not preclude the Council from setting process guidelines, and that the April

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Minutes reflected a different protocol. Council Member Hall also expressed concerns about the transparency of the process, given that all Council Members were not informed about the procedures and the scheduled interviews. Mayor Carnahan clarified that she had been following Minnesota Statute which details that EDA appointments are Mayoral responsibilities, subject to the approval of the Council. She assured the Council that all applicants would be interviewed and that Council Members could individually choose to interview candidates as well, if desired.

Mayor Carnahan further explained that input from Council Members would be considered before she presents her appointments for approval. Tyler Glenn also mentioned that the process being followed is consistent with practices seen in other cities, such as Brainerd, where the Mayor makes appointment requests to the Council. This elicited differing viewpoints from the Council, with some members feeling excluded from the process initially outlined in the April meeting's motion. However, Mayor Carnahan reiterated her openness to Council involvement in interviews and feedback, aiming to ensure a fair and comprehensive evaluation process before final appointments are made.

Mayor Carnahan maintained her position that Mayoral appointments are consistent with state statute and best practice guidance received from the League of Minnesota Cities and other Mayors. Tyler Glenn confirmed there is no single standard process across cities and indicated that all applicants must complete the City's official application to be considered. As appointments were not yet ready, no Council action was taken. The item will return at the June meeting.

3. PW- Hills Crossing Street Lights

Public Works Director Blomer reported that the Public Works Committee, following a May 11 special meeting, recommended approval of streetlights for the Hills Crossing development, with the costs to be paid by Hills Crossing rather than the City.

Motion to approve the Hills Crossing streetlights proposal was made by Council Member Zahn and seconded by Council Member London. The motion carried unanimously.

4. PZ - Zoning Violation Complaint

Planning & Zoning Director Steven Timblin presented his findings following a site visit on April 29, 2026. He determined that no ongoing commercial operation was present on the subject property and that the structure in question was a pre-existing nonconformity predating current official controls. Council Member Zahn confirmed that all complaints were found to be either unsubstantiated or unregulated. No action was required and the matter was considered closed.

5. Grand View Lodge Public Access

Mayor Carnahan summarized the background from the May 12th Special Council Meeting, which focused on the public access at the end of Woodward Avenue, including a seasonal shed placed partially on the public right-of-way, temporary barriers restricting vehicle access, and dock placement in the lake. A motion at that meeting to allow provisional shed placement failed

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3–2, and a subsequent motion directed a task force to develop a recommendation for this meeting.

Planning & Zoning Director Timblin presented a two-part recommendation: (1) provisional approval for structural placement contingent on Grand View Lodge concurrently submitting an Interim Use Permit (IUP) application, with the Planning Commission and Board of Adjustment (PCBOA) acting in an advisory capacity to the Council; and (2) a separate action on signage and barricades, to be managed by Public Works and Public Safety, with the City owning the barricades.

DNR Area Hydrologist Jake Frie participated remotely and advised that under current public water rules, the existing dock arrangement does not constitute a navigation obstruction or water safety hazard based on aerial photography reviewed. He noted that dock setback from property lines falls under the county's water surface ordinance administered by the Crow Wing County Sheriff's office, not the DNR.

Several members of the public were present to voice their concerns. Opposition to allowing the shed on the public access was prominent, with many fearing it would diminish public use and set a precedent. Concerns were also noted regarding Grand View's ample existing lakeshore frontage and whether additional space was necessary. A firefighter raised practical considerations about emergency water access if the shed and barricades restricted movement.

The council then proceeded with deliberations.

M**otion made by Council Member Hall and seconded by Council Member London to approve Mr. Timblin's full recommendation (shed and barricades). Motion failed on a 3–2 roll call vote (Council Members Hall and London in favor; Council Members Froehle and Zahn and Mayor Carnahan opposed).**

Mayor Carnahan noted her desire to pursue a broader community task force for a longer-term solution. A separate motion was then made to address only the barricades and signage.

Motion made by Council Member Froehle and seconded by Council Member Hall that the barricades and signage remain as is. The motion carried 5–0.

Public Works Director Blomer confirmed on the record that the barricades are City-owned. Grand View Lodge's path forward for the shed structure is to submit a formal IUP application for review by the PCBOA, with a public hearing targeted for July 7, 2026.

G. New Business

1. Spirits Lease

(This item was moved to Old Business at the start of the meeting and addressed above.)

2. PZ- Schaefer's Sign Proposal

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Planning & Zoning Director Timblin presented a proposal from Andrew Schaefer for a freestanding dynamic display sign. The proposed location is on Schaefer's property but falls within the Smiley Road right-of-way, requiring a Conditional Use Permit (CUP) and concurrent Council action on the right-of-way encumbrance. Timblin recommended the Planning Commission act in an advisory capacity with final approval by the Council.

Motion to accept the sign proposal and proceed with action as submitted was made by Council Member Hall and seconded by Council Member London. The motion carried unanimously.

3. PZ – Chapter 20 Ordinance Amendments

a. Motion to Approve

Planning & Zoning Director Timblin reported that the Planning Commission and Board of Adjustment completed three months of extensive review of proposed amendments responsive to consultant recommendations and recommended adoption by the City Council. A separate citizen-initiated process related to tower regulations was noted as forthcoming through its own legislative pathway.

Motion to approve the Chapter 20 Ordinance Amendments as presented was made by Council Member Zahn and seconded by Council Member Froehle. The motion carried unanimously.

b. Motion to Publish Summary

Motion to publish the summary of the Chapter 20 Ordinance Amendments was made by Council Member Zahn and seconded by Council Member Hall. The motion carried unanimously.

4. Community Center – Pay Application 1 for the Community Center

Pay Application 1 for the Community Center updates was presented. Interior work was reported as substantially complete, with minor siding work remaining.

Motion to accept Pay Application 1 as presented was made by Council Member Hall and seconded by Council Member Froehle. The motion carried unanimously.

5. PW – Cost Sharing Agreement for the 2027 Road Bond Lakers Lane & ISD 181

Public Works Director Blomer presented a cost-sharing agreement drafted by City Attorney Pearson to divide improvement costs for Lakers Lane between the City and Independent School District 181. ISD 181's share was determined to be 23%, reflecting the extent of improvements attributable to the school property.

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Motion to approve the cost sharing agreement for the 2027 Road Bond for Lakers Lane and ISD 181 was made by Council Member Zahn and seconded by Council Member Hall. The motion carried unanimously.

6. PW- Final Engineering for 2027 Road Bond Construction

Public Works Director Blomer reported that the Public Works Committee recommended approval of final engineering for the 2027 road bond following the May 11 sidewalk summit. The scope includes sidewalks on both sides of Church Street from Lakers Lane to the end of the church parking lot, with a continuation likely to Poplar Street subject to an additional public information meeting.

Motion to approve the final engineering for 2027 road bond construction as presented in the amount of $345,000 was made by Council Member Zahn and seconded by Council Member Froehle. The motion carried unanimously.

7. PW – Cemetery Expansion Proposal

This item was removed from the Agenda at the request of the individual who had submitted it.

8. PW- Lift Station #1 (Information Only)

Public Works Director Blomer reported that engineering plans for Lift Station No. 1 are 98 percent complete. The project is pending acquisition of property needed for the expansion. Lead times on electrical components are being tracked, with construction anticipated as early as spring 2027. Blomer also provided a brief update on the sewer pond liner situation: a proposal for engineering work will be received at the May 27 Public Works Committee meeting, with financing to be pursued through the Public Financing Authority (PFA) priority project list and potentially interim funding through rural water. No Council action was required.

9. PW – Remove Cole Johnson from Probation

Public Works Director Blomer recommended removing Cole Johnson from probationary status. Johnson was hired October 15, 2025 and became eligible for removal from probation on April 15, 2026. Staff reported he has been an outstanding addition to the department.

Motion to remove Cole Johnson from probation was made by Council Member Zahn and seconded by Council Member London. The motion carried unanimously.

10. PW_2026 GO Street Reconstruction Resolution

Financial Adviser Heather Casper of PFM reported that the City's bond sale was held that morning, with four bids received. The winning bid was submitted by Robert W. Baird and Company. The total interest cost came in approximately $500,000 lower than estimates presented at the April 21 workshop, representing roughly $30,000 in annual savings. Moody's Investor Service affirmed the City's Aa2 credit rating for this issue. Casper credited Interim Administrator

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Wentler and Public Works Director Blomer for their strong presentation to Moody's. Bond proceeds are expected to close and be received on June 2, 2026.

Roll call vote on the resolution providing for the issuance and sale of $3,645,000 General Obligation Street Reconstruction Bonds, Series 2026A, and levying a tax for payment thereof, awarding the bond issue to Robert W. Baird and Company, was made by Council Member Zahn and seconded by Council Member Froehle. The motion carried 5–0.

11. Liquor Licenses

Interim City Administrator Wentler presented the standard annual renewal of liquor licenses for businesses operating within the City limits, contingent on submission of all required documentation.

Motion to approve the 2026–2027 liquor licenses as presented was made by Council Member Froehle and seconded by Council Member London. The motion carried unanimously.

12. Liquor Committee Meetings

Council Member Zahn recommended dissolving the Liquor Committee entirely, citing inconsistent meeting schedules, lack of public access to meetings, and the forthcoming comprehensive Delaney Consulting report that is expected to provide strategic direction for both City-owned business enterprises. Mayor Carnahan expressed agreement, noting the committee's inconsistency and the fact that, unlike other City committees, it includes no public members. Andy Schaefer, speaking from the floor, also expressed support for dissolution, noting that private meetings had contributed to confusion around the Spirits lease negotiations.

Motion to dissolve the Liquor Committee was made by Council Member Hall and seconded by Council Member Zahn. The motion carried unanimously.

H. Council/Liaison Reports

1. Mayor

Mayor Carnahan reported that she hosted a "Straight Talk with the Mayor" community forum at the Legion the prior evening, with strong turnout and a wide range of topics discussed. A written summary will be prepared and distributed to staff and Council following Memorial Day.

2. Council Members

Council Member London recognized the Nisswa Fire Department for their sacrifice and courage during the previous weekend's response, and expressed gratitude to community members and businesses—including Emma from the A&W, the Raffertys, Lakes Area Heroes, and the American Legion—for supporting the firefighters.

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Council Member Zahn suggested that Council amend the Agenda format going forward, placing Mayor and Council Member reports after the Consent Calendar and Open Forum rather than at the end of the meeting, consistent with the format used by the City of Crosslake.

Motion to reorder the Agenda format to place Council and liaison reports earlier in the meeting was made by Council Member Zahn and seconded by Council Member Froehle. The motion carried unanimously.

I. Announcements & Upcoming Meeting Dates

- May 25, 2026 — Memorial Day, City Hall Closed
- May 27, 2026 — Public Works Committee Meeting, 5:00 PM
- June 2, 2026 — Planning Commission Meeting, 5:00 PM
- June 4, 2026 — Parks Commission Meeting, 5:00 PM
- June 9, 2026 — Town Hall, 5:00 PM
- June 16, 2026 — Regular City Council Meeting, 6:00 PM
- June 19, 2026 — Juneteenth, City Hall Closed
- June 24, 2026 — Public Works Committee Meeting, 5:00 PM

J. Adjourn

Motion to adjourn was made by Council Member Froehle and seconded by Council Member Zahn. The motion carried unanimously. The meeting was adjourned at 8:47 PM.

Respectfully submitted,

_____ _____

Jennifer Carnahan, Mayor Maggi Wentler, Interim City Administrator

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PERSONNEL UPDATES

June 2026

Hires

Name	Position	Department	Employee Type	Effective	Pay Rate	Notes
Richard Tremmel	Liquor Store Clerk	Spirits	Part Time	5/6/2026	$18.81	
Chris Kostek	Maintenance Tech.	Public Works	Full Time	6/1/2026	$26.68	

Position Changes

Name	Position	Department	Employee Type	Effective	Pay Rate	Notes

Departures

Name	Position	Department	Employee Type	Effective	Pay Rate	Notes

Leaves

Name	Position	Department	Employee Type	Leave Start Date	Leave End Date	Notes
Jeremy Rooney	Police Officer	Police	Full Time	1/30/2026		FMLA

Check Issue Date	Check Number	Payee	Amount	
05/06/2026	156879	MN OFFICE OF CANNABIS MANAGEMENT	250.00-	V
05/01/2026	156903	SCHAEFERS OF NISSWA LIMITED	8,923.40	
05/14/2026	156904	A.W. RESEARCH LABORATORIES, INC	1,214.00	
05/14/2026	156905	AAA EQUIPMENT CENTER	195.67	
05/14/2026	156906	AFLAC	434.70	
05/14/2026	156907	AMERICAN WELDING & GAS INC	41.80	
05/14/2026	156908	ARTISAN BEER COMPANY	3,919.30	
05/14/2026	156909	BERNICKS	9,290.94	
05/14/2026	156910	BIG AXE BREWING COMPANY LLC	266.76	
05/14/2026	156911	BIRCHDALE FIRE & SECURITY, LLP	556.20	
05/14/2026	156912	BRAINERD JAYCEES	450.00	
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRITS	8,243.25	
05/14/2026	156914	BUREAU OF CRIM. APPREHENSION	30.00	
05/14/2026	156915	C & L DISTRIBUTING	44,759.73	
05/14/2026	156916	CINTAS CORP	398.80	
05/14/2026	156917	CITY OF PEQUOT LAKES	130.00	
05/14/2026	156918	CODY JOSEPH LENDWAY	840.00	
05/14/2026	156919	COLUMN SOFTWARE PBC	41.82	
05/14/2026	156920	CORE & MAIN LP	2,065.09	
05/14/2026	156921	CROW WING COOPERATIVE POWER & LIGHT CO	262.50	
05/14/2026	156922	CROW WING COUNTY LAND SERVICES	200.00	
05/14/2026	156923	CTC	1,678.85	
05/14/2026	156924	CULLIGAN WATER CONDITIONING	85.40	
05/14/2026	156925	D & D BEVERAGE LLC	34,916.97	
05/14/2026	156926	DELTA DENTAL	937.74	
05/14/2026	156927	DEPT OF EMPLOYMENT & ECONOMIC DEV	362.16	
05/14/2026	156928	DESIGN ELECTRIC, INC	7,179.00	
05/14/2026	156929	DIAMOND INDUSTRIAL CLEANING EQUIPMENT	1,160.36	
05/14/2026	156930	F.I.R.E. FIRE INSTRUCTION & RESCUE EDUCA	1,200.00	
05/14/2026	156931	FIDELITY SECURITY LIFE - ATTN: A/R	64.41	
05/14/2026	156932	FINKEN WATER INC	89.98	
05/14/2026	156933	FIRST SUPPLY LLC	1,601.74	
05/14/2026	156934	FLAHERTY & HOOD, P.A.	2,827.50	
05/14/2026	156935	GARAGE DOOR STORE	1,400.00	
05/14/2026	156936	GLS PROMOTIONS LLC	1,680.00	
05/14/2026	156937	GOODIN COMPANY	252.30	
05/14/2026	156938	GOPHER STATE ONE-CALL, INC	28.35	
05/14/2026	156939	GRANITE CITY JOBBING CO INC	5,074.86	
05/14/2026	156940	HEGGIES PIZZA LLC	1,478.85	
05/14/2026	156941	HOLDEN ELECTRIC CO., INC	485.25	
05/14/2026	156942	INBOUND BREWCO	594.00	
05/14/2026	156943	INITATIVE FOUNDATION - 446122	950.00	
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	622.61	
05/14/2026	156945	IP NETWORKS, INC.	270.00	
05/14/2026	156946	IRONHIDE EQUIPMENT INC	120.19	
05/14/2026	156947	JORSON & CARLSON CO.	89.19	
05/14/2026	156948	KA MECHANICAL	965.00	
05/14/2026	156949	KADE & MIKALA CAIN	100.00	
05/14/2026	156950	LAKES PAVEMENT MAINTENANCE	23,992.08	
05/14/2026	156951	M - R SIGN CO., INC.	438.65	
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO INC	996.20	
05/14/2026	156953	MATTSON LUMBER COMPANY	373.10	
05/14/2026	156954	METRO SALES, INC.	222.52	
05/14/2026	156955	MIKE'S TREE COMPANY LLC	975.00	
05/14/2026	156956	MINNESOTA MUNICIPAL BEVERAGE ASSOCATION	830.00	
05/14/2026	156957	MINNESOTA POWER	9,642.38	
05/14/2026	156958	MINNESOTA PUBLIC EMPLOYEES ASSOC.	360.00	

Check Issue Date	Check Number	Payee	Amount
05/14/2026	156959	NCPERS GROUP LIF INS.	48.00
05/14/2026	156960	NISSWA AUTOMOTIVE, INC.	46.96
05/14/2026	156961	NISSWA HARDWARE LLC	604.80
05/14/2026	156962	NORTHLAND FIRE PROTECTION LLC	489.68
05/14/2026	156963	NORTHLAND FROZEN PIZZA INC	640.10
05/14/2026	156964	NORTHPOINT AVIATION	67.90
05/14/2026	156965	OLD DUTCH FOODS, INC.	107.71
05/14/2026	156966	OXFORD STREET MERCHANTS	3,686.94
05/14/2026	156967	PAUSTIS WINE COMPANY	731.25
05/14/2026	156968	PEPSI-COLA CO.	103.00
05/14/2026	156969	PHILLIPS WINE & SPIRITS	19,606.73
05/14/2026	156970	RITE ENTERPRISES, INC	1,801.75
05/14/2026	156971	SCHAEFERS FOODS	303.45
05/14/2026	156972	SCHLENNER WENNER & CO	12,800.00
05/14/2026	156973	SCHRUPP EXCAVATING LLC	525.00
05/14/2026	156974	SIGNATURE CONCEPTS INC	6,175.86
05/14/2026	156975	S-N-K CAR WASH & OIL CHANGE	57.37
05/14/2026	156976	SOMA ENTERTAINMENT	880.00
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	33,313.28
05/14/2026	156978	SUMMER LAKES BEVERAGE LLC	828.00
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	4,403.06
05/14/2026	156980	TEAM LABORATORY CHEMICAL, LLC	969.00
05/14/2026	156981	TEAMSTERS JOINT COUNCIL 32 HEALTH FUND	8,165.00
05/14/2026	156982	TEAMSTERS LOCAL UNION #346	490.00
05/14/2026	156983	THE HOME CITY ICE COMPANY	487.09
05/14/2026	156984	THE WINE COMPANY	606.20
05/14/2026	156985	THOMAS EVERETT GRIMSLEY	88.00
05/14/2026	156986	TURFCARE INC	1,219.89
05/14/2026	156987	U.S. BANK EQUIPMENT FINANCE	204.08
05/14/2026	156988	US BANK	2,525.00
05/14/2026	156989	VERIZON	1,068.06
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	2,548.75
05/14/2026	156991	VINOCOPIA INC	852.25
05/14/2026	156992	WASTE PARTNERS INC	1,046.78
05/14/2026	156993	WAYNE RENN	600.00
05/14/2026	156994	WEX BANK	3,715.70
05/14/2026	156995	WICKS ADVANCED DRAIN CLEANING LLC	450.00
05/14/2026	156996	WINEBOW INC	454.00
05/14/2026	156997	XCEL ENERGY	1,801.00
05/14/2026	156998	XTONA	3,179.80
05/14/2026	156999	D & D BEVERAGE LLC	8,244.00
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY INC	44,582.28
05/14/2026	157001	THE WINE COMPANY	558.90
Grand Totals:			357,135.22

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
COMMUNITY CENTER						
BIRCHDALE FIRE & SECURITY, LLP						
05/14/2026	156911	BIRCHDALE FIRE & SECURITY, LLP	COMMUNITY CENTER MONITORING	556.20	220-41940-400	CC REPAIRS & MAINT - CONTRA
Total BIRCHDALE FIRE & SECURITY, LLP:				556.20		
COMMUNITY CENTER REFUND						
05/14/2026	156912	BRAINERD JAYCEES	SECURITY DEPOSIT REFUND	450.00	220-41940-810	CC REFUNDS & REIMBURSEMENTS
05/14/2026	156949	KADE & MIKALA CAIN	SECURITY DEPOSIT REFUND	100.00	220-41940-810	CC REFUNDS & REIMBURSEMENTS
Total COMMUNITY CENTER REFUND:				550.00		
CTC						
05/14/2026	156923	CTC	COMM CENTER INTERNET	80.00	220-41940-320	CC COMMUNICATION
Total CTC:				80.00		
MINNESOTA POWER						
05/14/2026	156957	MINNESOTA POWER	25628 MAIN ST COMMUNITY CENTER	394.89	220-41940-380	CC UTILITY SERVICES
Total MINNESOTA POWER:				394.89		
WASTE PARTNERS INC						
05/14/2026	156992	WASTE PARTNERS INC	GARBAGE - COMM. CENTER	226.31	220-41940-437	CC OTHER/SALES TAX
Total WASTE PARTNERS INC:				226.31		
XCEL ENERGY						
05/14/2026	156997	XCEL ENERGY	COMMUNITY CENTER	200.01	220-41940-380	CC UTILITY SERVICES
Total XCEL ENERGY:				200.01		
Total COMMUNITY CENTER:				2,007.41		

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
FIRE DEPARTMENT						
AAA EQUIPMENT CENTER						
05/14/2026	156905	AAA EQUIPMENT CENTER	SPARK PLUGS	195.67	210-42210-210	FD OPERATING SUPPLIES
Total AAA EQUIPMENT CENTER:				195.67		
CTC						
05/14/2026	156923	CTC	FIRE DEPT INTERNET	75.00	210-42210-320	FD COMMUNICATION
Total CTC:				75.00		
F.I.R.E. FIRE INSTRUCTION & RESCUE EDUCA						
05/14/2026	156930	F.I.R.E. FIRE INSTRUCTION & RESCUE EDU	LP EMERGENCIES SIMULATOR	1,200.00	210-42210-438	FD SCHOOL\TRAINING
Total F.I.R.E. FIRE INSTRUCTION & RESCUE EDUCA:				1,200.00		
MINNESOTA POWER						
05/14/2026	156957	MINNESOTA POWER	25636 MAIN ST FIRE HALL	395.65	210-42210-380	FD UTILITY SERVICES
Total MINNESOTA POWER:				395.65		
NISSWA HARDWARE LLC						
05/14/2026	156961	NISSWA HARDWARE LLC	PAINT, CONNECTOR, BLUEDEF	79.95	210-42210-220	FD REPAIR & MAINTENANCE SUPPLI
Total NISSWA HARDWARE LLC:				79.95		
NORTHPOINT AVIATION						
05/14/2026	156964	NORTHPOINT AVIATION	FUEL	67.90	210-42210-210	FD OPERATING SUPPLIES
Total NORTHPOINT AVIATION:				67.90		
VERIZON WIRELESS						
05/14/2026	156989	VERIZON	FIRE DEPARTMENT CELL/TABLET SERVICE	190.05	210-42210-320	FD COMMUNICATION
Total VERIZON WIRELESS:				190.05		
WEX BANK						
05/14/2026	156994	WEX BANK	FUEL - FIRE	888.37	210-42210-210	FD OPERATING SUPPLIES

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
Total WEX BANK:				888.37		
XCEL ENERGY						
05/14/2026	156997	XCEL ENERGY	FIRE DEPARTMENT	453.87	210-42210-380	FD UTILITY SERVICES
Total XCEL ENERGY:				453.87		
XTONA						
05/14/2026	156998	XTONA	IT SERVICES - FIRE	6.00	210-42210-320	FD COMMUNICATION
Total XTONA:				6.00		
Total FIRE DEPARTMENT:				3,552.46		

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
GENERAL FUND						
AFLAC						
05/14/2026	156906	AFLAC	AFLAC PREMIUMS	434.70	100-22001	AFLAC
Total AFLAC:				434.70		
CITY OF PEQUOT LAKES						
05/14/2026	156917	CITY OF PEQUOT LAKES	ANNUAL HEARING TEST	78.00	100-43140-437	OTHER
Total CITY OF PEQUOT LAKES:				78.00		
COLUMN SOFTWARE PBC						
05/14/2026	156919	COLUMN SOFTWARE PBC	PZ NOTICES	41.82	100-41910-300	PROFESSIONAL SERVICES
Total COLUMN SOFTWARE PBC:				41.82		
CROW WING COOPERATIVE POWER & LIGHT CO						
05/14/2026	156921	CROW WING COOPERATIVE POWER & LIGH	CEMETERY UTILITIY	41.47	100-49010-380	UTILITY SERVICES
05/14/2026	156921	CROW WING COOPERATIVE POWER & LIGH	LIGHT AT MIDDLE CULLEN AND CTY RD 18	152.62	100-43140-380	UTILITY SERVICES
Total CROW WING COOPERATIVE POWER & LIGHT CO:				194.09		
CROW WING COUNTY LAND SERVICES						
05/14/2026	156922	CROW WING COUNTY LAND SERVICES	E911 ADDRESS ASSIGNMENTS	100.00	100-41910-300	PROFESSIONAL SERVICES
Total CROW WING COUNTY LAND SERVICES:				100.00		
CTC						
05/14/2026	156923	CTC	P&Z PHONE	38.77	100-41910-320	COMMUNICATION
05/14/2026	156923	CTC	POLICE PHONES	164.29	100-42110-320	COMMUNICATION
05/14/2026	156923	CTC	ROADS PHONES & INTERNET	170.65	100-43140-320	COMMUNICATION
05/14/2026	156923	CTC	CLERK PHONES	91.65	100-41425-320	COMMUNICATION
05/14/2026	156923	CTC	GOVT BLDGS PHONES & INTERNET	367.97	100-41940-320	COMMUNICATION
Total CTC:				833.33		
CULLIGAN WATER CONDITIONING						
05/14/2026	156924	CULLIGAN WATER CONDITIONING	WATER	85.40	100-43140-210	OPERATING SUPPLIES

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
Total CULLIGAN WATER CONDITIONING:				85.40		
DELTA DENTAL						
05/14/2026	156926	DELTA DENTAL	DENTAL PREMIUMS	937.74	100-22003	DENTAL
Total DELTA DENTAL:				937.74		
DESIGN ELECTRIC, INC						
05/14/2026	156928	DESIGN ELECTRIC, INC	LIGHT POLE REPLACEMENT CTY 77/NOKOMIS (IN	7,179.00	100-43140-400	REPAIRS & MAINTENANCE - CONTRA
Total DESIGN ELECTRIC, INC:				7,179.00		
FIDELITY SECURITY LIFE - ATTN: A/R						
05/14/2026	156931	FIDELITY SECURITY LIFE - ATTN: A/R	VISION PREMIUMS	64.41	100-22004	VISION
Total FIDELITY SECURITY LIFE - ATTN: A/R:				64.41		
FINKEN WATER INC						
05/14/2026	156932	FINKEN WATER INC	WATER RENTAL	89.98	100-41940-437	OTHER
Total FINKEN WATER INC:				89.98		
FIRST SUPPLY BRAINERD						
05/14/2026	156933	FIRST SUPPLY LLC	PRV NL BRS PRESS	11.35	100-41940-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156933	FIRST SUPPLY LLC	CP VAC, WAX RINGS	37.11	100-41940-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156933	FIRST SUPPLY LLC	WAX RINGS	20.67	100-41940-220	REPAIR & MAINTENANCE SUPPLIES
Total FIRST SUPPLY BRAINERD:				69.13		
FLAHERTY & HOOD, P.A.						
05/14/2026	156934	FLAHERTY & HOOD, P.A.	UNION NEGOTIATIONS	1,316.25	100-41610-300	PROFESSIONAL SERVICES
05/14/2026	156934	FLAHERTY & HOOD, P.A.	CITY ADMIN HIRING ISSUES	877.50	100-41610-300	PROFESSIONAL SERVICES
Total FLAHERTY & HOOD, P.A.:				2,193.75		
GARAGE DOOR STORE						
05/14/2026	156935	GARAGE DOOR STORE	FIRE HALL DOOR REPAIRS	1,400.00	100-41940-400	REPAIRS & MAINTENANCE - CONTRA

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
Total GARAGE DOOR STORE:				1,400.00		
GOODIN COMPANY						
05/14/2026	156937	GOODIN COMPANY	URINAL FLUSH VALVE	252.30	100-41940-220	REPAIR & MAINTENANCE SUPPLIES
Total GOODIN COMPANY:				252.30		
HOLDEN ELECTRIC CO., INC						
05/14/2026	156941	HOLDEN ELECTRIC CO., INC	REPLACE RED SIGNAL LIGHT	485.25	100-43140-402	ROAD REPAIR & MAINT
Total HOLDEN ELECTRIC CO., INC:				485.25		
INNOVATIVE OFFICE SOLUTIONS LLC						
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	POLICE SUPPLIES	101.58	100-42110-200	OFFICE SUPPLIES
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	PW SUPPLIES	26.23	100-43140-200	OFFICE SUPPLIES
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	PAPER	173.18	100-41425-200	OFFICE SUPPLIES
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	PZ SUPPLIES	173.18	100-41910-200	OFFICE SUPPLIES
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	PW SUPPLIES	49.48	100-43140-200	OFFICE SUPPLIES
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	POLICE SUPPLIES	49.48	100-42110-200	OFFICE SUPPLIES
Total INNOVATIVE OFFICE SOLUTIONS LLC:				573.13		
IRONHIDE EQUIPMENT INC						
05/14/2026	156946	IRONHIDE EQUIPMENT INC	AIR FILTER	120.19	100-43140-220	REPAIR & MAINTENANCE SUPPLIES
Total IRONHIDE EQUIPMENT INC:				120.19		
LAKES PAVEMENT MAINTENANCE						
05/14/2026	156950	LAKES PAVEMENT MAINTENANCE	CRACK SEALING	23,992.08	100-43140-402	ROAD REPAIR & MAINT
Total LAKES PAVEMENT MAINTENANCE:				23,992.08		
M - R SIGN CO., INC.						
05/14/2026	156951	M - R SIGN CO., INC.	SIGNS	438.65	100-43140-226	SIGNS
Total M - R SIGN CO., INC.:				438.65		
MADISON NATIONAL LIFE INSURANCE CO INC						
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD POLICE	278.42	100-42110-130	EMPLOYER PAID INSURANCE

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD CLERK	84.13	100-41425-130	EMPLOYER PAID INSURANCE
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD ROADS	157.16	100-43140-130	EMPLOYER PAID INSURANCE
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD P&Z	44.65	100-41910-130	EMPLOYER PAID INSURANCE
Total MADISON NATIONAL LIFE INSURANCE CO INC:				564.36		
MATTSON LUMBER COMPANY						
05/14/2026	156953	MATTSON LUMBER COMPANY	5x6-16; 2x4-12	237.78	100-43140-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156953	MATTSON LUMBER COMPANY	2X4-8	88.16	100-43140-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156953	MATTSON LUMBER COMPANY	5x6-16	47.16	100-43140-220	REPAIR & MAINTENANCE SUPPLIES
Total MATTSON LUMBER COMPANY:				373.10		
METRO SALES, INC.						
05/14/2026	156954	METRO SALES, INC.	MONTHLY RENTAL COPIER	222.52	100-41425-400	REPAIRS & MAINTENANCE - CONTRA
Total METRO SALES, INC.:				222.52		
MIKE'S TREE COMPANY LLC						
05/14/2026	156955	MIKE'S TREE COMPANY LLC	STUMP GRINDING	975.00	100-43140-400	REPAIRS & MAINTENANCE - CONTRA
Total MIKE'S TREE COMPANY LLC:				975.00		
MINNESOTA POWER						
05/14/2026	156957	MINNESOTA POWER	CR 13 CAMP LINCOLN SIREN	17.55	100-42210-300	PROFESSIONAL SERVICES
05/14/2026	156957	MINNESOTA POWER	OPT 1 LTG	238.20	100-43140-381	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	OPT 1 LTG	615.93	100-43140-381	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	24759 CHARMIN PUBLIC WORKS BLDG	254.11	100-43140-380	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	LIGHTING LOWER ROY LAKE RD	33.18	100-43140-381	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	25369 NISSWA CIC	11.22	100-43140-381	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	OPT 1 LTG	323.05	100-43140-381	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	VILLAGE HALL	1,246.46	100-41940-380	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	SCHOOL SIGN CTY RD 18	17.40	100-43140-381	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	25532 MAIN STREET BATHROOMS GAZEBO	240.33	100-41950-380	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	25479 STATE HWY 371	61.10	100-43140-381	UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	HWY 371 & MAIN STREET	82.83	100-43140-381	UTILITY SERVICES
Total MINNESOTA POWER:				3,141.36		

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
MINNESOTA PUBLIC EMPLOYEES ASSOC.						
05/14/2026	156958	MINNESOTA PUBLIC EMPLOYEES ASSOC.	SUPERVISORS UNION DUES	312.00	100-22007	UNION DUES
05/14/2026	156958	MINNESOTA PUBLIC EMPLOYEES ASSOC.	CLERICAL UNION DUES	48.00	100-22007	UNION DUES
Total MINNESOTA PUBLIC EMPLOYEES ASSOC.:				360.00		
NCPERS GROUP LIF INS.						
05/14/2026	156959	NCPERS GROUP LIF INS.	LIFE INS	48.00	100-22005	LIFE INSURANCE
Total NCPERS GROUP LIF INS.:				48.00		
NISSWA AUTOMOTIVE, INC.						
05/14/2026	156960	NISSWA AUTOMOTIVE, INC.	2021 FORD POLICE WORK	46.96	100-42110-400	REPAIRS & MAINTENANCE - CONTRA
Total NISSWA AUTOMOTIVE, INC.:				46.96		
NISSWA HARDWARE LLC						
05/14/2026	156961	NISSWA HARDWARE LLC	BATTERY, WIPER BLADES	87.95	100-42110-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156961	NISSWA HARDWARE LLC	GRASS	89.99	100-49010-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156961	NISSWA HARDWARE LLC	DOOR STOP, ELBOW	39.94	100-41940-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156961	NISSWA HARDWARE LLC	FLAGS, BLOW GUN, PLUGS, SPRAY, BATTERY, BR	147.82	100-43140-220	REPAIR & MAINTENANCE SUPPLIES
Total NISSWA HARDWARE LLC:				365.70		
SCHLENNER WENNER & CO						
05/14/2026	156972	SCHLENNER WENNER & CO	2025 AUDIT	12,800.00	100-41530-300	PROFESSIONAL SERVICES
Total SCHLENNER WENNER & CO:				12,800.00		
SCHRUPP EXCAVATING LLC						
05/14/2026	156973	SCHRUPP EXCAVATING LLC	GRADER	525.00	100-43140-402	ROAD REPAIR & MAINT
Total SCHRUPP EXCAVATING LLC:				525.00		
S-N-K CAR WASH & OIL CHANGE						
05/14/2026	156975	S-N-K CAR WASH & OIL CHANGE	2025 FORD EXPLORER	57.37	100-42110-400	REPAIRS & MAINTENANCE - CONTRA
Total S-N-K CAR WASH & OIL CHANGE:				57.37		

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
TEAM LABORATORY CHEMICAL, LLC						
05/14/2026	156980	TEAM LABORATORY CHEMICAL, LLC	FINE ROAD PATCH	969.00	100-43140-402	ROAD REPAIR & MAINT
Total TEAM LABORATORY CHEMICAL, LLC:				969.00		
TEAMSTERS JOINT COUNCIL 32 HEALTH FUND						
05/14/2026	156981	TEAMSTERS JOINT COUNCIL 32 HEALTH FU	HEALTH INSURANCE	7,600.00	100-22002	HEALTH INSURANCE
05/14/2026	156981	TEAMSTERS JOINT COUNCIL 32 HEALTH FU	DENTAL INSURANCE	465.00	100-22003	DENTAL
05/14/2026	156981	TEAMSTERS JOINT COUNCIL 32 HEALTH FU	VISION INSURANCE	100.00	100-22004	VISION
Total TEAMSTERS JOINT COUNCIL 32 HEALTH FUND:				8,165.00		
TEAMSTERS LOCAL UNION #346						
05/14/2026	156982	TEAMSTERS LOCAL UNION #346	UNION DUES	490.00	100-22007	UNION DUES
Total TEAMSTERS LOCAL UNION #346:				490.00		
TURFCARE INC						
05/14/2026	156986	TURFCARE INC	CEMETERY FERTILIZER/CRABGRASS CONTROL	987.00	100-49010-400	REPAIRS & MAINTENANCE - CONTRA
05/14/2026	156986	TURFCARE INC	WELCOME CENTER FERTILZER/CRABGRASS CON	98.49	100-41950-400	REPAIRS & MAINTENANCE - CONTRA
Total TURFCARE INC:				1,085.49		
U.S. BANK EQUIPMENT FINANCE						
05/14/2026	156987	U.S. BANK EQUIPMENT FINANCE	RICHO WIDE FORMAT COPIER LEASE	204.08	100-43140-410	RENTALS
Total U.S. BANK EQUIPMENT FINANCE:				204.08		
VERIZON WIRELESS						
05/14/2026	156989	VERIZON	HOT SPOT	40.01	100-41425-320	COMMUNICATION
05/14/2026	156989	VERIZON	CELL PHONES MAINT	348.10	100-43140-320	COMMUNICATION
05/14/2026	156989	VERIZON	CELL PHONES POLICE	489.90	100-42110-320	COMMUNICATION
Total VERIZON WIRELESS:				878.01		
WASTE PARTNERS INC						
05/14/2026	156992	WASTE PARTNERS INC	GARBAGE - MAINT.	187.52	100-43210-220	REPAIR & MAINTENANCE SUPPLIES
05/14/2026	156992	WASTE PARTNERS INC	GARBAGE - CITY	60.46	100-43210-437	OTHER

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
Total WASTE PARTNERS INC:				247.98		
WEX BANK						
05/14/2026	156994	WEX BANK	FUEL - POLICE	1,755.10	100-42110-210	OPERATING SUPPLIES
05/14/2026	156994	WEX BANK	FUEL - ROADS	778.01	100-43140-210	OPERATING SUPPLIES
Total WEX BANK:				2,533.11		
XCEL ENERGY						
05/14/2026	156997	XCEL ENERGY	CITY HALL	380.83	100-41940-380	UTILITY SERVICES
05/14/2026	156997	XCEL ENERGY	MAINTAINANCE BUILDING	168.18	100-43140-380	UTILITY SERVICES
05/14/2026	156997	XCEL ENERGY	WELCOME CENTER	111.22	100-41950-380	UTILITY SERVICES
Total XCEL ENERGY:				660.23		
XTONA						
05/14/2026	156998	XTONA	IT SERVICES - CITY	1,138.40	100-41940-400	REPAIRS & MAINTENANCE - CONTRA
05/14/2026	156998	XTONA	IT SERVICES - POLICE	1,062.00	100-42110-320	COMMUNICATION
05/14/2026	156998	XTONA	IT SERVICES - CLERK	129.60	100-41425-300	PROFESSIONAL SERVICES
05/14/2026	156998	XTONA	IT SERVICES - PW	114.60	100-43140-320	COMMUNICATION
05/14/2026	156998	XTONA	IT SERVICES - COUNCIL	15.00	100-41110-437	OTHER
Total XTONA:				2,459.60		
Total GENERAL FUND:				76,734.82		

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
MUNICIPAL LIQUOR STORE						
AMERICAN WELDING & GAS INC						
05/14/2026	156907	AMERICAN WELDING & GAS INC	NITROGEN	41.80	609-49750-210	PICKLE OPERATING SUPPLIES
Total AMERICAN WELDING & GAS INC:				41.80		
ARTISAN BEER COMPANY						
05/14/2026	156908	ARTISAN BEER COMPANY	PICKLE	126.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156908	ARTISAN BEER COMPANY	PICKLE	72.80	609-49750-250	PICKLE-MERCH FOR RESALE
Total ARTISAN BEER COMPANY:				198.80		
BERNICKS						
05/14/2026	156909	BERNICKS	PICKLE	60.00-	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156909	BERNICKS	PICKLE	560.30	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156909	BERNICKS	PICKLE	24.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156909	BERNICKS	PICKLE	756.85	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156909	BERNICKS	PICKLE	514.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156909	BERNICKS	PICKLE	72.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156909	BERNICKS	PICKLE	415.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156909	BERNICKS	PICKLE	65.00-	609-49750-250	PICKLE-MERCH FOR RESALE
Total BERNICKS:				2,217.15		
BREAKTHRU BEVERAGE MN WINE & SPIRITS						
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	PICKLE	1,166.39	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	PICKLE	11.29	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	PICKLE	465.90	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	PICKLE	5.55	609-49750-330	PICKLE TRANSPORTATION
Total BREAKTHRU BEVERAGE MN WINE & SPIRITS:				1,649.13		
C & L DISTRIBUTING						
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	1,712.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	5.00	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	1,540.25	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	5.00	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	3,138.35	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	5.00	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	5.00-	609-49750-210	PICKLE OPERATING SUPPLIES

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	605.55	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	5.00	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	1,822.80	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	5.00	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156915	C & L DISTRIBUTING	PICKLE	14.97-	609-49750-250	PICKLE-MERCH FOR RESALE
Total C & L DISTRIBUTING:				8,823.98		
CINTAS CORPORATION NO. 2						
05/14/2026	156916	CINTAS CORP	MATS, TOWELS	199.40	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156916	CINTAS CORP	MATS, TOWELS	199.40	609-49750-210	PICKLE OPERATING SUPPLIES
Total CINTAS CORPORATION NO. 2:				398.80		
CODY JOSEPH LENDWAY						
05/14/2026	156918	CODY JOSEPH LENDWAY	CLEANING PICKLE	280.00	609-49750-400	PICKLE R & M - CONT
05/14/2026	156918	CODY JOSEPH LENDWAY	CLEANING PICKLE	280.00	609-49750-400	PICKLE R & M - CONT
05/14/2026	156918	CODY JOSEPH LENDWAY	CLEANING PICKLE	280.00	609-49750-400	PICKLE R & M - CONT
Total CODY JOSEPH LENDWAY:				840.00		
CTC						
05/14/2026	156923	CTC	PICKLE PHONE, INTERNET AND TV	373.94	609-49750-320	PICKLE COMMUNICATION
Total CTC:				373.94		
D & D BEVERAGE LLC						
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	1,538.25	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	136.00	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	210.40	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	17.50	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	505.50	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	1,178.50	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	136.00	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	263.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	1,964.15	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	1,477.50	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	PICKLE	686.00	609-49750-250	PICKLE-MERCH FOR RESALE

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
Total D & D BEVERAGE LLC:				8,112.80		
DEPT OF EMPLOYMENT & ECONOMIC DEV						
05/14/2026	156927	DEPT OF EMPLOYMENT & ECONOMIC DEV	QTR 1 UNEMPLOYMENT	362.16	609-49750-360	PICKLE INSURANCE
Total DEPT OF EMPLOYMENT & ECONOMIC DEV:				362.16		
FLAHERTY & HOOD, P.A.						
05/14/2026	156934	FLAHERTY & HOOD, P.A.	SPIRITS/PICKLE CONSULTANT SERVICES	316.87	609-49750-300	PICKLE PROFESSIONAL SERVICES
Total FLAHERTY & HOOD, P.A.:				316.87		
GRANITE CITY JOBBING CO INC						
05/14/2026	156939	GRANITE CITY JOBBING CO INC	CIGS PICKLE	395.77	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	TOBACCO/CIGARS PICKLE	96.14	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	CONFECTIONS PICKLE	42.02	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	GROCERY PICKLE	34.92	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	SHIPPING PICKLE	10.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	CIGS PICKLE	375.93	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	TOBACCO/CIGARS PICKLE	159.71	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	SALTY SNACKS - PICKLE	13.15	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	PAPER SUPPLIES PICKLE	30.53	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	SHIPPING PICKLE	10.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	CIGS PICKLE	384.99	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	SALTY SNACKS - PICKLE	24.34	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	GM HBC PICKLE	20.77	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	GROCERY PICKLE	34.92	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	SHIPPING PICKLE	10.00	609-49750-250	PICKLE-MERCH FOR RESALE
Total GRANITE CITY JOBBING CO INC:				1,643.19		
HEGGIES PIZZA LLC						
05/14/2026	156940	HEGGIES PIZZA LLC	PIZZA	123.10	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156940	HEGGIES PIZZA LLC	PIZZA	481.15	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156940	HEGGIES PIZZA LLC	PIZZA	214.45	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156940	HEGGIES PIZZA LLC	PIZZA	660.15	609-49750-250	PICKLE-MERCH FOR RESALE
Total HEGGIES PIZZA LLC:				1,478.85		

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
IP NETWORKS, INC.						
05/14/2026	156945	IP NETWORKS, INC.	FIREWALL - PICKLE	270.00	609-49750-433	PICKLE DUES & SUBSCRIPTIONS
Total IP NETWORKS, INC.:				270.00		
JOHNSON BROTHERS LIQUOR COMPANY INC						
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	828.12	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	11.30	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	721.50	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	8.10	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	44.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	2.26	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	1,440.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	12.06	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	156.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	4.52	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	37.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	2.26	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	215.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	2.26	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	68.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	PICKLE	2.26	609-49750-330	PICKLE TRANSPORTATION
Total JOHNSON BROTHERS LIQUOR COMPANY INC:				3,554.64		
KA MECHANICAL						
05/14/2026	156948	KA MECHANICAL	WALK IN FREEZER REPAIRS	965.00	609-49750-400	PICKLE R & M - CONT
Total KA MECHANICAL:				965.00		
MADISON NATIONAL LIFE INSURANCE CO INC						
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD PICKLE STAFF	122.29	609-49752-130	PICKLE EMPLOYER PAID INSURANCE
Total MADISON NATIONAL LIFE INSURANCE CO INC:				122.29		
MINNESOTA POWER						
05/14/2026	156957	MINNESOTA POWER	MUNICIPAL LIQUOR	563.36	609-49750-380	PICKLE UTILITY SERVICES
Total MINNESOTA POWER:				563.36		

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MN OFFICE OF CANNABIS MANAGEMENT							
05/06/2026	156879	MN OFFICE OF CANNABIS MANAGEMENT	LPH EDIBLE RETAILER LICENSE FEE	250.00-	609-49750-433	PICKLE DUES & SUBSCRIPTIONS	V
Total MN OFFICE OF CANNABIS MANAGEMENT:				250.00-			
NISSWA HARDWARE LLC							
05/14/2026	156961	NISSWA HARDWARE LLC	MOP, CLEANER	32.25	609-49750-220	PICKLE R & M SUPPLIES	
Total NISSWA HARDWARE LLC:				32.25			
NORTHLAND FIRE PROTECTION LLC							
05/14/2026	156962	NORTHLAND FIRE PROTECTION LLC	SERVICE FIRE EXT. PICKLE	489.68	609-49750-220	PICKLE R & M SUPPLIES	
Total NORTHLAND FIRE PROTECTION LLC:				489.68			
NORTHLAND FROZEN PIZZA INC							
05/14/2026	156963	NORTHLAND FROZEN PIZZA INC	PIZZA	141.25	609-49750-250	PICKLE-MERCH FOR RESALE	
05/14/2026	156963	NORTHLAND FROZEN PIZZA INC	PIZZA	247.35	609-49750-250	PICKLE-MERCH FOR RESALE	
05/14/2026	156963	NORTHLAND FROZEN PIZZA INC	PIZZA	251.50	609-49750-250	PICKLE-MERCH FOR RESALE	
Total NORTHLAND FROZEN PIZZA INC:				640.10			
OLD DUTCH FOODS, INC.							
05/14/2026	156965	OLD DUTCH FOODS, INC.	CHIPS	107.71	609-49750-250	PICKLE-MERCH FOR RESALE	
Total OLD DUTCH FOODS, INC.:				107.71			
PEPSI-COLA CO.							
05/14/2026	156968	PEPSI-COLA CO.	POP PICKLE	103.00	609-49750-210	PICKLE OPERATING SUPPLIES	
Total PEPSI-COLA CO.:				103.00			
PHILLIPS WINE & SPIRITS							
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	1,329.77	609-49750-250	PICKLE-MERCH FOR RESALE	
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	20.72	609-49750-330	PICKLE TRANSPORTATION	
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	44.00	609-49750-250	PICKLE-MERCH FOR RESALE	
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	2.26	609-49750-330	PICKLE TRANSPORTATION	
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	77.50	609-49750-250	PICKLE-MERCH FOR RESALE	
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	2.76	609-49750-330	PICKLE TRANSPORTATION	
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	1,452.64	609-49750-250	PICKLE-MERCH FOR RESALE	

Check Date	Check No	Payee	Description	Amount	GL Account	GL Account Title
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	19.79	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	83.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	1.00	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	793.65	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	11.49	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	36.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	2.26	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	2,121.70	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	28.83	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	178.55	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	PICKLE	7.28	609-49750-330	PICKLE TRANSPORTATION
Total PHILLIPS WINE & SPIRITS:				6,213.20		
SCHAEFERS FOODS						
05/14/2026	156971	SCHAEFERS FOODS	LEMONS LIMES CONDIMENTS PICKLE	238.05	609-49750-210	PICKLE OPERATING SUPPLIES
Total SCHAEFERS FOODS:				238.05		
SIGNATURE CONCEPTS INC						
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIRTS	2,010.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIPPING	57.47	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIRTS	688.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIPPING	15.74	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIRTS	930.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIPPING	19.98	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIRTS	2,396.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156974	SIGNATURE CONCEPTS INC	SHIPPING	58.67	609-49750-330	PICKLE TRANSPORTATION
Total SIGNATURE CONCEPTS INC:				6,175.86		
SOMA ENTERTAINMENT						
05/14/2026	156976	SOMA ENTERTAINMENT	BAND FOR RUN FOR THE LAKES	880.00	609-49750-445	PICKLE ENTERTAINMENT EXPENSE
Total SOMA ENTERTAINMENT:				880.00		
SOUTHERN GLAZER'S WINE AND SPI, LLC						
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	385.86	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	3.00	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	807.60	609-49750-250	PICKLE-MERCH FOR RESALE

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05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	9.45	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	1,032.25	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	19.65	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	280.36	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	5.40	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	934.75	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	22.50	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	1,206.28	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	PICKLE	13.65	609-49750-330	PICKLE TRANSPORTATION
Total SOUTHERN GLAZER'S WINE AND SPI, LLC:				4,720.75		
SYSCO WESTERN MINNESOTA, INC						
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	POULTRY	191.78	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	FROZEN	175.35	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	CANNED & DRY	345.42	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	PAPER SUPPLIES	234.93	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	SHIPPING	9.01	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	FROZEN	65.23	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	POULTRY	168.99	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	FROZEN	531.50	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	CANNED & DRY	240.43	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	PAPER SUPPLIES	126.06	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	SHIPPING	8.98	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	SEAFOOD	176.87	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	POULTRY	174.50	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	FROZEN	356.27	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	CANNED & DRY	295.68	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	PAPER SUPPLIES	66.73	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	SHIPPING	8.95	609-49750-330	PICKLE TRANSPORTATION
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	DAIRY	133.95	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	POULTRY	183.00	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	FROZEN	395.83	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	CANNED & DRY	214.28	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	PAPER SUPPLIES	290.28	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156979	SYSCO WESTERN MINNESOTA, INC	SHIPPING	9.04	609-49750-330	PICKLE TRANSPORTATION
Total SYSCO WESTERN MINNESOTA, INC:				4,403.06		

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THE HOME CITY ICE COMPANY						
05/14/2026	156983	THE HOME CITY ICE COMPANY	ICE PICKLE	80.10	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156983	THE HOME CITY ICE COMPANY	ICE PICKLE	5.00	609-49750-330	PICKLE TRANSPORTATION
Total THE HOME CITY ICE COMPANY:				85.10		
THOMAS EVERETT GRIMSLEY						
05/14/2026	156985	THOMAS EVERETT GRIMSLEY	CLEANING	88.00	609-49750-400	PICKLE R & M - CONT
Total THOMAS EVERETT GRIMSLEY:				88.00		
TURFCARE INC						
05/14/2026	156986	TURFCARE INC	PICKLE FACTORY FERTILIZER/CRABGRASS CONT	134.40	609-49750-400	PICKLE R & M - CONT
Total TURFCARE INC:				134.40		
VIKING COCA COLA BOTTLING CO.						
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	PICKLE POP	175.95	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	PICKLE IN HOUSE USE	620.50	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	PICKLE POP	69.60	609-49750-250	PICKLE-MERCH FOR RESALE
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	PICKLE IN HOUSE USE	478.95	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	PICKLE IN HOUSE USE	76.00-	609-49750-210	PICKLE OPERATING SUPPLIES
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	PICKLE IN HOUSE USE	564.00	609-49750-210	PICKLE OPERATING SUPPLIES
Total VIKING COCA COLA BOTTLING CO.:				1,833.00		
WASTE PARTNERS INC						
05/14/2026	156992	WASTE PARTNERS INC	GARBAGE - PICKLE	346.74	609-49750-210	PICKLE OPERATING SUPPLIES
Total WASTE PARTNERS INC:				346.74		
WAYNE RENN						
05/14/2026	156993	WAYNE RENN	BAND FOR 5/22/2026	600.00	609-49750-445	PICKLE ENTERTAINMENT EXPENSE
Total WAYNE RENN:				600.00		
WICKS ADVANCED DRAIN CLEANING LLC						
05/14/2026	156995	WICKS ADVANCED DRAIN CLEANING LLC	HYDRO JET STORM LINES - PICKLE	225.00	609-49750-400	PICKLE R & M - CONT
05/14/2026	156995	WICKS ADVANCED DRAIN CLEANING LLC	HYDRO JET STORM LINES - PICKLE	225.00	609-49750-400	PICKLE R & M - CONT

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Total WICKS ADVANCED DRAIN CLEANING LLC:				450.00		
XCEL ENERGY						
05/14/2026	156997	XCEL ENERGY	PICKLE FACTORY	111.68	609-49750-380	PICKLE UTILITY SERVICES
Total XCEL ENERGY:				111.68		
XTONA						
05/14/2026	156998	XTONA	IT SERVICES - PICKLE	255.75	609-49750-300	PICKLE PROFESSIONAL SERVICES
Total XTONA:				255.75		
Total MUNICIPAL LIQUOR STORE:				59,591.09		

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PARK & RECREATION						
BUREAU OF CRIM. APPREHENSION						
05/14/2026	156914	BUREAU OF CRIM. APPREHENSION	BACKGROUND CHECK X 2	30.00	250-45140-300	PARK PROFESSIONAL SERVICES
Total BUREAU OF CRIM. APPREHENSION:				30.00		
CITY OF PEQUOT LAKES						
05/14/2026	156917	CITY OF PEQUOT LAKES	ANNUAL HEARING TEST PARKS	26.00	250-45140-300	PARK PROFESSIONAL SERVICES
Total CITY OF PEQUOT LAKES:				26.00		
CROW WING COUNTY LAND SERVICES						
05/14/2026	156922	CROW WING COUNTY LAND SERVICES	PARK E911 ADDRESS	100.00	250-45140-300	PARK PROFESSIONAL SERVICES
Total CROW WING COUNTY LAND SERVICES:				100.00		
CTC						
05/14/2026	156923	CTC	PARKS PHONE & INTERNET	113.81	250-45140-320	PARK COMMUNICATION
Total CTC:				113.81		
GLS PROMOTIONS LLC						
05/14/2026	156936	GLS PROMOTIONS LLC	SPORT SHIRTS	912.00	250-45140-210	PARK OPERATING SUPPLIES
05/14/2026	156936	GLS PROMOTIONS LLC	SPORT SHIRTS	768.00	250-45140-210	PARK OPERATING SUPPLIES
Total GLS PROMOTIONS LLC:				1,680.00		
INITIATIVE FOUNDATION						
05/14/2026	156943	INITATIVE FOUNDATION - 446122	IQ AD SPRING 2026	950.00	250-45140-340	PARK ADVERTISING
Total INITIATIVE FOUNDATION:				950.00		
INNOVATIVE OFFICE SOLUTIONS LLC						
05/14/2026	156944	INNOVATIVE OFFICE SOLUTIONS LLC	PARK PAPER	49.48	250-45140-200	PARK OFFICE SUPPLIES
Total INNOVATIVE OFFICE SOLUTIONS LLC:				49.48		
JORSON & CARLSON CO.						
05/14/2026	156947	JORSON & CARLSON CO.	ICE SCRAPER KNIVES CLEANED/SHARPENED	89.19	250-45140-220	PARK REPAIR & MAINT SUPPLIES

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Total JORSON & CARLSON CO.:				89.19		
MADISON NATIONAL LIFE INSURANCE CO INC						
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD PARK	91.03	250-45140-130	PARK EMPLOYER PAID INSURANCE
Total MADISON NATIONAL LIFE INSURANCE CO INC:				91.03		
MINNESOTA POWER						
05/14/2026	156957	MINNESOTA POWER	HOCKEY RINK	24.38	250-45140-380	PARK UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	HOCKEY WARMING HOUSE	231.53	250-45140-380	PARK UTILITY SERVICES
Total MINNESOTA POWER:				255.91		
NISSWA HARDWARE LLC						
05/14/2026	156961	NISSWA HARDWARE LLC	ORINGS, BATTERIES, SCREWDRIVER	96.94	250-45140-220	PARK REPAIR & MAINT SUPPLIES
Total NISSWA HARDWARE LLC:				96.94		
WEX BANK						
05/14/2026	156994	WEX BANK	FUEL - PARKS	8.36	250-45140-210	PARK OPERATING SUPPLIES
Total WEX BANK:				8.36		
XCEL ENERGY						
05/14/2026	156997	XCEL ENERGY	WARMING HOUSE	91.08	250-45140-380	PARK UTILITY SERVICES
Total XCEL ENERGY:				91.08		
XTONA						
05/14/2026	156998	XTONA	IT SERVICES - PARKS	54.30	250-45140-320	PARK COMMUNICATION
Total XTONA:				54.30		
Total PARK & RECREATION:				3,636.10		

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SEWAGE COLLECTION AND DISPOSAL						
A.W. RESEARCH LABORATORIES, INC						
05/14/2026	156904	A.W. RESEARCH LABORATORIES, INC	SOIL SERIES, NITORGEN, SALTS, TEXTURE	104.00	602-49450-437	WW OTHER
05/14/2026	156904	A.W. RESEARCH LABORATORIES, INC	AMMONIA, CHLORIDE, NITROGEN	1,110.00	602-49450-437	WW OTHER
Total A.W. RESEARCH LABORATORIES, INC:				1,214.00		
CITY OF PEQUOT LAKES						
05/14/2026	156917	CITY OF PEQUOT LAKES	HEARING TESTS - WW	26.00	602-49450-437	WW OTHER
Total CITY OF PEQUOT LAKES:				26.00		
CORE & MAIN LP						
05/14/2026	156920	CORE & MAIN LP	TRACER WIRE	2,065.09	602-49450-220	WW REPAIR & MAINTENANCE SUPPLI
Total CORE & MAIN LP:				2,065.09		
CROW WING COOPERATIVE POWER & LIGHT CO						
05/14/2026	156921	CROW WING COOPERATIVE POWER & LIGH	PINE TRAIL LIFT PUMP UTILITY	68.41	602-49450-380	WW UTILITY SERVICES
Total CROW WING COOPERATIVE POWER & LIGHT CO:				68.41		
CTC						
05/14/2026	156923	CTC	WW PHONE & INTERNET	95.64	602-49450-320	WW COMMUNICATION
Total CTC:				95.64		
DIAMOND INDUSTRIAL CLEANING EQUIPMENT						
05/14/2026	156929	DIAMOND INDUSTRIAL CLEANING EQUIPME	MONTHLY SERVICE CONTRACT	1,160.36	602-49450-400	WW REPAIRS & MAINT - CONT
Total DIAMOND INDUSTRIAL CLEANING EQUIPMENT:				1,160.36		
FIRST SUPPLY BRAINERD						
05/14/2026	156933	FIRST SUPPLY LLC	TRIFUGAL PUMP	1,532.61	602-49450-220	WW REPAIR & MAINTENANCE SUPPLI
Total FIRST SUPPLY BRAINERD:				1,532.61		
GOPHER STATE ONE-CALL, INC						
05/14/2026	156938	GOPHER STATE ONE-CALL, INC	TICKETS	28.35	602-49450-437	WW OTHER

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Total GOPHER STATE ONE-CALL, INC:				28.35		
MADISON NATIONAL LIFE INSURANCE CO INC						
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD WW	81.62	602-49450-130	WW EMPLOYER PAID INSURANCE
Total MADISON NATIONAL LIFE INSURANCE CO INC:				81.62		
MINNESOTA POWER						
05/14/2026	156957	MINNESOTA POWER	24757 CHARMIN	2,388.06	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	LIFT PUMP #4	38.76	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	LIFT PUMP #2	43.06	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	INTERLACHEN LIFT PUMP	31.53	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	PINES LIFT PUMP	40.97	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	CROSSROADS LIFT PUMP	27.55	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	LIFT PUMP #6	33.19	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	LIFT PUMP #3	372.27	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	LIFT PUMP #1	315.29	602-49450-380	WW UTILITY SERVICES
05/14/2026	156957	MINNESOTA POWER	LIFT PUMP #5	30.03	602-49450-380	WW UTILITY SERVICES
Total MINNESOTA POWER:				3,320.71		
NISSWA HARDWARE LLC						
05/14/2026	156961	NISSWA HARDWARE LLC	BLOW GUN, SWITCH, TORCH	19.97	602-49450-220	WW REPAIR & MAINTENANCE SUPPLI
Total NISSWA HARDWARE LLC:				19.97		
US BANK						
05/14/2026	156988	US BANK	MN GO SEWER REVENUE BOND 2012A	2,525.00	602-49450-611	WW DEBT SERVICE: BOND INTEREST
Total US BANK:				2,525.00		
WEX BANK						
05/14/2026	156994	WEX BANK	FUEL - WW	285.86	602-49450-210	WW OPERATING SUPPLIES
Total WEX BANK:				285.86		
XCEL ENERGY						
05/14/2026	156997	XCEL ENERGY	WASTEWATER OFFICE	72.40	602-49450-380	WW UTILITY SERVICES
05/14/2026	156997	XCEL ENERGY	LIFT STATION 3	31.33	602-49450-380	WW UTILITY SERVICES

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05/14/2026	156997	XCEL ENERGY	WW BLOWER BUILDING	82.57	602-49450-380	WW UTILITY SERVICES
Total XCEL ENERGY:				186.30		
XTONA						
05/14/2026	156998	XTONA	IT SERVICES - WW	51.30	602-49450-320	WW COMMUNICATION
Total XTONA:				51.30		
Total SEWAGE COLLECTION AND DISPOSAL:				12,661.22		

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SPIRITS OF NISSWA						
ARTISAN BEER COMPANY						
05/14/2026	156908	ARTISAN BEER COMPANY	SPIRITS	553.95	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156908	ARTISAN BEER COMPANY	SPIRITS	1,846.85	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156908	ARTISAN BEER COMPANY	SPIRITS	717.65	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156908	ARTISAN BEER COMPANY	SPIRITS	388.60	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156908	ARTISAN BEER COMPANY	SPIRITS	392.20	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156908	ARTISAN BEER COMPANY	SPIRITS	128.00-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156908	ARTISAN BEER COMPANY	SPIRITS	50.75-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
Total ARTISAN BEER COMPANY:				3,720.50		
BERNICKS						
05/14/2026	156909	BERNICKS	SPIRITS	82.90	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	1,254.80	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	477.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	867.10	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	33.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	20.00-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	230.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	1,574.45	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	112.90	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	76.29	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	2,348.85	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156909	BERNICKS	SPIRITS	36.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
Total BERNICKS:				7,073.79		
BIG AXE BREWING COMPANY LLC						
05/14/2026	156910	BIG AXE BREWING COMPANY LLC	SPIRITS	266.76	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
Total BIG AXE BREWING COMPANY LLC:				266.76		
BREAKTHRU BEVERAGE MN WINE & SPIRITS						
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	SPIRITS	2,612.45	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	SPIRITS	40.25	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	SPIRITS	1,092.30	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	SPIRITS	8.15	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	SPIRITS	292.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	SPIRITS	2,522.02	610-49750-250	SPIRITS MERCHANDISE FOR RESALE

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05/14/2026	156913	BREAKTHRU BEVERAGE MN WINE & SPIRIT	SPIRITS	26.45	610-49750-330	SPIRITS TRANSPORTATION
Total BREAKTHRU BEVERAGE MN WINE & SPIRITS:				6,594.12		
C & L DISTRIBUTING						
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	62.07-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	48.87-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	4,160.90	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	5.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	560.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	8,728.15	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	5,048.02	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	5.00	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	602.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	16,932.62	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156915	C & L DISTRIBUTING	SPIRITS	5.00	610-49750-330	SPIRITS TRANSPORTATION
Total C & L DISTRIBUTING:				35,935.75		
CTC						
05/14/2026	156923	CTC	SPIRIT PHONES & INTERNET	107.13	610-49750-320	SPIRITS COMMUNICATION
Total CTC:				107.13		
D & D BEVERAGE LLC						
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	30.00-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	827.30	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	25.35-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	3,087.15	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	70.80-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	21.60-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	154.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	2,274.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	6,875.21	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	4,922.90	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	2,321.83	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	6,526.35	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156925	D & D BEVERAGE LLC	SPIRITS	36.82-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156999	D & D BEVERAGE LLC	SPIRITS	8,244.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE

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Total D & D BEVERAGE LLC:				35,048.17		
FLAHERTY & HOOD, P.A.						
05/14/2026	156934	FLAHERTY & HOOD, P.A.	SPIRITS/PICKLE CONSULTANT SERVICES	316.88	610-49750-300	SPIRITS PROFESSIONAL SERVICES
Total FLAHERTY & HOOD, P.A.:				316.88		
GRANITE CITY JOBBING CO INC						
05/14/2026	156939	GRANITE CITY JOBBING CO INC	CIGS SPIRITS	1,410.98	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	TOBACCO/CIGARS SPIRITS	829.53	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	PAPER SUPPLIES SPIRITS	57.63	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	SHIPPING SPIRITS	10.00	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156939	GRANITE CITY JOBBING CO INC	CIGS SPIRITS	729.73	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	TOBACCO/CIGARS SPIRITS	240.02	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	CONFECTIONS SPIRITS	17.94	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	PAPER SUPPLIES SPIRITS	106.28	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	BEVERAGES FOUNTAIN SPIRITS	19.56	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156939	GRANITE CITY JOBBING CO INC	SHIPPING SPIRITS	10.00	610-49750-330	SPIRITS TRANSPORTATION
Total GRANITE CITY JOBBING CO INC:				3,431.67		
INBOUND BREWCO						
05/14/2026	156942	INBOUND BREWCO	SPIRITS	594.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
Total INBOUND BREWCO:				594.00		
JOHNSON BROTHERS LIQUOR COMPANY INC						
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	784.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	7.91	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	1,840.32	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	31.64	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	656.80	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	24.86	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	40.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	75.36	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	753.72	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	13.56	610-49750-330	SPIRITS TRANSPORTATION

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05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2,268.36	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	67.80	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	54.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	352.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	9.04	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	7,558.20	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	153.68	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	117.90	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	4.71	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	37.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	3,548.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	117.52	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	88.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	6,455.05	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	118.74	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	3,272.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	58.76	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	41.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	.50	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	52.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	10,825.70	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	163.21	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	1,296.80	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	40.68	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	81.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157000	JOHNSON BROTHERS LIQUOR COMPANY IN	SPIRITS	2.76	610-49750-330	SPIRITS TRANSPORTATION
Total JOHNSON BROTHERS LIQUOR COMPANY INC:				41,027.64		
MADISON NATIONAL LIFE INSURANCE CO INC						
05/14/2026	156952	MADISON NATIONAL LIFE INSURANCE CO I	LIFE, STD, LTD SPIRITS STAFF	136.90	610-49752-130	SPIRITS EMPLOYER PAID INSURANC
Total MADISON NATIONAL LIFE INSURANCE CO INC:				136.90		
MINNESOTA MUNICIPAL BEVERAGE ASSOCATION						
05/14/2026	156956	MINNESOTA MUNICIPAL BEVERAGE ASSOC	ANNUAL CONFERENCE - FARRELL, BRIAN	830.00	610-49750-438	SPIRITS SCHOOL\TRAINING

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Total MINNESOTA MUNICIPAL BEVERAGE ASSOCATION:				830.00		
MINNESOTA POWER						
05/14/2026	156957	MINNESOTA POWER	23962 SMILEY LIQUOR STORE	1,570.50	610-49750-380	SPIRITS UTILITY SERVICES
Total MINNESOTA POWER:				1,570.50		
NISSWA HARDWARE LLC						
05/14/2026	156961	NISSWA HARDWARE LLC	WAX RING	9.99	610-49750-220	SPIRITS REPAIR & MAINT. SUPPLY
Total NISSWA HARDWARE LLC:				9.99		
OXFORD STREET MERCHANTS						
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	1,084.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	13.56	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	50.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	120.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	2.64	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	1,044.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	18.46	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	120.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	2.64	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	1,200.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156966	OXFORD STREET MERCHANTS	SPIRITS	29.38	610-49750-330	SPIRITS TRANSPORTATION
Total OXFORD STREET MERCHANTS:				3,686.94		
PAUSTIS WINE COMPANY						
05/14/2026	156967	PAUSTIS WINE COMPANY	SPIRITS	715.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156967	PAUSTIS WINE COMPANY	SPIRITS	15.75	610-49750-330	SPIRITS TRANSPORTATION
Total PAUSTIS WINE COMPANY:				731.25		
PHILLIPS WINE & SPIRITS						
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	463.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	11.30	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	96.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	9.04	610-49750-330	SPIRITS TRANSPORTATION

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05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	427.78	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	9.80	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	390.65	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	11.30	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	67.08	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	332.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	6.78	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	472.20	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	13.56	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	1,204.35	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	65.54	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	141.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	6.78	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	429.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	15.82	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	1,512.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	32.02	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	483.77	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	4.52	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	3,362.80	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	76.84	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	2,686.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	110.74	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	142.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	2.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	784.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156969	PHILLIPS WINE & SPIRITS	SPIRITS	20.34	610-49750-330	SPIRITS TRANSPORTATION
Total PHILLIPS WINE & SPIRITS:				13,393.53		
RITE ENTERPRISES, INC						
05/14/2026	156970	RITE ENTERPRISES, INC	ANNUAL CLOUD POS	1,801.75	610-49750-433	SPIRITS DUES & SUBSCRIPTIONS
Total RITE ENTERPRISES, INC:				1,801.75		
SCHAEFERS FOODS						
05/14/2026	156971	SCHAEFERS FOODS	LIMES LEMONS SPIRITS	65.40	610-49750-250	SPIRITS MERCHANDISE FOR RESALE

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Total SCHAEFERS FOODS:				65.40		
SCHAEFERS OF NISSWA LIMITED						
05/01/2026	156903	SCHAEFERS OF NISSWA LIMITED	2022 RENT	8,923.40	610-49750-410	SPIRITS RENTALS
Total SCHAEFERS OF NISSWA LIMITED:				8,923.40		
SOUTHERN GLAZER'S WINE AND SPI, LLC						
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	256.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	2.70	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	3.60	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	12.61-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	.45-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	2,906.23	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	55.80	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	819.78	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	19.80	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	1,376.38	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	18.00	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	620.68	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	41.70	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	202.46	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	1.80	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	616.47	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	25.50	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	5,592.77	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	104.40	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	5,482.84	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	52.26	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	1,044.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	21.60	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	999.92	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	21.60	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	1.80	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	215.68	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	5.85	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	6,726.17	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	89.40	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	1,248.45	610-49750-250	SPIRITS MERCHANDISE FOR RESALE

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05/14/2026	156977	SOUTHERN GLAZER'S WINE AND SPI, LLC	SPIRITS	31.95	610-49750-330	SPIRITS TRANSPORTATION
Total SOUTHERN GLAZER'S WINE AND SPI, LLC:				28,592.53		
SUMMER LAKES BEVERAGE LLC						
05/14/2026	156978	SUMMER LAKES BEVERAGE LLC	SPIRITS	828.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
Total SUMMER LAKES BEVERAGE LLC:				828.00		
THE HOME CITY ICE COMPANY						
05/14/2026	156983	THE HOME CITY ICE COMPANY	ICE SPIRITS	199.39	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156983	THE HOME CITY ICE COMPANY	ICE SPIRITS	202.60	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
Total THE HOME CITY ICE COMPANY:				401.99		
THE WINE COMPANY						
05/14/2026	156984	THE WINE COMPANY	SPIRITS	578.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156984	THE WINE COMPANY	SPIRITS	28.20	610-49750-330	SPIRITS TRANSPORTATION
05/14/2026	157001	THE WINE COMPANY	SPIRITS	537.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	157001	THE WINE COMPANY	SPIRITS	21.90	610-49750-330	SPIRITS TRANSPORTATION
Total THE WINE COMPANY:				1,165.10		
VIKING COCA COLA BOTTLING CO.						
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	SPIRITS POP	524.50	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	SPIRITS POP	194.15	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156990	VIKING COCA COLA BOTTLING CO.	SPIRITS POP	2.90-	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
Total VIKING COCA COLA BOTTLING CO.:				715.75		
VINOCOPIA INC						
05/14/2026	156991	VINOCOPIA INC	SPIRITS	840.25	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156991	VINOCOPIA INC	SPIRITS	12.00	610-49750-330	SPIRITS TRANSPORTATION
Total VINOCOPIA INC:				852.25		
WASTE PARTNERS INC						
05/14/2026	156992	WASTE PARTNERS INC	GARBAGE - SPIRITS	225.75	610-49750-210	SPIRITS OPERATING SUPPLIES

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Total WASTE PARTNERS INC:				225.75		
WINEBOW INC						
05/14/2026	156996	WINEBOW INC	SPIRITS	450.00	610-49750-250	SPIRITS MERCHANDISE FOR RESALE
05/14/2026	156996	WINEBOW INC	SPIRITS	4.00	610-49750-330	SPIRITS TRANSPORTATION
Total WINEBOW INC:				454.00		
XCEL ENERGY						
05/14/2026	156997	XCEL ENERGY	SPIRITS OF NISSWA	97.83	610-49750-380	SPIRITS UTILITY SERVICES
Total XCEL ENERGY:				97.83		
XTONA						
05/14/2026	156998	XTONA	IT SERVICES - SPIRITS	301.55	610-49750-300	SPIRITS PROFESSIONAL SERVICES
05/14/2026	156998	XTONA	IT SERVICES - PZ	51.30	610-49750-300	SPIRITS PROFESSIONAL SERVICES
Total XTONA:				352.85		
Total SPIRITS OF NISSWA:				198,952.12		
Grand Totals:				357,135.22		

Dated: _____

Mayor: _____

City Council: _____

_____

CITY OF NISSWA
COUNTY OF CROW WING
STATE OF MINNESOTA

RESOLUTION NO. 26-__

RESOLUTION ACCEPTING DONATIONS

WHEREAS, The City of Nisswa is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts and bequests for the benefit of recreational services pursuant to Minnesota Statutes Section 471.17; and

WHEREAS, The following persons and entities have offered to contribute the cash or property set forth below to the city:

Name of Donor
Nisswa Lions Club

Amount/Property
$1,000.00 for EPI Pens

WHEREAS, All such donations have been contributed to assist the city in the establishment and operation of recreational facilities and programs either alone or in cooperation with others, as allowed by law; and

WHEREAS, The City Council finds that it is appropriate to accept the donations offered.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF NISSWA, MINNESOTA, AS FOLLOWS:

1. The donations described above are accepted and shall be used to establish and operate City facilities and programs either alone or in cooperation with others, as allowed by law.

2. The appropriate city department head is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donation received.

Adopted by the City Council of the City of Nisswa on June 16, 2026.

Attest: Approved:

Maggi Wentler,
Interim City Administrator/Treasurer

Jennifer Carnahan, Mayor

CITY OF NISSWA
COUNTY OF CROW WING
STATE OF MINNESOTA

RESOLUTION NO. 26-__

RESOLUTION ACCEPTING DONATIONS

WHEREAS, The City of Nisswa is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts and bequests for the benefit of recreational services pursuant to Minnesota Statutes Section 471.17; and

WHEREAS, The following persons and entities have offered to contribute the cash or property set forth below to the city:

Name of Donor
Nisswa Lions Club

Amount/Property
$5,634.72 Helmets

WHEREAS, All such donations have been contributed to assist the city in the establishment and operation of recreational facilities and programs either alone or in cooperation with others, as allowed by law; and

WHEREAS, The City Council finds that it is appropriate to accept the donations offered.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF NISSWA, MINNESOTA, AS FOLLOWS:

1. The donations described above are accepted and shall be used to establish and operate City facilities and programs either alone or in cooperation with others, as allowed by law.

2. The appropriate city department head is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donation received.

Adopted by the City Council of the City of Nisswa on June 16, 2026.

Attest: Approved:

Maggi Wentler,
Interim City Administrator/Treasurer

Jennifer Carnahan, Mayor

CITY OF NISSWA

To: City Council

Prepared by: Terry Wallin

Date: 4/21/26

Item: Chairs for the bar

Action Requested: I need a motion and a second to approve payments

Background: Gitchi Gaming, Inc. 80 bar stools to replace ones in bar @ $275.00 equals $22,000.00. I should have one more bid confirmed before council meeting.

Budget Impact: Everything should come out of my CIP so no effect on budget.

Attachments:

Gitchi Gaming, Inc.

905 Dexter Street North, P.O. Box 335, Prescott, WI 54021
Ph. 715.262.8900

QUOTATION

February 10, 2026 jenpeterson24@hotmail.com

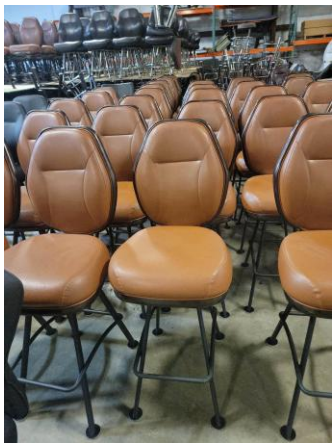
==========

Jen Peterson CELL 218.820.0336
YE OLD PICKLE FACTORY
5442 City Hall Street
Nisswa, MN 56468

==========

We are pleased to quote your "Bar Stool" needs as follows:

Qty.	Description	Each	Extended
80	**Used Barstools on new frames** • 30" Seat Height • Used Brown Vinyl Seat head • New 4-legged Understructure • New swivel and glides	**$275.00**	**$22,000.00**



Taxes: 6.875% Included
Delivery: Included
Terms: 50% down, net 30 days

Respectfully,
Greg John

We appreciate this opportunity

CITY OF NISSWA

To: **City Council**

Prepared by: Terry Wallin

Date: **4/21/26**

Item: **Walk in Cooler**

Action Requested: **I need a motion and a second to approve payments for walk in cooler repairs.**

Background: **Hytec bid is $10,535.00 and KA Mechanical is $23,090.00.**

Budget Impact: **Everything should come out of my CIP so no effect on budget.**

Attachments:

HY-TEC CONSTRUCTION

P.O. Box 621, Brainerd, MN 56401
● Tel 218-829-8529 ● Fax 218-829-5383 ● office@hytecconstruction.com

April 16th, 2026

City of Nisswa
5442 City Hall St
Nisswa, MN 56468

RE: Pickle Factory FRP

Dear Terry:

We hereby submit our cost proposal to furnish all labor, materials and equipment necessary to install FRP throughout the inside of the Pickle Factory beer cooler for the sum of **$10,535.00 (Ten Thousand Five Hundred Thirty-Five Dollars and Zero Cents)** as follows:

Included in this proposal are the following:

- General Requirements: supervision, daily cleanup and disposal, general liability and worker's compensation insurance
- Disassembly of beer racks (cooler emptied by others)
- Installation of white FRP panels and trims over existing painted plywood throughout walls and ceiling of beer cooler
- Advanced Polymer glue to adhere to existing substrate
- Reinstallation of existing beer rack

Not included is any

- Builders Risk Insurance (by owner)
- Permit
- Plumbing
- Overtime/after hours work
- HVAC
- Electric

Thank you for the opportunity to present this cost estimate for your consideration. If you have any questions or concerns, please contact me.

Sincerely,

Kevin Bartolic

Kevin Bartolic, Project Manager
HY-TEC CONSTRUCTION
OF BRAINERD, INC.

Acceptance: _____ Dated:_____

Proposal

konrada@kamechanical.com
218-833-9565
Brainerd, MN 56401

This design and proposal are proprietary and is the intellectual property of KA Mechanical. It is intended only for the client for whom it is prepared.

February 2, 2026
Terry Wallin
Ye Old Pickle Factory
5442 City Hall St
Nisswa, MN 56468
RE: Walk-in equipment replacement

KA Mechanical is pleased to provide the following scope and proposal.

Total Project Investment: $ 23,090.00

Scope of work:

- Recover the existing refrigerant.
- Furnish and install Chandler 404A condenser and low-profile evaporator unit.
- Furnish and install new liquid and suction copper lines from the condenser to the evaporator.
- Furnish and install insulation for the suction line.
- Furnish and install all necessary components for proper operation.
- Pressure test the new line set and then evacuate system.
- Charge system, start-up, and check out.

Exclusions:

- Overtime
- Electrical by others.

Terms and conditions: The customer takes title to all materials and supplies at the point of delivery. The customer assumes the risk of loss for all materials and supplies and is responsible for all defective materials and supplies including those incorporated into realty.

Accepted by: _____

Acceptance date: _____

Submitted by Konrad Abramo

This proposal can be withdrawn, if not accepted within 10 days.

Please sign and return

Terms: Payment is net 30 days. Quote is valid for 15 days.

14275 Golf Course Drive, Suite 200
Baxter, MN 56425
Phone (218) 828-9511
Fax (218) 824-8545

GAMMELLO-PEARSON, PLLC

Memo

To: Nisswa City Council and Maggi Wentler

cc: Andy Schaefer

From: Tom Pearson

Date: May 13, 2026

Re: Spirits Building Lease

Dear City Council –

Since the last City Council Meeting, the Liquor Committee has met two times with Andy Schaefer. The first time on April 29, 2026 and the second time on May 13, 2026, to discuss lease issues. The Liquor Committee has come up with two concepts, working with Andy, to propose to the City Council. Prior to discussing that, here are background points:

1. The City initially entered into a lease with Schaefers for the Spirits building in 2002, a 15 year lease. That lease contained the City's unilateral right to exercise three separate 5-year extensions, the first to occur in March of 2017, the second extension in 2022 and the third extension in 2027. The new lease price for each extension is determined by applying a CPI Indexing calculation.

2. The City exercised its right of the first extension in 2017. The City exercised its second right to an extension in 2022. The City has a right for a third and final extension in 2027.

3. At the April 29th Liquor Committee meeting and again at the May 13th meeting, concepts were discussed among the group to resolve current lease issues, deal with further extensions and also resolve the situation involving the new loading dock and the City's lease rights of access to that loading dock.

4. A few options were discussed to resolve this matter with Schaefers:

   Option #1: On a CPI calculation done by Schaefers and also one done by the City there was a variation in the results of those CPI calculations with Schaefers coming up with a CPI indexed new lease rate of $22.00 per square foot and the City coming up with a CPI indexed increase to $20.00 per square foot. The concept discussed among the group was to meet in the middle of those two figures at $21.00 per square foot. This $21.00 per square foot lease rate would

begin immediately through the rest of the term of this second extension and continuing through the third and final extension, which would end in 2032.

Option #2: The group discussed re-writing the second extension the City is in the middle of now and having it begin in 2026 and extending through 2031 at $21.00 per square foot. Then, in 2031 when the third extension is available to the City it would trigger a new CPI index calculation to determine a lease rate and that lease rate would continue through 2036. In this scenario, the City gets a brand new second extension, effectively adding four years to the term of the existing lease.

With both options 1 and 2, as I said, Schaefers would agree that the Spirits lease space will have access to the new loading dock in the Spirits extension through the back hallway to the current lease space.

Option #3: Leave the lease as is, make no amendments to the current lease or extensions and Spirits will simply take their deliveries through the front door. There are other implications possible in this scenario, as well.

The Liquor Committee seemed to favor the concept of Option #2 and I believe it would make that recommendation to the City Council.

This concludes my report on these recent Liquor Committee meetings concerning the Spirits lease.

Sincerely yours,

Tom Pearson

CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Allen First Kyle

Address: [redacted]

Phone: (H) [redacted] (W) [redacted] (Cell) [redacted]

Occupation: Information Employer: Crow Wing Power & Light

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☐ Yes ☐ No
If yes, ☐ Seasonal ☐ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? 5+

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

_____ Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

I have a desire to give back to the community, help address concerns and strategically plan for the future of our City. I have lived in the heart of downtown Nisswa on Pine Haven Rd for 5yrs. I hope to assist in planning to help with fostering local businesses, new business investments, redevelopment projects, etc.

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

Associates of Applied Science degree In Child Development with 7yrs of Hospitality Management/ IT

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

Transparency, communication to our citizens & commitment to serve our

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☐ Yes ☐ No
Comments:

Yes

POTENTIAL CONFLICTS

Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☐ No
If yes, please explain:

Kyle R. Allen — Signature

05/10/2026 — Date

Note: The selection process may vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

Please return application to:
City of Nisswa
5442 City Hall Street
PO Box 410
Nisswa, MN 56468
218-963-4444 Phone

Or via email to:
maggi@cityofnisswa.gov

DATA PRACTICES ADVISORY

We are required to provide the following information to you. Under Minnesota law, some of the information requested above is public information, which must be provided to anyone who requests it. Some of it is classified as private information, which is not generally available to the public. However, all of the information will be used by the City Council in determining whether you should be appointed to a Board or Commission. Therefore, the information will be provided to the City Council in a public forum and will be reviewed in public. It will therefore be part of the public record, which will be available to anyone. Failure to provide the requested information may result in your not being considered for appointment. If you have concerns about providing any of the requested information, please contact City Hall at 218-963-4444.

CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Fier First Robert

Address: [redacted]

Phone: (H)_____ (W)_____ (Cell) [redacted]

Occupation: Retired Facility Engineering Mgr Employer: Amgen

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☒ Yes ☐ No
If yes, ☐ Seasonal ☒ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? (27) years

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

NO Planning & Zoning Commission (Nisswa residency required)

NO Parks & Recreation Advisory Committee (Nisswa residency required)

NO Public Works Committee (Nisswa residency or [illegible] ownership required)

(1) Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

NO Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?
I have a (14) year period of time where I managed a Facility Engineering Group, for Amgen's Colorado Division, where we oversaw Design, Construction & Startup of $2B of Buildings, roads, bridges and infrastructure. Daily communication with 650 customers was the norm.

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

- Facility Engineering Skills
- Project Management Skills
- Significant team member experience.
- Above average communication skills.

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

- Better communication with Nisswa Residents'
- Slowing down + possibly pausing Nisswa Budget Growth.
- Better research + purchasing Procedures' + justification procedures on Capital Projects.

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No
Comments:

POTENTIAL CONFLICTS

Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☒ No
If yes, please explain:

[redacted]

Signature

05/12/26
Date

Note: The selection process may vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

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5442 City Hall Street
PO Box 410
Nisswa, MN 56468
218-963-4444 Phone

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CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Foy First Mike

Address: [redacted]

Phone: (H) _____ (W) _____ (Cell) [redacted]

Occupation: Business Owner Employer: Self

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☒ Yes ☐ No
If yes, ☐ Seasonal ☒ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner?_____

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

X Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?
The direction of the city. Try to keep the small town charm while improving the infrastucture.

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No
Comments:

POTENTIAL CONFLICTS
Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☒ No
If yes, please explain:

Signature [redacted] Date 5-13-26

Note: The selection process may vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

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Shawn Hansen | Executive Director of The Outreach Program of
[redacted]

May 11, 2026

City of Nisswa
Attn: Maggi Wentler

RE: Economic Development Authority Application

Dear Maggi and Nisswa City Council,

I am applying today for the openings on your EDA commission.

Although I am not a Nisswa resident (I reside in Lake Shore); I have been involved in the great community of Nisswa for many years. From 2011-2019, I worked at the Nisswa Chamber of Commerce, serving as the Director from June 2012 – March 2019. During that time, I was heavily active with planning and zoning as it pertained to the business community.

I am currently the Executive Director and Chief Officer of an area non-profit, The Outreach Program of Brainerd Lakes. The charity was founded in 2012 and is located at 24489 Hazelwood Drive, Nisswa. I feel my application is appropriate under the Nisswa property ownership or Nisswa business ownership criteria.

Below are my answers to the application questions.

Why are you interested in being appointed to a city advisory commission or committee?

- I truly believe that Nisswa is the BEST small town in Minnesota.
- I love the look and flair we have today and am interested in helping shape the look and flair for the future.

What strengths and abilities would you bring to the commission or committee?

- I have a bachelor's degree in accounting.
  - I have 26 years of corporate experience, working in accounting, human resources, project management, talent acquisition, Lean Six Sigma, and process improvement.
- I have 8 years of experience working with the business community of Nisswa and surrounding areas through my career at the Nisswa Chamber of Commerce.
- I have 7 years of experience managing, directing and growing a humanitarian food aid organization that resides in Nisswa.
- I am process driven, strategic in thinking, and have a proven track record of working with teams and committees.
- I am interested in the betterment of Nisswa, both small scale and large scale
- I was actively involved with Nisswa's Planning and Zoning commission during my tenure at the Nisswa Chamber of Commerce
- I believe I offer a voice of reason, research and consistency.

What are the most important issues facing our community over the next several years?

- Nisswa has experienced tremendous growth over the past decade +.
- Infrastructure, job growth, land use, tax structure, housing, are areas that Nisswa needs to put some concentrated efforts towards these items.
- The EDA should be coordinating existing Comp plans, ordinances, etc. to position the city for today, the next short-term phase (5-10 years); mid-term phase (11-19 years), long term phase (20+years)

Shawn Hansen | Executive Director of The Outreach Program of Brainerd Lakes |
[redacted]

From a quick review of the City's website, I could not find the definition of the EDA for Nisswa, it's powers, authorities, expectations.

From AI, this is the information I found that EDAs generally are tasked with.

- An Economic Development Authority (EDA) in Minnesota is a public entity established under Minnesota Statutes Chapter 469 to promote commercial/industrial growth, create jobs, and increase the local tax base. EDAs act as the development arm of a city or county, implementing programs for business retention, redevelopment, and land acquisition to improve the community's overall economic vitality. [

Core Purposes and Functions

- Business Retention & Expansion: Supporting existing businesses and attracting new businesses through programs, financial incentives, and available land.
- Redevelopment & Land Management: Buying, selling, and leasing land for redevelopment projects that might be unviable for the private sector alone, often targeting blighted or underutilized areas.
- Financial Assistance: Administering revolving loan funds, grants, and tax incentives (such as Tax Increment Financing) to support projects.
- Strategic Planning & Research: Conducting economic development studies and developing plans for local economic growth.
- Housing & Community Development: Many EDAs also handle housing development to ensure a diverse and affordable housing stock, fostering a strong workforce.

Key Aspects of Minnesota EDAs

- Independent Entity: While often consisting of city council members, an EDA is a separate body with special powers.
- Partnerships: Frequently work with the Minnesota Department of Employment and Economic Development (DEED) and regional organizations.
- Goal: To improve the commercial/industrial tax base, create jobs, and increase prosperity. An authority may study and analyze economic development needs in the city, and ways to meet the needs.

What do you think the role of your commission or committee should be in addressing those issues?

- There appears to be un-rest within the council, staff, community. One aspect of the EDA commission will be to assist in structuring development, helping the council and staff with taking some of the "heavy lifting, time consuming areas" to the EDA and advise back to the council of recommendations.
- I am not 100% familiar with Brainerd Lakes Area Economic Development group, headed by Tyler Glynn but would assume that we would be working closely with this group for the local EDA. Tyler is also a Nisswa resident and would be a great asset to rely on for this commission.

I believe I can commit the time to be an active and engaged member of the EDA and hope that you will look favorably to my application. I look forward to hearing of next steps in the EDA formed commission.

[redacted]

Shawn Hansen (she/her/hers)
Executive Director
The Outreach Program of Brainerd Lakes
[redacted]

CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Hansen First Shawn

mail: [redacted]
Address: physical: [redacted]

Phone: (H) X (W) [redacted] (Cell) [redacted]

Occupation: Executive Director Employer: The Outreach Program of Brainerd Lakes

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☒ Yes ☐ No
If yes, ☐ Seasonal ☐ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? since 2019

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

X Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

See attached

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

see attached

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

See attached

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No
Comments:

POTENTIAL CONFLICTS

Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☒ No
If yes, please explain:

[redacted]

Signature

5/11/2026
Date

Note: The selection process may vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

Please return application to:
City of Nisswa
5442 City Hall Street
PO Box 410
Nisswa, MN 56468
218-963-4444 Phone

Or via email to:
maggi@cityofnisswa.gov

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CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Hedlund First Brandon

Address: [redacted]

Phone: (H)_____ (W)_____ (Cell) [redacted]

Occupation: Real Estate Broker Employer: Self

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☒ Yes ☐ No
If yes, ☐ Seasonal ☒ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? 6 Years

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

X Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?
I would love to help give some guidance & direction in the economic future of Nisswa as someone who has called Nisswa home my entire life.

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.
Helping countless clients with the vision it takes to maximize not only their property, but also their goals

Nearly 10 years in the real estate world, running a successful RE Team.

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?
Casting the vision and Bringing the community together to understand the need for some changes & updates to town,
working in collaboration w/ the community & businesses to better understand their goals.

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No

Comments:

POTENTIAL CONFLICTS

Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☒ Yes ☐ No

If yes, please explain:

[redacted]

Signature

5-13-26

Date

Note: The selection process may vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

Please return application to:
City of Nisswa
5442 City Hall Street
PO Box 410
Nisswa, MN 56468
218-963-4444 Phone

Or via email to:
maggi@cityofnisswa.gov

DATA PRACTICES ADVISORY

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As an active RE Broker & business owner in Nisswa, I have a professional stake in the economic health of this community. I'm committed to transparency & willing to recuse myself from votes or discussions where a direct financial gain exists & always prioritize the broader community.

CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Huser First Jake

Address: [redacted]

Phone: (H)_____ (W)_____ (Cell) [redacted]

Occupation: Marketing | Sales Employer: WCE Insurance

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☒ Yes ☐ No
If yes, ☐ Seasonal ☒ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? 16

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

X Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?
- Helping City of Nisswa grow while maintaining the charm and culture the city has today.

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.
- Business Management Degree
- 20 yrs of Business ownership in Nisswa
- 20 yrs of commercial Insurance experience
- Daily dialog with area business owners

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?
- Business growth is a challenge in Nisswa. I have been through 2 different construction projects within the city and there were many challenges. I would like to help other area businesses or someone new to the area have a smooth experience investing in our community.

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No
Comments:

POTENTIAL CONFLICTS
Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☒ No
If yes, please explain:

[redacted] 5/13/26

Signature Date

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CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Tanhoite First Bruce

Address: [redacted]

Phone: (H)_____ (W)_____ (Cell) [redacted]

Occupation: Retired CPA Employer:_____

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☒ Yes ☐ No
If yes, ☐ Seasonal ☒ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? 4 yrs

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

X Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?
I want Nisswa to be a successful + prosperous City. Nisswa now is an exciting place to live + work. I want that to continue

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

Sheet attached

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

Development of Hwy 371 land — Planning for growth of city — Public water system EDA should work on continuing success of Nisswa

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No

Comments:

When I volunteer to serve I take that commitment seriously.

POTENTIAL CONFLICTS

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If yes, please explain:

[redacted] 5-12-26

Signature Date

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Bruce Imholte
EDA Application
May 17, 2022

Professional + Business Experience

4 year college degree – Moorhead State College

40 years self employed CPA – offices in Detroit Lakes MN + Fargo ND

20 years on City Council – Detroit Lakes

12 years on DL Economic Development

8 years on Detroit Lakes Public Utilities commission

4 years on Detroit Lakes Chamber of Commerce – served 1 year as Chairman

President + other leadership positions on various civic organizations (Kiwanis – Jaycees – Toastmasters – United Way – church – other)

Now serving on Nisswa Park commission

CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Krueger First Emma

Address: [redacted]

Phone: (H) [redacted] (W) [redacted] (Cell) [redacted]

Occupation: Restaurant Owner, A&W Nisswa Employer: Self Employed

Email Address: [redacted]

Are you a Nisswa resident or property owner? ☐ Yes ☒ No If yes, ☐ Seasonal ☐ Permanent

If yes, how long have you been a Nisswa resident or property owner? 12 years, Nisswa Business Owner

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

__X__ Economic Development Authority (Nisswa residency or property ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

I am interested in joining the Nisswa Economic Development Authority because I have lived in Nisswa since I was three years old, I have worked solely in Downtown Nisswa my entire life, at the Nisswa A&W and (prior Nisswa Tax Service), and purchased the A&W in 2015. I believe I bring a long standing understanding of Nisswa, as being a local myself, and serving the tourism community. I want to see this community thrive and grow, appropriately, for generations to come.

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

I have a multiple degrees from Central Lakes College one of which is in Hospitality & Tourism. I have accounting experience, preparing tax returns for my personal client base of nearly 200 returns for several years. I have high level strategic thinking, kindness, compassion, and an excellent ability to work with others, including but not limited to managing a staff of 15-25 members annually the last twelve years.

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

Our community has grown, and will continue to grow and it is crucial that we handle the growth while recognizing the charm and small town atmosphere importance that locals and visitors have cherished for generations in the past and will cherish for generations in the future. I would like to serve on the Economic Development Authority to assist, and bring youthful, female business ownership experience as a perspective to the community and committee of Nisswa, that I love so dearly and have grown up, worked in, and own a business in.

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No

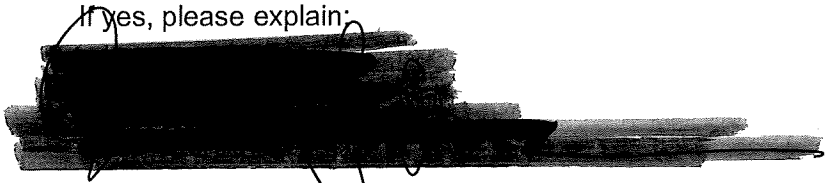
Comments:

Thank you for the opportunity to serve Nisswa, its residents and visitors.

POTENTIAL CONFLICTS

Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☐ No

If yes, please explain:



May 6, 2026

Signature Date

Note: The selection process may vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

Please return application to:
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PO Box 410
Nisswa, MN 56468
218-963-4444 Phone

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CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Neumeyer First Greg

Address: [redacted]

Phone: (H)_____ (W)_____ (Cell) [redacted]

Occupation: retired Employer:_____

Email Address: [redacted]

Are you a Nisswa resident or property owner? X Yes ☐ No If yes, ☐ Seasonal X Permanent

If yes, how long have you been a Nisswa resident or property owner? family owned property since 1987

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

__X__ Economic Development Authority (Nisswa residency or property ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

see attached

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

see attached

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

see attached

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? X Yes ☐ No
Comments:

POTENTIAL CONFLICTS

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If yes, please explain:

[redacted] 5-8-26

Signature Date

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Greg Neumeyer

Economic Development Authority

Why are you interested in being appointed to the Economic Development Authority?

I recently(12/31/25) retired as the part time Economic Development Director for the Robins Economic Development Initiative in Robins, Iowa. We had a similar situation wherein a large parcel of ground that was in the City limits was going to be up for sale due to a death. We formed a committee to determine what the City and its residents wanted for development in that area. We then looked at City services(sewer and water) to determine what was needed for adequate service to that area and surrounding areas. We looked at City ordinances to make changes so the ordinances adequately covered the intended development. Finally, we worked with potential purchasers of the property so they knew what the City desired for the property. It ended up with a mixed-use development with commercial, light industrial, residential and park land.

I feel this experience will be helpful in determining what should happen with not only the City owned land along 371 but also the surrounding undeveloped land.

I am interested in Nisswa continuing to be a vibrant community and that is why I want to see this project succeed.

What strengths and abilities would you bring to the commission or committee?

My experience in Economic Development will help the Economic Development Authority develop a plan for looking at the City property. I am a collaborative person that tries to bring in all views of an issue.

Prior to my role in Economic Development I was an attorney for @ 4 years and was in banking for @25 years. That helps give me a good understanding of the legal and financial issues involved in development of this type.

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

I think the issues for Nisswa are similar to the issues for many smaller communities in the Midwest. How does the City provide the services that its residents expect? In order to do that the City needs to grow it revenue sources. Raising taxes is not a preferred option so growth in the form of new properties being added to the tax roles is the best way. How does the City get

that property tax growth? It should come in the form of both commercial and residential growth. The Nisswa Lakes Area has a long history of being a popular vacation area with a substantial increase of population in the summer. While it seems there have been more year-round residents in the area since covid, there also seems to be a shortage of various types of housing for residents and workers. How does Nisswa add new commercial development and more types of housing without sacrificing the current feel of Nisswa? The EDA will have a significant role is those issues in determining what type of development should happen going forward.

Attendance – Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant?

Yes – now that I am retired I have the time and availability needed.

Potential Conflicts

None

[redacted] 5-8-26

CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Schaefer First Andrew

Address: [redacted]

Phone: (H)_____ (W)_____ (Cell) [redacted]

Occupation: Retail Employer: Schaefer's Lake

Email Address: [redacted]

Are you a Nisswa resident or property owner? ☒ Yes ☐ No If yes, ☐ Seasonal ☒ Permanent

If yes, how long have you been a Nisswa resident or property owner? 43 YEARS

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

2 Public Works Committee (Nisswa residency or property ownership required)

1 Economic Development Authority (Nisswa residency or property ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

I CARE ABOUT THE COMMUNITY

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

I HAVE YEARS of NISSWA KNOWLEDGE
I AM UP TO DATE with A LOT of CITY ISSUES & TOPICS

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?
Mills property - New Business Grow city property
Blacktop Roads - Set up what is needed before MN DOT sells Needed roads Down

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No
Comments:

POTENTIAL CONFLICTS
Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☒ Yes ☐ No
If yes, please explain:
Schaefer's Foods

[redacted] 5-6-26
Signature Date

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THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

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CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Southworth First Dawn

Address: [redacted]

Phone: (H)_____ (W)[redacted] (Cell) [redacted]

Occupation: Managing Director Employer: Grand View Lodge

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? ☑ Yes ☐ No
If yes, ☐ Seasonal ☐ Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? 2 years

☐ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

X
_____ Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

see separate sheet

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

see separate sheet

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☑ Yes ☐ No
Comments:

POTENTIAL CONFLICTS

Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☑ No
If yes, please explain:

Dawn Southworth — Signature

5.13.2026 — Date

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Why are you interested in being appointed to a City advisory commission or committee?

I am interested in being appointed to the Economic Development Authority Committee because I care deeply about the long-term success, growth, and sustainability of our community. Through my role in hospitality and resort leadership, I have seen firsthand how economic development impacts local businesses, workforce needs, tourism, infrastructure, housing, and the overall quality of life for residents and visitors.

I would welcome the opportunity to contribute a practical business perspective, while also listening and learning from others who are invested in the future of the city. I believe thoughtful economic development requires collaboration between city leaders, business owners, residents, and community partners. My goal would be to support responsible growth that strengthens the local economy, preserves the character of the community, and creates opportunities for both current and future generations.

I am especially interested in helping identify ways to support existing businesses, attract new investment, enhance year-round economic activity, and ensure that development decisions align with the needs and values of the community.

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

I would bring more than 30 years of experience in the hospitality industry, with professional experience across more than 20 states, including large metropolitan cities, suburban markets, and rural destination communities. This background has given me a broad understanding of how tourism, business development, workforce availability, infrastructure, community partnerships, and quality of life all connect to economic growth.

Throughout my career, I have worked in leadership roles that required strategic planning, financial accountability, team development, guest and community engagement, and collaboration with both public and private partners. I understand the importance of balancing growth with the character and needs of a community, especially in destination markets where residents, businesses, visitors, and local government all play an important role in long-term success.

I have also had the opportunity to serve on tourism development boards in both Nashville, Tennessee, and Jacksonville, Florida. Those experiences gave me valuable insight into how communities can use tourism, events, business partnerships, and thoughtful planning to strengthen the local economy. I believe that experience would allow me to contribute a practical, informed, and collaborative perspective to the committee.

My strengths include strategic thinking, relationship building, operational leadership, problem solving, and the ability to view issues from multiple perspectives. I would bring a strong business background, a commitment to community partnership, and a desire to support responsible economic development that benefits residents, businesses, and visitors alike.

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

I believe some of the most important issues facing our community over the next several years will be responsible economic growth, workforce availability, housing, infrastructure, year-round business sustainability, and preserving the character that makes our community unique. As a destination community, we must balance the needs of residents, local businesses, seasonal visitors, and future development in a thoughtful and collaborative way.

Workforce and housing will continue to be closely connected. For businesses to grow and provide consistent service, employees need access to attainable housing and a strong quality of life. Infrastructure, including roads, utilities, broadband, public spaces, and community amenities, will also be important as the area continues to grow and attract both visitors and new residents.

I also believe it will be important to support existing businesses while creating opportunities for new investment. Economic development should not only focus on attracting new businesses, but also on helping current businesses remain strong, competitive, and sustainable throughout the year.

The role of the Economic Development Authority Committee should be to provide thoughtful guidance, ask good questions, listen to community input, and help identify opportunities that support responsible growth. The committee can serve as a bridge between city leadership, businesses, residents, and community partners by helping evaluate projects and initiatives through the lens of long-term economic impact, community values, and sustainability.

I believe the committee should help encourage development that strengthens the local economy, supports workforce needs, improves quality of life, and protects the character of the community for future generations.

CITY OF NISSWA

CITY OF NISSWA
APPLICATION FOR APPOINTMENT TO A CITY COMMISSION/COMMITTEE

PERSONAL INFORMATION

Name: Last Wilkening First Valeri

Address: [redacted]

Phone: (H)_____ (W)_____ (Cell) [redacted]

Occupation: Radiologic Technologist Employer: Essentia Health

Email Address: [redacted]

Are you a Nisswa resident, Nisswa property owner or Nisswa business owner? _x_Yes No
If yes, Seasonal x Permanent

If yes, how long have you been a Nisswa resident, property owner or business owner? 9 years

_ *Please check this box if you are currently on a commission or committee and wish to be considered for reappointment. Please note below the current commission or committee you are currently serving. You are **not** required to complete the remainder of the application.*

Please rank in order which of the following commissions or committees you are interested in serving on:

_____ Planning & Zoning Commission (Nisswa residency required)

_____ Parks & Recreation Advisory Committee (Nisswa residency required)

_____ Public Works Committee (Nisswa residency or property ownership required)

__X__ Economic Development Authority (Nisswa residency, Nisswa property ownership or Nisswa business ownership required)

_____ Other/Ad Hoc Committee (Nisswa residency or property ownership required)

Please answer the following questions as completely as possible. Use a separate sheet if necessary.

Why are you interested in being appointed to a City advisory commission or committee?

I want to see the City grow in a way that is best for its residents and work to insure that it is done in the most fiscally responsible way for the citizens of Nisswa

What strengths and abilities would you bring to the commission or committee? Please include any education and professional experience that would assist you in serving.

I have 20 years of management experience

What are the most important issues facing our community over the next several years? What do you think the role of your commission or committee should be in addressing those issues?

Fiscal responsibility to the citizens of Nisswa is the biggest challenge for the city. I feel that anyone that serves in a position with the city should always be aware of this and work with the city council to achieve this.

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? _XYes _ No

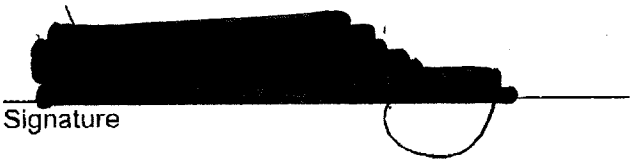
Comments:

If I commit to a committee I am absolutely committed to attending required meetings

POTENTIAL CONFLICTS

Conflicts of interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? _ Yes X No

If yes, please explain:



Signature

5-13-2026

Date

Note: The selection process may vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY COMMISSION/COMMITTEE!

Please return application to:
City of Nisswa
5442 City Hall Street
PO Box 410
Nisswa, MN 56468
218-963-4444 Phone

Or via email to:
maggi@cityofnisswa.gov

DATA PRACTICES ADVISORY

We are required to provide the following information to you. Under Minnesota law, some of the information requested above is public information, which must be provided to anyone who requests it. Some of it is classified as private information, which is not generally available to the public. However, all of the information will be used by the City Council in determining whether you should be appointed to a Board or Commission. Therefore, the information will be provided to the City Council in a public forum and will be reviewed in public. It will therefore be part of the public record, which will be available to anyone. Failure to provide the requested information may result in your not being considered for appointment. If you have concerns about providing any of the requested information, please contact City Hall at 218-963-4444.

ORGANIZING RESOLUTION
FOR ECONOMIC DEVELOPMENT AUTHORITY
FOR THE CITY OF NISSWA

WHEREAS, on April 21, 2026, the City of Nisswa, Minnesota (the "City"), acting through its City Council adopted an Enabling Resolution establishing the EDA pursuant to Minnesota Statute Sections 469.090 to 469.1082; and

WHEREAS, upon enabling the EDA, it is necessary for the Council to organize the EDA to make appointments to the EDA and appoint officers of the EDA.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NISSWA:

1. That the following EDA appointees are made:

   a. _____, for a one-year term
   b. _____, for a two-year term
   c. _____, for a three-year term
   d. _____, for a four-year term
   e. _____, for a five-year term
   f. _____, for a six-year term
   g. _____, for a six-year term

2. Officers of the EDA are appointed as follows:

   a. President _____
   b. Vice President _____
   c. Treasurer _____
   d. Secretary _____
   e. Assistant Treasurer _____

3. The President shall be the chief presiding officer of the EDA and shall have other responsibilities as may be required by law or conferred on the President by Resolution of the City Council. In the absence of the President, the Vice President shall assume all of said responsibilities of the President. The offices of President, Treasurer and Secretary shall be elected annually, by the City Council. The Secretary shall act as the chief recording officer for the EDA and shall maintain a file of minutes of EDA meetings and resolutions.

Adopted by a ___/5th vote of the City Council of the City of Nisswa on this _____ day of May, 2026.

CITY OF NISSWA

_____
By: Jennifer Carnahan
Its: Mayor

Attest:

_____
By: Maggi Wentler
Its: Interim City Administrator/Clerk

STATE OF MINNESOTA
COUNTY OF CROW WING
CITY OF NISSWA

I, the undersigned, being the duly qualified Interim City Administrator/Clerk of the City of Nisswa, Minnesota, DO HEREBY CERTIFY that I have carefully compared the attached and forgoing extract of minutes with the original minutes of a meeting of the City Council held on the date therein indicated, which are on file and of record in my office, and the same is a full, true and complete transcript therefrom insofar as the same relates to the public hearing on the proposed enabling resolution creating an economic development authority.

WITNESS, my hand and the seal of the City this _____ day of _____, 2026.

_____
By: Maggi Wentler
Its: Interim City Administrator/Clerk

(Seal)

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City of Nisswa,
Minnesota

Audited Financial Statements

For The Year Ended
December 31, 2025

SCHLENNER WENNER & CO.
CPAs

CITY OF NISSWA, MINNESOTA
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INTRODUCTORY
SECTION

CITY OF NISSWA, MINNESOTA
CITY COUNCIL AND OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2025

CITY COUNCIL		Term Expires
Jennifer Carnahan	Mayor	December 31, 2026
Mark Froehle	Council Member	December 31, 2026
Joseph Hall	Council Member	December 31, 2028
Bruce London	Council Member	December 31, 2028
Jesse Zahn	Council Member	December 31, 2026
CITY OFFICIALS		
Maggi Wentler	Interim City Administrator and Finance Specialist	Appointed

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Nisswa, Minnesota

Report on the Audit of the Financial Statements

Opinions

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective regulatory basis financial position of each major fund and the aggregate remaining fund information of the City of Nisswa, Minnesota, as of December 31, 2025, and their respective regulatory basis changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the financial reporting provisions of the State of Minnesota's Office of the State Auditor as described in Note 1.C.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each major fund and the aggregate remaining fund information of the City of Nisswa, Minnesota, as of December 31, 2025, or the respective changes in financial position or, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1.C., the financial statements are prepared by the City of Nisswa, Minnesota, on the basis of the financial reporting provisions of the State of Minnesota's Office of the State Auditor, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Minnesota's Office of the State Auditor. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1.C. and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the State of Minnesota's Office of the State Auditor. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Financial reporting provisions referenced above require that the Schedule of City's Proportionate Share of the Net Pension Liability and Schedule of City Pension Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying introductory section, budgetary comparison schedule, combining nonmajor fund financial statements, schedule of indebtedness, schedule of accounts receivable, and schedule of accounts payable and contingent liabilities are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section, budgetary comparison schedule, schedule of indebtedness, schedule of accounts receivable, and schedule of accounts payable and contingent liabilities have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2026 on our consideration of the City of Nisswa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Nisswa's internal control over financial reporting and compliance.

Schlenner Wenner & Co.

SCHLENNER WENNER & CO.
St. Cloud, Minnesota
May 4, 2026

BASIC FINANCIAL STATEMENTS

CITY OF NISSWA, MINNESOTA
STATEMENT OF BALANCES ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General Fund	Debt Service Fund	Capital Project Funds: Capital Project Fund	Capital Project Funds: Gull Lake Trail	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash, Cash Equivalents, and Investments	$ 3,071,127	$ 564,555	$ -	$ -	$ 1,220,984	$ 4,856,666
Due from Other Funds	883,638	-	-	-	-	883,638
TOTAL ASSETS	$ 3,954,765	$ 564,555	$ -	$ -	$ 1,220,984	$ 5,740,304
LIABILITIES						
Due to Other Funds	$ -	$ -	$ 355,038	$ 508,625	$ 19,975	$ 883,638
CASH FUND BALANCES						
Restricted	128,499	564,555	-	-	12,118	705,172
Committed	100,971	-	-	-	857,067	958,038
Assigned	-	-	-	-	351,799	351,799
Unassigned	3,725,295	-	(355,038)	(508,625)	(19,975)	2,841,657
Total Cash Fund Balances	3,954,765	564,555	(355,038)	(508,625)	1,201,009	4,856,666
TOTAL LIABILITIES AND CASH FUND BALANCES	$ 3,954,765	$ 564,555	$ -	$ -	$ 1,220,984	$ 5,740,304

See accompanying notes.

CITY OF NISSWA, MINNESOTA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

			Capital Project Funds		Formerly Major Fund		
	General Fund	Debt Service Fund	Capital Project Fund	Gull Lake Trail	County Road 77/Nokomis Roundabout	Nonmajor Governmental Funds	Total Governmental Funds
RECEIPTS							
Taxes	$ 2,866,012	$ 785,923	$ -	$ -		$ -	$ 3,651,935
Tax Increment	-	-	-	-		13,629	13,629
Licenses, Permits, and Fees	12,420	-	-	-		-	12,420
Intergovernmental	240,764	-	-	298,647		295,949	835,360
Charges for Services	154,987	-	-	-		393,006	547,993
Fines	18,962	-	-	-		-	18,962
Investment Income	163,843	-	-	-		1,681	165,524
Miscellaneous	79,588	-	-	-		29,776	109,364
TOTAL RECEIPTS	3,536,576	785,923	-	298,647		734,041	5,355,187
DISBURSEMENTS							
Current:							
General Government	923,906	-	239,207	-		-	1,163,113
Public Safety	1,291,303	-	-	-		296,998	1,588,301
Public Works	689,485	-	-	-		-	689,485
Sanitation	5,194	-	-	-		-	5,194
Parks and Recreation	-	-	-	685,253		334,371	1,019,624
Economic Development	5,225	-	-	-		6,133	11,358
Cemetery	89,233	-	-	-		-	89,233
Capital Outlay	360,799	-	-	63,370		601,138	1,025,307
Debt Service:							
Principal	-	495,000	-	-		-	495,000
Interest and Other Charges	-	104,843	-	-		-	104,843
TOTAL DISBURSEMENTS	3,365,145	599,843	239,207	748,623		1,238,640	6,191,458
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	171,431	186,080	(239,207)	(449,976)		(504,599)	(836,271)
OTHER FINANCING SOURCES (USES)							
Transfers In	290,000	-	-	-		1,431,011	1,721,011
Transfers Out	(1,431,011)	-	-	-		-	(1,431,011)
TOTAL OTHER FINANCING SOURCES (USES)	(1,141,011)	-	-	-		1,431,011	290,000
NET CHANGE IN CASH FUND BALANCES	(969,580)	186,080	(239,207)	(449,976)		926,412	(546,271)
CASH FUND BALANCES - BEGINNING (As Previously Reported)	4,924,345	378,475	-	(58,649)	$ (280,025)	438,791	5,402,937
ADJUSTMENTS AND RESTATEMENTS							
Adjustment - Change in Major Funds	-	-	(115,831)	-	280,025	(164,194)	-
CASH FUND BALANCES - BEGINNING (As Adjusted)	4,924,345	378,475	(115,831)	(58,649)	-	274,597	5,402,937
CASH FUND BALANCES - ENDING	$ 3,954,765	$ 564,555	$ (355,038)	$ (508,625)	$ -	$ 1,201,009	$ 4,856,666

See accompanying notes.

CITY OF NISSWA, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Liquor Fund	Sewer Fund	Totals
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 1,383,498	$ 2,198,264	$ 3,581,762
Accounts Receivable	1,750	339,353	341,103
Inventory	707,805	-	707,805
Total Current Assets	2,093,053	2,537,617	4,630,670
Noncurrent Assets			
Capital Assets Not Being Depreciated and Amortized	-	706,546	706,546
Capital Assets Being Depreciated and Amortized (Net)	461,187	6,632,519	7,093,706
Total Noncurrent Assets	461,187	7,339,065	7,800,252
TOTAL ASSETS	2,554,240	9,876,682	12,430,922
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	112,069	24,309	136,378
LIABILITIES			
Current Liabilities			
Accounts Payable	45,892	11,452	57,344
Salaries Payable	51,106	8,169	59,275
Accrued Interest	-	13,258	13,258
Debt Due Within One Year	98,074	260,000	358,074
Total Current Liabilities	195,072	292,879	487,951
Noncurrent Liabilities			
Compensated Absences Due After One Year	204,232	48,647	252,879
Debt Due After One Year	232,660	3,791,000	4,023,660
Net Pension Liability	322,929	78,435	401,364
Total Noncurrent Liabilities	759,821	3,918,082	4,677,903
TOTAL LIABILITIES	954,893	4,210,961	5,165,854
DEFERRED INFLOWS OF RESOURCES			
Pensions	202,802	49,258	252,060
NET POSITION			
Net Investment in Capital Assets	130,453	3,288,065	3,418,518
Unrestricted	1,378,161	2,352,707	3,730,868
TOTAL NET POSITION	$ 1,508,614	$ 5,640,772	$ 7,149,386

See accompanying notes.

CITY OF NISSWA, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Liquor Fund	Sewer Fund	Totals
SALES AND COST OF SALES			
Sales	$ 5,598,400	$ -	$ 5,598,400
Cost of Sales	(3,519,551)	-	(3,519,551)
GROSS PROFIT	2,078,849	-	2,078,849
OPERATING REVENUES			
Charges for Services	-	879,631	879,631
TOTAL GROSS PROFIT AND OPERATING REVENUES	2,078,849	879,631	2,958,480
OPERATING EXPENSES			
Wages and Benefits	1,053,000	264,463	1,317,463
Materials and Supplies	201,276	121,529	322,805
Repairs and Maintenance	44,882	78,168	123,050
Professional Services	-	35,470	35,470
Insurance	32,218	-	32,218
Miscellaneous	172,265	-	172,265
Depreciation and Amortization	123,083	342,614	465,697
TOTAL OPERATING EXPENSES	1,626,724	842,244	2,468,968
NET OPERATING INCOME (LOSS)	452,125	37,387	489,512
NONOPERATING INCOME (EXPENSE)			
Connection Fees	-	214,481	214,481
Investment Income	-	14,236	14,236
Miscellaneous	10,255	-	10,255
Interest and Other Charges	(12,139)	(47,308)	(59,447)
TOTAL NONOPERATING INCOME (EXPENSE)	(1,884)	181,409	179,525
CHANGE IN NET POSITION PRIOR TO TRANSFERS	450,241	218,796	669,037
TRANSFERS			
Operating Transfers Out	(290,000)	-	(290,000)
CHANGE IN NET POSITION	160,241	218,796	379,037
NET POSITION - BEGINNING OF YEAR	1,348,373	5,421,976	6,770,349
NET POSITION - END OF YEAR	$ 1,508,614	$ 5,640,772	$ 7,149,386

See accompanying notes.

CITY OF NISSWA, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Liquor Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	$ 5,600,150	$ 918,863	$ 6,519,013
Cash Paid to Suppliers	(4,002,265)	(225,660)	(4,227,925)
Cash Paid to Employees	(1,095,265)	(271,321)	(1,366,586)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	502,620	421,882	924,502
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Other Receipts	10,255	-	10,255
Net Operating Subsidies and Transfers from (to) Other Funds	(290,000)	-	(290,000)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(279,745)	-	(279,745)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Connection Fees	-	214,481	214,481
Purchases of Capital Assets	-	(167,625)	(167,625)
Payments on Lease Liabilities	(94,942)	-	(94,942)
Payments on Bond Principal	-	(256,000)	(256,000)
Cash Paid for Interest	(12,138)	(48,020)	(60,158)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(107,080)	(257,164)	(364,244)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment Income	-	14,236	14,236
Net Change in Cash and Cash Equivalents	115,795	178,954	294,749
Cash and Cash Equivalents - Beginning of Year	1,267,703	2,019,310	3,287,013
Cash and Cash Equivalents - End of Year	$ 1,383,498	$ 2,198,264	$ 3,581,762

See accompanying notes.

CITY OF NISSWA, MINNESOTA
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Liquor Fund	Sewer Fund	Totals
RECONCILIATION OF NET OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Net Operating Income (Loss)	$ 452,125	$ 37,387	$ 489,512
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization Expense	123,083	342,614	465,697
Changes in Assets, Liabilities, and Deferrals:			
Accounts Receivable	1,750	39,232	40,982
Inventory	(46,639)	-	(46,639)
Accounts Payable	14,566	9,507	24,073
Salaries Payable	4,135	(4,241)	(106)
Net Pension Liability	(18,563)	18,884	321
Deferred Outflows or Resources - Pensions	(21,225)	(8,978)	(30,203)
Deferred Inflows or Resources - Pensions	(16,706)	10,979	(5,727)
Compensated Absences	10,094	(23,502)	(13,408)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 502,620	$ 421,882	$ 924,502

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Nisswa, Minnesota (the City), complies with accounting practices prescribed or permitted by the *Reporting and Publishing Requirements for City Financial Statements for Cities under 2,500 in Population Reporting on the Cash or Regulatory Basis of Accounting* prescribed by the State of Minnesota's Office of the State Auditor. See Note 1.C. for additional information.

The City has a mayor-council form of government that is governed by an elected mayor and four-member council. The City provides the following services: municipal liquor, sewer, recreation, public improvements, public safety, planning and zoning, and general administrative services.

1.A. FINANCIAL REPORTING ENTITY

The City's financial reporting entity is comprised of the primary governmental unit of the City of Nisswa, Minnesota.

In determining the financial reporting entity, the City complies with the provisions of GASB No. 14, *The Financial Reporting Entity*, and includes all component units of which the City appointed a voting majority of the units' board; the City is either able to impose its will on the unit or a financial benefit or burden relationship exists.

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City's by appropriate activity type to compose the primary government presentation. Currently, the City has the following blended component unit:

Economic Development Authority
The Authority was established pursuant to the provisions of Minnesota Statues Section 469.090 through 469.108 to promote and provide incentives for economic development, and to preserve and create jobs, enhance the City's tax base and promote the general welfare of the people.

The financial activity of the Authority is performed by the City of Nisswa and treated as routine City business.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. Currently, the City has no discretely presented component units.

Affiliated Organizations

The Nisswa Firefighters Relief Association (the Association) is organized as a non-profit organization, legally separate from the City, to provide pension and other benefits to its members in accordance with Minnesota Statutes. Its board of directors is appointed by the membership of the Association which includes three members appointed by the City. The Association issues its own set of financial statements. All funding is conducted in accordance with applicable Minnesota Statutes, whereby State aids flow to the Association, and the Association pays benefits directly to its members. Because the Association is fiscally independent of the City, the financial statements of the Association have not been included within the City's reporting entity. The City's portion of the costs of the Association's pension benefits is included in the fire fund under public safety.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.B. BASIS OF PRESENTATION

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, deferred inflows/outflows, fund equity, receipts/revenues, and disbursements/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, receipts/revenues, or disbursements/expenses of that individual governmental or proprietary fund are at least 10 percent of the corresponding total for all funds of that category or type; and

b. Total assets and deferred outflows, liabilities and deferred inflows of resources, receipts/revenues, or disbursements/expenses of that individual governmental or proprietary fund are at least 5 percent of the corresponding total for all governmental and proprietary funds combined.

The City reports the following major governmental funds:

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

The *Debt Service Fund* accounts for the accumulation of financial resources for the payment of interest and principal on general long-term debt of the City other than debt service payments made by enterprise funds. Ad valorem taxes, special assessments, and tax increment financing are used for the payment of principal and interest on the City's indebtedness.

The *Capital Project Fund* accounts for financial resources to be used for the acquisition or construction of capital projects (other than capital projects financed by proprietary funds).

The *Gull Lake Trail Fund* accounts for financial resources to be used for the Gull Lake Trail project.

The City reports the following major proprietary funds:

The *Liquor Fund* accounts for business-like activities related to running the municipal liquor stores provided to the general public. These activities are financed primarily by liquor sales, and the measurement of financial activity focuses on net income measurement similar to the private sector.

The *Sewer Fund* accounts for business-like activities related to the operation of a sanitary sewer collection system provided to the general public. These activities are financed primarily by user charges, and the measurement of financial activity focuses on net income measurement similar to the private sector.

Additionally, the government reports the following nonmajor fund types:

The *Special Revenue Funds* account for funds received by the City with a specific purpose.

The *TIF 1-13 American National Bank Project Fund* accounts for the accumulation of financial resources for the payment of interest and principal on pay-as-you-go debt associated with the TIF District.

The *Capital Project Funds* account for financial resources to be used for the acquisition or construction of capital projects (other than those financed by proprietary funds).

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.B. BASIS OF PRESENTATION (Continued)

Changes in Financial Reporting Entity
The following fund was reported as a major fund in the prior year, but shifted to a nonmajor fund presentation during the year ended December 31, 2025:

- County Road 77/Nokomis Roundabout Fund

Additionally, the Capital Project Fund was presented as a nonmajor fund in the prior year, but has now met the requirements for major fund presentation.

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The financial statements have been prepared on the regulatory basis of accounting as described in the Minnesota's Office of the State Auditor's *Reporting and Publishing Requirements for City Audited Financial Statements for Cities under 2,500 in Population Reporting on the Cash or Regulatory Basis of Accounting*. Under this regulatory basis of accounting:

- In the governmental fund statements, receipts are recognized when received rather than when measurable and available, and disbursements are recognized when paid rather than when the obligation is incurred. These statements do not give effect to receivables, payables, accrued expenses, and inventories and, accordingly, are not presented in accordance with accounting principles generally accepted in the United States of America.

- The proprietary funds utilize the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used and are presented in accordance with accounting principles generally accepted in the United States of America.

The basis differs from accounting principles generally accepted in the United States of America primarily because the City has not reported a management discussion and analysis letter, government-wide statement of net position and government-wide statement of activities, and the City does not recognize governmental receipts and disbursements in accordance with the modified accrual basis of accounting.

1.D. BUDGETARY INFORMATION

An annual budget is adopted on a basis consistent with the regulatory basis of accounting for the general fund. The appropriated budget is prepared by fund, function, and department. The City of Nisswa's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is not employed by the City because it is at present not considered necessary to assure effective budgetary control or to facilitate effective cash management.

1.E. USE OF ESTIMATES

The preparation of financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and deferred outflows/inflows of resources and disclosure of contingent assets, liabilities, and deferred outflows/inflows of resources at the date of the financial statements. Estimates also affect reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY

Cash and Cash Equivalents

For purposes of the Statement Balances Arising from Cash Transactions and proprietary fund Statement of Cash Flows, "cash, cash equivalents, and investments" include all demand and savings accounts, certificates of deposit, and pooled money market accounts. Certificates of deposit are stated at cost, which approximates fair value.

See Note 2.A. for additional information related to Cash, Cash Equivalents, and Investments.

Prepaids

Prepaids (when present) represent costs paid that relate to future periods.

Interfund Receivables and Payables

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "due to/from other funds." Long-term interfund loans are reported as "advances from and to other funds." See Note 2.D. for details of interfund transactions, including receivables and payables at year-end.

Receivables

In the fund financial statements, no receivables are recorded in governmental funds. In the proprietary funds, material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. No allowances are deemed necessary at year end.

Inventories

The Liquor Fund carries inventory that consists of items held for resale. Inventory is recognized on the last cost method.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental or proprietary fund operations.

Governmental Statements
In the governmental financial statements, capital acquisitions are accounted for as expenditures of the governmental fund upon disbursement of the related financial resources.

Proprietary Statements
In the proprietary financial statements, capital acquisitions are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated acquisition value at the date of donation.

The City maintains a threshold of $5,000 or more for capitalizing assets. The system for accumulation of capital asset cost data does not provide the means for determining the percentage of assets valued at actual and those valued at estimated cost.

Depreciation and amortization of all exhaustible capital assets is recorded as an expense in the Statement of Revenues, Expenses and Changes in Net Position, with accumulated depreciation and amortization reflected in the Statement of Net Position. Depreciation and amortization is provided over the estimated useful lives of the assets using the straight-line method of depreciation.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY (Continued)

The range of estimated useful lives by type of asset is as follows:

Buildings	25-50 years
Building Improvements	10-50 years
Infrastructure	25-50 years
Furniture and Equipment	3-20 years

Accounts Payable

Payables in the proprietary funds are composed almost entirely of payables to vendors.

Long-Term Debt

The accounting treatment of long-term debt and other long-term obligations depends on whether the liabilities pertain to governmental fund operations or proprietary fund operations.

Governmental Funds
Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures. Bond premiums and discounts, as well as bond issuance costs, are recognized during the current period.

Proprietary Funds
Long-term debt of the proprietary funds is to be repaid from proprietary resources and is reported as liabilities in the Statement of Net Position. Bond premiums and discounts, if any, are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are recognized in the current period.

Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (paid) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences – vacation, sick leave, and compensatory leave. The liability for compensated absences is reported as incurred in the proprietary fund financial statements. The liability for compensated absences includes salary-related benefits, where applicable.

Net Pension Liability

The net pension liability represents the City's allocation of its pro-rata share of the Statewide General Employees Retirement Fund net pension liability. Certain City employees also participate in the Statewide Public Employees Police and Fire Plan. However, the activities of the Public Employees Police and Fire Plan are reported solely within governmental funds, where the corresponding balances discussed below are not recognized.

PERA
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. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This element represents a consumption of net position that applies to future periods, and therefore, will not be recognized as an outflow of resources (expense) until that time. The City reports deferred outflows of resources in the proprietary fund Statement of Net Position in relation to the activity of the pension funds in which City employees participate.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This element represents an acquisition of net position that applies to future periods, and therefore, will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows of resources in the proprietary fund Statement of Net Position in relation to the activity of the pension funds in which City employees participate.

See Note 3 for additional information pertaining to the deferred outflows and deferred inflows recorded to account for pension activities.

Equity Classifications

Governmental Funds
In the governmental fund financial statements, governmental funds report cash fund balances as either nonspendable, restricted, committed, assigned, or unassigned. When the City incurs an expenditure for which it may use either restricted or unrestricted cash fund balances, it uses restricted cash fund balances first unless unrestricted cash fund balances will have to be returned because they were not used. When the City incurs an expenditure for purposes for which amounts in any unrestricted cash fund balance classification could be used, it uses cash fund balances in the following order: Committed, assigned, unassigned, in accordance with the City's policies.

Nonspendable – Includes amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact. There are no nonspendable cash fund balances at December 31, 2025.

Restricted – That portion of cash fund balance which is not available for appropriation or which has been legally segregated for a specific purpose.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the City Council, which is the highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned – Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council has delegated the authority to assign fund balances to the City Administrator/Finance Specialist.

Unassigned – This classification represents cash fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The City has adopted a policy under which it strives to maintain a minimum unassigned cash fund balance in the General Fund equal to 100 percent of the annual budgeted expenditures.

See Note 2.E. for additional disclosures.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY (Continued)

Proprietary Funds
In the proprietary fund financial statements, net position is displayed in three components:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation. There are no restricted net position balances at December 31, 2025.

Unrestricted Net Position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

It is the City's policy to consider restricted net position to its depletion before unrestricted net position is applied.

1.G. REVENUES, RECEIPTS, DISBURSEMENTS, AND EXPENSES

Property Tax

Under state law, municipalities are limited in their ability to levy a property tax. The City levies its property tax for the subsequent year during the month of December. The County of Crow Wing is the collecting agency for the levy and remits the collections to the City. In the fund financial statements, property taxes are recorded as revenue in the period levied to the extent they are collected.

December 31 is the last day the City can certify a tax levy to the County for collection the following year. The County creates the tax list for all taxable property in the City and applies the applicable tax rate to the tax capacity of individual properties to arrive at the actual tax for each property. The County also collects all special assessments, except for certain prepayments paid directly to the City. The County collects all taxes and assessments, except as noted above. The County mails copies of all real estate and personal property tax statements. Each year, property owners are required to pay one half of their real estate taxes by May 15 and the balance by October 15. Penalties and interest are assessed to property owners who do not pay their property taxes and special assessments by the due dates.

Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods and/or services in connection with a proprietary fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating items which include revenue and expenses related to capital and related to financing, noncapital financing, or investing activities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.G. REVENUES, RECEIPTS, DISBURSEMENTS, AND EXPENSES (Continued)

Disbursements and Expenses

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character	Current (further classified by Function) Capital Outlay Debt Service
Proprietary Fund - By Operating and Nonoperating	

In the fund financial statements, governmental funds report disbursements of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. See additional information at Note 2.D.

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for its various assets, liabilities, deferred outflows/inflows of resources, equity, receipts/revenues, and disbursements/expenses.

2.A. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Deposits

In accordance with applicable Minnesota Statutes, the City maintains deposits at depository banks authorized by the City's Council. Minnesota Statutes require that all City deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds (100% if collateral pledged is irrevocable standby letters of credit issued by the Federal Home Loan Bank). The City complies with such laws.

Authorized collateral in lieu of a corporate surety bond includes:

- United States Government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- A general obligation of a state or local government, with taxing powers, rated "A" or better;
- A revenue obligation of a state or local government, with taxing powers, rated "AA" or better;
- Unrated general obligation securities of a local government, with taxing powers, pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letter of credit issued by a Federal Home Loan Bank accompanied by written evidence that the Federal Home Loan Bank's public debt is rated "AA" or better by Moody's or Standard and Poor's; or
- Time deposits insured by any federal agency.

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.A. CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

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

At December 31, 2025, the City's deposits, including certificates of deposit, were not exposed to custodial credit risk. The City's deposits were sufficiently covered by federal depository insurance or by collateral held by the City's agent in the City's name.

Investments

The City may also invest idle funds as authorized by Minnesota Statutes as follows: direct obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated "A" or better; revenue obligations rated "A A" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers. The City does not have any investment policies that would further limit investment choices.

Investment balances at December 31, 2025 are as follows:

				Investment Maturities (in Years)		
Deposit/Investment	Credit Rating	Fair Value Level	Fair Value	Less Than 1	1 - 5	6 - 10
Pooled Investments:						
4M Municipal Money Market Fund	N/A	N/A	$ 225,837	$ 225,837	$ -	$ -

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

The 4M Municipal Money Market Fund is an external investment pool not registered with the Securities Exchange Commission (SEC) that follow the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pool is the same as the value of the pool shares. The investment in the 4M pooled funds is not subject to the credit risk classifications as noted in GASB Statement No. 72.

The investments of the City are subject to the following risks:

- Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota Statutes limit the City's investments.

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.A. CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

- Custodial credit risk is the risk that in the event of a failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City does not have a formal investment policy to address custodial credit risk but typically limits its exposure by purchasing insured or registered investments.

- Concentration of Credit Risk is the risk associated with the magnitude of the City's investments (considered five percent or more) in the investments of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The City has no formal policy limiting the amounts that may be invested in any one issuer. At December 31, 2025, the City did not have a significant concentration of credit risk.

- Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City has no formal policy to address interest rate risk.

Deposits and Investments Summary

A reconciliation of cash, cash equivalents, and investments as shown on the Statement of Balances Arising from Cash Transactions and Statement of Net Position for the City follows:

Carrying Amount of Deposits	$	8,212,591
Investments		225,837
Total	$	8,438,428
Governmental - Cash and Cash Equivalents	$	4,856,666
Proprietary - Cash and Cash Equivalents		3,581,762
Total	$	8,438,428

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.B. CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Proprietary Funds:					
Capital Assets, not Being Depreciated or Amortized					
Land	$ 706,546	$ -	$ -	$ -	$ 706,546
Capital Assets, Being Depreciated and Amortized					
Equipment	960,479	167,624	128,674	-	999,429
Buildings	558,852	-	5,206	-	553,646
Infrastructure	11,854,159	-	-	-	11,854,159
Leased Building	691,381	-	-	-	691,381
Total Capital Assets Being Depreciated and Amortized	14,064,871	167,624	133,880	-	14,098,615
Less Accumulated Depreciation for					
Equipment	624,404	49,094	128,674	-	544,824
Buildings	411,569	20,795	5,206	-	427,158
Infrastructure	5,351,032	300,444	-	-	5,651,476
Less Accumulated Amortization for Leased Building	286,087	95,364	-	-	381,451
Total Accumulated Depreciation and Amortization	6,673,092	465,697	133,880	-	7,004,909
Total Capital Assets Being Depreciated and Amortized, Net	7,391,779	(298,073)	-	-	7,093,706
Proprietary Funds Capital Assets, Net	$ 8,098,325	$ (298,073)	$ -	$ -	$ 7,800,252

2.C. NONCURRENT LIABILITIES

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental funds and amounts to be repaid from proprietary funds.

There are a number of limitations and restrictions contained in the general obligation bond indentures.

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.C. NONCURRENT LIABILITIES (Continued)

Debt Detail

General Obligation Bonds and Notes

The City of Nisswa issues general obligation bonds and notes to finance the acquisition and construction of major capital facilities and infrastructure throughout the City. General obligation bonds have been issued for both activities pertaining to governmental funds and proprietary funds. General obligation bonds and notes are direct obligations and pledge the full faith and credit of the City of Nisswa. General obligation bonds and notes outstanding at December 31, 2025 consist of the following:

Governmental Funds

General Obligation Bonds

Issue Date	Original Amount	Annual Principal	Interest Rate(s)	Maturity Date	Remaining Amount
7/18	$ 1,515,000	$185,000-$250,000	5.00%	02/26	$ 250,000
12/24	1,580,000	$45,000-$200,000	4.00%	02/40	1,580,000
					$ 1,830,000

General Obligation Notes

Issue Date	Original Amount	Annual Principal	Interest Rate(s)	Maturity Date	Remaining Amount
02/12	$ 1,500,000	$72,000-$84,000	1.00%	08/32	$ 582,000

Taxable General Obligation Bonds

Issue Date	Original Amount	Annual Principal	Interest Rate(s)	Maturity Date	Remaining Amount
12/24	$ 1,090,000	$190,000-$285,000	5.00%	02/30	$ 1,090,000

Proprietary Funds

General Obligation Revenue Bonds

Issue Date	Original Amount	Annual Principal	Interest Rate(s)	Maturity Date	Remaining Amount
8/12	$ 1,240,000	$75,000-$100,000	0.50-2.60%	12/27	$ 200,000

General Obligation Revenue Notes

Issue Date	Original Amount	Annual Principal	Interest Rate(s)	Maturity Date	Remaining Amount
8/20	$ 5,208,648	$164,000-$285,000	1.00%	8/40	$ 3,851,000

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.C. NONCURRENT LIABILITIES (Continued)

Lease Liabilities

The City of Nisswa currently leases a building for the purpose of facilitating the operations of the City's Liquor Fund. Because of the nature of the terms of the lease, a long-term lease liability has been recorded in an amount equal to the present value to the future lease payments. Additionally, a corresponding right-of-use asset has been recorded and incorporated into the City's capital asset records. Terms of the City's leasing arrangements as of December 31, 2025 are detailed below:

Proprietary Funds

Lease Liabilities					
Issue Date	Original Amount	Annual Principal	Interest Rate(s)	Maturity Date	Remaining Amount
1/22	$ 691,381	$84,820-$104,652	3.25%	3/29	$ 330,734

Changes in Noncurrent Liabilities

The following is a summary of changes in long-term debt for the year ended December 31, 2025:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Funds:					
General Obligation Bonds	$ 2,245,000	$ -	$ (415,000)	$ 1,830,000	$ 250,000
General Obligation Note	662,000	-	(80,000)	582,000	81,000
Taxable General Obligation Bonds	1,090,000	-	-	1,090,000	285,000
Total Governmental Funds	$ 3,997,000	$ -	$ (495,000)	$ 3,502,000	$ 616,000
Proprietary Funds:					
General Obligation Revenue Bonds	$ 300,000	$ -	$ (100,000)	$ 200,000	$ 100,000
General Obligation Revenue Note	4,007,000	-	(156,000)	3,851,000	160,000
Lease Liabilities	425,676	-	(94,942)	330,734	98,074
Compensated Absences	266,287	-	(13,408)	252,879	-
Total Proprietary Funds	$ 4,998,963	$ -	$ (364,350)	$ 4,634,613	$ 358,074

Governmental fund debt is typically funded through the Debt Service Funds, proprietary fund bonds, and notes are funded through the Sewer Fund, and lease liabilities are funded through the Liquor Fund. The change in compensated absences displayed above has been presented on a net basis.

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.C. NONCURRENT LIABILITIES (Continued)

Annual Debt Service Requirements

At December 31, 2025, the estimated annual debt service requirements to maturity including principal and interest, and excluding compensated absences, are as follows:

Governmental Funds			
Years Ending	General Obligation Bonds and Notes		
December 31,	Principal	Interest	Total
2026	$ 616,000	$ 122,645	$ 738,645
2027	271,000	103,710	374,710
2028	282,000	93,150	375,150
2029	293,000	82,080	375,080
2030	289,000	70,875	359,875
2031-2035	976,000	239,070	1,215,070
2036-2040	775,000	64,900	839,900
Total	$ 3,502,000	$ 776,430	$ 4,278,430

Proprietary Funds			
Years Ending	General Obligation Bonds and Notes		
December 31,	Principal	Interest	Total
2026	$ 260,000	$ 43,560	$ 303,560
2027	264,000	39,510	303,510
2028	254,000	35,270	289,270
2029	258,000	32,730	290,730
2030	263,000	30,150	293,150
2031-2035	1,345,000	111,010	1,456,010
2036-2040	1,407,000	42,420	1,449,420
Total	$ 4,051,000	$ 334,650	$ 4,385,650

Proprietary Funds			
Years Ending	Lease Liabilities		
December 31,	Principal	Interest	Total
2026	$ 98,074	$ 9,007	$ 107,081
2027	101,310	5,771	107,081
2028	104,652	2,429	107,081
2029	26,698	72	26,770
Total	$ 330,734	$ 17,279	$ 348,013

Interest and fiscal charge expense totals $104,843 in the Statement of Receipts, Disbursements, and Changes in Cash Fund Balances-Governmental Funds. Interest expense totals $59,447 in the Statement of Revenues, Expenses, and Changes in Net Position-Proprietary Funds.

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.D. INTERFUND TRANSACTIONS AND BALANCES

Operating transfers consist of the following for the year ended December 31, 2025:

		Transfers In				
		Major Funds	Nonmajor Funds			
Major Funds	Transfers Out	General	Parks and Recreation	Community Center	City Hall	Total
General	$ 1,431,011	$ -	$ 871,469	$ 25,100	$ 534,442	$ 1,431,011
Liquor	290,000	290,000	-	-	-	290,000
	$ 1,721,011	$ 290,000	$ 871,469	$ 25,100	$ 534,442	$ 1,721,011

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget require to expend them and to (b) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The interfund balances are as follows:

Short-Term Balances			
Due to Fund	Due From Fund		
General	Gull Lake Trail	$ 508,625	Eliminate negative cash
General	Capital Project	355,038	Eliminate negative cash
General	Economic Development Authority	19,975	Eliminate negative cash
Total Interfund Balances		$ 883,638	

The interfund balance for the Gull Lake Trail, Capital Project, and Economic Development Authority Fund cash deficits are to be repaid as cash flows become available. The City anticipates receiving further cash reimbursements from grants and other local government entities in 2025 in relation to the Gull Lake Trail and Capital Project Fund projects.

NOTE 2 DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.E. CASH FUND BALANCES

At December 31, 2025, governmental fund balances consist of the following:

	Restricted	Committed	Assigned	Unassigned
General Fund				
Restricted for Police Department	$ 28,041	$ -	$ -	$ -
Restricted for Parks	100,458	-	-	-
Committed for Clerk Functions	-	5,911	-	-
Committed for Planning and Zoning	-	69,154	-	-
Committed for General Reserves	-	25,906	-	-
Unassigned	-	-	-	3,725,295
Total General Fund Balance	$ 128,499	$ 100,971	$ -	$ 3,725,295
Debt Service Fund				
Restricted for Debt Service	$ 564,555	$ -	$ -	$ -
Capital Project Fund				
Unassigned	$ -	$ -	$ -	$ (355,038)
Gull Lake Trail Fund				
Unassigned	$ -	$ -	$ -	$ (508,625)
Nonmajor Governmental Funds				
Restricted for Tax Increment Financing	$ 12,118	$ -	$ -	$ -
Committed for Park and Recreation Capital Purchases	-	709,391	-	-
Committed for Community Center Capital Purchases	-	147,676	-	-
Assigned for Fire Department	-	-	229,633	-
Assigned for Park and Recreation	-	-	120,932	-
Assigned for Community Center	-	-	1,234	-
Unassigned	-	-	-	(19,975)
Total Nonmajor Governmental Funds Balance	$ 12,118	$ 857,067	$ 351,799	$ (19,975)

Additionally, nonmajor funds with deficit fund balances at December 31, 2025 are as follows:

Nonmajor Funds	Fund Deficit
Special Revenue Funds	
Economic Development Authority	$ (19,975)

These fund deficits are expected to be covered from future revenues, tax levies or transfers.

NOTE 3 DEFINED BENEFIT PENSION PLANS - STATEWIDE

Plan Description

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

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

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

Benefits Provided

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

General Employees Plan Benefits
General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.20 percent of the highest average salary for each of the first 10 years of service and 1.70 percent for each additional year. Under the Level formula, General Plan members receive 1.70 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.50 percent. The 2025 annual increase was 1.25 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

NOTE 3 DEFINED BENEFIT PENSION PLANS - STATEWIDE (Continued)

Police and Fire Plan Benefits

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

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

Contributions

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

General Employees Fund Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the City was required to contribute 7.50 percent for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2025, were $143,031, of which $81,631 came from the City's proprietary funds. The City's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2025 and the City was required to contribute 17.70 percent for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2025, were $88,321. The City's contributions were equal to the required contributions as set by state statute.

Pension Costs

General Employees Fund Pension Costs

At December 31, 2025, the City reported a liability of $703,261, of which $401,364 was reported in the City's proprietary funds, 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 $16,965.

City's proportionate share of the net pension liability:	$703,261
State of Minnesota's proportionate share of the net pension liability associated with the City:	16,965
Total	$720,226

NOTE 3 DEFINED BENEFIT PENSION PLANS - STATEWIDE (Continued)

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0212 percent at the end of the measurement period and 0.0198 percent for the beginning of the period.

For the year ended December 31, 2025, the City recognized pension expense of $17,080 for its proportionate share of the General Employees Plan's pension expense associated with the City's proprietary funds. In addition, the City recognized an additional $1,938 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 67,005	
Changes in actuarial assumptions	16,945	161,818
Differences between projected and actual investment earnings	-	279,834
Changes in proportionate share	84,927	-
Contributions paid to PERA subsequent to the measurement date	69,432	-
Total Deferred Outflows/Inflows	$ 238,309	$ 441,652
Proprietary Funds - Deferred Outflows/Inflows	$ 136,378	$ 252,060

The $69,432 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, of which $39,997 was paid from proprietary funds. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense
2026	$ (43,827)
2027	(103,419)
2028	(75,539)
2029	(49,990)
Total	$ (272,775)

Aggregate Pension Expense

The total pension expense for all plans recognized by the City for the year ended December 31, 2025 was negative $35,158.

NOTE 3 DEFINED BENEFIT PENSION PLANS - STATEWIDE (Continued)

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	33.50%	5.10%
International Equity	16.50%	5.30%
Fixed Income	25.00%	0.75%
Private Markets	25.00%	5.90%
Total	100%	

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 7.00 percent. The 7.00 percent assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00 percent is within that range.

- Inflation is assumed to be 2.25 percent for the General Employees Plan.
- Benefit increases after retirement are assumed to be 1.50 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.50 percent after one year of service to 3.00 percent after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA's experience.

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

The 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.

NOTE 3 DEFINED BENEFIT PENSION PLANS - STATEWIDE (Continued)

Discount Rate

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

Pension Liability Sensitivity

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

	Sensitivity of Net Pension Liability at Current Single Discount Rate		
	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Entire City	$1,708,111	$703,261	($111,898)
Proprietary Funds	$974,851	$401,364	($63,862)

Pension Plan Fiduciary Net Position

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

NOTE 4 OTHER NOTES

4.A. RISK MANAGEMENT

Claims and Judgements

The City is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To manage these risks, the City purchases commercial insurance. The City retains risk for the deductible portions of the insurance. The amounts of these deductibles are considered immaterial to the financial statements. There were no significant reductions in insurance from the previous year settlements in excess of insurance for any of the past two years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonable estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

4.B. OTHER EMPLOYEE BENEFITS

The City provides eligible employees future retirement benefits through participation in the Minnesota Deferred Compensation Plan (MNDCP), which is a Section 457 plan administered by the Minnesota State Retirement System. Eligible employees of the City may begin participating in the MNDCP commencing on the date of their employment by electing to have a percentage of their pay contributed to the Plan. The City does not make employer contributions to the Plan.

NOTE 4 OTHER NOTES (Continued)

4.C. TAX INCREMENT FINANCING

The City occasionally enters into tax increment financing arrangements with local businesses for the purpose of stimulating economic growth within the City. Eligibility for businesses seeking tax abatements of this nature is determined in accordance the applicable Minnesota Statutes contained within Chapter 469, and such arrangements generally include a commitment by the local business to use the abated funds for financing a development or redevelopment project. Amounts abated consist of incremental increases in property taxes, or "tax increments," generated by the increased taxable value of a new development. Taxes are still paid in full, but any tax increment generated by the district and not retained by the City for administrative costs is used to finance the debt incurred for the related improvements.

During the year ended December 31, 2025, the taxes abated under the City's TIF programs totaled $6,133. The total outstanding balance of pay-as-you-go debt being financed via these tax increment payments approximates $338,495 as of December 31, 2025. No other commitments were made by the City as part of these agreements.

4.D. SUBSEQUENT EVENTS

Subsequent to year-end and prior to the issuance of these financial statements, the City's Council approved the issuance of General Obligation Street Reconstruction Bonds in an amount not to exceed $5,750,000 for the purpose of financing street reconstruction projects throughout the City. Additionally, the Council also approved a construction contract for street improvements in the amount of $2,618,975.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF NISSWA, MINNESOTA
SCHEDULE OF CITY'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
LAST TEN YEARS

For the Measurement Year Ended June 30	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset) (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
General Employees Retirement Pension Plan							
2025	0.0212%	$ 703,261	$ 16,965	$ 720,226	$ 1,911,227	37.68%	90.78%
2024	0.0198%	$ 731,296	$ 18,910	$ 750,206	$ 1,681,231	44.62%	89.08%
2023	0.0193%	$ 1,079,234	$ 29,703	$ 1,108,937	$ 1,469,599	75.46%	83.10%
2022	0.0189%	$ 1,496,886	$ 43,762	$ 1,540,648	$ 1,333,173	115.56%	76.67%
2021	0.0173%	$ 738,788	$ 22,525	$ 761,313	$ 1,185,027	64.24%	87.00%
2020	0.0165%	$ 989,250	$ 30,489	$ 1,019,739	$ 1,123,267	90.78%	79.06%
2019	0.0157%	$ 868,018	$ 26,999	$ 895,017	$ 1,059,400	84.48%	80.20%
2018	0.0155%	$ 859,876	$ 28,191	$ 888,067	$ 996,907	89.08%	79.50%
2017	0.0146%	$ 932,054	$ 11,712	$ 943,766	$ 865,813	109.00%	75.90%
2016	0.0135%	$ 1,096,133	$ 14,341	$ 1,110,474	$ 839,000	132.36%	68.90%

CITY OF NISSWA, MINNESOTA
SCHEDULE OF CITY PENSION CONTRIBUTIONS
LAST TEN YEARS

For the Fiscal Year Ended December 31	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
General Employees Retirement Pension Plan					
2025	$ 143,031	$ 143,031	$ -	$ 1,907,080	7.50%
2024	$ 134,355	$ 134,355	$ -	$ 1,791,404	7.50%
2023	$ 119,934	$ 119,934	$ -	$ 1,599,118	7.50%
2022	$ 104,560	$ 104,560	$ -	$ 1,394,133	7.50%
2021	$ 93,707	$ 93,707	$ -	$ 1,249,427	7.50%
2020	$ 85,313	$ 85,313	$ -	$ 1,137,507	7.50%
2019	$ 82,199	$ 82,199	$ -	$ 1,095,987	7.50%
2018	$ 78,297	$ 78,297	$ -	$ 1,043,960	7.50%
2017	$ 68,738	$ 68,738	$ -	$ 916,507	7.50%
2016	$ 61,801	$ 61,801	$ -	$ 824,013	7.50%

NOTE 1 PUBLIC EMPLOYEES RETIREMENT PLAN – 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 of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

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

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

Changes in Plan Provisions

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

2022 Changes

Changes in Actuarial Assumptions

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

NOTE 1 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND (Continued)

Changes in Plan Provisions

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

2021 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- 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 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100 percent Joint & Survivor option changed from 35 percent to 45 percent. The assumed number of married female new retirees electing the 100 percent Joint & Survivor option changed from 15 percent to 30 percent. 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 percent for the period July 1, 2020, through December 31, 2023 and 0.0 percent after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

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.

NOTE 1 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND (Continued)

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 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4 percent to 3 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Annual increases were changed from 1 percent per year with a provision to increase to 2.5 percent upon attainment of 90 percent funding ratio to 50 percent of the Social Security Cost-of Living Adjustment, not less than 1 percent and not more than 1.5 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

SUPPLEMENTARY INFORMATION

CITY OF NISSWA, MINNESOTA
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts-Original and Final	Actual Amounts Budgetary Basis	Variance with Budget Over (Under)
RECEIPTS			
Taxes			
Property Taxes	$ 2,925,501	$ 2,866,012	$ (59,489)
Licenses and Permits	11,000	12,420	1,420
Intergovernmental Receipts			
Federal Receipts			
Other Federal Grants	-	116	116
State Receipts			
Market Value Credit	120	369	249
Transportation	50,000	40,124	(9,876)
Police and Fire Aid	150,000	195,183	45,183
Other State Grants and Aids	6,000	4,972	(1,028)
Total Intergovernmental Receipts	206,120	240,764	34,644
Charges for Services			
General Government	116,550	133,203	16,653
Police and Fire Contracts	6,000	8,954	2,954
Parks and Recreation	-	2,030	2,030
Cemetery	7,500	10,800	3,300
Total Charges for Services	130,050	154,987	24,937
Fines and Forfeitures	18,000	18,962	962
Miscellaneous Receipts			
Investment Earnings	110,000	163,843	53,843
Sale of Assets	3,000	28,722	25,722
Refunds and Reimbursements	75,000	21,574	(53,426)
Contributions and Donations	-	23,325	23,325
Other Miscellaneous	7,000	5,967	(1,033)
Total Miscellaneous Receipts	195,000	243,431	48,431
TOTAL RECEIPTS	3,485,671	3,536,576	50,905
DISBURSEMENTS			
General Government			
Mayor and Council	30,300	31,185	885
Administration and Finance	411,780	452,194	40,414
Other General Government	383,549	440,527	56,978
Capital Outlay	29,575	5,119	(24,456)
Total General Government	855,204	929,025	73,821

CITY OF NISSWA, MINNESOTA
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND (CONTINUED)
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts-Original and Final	Actual Amounts Budgetary Basis	Variance with Budget Over (Under)
Public Safety			
Police			
Current	$ 1,271,371	$ 1,291,303	$ 19,932
Capital Outlay	68,500	110,179	41,679
Total Public Safety	1,339,871	1,401,482	61,611
Public Works			
Street Maintenance and Storm Sewers	723,006	665,576	(57,430)
Street Lighting	29,250	23,909	(5,341)
Capital Outlay - Street Construction	198,521	196,951	(1,570)
Capital Outlay - Other	93,000	48,550	(44,450)
Total Public Works	1,043,777	934,986	(108,791)
Sanitation			
Other Sanitation	8,500	5,194	(3,306)
Housing and Economic Development			
Economic Development			
Current	5,100	5,225	125
Miscellaneous Disbursements			
Cemetery			
Current	122,650	89,233	(33,417)
Capital Outlay	4,000	-	(4,000)
Total Miscellaneous Disbursements	126,650	89,233	(37,417)
TOTAL DISBURSEMENTS	3,379,102	3,365,145	(13,957)
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	106,569	171,431	64,862
OTHER FINANCING SOURCES (USES)			
Transfers			
From Other Funds	290,000	290,000	-
To Other Funds	(396,569)	(1,431,011)	(1,034,442)
TOTAL OTHER FINANCING SOURCES (USES)	(106,569)	(1,141,011)	(1,034,442)
NET CHANGE IN CASH FUND BALANCE	$ -	(969,580)	$ (969,580)
CASH FUND BALANCE - BEGINNING		4,924,345	
CASH FUND BALANCE - ENDING		$ 3,954,765	

CITY OF NISSWA, MINNESOTA
COMBINING STATEMENT OF BALANCES ARISING FROM CASH TRANSACTIONS
ALL NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Total Nonmajor Special Revenue Funds	TIF 1-13 American National Bank Project	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash, Cash Equivalents, and Investments	$ 1,208,866	$ 12,118	$ -	$ 1,220,984
LIABILITIES				
Due to Other Funds	$ 19,975	$ -	$ -	$ 19,975
CASH FUND BALANCES				
Restricted	-	12,118	-	12,118
Committed	857,067	-	-	857,067
Assigned	351,799	-	-	351,799
Unassigned	(19,975)	-	-	(19,975)
Total Cash Fund Balances	1,188,891	12,118	-	1,201,009
TOTAL LIABILITIES AND CASH FUND BALANCES	$ 1,208,866	$ 12,118	$ -	$ 1,220,984

CITY OF NISSWA, MINNESOTA
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH FUND BALANCES
ALL NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Total Nonmajor Special Revenue Funds	TIF 1-13 American National Bank Project	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
RECEIPTS				
Tax Increment	$ -	$ 13,629	$ -	$ 13,629
Intergovernmental	15,924	-	280,025	295,949
Charges for Services	393,006	-	-	393,006
Investment Income	1,681	-	-	1,681
Miscellaneous	29,776	-	-	29,776
TOTAL RECEIPTS	440,387	13,629	280,025	734,041
DISBURSEMENTS				
Current:				
Public Safety	296,998	-	-	296,998
Parks and Recreation	334,371	-	-	334,371
Economic Development	-	6,133	-	6,133
Capital Outlay	66,696	-	534,442	601,138
TOTAL DISBURSEMENTS	698,065	6,133	534,442	1,238,640
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(257,678)	7,496	(254,417)	(504,599)
OTHER FINANCING SOURCES (USES)				
Transfers In	896,569	-	534,442	1,431,011
NET CHANGE IN CASH FUND BALANCES	638,891	7,496	280,025	926,412
CASH FUND BALANCES - BEGINNING (As Previously Reported)	550,000	4,622	(115,831)	438,791
ADJUSTMENTS AND RESTATEMENTS				
Adjustment - Change in Major Funds	-	-	(164,194)	(164,194)
CASH FUND BALANCES - BEGINNING (As Adjusted)	550,000	4,622	(280,025)	274,597
CASH FUND BALANCES - ENDING	$ 1,188,891	$ 12,118	$ -	$ 1,201,009

CITY OF NISSWA, MINNESOTA
COMBINING STATEMENT OF BALANCES ARISING FROM CASH TRANSACTIONS
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2025

	Fire Fund	Parks & Recreation	Community Center	Economic Development Authority	Total Nonmajor Special Revenue Funds
ASSETS					
Cash, Cash Equivalents, and Investments	$ 229,633	$ 830,323	$ 148,910	$ -	$ 1,208,866
LIABILITIES					
Due to Other Funds	$ -	$ -	$ -	$ 19,975	$ 19,975
CASH FUND BALANCES					
Committed	-	709,391	147,676	-	857,067
Assigned	229,633	120,932	1,234	-	351,799
Unassigned	-	-	-	(19,975)	(19,975)
Total Cash Fund Balances	229,633	830,323	148,910	(19,975)	1,188,891
TOTAL LIABILITIES AND CASH FUND BALANCES	$ 229,633	$ 830,323	$ 148,910	$ -	$ 1,208,866

CITY OF NISSWA, MINNESOTA
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Fire Fund	Parks & Recreation	Community Center	Economic Development Authority	Total Nonmajor Special Revenue Funds
RECEIPTS					
Intergovernmental	$ 15,924	$ -	$ -	$ -	$ 15,924
Charges for Services	339,899	30,427	22,680	-	393,006
Investment Income	761	920	-	-	1,681
Miscellaneous	18,898	4,878	6,000	-	29,776
TOTAL RECEIPTS	375,482	36,225	28,680	-	440,387
DISBURSEMENTS					
Current:					
Public Safety	296,998	-	-	-	296,998
Parks and Recreation	-	304,576	29,795	-	334,371
Capital Outlay	36,075	27,630	2,991	-	66,696
TOTAL DISBURSEMENTS	333,073	332,206	32,786	-	698,065
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	42,409	(295,981)	(4,106)	-	(257,678)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	871,469	25,100	-	896,569
NET CHANGE IN CASH FUND BALANCES	42,409	575,488	20,994	-	638,891
CASH FUND BALANCES - BEGINNING	187,224	254,835	127,916	(19,975)	550,000
CASH FUND BALANCES - ENDING	$ 229,633	$ 830,323	$ 148,910	$ (19,975)	$ 1,188,891

CITY OF NISSWA, MINNESOTA
COMBINING STATEMENT OF BALANCES ARISING FROM CASH TRANSACTIONS
NONMAJOR CAPITAL PROJECT FUNDS
DECEMBER 31, 2025

	County Road 77/Nokomis Roundabout	City Hall	Total Nonmajor Capital Project Funds
ASSETS			
Cash, Cash Equivalents, and Investments	$ -	$ -	$ -
TOTAL CASH FUND BALANCES	$ -	$ -	$ -

CITY OF NISSWA, MINNESOTA
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	County Road 77/Nokomis Roundabout	City Hall	Formerly Nonmajor Funds: Capital Project Fund	Total Nonmajor Capital Project Funds
RECEIPTS				
Intergovernmental	$ 280,025	$ -		$ 280,025
DISBURSEMENTS				
Capital Outlay	-	534,442		534,442
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	280,025	(534,442)		(254,417)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	534,442		534,442
NET CHANGE IN CASH FUND BALANCES	280,025	-		280,025
CASH FUND BALANCES - BEGINNING (As Previously Reported)	-	-	$ (115,831)	(115,831)
ADJUSTMENTS AND RESTATEMENTS				
Adjustment - Change in Major Funds	(280,025)	-	115,831	(164,194)
CASH FUND BALANCE - BEGINNING (As Adjusted)	(280,025)	-	-	(280,025)
CASH FUND BALANCES - ENDING	$ -	$ -	$ -	$ -

CITY OF NISSWA, MINNESOTA
SCHEDULE OF INDEBTEDNESS
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

	Issue Dates	Interest Rates	Maturity Dates	Initial Authorized Issue	Outstanding Balance 01/01/25	Issued	Paid	Outstanding Balance 12/31/25	Principal Due Within One Year
GOVERNMENTAL INDEBTEDNESS									
General Obligation Bonds									
G.O. Capital Imp Plan Bonds 2013A	3/12/2013	0.30-2.00%	2/1/2025	$ 1,945,000	$ 175,000	$ -	$ 175,000	$ -	$ -
G.O. Street Recon 2018A	7/17/2018	5.00%	2/1/2026	1,515,000	490,000	-	240,000	250,000	250,000
G.O. Bonds 2024A	12/10/2024	4.00%	2/1/2040	1,580,000	1,580,000	-	-	1,580,000	-
				5,040,000	2,245,000	-	415,000	1,830,000	250,000
General Obligation Notes									
G.O. Street Recon Note 2012	2/15/2012	1.00%	8/20/2032	1,500,000	662,000	-	80,000	582,000	81,000
Taxable General Obligation Bonds									
G.O. Abatement Bonds 2024B	12/10/2024	5.00%	2/1/2030	1,090,000	1,090,000	-	-	1,090,000	285,000
TOTAL GOVERNMENTAL DEBTS				7,630,000	3,997,000	-	495,000	3,502,000	616,000
ENTERPRISE INDEBTEDNESS									
General Obligation Bonds									
GO Sewer Revenue Bonds, Series 2012A	8/22/2012	0.50-2.60%	12/1/2027	1,240,000	300,000	-	100,000	200,000	100,000
G.O. Sewer Revenue Note 2020	8/26/2020	1.00%	8/20/2040	5,208,648	4,007,000	-	156,000	3,851,000	160,000
				6,448,648	4,307,000	-	256,000	4,051,000	260,000
Leases									
Liquor Building Lease	1/1/2022	3.25%	3/15/2029	691,381	425,676	-	94,942	330,734	98,074
TOTAL ENTERPRISE DEBTS				7,140,029	4,732,676	-	350,942	4,381,734	358,074
TOTAL INDEBTEDNESS				$ 14,770,029	$ 8,729,676	$ -	$ 845,942	$ 7,883,734	$ 974,074

CITY OF NISSWA, MINNESOTA
SCHEDULE OF ACCOUNTS RECEIVABLE
DECEMBER 31, 2025
(UNAUDITED)

Fund	Item and Purpose	Amounts
General	Property Taxes	$ 89,861
Debt Service	Property Taxes	24,787
Sewer	Customer Charges	339,353
Liquor	Pull Tab Booth Rental	1,750
Total Accounts Receivable		$ 455,751

CITY OF NISSWA, MINNESOTA
SCHEDULE OF ACCOUNTS PAYABLE AND CONTINGENT LIABILITIES
DECEMBER 31, 2025
(UNAUDITED)

Fund	Vendor	Item and Purpose	Amounts	
General	Galls Parent Holdings	Uniform	$ 485	
	Superior Mechanical	Repairs & Maintenance	303	
	Waste Partners	Repairs & Maintenance	252	
	Waste Partners	Other	57	
	Widseth	Professional Fees	43,465	
	Sign Spot	Signs	2,220	
	Nisswa Hardware	Repairs & Maintenance	176	
				$ 46,958
Nonmajor	DSC Communications	Radios	452	
	Equipment Management	Repairs & Maintenance Contractual	1,010	
	Ferrellgas	Repairs & Maintenance	139	
	Jefferson Fire & Safety	Uniforms	147	
	Waste Partners	Other	212	
	Widseth	Professional Fees	1,570	
	Nisswa Hardware	Repairs & Maintenance	130	
	American National Bank	TIF 1-13 - Increment Remittance	6,133	
				9,793
Wastewater	The Wagon	Repairs & Maintenance Contractual	1,890	
	Widseth	Professional Fees	3,695	
	Bolton & Menk	Professional Fees	5,867	
				11,452
Liquor	MN Department of Revenue	Sales Tax Payable	24,679	
	MN Department of Revenue	Sales Tax Payable	8,830	
	American Welding & Gas	Operating Supplies	68	
	Bernick's	Products for Resale	129	
	D&D Beverage	Products for Resale	323	
	Paustis Wine Company	Operating Supplies	1,913	
	Paustis Wine Company	Products for Resale	25	
	Schaefers Foods	Products for Resale	574	
	Schaefers Foods	Products for Resale	90	
	Southern Glazer's Wine & Spirits	Transportation	8,575	
	Southern Glazer's Wine & Spirits	Products for Resale	132	
	Waste Partners	Operating Supplies	538	
	Nisswa Hardware	Other	16	
				45,892
		Total		$ 114,095

OTHER REQUIRED REPORTS
AND SCHEDULES

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

Honorable Mayor and City Council
City of Nisswa, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the City of Nisswa (the City) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Nisswa's basic financial statements and have issued our report thereon dated May 4, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Nisswa'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.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Findings and Responses* as items 2025-001 and 2025-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying *Schedule of Findings and Responses* as item 2025-003 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Nisswa'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*.

Minnesota Legal Compliance

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

City of Nisswa's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Nisswa's response to the findings identified in our audit and described in the accompanying *Schedule of Findings and Responses*. The City of Nisswa'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 over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control 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.



SCHLENNER WENNER & CO.
St. Cloud, Minnesota
May 4, 2026

CITY OF NISSWA, MINNESOTA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2025

FINANCIAL STATEMENT FINDINGS

Finding 2025-001 **Limited Segregation of Duties**

Condition: The City has limited segregation of accounting duties.

Criteria: The City should adopt an internal control structure that properly segregates the various functions of each accounting cycle. This means no single person should be in a position to both initiate and approved a transaction, as well as have access to the related physical assets involved with the transaction. In other words, an employee should not be in a position to both commit an irregularity and cover it up.

Cause: There are a limited number of employees.

Effect: The lack of ideal segregation of duties could expose the City to heightened risk that errors or fraud could occur and not be detected in a timely manner.

Recommendation: Although the number of staff members may not be large enough to eliminate this deficiency, we recommend the City evaluate current procedures and segregate where possible and implement compensating controls. It is important that the council is aware of this condition and monitor all financial information.

Views of Responsible Officials And Planned Corrective Actions: Management agrees with the recommendation. See corresponding Corrective Action Plan.

Finding 2025-002 **Material Audit Adjustments**

Condition: Prior to the audit, the City's financial statements contained misstatements, the nature of which could potentially be material.

Criteria: The City is required to report accurate financial information, in accordance with the regulatory basis of accounting prescribed by the State of Minnesota's Office of the State Auditor.

Cause: The City failed to record all year-end adjustments required under the regulatory basis of accounting and various other adjustments were required to correct misstatements.

Effect: The misstatements in the trial balance presented for the audit resulted in the need to record audit adjustments to achieve fair financial statement presentation in accordance with accounting practices prescribed by the State of Minnesota's Office of the State Auditor.

Recommendation: While the City may not have adequate controls in place to eliminate this finding, the City should continue to document its annual review of the adjustments and provide additional training to staff.

Views of Responsible Officials And Planned Corrective Actions: Management agrees with the recommendation. See corresponding Corrective Action Plan.

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2025-003 **Financial Statement Preparation**

Condition: Schlenner Wenner & Co. drafted the audited financial statements and related footnote disclosures for the City. It is management's responsibility to provide for the preparation of financial statements and the auditors' responsibility to determine the fairness of the presentation. This deficiency could result in a misstatement that could have been prevented or detected by management.

Criteria: Internal controls over financial reporting should be in place to provide for the preparation of financial statements on an annual basis.

Cause: The City's staff does not possess the expertise to prepare financial statements internally. This is not unusual for a City of your size.

Effect: The inability to internally prepare the City's financial statements can result in undetected errors in financial reporting.

Recommendation: We recommend that management review a draft of the financial statements in detail for accuracy. During review we recommend a disclosure checklist be utilized to ensure all required disclosures are presented and the City should agree the financial statement numbers to their accounting software. The City may not have the ability to eliminate this finding.

Views of Responsible Officials And Planned Corrective Actions: Management agrees with the recommendation. See corresponding Corrective Action Plan.

CITY OF NISSWA, MINNESOTA
CORRECTIVE ACTION PLANS
FOR THE YEAR ENDED DECEMBER 31, 2025

FINANCIAL STATEMENT FINDINGS

Finding 2025-001 Limited Segregation of Duties

1. Explanation of Disagreement with Audit Finding
   There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding
   The City currently has the following procedures in place:
   - The City Council reviews the monthly invoices and approves the expenditures.

   The City will review current procedures and implement additional controls where possible.

3. Official Responsible
   Maggi Wentler, Interim City Administrator and Finance Specialist, is the official responsible for ensuring corrective action.

4. Planned Completion Date
   The Corrective Action Plan will be reviewed on an ongoing basis with no anticipated completion date.

5. Plan to Monitor Completion
   The City Council will be monitoring this Corrective Action Plan.

Finding 2025-002 Material Audit Adjustments

1. Explanation of Disagreement with Audit Finding
   There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding
   The City will thoroughly review the trial balance prior to audit fieldwork and make any adjusting entries before submitting the trial balance to the auditors.

3. Official Responsible
   Maggi Wentler, Interim City Administrator and Finance Specialist, is the official responsible for ensuring corrective action.

4. Planned Completion Date
   The Corrective Action Plan will be reviewed on an ongoing basis with no anticipated completion date.

5. Plan to Monitor Completion
   The City Council will be monitoring this Corrective Action Plan.

CITY OF NISSWA, MINNESOTA
CORRECTIVE ACTION PLANS
FOR THE YEAR ENDED DECEMBER 31, 2025

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2025-003 Financial Statement Preparation

1. Explanation of Disagreement with Audit Finding
   There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding
   The City may continue to have the auditor prepare the financial statements and will continue to document the annual review of the financial statements and related footnote disclosures. The City will revisit this decision on an ongoing annual basis.

3. Official Responsible
   Maggi Wentler, Interim City Administrator and Finance Specialist, is the official responsible for ensuring corrective action.

4. Planned Completion Date
   The Corrective Action Plan will be reviewed on an ongoing basis with no anticipated completion date.

5. Plan to Monitor Completion
   The City Council will be monitoring this Corrective Action Plan.

City of Nisswa, Minnesota

Report to the Members of Governance

May 4, 2026

SCHLENNER WENNER & CO.
CPAs

CITY OF NISSWA, MINNESOTA
REQUIRED COMMUNICATIONS

May 4, 2026

Members of Governance
City of Nisswa, Minnesota

To the Members of Governance,

This letter has been prepared to assist you with your review of the financial statements as of and for the period ending December 31, 2025. We look forward to meeting with you and discussing the matters outlined below.

The Auditor's Responsibilities With Regard to the Financial Statement Audit

Our Responsibilities
As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management with the oversight of those charged with governance:
    - Are free from material misstatement
    - Are presented fairly, in all material respects and in accordance with the regulatory basis of accounting.
- Performing an audit in accordance with the standards for financial audits contained in auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States including reporting on:
    - Internal control over financial reporting
    - 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 financial statements amounts
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

CITY OF NISSWA, MINNESOTA
REQUIRED COMMUNICATIONS

Independence
We are not aware of any relationships between Schlenner Wenner & Co. and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

Audit Plan

Scope and Timing of the Audit
Based on our understanding of the City and the environment in which you operate, we focused our audit on the following key areas:

- Internal control over financial reporting
- Consideration of fraud risks
- Areas with significant estimates
- Review, recompute and substantiate financial statements amounts and disclosures
- Review application and disclosures for new accounting standards adopted
- Fair value measurements and disclosures (including alternative investments)
- Revenue recognition
- Existence and accuracy of payroll and other expenses

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

Significant changes to the audit plan
There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Key Areas of Focus and Significant Issues

Significant risks of material misstatement
A significant risk is an identified and assessed risk of material misstatement that, in the auditors' professional judgment, requires special audit consideration. Significant risks identified and focused on during the audit were communicated to you in a separate communication dated January 10, 2026.

Other areas of emphasis
We also focused on other areas that did not meet the definition of a significant risk but were determined to require specific awareness and a unique audit response.

Qualitative Aspect of Accounting Practices

Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application.

The City did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.

Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's 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 financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected.

CITY OF NISSWA, MINNESOTA
REQUIRED COMMUNICATIONS

The following significant estimates/judgments are contained in the financial statements:

- Net pension liabilities and related deferred outflows and inflows of resources

Based on audit work performed, we are satisfied with the estimates made by management.

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant Unusual Transactions
There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

Significant Difficulties Encountered
We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with Management
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 that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Circumstances That Affect the Form and Content of the Auditor's Report

Modification of Opinion
The City of Nisswa's financial statements are prepared under the regulatory basis of accounting, in accordance with the financial reporting provisions prescribed by the State of Minnesota's Office of the State auditor. Accordingly, the City's financial statements do not conform with accounting principles generally accepted in the United States of America.

Below is the modification of opinion included in the auditor's report:

> *Unmodified Opinion on Regulatory Basis of Accounting*
> In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective regulatory basis financial position of each major fund and the aggregate remaining fund information of the City of Nisswa, Minnesota, as of December 31, 2025, and their respective regulatory basis changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the financial reporting provisions of the State of Minnesota's Office of the State Auditor described in Note 1.C.
>
> *Adverse Opinion on U.S. Generally Accepted Accounting Principles*
> In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each major fund and the aggregate remaining fund information of the City of Nisswa, Minnesota, as of December 31, 2025, or the respective changes in financial position or, where applicable, cash flows thereof for the year then ended.

Internal Control and Compliance Matters
We have separately communicated matters related to internal control and compliance over financial reporting identified during our audit of the basic financial statements, as required by *Government Auditing Standards*. This communication is included within the compliance section of the City's financial report for the year ended December 31, 2025.

We encountered no other audit findings or issues that require communication at this time.

Uncorrected Misstatements
We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

CITY OF NISSWA, MINNESOTA
REQUIRED COMMUNICATIONS

Opinion Unit Corrected Misstatements
Since all members of governance are not also part of management, we are required to communicate material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the City are shown following the attached representation letter at Exhibit A.

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

Other Matters
We have not identified any other significant findings or issues that we wish to bring to your attention at this time.

Audit Consultations Outside the Engagement Team
We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Going Concern
Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter. No such matters or conditions have come to our attention during our engagement.

Fraud
We did not identify any known or suspected fraud during our audit.

Related Parties
We did not have any significant issues arise during the audit in connection with the City's related parties.

Required Supplementary Information
We applied certain limited procedures to the required supplementary information (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.

Supplementary Information
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 the regulatory basis of accounting, 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 financial statements or the financial statements themselves.

Nonattest Services
The following nonattest services were provided by the firm:

1. Preparation of the City's financial statements and related year-end entries
2. Maintenance of the City's capital asset depreciation records
3. Preparation and submission of the Annual Reporting Form for the Office of the State Auditor, annual newspaper publication, and annual TIF reporting

Written Representations
In a separate communication, as attached, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with the regulatory basis of accounting.

Other Audit Matters of Governance Interest
We did not identify any other matters to bring to your attention at this time.

Closing
We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of the Members of Governance of the City of Nisswa to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,



SCHLENNER WENNER & CO.
St. Cloud, Minnesota

EXHIBIT A

REPRESENTATION LETTER

CITY OF NISSWA, MINNESOTA

May 4, 2026

Schlenner Wenner & Co.
St. Cloud, MN 56302

This representation letter is provided in connection with your audit of the basic financial statements of the City of Nisswa (the City), as of December 31, 2025 for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, in conformity with the regulatory basis of accounting prescribed by the State of Minnesota's Office of the State Auditor. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with the regulatory basis of accounting. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Financial Statements

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 4, 2026:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 9, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the regulatory basis of accounting.

2. The financial statements referred to above are fairly presented in conformity with the regulatory basis of accounting. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by the regulatory basis of accounting to be included in the financial reporting entity.

3. We acknowledge our responsibility 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.

4. We acknowledge that we have included all informative disclosures that are appropriate for the regulatory basis of accounting used to prepare our financial statements. These include:

    a. A description of the regulatory basis, including a summary of significant accounting policies, and how the framework differs from GAAP,

    b. Additional disclosures beyond those specifically required that may be necessary to achieve fair presentation.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with the regulatory basis of accounting.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the regulatory basis of accounting.

7. All events subsequent to the date of the financial statements and for which the regulatory basis of accounting requires adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

8. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

9. We have no knowledge of of any uncorrected misstatements in the financial statements.

10. We are in agreement with the adjusting journal entries and other journal entries you have proposed, as detailed in the attached Exhibits. The adjusting journal entries have been posted to the appropriate accounts in our accounting system.

11. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with the regulatory basis of accounting.

12. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

13. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;

    b. Additional information that you have requested from us for the purpose of the audit;

    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;

    d. Additional information that you have requested from us for the purpose of the audit; and

    e. Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

14. We have communicated to you our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a. Management;

    b. Employees who have significant roles in internal control; or

    c. Others where the fraud could have a material effect on the financial statements.

16. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

17. We have no knowledge of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

18. We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.

Federal Expenditures

19. Expenditures of federal awards were below the $1,000,000 threshold and we were not required to have an audit in accordance with the Uniform Guidance.

Additional Representations

20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us (if any).

22. We have a process to track the status of audit findings and recommendations.

23. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

24. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

25. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

26. The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

27. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

28. We have appropriately disclosed all information for conduit debt obligations in accordance with GASB 91.

29. There are no:

    a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by the regulatory basis of accounting.

c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

30. As part of your audit, you assisted with the preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

31. We have made all management decisions and performed all management functions in relation to the nonattest services provided by Schlenner Wenner & Co., as identified in the engagement letter or an addendum to the engagement letter. We have designated Maggi Wentler, Interim City Administrator and Finance Specialist, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Schlenner Wenner & Co., and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

    The nonattest services provided by Schlenner Wenner & Co. are listed below:

    a. Preparation of the City's financial statements and related year-end entries
    b. Maintenance of the City's capital asset depreciation records
    c. Preparation and submission of the Annual Reporting Form for the Office of the State Auditor, annual publication, and annual TIF reporting

    None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

32. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

33. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

34. The financial statements include all fiduciary activities required by GASB No. 84.

35. The financial statements properly classify all funds and activities.

36. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

37. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

38. Provisions for uncollectible receivables, if any, have been properly identified and recorded.

39. Expenses have been appropriately classified in or allocated to functions and programs in the financial statements, and allocations have been made on a reasonable basis.

40. Revenues are appropriately classified.

41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

42. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

43. Provisions, when material, have been made to reduce excess or obsolete inventories to their estimated net realizable value.

44. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

45. We have evaluated and identified any legally enforceable asset retirement obligations.

46. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.

47. We have properly disclosed and are following our established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

48. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

49. With respect to the supplementary information (SI):

    a. We acknowledge our responsibility for presenting the SI in accordance with the regulatory basis of accounting, and we believe the SI, including its form and content, is fairly presented in accordance with the regulatory basis of accounting. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

50. We assume responsibility for, and agree with, the findings of specialists in evaluating the net pension balances and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

51. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.

52. We assume responsibility for, and agree with, the information provided by the pension plan administrator(s) relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

53. We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

54. We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

55. Unused lines of credit, collateral pledged to secure debt and direct borrowings and private placements have been properly identified and disclosed.

56. We have identified any leases, subscription-based information technology agreements or other contracts that are required to be reported as leases or subscription obligations and are in agreement with the key assumptions used in the measurement of any lease/subscription related assets, liabilities or deferred inflows of resources.

57. We have implemented GASB Statement No. 102, Certain Risk Disclosures, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with this Standard.

58. The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditor's report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

Sincerely,

Maggi Wentler

Maggi Wentler, Interim City Administrator and Finance Specialist
City of Nisswa

EXHIBIT A-1

ADJUSTING JOURNAL ENTRIES

City of Nisswa
Year End: December 31, 2025
Journal Entries: Adjusting
Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	12/31/2025	WW UNRESERVED FUND BALANCE	602-25300 ENT02A	PY		20,004.00			
1	12/31/2025	WW CHANGE IN ACCTING PRINCIPLE	602-29999 ENT02A	PY			20,004.00		
1	12/31/2025	PICKLE UNRESERVED FUND BALANCE	609-25300 ENT01A	PY		42,083.00			
1	12/31/2025	PICKLE CHANGE IN ACCTING PRINC	609-29999 ENT01A	PY			42,083.00		
1	12/31/2025	SPIRITS UNRESERVED FUNDBALANCE	610-25300 ENT01B	PY		43,708.00			
1	12/31/2025	SPIRITS CHANGE IN ACCTING PRIN	610-29999 ENT01B	PY			43,708.00		
		To correct opening fund balance due to change in account principle from PY AJE 5.							Factual
2	12/31/2025	WW CHECKING	602-11100 ENT02A	PY			14,996.00		
2	12/31/2025	WW UNRESERVED FUND BALANCE	602-25300 ENT02A	PY		14,996.00			
2	12/31/2025	PICKLE CHECKING	609-11100 ENT01A	PY		14,996.00			
2	12/31/2025	PICKLE UNRESERVED FUND BALANCE	609-25300 ENT01A	PY			14,996.00		
		To tie out beginning equity balances to the 2024 ending balances. Cash balances at 1/1/2025 also didn't match the ending balances from the 2024 audit.							Factual
3	12/31/2025	SPIRITS - ACCUM AMORT RTU ASSE	610-16601 ENT01B	KK.252A			95,364.00		
3	12/31/2025	SPIIRTS - LEASE LIABILITY	610-22600 ENT01B	KK.252A		94,942.00			
3	12/31/2025	Amortization Expense	610-49750-406 ENT01B	KK.252A		95,364.00			
3	12/31/2025	SPIRITS RENTALS	610-49750-410 ENT01B	KK.252A			94,942.00		
		To record current year lease payment & RTU asset amortization activity.						Recurring	Factual
4	12/31/2025	WW DEFERRED OUTFLOWS PENSION	602-17000 ENT02A	MM.130A		8,978.00			
4	12/31/2025	WW NET PENSION LIABILITY	602-24000 ENT02A	MM.130A			18,884.00		
4	12/31/2025	WW DEFERRED INFLOWS PENSION	602-24100 ENT02A	MM.130A			10,979.00		
4	12/31/2025	WW MISCELLANEOUS	602-36250 ENT02A	MM.130A			88.00		
4	12/31/2025	PICKLE - DFRD OUTFLOWS - PENSI	609-17000 ENT01A	MM.130A		10,612.00			
4	12/31/2025	PICKLE - NET PENSION LIABILITY	609-24000 ENT01A	MM.130A		9,281.00			
4	12/31/2025	PICKLE - DEFERRED INFLOWS PENS	609-24100 ENT01A	MM.130A		8,353.00			
4	12/31/2025	PICKLE REFUNDS & REIMBURSEMENT	609-36251 ENT01A	MM.130A			180.00		
4	12/31/2025	SPIRIT - DFRD OUTFLOWS - PENSI	610-17000 ENT01B	MM.130A		10,613.00			
4	12/31/2025	SPIRIT - NET PENSION LIABILITY	610-24000 ENT01B	MM.130A		9,282.00			
4	12/31/2025	SPIRIT - DEFERRED INFLOWS PENS	610-24100 ENT01B	MM.130A		8,353.00			
4	12/31/2025	SPIRITS MISCELLANEOUS	610-36250 ENT01B	MM.130A			181.00		
4	12/31/2025	WW - PENSION EXPENSE	602-49450-120 ENT02A	MM.130A		20,973.00			
4	12/31/2025	PICKLE - PENSION EXPENSE	609-49750-120 ENT01A	MM.130A			28,066.00		
4	12/31/2025	SPIRITS - PENSION EXPENSE	610-49752-120 ENT01B	MM.130A			28,067.00		
		To adjust for current year GASB 68 activity.						Recurring	Factual
5	12/31/2025	WW MACHINERY & EQUIPMENT	602-16400 ENT02A	N.100 LEAD			184,379.00		
5	12/31/2025	WW INTERFUND TRANSFERS	602-49360-720 ENT02A	N.100 LEAD			54,544.00		
5	12/31/2025	WW CAPITAL OUTLAY: IMPROVE	602-49450-530 ENT02A	N.100 LEAD		129,650.00			
5	12/31/2025	WW CAPITAL OUTLAY: MOTOR VEHIC	602-49450-550 ENT02A	N.100 LEAD		46,544.00			
5	12/31/2025	WW CAPITAL OUTLAY:OFFICE EQUIP	602-49450-570 ENT02A	N.100 LEAD		3,000.00			
5	12/31/2025	WW CAPITAL OUTLAY: OTHER EQUIP	602-49450-580 ENT02A	N.100 LEAD		59,729.00			
5	12/31/2025	PICKLE INTERFUND TRANSFER	609-49360-710 ENT01A	N.100 LEAD			57,200.00		
5	12/31/2025	PICKLE CAPITAL: FURN & FIXT	609-49750-560 ENT01A	N.100 LEAD		1,200.00			
5	12/31/2025	PICKLE CAPITAL: OFFICE EQUIP &	609-49750-570 ENT01A	N.100 LEAD		4,000.00			
5	12/31/2025	PICKLE CAPITAL: OTHER EQUIP	609-49750-580 ENT01A	N.100 LEAD		52,000.00			
5	12/31/2025	SPIRITS INTERFUND TRANSFER	610-49360-710 ENT01B	N.100 LEAD			15,500.00		
5	12/31/2025	SPIRIT CAP OUTLAY:OFFICE EQUIP	610-49750-570 ENT01B	N.100 LEAD		3,500.00			
5	12/31/2025	SPIRITS CAP OUTLAY:OTHER EQUIP	610-49750-580 ENT01B	N.100 LEAD		12,000.00			
		To reverse client entry and reset Capital Asset account to BOY balance.							Factual
6	12/31/2025	WW COMPENSATED ABSENCES	602-21600 ENT02A	BB.250		40,759.00			
6	12/31/2025	PICKLE COMPENSATED ABSENCES	609-21600 ENT01A	BB.250			6,912.00		
6	12/31/2025	SPIRITS COMPENSATED ABSENCES	610-21600 ENT01B	BB.250			23,314.00		
6	12/31/2025	WW WAGES & SALARIES	602-49450-100 ENT02A	BB.250			40,759.00		
6	12/31/2025	PICKLE WAGES & SALARIES	609-49752-100 ENT01A	BB.250		6,912.00			
6	12/31/2025	SPIRITS WAGES & SALARIES	610-49752-100 ENT01B	BB.250		23,314.00			
		To adjust compensated absences to						Recurring	Factual

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
		match client's schedule.							
7	12/31/2025	CR:PW TRANS FROM OTHER FUND	124-39210 GF01F	C.200 LEAD					
7	12/31/2025	ADMIN CAPITAL RESERVE	100-41425-590 GF01A	C.200 LEAD			4,125.00		
7	12/31/2025	PROFESSIONAL SERVICES	100-41910-300 GF01A	C.200 LEAD			17,000.00		
7	12/31/2025	PZ CAPITAL RESERVE	100-41910-590 GF01A	C.200 LEAD			7,950.00		
7	12/31/2025	CAPITAL OUTLAY: BUILDINGS & ST	100-41940-520 GF01A	C.200 LEAD			10,000.00		
7	12/31/2025	CAPITAL OUTLAY: OFFICE EQUIPME	100-41940-570 GF01A	C.200 LEAD			7,500.00		
7	12/31/2025	CAPITAL OUTLAY: MOTOR VEHICLES	100-42110-550 GF01A	C.200 LEAD			64,000.00		
7	12/31/2025	CAPITAL OUTLAY: OFFICE EQUIPME	100-42110-570 GF01A	C.200 LEAD			4,500.00		
7	12/31/2025	PW CAPITAL OUTLAY:STREET IMPRO	100-43140-531 GF01A	C.200 LEAD			50,058.00		
7	12/31/2025	CAPITAL OUTLAY: VEHICLES	100-43140-550 GF01A	C.200 LEAD			93,000.00		
7	12/31/2025	CAPITAL OUTLAY: OTHER EQUIPMEN	100-43140-580 GF01A	C.200 LEAD			1,500.00		
7	12/31/2025	COUNTY/STATE ROAD PROJ	100-43140-640 GF01A	C.200 LEAD			50,000.00		
7	12/31/2025	INTERFUND TRANSFERS	100-49360-720 GF01A	C.200 LEAD		309,633.00			
7	12/31/2025	CR: PW CTY/STATE RD PROJ	124-43140-640 GF01F	C.200 LEAD					
7	12/31/2025	CC CAPITAL: FURNITURE & FIX	220-41940-560 SRF03A	C.200 LEAD			3,600.00		
7	12/31/2025	CC CAPITAL RESERVE	220-41940-590 SRF03A	C.200 LEAD			21,000.00		
7	12/31/2025	CC: TRANSFERS OUT	220-41940-720 SRF03A	C.200 LEAD		24,600.00			
7	12/31/2025	PARK CAPITAL: TRAILS	250-45140-530 SRF02A	C.200 LEAD			5,700.00		
7	12/31/2025	PARK CAPITAL: OFFICE EQUIP/FUR	250-45140-570 SRF02A	C.200 LEAD			2,000.00		
7	12/31/2025	PARK CAPITAL RESERVE	250-45140-590 SRF02A	C.200 LEAD			50,000.00		
7	12/31/2025	PARKS: TRANSFERS OUT	250-45140-720 SRF02A	C.200 LEAD		57,700.00			
7	12/31/2025	WW INTERFUND TRANSFERS	602-49360-720 ENT02A	C.200 LEAD		8,000.00			
7	12/31/2025	WW CAPITAL OUTLAY: IMPROVE	602-49450-530 ENT02A	C.200 LEAD					
7	12/31/2025	WW CAPITAL OUTLAY:OFFICE EQUIP	602-49450-570 ENT02A	C.200 LEAD			3,000.00		
7	12/31/2025	WW CAPITAL OUTLAY: OTHER EQUIP	602-49450-580 ENT02A	C.200 LEAD			5,000.00		
7	12/31/2025	PICKLE INTERFUND TRANSFER	609-49360-710 ENT01A	C.200 LEAD		57,200.00			
7	12/31/2025	PICKLE CAPITAL: FURN & FIXT	609-49750-560 ENT01A	C.200 LEAD			1,200.00		
7	12/31/2025	PICKLE CAPITAL: OFFICE EQUIP &	609-49750-570 ENT01A	C.200 LEAD			4,000.00		
7	12/31/2025	PICKLE CAPITAL: OTHER EQUIP	609-49750-580 ENT01A	C.200 LEAD			52,000.00		
7	12/31/2025	SPIRITS INTERFUND TRANSFER	610-49360-710 ENT01B	C.200 LEAD		15,500.00			
7	12/31/2025	SPIRIT CAP OUTLAY:OFFICE EQUIP	610-49750-570 ENT01B	C.200 LEAD			3,500.00		
7	12/31/2025	SPIRITS CAP OUTLAY:OTHER EQUIP	610-49750-580 ENT01B	C.200 LEAD			12,000.00		
		To balance transfers (Transfers to sub-fund reserves should be coded to 710/720 transfer accounts rather than 5xx capital outlay expense accounts).						Recurring	Factual
8	12/31/2025	PICKLE ACCOUNTS RECEIVABLE	609-11500 ENT01A	1154			1,750.00		
8	12/31/2025	PICKLE ROYALTIES	609-36220 ENT01A	1154		1,750.00			
		To adjust the 602 Fund utility receivables and 609 Fund account to its proper year-end balance per client report.						Recurring	Factual
9	12/31/2025	WW ACCRUED INTEREST	602-21500 ENT02A	6001		712.00			
9	12/31/2025	WW DEBT SERVICE: BOND INTEREST	602-49450-611 ENT02A	6001			712.00		
		To adjust for current year accrued interest.						Recurring	Factual
10	12/31/2025	WW MACHINERY & EQUIPMENT	602-16400 ENT02A	N.100 LEAD			116,400.00		
10	12/31/2025	WW ACCUM DEP - MACHINE & EQUIP	602-16401 ENT02A	N.100 LEAD		116,400.00			
10	12/31/2025	PICKLE BLDGS & IMPROVEMENTS	609-16300 ENT01A	N.100 LEAD			5,206.00		
10	12/31/2025	PICKLE - ACCUM DEP BLDS & IMPR	609-16301 ENT01A	N.100 LEAD		5,206.00			
10	12/31/2025	PICKLE EQUIP & FURNISHINGS	609-16400 ENT01A	N.100 LEAD			12,274.00		
10	12/31/2025	PICKLE ACCUM DEPR EQUIP & FURN	609-16401 ENT01A	N.100 LEAD		12,274.00			
		To record current year disposals.						Recurring	Factual
11	12/31/2025	WW MACHINERY & EQUIPMENT	602-16400 ENT02A	N.151		167,625.00			
11	12/31/2025	WW CAPITAL OUTLAY: IMPROVE	602-49450-530 ENT02A	N.151			112,895.00		
11	12/31/2025	WW CAPITAL OUTLAY: OTHER EQUIP	602-49450-580 ENT02A	N.151			54,730.00		
		To record current year additions.						Recurring	Factual
12	12/31/2025	WW ACCUM DEP - MACHINE & EQUIP	602-16401 ENT02A	N.151			42,170.00		
12	12/31/2025	WW ACCUM DEPRECIATION INFRASTR	602-16501 ENT02A	N.151			300,444.00		
12	12/31/2025	PICKLE - ACCUM DEP BLDS & IMPR	609-16301 ENT01A	N.151			14,578.00		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
12	12/31/2025	PICKLE ACCUM DEPR EQUIP & FURN	609-16401 ENT01A	N.151			2,150.00		
12	12/31/2025	SPIRITS ACCUM DEPR BLDG	610-16301 ENT01B	N.151			6,218.00		
12	12/31/2025	SPIRITS ACCUM DEP - EQUIP & FU	610-16401 ENT01B	N.151			4,773.00		
12	12/31/2025	DEPRECIATION EXPENSE	602-49750-405 ENT02A	N.151		342,614.00			
12	12/31/2025	PICKLE DEPRICIATION EXPENSE	609-49750-405 ENT01A	N.151		16,728.00			
12	12/31/2025	SPIRITS DEPRECIATION EXPENSE	610-49750-405 ENT01B	N.151		10,991.00			
		To record current year depreciation expense.						Recurring	Factual
13	12/31/2025	ACCOUNTS PAYABLE	465-21000 CPF01	BB.100 LEAD		3,183.00			
13	12/31/2025	PROFESSIONAL SERVICES	465-41910-300 CPF01	BB.100 LEAD			3,183.00		
		To zero out governmental fund liability account due to the City reporting on the regulatory basis.						Recurring	Factual
14	12/31/2025	WW - ACCOUNTS PAYABLE	602-21000 ENT02A	BB.150			5,867.00		
14	12/31/2025	WW PROFESSIONAL SERVICES	602-49450-300 ENT02A	BB.150		5,867.00			
		To record an unrecorded liability.							Factual
15	12/31/2025	CHECKING	100-11100 GF01A	C.250			534,442.00		
15	12/31/2025	CITY HALL IMPROVE CHECKING	473-11100 CPF04	C.250		534,442.00			
15	12/31/2025	Transfers from Other Funds	473-39210 CPF04	C.250			534,442.00		
15	12/31/2025	INTERFUND TRANSFERS	100-49360-720 GF01A	C.250		534,442.00			
		To transfer proceeds from the 2024 bond issuance into the 473 City Hall project fund, to finance the 2025 expenditures in that fund.							Factual
16	12/31/2025	CAPITAL PROJECTS CHECKING	460-11100 CPF01			2,183.00			
16	12/31/2025	CAPITAL PR UNRESERVED FUND BAL	460-25300 CPF01				2,183.00		
16	12/31/2025	CHECKING	465-11100 CPF01				2,183.00		
16	12/31/2025	UNRESERVED FUND BALANCE	465-25300 CPF01			2,183.00			
		To close out and clean up the residual balance in the 460 Fund, which is no longer active.							Factual
17	12/31/2025	WW ACCOUNTS RECEIVABLE	602-11500 ENT02A	1154			39,232.00		
17	12/31/2025	WW RATE CLASS I	602-37210 ENT02A	1154		39,232.00			
17	12/31/2025	WW RATE CLASS I	602-37210 ENT02A	1154			49,080.00		
17	12/31/2025	WW SEWER CONNECTION FEE	602-37650 ENT02A	1154		49,080.00			
		To adjust wastewater receivables, and the adjust connection revenues to exclude amounts already recognized in prior years (for connection loans).						Recurring	Factual
18	12/31/2025	PICKLE INVENTORY	609-14000 ENT01A				12,735.00		
18	12/31/2025	PICKLE-MERCH FOR RESALE	609-49750-250 ENT01A			12,735.00			
		To reduce the Pickle Inventory Balance, to correct the error in the number of Kegs listed on the inventory listing.							Factual
						3,125,426.00	**3,125,426.00**		

EXHIBIT A-2

OTHER JOURNAL ENTRIES

Includes:

- Entries provided by the City
- Reclassifications for financial statement presentation

City of Nisswa
Year End: December 31, 2025
Journal Entries: Reclassifying
Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
101	12/31/2025	UNRESERVED FUND BALANCE	100-25300 GF01A	7-601		1.00			
101	12/31/2025	PARK UNRESERVED FUND BALANCE	250-25300 SRF02A	7-601					
101	12/31/2025	GO STRT UNRESERVED FUND BAL	324-25300 DSF01A	7-601		1.00			
101	12/31/2025	GULL LAKE TRAIL FUND BALANCE	471-25300 CPF02	7-601					
101	12/31/2025	WW UNRESERVED FUND BALANCE	602-25300 ENT02A	7-601			342.00		
101	12/31/2025	UTILITY SERVICES	100-41940-380 GF01A	7-601			1.00		
101	12/31/2025	PARK OPERATING SUPPLIES	250-45140-210 SRF02A	7-601			1.00		
101	12/31/2025	GO STR 2012 DEBT SER: BOND INT	324-43140-611 DSF01A	7-601			1.00		
101	12/31/2025	A.N.B. TIF ADMIN EXPENSES	413-46520-440 DSF06	7-601					
101	12/31/2025	WW UTILITY SERVICES	602-49450-380 ENT02A	7-601		343.00			
101	12/31/2025	PICKLE UTILITY SERVICES	609-49750-380 ENT01A	7-601					
		Plugs to tie out beginning equity to PY equity.						Recurring	
102	12/31/2025	SPIIRTS - LEASE LIABILITY	610-22600 ENT01B	KK.200 LEAD		98,074.00			
102	12/31/2025	Lease Liability - Current Portion	610-22601 ENT01B	KK.200 LEAD			98,074.00		
		To break out the current portion of the lease liability at year-end.						Recurring	
103	12/31/2025	TRANS FROM OTHER FUND (Sub-Fund Contra	SW-100-39210 GF01AA	C.250		309,633.00			
103	12/31/2025	TRANS FROM OTHER FUND (Sub-Fund Contra	SW-220-39210 SRF03AA	C.250		24,600.00			
103	12/31/2025	TRANS FROM OTHER FUND (Sub-Fund Contra	SW-250-39210 SRF02AA	C.250		57,700.00			
103	12/31/2025	TRANS FROM OTHER FUND (Sub-Fund Contra	SW-602-39210 ENT02AA	C.250		8,000.00			
103	12/31/2025	TRANS FROM OTHER FUND (Sub-Fund Contra	SW-609-39210 ENT01AA	C.250		57,200.00			
103	12/31/2025	TRANS FROM OTHER FUND (Sub-Fund Contra	SW-610-39210 ENT01AB	C.250		15,500.00			
103	12/31/2025	TRANS TO OTHER FUND (Sub-Fund Contra Ac	SW-100-49360-720 GF01AA	C.250			309,633.00		
103	12/31/2025	TRANS TO OTHER FUND (Sub-Fund Contra Ac	SW-220-41940-720 SRF03AA	C.250			24,600.00		
103	12/31/2025	TRANS TO OTHER FUND (Sub-Fund Contra Ac	SW-250-45140-720 SRF02AA	C.250			57,700.00		
103	12/31/2025	TRANS TO OTHER FUND (Sub-Fund Contra Ac	SW-602-49360-720 ENT02AA	C.250			8,000.00		
103	12/31/2025	TRANS TO OTHER FUND (Sub-Fund Contra Ac	SW-609-49360-710 ENT01AA	C.250			57,200.00		
103	12/31/2025	TRANS TO OTHER FUND (Sub-Fund Contra Ac	SW-610-49360-710 ENT01AB	C.250			15,500.00		
		To eliminate sub-fund transfers for financial statement presentation purposes						Recurring	
104	12/31/2025	CHECKING	100-11100 GF01A	C.200 LEAD			883,638.00		
104	12/31/2025	DUE FROM OTHER FUND	100-13000 GF01A	C.200 LEAD		883,638.00			
104	12/31/2025	EDA - CHECKING	102-11100 SRF04	C.200 LEAD		19,975.00			
104	12/31/2025	DUE TO OTHER FUNDS	102-23000 SRF04	C.200 LEAD			19,975.00		
104	12/31/2025	CHECKING	465-11100 CPF01	C.200 LEAD		355,038.00			
104	12/31/2025	DUE TO OTHER FUNDS	465-23000 CPF01	C.200 LEAD			355,038.00		
104	12/31/2025	GULL LAKE TRAIL CHECKING	471-11100 CPF02	C.200 LEAD		508,625.00			
104	12/31/2025	DUE TO OTHER FUNDS	471-23000 CPF02	C.200 LEAD			508,625.00		
		To reclassify negative cash balances for various funds, to instead be presented as interfund balances due to the General Fund.						Recurring	
						2,338,328.00	**2,338,328.00**		

CITY OF NISSWA

To: Nisswa City Council

Prepared by: Amber Moon Peterson

Date: June 16, 2026

Item: Community Center Pay Application #2

Action Requested: Motion to approve Pay Application #2 for Community Center updates

Background: Work began on March 31 and updates are substantially complete, only siding repairs remain.

Budget Impact: $523.79

Attachments:

Pay Application #2

HYTEC
CONSTRUCTION

11360 Business 371, PO Box 621
Brainerd, MN 56401

(218) 829-8529 (218) 829-5383 FAX

Invoice Number : 15737
Invoice Date : 05/29/2026
Customer Number : NISS03
Job Number : 26018
Due Date : 06/29/2026

Sold To:

City of Nisswa
5442 City Hall St.
PO Box 410
Nisswa, MN

Job:

Nisswa Community Center
25628 Main Street
Nisswa, MN 56468

ALL INVOICES ARE DUE PER THE CONTRACT OR NET 30 DAYS. FINANCE CHARGES OF 18.0%/YR WILL BE ASSESSED ON ALL LATE INVOICE

Date	Description	Amount
05/29/2026	Pay Application #2	523.79
	GROSS BILLINGS :	523.79
	NET BILLINGS :	523.79

Thank You

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702 PAGE ONE OF ??? PAGES

TO OWNER: City of Nisswa
256289 Main Street
Nisswa, MN 56468

PROJECT: Nisswa Comm Center
Nisswa, MN 56401

APPLICATION NO: TWO

Distribution to:
- [ ] OWNER
- [ ] ARCHITECT
- [ ] CONTRACTOR
- [ ]
- [ ]

PERIOD TO: May 31, 2026

FROM CONTRACTOR:
Hy-Tec Construction of Brainerd, Inc
PO Box 621, 11360 Business 371
Brainard, MN 56401

VIA ARCHITECT:

PROJECT NO:

CONTRACT FOR: General Construction Work

CONTRACT DATE: January 21, 2026

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM		$ 141,400.00
2. Net change by Change Orders		$ 751.25
3. CONTRACT SUM TO DATE (Line 1 ± 2)		$ 142,151.25
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)		$ 136,922.36
5. RETAINAGE:		
a. _____ % of Completed Work (Column D + E on G703)	$	
b. _____ % of Stored Material (Column F on G703)	$	
Total Retainage (Lines 5a + 5b or Total in Column I of G703)		$ 0.00
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)		$ 136,922.36
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)		$ 136,398.57
8. CURRENT PAYMENT DUE		$ 523.79
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)		$ 5,228.89

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month		
TOTALS	$0.00	$0.00
NET CHANGES by Change Order	$0.00	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Hy-Tec Construction of Brainerd, Inc

By: _____ Date: May 29, 2026

State of Minnesota County of Crow Wing
Subscribed and sworn to before me this 29th day of May, 2026
Notary Public: _____
My Commission expires: 01/31/2023

BRENDA BRAY
NOTARY PUBLIC - MINNESOTA
My Comm. Exp. Jan. 31, 2030

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED . . . . . $ _____

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and onthe Continuation Sheet that are changed to conform with the amount certified.)
ARCHITECT:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

AIA DOCUMENT G702 · APPLICATION AND CERTIFICATION FOR PAYMENT · 1992 EDITION · AIA® · © 1992 THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVE., N.W., WASHINGTON, DC 20006-5292
Users may obtain validation of this document by requesting a completed AIA Document D401 - Certification of Document's Authenticity from the Licensee.

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing
Contractor's signed certification is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: TWO
APPLICATION DATE: 05/26/2026
PERIOD TO: 05/31/2026
ARCHITECT'S PROJECT NO: Nisswa Comm. Center

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED FROM PREVIOUS APPLICATION (D + E)	WORK COMPLETED THIS PERIOD	MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
	General Requirements	$14,590.10	$13,131.09	$0.00	$0.00	$13,131.09	90.00%	$1,459.01	
	Project Closeout	$1,506.00	$1,355.40	$0.00	$0.00	$1,355.40	90.00%	$150.60	
	Shelters	$543.86	$543.86	$0.00	$0.00	$543.86	100.00%	$0.00	
	Mobilization	$1,392.83	$1,253.55	$0.00	$0.00	$1,253.55	90.00%	$139.28	
	Demolition	$5,237.93	$4,714.14	$523.79	$0.00	$5,237.93	100.00%	$0.00	
	Rough Carpentry	$321.87	$321.87	$0.00	$0.00	$321.87	100.00%	$0.00	
	Cabinets	$4,002.00	$4,002.00	$0.00	$0.00	$4,002.00	100.00%	$0.00	
	Siding	$3,480.00	$0.00	$0.00	$0.00		0.00%	$3,480.00	
	Overhead Doors	$1,902.40	$1,902.40	$0.00	$0.00	$1,902.40	100.00%	$0.00	
	Gypsum Drywall	$4,156.32	$4,156.32	$0.00	$0.00	$4,156.32	100.00%	$0.00	
	Painting	$2,133.31	$2,133.31	$0.00	$0.00	$2,133.31	100.00%	$0.00	
	Acoustical Ceilings	$815.79	$815.79	$0.00	$0.00	$815.79	100.00%	$0.00	
	Ceramic Tile	$30,593.84	$30,593.84	$0.00	$0.00	$30,593.84	100.00%	$0.00	
	Flooring	$15,462.80	$15,462.80	$0.00	$0.00	$15,462.80	100.00%	$0.00	
	Bath Accessories	$13,387.27	$13,387.27	$0.00	$0.00	$13,387.27	100.00%	$0.00	
	Window Treatment	$4,788.48	$4,788.48	$0.00	$0.00	$4,788.48	100.00%	$0.00	
	Mechanical	$34,823.20	$34,823.20	$0.00	$0.00	$34,823.20	100.00%	$0.00	
	Electrical	$2,262.00	$2,262.00	$0.00	$0.00	$2,262.00	100.00%	$0.00	
	CO#1	$751.25	$751.25	$0.00	$0.00	$751.25	100.00%	$0.00	
	PAGE TOTALS	$142,151.25	$136,398.57	$523.79	$0.00	$136,922.36	96.32%	$5,228.89	$0.00

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CITY OF NISSWA

To: Nisswa City Council

Prepared by: Amber Moon Peterson

Date: June 16, 2026

Item: Gull Lake Trail - Phase 4B Construction Materials Testing Proposal – Bathroom

Action Requested: Approve Braun Intertec's proposal for Construction Materials Testing Services

Background: Braun Intertec has provided a proposal for construction materials testing services for the Gull Lake Trail – Phase 4B project at Nisswa Lake Park for the bathroom facility.

Budget Impact: $8,133

Attachments: Proposal for Gull Lake Trail - Phase 4B Construction Materials Testing Services – Bathroom Facility

May 8, 2026 Proposal 10011569_001

Maggi Wentler
City of Nisswa
5442 City Hall Street
Nisswa, MN 56468

Re: Proposal for Construction Materials Testing Services
Gull Lake Trail-Phase 4B, Nisswa Lake Park Restroom Facility
Nisswa, Minnesota

Dear Ms. Wentler:

Braun Intertec Corporation (Braun Intertec) submits this proposal to provide construction materials testing services for the Gull Lake Trail-Phase 4B, Nisswa Lake Park Restroom Facility project in Nisswa, Minnesota.

Our Understanding of Project

This project will include the construction of a precast restroom and approximately 250 feet of bituminous trail that will extend into the Nisswa Lake Park. The restroom will be a precast building that is built offsite then delivered and constructed on a new concrete slab. Construction of the trail will consist of pavement subgrade preparation, aggregate base placement, and new bituminous pavement. The project will also include new concrete sidewalk and curb.

This project is a City of Nisswa project and will follow MnDOT's 2025 Standard Specifications for Construction and MnDOT's Schedule of Materials Control. This project is using MnDOT's 2023 Version Schedule of Materials Control. Personnel with MnDOT certifications must complete the monitoring and testing. Braun Intertec will perform the QA field testing and plant monitoring on the project as listed in our scope of services and as shown on our attached cost estimate table. The contractor will be responsible for performing all of the required QC testing and submitting all the documentation upon completion of the project.

Available Project Information

This proposal was prepared using the following documents and information.

- Project plans and specifications prepared by Widseth, dated April 21, 2026 and January 30, 2026, respectively.
- Email discussions with William Westerberg, PE with Widseth, regarding our scope of services.

To our knowledge, no geotechnical report was prepared for this project.

Braun Intertec Project Personnel

For this project, we will provide technicians that are MnDOT certified in each specialized field. For the proposed scope of services, our staff will have the following certifications:

- Aggregate Production
- Grading & Base Tester
- Concrete Field Tester
- MnDOT or ACI Strength Testing

Scope of Services

Testing services will be performed on an on-call, as-needed basis as requested and scheduled by you or your on-site project personnel. Based on our understanding of the project, we propose the following services.

Soil Related Services

- Perform nuclear gauge density tests on common embankment and culvert backfill materials.
- Perform Dynamic Cone Penetrometer (DCP) tests on aggregate base material.
- Perform moisture content tests at time of compaction on backfill, and aggregate base materials.
- Perform gradation test on aggregate base materials.
- Perform laboratory standard Proctor tests on backfill and fill materials.
- Prepare the preliminary and final grading and base report along with assembling the random sampling locations report for the aggregate base according to MnDOT Specifications.

Concrete Field Testing Related Services

- Sample and test the plastic concrete for slump, air content, temperature prior to placement. We assume that we will be able to appropriately dispose of excess concrete (and associated wash water) on site at no additional cost to us.
- Prepare 4-inch by 8-inch cylinders for compressive strength testing. A set of three cylinders will be tested at 28 days for each set cast. If field cure cylinders are requested, each additional cylinder will be charged at the unit price listed in our cost estimate.
- Laboratory compressive strength testing of cylinders.

Bituminous Related Services

- Collect verification samples per MnDOT's 2360 specification and randomly select one sample per day per mix to run quality assurance tests on. Perform quality assurance tests on the verification samples which include the following tests: Rice specific gravity, asphalt content, extracted aggregate gradation, and gyratory density.

Reporting and Project Management

Test results will be issued weekly for the project as the various tasks are performed. If, at any time, there are failing tests which do not appear to be in accordance with the plans and specifications or MnDOT's Schedule of Materials Control, we will notify the engineer's representative and any others that we are directed to notify.

Before the final project closeout, we will issue a final report. The report will include the following:

- Braun Intertec technician roster for technicians that conducted testing on the project.
- Completed MnDOT Materials Certification Exceptions Summary for items tested by Braun Intertec.
- Completed Preliminary and Final Grading and Base Report.
- Moisture, Density, DCP, Proctor and Gradation tests.
- Concrete compressive strength results.
- Bituminous test results.

Basis of Scope of Work

The costs associated with the proposed scope of services were estimated using the following assumptions. If the construction schedule is modified or the contractor completes the various phases of the project at different frequencies or durations than shown in this proposal, we may need to adjust the overall cost accordingly. The scope of work and number of trips required to perform these services are as shown in the attached table. Notable assumptions in developing our estimate include:

- Two trips to complete the nuclear density gauge testing on this project.
- One trip to perform Dynamic Cone Penetration (DCP) on the aggregate base.
- Two sets of concrete tests will be required to complete the project.
- Bituminous paving will be completed in 1 day for this project.
- The project full-time on-site construction observer will observe the test rolling for this project if required.

- The project engineer of record will review and approve the contractor's quality control submittals and test results.
- You, or others you may designate, will provide us with current and approved plans and specifications for the project. Modification to these plans must also be sent to us so we can review their incorporation into the work.
- We will require a minimum of 24 hours' notice for scheduling inspections for a specific time. Shorter than 24 hours' notice may impact our ability to perform the requested services, and the associated impacts will be the responsibility of others.

If the work is completed at different rates than described above, this proposal should be revised.

Cost and Invoicing

We will furnish the services described herein for an estimated fee of **$8,133**. **Our estimated costs are based on industry averages for construction production. Depending on the contractor's performance, our costs may be significantly reduced or slightly higher than estimated**. A tabulation showing our estimated hourly and/or unit rates associated with our proposed scope of services is also attached. The actual cost of our services will be based on the actual units or hours expended to meet the requirements of the project documents.

This cost estimate was developed with the understanding that the scope of services defined herein will be required and requested during our normal work hours of 6:00 a.m. to 4:00 p.m., Monday through Friday. Services that we are asked to provide to meet the project requirements or the contractor's construction schedule outside our normal business hours will be invoiced using an overtime rate factor. The factor for services provided **outside** our normal work hours or on Saturday will be 1.25 times the listed hourly rate for the service provided. The factor for services provided on Sunday or legal holidays will be 1.5 times the listed hourly rate for the service provided. We have not included premiums for overtime in our cost estimate; however, we recommend that allowances and contingencies be made for overtime charges based on conversations with the contractor. You will be billed only for services provided on a time and materials basis.

Because our services are directly controlled by the schedule and performance of others, the actual cost may vary from our estimate. It is difficult to project all of the services and the quantity of services that may be required for any project. If services are required that are not discussed above, we will provide them at the rates shown in the attached table or, if not shown, at our current Schedule of Charges. We will invoice you on a monthly basis.

General Remarks

We based the proposed fee on the scope of services described and the assumption that you will authorize our services within 30 days and that others will not delay us beyond our proposed schedule. If anything in this proposal is not consistent with your requirements, please let us know immediately.

We included our Braun Intertec General Conditions, which provide additional terms and are a part of our agreement. To accept this proposal and authorize us to proceed, please sign and return it to us in its entirety.

We appreciate the opportunity to present this proposal to you. We will be happy to meet with you to discuss our proposed scope of services further and clarify the various scope components. Braun Intertec will not release any written reports until we have received a signed agreement. Ordering services from Braun Intertec constitutes acceptance of the terms of this proposal.

To have questions answered or schedule a time to meet and discuss our approach to this project further, please contact Keith Kluempke at 320.980.3181 (kkluempke@braunintertec.com).

Sincerely,

Braun Intertec Corporation

Keith J. Kluempke
Project Manager

Thomas L. Henkemeyer
Senior Project Manager

Steven A. Thayer, PE
Senior Manager, Senior Engineer

Attachments:
Fee Estimate
General Conditions (11/04/2024)

c: William Westerberg, PE-Widseth

The proposal is accepted, and Braun Intertec is authorized to proceed.

_____
Authorizer's Firm

_____
Authorizer's Signature

_____
Authorizer's Name (please print or type)

_____
Authorizer's Title

_____
Date

BRAUN INTERTEC
the science you build on

Fee Estimate

10011569_001

Gull Lake Trail-Phase 4B, Nisswa Lake Park Restroom Facility

Client:
City of Nisswa
Maggi Wentler
5442 City Hall Street
Nisswa, MN 56468
218.963.4444

Work Site Address:
25349 Hazelwood Drive
Nisswa, Minnesota 56468

	Qty/Hours	Rate	Amount
Task 1: Construction Materials Testing			
Subtask 1.1: Laboratory			**$1,683.00**
Soil Proctor MD Relationship (Standard) ASTM D698 each	2.00	216.00	$432.00
Aggregates Sieve Analysis ASTM C136 each	1.00	196.00	$196.00
Concrete Compressive Strength Cylinders ASTM C39 each	6.00	45.00	$270.00
MnDOT Verification Without Percent Crush & FAA	1.00	785.00	$785.00
Subtask 1.2: Soils			**$2,369.00**
Soil Compaction Testing - Nuclear - Common Embankment, and Culvert Backfill	8.00	102.00	$816.00
Soil Compaction Testing - Non Nuclear - Aggregate Base	4.00	102.00	$408.00
Soil Sample pick-up	3.50	102.00	$357.00
Nuclear moisture-density meter charge, per hour	8.00	36.00	$288.00
Trip Charge	4.00	125.00	$500.00
Subtask 1.3: Concrete			**$2,132.00**
Concrete Testing - Curb & Gutter, and Sidewalk	9.00	102.00	$918.00
Concrete Cylinder Pick Up	7.00	102.00	$714.00
Trip Charge	4.00	125.00	$500.00
Subtask 1.4: Bituminous			**$533.00**
Plant Monitoring Technician - Bituminous Sample Pick-up	4.00	102.00	$408.00
Trip Charge	1.00	125.00	$125.00
Subtask 1.5: Project Management			**$1,416.00**
Project Control Specialist I	1.50	164.00	$246.00
Project Assistant	1.50	102.00	$153.00
Senior Engineer	1.00	225.00	$225.00
Project Manager	4.00	198.00	$792.00
Task 1 Total:			**$8,133.00**
Project Total			**$8,133.00**

BRAUN INTERTEC GENERAL CONDITIONS

SECTION 1: AGREEMENT

1.1 Agreement. This agreement consists of these General Conditions and the accompanying written proposal or authorization ("Agreement"). This Agreement is the entire agreement between Consultant and Client and supersedes all prior negotiations, representations or agreements, either written or oral.

1.2 Parties to the Agreement. The parties to this Agreement are the Braun Intertec entity ("Consultant") and the client ("Client") as described in the accompanying written proposal or authorization. Consultant and Client may be individually referred to as a Party or collectively as the Parties.

SECTION 2: SCOPE OF SERVICES

2.1 Services. Consultant will provide services ("Services") in connection with the project ("Project") which are specifically described in this Agreement. Client understands and agrees that Consultant's Services are limited to those which are expressly set forth in this Agreement.

2.2 Additional Services. Any Services not specifically set forth in the Agreement constitute "Additional Services." Additional Services must be agreed upon in writing by the Parties prior to performance of the Additional Services and may entitle Consultant to additional compensation and schedule adjustments. Additional compensation will be based upon Consultant's then current rates and fees.

SECTION 3: PERFORMANCE OF SERVICES

3.1 Standard of Care. Consultant will perform its professional Services consistent with the degree of care and skill exercised by members of Consultant's profession performing under similar circumstances at the same time and in the same locality in which the professional Services are performed. CONSULTANT DISCLAIMS ALL STATUTORY, ORAL, WRITTEN, EXPRESS, AND IMPLIED WARRANTIES, INCLUDING WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR PERFORMANCE OF SERVICES IN A GOOD AND WORKMANLIKE MANNER.

3.2 Written Reports and Findings. Unless otherwise agreed in writing, Consultant's findings, opinions, and recommendations will be provided to Client in writing and may be delivered via electronic format. Client agrees not to rely on oral findings, opinions, or recommendations.

3.3 Observation or Sampling Locations. Locations of field observations or sampling described in Consultant's report or shown on Consultant's sketches reference Project plans or information provided by others or estimates made by Consultant's personnel. Consultant will not survey, set, or check the accuracy of those points unless Consultant accepts that duty in writing. Client agrees that such dimensions, depths, or elevations are approximations unless specifically stated otherwise in the report. Client accepts the inherent risk that samples or observations may not be representative of items not sampled or seen and further that site conditions may vary over distance or change over time.

3.4 Project Site Information. Client will provide Consultant with prior environmental, geotechnical and other reports, specifications, plans, and information to which Client has access about the Project site and which are necessary for Consultant to carry out Consultant's Services. Client agrees to provide Consultant with all plans, changes in plans, and new information as to Project site conditions until Consultant has completed its Services.

3.5 Subsurface Objects. To the extent required to carry out Consultant's Services, Client agrees to provide Consultant, in a timely manner, with information that Client has regarding buried objects at the Project site. Consultant will not be responsible for locating buried objects or utilities at the Project site unless expressly set forth in this Agreement, or expressly required by applicable law. Client agrees to hold Consultant harmless, defend, and indemnify Consultant from claims, damages, losses, penalties and expenses (including attorney fees) involving buried objects or utilities that were not properly marked or identified or of which Client had or should have had knowledge but did not timely notify Consultant or correctly identify on the plans Client or others furnished to Consultant. Consultant, from time to time, may hire a third party to locate underground objects or utilities and, unless otherwise expressly stated in this Agreement, such action shall be for the sole benefit of Consultant and in no way will alleviate Client of its responsibilities hereunder.

3.6 Hazardous Materials. Client will notify Consultant of any knowledge or suspicion of the presence of hazardous or dangerous materials present on any Project site or in any sample or material provided to Consultant. Client agrees to provide Consultant with information in Client's possession or control relating to such samples or materials. If Consultant observes or suspects the presence of contaminants not anticipated in this Agreement, Consultant may terminate Services without liability to Client or to others, and Client will compensate Consultant for fees earned and expenses incurred up to the time of termination.

3.7 Supervision of Others. Consultant shall have no obligation to supervise or direct Client's representatives, contractors, or other third parties retained by Client. Consultant has no authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by Client, Client's representatives, contractors, or other third parties retained by Client.

3.8 Safety. Consultant will provide a health and safety program for its employees as well as reasonable personal protective equipment ("PPE") typical for the performance of the Services provided by this Agreement and as required by law. Consultant shall be entitled to compensation for all extraordinary PPE required by Client. Client will provide, at no cost to Consultant, appropriate Project site safety measures which are necessary for Consultant to perform its Services at the Project location or work areas in connection with the Project. Consultant's employees are expressly authorized by Client to refuse to work under conditions that may, in an employee's sole discretion, be unsafe. Consultant shall have no authority over or be responsible for the safety precautions and programs, or for security, at the Project site (except with respect to Consultant's own Services and those of its subconsultants).

3.9 Project Site Access and Damage. Client will provide or ensure access to the site. In the performance of Services some Project site damage is normal even when due care is exercised. Consultant will use reasonable care to minimize damage to the Project site. Unless otherwise expressly stated in this Agreement, the cost of restoration for such damage has not been included in the estimated fees and will be the responsibility of the Client.

3.10 Monitoring Wells. To the extent applicable to the Services, monitoring wells are Client's property, and Client is responsible for monitoring well permitting, maintenance, and abandonment unless otherwise expressly set forth in this Agreement.

3.11 Contaminant Disclosures Required by Law. Client agrees to make all disclosures related to the discovery or release of contaminants that are required by law. In the event Client does not own the Project site, Client acknowledges that it is Client's duty to inform the owner of the Project site of the discovery or release of contaminants at the site. Client agrees to hold Consultant harmless, defend, and indemnify Consultant from claims, damages, penalties, or losses and expenses, including attorney fees, related to Client's failure to make any disclosure required by law or for failing to make the necessary disclosure to the owner of the Project site.

SECTION 4: SCHEDULE

4.1 Schedule. Consultant shall complete its obligations within a reasonable time and shall make decisions and carry out its responsibilities in a manner consistent with the Standard of Care. Specific periods of time for rendering Services or specific dates by which Services are to be completed are provided in this Agreement. If Consultant is delayed in the performance of the Services by actions, inactions, or neglect of Client or others for whom Client is responsible, by changes ordered in the Services, or by other causes beyond the control of Consultant, including force majeure events, then the time for Consultant's performance of Services shall be extended and Consultant shall receive payment for all expenses attributable to the delay in accordance with Consultant's then current rates and fees.

4.2 Scheduling On-Site Observations or Services. To the extent Consultant's Services require observations, inspections, or testing be performed at the Project site, Client understands and agrees that Client, directly or indirectly through its authorized representative, has the sole right and responsibility to determine and communicate to Consultant the scheduling of observations, inspections, and testing performed by Consultant. Accordingly, Client also acknowledges that Consultant bears no responsibility for damages that may result because Consultant did not perform such observations, inspections, or testing that Client failed to request and schedule. Client understands that the scheduling of observations, inspections, or testing will dictate the time Consultant's field personnel spend on the job site and agrees to pay for all services provided by Consultant due to Client's scheduling demands in accordance with Consultant's then current rates and fees.

SECTION 5: COST AND PAYMENT OF SERVICES

5.1 Cost Estimates. Consultant's price or fees provided for in this Agreement are an estimate and are not a fixed amount unless otherwise expressly stated in this Agreement. Consultant's estimated fees are based upon Consultant's experience, knowledge, and professional judgment as well as information available to Consultant at the time of this Agreement. Actual costs may vary and are not guaranteed or warrantied.

5.2 Payment. Consultant will invoice Client on a monthly basis for Services performed. Client will pay for Services as stated in this Agreement together with costs for Additional Services or costs otherwise agreed to in writing within thirty (30) days of the invoice date. Unless otherwise stated in this Agreement or agreed to in writing, Consultant's costs for all services performed will be based upon Consultant's then current rates, fees, and charges. No retainage shall be withheld by Client. All unpaid invoices will incur an interest charge of 1.5% per month or the maximum allowed by law.

5.3 Other Payment Conditions. Consultant will require Client credit approval and Consultant may require payment of a retainer fee. Client agrees to pay all applicable taxes. Client's obligation to pay for Services under this Agreement is not contingent on Client's ability to obtain financing, governmental or regulatory agency approval, permits, final adjudication of any lawsuit, Client's successful completion of any project, receipt of payment from a third party, or any other event.

5.4 Third Party Payment. Provided Consultant has agreed in writing, Client may request Consultant to invoice and receive payment from a third party for Consultant's Services. Consultant, in its sole discretion, may also require the third party to provide written acceptance of all terms of this Agreement. Neither payment to Consultant by a third party nor a third party's written acceptance of all terms of this Agreement will alter Client's rights and responsibilities under this Agreement. Client expressly agrees that

the Agreement contains sufficient consideration notwithstanding Consultant being paid by a third party.

5.5 Non-Payment. If Client does not pay for Services in full as agreed, Consultant may retain work not yet delivered to Client and Client agrees to return all Project Data (as defined in this Agreement) that may be in Client's possession or under Client's control. If Client fails to pay Consultant in accordance with this Agreement, such nonpayment shall be considered a default and breach of this Agreement for which Consultant may terminate for cause consistent with the terms of this Agreement and without liability to Client or to others. Client will compensate Consultant for fees earned and expenses incurred up to the time of termination. Client agrees to be liable to Consultant for all costs and expenses Consultant incurs in the collection of amounts invoiced but not paid, including but not limited to attorney fees and costs.

SECTION 6: OWNERSHIP AND USE OF DATA

6.1 Ownership. All reports, notes, calculations, documents, and all other data prepared by Consultant in the performance of the Services ("Project Data") are instruments of Consultant's Services and are the property of Consultant. Consultant shall retain all common law, statutory and other reserved rights, including the copyright thereto, of Project Data.

6.2 Use of Project Data. The Project Data of this Agreement is for the exclusive purpose disclosed by Client and, unless agreed to in writing, for the exclusive use of Client. Client may not use Project Data for a purpose for which the Project Data was not prepared without the express written consent of Consultant. Consultant will not be responsible for any claims, damages, or costs arising from the unauthorized use of any Project Data provided by Consultant under this Agreement. Client agrees to hold harmless, defend and indemnify Consultant from any and all claims, damages, losses, and expenses, including attorney fees, arising out of such unauthorized use.

6.3 Samples, Field Data, and Contaminated Equipment. Samples and field data remaining after tests are conducted, as well as field and laboratory equipment that cannot be adequately cleansed of contaminants, are and continue to be the property of Client. Samples may be discarded or returned to Client, at Consultant's discretion, unless within fifteen (15) days of the report date Client gives Consultant written direction to store or transfer the samples and materials. Samples and materials will be stored at Client's expense.

6.4 Data Provided by Client. Electronic data, reports, photographs, samples, and other materials provided by Client or others may be discarded or returned to Client, at Consultant's discretion, unless within 15 days of the report date Client gives Consultant written direction to store or transfer the materials at Client's expense.

SECTION 7: INSURANCE

7.1 Insurance. Consultant shall keep and maintain the following insurance coverages:

a. Workers' Compensation: Statutory
b. Employer's Liability: $1,000,000 bodily injury, each accident | $1,000,000 bodily injury by disease, each employee | $1,000,000 bodily injury/disease, aggregate
c. General Liability: $1,000,000 per occurrence | $2,000,000 aggregate
d. Automobile Liability: $1,000,000 combined single limit (bodily injury and property damage)
e. Excess Umbrella Liability: $5,000,000 per occurrence | $5,000,000 aggregate
f. Professional Liability: $2,000,000 per claim | $2,000,000 aggregate

7.2 Waiver of Subrogation. Client and Consultant waive all claims and rights of subrogation for losses arising out of causes of loss covered by the respective insurance policies.

7.3 Certificate of Insurance. Consultant shall furnish Client with a certificate of insurance upon request.

SECTION 8: INDEMNIFICATION, CONSEQUENTIAL DAMAGES, LIABILITY LIMITS

8.1 Indemnification. Consultant's only indemnification obligation shall be to indemnify and hold harmless the Client, its officers, directors, and employees from and against those damages and costs incurred by Client or that Client is legally obligated to pay as a result of third party tort claims, including for the death or bodily injury to any person or for the destruction or damage to any property, but only to the extent proven to be directly caused by the negligent act, error, or omission of the Consultant or anyone for whom the Consultant is legally responsible. This indemnification provision is subject to the Limitation of Liability set forth in this Section 8.

8.2 Intellectual Property. Client agrees to indemnify Consultant against losses and costs arising out of claims of patent or copyright infringement as to any process or system that is specified or selected by Client or others on behalf of Client.

8.3 Mutual Waiver of Consequential Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREUNDER, NEITHER CONSULTANT NOR CLIENT SHALL BE LIABLE TO THE OTHER FOR ANY CONSEQUENTIAL, PUNITIVE, INDIRECT, INCIDENTAL OR SPECIAL DAMAGES, OR LOSS OF USE OR RENTAL, LOSS OF PROFIT, LOSS OF BUSINESS OPPORTUNITY, LOSS OF PROFIT OR REVENUE OR COST OF FINANCING, OR OTHER SUCH SIMILAR AND RELATED DAMAGE ASSERTED IN THIRD PARTY CLAIMS, OR CLAIMS BY EITHER PARTY AGAINST THE OTHER.

8.4 Limitation of Liability. TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL LIABILITY IN THE AGGREGATE OF CONSULTANT, CONSULTANT'S OFFICERS, DIRECTORS, PARTNERS, EMPLOYEES, AGENTS, AND SUBCONSULTANTS, TO CLIENT AND ANYONE CLAIMING BY, THROUGH OR UNDER CLIENT FOR ANY CLAIMS, LOSSES, COSTS, OR DAMAGES WHATSOEVER ARISING OUT OF, RESULTING FROM OR IN ANY WAY RELATED CONSULTANT'S PERFORMANCE OF THE SERVICES OR THIS AGREEMENT, FROM ANY CAUSE OR CAUSES, INCLUDING BUT NOT LIMITED TO NEGLIGENCE, PROFESSIONAL ERRORS AND OMISSIONS, STRICT LIABILITY, BREACH OF CONTRACT, INDEMNIFICATION OBLIGATIONS OR BREACH OF WARRANTY, SHALL NOT EXCEED THE TOTAL COMPENSATION RECEIVED BY CONSULTANT OR $50,000, WHICHEVER IS GREATER.

SECTION 9: MISCELLANEOUS PROVISIONS

9.1 Services Prior to Agreement. Directing Consultant to commence Services prior to execution of this Agreement constitutes Client's acceptance of this unaltered Agreement in its entirety.

9.2 Confidentiality. To the extent Consultant receives Client information identified as confidential, Consultant will not disclose that information to third parties without Client consent. Additionally, any Project Data prepared in performance of the Services will remain confidential and Consultant will not release the reports to any third parties not involved in the Project. Neither of the aforesaid confidentiality obligations shall apply to any information in the public domain, information lawfully acquired from others on a nonconfidential basis, or information that Consultant is required by law to disclose.

9.3 Relationship of the Parties. Consultant will perform Services under this Agreement as an independent contractor, and its employees will at all times be under its sole discretion and control. No provision in this Agreement shall be deemed or construed to create a joint venture, partnership, agency or other such association between the Parties.

9.4 Resource Conservation and Recovery Act. To the extent applicable to the Services, neither this Agreement nor the providing of Services will operate to make Consultant an owner, operator, generator, transporter, treater, storer, or a disposal facility within the meaning of the Resource Conservation and Recovery Act, as amended, or within the meaning of any other law governing the handling, treatment, storage, or disposal of hazardous substances. Client agrees to hold Consultant harmless, defend, and indemnify Consultant from any claims, damages, penalties or losses resulting from the storage, removal, hauling or disposal of such substances.

9.5 Services in Connection with Legal Proceedings. Client agrees to compensate Consultant in accordance with its then current fees, rates, or charges if Consultant is asked or required to respond to legal process arising out of a proceeding related to the Project and as to which Consultant is not a party.

9.6 Assignment. This Agreement may not be assigned by Consultant or Client without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

9.7 Third Party Beneficiaries. Nothing in this Agreement, express or implied, is intended, or will be construed, to confer upon or give any person or entity other than Consultant and Client, and their respective permitted successors and assigns, any rights, remedies, or obligations under or by reason of this Agreement.

9.8 Termination. This Agreement may be terminated by either Party for cause upon seven (7) days written notice to the other Party. Should the other Party fail to cure and perform in accordance with the terms of this Agreement within such seven-day period, the Agreement may terminate at the sole discretion of the Party that provided the written notice. The Client may terminate this Agreement for its convenience. If Client terminates for its convenience, then Consultant shall be compensated in accordance with the terms hereof for Services performed, reimbursable costs and expenses incurred prior to the termination, and reasonable costs incurred as a result of the termination.

9.9 Force Majeure. Neither Party shall be liable for damages or deemed in default of this Agreement to the extent that any delay or failure in the performance of its obligations (other than the payment of money) results, without its fault or negligence, from any cause beyond its reasonable control, including but not limited to acts of God, acts of civil or military authority, embargoes, pandemics, epidemics, war, riots, insurrections, fires, explosions, earthquakes, floods, adverse weather conditions, strikes or lock-outs, declared states of emergency, and changes in laws, statutes, regulations, or ordinances.

9.10 Disputes, Choice of Law, Venue. In the event of a dispute and prior to exercising rights at law or under this Agreement, Consultant and Client agree to negotiate all disputes in good faith for a period of 30 days from the date of notice of such dispute. This Agreement will be governed by the laws and regulations of the state in which the Project is located and all disputes and claims shall be heard in the state or federal courts for that state. Client and Consultant each waive trial by jury.

9.11 Individual Liability. No officer or employee of Consultant, acting within the scope of employment, shall have individual liability for any acts or omissions, and Client agrees not to make a claim against any individual officers or employees of Consultant.

9.12 Severability. Should a court of law determine that any clause or section of this Agreement is invalid, all other clauses or sections shall remain in effect.

9.13 Waiver. The failure of either Party hereto to exercise or enforce any right under this Agreement shall not constitute a release or waiver of the subsequent exercise or enforcement of such right.

9.14 Entire Agreement. The terms and conditions set forth herein constitute the entire understanding of the Parties relating to the provision of Services by Consultant to Client. This Agreement may be amended only by a written instrument signed by both Parties. In the event Client issues a purchase order or other documentation to authorize Consultant's Services, any conflicting or additional terms of such documentation are expressly excluded from this Agreement.

CITY OF NISSWA

To: **City Council**

Prepared by: **Steven Timblin, City Planner**

Date: **June 16, 2026**

Item: **Schaefer's Sign Proposal**

Action Requested: Andy Schaefer has provided a survey depicting and proposing a freestanding dynamic display sign placement within the right of way area of Smiley Rd (see attached). The Planning Commission reviewed the CUP item and is providing a recommendation to City Council for two considerations and motions to occur:

1. Recommendation to approve CUP, with Findings of Fact & Conditions discussed at Public Hearing
2. Right of Way Authorization and agreement to be drafted for placement with possible conditions/clauses listed below:

Background:
Signs are prohibited within the city right of way in Nisswa's Code, Chapter 20. With right of way encroachment proposed, there must be review and approval by City Council with Public Works/Engineering/Legal and possible conditions such as:

1. Execution of Agreement – the applicant shall enter into an encroachment or license agreement approved by the City Attorney
2. Insurance and Indemnification – the agreement shall include provisions for insurance, indemnification, and defense of the City
3. Maintenance and Control – the applicant shall be responsible for all maintenance, repair, and replacement of the sign
4. Removal/Relocation Clause – the City reserves the right to require removal or relocation of the sign at the property owners' expense for:
    a. Public improvements
    b. Safety concerns
    c. Utility access
5. Engineering Compliance – final placement is subject to approval by the City Engineer.

It has been my recommendation to avoid placement within the RoW, however, if the applicant chooses to formally pursue this proposal, a pathway of review (if approvals/recommendations for are rendered) may be structured as follows:

CUP Application Submission deadline May 8th for Public Hearing June 2nd → City Council May 19th → PCBOA Public Hearing June 2nd (recommendation to CC rather than final approval due to circumstances) → City Council June 16th (Two part actions: CUP Final Review + Right of Way Authorization) → Execution of conditions for approval → Permit application

Budget Impact: N/A

Attachments: PCBOA Packet materials

STAFF REPORT

Agenda Item: **7a**

Application: **Conditional Use Permit 11-26**

Owner: **Schaefers of Nisswa**

Applicant: **Andrew Schaefer**

PROPERTY INFORMATION:

PID:	28230559, 28230560 & 28230561
Acres/Lot Area:	10.43 Acres
Zoning:	Highway Business (CB)
Physical Address:	23962 Smiley Road
Location:	23/135/29
Sewer/Septic:	Central Sewer
Existing Impervious:	86.7%/11.6%/9.7% Separate
Proposed Impervious:	37.68% Combined

PHOTOS:

Aerial:



Contours:



NWI: N/A

FEMA: N/A

Other: N/A

PERMIT HISTORY:

- 2018; CUP for Freestanding Dynamic Sign on PID 28230561
- 2025; CUP for Commercial expansion project on PID 28230561

APPLICATION INFORMATION:

Request:

- A conditional use permit (CUP) for the construction of a freestanding sign, inclusive of a dynamic display upon an existing curb island adjacent to/within Smiley Road's right-of-way in the Highway Business (HB) zoning district.

Analysis:

- Dynamic display signs are processed as a conditional use permit per Sec. 20-478 below:

Sec. 20-478. Dynamic display signs.

(a) *Location and number restricted.* Dynamic display signs are allowed in the highway business district only and require a conditional use permit. Only one contiguous dynamic display area is allowed on a sign face.

(b) *Minimum display duration.* The full sign image or any portion thereof must have a minimum duration of 15 seconds.

(c) *Image characteristics.* The images and messages displayed must be static, and the transition from one static display to another must be instantaneous without any special effects. No portion of the image may flash, scroll, twirl, change color, or in any manner imitate movement. No portion of any dynamic display sign may fluctuate in light intensity or use intermittent, strobe, or moving light or light that changes in intensity in sudden transitory bursts, streams, zooms, twinkles, sparkles, or in any manner that creates the illusion of movement.

(d) *Serial images and messages prohibited.* The images and messages displayed must be complete in themselves, without continuation in content to the next image or message or to any other sign.

(e) *Hardwiring required.* A dynamic display may only be placed on a freestanding sign that is hardwired (one is allowed per property).

(f) *Maximum total sign area.* The total amount of area of a dynamic display shall not exceed 50 percent of the total sign size or 50 square feet, whichever is smaller.

(g) *Brightness standards.* Dynamic display signs must comply with the following brightness standards:

(1) No sign may be of such intensity or brilliance that it interferes with the effectiveness of an official traffic sign, device, or signal.

(2) The luminance values of 5,000 nits (daytime limit) and 500 nits (nighttime limit) shall not be exceeded by the dynamic display sign manufacturer.

(3) All permitted dynamic display signs shall be equipped with a photoelectric cell that automatically determines the ambient illumination and is programmed to automatically dim the sign according to ambient light conditions, or that can be adjusted to comply with the 0.3 footcandle measurements. If the photoelectric cell fails, the dynamic display sign must automatically go to the nighttime setting.

(4) The illuminance of a dynamic display sign shall be measured with an illuminance meter set to measure footcandles accurate to a least two decimals. Illuminance shall be measured with the dynamic display sign off, and again with the dynamic display sign displaying a white image for a full color-capable dynamic display sign, or a solid message for a single-color dynamic display sign. All measurements shall be taken as close as practical to a perpendicular plane of the sign at the distance in feet determined by the following formula:

SQUARE FOOTAGE OF SIGN EQUATION

$$\sqrt{Square\ footage\ of\ sign\ x\ 100}$$

(5) The difference between the off and solid-message measurement shall not exceed 0.3 footcandles at night.

(6) These signs must also be equipped with an on/off switch so that the sign can be immediately turned off if it malfunctions. A malfunction shall be defined as more than one panel failing to work correctly. The sign owner or operator must immediately turn off the sign or lighting when notified by the city that it is not complying with the standards in this section.

(7) No dynamic display sign may be located within 100 feet of any residentially zoned property.

(8) The architectural design for freestanding signs that include a dynamic display shall be that of high quality. The base shall be landscaped, and the sign structure shall use natural materials such as wood, stone, or brick to fit the "up north" character of the city. The planning and zoning commission shall approve the design of the sign as part of the CUP process.

(9) Nonconforming signs are not allowed to add a dynamic display.

(10) Properties that have a dynamic display sign are allowed two fewer banners, feather flags, yard signs than they normally would be allowed. (See also section 20-482.)

- Certificate of Survey dated 12/30/2024, with revision 4/29/26 to add sign, depicts placement within property boundaries in a location encumbered by Smiley Road's right of way.
    - "Sec. 20-474. Prohibited Signs" does not allow for signs located within the city right-of-way, indicating a 0-foot setback requirement to the right-of-way
    - This proposal indicates a 6.8 foot encroachment within the right-of-way
    - As this sign is proposed within the RoW, this is subject to City Council final approval, and license agreement for RoW placement must be reached to protect the City's interest in the corridor
- Within the Highway Business District, commercial signage standards is depicted in Table 20-509.3:
    - Freestanding Signs
        - Number Allowed: 1
        - Maximum Size (sq ft): lesser of 128 sq ft or 1 sq ft per linear foot of road frontage
        - Maximum Height(feet): 20
        - Illumination: Downcast or backlit

Complete Application Received: 05-07-2026
Action Deadline: 07-06-2026
15.99: N/A
Wetland Delineation: N/A
Authorized Agent: N/A

Fees Collected: $500.00

Reviewed by:

1. Public Works; (Sent 5-20-25)
2. Widseth; (Sent 5-20-25)
3. City Attorney; (Sent 5-20-25)

Notifications:

1. DNR; N/A
2. DOT; (Sent 5-20-25)
3. Other; N/A

PLANNING COMMISSION DIRECTION:

The Planning Commission may decide to approve the application, deny the application, or table the application if further information is required. If the decision is for approval or denial the findings of fact should be cited. As this application involves the right-of-way, the PCBOA is operating in an advisory capacity to City Council.

FINDINGS OF FACT - CUP: *Answers have been provided by City Staff.*

Findings shall be made in either recommending approval or denial of a conditional use application. The following questions are to be considered, but not limited to:

1. What impact will the proposed use have on the health, safety, and general welfare of the occupants in the surrounding neighborhood?
    a. No negative impact – the dynamic display component, when regulated for brightness, transition timing and other existing standards will not unreasonably distract or endanger public safety.

2. Is the proposed use able to meet the standards of the City of Nisswa Code of Ordinances?
    a. The proposed dynamic display freestanding sign is a conditional use within the Highway Business District and, if properly conditioned, can meet the intent and standards of the zoning ordinance. Placement within the right-of-way is not recommended by staff, unless and until such placement is expressly authorized by City Council through a separate action.

3. Is the proposed use consistent with the goals and policies adopted within the comprehensive plan?
    a. Yes, the signage is consistent with with the comprehensive plan, because such signage comports with the surrounding commercial district.

4. Will the proposal cause any adverse effect on property values and future development of the land in the surrounding neighborhood?
    a. No, the proposal does not create an adverse effect on property values and future development.

5. Will the proposed use have an effect on public utilities, public services, roads and schools?
    a. Yes, the proposed placement is within Smiley Rd's right of way. The zoning ordinance does not authorize placement of private structures within the public right-of-way absent separate City Council approval. As such, conditions have been proposed to protect the City's future interest in this corridor.

6. Will the proposed use have an impact on the environment including its impact on groundwater, surface water, and air quality?
    a. There will be no impact on the environment from the proposed sign.

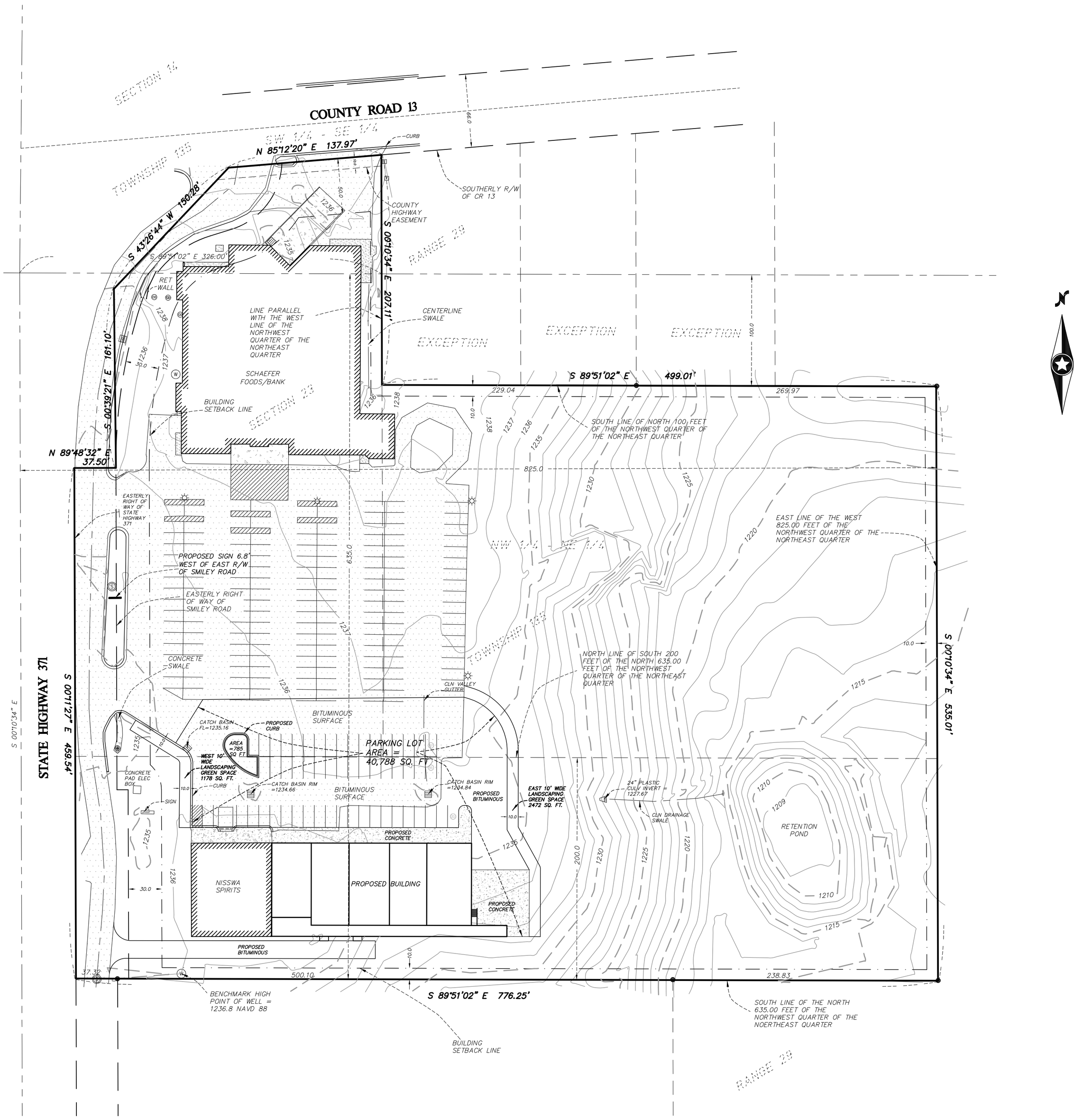
7. Does the proposed use have adequate water supply, subsurface sewage treatment facilities or City sewer, erosion control and stormwater management pursuant to applicable standards?
    a. Yes, the proposed use has adequate services and utilities available.

POTENTIAL CONDITIONS: Should the Planning Commission recommend approval of the Conditional Use Permit request, Staff recommends the Planning Commission adopt the findings of fact and the following conditions:

1. Construction shall be in substantial conformance with the presented plan. Deviations from the presented plan will require modified approval by the Planning Commission.
2. The sign shall comply with all applicable performance standards for dynamic display signs, including but not limited to brightness, transition timing, base materials/landscaping as required by City Code
3. The final design, height, and location of the sign shall be consistent with the site plan submitted, except as modified by these conditions.
4. Placement of any portion of the sign within the public right-of-way is prohibited unless and until authorized by the City Council through a separate action, including but not limited to an encroachment agreement or license agreement.
5. If right of way authorization is granted, the applicant shall enter into any required agreements with the City addressing liability, indemnification, maintenance, relocation, and removal of the sign.
6. The sign shall not be installed until all required permits, approvals, including right-of-way-authorization, have been obtained.
7. Failure to obtain right-of-way authorization shall render this CUP null and void as to the proposed sign location within the right-of-way, and the sign must be relocated to a code-compliant location outside the right-of-way or the CUP amended accordingly.
8. Approval of the CUP does not grant any right, title, or interest in City right-of-way.
9. _____
   _____
   _____
10. _____
    _____
    _____

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Call 48 Hours before digging:
811 or call811.com
Common Ground Alliance



LEGAL DESCRIPTION:

That part of the Southwest Quarter of the Southeast Quarter, Section 14, Township 135 North, Range 29 West, Crow Wing County, Minnesota lying Southerly of the Southerly right of way line of County State Aid Highway Number 13, lying Easterly of the Easterly right of way line of State Trunk Highway 371 and lying Westerly of the following described line: Commencing at the Southwest corner of said Southwest Quarter of the Southeast Quarter; thence Easterly along the South line thereof 326.00 feet to the point of beginning of the line to be herein described; thence Northerly parallel with the West line of the Northwest Quarter of the Northeast Quarter, Section 23, said township to the centerline of County State Aid Highway Number 13 and said line there terminating.

AND

The North 635.00 feet of the West 825.00 feet of the Northwest Quarter of the Northeast Quarter, Section 23, Township 135 North, Range 29 West, Crow Wing County, Minnesota except the North 100 feet thereof lying Easterly of the following described line: Commencing at the Northwest Corner of said Northwest Quarter of the Northeast Quarter; thence Easterly along the North line thereof 326.00 feet to the point of beginning of the line to be herein described; thence Southerly parallel with the West line of said Northwest Quarter of the Northeast Quarter to the South line of the said North 100.00 feet and said line there terminating.

Subject to County State Aid Highway Number 13 right of way.
Subject to State Trunk Highway Number 371 right of way.
Subject to City of Nisswa Road right of way

GENERAL NOTES

1. *No search for easements or restrictions, recorded or unrecorded, was made by the Surveyor.*
2. *Bearings shown are based upon the Crow Wing County Coordinate System.*
3. *The underground utilities shown have been located from field survey information. The surveyor makes no guarantees that the utilities shown comprise all such utilities in the area, either in service or abandoned.*
4. *No wetlands were delineated as a part of this survey.*
5. *Total area of subject property: 10.43 Acres.*
6. *The contours are based on NAVD 88.*
7. *The property is currently zoned Highway Business.*
8. *All setbacks to be verified by the City of Nisswa, prior to any new construction.*
9. *The south 200 feet of subject property is under lease by the City of Nisswa.*
10. *The Subject PID's are 28230559, 28230560, 28230561.*

LEGEND

- *DENOTES FOUND MONUMENT*
- *DENOTES SANITARY MANHOLE*
- *DENOTES STREET LITE*
- *DENOTES TELEPHONE BOX*
- *DENOTES POWER POLE*
- *DENOTES SEWER CLEANOUT*
- *DENOTES CATCH BASIN*

I hereby certify that this survey was prepared by me or under my direct supervision and that I am a duly licensed LAND SURVEYOR under the laws of the State of Minnesota.

Terry T. Strus

Terry T. Strus
Date: 12/30/24 License No. 50319

EXISTING CALCULATION DOES NOT INCLUDE SMILEY ROAD

EXISTING IMPERVIOUS CALCULATIONS			
EXISTING	IMPERVIOUS AREA (SQ. FT.)	GROSS AREA (SQ. FT.)	PERCENT IMPERVIOUS
BUILDINGS	36,247	454,732	7.97%
GRAVEL	4,120	454,732	0.91%
BITUMINOUS	98,255	454,732	21.61%
CONCRETE	3,397	454,732	0.75%
TOTAL	142,019	454,732	31.23%

PROPOSED IMPERVIOUS CALCULATIONS			
EXISTING/PROPOSED	IMPERVIOUS AREA (SQ. FT.)	GROSS AREA (SQ. FT.)	PERCENT IMPERVIOUS
BUILDINGS	51,687	454,732	11.37%
GRAVEL	0	454,732	0.00%
BITUMINOUS	110,708	454,732	24.35%
CONCRETE	8,945	454,732	1.97%
TOTAL	171,340	454,732	37.68%

PARKING LOT GREEN SPACE CALCULATIONS

PARKING / GREEN SPACE CALCULATIONS			
PROPOSED	AREA (SQ. FT.)	GROSS AREA (SQ. FT.)	PERCENT
CURB ISLAND	785	40,788	1.92%
WEST GREEN SPACE	1,178	40,788	2.89%
EAST GREEN SPACE	2,472	40,788	6.06%
TOTAL	4,435	454,732	10.87%

Date: 12/30/24
24-325 NISSWA SPIRITS.DWG

Lakes Area SURVEYING LLC.
4962 Commons Dr. Unit E-2
Nisswa, MN 56468
Office (218) 961-0090

Revisions:
9/22/25 PARKING GREEN SPACE
4/29/26 ADDED SIGN

Crew: EAN/TTS
Checked: PDH
Drawn: TTS
Record Drawing by/date:

Prepared for:
NISSWA SPIRITS
23692 SMILEY ROAD
NISSWA, MN 56468

PART OF THE NW1/4-NE1/4 SECTION 23, TOWNSHIP 135, RANGE 29
Crow Wing County, Minnesota

CERTIFICATE OF SURVEY

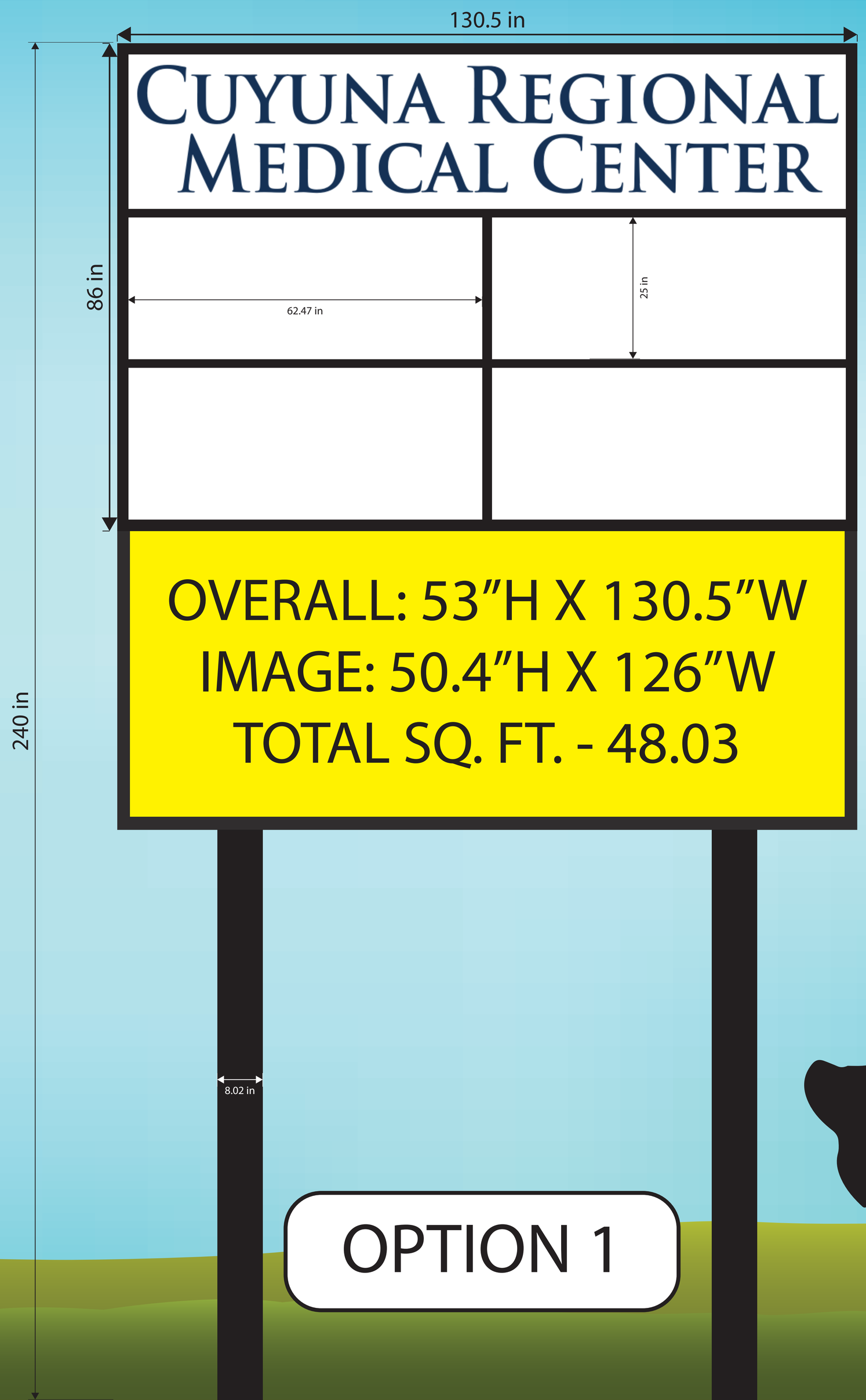
RHL, INC.

320.252.7680

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Family Owned & Operated Since 1969

RHL, INC.



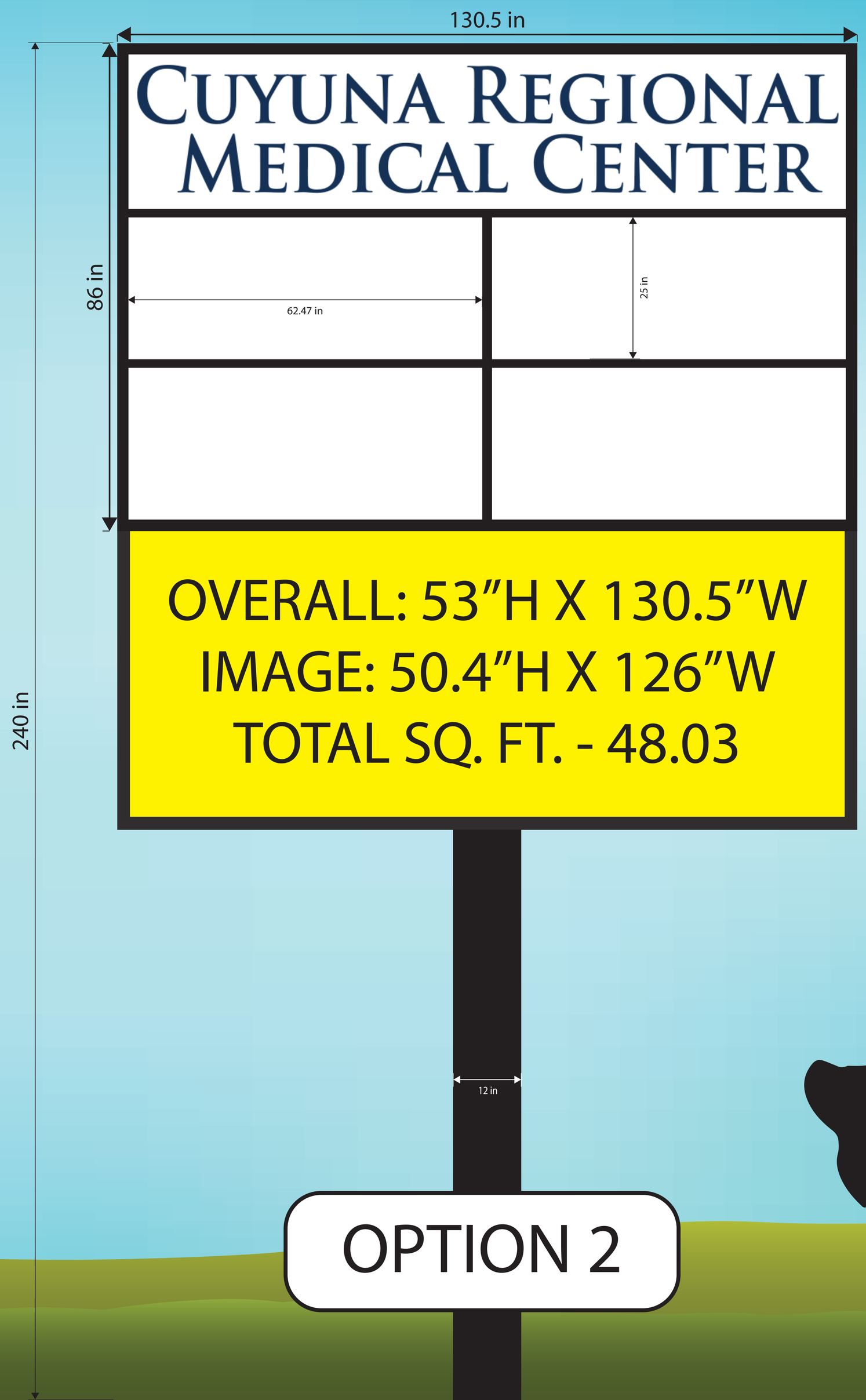
RHL, INC.

320.252.7680

www.rhlinc.com

Family Owned & Operated Since 1969

RHL, INC.



CITY OF NISSWA

CONDITIONAL USE PERMIT APPLICATION

Date Received 5/7/26
PW Review
Clerk Review
Affected Agencies
Fee Paid 500.00
Check # Online
Date Accepted 5/7/26
For Office Use Only

Date: 5-7-26

The Planning Commission/Board of Adjustment will require the applicant to submit the following information to the Planning & Zoning Administrator by 5-8-26 (application deadline) for the Planning Commission/Board of Adjustment meeting on 6-2-26 (meeting date).

PLEASE NOTE: Applications WILL NOT be processed unless all required information for a conditional use permit is submitted and fees are paid by the application deadline date. The Planning & Zoning Administrator shall have the authority to waive submittal requirements on a case by case basis, subject to the approval of the Planning Commission/Board of Adjustment, where the information submitted is, in the judgment of the Planning & Zoning Administrator, not required to make an informed decision on the application. If an item waived by the Zoning Administrator is required by the Planning Commission upon the Commission's first review, the application shall be deemed incomplete until the information is provided.

I. Name of Applicant: Andy Schaefer Phone [redacted]
Mailing Address: 23962 Smiley RD Email: [redacted]
Applicant is: Legal Owner | Contract Buyer | Builder | Agent | Other

Property Owner: Schaefers of Nisswa Phone [redacted]
Mailing Address: 23962 Smiley RD Email: [redacted]

Street address of subject property: 23962 Smiley RD Zoning District: HB

Legal description of property involved in this request (if lengthy provide attachment)

See Attached Survey

Section: 23 Range: 29 Township: 135 Parcel ID: 28230559

State nature of request in detail:

I Am looking to put up An Electronic Billboard ON THE ISLAND west of the parking lot partially in the Smiley Road Right of way

II. Application Materials Checklist:

- ✓ Completed Application
- ✓ Fee Paid
- ✓ Marked iron pipe boundary monuments
- ✓ Complete legal description of property
- — Sewer Compliance Inspection (if ISTS)
- ✓ Nature of business
- ___ All current City charges paid

Certificate of Survey drawn by a licensed surveyor, with the following information as a minimum (unless waived by City Staff)

- ✓ Building envelope
- ✓ Parcel dimensions
- ✓ Existing and proposed 2 foot contours (proposed may be hand drawn on survey by surveyor)
- N/A Proposed first floor elevation
- ✓ Surface water features and wetlands delineated
- ✓ Location of all existing and proposed structures, their square footages, dimensions, and setbacks from lot lines, lakes, and other structures
- ✓ Location of existing and proposed driveways, access roads, parking, off-street loading, patios, curb cuts, and sidewalks, and their setbacks from property lines
- ✓ Location of all existing known easements including width and purposes
- — Location of all trees greater than 6" in diameter (trees in heavily wooded areas shall be outlined but not individually shown) Trees that are to be removed shall be marked with an X.
- ✓ Proposed landscaping and screening plans (i.e. new trees to be planted, fences)
- ✓ Proposed drainage plan, including proposed rain gardens, berms, swales, infiltration ponds, shoreline buffers, etc. (runoff calculations prepared by Licensed Engineer for commercial properties only)
- — Location of existing and proposed septic system and well
- ✓ Existing and proposed impervious surface calculations
- ✓ 11"x17" PDF of survey emailed to the Planning & Zoning Administrator. 22"x34" hard copies may be required by City Staff as needed.

- ✓ Elevations of the proposed building identifying exterior treatment and materials to be used. Building height measurement shall be included.
- N/A UBC conformance certification by licensed architect for all new commercial buildings exceeding 1500 square feet in area
- ✓ Proposed signing and lighting

Proposed improvements must be staked or marked by the day of the meeting.

*Other information may be required depending upon the circumstances.

III. Application shall be accompanied by non-refundable application fee made payable to the City of Nisswa for $500.00 for residential and commercial applications. This fee does not cover the land use permit which must be filed separately, if approved.

There is also a $46 recording fee for Crow Wing County, if approved. This fee may be paid when the application is initially submitted.

Note: The applicant shall be responsible for all the City's professional costs in reviewing the proposal, including but not limited to legal, engineering, planning, and financing assistance. A development contract, prepared by the City Attorney, may be required by this ordinance.

The Planning Commission requires that a person attend the meeting who can answer questions and make decisions concerning the application. If such a person does not attend the meeting there is a high probability the application will be tabled or denied.

AB

APPLICANT'S INITIAL

This application and additional application materials may be submitted in person, sent by mail to City Hall, or sent via email to zoningadmin@ci.nisswa.mn.us.

IV. Signature of Property Owner(s), authorizing application: _____
(By signing, the owner(s) is certifying that they have read and understood the submission requirements, application, and applicable sections of the Nisswa Land Use Ordinance)

AND

Signature of Applicant (if different than owner): _____
(By signing, the applicant is certifying that they have read and understood the submission requirements, application and applicable sections of the Nisswa Land Use Ordinance)

Copy of conditional use permit ordinance provided to applicant. ☑

_____ _____
City Planner Date Accepted 5/7/26

It shall be the property owner's responsibility to secure necessary concurrent permits from the Department of Natural Resources, Thirty Lakes Watershed, MPCA, etc. Approval by the City does not imply approval by other agencies.

It is the responsibility of the applicant to know the applicable land use regulations. Please see the Nisswa City Code for a complete, detailed listing of requirements. Conditional use permit procedures can be found in Section 20-626 of the Zoning Ordinance. If you have any questions about these requirements, please contact the Planning & Zoning Administrator.

Steven Timblin

From: Cruikshank, Thomas (DOT) <Thomas.Cruikshank@state.mn.us>
Sent: Thursday, May 21, 2026 8:13 AM
To: Steven Timblin; Dave Reese; Tom Pearson; Tom Blomer
Cc: Mollner, Jeremy (DOT)
Subject: MnDOT Reply_RE: Schaefer's - Freestanding Dynamic Display Sign

Hi Steven,

We took a look at the information you sent. Since the sign does not directly impact MnDOT ROW we would not have any issues with the proposed sign. So long as the location, sign height and width doesn't impede sightlines to the 371/13 intersection or driveways. Let Jeremy and I know if you need anything else.

Thanks,

Tom Cruikshank
Principal Planner | District 3
3725 12th Street North, St. Cloud, MN 56303-2107
Phone: (320) 223-6526 I Cell: (320) 267-9859
Email: thomas.cruikshank@state.mn.us

DEPARTMENT OF TRANSPORTATION

From: Steven Timblin <stimblin@cityofnisswa.gov>
Sent: Wednesday, May 20, 2026 3:19 PM
To: Cruikshank, Thomas (DOT) <Thomas.Cruikshank@state.mn.us>; Dave Reese <dave.reese@widseth.com>; Tom Pearson <tpearson@gqlaw.net>; Tom Blomer <tblomer@cityofnisswa.gov>
Subject: Schaefer's - Freestanding Dynamic Display Sign

This message may be from an external email source.
Do not select links or open attachments unless verified. Report all suspicious emails to Minnesota IT Services Security Operations Center.

Good afternoon,

The attached is a CUP application for placement of a freestanding dynamic display sign in the existing curb island between the Schaefer's Parking Lot and Smiley Rd. Note that this placement is depicted within Smiley Rd's right of way area, albeit outside of MnDOT's right of way on the attached survey exhibit. As such, the final approval for this application will be subject to approval by City Council. Please let me know if you have any comments leading up to public hearing on June 2nd.

Thanks,
Steven

CITY OF NISSWA
5442 City Hall St, Nisswa, MN 56468 | Telephone: 218-963-4444 | Email: info@ci.nisswa.mn.us

CITY OF NISSWA
PLANNING COMMISSION/BOARD OF ADJUSTMENT
NOTICE OF HEARING

TO WHOM IT MAY CONCERN:

The following will be the subject of public hearings on Tuesday, June 2nd, 2026, beginning at 5:00 P.M.

Hearings: CONDITIONAL USE PERMIT APPLICATION 011-26 seeking a conditional use permit for construction of a freestanding sign, inclusive of a dynamic display upon an existing curb island adjacent to/within Smiley Road's right-of-way in the Highway Business (HB) zoning district.

Property Owner/Applicant: Schaefer's of Nisswa/Andrew Schaefer

Property Description: The subject property is located at 23930 SMILEY ROAD (PID 28230559, 28230560 & 28230561). *A map identifying the subject property is on the reverse side of this notice.*

Purpose: The applicant is seeking a conditional use permit for construction of a freestanding sign, inclusive of a dynamic display upon an existing curb island adjacent to/within Smiley Road's right-of-way in the Highway Business (HB) zoning district.

Property Owner Please Note: Please share this information with your neighbors in the event that any nearby property owner has been overlooked or is not contained in our records.

All interested parties are invited to attend this hearing and be heard or send written comments to the City of Nisswa, PO Box 410, Nisswa MN 56468 or directly to the zoning administrator at stimblin@cityofnisswa.gov.

Additional information regarding this request including the application form, site plan, drawings and other pertinent information is available at city hall. The staff report regarding this request will be available approximately one week before the meeting at city hall and online at www.cityofnisswa.com.

City of Nisswa

The subject property is located at 23930 SMILEY ROAD (PID 28230559, 28230560 & 28230561).



AMERICAN NAT'L BANK OF MN
1920 S 6TH ST
BRAINERD, MN 56401

CITY OF NISSWA
PO BOX 410
NISSWA MN 56468

CONDUCTOR HOLDINGS LLC
23836 SMILEY DR
NISSWA MN 56468

CONSOLIDATED TELEPHONE CO
1102 MADISON ST
BRAINERD MN 56401

ETOC CO INC
C/O ACCOUNTING OFFICE
23611 WOODWARD AVE
NISSWA MN 56468

HAZA REALTY LP
4415 HIGHWAY R
SUGAR LAND TX 77478

HOLIDAY STATIONSTORES INC
PO BOX 1224
MINNEAPOLIS MN 55440

LUTHERAN CHURCH OF THE CROSS
PO BOX 29
NISSWA MN 56468

SCHAEFER'S FOODS
23962 SMILEY RD
NISSWA MN 56468

SCHAEFER'S OF NISSWA
23962 SMILEY RD
NISSWA, MN 56468

SCHAEFER'S OF NISSWA
LIMITED PARTNERSHIP
23962 SMILEY RD
NISSWA MN 56468

SCHAEFER'S OF NISSWA LIMITED PARTNERSHIP
23962 SMILEY RD
NISSWA MN 56468

SEDIVY, MICHAEL C
5053 COUNTY ROAD 13
NISSWA, MN 56468

SMITH, PATRICK J & KELLY
8762 INTERLACHEN RD
LAKE SHORE MN 56468

SPORTLAND HOLDINGS LLC
23910 HAZELWOOD DR S
NISSWA MN 56468

STEAMBOAT PROPERTIES LLC
24090 SMILEY RD
NISSWA, MN 56468

ZOGLAUER, DIETER O
5083 COUNTY ROAD 13
NISSWA MN 56468

CITY OF NISSWA

To:	**City Council**
Prepared by:	**Steven Timblin, City Planner**
Date:	**June 16, 2026**
Item:	**Roys Landing – Future road connection adjustment**

Action Requested: Jethro Carpenter has submitted application for boundary line adjustment between two lots within the plat of Roys Landing. This application was reviewed by the PCBOA, who is recommending approval to the City Council, contingent on approval to release/relocate an easement held by the City for a potential future road connection. Staff recommending authorization to City Attorney & City Planner to execute these changes with the applicant.

Background:
The plat of Roys Landing contains two blocks, between which there was an easement granted to the City of Nisswa to facilitate connection of Roy Ln to Bass Lake Road if the City desired in the future. Last year, the City redetermined the topographic divide within this plat, and the applicant has now proposed adjustment of the mutual boundary between Lot 2, Block 1 and Lot 1, Block 2 as depicted in their submission documents. They are also proposing to release/relocate a portion the easement area along this boundary in the same process, which has received recommendations from the City Engineer and the PCBOA, with contingencies recommended as follows:

1. Except as amended by these conditions, the division of land shall be in substantial conformance with the approved subdivision, site plan and elevations that govern the general location of lots. Any changes will require amended approval by the Planning Commission.
2. The proposed City Road Easement Exhibit dated 04/05/2026 must receive approval from City Council and meet the approval of the City Attorney. Failure to receive approval from City Council/City Attorney to release/relocate the interest in a possible future roadway to this location shall render this approval null and void.
3. Improvements made within the proposed City Road Easement Exhibit dated 04/05/2026, such as a trail for alternative access purposes to lots within Block 2, Roys Landing, shall be the responsibility of the homeowner's association for maintenance/relocation in perpetuity. In the event that the City utilizes its roadway easement outlined in condition #2, the trail relocation (if deemed necessary by the City Engineer) must meet the satisfaction of the City Engineer, and such relocation shall occur at the expense of the homeowner's association.
4. Prior to submitting recording documents to the County, the applicant shall submit these documents to the City for sign-off.

Budget Impact: N/A

Attachments: PCBOA Packet materials

STAFF REPORT

Agenda Item: **8b**

Application: **Metes and Bounds Lot Line Adjustment Application 013-26**

Owner: **Northstar Land Company, LLC**

Applicant: **Jethro Carpenter**

PROPERTY INFORMATION:

PID:	28100729 & 28100730
Acres:	8.2 acres
Zoning:	Shoreland Residential (SR)
Physical Address:	N/A
Location:	Lot 2, Block 1 & Lot 1, Block 2, Roys Landing
Sewer/Septic:	N/A
Impervious:	0% existing

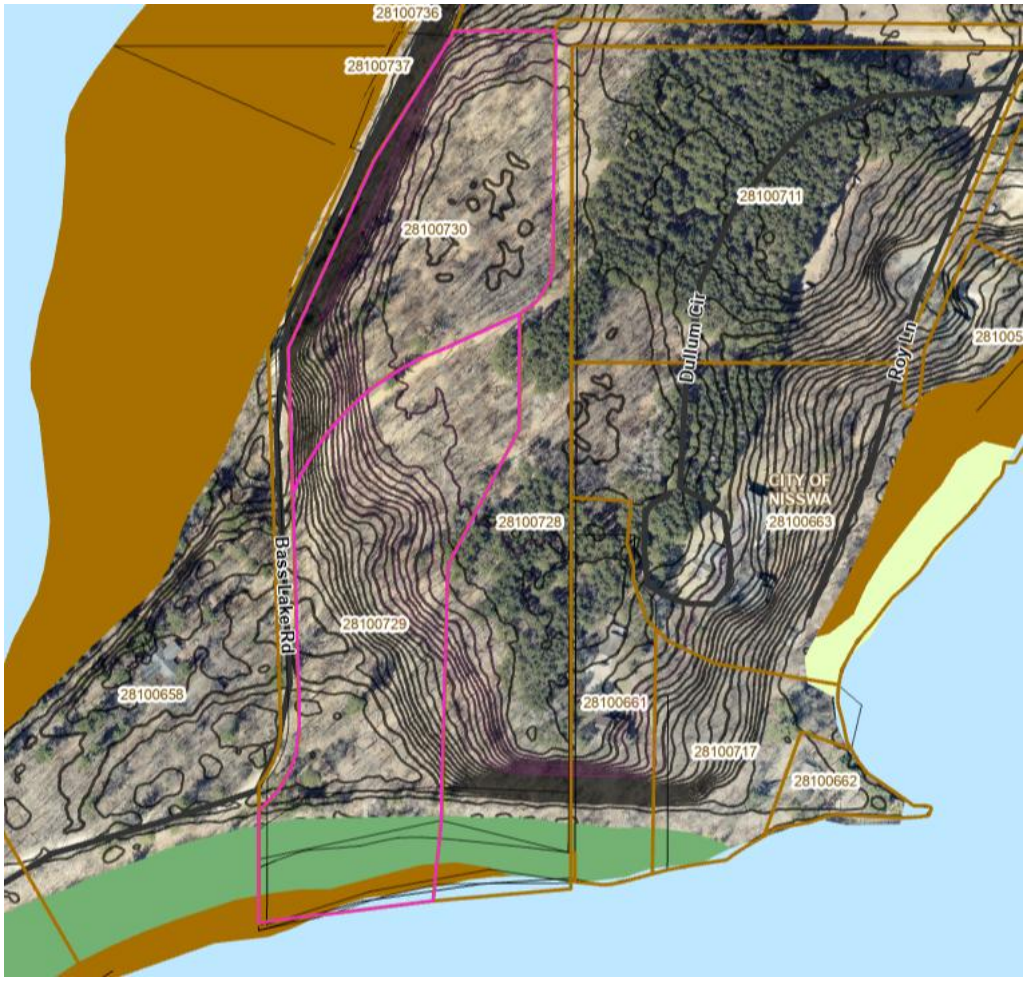
PHOTOS:

Aerial/Contours:



FEMA: N/A

NWI:



PERMIT HISTORY:

- 2022/2023 – Preliminary/Final Plat
- 2025 – Topographic Divide Redetermination

APPLICATION INFORMATION:

Request:

- The applicant seeks to adjust the boundary between PID 28100728 and PID 28100730, resulting in the creation of one additional parcel as shown on the certificate of survey.
- Both Tract C and Tract D appear to conform to ordinance standards as follows:
  - Tract C = 165,753 square feet (30,000 minimum), ~240 feet width at setback line (100 minimum), 107,232 sq ft buildable (12,000 minimum)
  - Tract D = 187,699 square feet (80,000 minimum), ~760 ft width at setback line (100 minimum), 118,689 square feet buildable (40,000 minimum)

	Lot Area (sq. ft.)	Lot Width (ft.)	Buildable Area (sq. ft.)
Minimum (GD)	30,000	100	12,000
Tract C	165,753	~240 @ SBL	107,232
Minimum (NE)	80,000	200	40,000
Tract D	187,699	~760 @ SBL	118,689

- The topographic divide redetermination that occurred in 2025 follows the proposed boundary shift as well as the proposed future road corridor.
- Boundary Line Adjustments are primarily an administrative action, whereas this shift involves an adjustment of area held as an interest to the City of Nisswa for a potential future roadway.
    - Due to this interest, the approval pathway escalates from administrative to City Council with PCBOA functioning in an advisory capacity to Council

Complete Application Received: 5-07-2026
Action Deadline: 07-06-2026
15.99: N/A
Wetland Delineation: 05-08-2021
Abstract or Torrens: Recording Fees: N/A
Authorized Agent: N/A
Fees Collected: $300.00
Reviewed by:

1. Public Works; 5/20/2026
2. City Engineer; 5/20/2026
3. City Attorney; 5/20/2026

Notifications:

1. DNR; 5/20/2026
2. MNDOT; N/A
3. Other; N/A

PLANNING COMMISSION DIRECTION:

The Planning Commission may decide to approve the application, deny the application, or table the application if further information is required. If the decision is for approval or denial the findings of fact should be cited.

FINDINGS OF FACT: *Answers have been provided by City Staff.*
Findings shall be made in either recommending approval or denial of an application. The following questions are to be considered, but not limited to:

1. What impact will the proposed use have on the health, safety, and general welfare of the occupants in the surrounding neighborhood?
    a. No negative impact – use (single family residential lot) is consistent with the ordinance and comprehensive plan.

2. Is the proposed use able to meet the standards of the City of Nisswa Code of Ordinances?
    a. Yes, the proposed Tract C and Tract D meet the requirements listed in Table 20-08 & Table 20-12 of the Nisswa Code of Ordinances.

3. Is the proposed use consistent with the goals and policies adopted within the comprehensive plan?
    a. Yes, the comprehensive plan highlights this area as suited for single family shoreland residential parcels, and this shift complements the goals of the Comprehensive Plan.

4. Will the proposal cause any adverse effect on property values and future development of the land in the surrounding neighborhood?
    a. No, because these residential parcels are adequately sized for this change.

5. Will the proposed use have an effect on public utilities, public services, roads and schools?
    a. The City currently holds interest in a recorded roadway exhibit document #271413 as shown on the Certificate of Survey. This is proposed to be released and re-established with the proposed City Road Easement Exhibit dated 04/05/2026.

6. Will the proposed use have an impact on the environment including its impact on groundwater, surface water, and air quality?
    a. No adverse impact because the resultant lots meet lot size requirements and the shift of the boundary line closely relates to the adopted topographic divide for this plat.

7. Does the proposed use have adequate water supply, subsurface sewage treatment facilities or City sewer, erosion control and stormwater management pursuant to applicable standards?
    a. Yes, because the lots are sufficiently sized with area available for stormwater, septic, etc when developmental plans are submitted for development of these lots.

POTENTIAL CONDITIONS: City Staff recommends that the Planning Commission adopt the findings of fact and recommend approval of the lot line adjustment request to City Council with the following conditions:

1. Except as amended by these conditions, the division of land shall be in substantial conformance with the approved subdivision, site plan and elevations that govern the general location of lots. Any changes will require amended approval by the Planning Commission.
2. The proposed City Road Easement Exhibit dated 04/05/2026 must receive approval from City Council and meet the approval of the City Attorney. Failure to receive approval from City Council/City Attorney to release/relocate the interest in a possible future roadway to this location shall render this approval null and void.

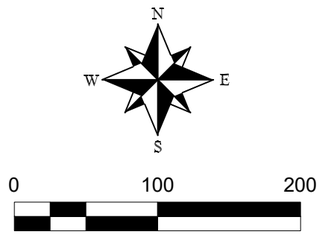
3. Improvements made within the proposed City Road Easement Exhibit dated 04/05/2026, such as a trail for alternative access purposes to lots within Block 2, Roys Landing, shall be the responsibility of the homeowner's association for maintenance/relocation in perpetuity. In the event that the City utilizes its roadway easement outlined in condition #2, the trail relocation (if deemed necessary by the City Engineer) must meet the satisfaction of the City Engineer, and such relocation shall occur at the expense of the homeowner's association.
4. Prior to submitting recording documents to the County, the applicant shall submit these document to the City for sign-off.

CERTIFICATE OF SURVEY

Part of Lot 2 Block 1 & Lot 2 Block 2 ROYS lANDING

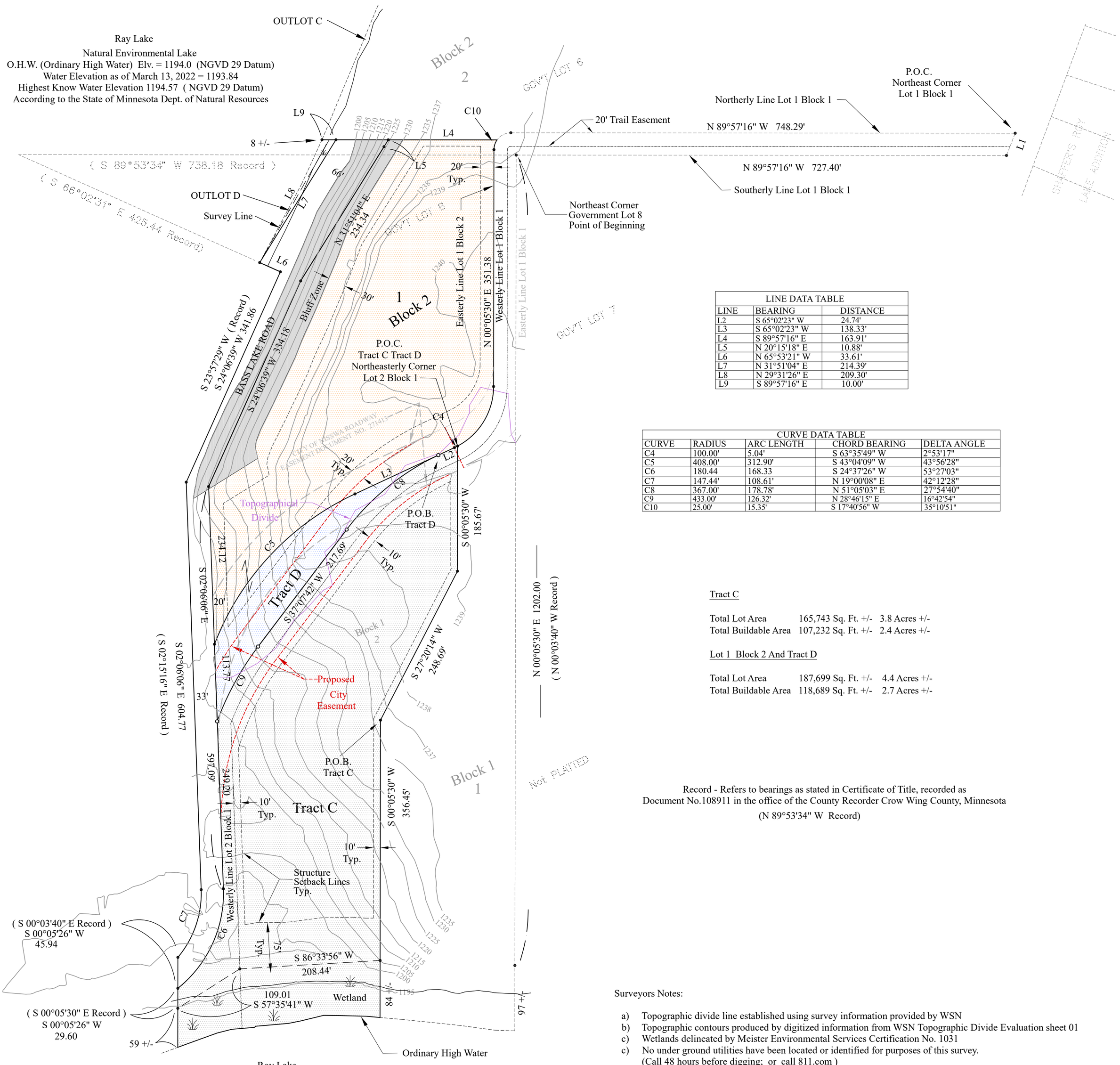
Section 10 Township 135 North Range 29 West

Crow Wing County, Minnesota



LEGEND

- DENOTES FOUND SURVEY MONUMENT
- DENOTES SET 5/8" REBAR SURVEY MONUMENT SURVEYOR CAP NO. 15294
- DENOTES WETLAND BOUNDARY
- WETLAND
- STRUCTURE SETBACK LINES
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF CEMENCEMENT



LINE DATA TABLE		
LINE	BEARING	DISTANCE
L2	S 65°02'23" W	24.74'
L3	S 65°02'23" W	138.33'
L4	S 89°57'16" E	163.91'
L5	N 20°15'18" E	10.88'
L6	N 65°53'21" W	33.61'
L7	N 31°51'04" E	214.39'
L8	N 29°31'26" E	209.30'
L9	S 89°57'16" E	10.00'

CURVE DATA TABLE				
CURVE	RADIUS	ARC LENGTH	CHORD BEARING	DELTA ANGLE
C4	100.00'	5.04'	S 63°35'49" W	2°53'17"
C5	408.00'	312.90'	S 43°04'09" W	43°56'28"
C6	180.44	168.33	S 24°37'26" W	53°27'03"
C7	147.44'	108.61'	N 19°00'08" E	42°12'28"
C8	367.00'	178.78'	N 51°05'03" E	27°54'40"
C9	433.00'	126.32'	N 28°46'15" E	16°42'54"
C10	25.00'	15.35'	S 17°40'56" W	35°10'51"

Tract C

Total Lot Area 165,743 Sq. Ft. +/- 3.8 Acres +/-
Total Buildable Area 107,232 Sq. Ft. +/- 2.4 Acres +/-

Lot 1 Block 2 And Tract D

Total Lot Area 187,699 Sq. Ft. +/- 4.4 Acres +/-
Total Buildable Area 118,689 Sq. Ft. +/- 2.7 Acres +/-

Record - Refers to bearings as stated in Certificate of Title, recorded as Document No.108911 in the office of the County Recorder Crow Wing County, Minnesota
(N 89°53'34" W Record)

Surveyors Notes:

a) Topographic divide line established using survey information provided by WSN
b) Topographic contours produced by digitized information from WSN Topographic Divide Evaluation sheet 01
c) Wetlands delineated by Meister Environmental Services Certification No. 1031
c) No under ground utilities have been located or identified for purposes of this survey. (Call 48 hours before digging; or call 811.com)
d) No abstract or research of abstract documents has been provided Land Design Solutions LLC. No "Title Commitment" or "Title Opinion" has been provided for the survey. The "Land Survey" was completed to the deeds of record on file at the Crow County Recorder's office.

BEARING ORIENTATION

ORIENTATION OF THIS BEARING SYSTEM IS BASED ON THE NORTH LINE OF LOT 1 BLOCK 1 TO HAVE AN ASSUMED BEARING OF NORTH 89 DEGREES 57 MINUTES 16 SECONDS WEST

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hiltmann Jr. Registration No. 15294

I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Civil Eng inner and Land Surveyor of the State of Minnesota.

Certificate of Survey

Survey Prepared for: TM Investments LLC
27310 Verdin St. NW
Isanti, MN 55040

DATE 05/04/2026 | SCALE 1" = 100' | PROJECT NO. 20-006

CERTIFICATE OF SURVEY

Lots 1 Block 1 ROYS lANDING

Section 10 Township 135 North Range 29 West

Crow Wing County, Minnesota

Tract C

That part of Lot 2 Block 1 " ROYS LANDING " according to the plat of record in the office of the County Recorder, Crow County, Minnesota, more particularly described as follows:

Commencing at the most northeasterly corner of said Lot 2 Block 1, said plat; thence South 00 degrees 05 minutes 30 seconds West, assumed bearing, along the West line of said Lot 2 Block 1 a distance of 185.67 feet; thence South 27 degrees 20 minutes 14 seconds West, along said West line 248.69 feet, to the point of beginning of the tract to be described; thence returning North 27 degrees 20 minutes 14 seconds East 248.69 feet; thence North 00 degrees 05 minutes 30 seconds East 185.67 feet; thence southwesterly along a non-tangential curve, concave to the northwest, radius 100.00 feet, central angle 02 degrees 53 minutes 17 seconds 5.04 feet, and the chord of said curve bears South 63 degrees 35 minutes 49 seconds West; thence South 65 degrees 02 minutes 23 seconds West 24.74 feet; thence southwesterly along a tangential curve, concave to the southeast, radius 367.00 feet, central angle 27 degrees 54 minutes 40 seconds 178.78 feet, and the chord of said curve bears South 51 degrees 05 minutes 03 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet; thence southwesterly along a tangential curve concave to the southeast, radius 433.00 feet, central angle 16 degrees 42 minutes 54 seconds 126.32 feet, and the chord of said curve bears South 28 degrees 46 minutes 15 seconds West, to the West line of said Lot 2 Block 1; thence South 02 degrees 06 minutes 06 seconds East, not-tangent to the last described curve, along said West line 249.20 feet; thence southwesterly along a tangential curve, concave to the northwest, radius 180.44 feet, central angle 53 degrees 27 minutes 03 seconds 168.33 feet, and the chord of said curve bears South 24 degrees 37 minutes 26 seconds West; thence South 00 degrees 05 seconds 26 minutes West, along said West line 59.00 feet, more or less, to shoreline of Roy Lake; thence northeasterly along said shoreline to an intersection with a line bearing South 00 degrees 05 minutes 30 seconds West 440.00 feet, more or less, from the point of beginning; thence North 00 degrees 05 minutes 30 seconds East 440.00 feet, more or less, to the point of beginning.

Subject to easements, restrictions and reservations of record.

Lot 1 Block 2 and Tract D

Lot 1 Block 2 " ROYS LANDING " according to the plat of record in the office of the County Recorder, Crow Wing County, Minnesota

AND

That part of Lot 2 Block 1 " ROYS LANDING " according to the plat of record in the office of the County Recorder, Crow Wing County, Minnesota, more particularly described as follows:

Commencing at the most northeasterly corner of said Lot 2 Block 1 said plat; thence southwesterly along a non-tangential curve, concave to the northwest, radius 100.00 feet, central angle 02 degrees 53 minutes 17 seconds 5.04 feet, and the chord of said curve bears South 63 degrees 35 minutes 49 seconds West, assumed bearing; thence South 65 degrees 02 minutes 23 seconds West, 24.74 feet, to the point of beginning; thence southwesterly along a tangential curve, concave to the southeast, radius 367.00 feet, central angle 27 degrees 54 minutes 40 seconds 178.78 feet; and the chord of said curve bears South 51 degrees 05 minutes 03 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet; thence southwesterly along a tangential curve concave to the southeast, radius 433.00 feet, central angle 16 degrees 42 minutes 54 seconds 126.32 feet; and the chord of said curve bears South 28 degrees 46 minutes 15 seconds West, to the West line of said Lot 2 Block 1; thence North 02 degrees 06 minutes 06 seconds West, not- tangent to the last described curve, along said West line of said Lot 2 Block 1 a distance of 113.77 feet; thence northeasterly along a non- tangential curve concave to the southeast, radius 408.00 feet, central angle 43 degrees 56 minutes 28 seconds 312.90 feet; and the chord of said curve bears North 43 degrees 04 minutes 09 seconds East; thence North 65 degrees 02 minutes 23 seconds East 138.33 feet to the point of beginning.

Subject to easements, restrictions and reservations of record.

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hiltmann Jr. Registration No. 15294

I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Civil Eng inner and Land Surveyor of the State of Minnesota.

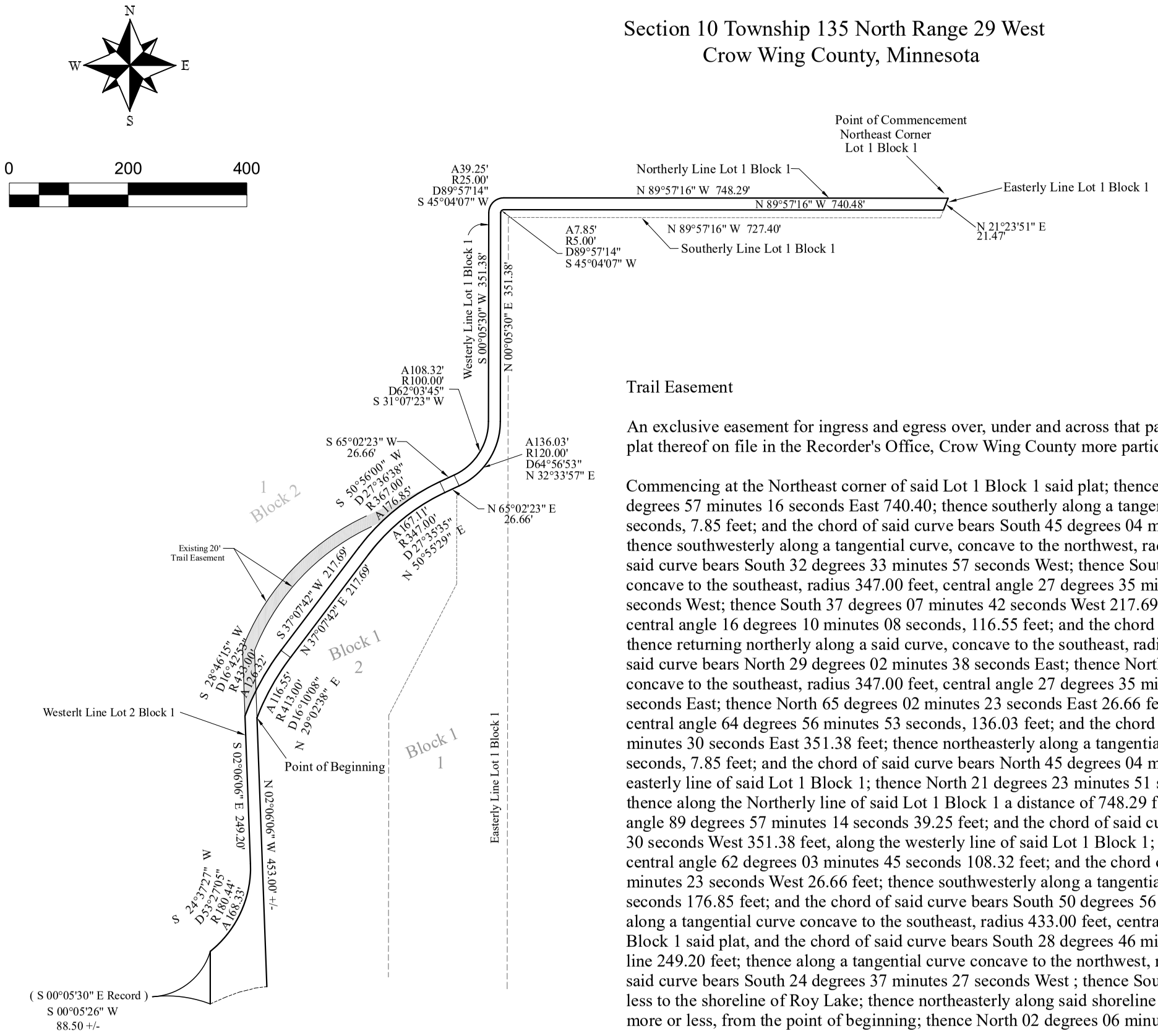
Certificate of Survey Tracts A & B

Survey Prepared for: TM Investments LLC
27310 Verdin St. NW
Isanti, MN 55040

DATE 04/19/2026	SCALE 1" = 300'	PROJECT NO. 20-006

TRAIL EASEMENT EXHIBIT ROY'S LANDING

Section 10 Township 135 North Range 29 West
Crow Wing County, Minnesota



Trail Easement

An exclusive easement for ingress and egress over, under and across that part of Lot 1 and Lot 2 Block 1 and Lot 1 Block 2 ROYS LANDING, according to the recorded plat thereof on file in the Recorder's Office, Crow Wing County more particularly described as follows:

Commencing at the Northeast corner of said Lot 1 Block 1 said plat; thence South 21 degrees 23 minutes 51 seconds West. assumed bearing, 21.47 feet; thence South 89 degrees 57 minutes 16 seconds East 740.40; thence southerly along a tangential curve, concave to the southeast, radius 5.00 feet, central angle 89 degrees 57 minutes 14 seconds, 7.85 feet; and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 351.38 feet; thence southwesterly along a tangential curve, concave to the northwest, radius 120.00 feet, central angle 64 degrees 56 minutes 53 seconds, 136.03 feet; and the chord of said curve bears South 32 degrees 33 minutes 57 seconds West; thence South 65 degrees 02 minutes 23 seconds West 26.66 feet; thence southerly along a tangential curve, concave to the southeast, radius 347.00 feet, central angle 27 degrees 35 minutes 35 seconds, 167.11 feet; and the chord of said curve bears South 50 degrees 55 minutes 29 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet, thence southerly along a tangential curve, concave to the southeast, radius 413.00 feet, central angle 16 degrees 10 minutes 08 seconds, 116.55 feet; and the chord of said curve bears South 29 degrees 02 minutes 38 seconds West, to the point of beginning; thence returning northerly along a said curve, concave to the southeast, radius 413.00 feet, central angle 16 degrees 10 minutes 08 seconds, 116.55 feet; and the chord of said curve bears North 29 degrees 02 minutes 38 seconds East; thence North 37 degrees 07 minutes 42 seconds East 217.69 feet; thence northerly along a tangential curve, concave to the southeast, radius 347.00 feet, central angle 27 degrees 35 minutes 35 seconds, 167.11 feet; and the chord of said curve bears North 50 degrees 55 minutes 29 seconds East; thence North 65 degrees 02 minutes 23 seconds East 26.66 feet; thence northeasterly along a tangential curve, concave to the northwest, radius 120.00 feet, central angle 64 degrees 56 minutes 53 seconds, 136.03 feet; and the chord of said curve bears North 32 degrees 33 minutes 57 seconds East; thence North 00 degrees 05 minutes 30 seconds East 351.38 feet; thence northeasterly along a tangential curve, concave to the southeast, radius 5.00 feet, central angle 89 degrees 57 minutes 14 seconds, 7.85 feet; and the chord of said curve bears North 45 degrees 04 minutes 07 seconds East thence South 89 degrees 57 minutes 16 seconds East 740.48 feet, to the easterly line of said Lot 1 Block 1; thence North 21 degrees 23 minutes 51 seconds East 21.47 feet, along said easterly line to the northeast corner of said Lot 1 Block 1; thence along the Northerly line of said Lot 1 Block 1 a distance of 748.29 feet; thence southerly along a tangential curve, concave to the southeast, radius 25.00 feet, central angle 89 degrees 57 minutes 14 seconds 39.25 feet; and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 351.38 feet, along the westerly line of said Lot 1 Block 1; thence southwesterly along a tangential curve, concave to the northwest, radius 100.00 feet, central angle 62 degrees 03 minutes 45 seconds 108.32 feet; and the chord of said curve bears South 31 degrees 07 minutes 23 seconds West; thence South 65 degrees 02 minutes 23 seconds West 26.66 feet; thence southwesterly along a tangential curve, concave to the southeast, radius 367.00 feet, central angle 27 degrees 36 minutes 38 seconds 176.85 feet; and the chord of said curve bears South 50 degrees 56 minutes 00 seconds West; thence South 37 degrees 07 minutes 42 seconds 217.69 feet; thence along a tangential curve concave to the southeast, radius 433.00 feet, central angle 16 degrees 42 minutes 53 seconds 126.32 feet, more or less to the West line of Lot 2 Block 1 said plat, and the chord of said curve bears South 28 degrees 46 minutes 15 seconds West; thence South 02 degrees 06 minutes 06 seconds East, along said West line 249.20 feet; thence along a tangential curve concave to the northwest, radius 180.44 feet, central angle 53 degrees 27 minutes 05 seconds 168.33 feet and the chord of said curve bears South 24 degrees 37 minutes 27 seconds West ; thence South 00 degrees 05 minutes 30 seconds, not tangent to the last described curve 88.50 feet, more or less to the shoreline of Roy Lake; thence northeasterly along said shoreline to an intersection with a line bearing South 02 degrees 06 minutes 06 seconds East 453.00 feet, more or less, from the point of beginning; thence North 02 degrees 06 minutes 06 seconds West 453.00 feet, more or less. to the point of beginning.

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hintzmann Jr. Registration No. 18294

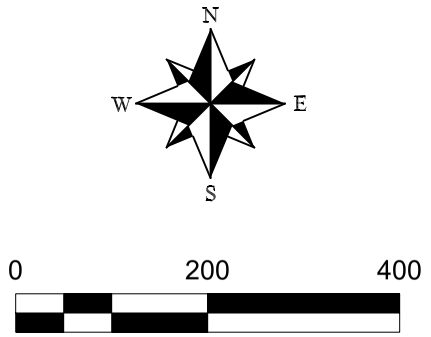
I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Land Surveyor of the State of Minnesota.

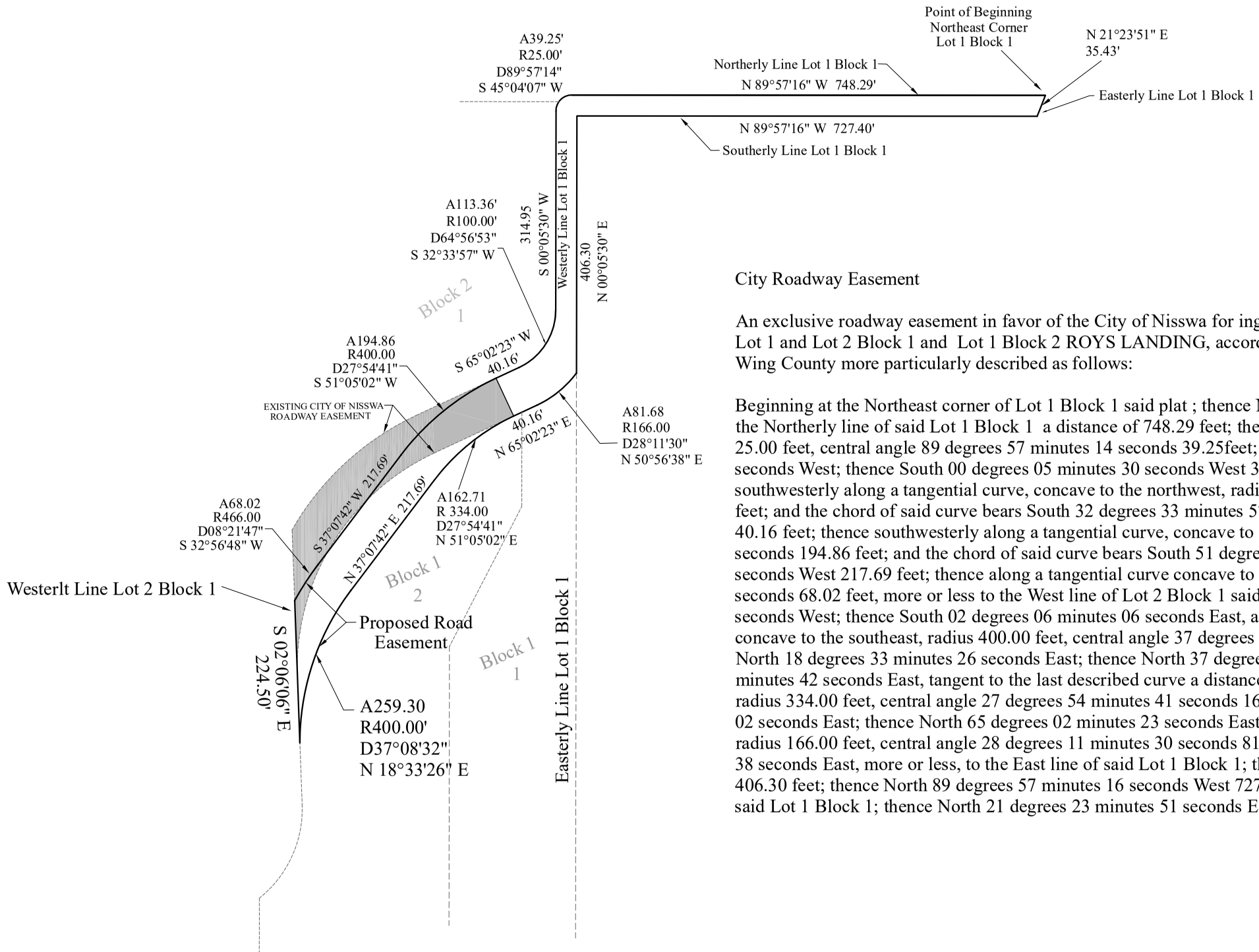
Trail Easement Exhibit

DATE 05/04/2026 | SCALE 1" = 200' | PROJECT NO. 20-006

CITY ROADWAY EASEMENT EXHIBIT ROY'S LANDING

Section 10 Township 135 North Range 29 West
Crow Wing County, Minnesota





City Roadway Easement

An exclusive roadway easement in favor of the City of Nisswa for ingress and egress and utility purposes over, under and across that part of Lot 1 and Lot 2 Block 1 and Lot 1 Block 2 ROYS LANDING, according to the recorded plat thereof on file in the Recorder's Office, Crow Wing County more particularly described as follows:

Beginning at the Northeast corner of Lot 1 Block 1 said plat ; thence North 89 degrees 57 minutes 16 seconds West, assumed bearing, along the Northerly line of said Lot 1 Block 1 a distance of 748.29 feet; thence southerly along a tangential curve, concave to the southeast, radius 25.00 feet, central angle 89 degrees 57 minutes 14 seconds 39.25feet; and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 314.95 feet, along the westerly line of said Lot 1 Block 1; thence southwesterly along a tangential curve, concave to the northwest, radius 100.00 feet, central angle 64 degrees 56 minutes 53 seconds 113.36 feet; and the chord of said curve bears South 32 degrees 33 minutes 57 seconds West; thence South 65 degrees 02 minutes 23 seconds West 40.16 feet; thence southwesterly along a tangential curve, concave to the southeast, radius 400.00 feet, central angle 27 degrees 54 minutes 41 seconds 194.86 feet; and the chord of said curve bears South 51 degrees 05 minutes 02 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet; thence along a tangential curve concave to the southeast, radius 466.00 feet, central angle 08 degrees 21 minutes 47 seconds 68.02 feet, more or less to the West line of Lot 2 Block 1 said plat, and the chord of said curve bears South 32 degrees 56 minutes 48 seconds West; thence South 02 degrees 06 minutes 06 seconds East, along said West line 224.50 feet; thence along non - tangential curve concave to the southeast, radius 400.00 feet, central angle 37 degrees 08 minutes 32 seconds 259.30 feet; and the chord of said curve bears North 18 degrees 33 minutes 26 seconds East; thence North 37 degrees 07 minutes 42 seconds East 217.69 feet; thence North 37 degrees 07 minutes 42 seconds East, tangent to the last described curve a distance of 217.69 feet; thence along a tangential curve concave to the southeast, radius 334.00 feet, central angle 27 degrees 54 minutes 41 seconds 162.71 feet; and the chord of said curve bears North 51 degrees 05 minutes 02 seconds East; thence North 65 degrees 02 minutes 23 seconds East 40.16 feet; thence along a tangential curve concave to the northwest, radius 166.00 feet, central angle 28 degrees 11 minutes 30 seconds 81.68 feet; and the chord of said curve bears North 50 degrees 56 minutes 38 seconds East, more or less, to the East line of said Lot 1 Block 1; thence North 00 degrees 05 minutes 30 seconds East, along said East line 406.30 feet; thence North 89 degrees 57 minutes 16 seconds West 727.40 feet along the South line of said Lot 1 Block 1 to the Easterly line of said Lot 1 Block 1; thence North 21 degrees 23 minutes 51 seconds East, along said easterly line 35.43 feet, to the point of beginning.

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hinderman Jr. Registration No. 48244

I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Land Surveyor of the State of Minnesota.

City Roadway Easement Exhibit

DATE 04/05/2026 | SCALE 1" = 200' | PROJECT NO. 26-006

Check No. 7055
$800 =

CITY OF NISSWA

ADMINISTRATIVE LOT LINE ADJUSTMENT APPLICATION

Date: 5/7/26

PLEASE NOTE: Applications **WILL NOT** be processed unless all required information is submitted and fees are paid. We cannot accept the application if any of the following items have not been completed/provided.

I. Name of Applicant: Northstar land company

Email: [redacted] Phone #: [redacted]

Mailing Address: [redacted]

Project Description: Moving property line Between 2 lots

II. Property Owners Involved in Request (Please fill out all applicable fields)

Property Owner 1: Northstar land company

Email: [redacted] Phone #: [redacted]

Mailing Address: [redacted]

Subject Property Address: NA

Parcel ID #: 28100729

Property Owner 2: Northstar land company

Email: [redacted] Phone #: [redacted]

Mailing Address: [redacted]

Subject Property Address: NA

Parcel ID #: 28100730

Property Owner 3: _____

Email: _____ Phone #: _____

Mailing Address: _____

Subject Property Address: _____

Parcel ID #: _____

Property Owner 4: _____

Email: _____ Phone #: _____

Mailing Address: _____

Subject Property Address: _____

Parcel ID #: _____

III. **All costs of the City Engineer, City Attorney, and other professional costs borne by the City in reviewing this application, shall be reimbursed to the City by the applicant.**

IV. Administrative Lot Line Adjustment Approval shall contain the following data; along with other reasonable information required by the Planning & Zoning Administrator needed to make a proper evaluation of the proposal.

1. Existing and Proposed Conditions
   - ✓ A. Boundary lines with lengths and bearings drawn to exact scale of no less than 1" = 100' taken from a boundary survey by a Registered Land Surveyor with the current legal description of the property, proposed new legal descriptions, total acreage and percentage of impervious coverage, name of the fee owner and surveyor, north arrow, and scale.
   - ✓ B. Topography consisting of
     - ✓ 1. Ten-foot contour intervals
     - ✓ 2. Drainageways
     - ✓ 3. Wetlands, slopes, bluffs, and Ordinary High Water Mark
   - ✓ D. Location (including setbacks) of existing and proposed streets, wetlands, structures, septic or sanitary sewer, well, property lines, and easements.
   - ✓ E. Significant historical sites.
   - ✓ F. Date of survey.
   - ✓ G. Zoning district of the subject and each adjoining parcel.

V. Application shall be accompanied by non-refundable application fee made payable to the City of Nisswa for $300.00.

VI. Signature of Applicant: _____
(By signing, the applicant is certifying that they have read and understood the submission requirements and application)

AND

Signature of Property Owner 1, authorizing application: _____
(By signing, the property owner is certifying that they have read and understood the submission requirements and application)

AND

Signature of Property Owner 2, authorizing application: _____
(By signing, the property owner is certifying that they have read and understood the submission requirements and application)

AND

Signature of Property Owner 3, authorizing application: _____
(By signing, the property owner is certifying that they have read and understood the submission requirements and application)

AND

Signature of Property Owner 4, authorizing application: _____
(By signing, the property owner is certifying that they have read and understood the submission requirements and application)

_____ 5/12/26
Planning & Zoning Administrator — Date Received

_____ _____
Planning & Zoning Administrator — Date Approved

Steven Timblin

From: Dave Reese <Dave.Reese@widseth.com>
Sent: Tuesday, June 2, 2026 8:16 AM
To: Steven Timblin
Cc: Chad Conner; Tom Pearson; Tom Blomer
Subject: RE: Boundary Line Adjustment and City Easement Relocation

Hello Steven,

In general, we do not see a reason to not move this forward to city council for approval. We do have a few questions that could be clarified by the applicant and potentially incorporated into the conditions of approval if the city attorney agrees they would be beneficial.

1. Will the existing trail that has been constructed on the current trail easement be relocated to the proposed trail easement?
2. Will the old trail easement, that has been recorded, be vacated?
3. If the city decides to construct a public roadway on the proposed 66'-wide public easement alignment, will the private trail easement that is also located on that alignment remain intact or would that be vacated at that time? Which easement prevails (or supercedes) in the future?
4. What properties are the benefiting parties to the trail easement?

Chad is completing a review of the closure on these documents. We'll advise if there are any edits or corrections recommended.

Regards,

Dave Reese, PE
Civil Engineer, Office Manager, VP
218-316-3629
7804 Industrial Park Road
Baxter, MN 56425

WIDSETH

Widseth.com

50 Best Places to Work (*Prairie Business Magazine,* 2025)

From: Steven Timblin <stimblin@cityofnisswa.gov>
Sent: Wednesday, May 20, 2026 3:26 PM
To: Chad Conner <Chad.Conner@widseth.com>; Dave Reese <Dave.Reese@widseth.com>; Frie, Jacob (DNR) <jacob.frie@state.mn.us>; Tom Pearson <tpearson@gqlaw.net>; Tom Blomer <tblomer@cityofnisswa.gov>
Subject: Boundary Line Adjustment and City Easement Relocation

Good afternoon,

Attached is a lot line adjustment application for lots in Roy's Landing, which will move to the PCBOA for review on June 2nd, subject to final approval by the City Council as it relates to relocation of an easement area. If you'd like to comment, please let me know.

Thank you,
Steven

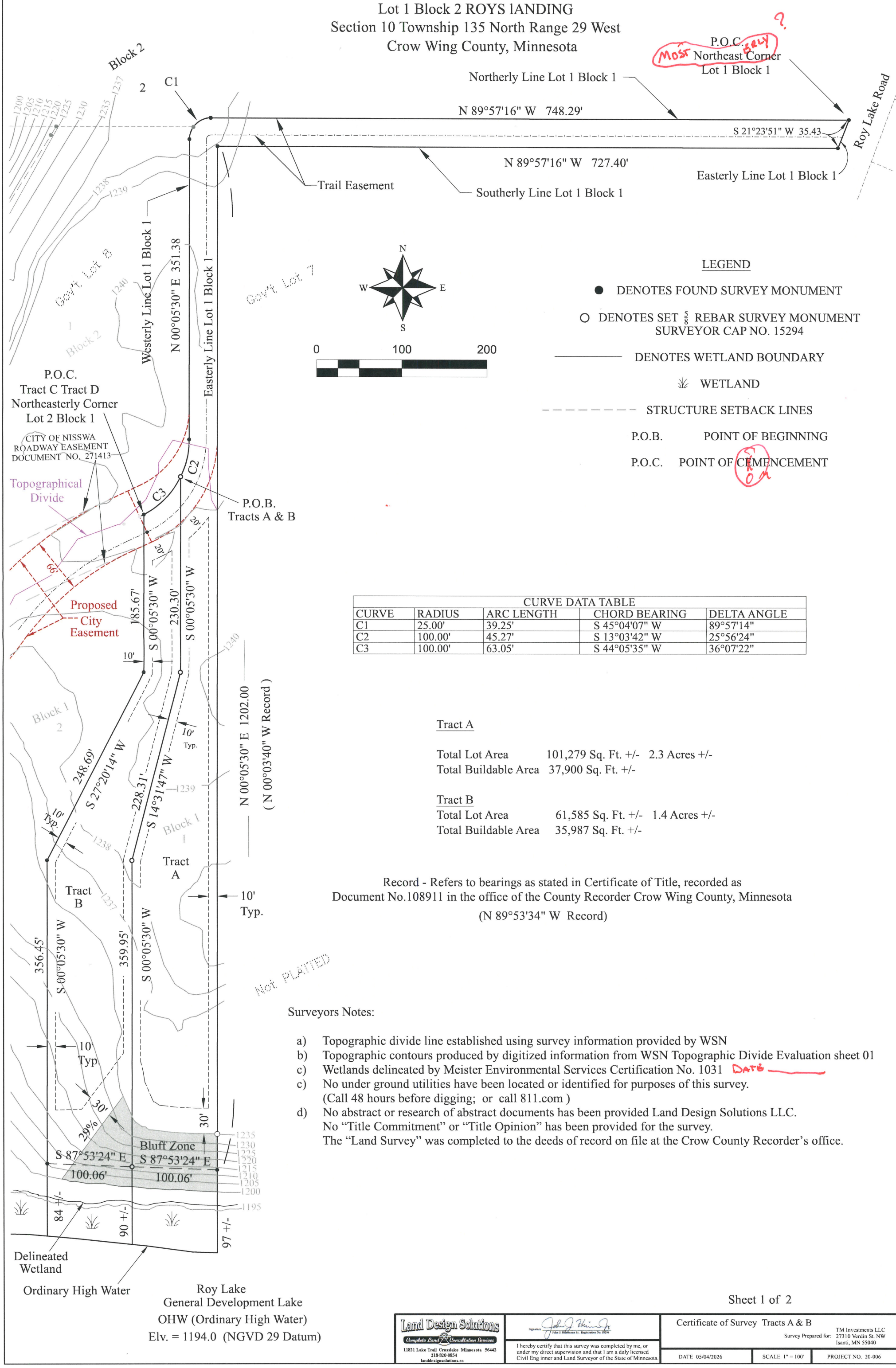
Steven Timblin – City Planner

CITY OF NISSWA
PO Box 410 Nisswa, MN 56468
Direct: **218-961-4243**
Main: 218-963-4444
Fax: 218-963-3108
stimblin@cityofnisswa.gov
www.cityofnisswa.gov

City Hall Hours: Monday – Thursday 8:00am – 4:30pm Fridays 8:00am – 12:00pm

CERTIFICATE OF SURVEY

Lot 1 Block 2 ROYS lANDING
Section 10 Township 135 North Range 29 West
Crow Wing County, Minnesota



LEGEND

- ● DENOTES FOUND SURVEY MONUMENT
- ○ DENOTES SET $\frac{5}{8}$ REBAR SURVEY MONUMENT SURVEYOR CAP NO. 15294
- ——— DENOTES WETLAND BOUNDARY
- WETLAND
- – – – – – – – STRUCTURE SETBACK LINES
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCEMENT

CURVE DATA TABLE				
CURVE	RADIUS	ARC LENGTH	CHORD BEARING	DELTA ANGLE
C1	25.00'	39.25'	S 45°04'07" W	89°57'14"
C2	100.00'	45.27'	S 13°03'42" W	25°56'24"
C3	100.00'	63.05'	S 44°05'35" W	36°07'22"

Tract A

Total Lot Area 101,279 Sq. Ft. +/- 2.3 Acres +/-
Total Buildable Area 37,900 Sq. Ft. +/-

Tract B

Total Lot Area 61,585 Sq. Ft. +/- 1.4 Acres +/-
Total Buildable Area 35,987 Sq. Ft. +/-

Record - Refers to bearings as stated in Certificate of Title, recorded as Document No.108911 in the office of the County Recorder Crow Wing County, Minnesota (N 89°53'34" W Record)

Surveyors Notes:

a) Topographic divide line established using survey information provided by WSN
b) Topographic contours produced by digitized information from WSN Topographic Divide Evaluation sheet 01
c) Wetlands delineated by Meister Environmental Services Certification No. 1031
c) No under ground utilities have been located or identified for purposes of this survey. (Call 48 hours before digging; or call 811.com)
d) No abstract or research of abstract documents has been provided Land Design Solutions LLC. No "Title Commitment" or "Title Opinion" has been provided for the survey. The "Land Survey" was completed to the deeds of record on file at the Crow County Recorder's office.

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hinrichsen Jr. Registration No. 15294

I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Civil Eng inner and Land Surveyor of the State of Minnesota.

Certificate of Survey Tracts A & B

Survey Prepared for: TM Investments LLC 27310 Verdin St. NW Isanti, MN 55040

DATE 05/04/2026 | SCALE 1" = 100' | PROJECT NO. 20-006

CERTIFICATE OF SURVEY

Lots 1 Block 1 ROYS lANDING
Section 10 Township 135 North Range 29 West
Crow Wing County, Minnesota

Tract A

That part of Lot 1, Block 1, "ROYS LANDING" according to the plat of record in the office of the County Recorder, Crow County, Minnesota, lying northerly and easterly of the following described line:

Commencing at the most northeasterly (OTHERS CALL NE COR) corner of Lot 1, Block 1, said plat; thence North 89 degrees 57 minutes 16 seconds West, assumed bearing, along the northerly line of said Lot 1, Block 1, a distance of 748.29 feet; thence southerly along a tangential curve, concave to the southeast, radius 25.00 feet, central angle 89 degrees 57 minutes 14 seconds, 39.25 feet, and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 351.38 feet; thence southwesterly along a tangential curve, concave to the northwest, radius 100.00 feet, central angle 25 degrees 56 minutes 24 seconds 45.27 feet, and the chord of said curve bears South 13 degrees 03 minutes 42 seconds West, to the point of beginning of the line to be described; thence South 00 degrees 05 minutes 30 seconds West, not tangential to the last described curve 230.30 feet; thence South 14 degrees 31 minutes 47 seconds West 228.31 feet; thence South 00 degrees 05 minutes 30 seconds West 450.00 feet, more or less, to the shoreline of Roy Lake, and said line there terminating.

(TANGENT TO LAST DESCRIBED CURVE)

Subject to easements, restrictions and reservations of record.

Tract B

That part of Lot 1, Block 1, "ROYS LANDING" according to the plat of record in the office of the County Recorder, Crow County, Minnesota, lying westerly of the following described line:

Commencing at the most northeasterly corner? of Lot 1, Block 1, said plat; thence North 89 degrees 57 minutes 16 seconds West, assumed bearing, along the northerly line of said Lot 1, Block 1, a distance of 748.29 feet; thence southerly along a tangential curve, concave to the southeast, radius 25.00 feet, central angle 89 degrees 57 minutes 14 seconds, 39.25 feet, and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 351.38 feet; thence southwesterly along a tangential curve, concave to the northwest, radius 100.00 feet, central angle 25 degrees 56 minutes 24 seconds 45.27 feet, and the chord of said curve bears South 13 degrees 03 minutes 42 seconds West, to the point of beginning of the line to be described; thence South 00 degrees 05 minutes 30 seconds West, not tangential to the last described curve 230.30 feet; thence South 14 degrees 31 minutes 47 seconds West 228.31 feet; thence South 00 degrees 05 minutes 30 seconds West 450.00 feet, more or less, to the shoreline of Roy Lake, and said line there terminating.

(TANGENT....)

Subject to easements, restrictions and reservations of record.

TOGETHER WITH INGRESS AND EGRESS EASEMENT.....

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hiltzmann Jr. Registration No. 15294

I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Civil Eng inner and Land Surveyor of the State of Minnesota.

Certificate of Survey Tracts A & B
Survey Prepared for: TM Investments LLC
27310 Verdin St. NW
Isanti, MN 55040

DATE 04/19/2026 | SCALE 1" = 300' | PROJECT NO. 20-006

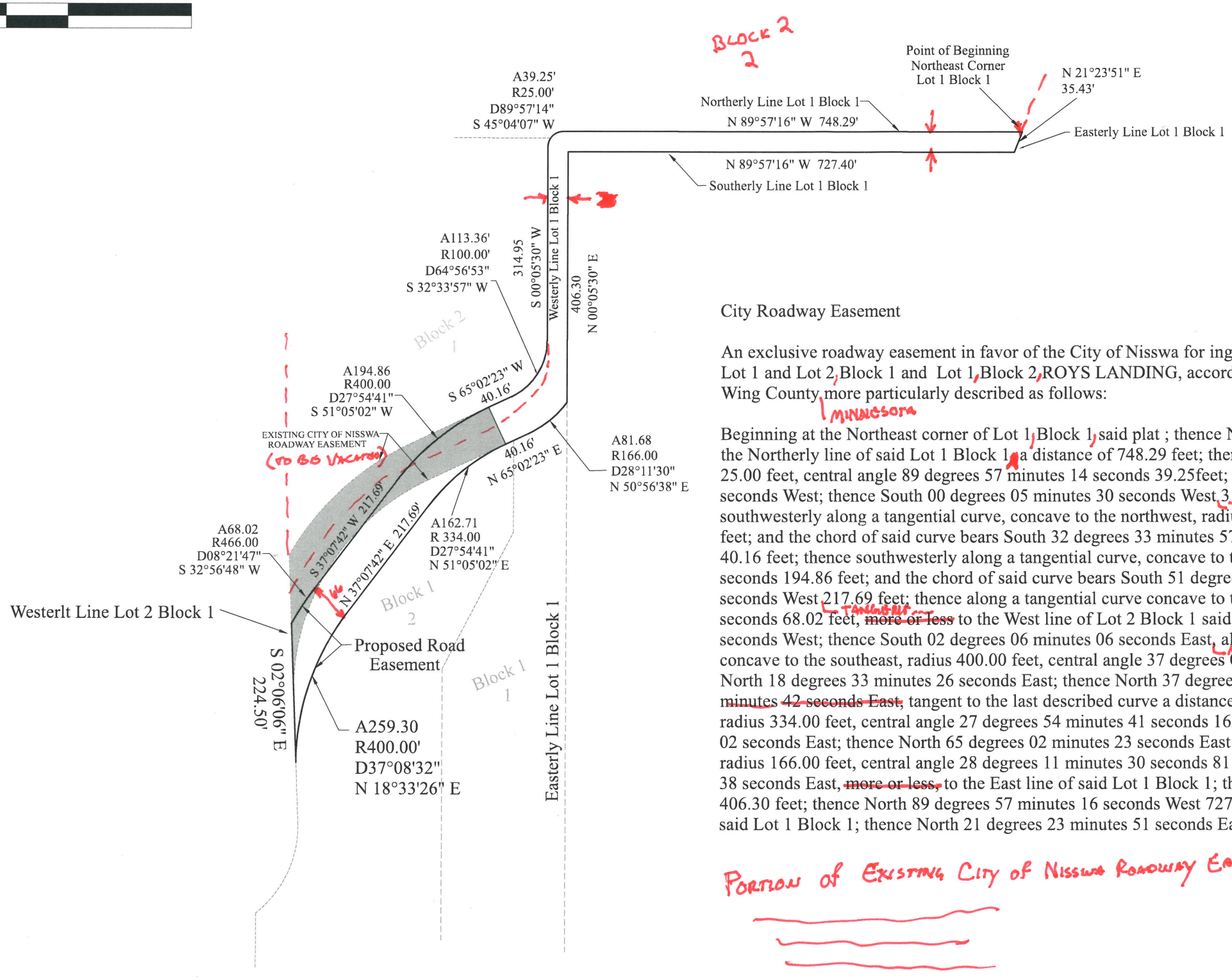
CITY ROADWAY EASEMENT EXHIBIT ROY'S LANDING

LOTS

Section 10 Township 135 North Range 29 West
Crow Wing County, Minnesota

N
W E
S

0 200 400



City Roadway Easement

An exclusive roadway easement in favor of the City of Nisswa for ingress, and egress and utility purposes over, under and across that part of Lot 1 and Lot 2 Block 1 and Lot 1 Block 2 ROYS LANDING, according to the recorded plat thereof on file in the Recorder's Office, Crow Wing County more particularly described as follows:

NOT CONSISTENT

MINNESOTA

Beginning at the Northeast corner of Lot 1 Block 1 said plat ; thence North 89 degrees 57 minutes 16 seconds West, assumed bearing, along the Northerly line of said Lot 1 Block 1 a distance of 748.29 feet; thence southerly along a tangential curve, concave to the southeast, radius 25.00 feet, central angle 89 degrees 57 minutes 14 seconds 39.25feet; and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 314.95 feet, along the westerly line of said Lot 1 Block 1; thence southwesterly along a tangential curve, concave to the northwest, radius 100.00 feet, central angle 64 degrees 56 minutes 53 seconds 113.36 feet; and the chord of said curve bears South 32 degrees 33 minutes 57 seconds West; thence South 65 degrees 02 minutes 23 seconds West 40.16 feet; thence southwesterly along a tangential curve, concave to the southeast, radius 400.00 feet, central angle 27 degrees 54 minutes 41 seconds 194.86 feet; and the chord of said curve bears South 51 degrees 05 minutes 02 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet; thence along a tangential curve concave to the southeast, radius 466.00 feet, central angle 08 degrees 21 minutes 47 seconds 68.02 feet, ~~more or less~~ to the West line of Lot 2 Block 1 said plat, and the chord of said curve bears South 32 degrees 56 minutes 48 seconds West; thence South 02 degrees 06 minutes 06 seconds East, along said West line 224.50 feet; thence along non - tangential curve concave to the southeast, radius 400.00 feet, central angle 37 degrees 08 minutes 32 seconds 259.30 feet; and the chord of said curve bears North 18 degrees 33 minutes 26 seconds East; thence North 37 degrees 07 minutes 42 seconds East ~~217.69 feet; thence North 37 degrees 07 minutes 42 seconds East,~~ tangent to the last described curve a distance of 217.69 feet; thence along a tangential curve concave to the southeast, radius 334.00 feet, central angle 27 degrees 54 minutes 41 seconds 162.71 feet; and the chord of said curve bears North 51 degrees 05 minutes 02 seconds East; thence North 65 degrees 02 minutes 23 seconds East 40.16 feet; thence along a tangential curve concave to the northwest, radius 166.00 feet, central angle 28 degrees 11 minutes 30 seconds 81.68 feet; and the chord of said curve bears North 50 degrees 56 minutes 38 seconds East, ~~more or less,~~ to the East line of said Lot 1 Block 1; thence North 00 degrees 05 minutes 30 seconds East, along said East line 406.30 feet; thence North 89 degrees 57 minutes 16 seconds West 727.40 feet along the South line of said Lot 1 Block 1 to the Easterly line of said Lot 1 Block 1; thence North 21 degrees 23 minutes 51 seconds East, along said easterly line 35.43 feet, to the point of beginning.

TANGENT...

TANGENT...

TANGENT...

NOT TANGENT...

NOT TANGENT...

TANGENT TO THIS LAST DESCRIBED CURVE (TYP)

PORTION OF EXISTING CITY OF NISSWA ROADWAY EASEMENT TO BE VACATED.

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hinrichsen Jr. Registration No. 19294

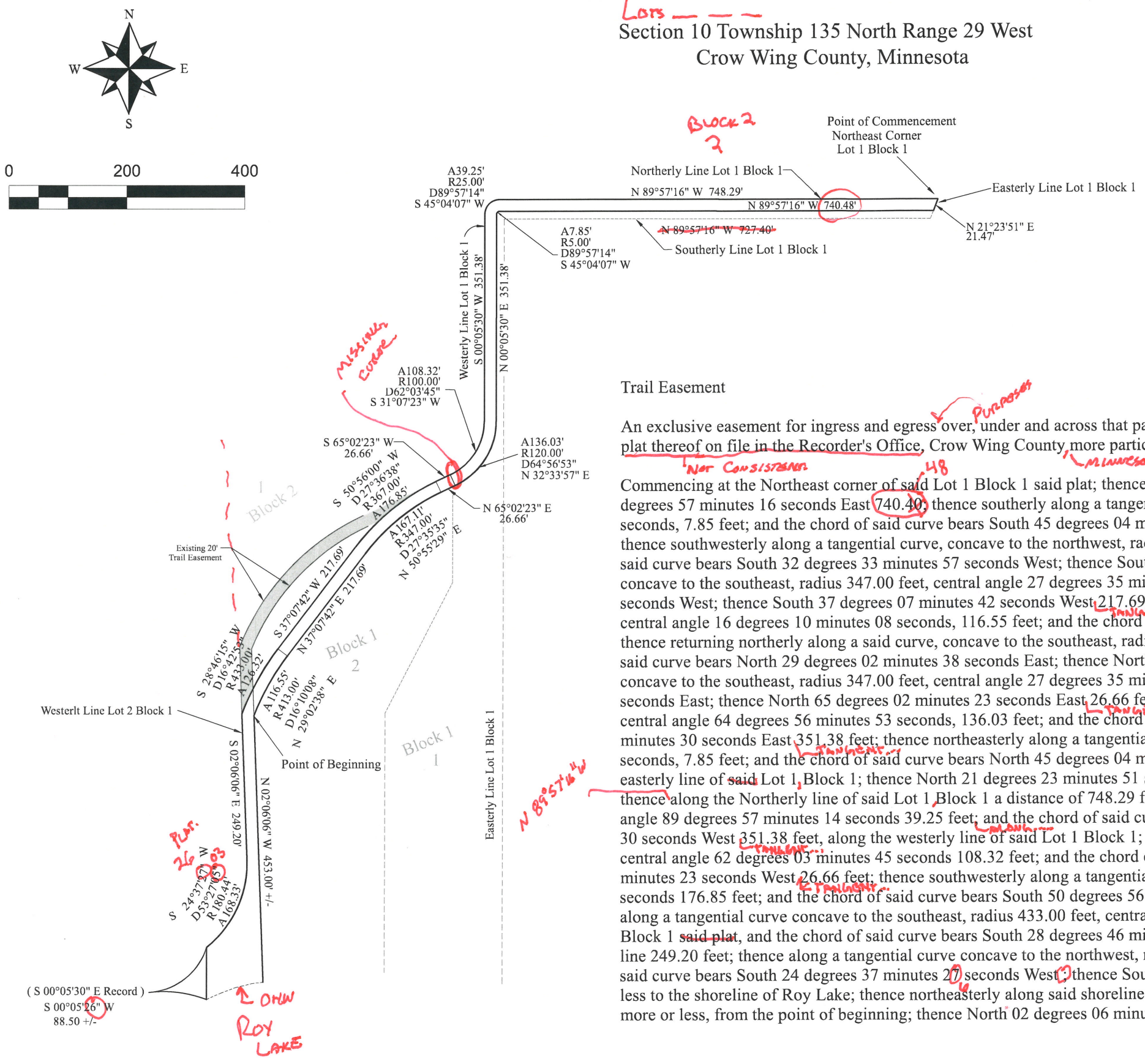
I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Land Surveyor of the State of Minnesota.

City Roadway Easement Exhibit

DATE 04/05/2026 | SCALE 1" = 200' | PROJECT NO. 26-006

TRAIL EASEMENT EXHIBIT ROY'S LANDING

Section 10 Township 135 North Range 29 West
Crow Wing County, Minnesota



Trail Easement

An exclusive easement for ingress and egress over, under and across that part of Lot 1 and Lot 2 Block 1 and Lot 1 Block 2 ROYS LANDING, according to the recorded plat thereof on file in the Recorder's Office, Crow Wing County more particularly described as follows:

Commencing at the Northeast corner of said Lot 1 Block 1 said plat; thence South 21 degrees 23 minutes 51 seconds West, assumed bearing, 21.47 feet; thence South 89 degrees 57 minutes 16 seconds East 740.40; thence southerly along a tangential curve, concave to the southeast, radius 5.00 feet, central angle 89 degrees 57 minutes 14 seconds, 7.85 feet; and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 351.38 feet; thence southwesterly along a tangential curve, concave to the northwest, radius 120.00 feet, central angle 64 degrees 56 minutes 53 seconds, 136.03 feet; and the chord of said curve bears South 32 degrees 33 minutes 57 seconds West; thence South 65 degrees 02 minutes 23 seconds West 26.66 feet; thence southerly along a tangential curve, concave to the southeast, radius 347.00 feet, central angle 27 degrees 35 minutes 35 seconds, 167.11 feet; and the chord of said curve bears South 50 degrees 55 minutes 29 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet, thence southerly along a tangential curve, concave to the southeast, radius 413.00 feet, central angle 16 degrees 10 minutes 08 seconds, 116.55 feet; and the chord of said curve bears South 29 degrees 02 minutes 38 seconds West, to the point of beginning; thence returning northerly along a said curve, concave to the southeast, radius 413.00 feet, central angle 16 degrees 10 minutes 08 seconds, 116.55 feet; and the chord of said curve bears North 29 degrees 02 minutes 38 seconds East; thence North 37 degrees 07 minutes 42 seconds East 217.69 feet; thence northerly along a tangential curve, concave to the southeast, radius 347.00 feet, central angle 27 degrees 35 minutes 35 seconds, 167.11 feet; and the chord of said curve bears North 50 degrees 55 minutes 29 seconds East; thence North 65 degrees 02 minutes 23 seconds East 26.66 feet; thence northeasterly along a tangential curve, concave to the northwest, radius 120.00 feet, central angle 64 degrees 56 minutes 53 seconds, 136.03 feet; and the chord of said curve bears North 32 degrees 33 minutes 57 seconds East; thence North 00 degrees 05 minutes 30 seconds East 351.38 feet; thence northeasterly along a tangential curve, concave to the southeast, radius 5.00 feet, central angle 89 degrees 57 minutes 14 seconds, 7.85 feet; and the chord of said curve bears North 45 degrees 04 minutes 07 seconds East thence South 89 degrees 57 minutes 16 seconds East 740.48 feet, to the easterly line of said Lot 1, Block 1; thence North 21 degrees 23 minutes 51 seconds East 21.47 feet, along said easterly line to the northeast corner of said Lot 1, Block 1; thence along the Northerly line of said Lot 1, Block 1 a distance of 748.29 feet; thence southerly along a tangential curve, concave to the southeast, radius 25.00 feet, central angle 89 degrees 57 minutes 14 seconds 39.25 feet; and the chord of said curve bears South 45 degrees 04 minutes 07 seconds West; thence South 00 degrees 05 minutes 30 seconds West 351.38 feet, along the westerly line of said Lot 1 Block 1; thence southwesterly along a tangential curve, concave to the northwest, radius 100.00 feet, central angle 62 degrees 03 minutes 45 seconds 108.32 feet; and the chord of said curve bears South 31 degrees 07 minutes 23 seconds West; thence South 65 degrees 02 minutes 23 seconds West 26.66 feet; thence southwesterly along a tangential curve, concave to the southeast, radius 367.00 feet, central angle 27 degrees 36 minutes 38 seconds 176.85 feet; and the chord of said curve bears South 50 degrees 56 minutes 00 seconds West; thence South 37 degrees 07 minutes 42 seconds 217.69 feet; thence along a tangential curve concave to the southeast, radius 433.00 feet, central angle 16 degrees 42 minutes 53 seconds 126.32 feet, more or less to the West line of Lot 2 Block 1 said plat, and the chord of said curve bears South 28 degrees 46 minutes 15 seconds West; thence South 02 degrees 06 minutes 06 seconds East, along said West line 249.20 feet; thence along a tangential curve concave to the northwest, radius 180.44 feet, central angle 53 degrees 27 minutes 05 seconds 168.33 feet and the chord of said curve bears South 24 degrees 37 minutes 27 seconds West; thence South 00 degrees 05 minutes 30 seconds, not tangent to the last described curve 88.50 feet, more or less to the shoreline of Roy Lake; thence northeasterly along said shoreline to an intersection with a line bearing South 02 degrees 06 minutes 06 seconds East 453.00 feet, more or less, from the point of beginning; thence North 02 degrees 06 minutes 06 seconds West 453.00 feet, more or less. to the point of beginning.

Land Design Solutions Complete Land Consultation Services 11821 Lake Trail Crosslake Minnesota 56442 218-820-0854 landdesignsolutions.co	I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Land Surveyor of the State of Minnesota.	Trail Easement Exhibit	
		DATE 05/04/2026	SCALE 1" = 200'	PROJECT NO. 20-006

CERTIFICATE OF SURVEY

Part of Lot 2 Block 1 & Lot 2 Block 2 ROYS lANDING

Section 10 Township 135 North Range 29 West

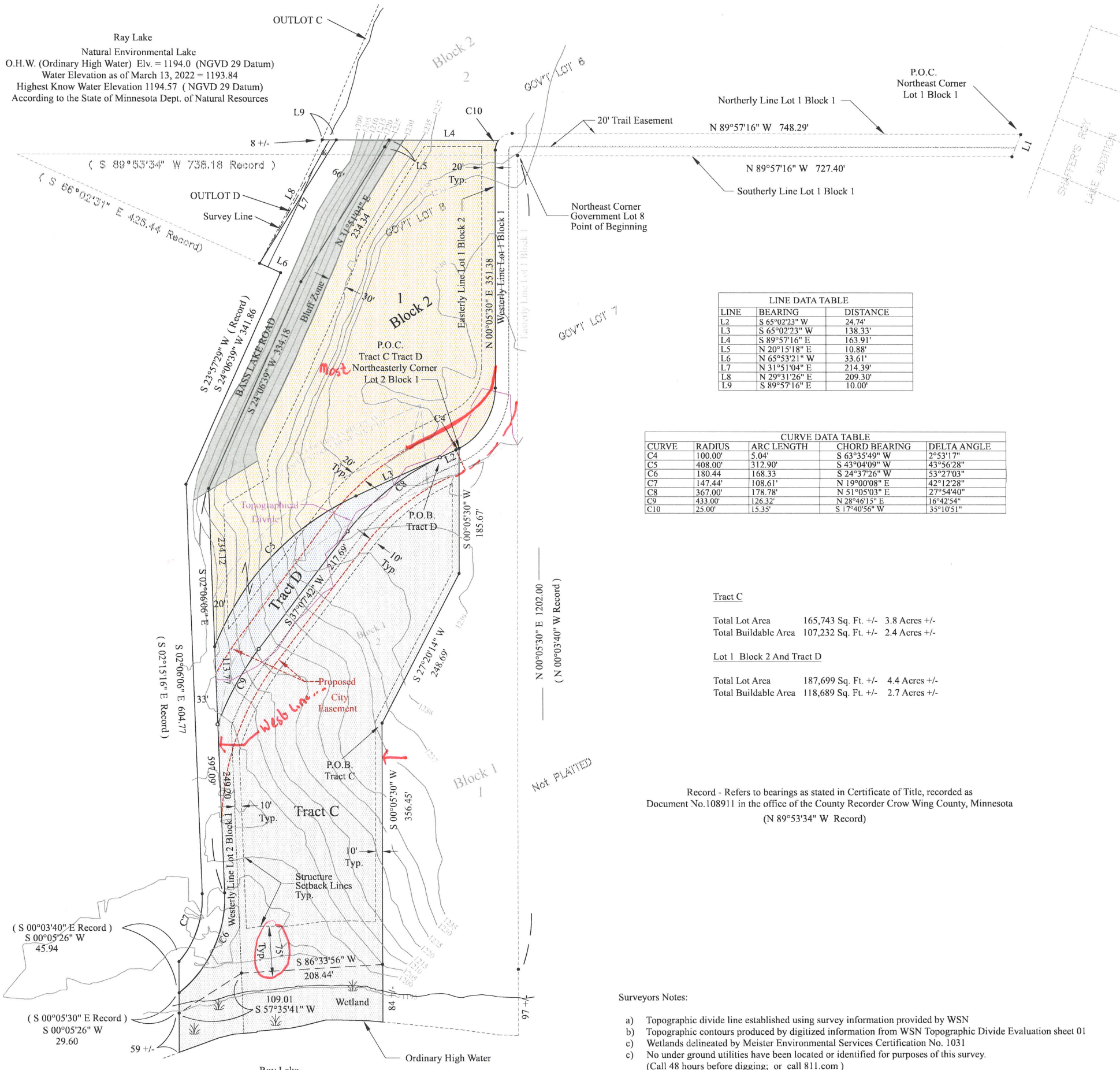
Crow Wing County, Minnesota

N W E S

0 100 200

LEGEND

- DENOTES FOUND SURVEY MONUMENT
- O DENOTES SET 5/8 REBAR SURVEY MONUMENT SURVEYOR CAP NO. 15294
- ——— DENOTES WETLAND BOUNDARY
- WETLAND
- - - - - - - - STRUCTURE SETBACK LINES
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF CEMENCEMENT



LINE DATA TABLE		
LINE	BEARING	DISTANCE
L2	S 65°02'23" W	24.74'
L3	S 65°02'23" W	138.33'
L4	S 89°57'16" E	163.91'
L5	N 20°15'18" E	10.88'
L6	N 65°53'21" W	33.61'
L7	N 31°51'04" E	214.39'
L8	N 29°31'26" E	209.30'
L9	S 89°57'16" E	10.00'

CURVE DATA TABLE				
CURVE	RADIUS	ARC LENGTH	CHORD BEARING	DELTA ANGLE
C4	100.00'	5.04'	S 63°35'49" W	2°53'17"
C5	408.00'	312.90'	S 43°04'09" W	43°56'28"
C6	180.44	168.33	S 24°37'26" W	53°27'03"
C7	147.44'	108.61'	N 19°00'08" E	42°12'28"
C8	367.00'	178.78'	N 51°05'03" E	27°54'40"
C9	433.00'	126.32'	N 28°46'15" E	16°42'54"
C10	25.00'	15.35'	S 17°40'56" W	35°10'51"

Tract C

Total Lot Area 165,743 Sq. Ft. +/- 3.8 Acres +/-
Total Buildable Area 107,232 Sq. Ft. +/- 2.4 Acres +/-

Lot 1 Block 2 And Tract D

Total Lot Area 187,699 Sq. Ft. +/- 4.4 Acres +/-
Total Buildable Area 118,689 Sq. Ft. +/- 2.7 Acres +/-

Record - Refers to bearings as stated in Certificate of Title, recorded as Document No.108911 in the office of the County Recorder Crow Wing County, Minnesota (N 89°53'34" W Record)

Surveyors Notes:

a) Topographic divide line established using survey information provided by WSN
b) Topographic contours produced by digitized information from WSN Topographic Divide Evaluation sheet 01
c) Wetlands delineated by Meister Environmental Services Certification No. 1031
c) No under ground utilities have been located or identified for purposes of this survey. (Call 48 hours before digging; or call 811.com)
d) No abstract or research of abstract documents has been provided Land Design Solutions LLC. No "Title Commitment" or "Title Opinion" has been provided for the survey. The "Land Survey" was completed to the deeds of record on file at the Crow County Recorder's office.

BEARING ORIENTATION

ORIENTATION OF THIS BEARING SYSTEM IS BASED ON THE NORTH LINE OF LOT 1 BLOCK 1 TO HAVE AN ASSUMED BEARING OF NORTH 89 DEGREES 57 MINUTES 16 SECONDS WEST

Land Design Solutions
Complete Land Consultation Services
11821 Lake Trail Crosslake Minnesota 56442
218-820-0854
landdesignsolutions.co

Signature John J. Hutchinson Jr. Registration No. 15294

I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Civil Eng inner and Land Surveyor of the State of Minnesota.

Certificate of Survey

Survey Prepared for: TM Investments LLC, 27310 Verdin St. NW, Isanti, MN 55040

DATE 05/04/2026 | SCALE 1" = 100' | PROJECT NO. 20-006

CERTIFICATE OF SURVEY

Lots 1 Block 1, ROYS LANDING

Section 10 Township 135 North Range 29 West

Crow Wing County, Minnesota

Tract C

That part of Lot 2 Block 1, " ROYS LANDING " according to the plat of record in the office of the County Recorder, Crow County, Minnesota, more particularly described as follows:

Commencing at the most northeasterly corner of said Lot 2 Block 1, said plat; thence South 00 degrees 05 minutes 30 seconds West, assumed bearing, along the West line of said Lot 2 Block 1 a distance of 185.67 feet; thence South 27 degrees 20 minutes 14 seconds West, along said West line 248.69 feet, to the point of beginning of the tract to be described; thence returning North 27 degrees 20 minutes 14 seconds East 248.69 feet; thence North 00 degrees 05 minutes 30 seconds East 185.67 feet; thence southwesterly along a non-tangential curve, concave to the northwest, radius 100.00 feet, central angle 02 degrees 53 minutes 17 seconds 5.04 feet, and the chord of said curve bears South 63 degrees 35 minutes 49 seconds West; thence South 65 degrees 02 minutes 23 seconds West 24.74 feet; thence southwesterly along a tangential curve, concave to the southeast, radius 367.00 feet, central angle 27 degrees 54 minutes 40 seconds 178.78 feet, and the chord of said curve bears South 51 degrees 05 minutes 03 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet; thence southwesterly along a tangential curve concave to the southeast, radius 433.00 feet, central angle 16 degrees 42 minutes 54 seconds 126.32 feet, and the chord of said curve bears South 28 degrees 46 minutes 15 seconds West, to the West line of said Lot 2 Block 1; thence South 02 degrees 06 minutes 06 seconds East, not-tangent to the last described curve, along said West line 249.20 feet; thence southwesterly along a tangential curve, concave to the northwest, radius 180.44 feet, central angle 53 degrees 27 minutes 03 seconds 168.33 feet, and the chord of said curve bears South 24 degrees 37 minutes 26 seconds West; thence South 00 degrees 05 seconds 26 minutes West, along said West line 59.00 feet, more or less, to shoreline of Roy Lake; thence northeasterly along said shoreline to an intersection with a line bearing South 00 degrees 05 minutes 30 seconds West 440.00 feet, more or less, from the point of beginning; thence North 00 degrees 05 minutes 30 seconds East 440.00 feet, more or less, to the point of beginning.

Subject to easements, restrictions and reservations of record.

Lot 1 Block 2 and Tract D

Lot 1 Block 2 " ROYS LANDING " according to the plat of record in the office of the County Recorder, Crow Wing County, Minnesota

AND

That part of Lot 2 Block 1 " ROYS LANDING " according to the plat of record in the office of the County Recorder, Crow Wing County, Minnesota, more particularly described as follows:

Commencing at the most northeasterly corner of said Lot 2 Block 1 said plat; thence southwesterly along a non-tangential curve, concave to the northwest, radius 100.00 feet, central angle 02 degrees 53 minutes 17 seconds 5.04 feet, and the chord of said curve bears South 63 degrees 35 minutes 49 seconds West, assumed bearing; thence South 65 degrees 02 minutes 23 seconds West, 24.74 feet, to the point of beginning; thence southwesterly along a tangential curve, concave to the southeast, radius 367.00 feet, central angle 27 degrees 54 minutes 40 seconds 178.78 feet; and the chord of said curve bears South 51 degrees 05 minutes 03 seconds West; thence South 37 degrees 07 minutes 42 seconds West 217.69 feet; thence southwesterly along a tangential curve concave to the southeast, radius 433.00 feet, central angle 16 degrees 42 minutes 54 seconds 126.32 feet; and the chord of said curve bears South 28 degrees 46 minutes 15 seconds West, to the West line of said Lot 2 Block 1; thence North 02 degrees 06 minutes 06 seconds West, not- tangent to the last described curve, along said West line of said Lot 2 Block 1 a distance of 113.77 feet; thence northeasterly along a non- tangential curve concave to the southeast, radius 408.00 feet, central angle 43 degrees 56 minutes 28 seconds 312.90 feet; and the chord of said curve bears North 43 degrees 04 minutes 09 seconds East; thence North 65 degrees 02 minutes 23 seconds East 138.33 feet to the point of beginning.

Subject to easements, restrictions and reservations of record.

Land Design Solutions Complete Land Consultation Services 11821 Lake Trail Crosslake Minnesota 56442 218-820-0854 landdesignsolutions.co	Signature John J. Hinnenson Jr. Registration No. 15294 I hereby certify that this survey was completed by me, or under my direct supervision and that I am a duly licensed Civil Eng inner and Land Surveyor of the State of Minnesota.	Certificate of Survey Tracts A & B Survey Prepared for: TM Investments LLC 27310 Verdin St. NW Isanti, MN 55040 DATE 04/19/2026 | SCALE 1" = 300' | PROJECT NO. 20-006

Steven Timblin

From: Frie, Jacob (DNR) <Jacob.Frie@state.mn.us>
Sent: Thursday, May 21, 2026 2:02 PM
To: Steven Timblin; Chad Conner; Dave Reese; Tom Pearson; Tom Blomer
Subject: RE: Boundary Line Adjustment and City Easement Relocation

Hello all:

I have reviewed this proposed boundary line adjustment and have no comments.

Jacob Frie
Area Hydrologist | Division of Ecological and Water Resources

Minnesota Department of Natural Resources
1601 Minnesota Drive
Brainerd, MN, 56401
Phone: 218-203-4367
Email: Jacob.frie@state.mn.us
mndnr.gov

DEPARTMENT OF NATURAL RESOURCES

From: Steven Timblin <stimblin@cityofnisswa.gov>
Sent: Wednesday, May 20, 2026 3:26 PM
To: Chad Conner <chad.conner@widseth.com>; Dave Reese <dave.reese@widseth.com>; Frie, Jacob (DNR) <Jacob.Frie@state.mn.us>; Tom Pearson <tpearson@gqlaw.net>; Tom Blomer <tblomer@cityofnisswa.gov>
Subject: Boundary Line Adjustment and City Easement Relocation

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Good afternoon,

Attached is a lot line adjustment application for lots in Roy's Landing, which will move to the PCBOA for review on June 2nd, subject to final approval by the City Council as it relates to relocation of an easement area. If you'd like to comment, please let me know.

Thank you,
Steven

Steven Timblin – City Planner

CITY OF NISSWA

To:	**City Council**
Prepared by:	**Steven Timblin, City Planner**
Date:	**June 16, 2026**
Item:	**Communication Towers – Paula West & Roger Landers**

Action Requested: Consideration of request that the City review ordinance language pertaining to communication towers in the next phase of ordinance revisions. Also requested that staff create materials which outline and clarify the administrative appeal process to PCBOA determinations.

Background:
The PCBOA hosted Paula West and Roger Landers at their June regular meeting, where they received suggestions that could be incorporated into an ordinance amendment when the City revisits Chapter 20. Some of the suggestions received would be to loosen the zoning district restrictions beyond just the Public and Recreation (P) zoning district to include others such as Highway Business (HB) or Open Space Residential (OSR), as well as the addition of a “fall zone” buffer to the setback requirement, among other suggested considerations. Staff and the PCBOA received these suggestions and are forwarding these to City Council for consideration, recommending inclusion in the next revision phase. As the construction season sets in, the most ideal season for the next phase of Chapter 20 revisions would be Fall/Winter of 2026. If City Council is agreeable to these suggestions, staff would request authorization to incorporate and recommend regulatory language that could undergo public hearing at a later date.

In addition, as the appellants to a recent PCBOA decision, Paula and Roger are requesting clarity to the City’s appeal process for PCBOA determinations, for which staff could create a single-page roadmap and upload to the website.

Budget Impact: N/A

Attachments: PCBOA Packet materials

Planning Commission/Board of Adjustment Memo
06/02/2026

Subject: **Communication Towers**

From: Steven Timblin, City Planner

Roger Landers and Paula West have spent some time independently reviewing the city's Communication Tower ordinance language, as well as the appeal language within various sections of Chapter 20. They have submitted some information and request PCBOA consideration of some changes they would nominate to the City.

Thank you,

Steven Timblin
City Planner

Proposed Amendments to Nisswa Land Use Ordinance
Section 20, Article 4, Division 4 (Communication Towers)
Section 20, Article VIII, Divison 3 (Administrative Function)

Suggested by Roger Landers and Paula West, Nisswa Residents

Sec. 20-419. – Location

Current Ordinance : Towers prohibited in CB district and encouraged on certain city property. A tower shall not be located on any non-city owned residentially zoned or CB (Central Business District) zoned parcel of property within the city. for siting towers should be given to the city-owned parcel of property currently containing the municipal sewer ponds. (Ord. No. 8 (Fourth Series), § 2, 3-21-2023)

Suggested Ordinance Amendment:

Amend tower districts: expand tower placement in Zoning Districts to include:

a. HB- Highway Business b. OSR- Open SpacIng;
b. Open Space Residential (OSR)
c. Public and Recreational (except in Central Business District to include city hall/fire/playground)
    - *Crow Wing County Communication Tower ordinance allows towers on public and private property within county jurisdiction (43.1) with leases on private land. Brainerd and Baxter tower ordinance mirrors CWC's standards.*

Sec. 20-420 (d): Setbacks

Current Ordinance: Towers shall meet minimum fall zone setbacks of the tower height + 10 feet from side property lines, rear property lines, road rights-of-way, and other structures. Under no circumstance will towers be allowed within one-quarter mile from the OHW of any lake which is located within the city. Towers will also meet a minimum setback of 500 feet from the nearest property line of a residentially zoned parcel. (*Personally I think the setback from residentially zoned parcels should be more than 500 feet; my house is within that zone. It will create visual pollution problems in residential areas.)*

Suggested Ordinance Amendment:

Add a fall zone standard similar to Crow Wing County (CWC) code. CWC zoning ordinance comparison: (- See – CWC Section 43.6) A. -fall zone "…equal to the height of the tower plus 10ft." - Brainerd and Baxter fall zone ordinances mirrors' CWC code.

> ***Note A*** *"Fall Zone" is defined as "a radius equal to the tower height or a specific fraction of it (eg.100%-125%). These zones are required for safety and often mandated. The area remains free of structures and in some cases, property lines."*

Section 20-420 (g) Self-Supporting Structure Required

Current Ordinance: . The use of guyed towers is prohibited. Towers must be self-supporting without the use of wires, cables, beams or other means. The design should utilize an open framework or monopole configuration. Permanent platforms or structures exclusive of antennas that serve to increase off-site visibility are prohibited.

Suggested Ordinance Amendment:
Because Tower technology is changing; consider only allowing the monopole design in the future. Monopole design is more aesthetically appealing and has a smaller footprint.

Suggested Ordinance Amendment: (Administrative Function-Article VIII, Division 3) Because the variance appeal process is not clearly defined, please consider the following amendment.

Section 20-656 (j): *Appeal of decision to city council* Current Ordinance
Appeals to the action of the Board of Adjustment shall be filed by the city clerk within 30 days after the Planning and Zoning Commission's or Board of Adjustment's approval of a approval of a variance, or at the next regular City Council meeting, whichever is later. The City Council shall hear the appeal at the next regular meeting.

Suggested Amendment: Because the variance appeal process is not clearly defined, consider developing a formal appeal process that is clearly understood by the city council and the appellate. The City Planner will notify the appellant of appeal procedures and a hearing date within 10 days of receiving the appeal filing. The appeal process should be presented at the initial city council appeal hearing. *(Steven suggested the appeal process could be highlighted in the appeal form that is being developed)*

Additionally, Crow Wing County's Land Use Ordinance Article 43 Tower Facility should be further reviewed (Section 43.1-43.13) and revisions considered to the Nisswa Land Use Ordinance Article 4, Division 4 (Communication Towers) be amended for consistency with the County Ordinance. Key sections to consider, but not limited to, the following CWC ordinance sections.

1)CWC 43.2 Applicability: It shall be unlawful for any person, firm, or corporation to erect, construct in place, or place any tower facility without first receiving permit(s) from Department. Nor may any person, firm, or corporation alter, modify, transform, add to, or change in any way an existing tower facility without first receiving permit(s) from Department.

2) CWC 43.6 (c) General Standards/Signage: Add the requirement that the owner's name, telephone number and site ID number shall be posted on the gate of a perimeter fence. No other advertising or identification sign of any kind is permitted on the tower facility, except applicable warning and equipment information as required by the manufacturer or by Federal, State, or local authorities.

3) CWC 43.6(d) Lighting of accessory building: Add to Nisswa Ordinance
Section 20-420(e): The light source for any necessary security lighting shall feature down-directional, sharp cut-off luminaries that ensure there is no spillage of illumination off the parcel or easement boundary**.**

4)CWC 43.7 (d) Site plan drawings to scale: Site plan(s) drawn to a scale of "one inch equals 20 feet" or less, specifying the location of tower facility, support structures, transmission buildings and/or other accessory uses, access, parking, fences, signs, lighting, and all adjacent land uses within 240 feet of the base.

5) CWC 43.7 (h) Federal Review: A copy of the FAA determination or a signed statement that the proposed tower facility has not been found to be a hazard to air navigation under Part 77, Federal Aviation Regulations, or that no compliance with Part 77 is required, and the reasons, therefore.

6) CWC 43.7 (k) Leasing Agreement The applicant shall submit proof, in the form of a signed affidavit, demonstrating a good faith effort to lease or purchase space on an adjacent existing tower facility. If not available, the applicant shall state why.

7) CWC 43.8 (A-K) Factors to Consider in Granting a CUP: Height, capacity for additional antennas, proximity to residential structures and boundaries, surrounding topography, visual obtrusiveness, character and aesthetics of the surrounding area.

Benefits
Nisswa Cell Tower Ordinance Amendments- 6/2026
(prepared by Roger Landers / Paula West)

Sec. 20-419- Location

Benefits:

1. Provides additional zoning districts for tower locations.
2. Follows Crow Wing County (CWC) ordinance standards, by allowing towers on private property.
3. Provides more flexibility in placing a tower on city's Hwy 371 property, once the property is rezoned.

Sec. 20-420 (d) Setbacks (fall-zone setback=tower height + 10ft)

Benefits:

1. Follows CWC tower ordinance standards.
2. Provides a safety factor in case a tower collapses during natural disaster or other causes.
3. Provides worker's safety during routine maintenance and emergency repairs.
4. Compatible with liability and insurance protection policies.

Sec.20-420 (g) Self-supporting Structure (Monopole tower -150 ft max)

Benefits:

1. Smaller ground imprint.
2. Less visually intrusive design (more sleek-looking).

Sec. 20-656 Appeal of decision to city council

Benefits:

1. Provides a structured pathway to challenge land use variances.
2. Insures transparency for all parties involved with variance appeals.
3. Could protect against costly litigation.

CITY OF NISSWA

To: Nisswa City Council

Prepared by: Thomas Blomer, Public Works Director

Date: 6/9/2026

Item: Approve a Proposal from Widseth for Engineering Plans and Specs to Replace Sewer Pond #2 Liner.

Action Requested: I am looking for approval of the proposal from Widseth to provide engineering plans and specifications for the liner replacement of Sewer Pond #2.

Background: This is the starting point to get the pond liner replaced.

Budget Impact: Total hourly, not-to-exceed, fee proposal for the scope of services is: $130,000.00

Attachments: A copy of the proposal from Widseth.

WIDSETH

May 27, 2026

Maggi Wentler
City of Nisswa
5442 City Hall Street
PO Box 410
Nisswa, MN 56468

Re: Proposal for Professional Engineering Services – Nisswa WWTF Facility
Facility Planning, Plans/Specifications, Bidding, Funding Assistance
Nisswa, Minnesota

Dear Ms. Wentler,

The City of Nisswa wastewater treatment pond (No. 2) liner requires replacement after 35 years of service. Recent pond liner failure was reported to the Minnesota Pollution Control Agency (MPCA) State Duty Officer and regional MPCA staff in Baxter, Minnesota in April 2026. The city has requested Widseth provide a proposal for engineering plans and specifications to replace the liner in Pond No. 2. We understand the city wishes to pursue project financing through Minnesota Rural Water Association (MRWA) for an interim loan to finance preparation of a Facility Plan and to prepare Pond 2 Liner Replacement Plans. The city will then pursue additional construction financing through the Public Facilities Authority (PFA). This proposal/agreement includes assistance with these funding agencies, preparation of a Facility Plan, and preparation of standard construction plans, specifications, and contract bidding documents.

Application to PFA for project funding requires several steps and is approximately a two-year process. The program is subject to available Clean Water Revolving Funds (CWRF) and legislative action. The first step in this funding track is to prepare a Facility Plan and submittal of a request to PFA to be placed on the Project Priority List (PPL) for initial scoring. When the Facility Plan has been reviewed and approved by the Minnesota Pollution Control Agency (MPCA), the city may make application to the PFA to be placed on the Intended Use Plan (IUP). The city will not be able to complete a Facility Plan in time to be placed on the 2027 IUP; that submittal is due by June 5, 2026.

Facility Plan/Environmental Report and Funding Assistance **$76,000.00**

Based on initial discussions with city staff, this proposal assumes the city will pursue an interim Minnesota Rural Water Association (MRWA) loan to finance facility planning and application to the Public Facilities Authority (PFA) to assist with financing the construction phase of the project. Our funding and engineering staff will assist the city administrator, public works director, and your financial advisor with this process by providing estimates of the project construction and soft costs, preparation of funding application forms, and correspondence with the above agencies. In addition, the interim loan would finance the preparation of plans and specifications for the replacement of the Pond 2 liner and other associated improvements.

We discussed the city's proposed course of action with the local MPCA review engineer and received the following feedback:

- The Facility Plan should include an assessment of Ponds 1 and 3, in addition to Pond 2. These ponds were constructed with similar liner materials and are the same age as Pond 2. The findings and conclusions from the Facility Plan may indicate replacement of liner in all three ponds is necessary and the Facility Planning process would most efficiently address all three ponds now rather than at separate intervals.
- The city will need to consider how its operations will proceed over the next two-year period while Pond 2 is out of service and include a contingency plan in the event another liner fails.

MRWA Interim Loan Assistance

- Widseth will assist the city and MRWA by providing estimates of interim project costs. If assistance is needed with the interim loan application, we will provide this on an hourly, as-needed, basis or the city and its financial advisor can complete the application.

PFA – Clean Water Revolving Fund (CWRF) Assistance

- Widseth will assist the city with requesting placement on the Project Priority List (PPL) and Intended Use Plan (IUP). A Facility Plan must be prepared and submitted for approval by the MPCA prior to placement on the IUP. This process is subject to the PFA annual funding cycle schedule and MPCA agency review time.

Facility Plan Preparation

- Financing of the project construction through the Public Financing Authority (PFA) will require preparation of a Facility Plan that assesses the condition of the current facility, identifies needed improvements, and evaluates the environmental impacts of the proposed solution(s). The Facility Plan must be reviewed and approved by the MPCA and the proposed project placed on the Intended Use Plan (IUP). The requirements of a Facility Plan include an environmental review of alternatives considered, alternatives analysis and selection, affordability analysis and potential rate study (not included in this scope).

Assumptions

- The timeline for this project funding track is best suited for a 2028 construction year pending available Clean Water Revolving Funds and ability to be listed on the 2028 IUP.

Plans and Specifications – Pond 2 Liner Replacement

The city requested a fee proposal from Widseth for the preparation of plans and specifications for the Pond 2 Liner Replacement and other associated improvements. If Ponds 1 and 3 require reconstruction and liner replacement after the Facility Planning and MPCA review process has been completed, we will submit a fee amendment for the addition of those ponds to the plans.

Preliminary Design Survey **$10,500.00**

- Liner replacement will require diverting flow to the alternate Pond No. 3 and/or No. 4, removal of biosolids, and aeration system apparatus, rip rap, sand liner, and PVC liner. The volume of biosolids required to be removed will be surveyed along with other key contours of Pond No. 2 that will be needed to prepare plans and specifications.
- Utilize existing engineering plans and survey control points as the basis for our work.
- Locate the detailed existing conditions within 100 feet of the ponds to include ground elevations of the pond bottom, in slopes, out slopes, riprap, control structures, top of liner and sludge depth.
- Compile the field data and prepare an existing condition drawing focused on the project site to include existing improvements and structures, rip-rap limits, current elevations observed, contour lines and spot elevations.
- We will also use available plans on file for Pond No. 2 that were used in its original construction for reference.

Plan and Specifications Preparation **$38,500.00**

- We will prepare construction plans including removals, materials to be salvaged and re-installed, new liner system, new aeration system apparatus (not including blowers and delivery system or controls; this equipment is relatively new and was replaced in the most recent project completed at the WWTF).
- Specifications and contract bidding documents will include State labor compliance requirements and prevailing wage schedules.
- The valves and piping inside of the two cleaning and balancing manholes associated with Pond 2 will be replaced.

- The facility operation and schedule of the construction will be coordinated with the City Administrator, Public Works Director, and Facility Operator.

Bidding Assistance **$5,000.00**

- Bidding assistance will include responding to bidder questions, issuance of addenda as necessary, coordination and administration of bid opening, and issuance of a recommendation for award to the city council for consideration.

This proposal does not include city attorney or financial advisor fees (if needed), or other administrative costs the city may incur. It also does not include construction phase services or contract administration. Those services will be provided for the city's consideration after a construction contract has been awarded.

Total hourly, not-to-exceed, fee proposal for the above scope of services is: $130,000.00

If you agree with our proposed scope of services, please sign and return one copy of this letter to us as our formal authorization to proceed with the project. We thank you for giving us the opportunity to submit this proposal and look forward to working with City on this project.

Sincerely,

WIDSETH

David S. Reese, PE
Vice President

Cc: Tom Blomer, Public Works Director

Proposed by Widseth

Aric Welch, PE
Vice President

Accepted by* the City of Nisswa: *The above proposal and attached General Provisions of Professional Services Agreement are satisfactory and Widseth is authorized to do the work as specified.

_____ _____
Jennifer Carnahan, Mayor Date

_____ _____
Maggi Wentler, Interim City Administrator Date

General Provisions of Professional Services Agreement

WIDSETH
ARCHITECTS ▪ ENGINEERS
SCIENTISTS ▪ SURVEYORS

These General Provisions are intended to be used in conjunction with a letter-type Agreement or a Request for Services between Widseth Smith Nolting & Assoc., Inc., a Minnesota Corporation, hereinafter referred to as WIDSETH, and a CLIENT, wherein the CLIENT engages WIDSETH to provide certain Architectural, and/or Engineering services on a Project.

As used herein, the term "this Agreement" refers to (1) the WIDSETH Proposal Letter which becomes the Letter Agreement upon its acceptance by the Client, (2) these General Provisions and (3) any attached Exhibits, as if they were part of one and the same document. With respect to the order of precedence, any attached Exhibits shall govern over these General Provisions, and the Letter Agreement shall govern over any attached Exhibits and these General Provisions. These documents supersede all prior communications and constitute the entire Agreement between the parties. Amendments to this Agreement must be in writing and signed by both CLIENT and WIDSETH.

ARTICLE 1. PERIOD OF SERVICE

The term of this Agreement for the performance of services hereunder shall be as set forth in the Letter Agreement. In this regard, any lump sum or estimated maximum payment amounts set forth in the Letter Agreement have been established in anticipation of an orderly and continuous progress of the Project in accordance with the schedule set forth in the Letter Agreement or any Exhibits attached thereto. WIDSETH shall be entitled to an equitable adjustment to its fee should there be an interruption of services, or amendment to the schedule.

ARTICLE 2. SCOPE OF SERVICES

The scope of services covered by this Agreement shall be as set forth in the Letter Agreement or a Request for Services. Such scope of services shall be adequately described in order that both the CLIENT and WIDSETH have an understanding of the expected work to be performed.

If WIDSETH is of the opinion that any work they have been directed to perform is beyond the Scope of this Agreement, or that the level of effort required significantly exceeds that estimated due to changed conditions and thereby constitutes extra work, they shall notify the CLIENT of that fact. Extra work, additional compensation for same, and extension of time for completion shall be covered by a revision to the Letter Agreement or Request for Services and entered into by both parties.

ARTICLE 3. COMPENSATION TO WIDSETH

A. Compensation to WIDSETH for services described in this Agreement shall be on a Lump Sum basis, Percentage of Construction, and/or Hourly Rate basis as designated in the Letter Agreement and as hereinafter described.

1. A Lump Sum method of payment for WIDSETH's services shall apply to all or parts of a work scope where WIDSETH's tasks can be readily defined and/or where the level of effort required to accomplish such tasks can be estimated with a reasonable degree of accuracy. The CLIENT shall make monthly payments to WIDSETH within 30 days of date of invoice based on an estimated percentage of completion of WIDSETH's services.

2. A Percentage of Construction or an Hourly Rate method of payment of WIDSETH's services shall apply to all or parts of a work scope where WIDSETH's tasks cannot be readily defined and/or where the level of effort required to accomplish such tasks cannot be estimated with any reasonable degree of accuracy. Under an Hourly Rate method of payment, WIDSETH shall be paid for the actual hours worked on the Project by WIDSETH technical personnel times an hourly billing rate established for each employee. Hourly billing rates shall include compensation for all salary costs, payroll burden, general, and administrative overhead and professional fee. In a Percentage of Construction method of payment, final compensation will be based on actual bids if the project is bid and WIDSETH's estimate to the CLIENT if the project is not bid. A rate schedule shall be furnished by WIDSETH to CLIENT upon which to base periodic payments to WIDSETH.

3. In addition to the foregoing, WIDSETH shall be reimbursed for items and services as set forth in the Letter Agreement or Fee Schedule and the following Direct Expenses when incurred in the performance of the work:

   (a) Travel and subsistence.
   (b) Specialized computer services or programs.
   (c) Outside professional and technical services with cost defined as the amount billed WIDSETH.
   (d) Identifiable reproduction and reprographic costs.
   (e) Other expenses for items such as permit application fees, license fees, or other additional items and services whether or not specifically identified in the Letter Agreement or Fee Schedule.

4. The CLIENT shall make monthly payments to WIDSETH within 30 days of date of invoice based on computations made in accordance with the above charges for services provided and expenses incurred to date, accompanied by supporting evidence as available.

B. The CLIENT will pay the balance stated on the invoice unless CLIENT notifies WIDSETH in writing of the particular item that is alleged to be incorrect within 15 days from the date of invoice, in which case, only the disputed item will remain undue until resolved by the parties. All accounts unpaid after 30 days from the date of original invoice shall be subject to a service charge of 1 % per month, or the maximum amount authorized by law, whichever is less. WIDSETH shall be entitled to recover all reasonable costs and disbursements, including reasonable attorneys fees, incurred in connection with collecting amount owed by CLIENT. In addition, WIDSETH may, after giving seven days written notice to the CLIENT, suspend services and withhold deliverables under this Agreement until WIDSETH has been paid in full for all amounts then due for services, expenses and charges. CLIENT agrees that WIDSETH shall not be responsible for any claim for delay or other consequential damages arising from suspension of services hereunder. Upon payment in full by Client and WIDSETH's resumption of services, the time for performance of WIDSETH's services shall be equitably adjusted to account for the period of suspension and other reasonable time necessary to resume performance.

ARTICLE 4. ABANDONMENT, CHANGE OF PLAN AND TERMINATION

Either Party has the right to terminate this Agreement upon seven days written notice. In addition, the CLIENT may at any time, reduce the scope of this Agreement. Such reduction in scope shall be set forth in a written notice from the CLIENT to WIDSETH. In the event of unresolved dispute over change in scope or changed conditions, this Agreement may also be terminated upon seven days written notice as provided above.

In the event of termination, and upon payment in full for all work performed and expenses incurred to the date of termination, documents that are identified as deliverables under the Letter Agreement whether finished or unfinished shall be made available by WIDSETH to the CLIENT pursuant to Article 5, and there shall be no further payment obligation of the CLIENT to WIDSETH under this Agreement except for payment of an amount for WIDSETH's anticipated profit on the value of the services not performed by WIDSETH and computed in accordance with the provisions of Article 3 and the Letter Agreement.

In the event of a reduction in scope of the Project work, WIDSETH shall be paid for the work performed and expenses incurred on the Project work thus reduced and for any completed and abandoned work, for which payment has not been made, computed in accordance with the provisions of Article 3 and the Letter Agreement.

ARTICLE 5. DISPOSITION OF PLANS, REPORTS AND OTHER DATA

All reports, plans, specifications, field data and notes and other documents, including all documents on electronic media, prepared by WIDSETH or its consultants are Instruments of Service and shall remain the property of WIDSETH or its consultants, respectively. WIDSETH and its subconsultants retain all common law, statutory and other reserved rights, including, without limitation, copyright. WIDSETH and its subconsultants maintain the right to determine if production will be made, and allowable format for production, of any electronic media or data to CLIENT or any third-party. Upon payment in full of monies due pursuant to the Agreement, WIDSETH shall make hard copies available to the CLIENT, of all documents that are identified as deliverables under the Letter Agreement. If the documents have not been finished (including, but not limited to, completion of final quality control), then WIDSETH shall have no liability for any claims expenses or damages that may arise out of items that could have been corrected during completion/quality control. Any Instruments of Service provided are not intended or represented to be suitable for reuse by the CLIENT or others on extensions of the Project or any other project. Any modification or reuse without written verification or adaptation by WIDSETH for the specific purpose intended will be at CLIENT's sole risk and without liability or legal exposure to WIDSETH. CLIENT shall indemnify, defend and hold harmless WIDSETH from any and all suits or claims of third parties arising out of use of unfinished documents, or modification or reuse of finished documents, which is not specifically verified, adapted, or authorized in writing by WIDSETH. This indemnity shall survive the termination of this Agreement.

Should WIDSETH choose to deliver to CLIENT documents in electronic form, CLIENT acknowledges that differences may exist between any electronic files delivered and the printed hard-copy. Copies of documents that may be relied upon by CLIENT are limited to the printed hard-copies that are signed and/or sealed by WIDSETH. Files in electronic form are only for convenience of CLIENT. Any conclusion or information obtained or derived from such electronic documents will be at user's sole risk. CLIENT acknowledges that the useful life of some forms of electronic media may be limited because of deterioration of the media or obsolescence of the computer hardware and/or software systems. Therefore, WIDSETH makes no representation that such media will be fully usable beyond 30 days from date of delivery to CLIENT.

ARTICLE 6. CLIENT'S ACCEPTANCE BY PURCHASE ORDER OR OTHER MEANS

In lieu of or in addition to signing the acceptance blank on the Letter Agreement, the CLIENT may accept this Agreement by permitting WIDSETH to commence work on the project or by issuing a purchase order signed by a duly authorized representative. Such purchase order shall incorporate by reference the terms and conditions of this Agreement. In the event of a conflict between the terms and conditions of this Agreement and those contained in the CLIENT's purchase order, the terms and conditions of this Agreement shall govern. Notwithstanding any purchase order provisions to the contrary, no warrantees, express or implied, are made by WIDSETH.

ARTICLE 7. CLIENT'S RESPONSIBILITIES

A. To permit WIDSETH to perform the services required hereunder, the CLIENT shall supply, in proper time and sequence, the following at no expense to WIDSETH:

1. Provide all program, budget, or other necessary information regarding its requirements as necessary for orderly progress of the work.

2. Designate in writing, a person to act as CLIENT's representative with respect to the services to be rendered under this Agreement. Such person shall have authority to transmit instructions, receive instructions, receive information, interpret and define CLIENT's policies with respect to WIDSETH's services.

3. Furnish, as required for performance of WIDSETH's services (except to the extent provided otherwise in the Letter Agreement or any Exhibits attached hereto), data prepared by or services of others, including without limitation, core borings, probes and subsurface explorations, hydrographic and geohydrologic surveys, laboratory tests and inspections of samples, materials and equipment; appropriate professional interpretations of all of the foregoing; environmental assessment and impact statements; property, boundary easement, right-of-way, topographic and utility surveys; property descriptions; zoning, deed and other land use restriction; and other special data not covered in the Letter Agreement or any Exhibits attached hereto.

4. Provide access to, and make all provisions for WIDSETH to enter upon publicly or privately owned property as required to perform the work.

5. Act as liaison with other agencies or involved parties to carry out necessary coordination and negotiations; furnish approvals and permits from all governmental authorities having jurisdiction over the Project and such approvals and consents from others as may be necessary for completion of the Project.

6. Examine all reports, sketches, drawings, specifications and other documents prepared and presented by WIDSETH, obtain advice of an attorney, insurance counselor or others as CLIENT deems necessary for such examination and render in writing, decisions pertaining thereto within a reasonable time so as not to delay the services of WIDSETH.

7. Give prompt written notice to WIDSETH whenever CLIENT observes or otherwise becomes aware of any development that affects the scope of timing of WIDSETH's services or any defect in the work of Construction Contractor(s), Consultants or WIDSETH.

8. Initiate action, where appropriate, to identify and investigate the nature and extent of asbestos and/or pollution in the Project and to abate and/or remove the same as may be required by federal, state or local statute, ordinance, code, rule, or regulation now existing or hereinafter enacted or amended. For purposes of this Agreement, "pollution" and "pollutant" shall mean any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, alkalis, chemicals and hazardous or toxic waste. Hazardous or toxic waste means any substance, waste pollutant or contaminant now or hereafter included within such terms under any federal, state or local statute, ordinance, code, rule or regulation now existing or hereinafter enacted or amended. Waste further includes materials to be recycled, reconditioned or reclaimed.

   If WIDSETH encounters, or reasonably suspects that it has encountered, asbestos or pollution in the Project, WIDSETH shall cease activity on the Project and promptly notify the CLIENT, who shall proceed as set forth above. Unless otherwise specifically provided in the Letter Agreement, the services to be provided by WIDSETH do not include identification of asbestos or pollution, and WIDSETH has no duty to identify or attempt to identify the same within the area of the Project.

   With respect to the foregoing, CLIENT acknowledges and agrees that WIDSETH is not a user, handler, generator, operator, treater, storer, transporter or disposer of asbestos or pollution which may be encountered by WIDSETH on the Project. It is further understood and agreed that services WIDSETH will undertake for CLIENT may be uninsurable obligations involving the presence or potential presence of asbestos or pollution. Therefore, CLIENT agrees, except (1) such liability as may arise out of WIDSETH's sole negligence in the performance of services under this Agreement or (2) to the extent of insurance coverage available for the claim, to hold harmless, indemnify and defend WIDSETH and WIDSETH's officers, subcontractor(s), employees and agents from and against any and all claims, lawsuits, damages, liability and costs, including, but not limited to, costs of defense, arising out of or in any way connected with the presence, discharge, release, or escape of asbestos or pollution. This indemnification is intended to apply only to existing conditions and not to conditions caused or created by WIDSETH. This indemnification shall survive the termination of this Agreement.

9. Provide such accounting, independent cost estimating and insurance counseling services as may be required for the Project, such legal services as CLIENT may require or WIDSETH may reasonably request with regard to legal issues pertaining to the Project including any that may be raised by Contractor(s), such auditing service as CLIENT may require to ascertain how or for what purpose any Contractor has used the moneys paid under the construction contract, and such inspection services as CLIENT may require to ascertain that Contractor(s) are complying with any law, rule, regulation, ordinance, code or order applicable to their furnishing and performing the work.

10. Provide "record" drawings and specifications for all existing physical features, structures, equipment, utilities, or facilities which are pertinent to the Project, to the extent available.

11. Provide other services, materials, or data as may be set forth in the Letter Agreement or any Exhibits attached hereto.

B. WIDSETH may use any CLIENT provided information in performing its services. WIDSETH shall be entitled to rely on the accuracy and completeness of information furnished by the CLIENT. If WIDSETH finds that any information furnished by the CLIENT is in error or is inadequate for its purpose, WIDSETH shall endeavor to notify the CLIENT. However, WIDSETH shall not be held responsible for any errors or omissions that may arise as a result of erroneous or incomplete information provided by CLIENT.

ARTICLE 8. OPINIONS OF COST

Opinions of probable project cost, construction cost, financial evaluations, feasibility studies, economic analyses of alternate solutions and utilitarian considerations of operations and maintenance costs provided for in the Letter Agreement or any Exhibits attached hereto are to be made on the basis of WIDSETH's experience and qualifications and represent WIDSETH's judgment as an experienced design professional. It is recognized, however, that WIDSETH does not have control over the cost of labor, material, equipment or services furnished by others or over market conditions or contractors' methods of determining their prices, and that any evaluation of any facility to be constructed, or acquired, or work to be performed on the basis of WIDSETH's cost opinions must, of necessity, be speculative until completion of construction or acquisition. Accordingly, WIDSETH does not guarantee that proposals, bids or actual costs will not substantially vary from opinions, evaluations or studies submitted by WIDSETH to CLIENT hereunder.

ARTICLE 9. CONSTRUCTION PHASE SERVICES

CLIENT acknowledges that it is customary for the architect or engineer who is responsible for the preparation and furnishing of Drawings and Specifications and other construction-related documents to be employed to provide professional services during the Bidding and Construction Phases of the Project, (1) to interpret and clarify the documentation so furnished and to modify the same as circumstances revealed during bidding and construction may dictate, (2) in connection with acceptance of substitute or equal items of materials and equipment proposed by bidders and Contractor(s), (3) in connection with approval of shop drawings and sample submittals, and (4) as a result of and in response to WIDSETH's detecting in advance of performance of affected work inconsistencies or irregularities in such documentation. CLIENT agrees that if WIDSETH is not employed to provide such professional services during the Bidding (if the work is put out for bids) and the Construction Phases of the Project, WIDSETH will not be responsible for, and CLIENT shall indemnify and hold WIDSETH, its officers, consultant(s), subcontractor(s), employees and agents harmless from, all claims, damages, losses and expenses including attorneys' fees arising out of, or resulting from, any interpretation, clarification, substitution acceptance, shop drawing or sample approval or modification of such documentation issued or carried out by CLIENT or others. Nothing contained in this paragraph shall be construed to release WIDSETH, its officers, consultant(s), subcontractor(s), employees and agents from liability for failure to perform in accordance with professional standards any duty or responsibility which WIDSETH has undertaken or assumed under this Agreement.

ARTICLE 10. REVIEW OF SHOP DRAWINGS AND SUBMITTALS

WIDSETH may review and approve or take other appropriate action on the contractor's submittals or shop drawings for the limited purpose of checking for general conformance with information given and design concept expressed in the Contract Documents. Review and/or approval of submittals is not conducted for the purpose of determining accuracy and completeness of other details or for substantiating instructions for installation or performance of equipment or systems, all of which remain the exclusive responsibility of the contractor. WIDSETH's review and/or approval shall not constitute approval of safety precautions, or any construction means, methods, techniques, sequences or procedures. WIDSETH's approval of a specific item shall not indicate approval of an assembly of which the item is a component. WIDSETH's review and/or approval shall not relieve contractor for any deviations from the requirements of the contract documents nor from the responsibility for errors or omissions on items such as sizes, dimensions, quantities, colors, or locations. Contractor shall remain solely responsible for compliance with any manufacturer requirements and recommendations.

ARTICLE 11. REVIEW OF PAY APPLICATIONS

If included in the scope of services, any review or certification of any pay applications, or certificates of completion shall be based upon WIDSETH's observation of the Work and on the data comprising the contractor's application for payment, and shall indicate that to the best of WIDSETH's knowledge, information and belief, the quantity and quality of the Work is in general conformance with the Contract Documents. The issuance of a certificate for payment or substantial completion is not a representation that WIDSETH has made exhaustive or continuous inspections, reviewed construction means and methods, verified any back-up data provided by the contractor, or ascertained how or for what purpose the contractor has used money previously paid by CLIENT.

ARTICLE 12. REQUESTS FOR INFORMATION (RFI)
If included in the scope of services, WIDSETH will provide, with reasonable promptness, written responses to requests from any contractor for clarification, interpretation or information on the requirements of the Contract Documents. If Contractor's RFI's are, in WIDSETH's professional opinion, for information readily apparent from reasonable observation of field conditions or review of the Contract Documents, or are reasonably inferable therefrom, WIDSETH shall be entitled to compensation for Additional Services for WIDSETH's time in responding to such requests. CLIENT may wish to make the Contractor responsible to the CLIENT for all such charges for additional services as described in this article.

ARTICLE 13. CONSTRUCTION OBSERVATION
If included in the scope of services, WIDSETH will make site visits as specified in the scope of services in order to observe the progress of the Work completed. Such site visits and observations are not intended to be an exhaustive check or detailed inspection, but rather are to allow WIDSETH to become generally familiar with the Work. WIDSETH shall keep CLIENT informed about the progress of the Work and shall advise the CLIENT about observed deficiencies in the Work. WIDSETH shall not supervise, direct or have control over any Contractor's work, nor have any responsibility for the construction means, methods, techniques, sequences or procedures selected by the Contractor nor for the Contractor's safety precautions or programs in connection with the Work. These rights and responsibilities are solely those of the Contractor. WIDSETH shall not be responsible for any acts or omissions of any Contractor and shall not be responsible for any Contractor's failure to perform the Work in accordance with the Contract Documents or any applicable laws, codes, regulations, or industry standards.

If construction observation services are not included in the scope of services, CLIENT assumes all responsibility for interpretation of the Contract Documents and for construction observation, and the CLIENT waives any claims against WIDSETH that are connected with the performance of such services.

ARTICLE 14. BETTERMENT
If, due to WIDSETH's negligence, a required item or component of the Project is omitted from the construction documents, WIDSETH shall not be responsible for paying the cost required to add such item or component to the extent that such item or component would have been required and included in the original construction documents. In no event, will WIDSETH be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the Project.

ARTICLE 15. CERTIFICATIONS, GUARANTEES AND WARRANTIES
WIDSETH shall not be required to sign any documents, no matter by who requested, that would result in WIDSETH having to certify, guarantee or warrant the existence of conditions whose existence WIDSETH cannot ascertain. CLIENT agrees not to make resolution of any dispute with WIDSETH or payment of any amount due to WIDSETH in any way contingent upon WIDSETH signing such certification.

ARTICLE 16. CONTINGENCY FUND
CLIENT and WIDSETH agree that certain increased costs and changes may be required because of possible omissions, ambiguities or inconsistencies in the plans and specifications prepared by WIDSETH, and therefore, that the final construction cost of the Project may exceed the bids, contract amount or estimated construction cost. CLIENT agrees to set aside a reserve in the amount of 5% of the Project construct costs as a contingency to be used, as required, to pay for any such increased costs and changes. CLIENT further agrees to make no claim by way of direct or third-party action against WIDSETH with respect to any increased costs within the contingency because of such changes or because of any claims made by any Contractor relating to such changes.

ARTICLE 17. INSURANCE
WIDSETH shall procure and maintain insurance for protection from claims against it under workers' compensation acts, claims for damages because of bodily injury including personal injury, sickness or disease or death of any and all employees or of any person other than such employees, and from claims against it for damages because of injury to or destruction of property including loss of use resulting therefrom.

Also, WIDSETH shall procure and maintain professional liability insurance for protection from claims arising out of performance of professional services caused by any negligent act, error, or omission for which WIDSETH is legally liable.

Certificates of insurance will be provided to the CLIENT upon request.

ARTICLE 18. ASSIGNMENT
Neither Party to this Agreement shall transfer, sublet or assign any rights or duties under or interest in this Agreement, including but not limited to monies that are due or monies that may be due, without the prior written consent of the other party. Subcontracting to subconsultants, normally contemplated by WIDSETH as a generally accepted business practice, shall not be considered an assignment for purposes of this Agreement.

ARTICLE 19. NO THIRD-PARTY BENEFICIARIES
Nothing contained in this Agreement shall create a contractual relationship or a cause of action by a third-party against either WIDSETH or CLIENT. WIDSETH's services pursuant to this Agreement are being performed solely for the CLIENT's benefit, and no other party or entity shall have any claim against WIDSETH because of this Agreement.

ARTICLE 20. CORPORATE PROTECTION
It is intended by the parties to this Agreement that WIDSETH's services in connection with the Project shall not subject WIDSETH's individual employees, officers or directors to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary, CLIENT agrees that as the CLIENT's sole and exclusive remedy, any claim, demand or suit shall be directed and/or asserted only against WIDSETH, a Minnesota corporation, and not against any of WIDSETH's individual employees, officers or directors.

ARTICLE 21. CONTROLLING LAW
This Agreement is to be governed by the laws of the State of Minnesota.

ARTICLE 22. ASSIGNMENT OF RISK
In recognition of the relative risks and benefits of the project to both the CLIENT and WIDSETH, the risks have been allocated such that the CLIENT agrees, to the fullest extent permitted by law, to limit the liability of WIDSETH, employees of WIDSETH and sub-consultants, to the CLIENT and to all construction contractors, subcontractors, agents and assigns on the project for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes, so that total aggregate liability of WIDSETH, employees of WIDSETH and sub-consultants, to all those named shall not exceed WIDSETH's total fee received for services rendered on this project. Such claims and causes include, but are not limited to negligence, professional errors or omissions, strict liability, breach of contract or warranty.

ARTICLE 23. NON-DISCRIMINATION
WIDSETH will comply with the provisions of applicable federal, state and local statutes, ordinances and regulations pertaining to human rights and non-discrimination.

ARTICLE 24. SEVERABILITY
Any provision or portion thereof in this Agreement which is held to be void or unenforceable under any law shall be deemed stricken and all remaining provisions shall continue to be valid and binding between CLIENT and WIDSETH. All limits of liability and indemnities contained in the Agreement shall survive the completion or termination of the Agreement.

ARTICLE 25. PRE-LIEN NOTICE
PURSUANT TO THE AGREEMENT WIDSETH WILL BE PERFORMING SERVICES IN CONNECTION WITH IMPROVEMENTS OF REAL PROPERTY AND MAY CONTRACT WITH SUBCONSULTANTS OR SUBCONTRACTORS AS APPROPRIATE TO FURNISH LABOR, SKILL AND/OR MATERIALS IN THE PERFORMANCE OF THE WORK. ACCORDINGLY, CLIENT IS ENTITLED UNDER MINNESOTA LAW TO THE FOLLOWING NOTICE:

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

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

WiDSETH

2026 FEE SCHEDULE

CLASSIFICATION	RATE
Engineer/Architect/Surveyor/Scientist/Wetland Specialist/Geographer/Project Manager	
Level I	$145 / Hour
Level II	$170 / Hour
Level III	$200 / Hour
Level IV	$205 / Hour
Level V	$215 / Hour
Technician	
Level I	$105 / Hour
Level II	$125 / Hour
Level III	$145 / Hour
Level IV	$160 / Hour
Level V	$175 / Hour
Computer Systems Specialist	$180 / Hour
Senior Funding Specialist	$150 / Hour
Marketing Specialist	$125 / Hour
Funding Specialist	$125 / Hour
Administrative Assistant	$ 90 / Hour

OTHER EXPENSES	RATE
Mileage (Federal Standard Rate) *subject to IRS Guidelines*	Cost
Meals/Lodging	Cost
Stakes & Expendable Materials	Cost
ATV 4-Wheeler Rental	$100 / Day
ATV Side by Side Rental	$200 / Day
Waste Water Sampler	$40 / Day
ISCO Flow Recorder	$60 / Day
Photoionization Detection Meter	$100 / Day
Explosimeter	$50 / Day
Product Recovery Equipment	$35 / Day
Survey-Grade GPS (Global Positioning System)	$75 / Hour
Mapping GPS (Global Positioning System)	$150 / Day
Lath & Hubs	$150 / Day
Soil Drilling Rig	$35 / Hour
Groundwater Sampling Equipment	$125 / Day
Hydrographic Survey System	$500 / Day
Subcontractors	Cost plus 10%

REPRODUCTION COSTS	
Black & White Copies: 8-1/2” x 11”	$0.10 Each
Black & White Copies: 11” x 17”	$0.50 Each
Black & White Copies: 24” x 36”	$3 Each
Color Copies: 8-1/2” x 11”	$2 Each
Color Copies: 11” x 17”	$4 Each
Color Copies: 24” x 36”	$12 Each
Color Plots: 42” x 48”	$22 Each

These rates are effective for only the year indicated and are subject to yearly adjustments which reflect equitable changes in the various components.

CITY OF NISSWA

To: Nisswa City Council

Prepared by: Thomas Blomer, Public Works Director

Date: 6/9/2026

Item: Approve a Proposal from Braun Intertec for Construction Materials Testing Services.

Action Requested: I am looking for approval of the proposal from Braun Intertec to provide materials testing services for the 2026 Road Bond.

Background: This proposal is not lump sum. This is an ala cart proposal for services we may need to use during the construction project. Our total cost is likely to be less.

Budget Impact: Estimated fee of **$39,028.**

Attachments: A copy of the proposal from Braun Intertec.

June 8, 2026

Proposal 10013430_001

Maggi Wentler
City of Nisswa
5442 City Hall Street
Nisswa, MN 56468

Re: Proposal for Construction Materials Testing Services
2026 Nisswa Street Improvements
Nisswa, Minnesota

Dear Ms. Wentler:

Braun Intertec Corporation (Braun Intertec) submits this proposal to provide construction materials testing services for the 2026 Nisswa Street Improvements in Nisswa, Minnesota.

Our Understanding of Project

The project is located on Hole In A Day Drive, Polks Road, Old Government Trail, Lendee Drive, Sumac Trail, East Roy Lake Road, Wooddale Road, Kander Court, Roy Lane, Edna Lane, Edna Lake Road, and Parkway Drive. This project will include improvements to the storm sewer utilities and the construction of new culverts. Pavement reconstruction will include pavement subgrade preparation, reclaim and aggregate base placement, and bituminous pavement. New concrete curb and gutter and driveways will also be installed.

Available Project Information

This proposal was prepared using the following documents and information.

- Partial project plans prepared by Widseth. No specifications were provided for our estimate.
- Email discussions with William Westerberg, PE with Widseth, regarding our scope of services.

Scope of Services

Testing services will be performed on an on-call, as-needed basis as requested and scheduled by you or your on-site project personnel. Based on our understanding of the project, we propose the following services.

Soil Related Services

- Perform nuclear gauge density tests on storm sewer and culvert backfill materials.
- Perform Dynamic Cone Penetrometer (DCP) tests on reclaim and aggregate base materials.
- Perform gradation tests on reclaim and aggregate base materials.
- Perform laboratory standard Proctor tests on backfill and fill materials.

Concrete Field Testing Related Services

- Sample and test the plastic concrete for slump, air content, temperature prior to placement. We assume that we will be able to appropriately dispose of excess concrete (and associated wash water) on site at no additional cost to us.
- Prepare 4-inch by 8-inch cylinders for compressive strength testing. A set of three cylinders will be tested at 28 days for each set cast. If field cure cylinders are requested, each additional cylinder will be charged at the unit price listed in our cost estimate.
- Laboratory compressive strength testing of cylinders.

Bituminous Related Services

- Collect verification samples per MnDOT's 2360 specification and randomly select one sample per day per mix to run quality assurance tests on. Perform quality assurance tests on the verification samples which include the following tests: Rice specific gravity, asphalt content, extracted aggregate gradation, and gyratory density.

Basis of Scope of Work

The costs associated with the proposed scope of services were estimated using the following assumptions. If the construction schedule is modified or the contractor completes the various phases of the project at different frequencies or durations than shown in this proposal, we may need to adjust the overall cost accordingly. The scope of work and number of trips required to perform these services are as shown in the attached table. Notable assumptions in developing our estimate include:

- Four trips to complete the nuclear density gauge testing on this project. No testing will be performed on the common embankment, subgrades and aggregate surfacing.
- Four trips to perform Dynamic Cone Penetration (DCP) on the reclaim and aggregate base.
- Ten sets of concrete tests will be required to complete the project.
- Widseth will sample the bituminous materials. We estimated 14 samples will be collected.
- The project full-time on-site construction observer will observe the test rolling for this project if required.

- The project engineer of record will review and approve the contractor's quality control submittals and test results.
- You, or others you may designate, will provide us with current and approved plans and specifications for the project. Modification to these plans must also be sent to us so we can review their incorporation into the work.
- We will require a minimum of 24 hours' notice for scheduling inspections for a specific time. Shorter than 24 hours' notice may impact our ability to perform the requested services, and the associated impacts will be the responsibility of others.

If the work is completed at different rates than described above, this proposal should be revised.

Cost and Invoicing

We will furnish the services described herein for an estimated fee of **$39,028**. A tabulation showing our estimated hourly and/or unit rates associated with our proposed scope of services is also attached. The actual cost of our services will be based on the actual units or hours expended to meet the requirements of the project documents.

This cost estimate was developed with the understanding that the scope of services defined herein will be required and requested during our normal work hours of 6:00 a.m. to 4:00 p.m., Monday through Friday. Services that we are asked to provide to meet the project requirements or the contractor's construction schedule outside our normal business hours will be invoiced using an overtime rate factor. The factor for services provided **outside** our normal work hours or on Saturday will be 1.25 times the listed hourly rate for the service provided. The factor for services provided on Sunday or legal holidays will be 1.5 times the listed hourly rate for the service provided. We have not included premiums for overtime in our cost estimate; however, we recommend that allowances and contingencies be made for overtime charges based on conversations with the contractor. You will be billed only for services provided on a time and materials basis.

Because our services are directly controlled by the schedule and performance of others, the actual cost may vary from our estimate. It is difficult to project all of the services and the quantity of services that may be required for any project. If services are required that are not discussed above, we will provide them at the rates shown in the attached table or, if not shown, at our current Schedule of Charges. We will invoice you on a monthly basis.

General Remarks

We based the proposed fee on the scope of services described and the assumption that you will authorize our services within 30 days and that others will not delay us beyond our proposed schedule. If anything in this proposal is not consistent with your requirements, please let us know immediately.

We included our Braun Intertec General Conditions, which provide additional terms and are a part of our agreement. To accept this proposal and authorize us to proceed, please sign and return it to us in its entirety.

We appreciate the opportunity to present this proposal to you. We will be happy to meet with you to discuss our proposed scope of services further and clarify the various scope components. Braun Intertec will not release any written reports until we have received a signed agreement. Ordering services from Braun Intertec constitutes acceptance of the terms of this proposal.

To have questions answered or schedule a time to meet and discuss our approach to this project further, please contact Keith Kluempke at 320.980.3181 (kkluempke@braunintertec.com).

Sincerely,

Braun Intertec Corporation

Keith J. Kluempke
Project Manager

Thomas L. Henkemeyer
Senior Project Manager

Steven A. Thayer, PE
Senior Manager, Senior Engineer

Attachments:
Fee Estimate
General Conditions (11/04/2024)

c: William Westerberg, PE-Widseth

The proposal is accepted, and Braun Intertec is authorized to proceed.

_____
Authorizer's Firm

_____
Authorizer's Signature

_____
Authorizer's Name (please print or type)

_____
Authorizer's Title

_____
Date

BRAUN INTERTEC
the science you build on

Fee Estimate
10013430_001
2026 Nisswa Street Improvements

Client:
City of Nisswa
Maggi Wentler
5442 City Hall Street
Nisswa, MN 56468
218.963.4444

Work Site Address:
23070 Hole in the Day Drive
Parkway Drive
Wooddale Road
Nisswa, Minnesota 56468

		Qty/Hours	Rate	Amount
Task 1: Construction Materials Testing				
Subtask 1.1: Soils				**$6,919.00**
Soil Compaction Testing - Nuclear		18.00	102.00	$1,836.00
Storm Sewer Trench Backfill	*2 Trips @ 4.5 Hr*	*9.00*		
Culvert Trench Backfill	*2 Trips @ 4.5 Hr*	*9.00*		
Soil Compaction Testing - Non Nuclear		18.00	102.00	$1,836.00
DCP's on Aggregate Base	*2 Trips @ 4.5 Hr*	*9.00*		
DCP's on FDR	*2 Trips @ 4.5 Hr*	*9.00*		
Soil Sample pick-up		12.00	102.00	$1,224.00
Soil Sample Pick-Up	*3 Trips @ 4 Hr*	*12.00*		
Nuclear moisture-density meter charge, per hour		18.00	36.00	$648.00
Trip Charge		11.00	125.00	$1,375.00
Subtask 1.2: Concrete				**$10,660.00**
Concrete Testing		45.00	102.00	$4,590.00
Curb & Gutter	*6 Trips @ 4.5 Hr*	*27.00*		
Driveway Aprons	*4 Trips @ 4.5 Hr*	*18.00*		
Concrete Cylinder Pick Up		35.00	102.00	$3,570.00
Cylinder Pick-Up	*10 Trips @ 3.5 Hr*	*35.00*		
Trip Charge		20.00	125.00	$2,500.00
Subtask 1.3: Bituminous				**$2,580.00**
Asphalt Verification Testing		16.00	130.00	$2,080.00
Bituminous Sample Pick-Up	*4 Trips @ 4 Hr*	*16.00*		
Trip Charge		4.00	125.00	$500.00
Subtask 1.4: Laboratory				**$13,772.00**
Soil Proctor MD Relationship (Standard) ASTM D698 each		3.00	216.00	$648.00
Aggregates Sieve Analysis ASTM C136 each		4.00	196.00	$784.00
Concrete Compressive Strength Cylinders ASTM C39 each		30.00	45.00	$1,350.00
MnDOT Verification Without Percent Crush & FAA		14.00	785.00	$10,990.00
Subtask 1.5: Project Management				**$5,097.00**
Project Control Specialist I		3.00	164.00	$492.00
Project Assistant		8.00	102.00	$816.00
Senior Engineer		1.00	225.00	$225.00
Project Manager		18.00	198.00	$3,564.00
Task 1 Total:				**$39,028.00**
Project Total				**$39,028.00**

BRAUN INTERTEC GENERAL CONDITIONS

SECTION 1: AGREEMENT

1.1 Agreement. This agreement consists of these General Conditions and the accompanying written proposal or authorization ("Agreement"). This Agreement is the entire agreement between Consultant and Client and supersedes all prior negotiations, representations or agreements, either written or oral.

1.2 Parties to the Agreement. The parties to this Agreement are the Braun Intertec entity ("Consultant") and the client ("Client") as described in the accompanying written proposal or authorization. Consultant and Client may be individually referred to as a Party or collectively as the Parties.

SECTION 2: SCOPE OF SERVICES

2.1 Services. Consultant will provide services ("Services") in connection with the project ("Project") which are specifically described in this Agreement. Client understands and agrees that Consultant's Services are limited to those which are expressly set forth in this Agreement.

2.2 Additional Services. Any Services not specifically set forth in the Agreement constitute "Additional Services." Additional Services must be agreed upon in writing by the Parties prior to performance of the Additional Services and may entitle Consultant to additional compensation and schedule adjustments. Additional compensation will be based upon Consultant's then current rates and fees.

SECTION 3: PERFORMANCE OF SERVICES

3.1 Standard of Care. Consultant will perform its professional Services consistent with the degree of care and skill exercised by members of Consultant's profession performing under similar circumstances at the same time and in the same locality in which the professional Services are performed. CONSULTANT DISCLAIMS ALL STATUTORY, ORAL, WRITTEN, EXPRESS, AND IMPLIED WARRANTIES, INCLUDING WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR PERFORMANCE OF SERVICES IN A GOOD AND WORKMANLIKE MANNER.

3.2 Written Reports and Findings. Unless otherwise agreed in writing, Consultant's findings, opinions, and recommendations will be provided to Client in writing and may be delivered via electronic format. Client agrees not to rely on oral findings, opinions, or recommendations.

3.3 Observation or Sampling Locations. Locations of field observations or sampling described in Consultant's report or shown on Consultant's sketches reference Project plans or information provided by others or estimates made by Consultant's personnel. Consultant will not survey, set, or check the accuracy of those points unless Consultant accepts that duty in writing. Client agrees that such dimensions, depths, or elevations are approximations unless specifically stated otherwise in the report. Client accepts the inherent risk that samples or observations may not be representative of items not sampled or seen and further that site conditions may vary over distance or change over time.

3.4 Project Site Information. Client will provide Consultant with prior environmental, geotechnical and other reports, specifications, plans, and information to which Client has access about the Project site and which are necessary for Consultant to carry out Consultant's Services. Client agrees to provide Consultant with all plans, changes in plans, and new information as to Project site conditions until Consultant has completed its Services.

3.5 Subsurface Objects. To the extent required to carry out Consultant's Services, Client agrees to provide Consultant, in a timely manner, with information that Client has regarding buried objects at the Project site. Consultant will not be responsible for locating buried objects or utilities at the Project site unless expressly set forth in this Agreement, or expressly required by applicable law. Client agrees to hold Consultant harmless, defend, and indemnify Consultant from claims, damages, losses, penalties and expenses (including attorney fees) involving buried objects or utilities that were not properly marked or identified or of which Client had or should have had knowledge but did not timely notify Consultant or correctly identify on the plans Client or others furnished to Consultant. Consultant, from time to time, may hire a third party to locate underground objects or utilities and, unless otherwise expressly stated in this Agreement, such action shall be for the sole benefit of Consultant and in no way will alleviate Client of its responsibilities hereunder.

3.6 Hazardous Materials. Client will notify Consultant of any knowledge or suspicion of the presence of hazardous or dangerous materials present on any Project site or in any sample or material provided to Consultant. Client agrees to provide Consultant with information in Client's possession or control relating to such samples or materials. If Consultant observes or suspects the presence of contaminants not anticipated in this Agreement, Consultant may terminate Services without liability to Client or to others, and Client will compensate Consultant for fees earned and expenses incurred up to the time of termination.

3.7 Supervision of Others. Consultant shall have no obligation to supervise or direct Client's representatives, contractors, or other third parties retained by Client. Consultant has no authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by Client, Client's representatives, contractors, or other third parties retained by Client.

3.8 Safety. Consultant will provide a health and safety program for its employees as well as reasonable personal protective equipment ("PPE") typical for the performance of the Services provided by this Agreement and as required by law. Consultant shall be entitled to compensation for all extraordinary PPE required by Client. Client will provide, at no cost to Consultant, appropriate Project site safety measures which are necessary for Consultant to perform its Services at the Project location or work areas in connection with the Project. Consultant's employees are expressly authorized by Client to refuse to work under conditions that may, in an employee's sole discretion, be unsafe. Consultant shall have no authority over or be responsible for the safety precautions and programs, or for security, at the Project site (except with respect to Consultant's own Services and those of its subconsultants).

3.9 Project Site Access and Damage. Client will provide or ensure access to the site. In the performance of Services some Project site damage is normal even when due care is exercised. Consultant will use reasonable care to minimize damage to the Project site. Unless otherwise expressly stated in this Agreement, the cost of restoration for such damage has not been included in the estimated fees and will be the responsibility of the Client.

3.10 Monitoring Wells. To the extent applicable to the Services, monitoring wells are Client's property, and Client is responsible for monitoring well permitting, maintenance, and abandonment unless otherwise expressly set forth in this Agreement.

3.11 Contaminant Disclosures Required by Law. Client agrees to make all disclosures related to the discovery or release of contaminants that are required by law. In the event Client does not own the Project site, Client acknowledges that it is Client's duty to inform the owner of the Project site of the discovery or release of contaminants at the site. Client agrees to hold Consultant harmless, defend, and indemnify Consultant from claims, damages, penalties, or losses and expenses, including attorney fees, related to Client's failure to make any disclosure required by law or for failing to make the necessary disclosure to the owner of the Project site.

SECTION 4: SCHEDULE

4.1 Schedule. Consultant shall complete its obligations within a reasonable time and shall make decisions and carry out its responsibilities in a manner consistent with the Standard of Care. Specific periods of time for rendering Services or specific dates by which Services are to be completed are provided in this Agreement. If Consultant is delayed in the performance of the Services by actions, inactions, or neglect of Client or others for whom Client is responsible, by changes ordered in the Services, or by other causes beyond the control of Consultant, including force majeure events, then the time for Consultant's performance of Services shall be extended and Consultant shall receive payment for all expenses attributable to the delay in accordance with Consultant's then current rates and fees.

4.2 Scheduling On-Site Observations or Services. To the extent Consultant's Services require observations, inspections, or testing be performed at the Project site, Client understands and agrees that Client, directly or indirectly through its authorized representative, has the sole right and responsibility to determine and communicate to Consultant the scheduling of observations, inspections, and testing performed by Consultant. Accordingly, Client also acknowledges that Consultant bears no responsibility for damages that may result because Consultant did not perform such observations, inspections, or testing that Client failed to request and schedule. Client understands that the scheduling of observations, inspections, or testing will dictate the time Consultant's field personnel spend on the job site and agrees to pay for all services provided by Consultant due to Client's scheduling demands in accordance with Consultant's then current rates and fees.

SECTION 5: COST AND PAYMENT OF SERVICES

5.1 Cost Estimates. Consultant's price or fees provided for in this Agreement are an estimate and are not a fixed amount unless otherwise expressly stated in this Agreement. Consultant's estimated fees are based upon Consultant's experience, knowledge, and professional judgment as well as information available to Consultant at the time of this Agreement. Actual costs may vary and are not guaranteed or warrantied.

5.2 Payment. Consultant will invoice Client on a monthly basis for Services performed. Client will pay for Services as stated in this Agreement together with costs for Additional Services or costs otherwise agreed to in writing within thirty (30) days of the invoice date. Unless otherwise stated in this Agreement or agreed to in writing, Consultant's costs for all services performed will be based upon Consultant's then current rates, fees, and charges. No retainage shall be withheld by Client. All unpaid invoices will incur an interest charge of 1.5% per month or the maximum allowed by law.

5.3 Other Payment Conditions. Consultant will require Client credit approval and Consultant may require payment of a retainer fee. Client agrees to pay all applicable taxes. Client's obligation to pay for Services under this Agreement is not contingent on Client's ability to obtain financing, governmental or regulatory agency approval, permits, final adjudication of any lawsuit, Client's successful completion of any project, receipt of payment from a third party, or any other event.

5.4 Third Party Payment. Provided Consultant has agreed in writing, Client may request Consultant to invoice and receive payment from a third party for Consultant's Services. Consultant, in its sole discretion, may also require the third party to provide written acceptance of all terms of this Agreement. Neither payment to Consultant by a third party nor a third party's written acceptance of all terms of this Agreement will alter Client's rights and responsibilities under this Agreement. Client expressly agrees that

the Agreement contains sufficient consideration notwithstanding Consultant being paid by a third party.

5.5 Non-Payment. If Client does not pay for Services in full as agreed, Consultant may retain work not yet delivered to Client and Client agrees to return all Project Data (as defined in this Agreement) that may be in Client's possession or under Client's control. If Client fails to pay Consultant in accordance with this Agreement, such nonpayment shall be considered a default and breach of this Agreement for which Consultant may terminate for cause consistent with the terms of this Agreement and without liability to Client or to others. Client will compensate Consultant for fees earned and expenses incurred up to the time of termination. Client agrees to be liable to Consultant for all costs and expenses Consultant incurs in the collection of amounts invoiced but not paid, including but not limited to attorney fees and costs.

SECTION 6: OWNERSHIP AND USE OF DATA

6.1 Ownership. All reports, notes, calculations, documents, and all other data prepared by Consultant in the performance of the Services ("Project Data") are instruments of Consultant's Services and are the property of Consultant. Consultant shall retain all common law, statutory and other reserved rights, including the copyright thereto, of Project Data.

6.2 Use of Project Data. The Project Data of this Agreement is for the exclusive purpose disclosed by Client and, unless agreed to in writing, for the exclusive use of Client. Client may not use Project Data for a purpose for which the Project Data was not prepared without the express written consent of Consultant. Consultant will not be responsible for any claims, damages, or costs arising from the unauthorized use of any Project Data provided by Consultant under this Agreement. Client agrees to hold harmless, defend and indemnify Consultant from any and all claims, damages, losses, and expenses, including attorney fees, arising out of such unauthorized use.

6.3 Samples, Field Data, and Contaminated Equipment. Samples and field data remaining after tests are conducted, as well as field and laboratory equipment that cannot be adequately cleansed of contaminants, are and continue to be the property of Client. Samples may be discarded or returned to Client, at Consultant's discretion, unless within fifteen (15) days of the report date Client gives Consultant written direction to store or transfer the samples and materials. Samples and materials will be stored at Client's expense.

6.4 Data Provided by Client. Electronic data, reports, photographs, samples, and other materials provided by Client or others may be discarded or returned to Client, at Consultant's discretion, unless within 15 days of the report date Client gives Consultant written direction to store or transfer the materials at Client's expense.

SECTION 7: INSURANCE

7.1 Insurance. Consultant shall keep and maintain the following insurance coverages:

a. Workers' Compensation: Statutory
b. Employer's Liability: $1,000,000 bodily injury, each accident | $1,000,000 bodily injury by disease, each employee | $1,000,000 bodily injury/disease, aggregate
c. General Liability: $1,000,000 per occurrence | $2,000,000 aggregate
d. Automobile Liability: $1,000,000 combined single limit (bodily injury and property damage)
e. Excess Umbrella Liability: $5,000,000 per occurrence | $5,000,000 aggregate
f. Professional Liability: $2,000,000 per claim | $2,000,000 aggregate

7.2 Waiver of Subrogation. Client and Consultant waive all claims and rights of subrogation for losses arising out of causes of loss covered by the respective insurance policies.

7.3 Certificate of Insurance. Consultant shall furnish Client with a certificate of insurance upon request.

SECTION 8: INDEMNIFICATION, CONSEQUENTIAL DAMAGES, LIABILITY LIMITS

8.1 Indemnification. Consultant's only indemnification obligation shall be to indemnify and hold harmless the Client, its officers, directors, and employees from and against those damages and costs incurred by Client or that Client is legally obligated to pay as a result of third party tort claims, including for the death or bodily injury to any person or for the destruction or damage to any property, but only to the extent proven to be directly caused by the negligent act, error, or omission of the Consultant or anyone for whom the Consultant is legally responsible. This indemnification provision is subject to the Limitation of Liability set forth in this Section 8.

8.2 Intellectual Property. Client agrees to indemnify Consultant against losses and costs arising out of claims of patent or copyright infringement as to any process or system that is specified or selected by Client or others on behalf of Client.

8.3 Mutual Waiver of Consequential Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREUNDER, NEITHER CONSULTANT NOR CLIENT SHALL BE LIABLE TO THE OTHER FOR ANY CONSEQUENTIAL, PUNITIVE, INDIRECT, INCIDENTAL OR SPECIAL DAMAGES, OR LOSS OF USE OR RENTAL, LOSS OF PROFIT, LOSS OF BUSINESS OPPORTUNITY, LOSS OF PROFIT OR REVENUE OR COST OF FINANCING, OR OTHER SUCH SIMILAR AND RELATED DAMAGE ASSERTED IN THIRD PARTY CLAIMS, OR CLAIMS BY EITHER PARTY AGAINST THE OTHER.

8.4 Limitation of Liability. TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL LIABILITY IN THE AGGREGATE OF CONSULTANT, CONSULTANT'S OFFICERS, DIRECTORS, PARTNERS, EMPLOYEES, AGENTS, AND SUBCONSULTANTS, TO CLIENT AND ANYONE CLAIMING BY, THROUGH OR UNDER CLIENT FOR ANY CLAIMS, LOSSES, COSTS, OR DAMAGES WHATSOEVER ARISING OUT OF, RESULTING FROM OR IN ANY WAY RELATED CONSULTANT'S PERFORMANCE OF THE SERVICES OR THIS AGREEMENT, FROM ANY CAUSE OR CAUSES, INCLUDING BUT NOT LIMITED TO NEGLIGENCE, PROFESSIONAL ERRORS AND OMISSIONS, STRICT LIABILITY, BREACH OF CONTRACT, INDEMNIFICATION OBLIGATIONS OR BREACH OF WARRANTY, SHALL NOT EXCEED THE TOTAL COMPENSATION RECEIVED BY CONSULTANT OR $50,000, WHICHEVER IS GREATER.

SECTION 9: MISCELLANEOUS PROVISIONS

9.1 Services Prior to Agreement. Directing Consultant to commence Services prior to execution of this Agreement constitutes Client's acceptance of this unaltered Agreement in its entirety.

9.2 Confidentiality. To the extent Consultant receives Client information identified as confidential, Consultant will not disclose that information to third parties without Client consent. Additionally, any Project Data prepared in performance of the Services will remain confidential and Consultant will not release the reports to any third parties not involved in the Project. Neither of the aforesaid confidentiality obligations shall apply to any information in the public domain, information lawfully acquired from others on a nonconfidential basis, or information that Consultant is required by law to disclose.

9.3 Relationship of the Parties. Consultant will perform Services under this Agreement as an independent contractor, and its employees will at all times be under its sole discretion and control. No provision in this Agreement shall be deemed or construed to create a joint venture, partnership, agency or other such association between the Parties.

9.4 Resource Conservation and Recovery Act. To the extent applicable to the Services, neither this Agreement nor the providing of Services will operate to make Consultant an owner, operator, generator, transporter, treater, storer, or a disposal facility within the meaning of the Resource Conservation and Recovery Act, as amended, or within the meaning of any other law governing the handling, treatment, storage, or disposal of hazardous substances. Client agrees to hold Consultant harmless, defend, and indemnify Consultant from any claims, damages, penalties or losses resulting from the storage, removal, hauling or disposal of such substances.

9.5 Services in Connection with Legal Proceedings. Client agrees to compensate Consultant in accordance with its then current fees, rates, or charges if Consultant is asked or required to respond to legal process arising out of a proceeding related to the Project and as to which Consultant is not a party.

9.6 Assignment. This Agreement may not be assigned by Consultant or Client without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

9.7 Third Party Beneficiaries. Nothing in this Agreement, express or implied, is intended, or will be construed, to confer upon or give any person or entity other than Consultant and Client, and their respective permitted successors and assigns, any rights, remedies, or obligations under or by reason of this Agreement.

9.8 Termination. This Agreement may be terminated by either Party for cause upon seven (7) days written notice to the other Party. Should the other Party fail to cure and perform in accordance with the terms of this Agreement within such seven-day period, the Agreement may terminate at the sole discretion of the Party that provided the written notice. The Client may terminate this Agreement for its convenience. If Client terminates for its convenience, then Consultant shall be compensated in accordance with the terms hereof for Services performed, reimbursable costs and expenses incurred prior to the termination, and reasonable costs incurred as a result of the termination.

9.9 Force Majeure. Neither Party shall be liable for damages or deemed in default of this Agreement to the extent that any delay or failure in the performance of its obligations (other than the payment of money) results, without its fault or negligence, from any cause beyond its reasonable control, including but not limited to acts of God, acts of civil or military authority, embargoes, pandemics, epidemics, war, riots, insurrections, fires, explosions, earthquakes, floods, adverse weather conditions, strikes or lock-outs, declared states of emergency, and changes in laws, statutes, regulations, or ordinances.

9.10 Disputes, Choice of Law, Venue. In the event of a dispute and prior to exercising rights at law or under this Agreement, Consultant and Client agree to negotiate all disputes in good faith for a period of 30 days from the date of notice of such dispute. This Agreement will be governed by the laws and regulations of the state in which the Project is located and all disputes and claims shall be heard in the state or federal courts for that state. Client and Consultant each waive trial by jury.

9.11 Individual Liability. No officer or employee of Consultant, acting within the scope of employment, shall have individual liability for any acts or omissions, and Client agrees not to make a claim against any individual officers or employees of Consultant.

9.12 Severability. Should a court of law determine that any clause or section of this Agreement is invalid, all other clauses or sections shall remain in effect.

9.13 Waiver. The failure of either Party hereto to exercise or enforce any right under this Agreement shall not constitute a release or waiver of the subsequent exercise or enforcement of such right.

9.14 Entire Agreement. The terms and conditions set forth herein constitute the entire understanding of the Parties relating to the provision of Services by Consultant to Client. This Agreement may be amended only by a written instrument signed by both Parties. In the event Client issues a purchase order or other documentation to authorize Consultant's Services, any conflicting or additional terms of such documentation are expressly excluded from this Agreement.

CITY OF NISSWA

To: Nisswa City Council

Prepared by: Thomas Blomer, Public Works Director

Date: 6/9/2026

Item: Confirm the Hire of Chris Kostek for Replacement Maintenance Tech

Action Requested: I am looking for confirmation of the hire of Chris Kostek for replacement Maintenance Tech. Following the resignation of Peter Cary, we needed to replace the vacated Maintenance Tech position. Chris began working for us on June 1st.

Background: N/A

Budget Impact: This is a budgeted position for the entirety of 2026. Chris's starting rate will be Grade 9, Step 1 at $26.68/hour.

Attachments: None.

CITY OF NISSWA

To: Nisswa City council

Prepared by: Brian Farrell

Date: 6/9/2026

Item: Correct Joey Hendrickson pay step

Action Requested:

- Motion to approve the correct step increase for Joey Hendrickson, he should be at Grade 3, step 4, as of today.

Background:

Back in February the council approved the keyholder promotion and step increase for Joey Hendrickson.

I had made a mistake in the council request and subsequently he didn't receive his step increase. I asked that he would advance to Step 3, but he was already at that step. For Joey to get a step increase I should have put step 4 in my request.

Budget Impact:

- Around $800.00 and we will be within our wage budget for 2026

Attachments:

- No attachment

MEMORANDUM OF AGREEMENT

This Memorandum of Agreement ("MOA") is made by and between the City of Nisswa ("Employer") and Teamsters General Local No. 346 ("Union").

Recitals

WHEREAS, the Union is the exclusive representative for certain employees of the Employer in the appropriate unit ("Bargaining Unit Employees");

WHEREAS, the Employer and Union are parties to a Labor Agreement for January 1, 2026 through December 31, 2028 ("Labor Agreement");

WHEREAS, the Employer and Union desire to make certain amendments to the Labor Agreement related to vacation accrual schedule and modifications to the Employer's base pay schedule; and

WHEREAS, Employer and Union desire to memorialize their agreement related to these items.

Agreement

NOW, THEREFORE, in consideration of the mutual covenants and agreements to be performed, as hereinafter set forth, Employer and Union agree as follows:

Article 1. Amendments to Labor Agreement

Section 1.1 12.1 of the Labor Agreement is hereby amended to read in its entirety as follows:

After time of Service	Annual Accrual
Upon Hire & 1 Year	50 hours
2-5 Years	150 hours
6-14 Years	200 hours
15 & Over Years	280 hours

Should the employee not successfully complete probation within one (1) year any or all hours will be forfeited within one (1) year probationary period.

Section 1.2 Appendix A of the Labor Agreement is hereby amended to read in its entirety as follows:

APPENDIX A

2026 Teamsters										
Grade	1	2	3	4	5	6	7	8	9	10
11	$32.73	$33.71	$34.74	$35.75	$36.84	$37.94	$39.08	$40.26	$41.46	$42.71
		11/03/26 Borgerding								
				08/19/26 Hines						
										11/21/26 Rooney
								12/26/26 Thompson		
13	$36.95	$38.06	$39.23	$40.39	$41.59	$42.84	$44.14	$45.46	$46.81	$48.21
								06/26/26 Williams		

2027 Teamsters										
Grade	1	2	3	4	5	6	7	8	9	10
11	$33.87	$34.89	$35.94	$37.02	$38.13	$39.27	$40.45	$41.67	$42.92	$44.21
13	$38.24	$39.39	$40.60	$41.82	$43.05	$44.34	$45.68	$47.05	$48.46	$49.91

2028 Teamsters										
Grade	1	2	3	4	5	6	7	8	9	10
11	$35.06	$36.11	$37.19	$38.31	$39.46	$40.64	$41.86	$43.12	$44.41	$45.74
13	$39.58	$40.77	$42.02	$43.28	$44.56	$45.90	$47.28	$48.70	$50.16	$51.67

Article 2. Entire Agreement

This MOA constitutes the entire agreement among the parties hereto. No representations, warranties, covenants, or inducements have been made to any party concerning this MOA, other than the representations, covenants, or inducements contained and memorialized in this MOA. This MOA supersedes all prior negotiations, oral and written agreements, policies and practices with respect thereto addressing the specific subject matter addressed in this MOA.

Article 3. Waiver of Bargaining

Employer and Union each voluntarily and unqualifiedly waives the right and each agrees that while the current Labor Agreement is in full force and effect the other shall not be obligated to

bargain collectively with respect to the express subjects or matters included in this MOA.

Article 4. Limitations

This MOA is intended for the sole and limited purpose specified herein. This MOA cannot be construed to be nor does it constitute or establish any admission of the Employer, precedent, past practice or otherwise place any prohibition or limitation on any management right of the Employer. The Employer expressly reserves the right to exercise all of its management rights without limitation.

Article 5. Amendment or Modification

This MOA or any of its terms may only be amended or modified by a written instrument that: (1) expressly states it is amending or modifying the MOA; and (2) is signed by or on behalf of all of the parties hereto or their successors in interest.

Article 6. Voluntary Agreement of the Parties

The parties hereto acknowledge and agree that this MOA is voluntarily entered into by all parties hereto as the result of arm's-length negotiations during which all such parties were represented.

Article 7. Effective Date

This MOA is effective on the latest date affixed to the signatures below. Employees will be paid base pay as established in employer's base pay schedule, on the latest date affixed to the MOA related to base pay amounts and steps.

IN WITNESS WHEREOF, the parties hereto have executed this MOA on the latest date affixed to the signatures below.

CITY OF NISSWA

_____
MAYOR

_____
CITY ADMINISTRATOR

_____
Date

TEAMSTERS GENERAL LOCAL NO. 346

_____
RECORDING SECRETARY

_____

_____

May 22, 2026
Date

CITY OF NISSWA
RESOLUTION NO. _____

APPROVING MEMORANDUM OF AGREEMENT BETWEEN THE CITY OF NISSWA AND TEAMSTERS GENERAL LOCAL NO. 346

WHEREAS, Teamsters General Local No. 346 is the exclusive representative for certain City of Nisswa employees;

WHEREAS, City of Nisswa and Teamsters General Local No. 346 are parties to a labor agreement for January 1, 2026 through December 31, 2028;

WHEREAS, the City of Nisswa and Teamsters General Local No. 346 reached a tentative agreement on the terms of a memorandum of agreement regarding wages and vacation; and

WHEREAS, the Public Employment Relations Act requires that the City of Nisswa execute a memorandum of agreement and implement it in the form of a resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Nisswa as follows:

1. The Memorandum of Agreement between City of Nisswa and Teamsters General Local No. 346, which is attached hereto and incorporated herein by reference in its entirety, is approved

2. The City Clerk and Mayor must execute the Memorandum of Agreement

3. The City of Nisswa must implement Memorandum of Agreement.

Voting in Favor:

Voting Against:

Resolution duly seconded and passed this 16th day of June, 2026

Maggi Wentler	Jennifer Carnahan
Interim City Administrator	Mayor