City Council

Regular Meeting & Work Session Agenda

Monday, June 15, 2026
6:00 PM or immediately following the EDA meeting (whichever is later)
Elk River City Hall

- Regular meeting in Council Chambers
- Work Session meeting in Upper Town Conference Room immediately following regular meeting

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1. CALL MEETING TO ORDER

2. PLEDGE OF ALLEGIANCE

3. CONSIDER AGENDA

4. CONSENT AGENDA
   Considered to be routine and noncontroversial and will be approved by one motion. There will be no separate discussion of these items unless there is a request to remove the item from the consent agenda to the regular agenda.

   4.1 June 1, 2026 Regular Meeting Minutes

   4.2 Check Register

   4.3 Hire Police Officer Harris

   4.4 Resolution 26-41: Appointment of Absentee Ballot Board for 2026 Statewide Primary

   4.5 2026-2027 Liquor License Renewals

   4.6 Temporary On-Sale Liquor License: Davis-Darrow-Meyer American Legion Post 112

   4.7 Hire Police Officer Daly

   4.8 Hire City Hall Support Assistant

   4.9 Hillside Mural

5. OPEN FORUM
   An opportunity to provide comments and feedback regarding items not on the agenda. Information provided in Open Forum will not be discussed at this meeting; rather, the information will be referred to staff and/or scheduled for discussion at a future meeting.

6. PRESENTATIONS, AWARDS, AND RECOGNITION

   6.1 City of Elk River Volunteer of the Month

   6.2 Annual Comprehensive Financial Report for Year ended December 31, 2025

   6.3 Introduce New Staff

7. PUBLIC HEARINGS
   An opportunity for the public to express their opinions and raise questions pertaining to the agenda item. All comments become part of the official public record. For this reason, all comments must be made at the podium so they can be heard and recorded. Comments may also be provided in writing. There will not be deliberations, discussions, or answers to

questions until the hearing is closed. It is important to be courteous and allow each presenter to comment before adding additional testimony.

7.1 Ordinance 26-14: Add Outpatient Medical Facilities as a Conditional Use in the Business Park, Lift PT

7.2 Ordinance 26-15: Allowed Uses in the Business Park Zoning District, Onyx Strategic Partners

7.3 Ordinance 26-16: Oakwater Ridge PUD Standards Related to Signage, Capstone Homes

7.4 Ordinance Amendment and Conditional Use Permit: Data Center, Michael Margulies, 19178 Industrial Blvd NW

8. GENERAL BUSINESS

Items in which the information is presented by city staff or consultants, then deliberation and action occur. General Business items are not opportunities to receive or provide public input. However, the presiding officer may, at its sole discretion, solicit public feedback.

8.1 Northbound Construction Guaranteed Maximum Price (GMP)

8.2 Parks and Recreation Framework Plan

8.3 Tall Pines Occupancy Permits

9. MOTION TO ADJOURN REGULAR MEETING

10. WORK SESSION

Work Sessions are less formal meetings to encourage dialog. Official action or votes are not typically taken. At the conclusion of a discussion, a simple consensus provides staff direction for execution of the item. This portion of the agenda is audio recorded but not video recorded or broadcast. Work Sessions are open to the public; however, visitors who wish to provide input must be invited by the presiding officer, assume a seat at the discussion table and provide their full name and address for the official record.

10.1 Concept Review: Subdivision and Commercial Development along Highway 10

11. COMMUNITY EVENT CENTER JOINT SESSION

11.1 2027 Facility Rates

11.2 Capital Improvement Items

12. MOTION TO ADJOURN

13. INFORMATION

13.1 May Financial Reports

Meeting of the City Council
Held at the Elk River City Hall
Monday, June 1, 2026

Members Present:	Mayor John Dietz, Councilmember Cory Grupa, Councilmember J. Brian Calva, Councilmember Mike Beyer, Councilmember Jennifer Wagner
Members Absent:	None
Staff Present:	City Administrator Cal Portner, Community Development Director Zack Carlton, Economic Development Specialist Josh Mollan, Records Specialist Dawn Robertson.

1. CALL MEETING TO ORDER
   Pursuant to due call and notice thereof, the meeting was called to order at 06:30 p.m.

2. PLEDGE OF ALLEGIANCE
   The Pledge of Allegiance was recited.

3. CONSIDER AGENDA
   Moved by Councilmember Wagner and seconded by Councilmember Beyer to approve the agenda. Motion carried 5-0.

4. CONSENT AGENDA
   Moved by Councilmember Grupa and seconded by Councilmember Calva to approve the following consent items as outlined in their respective staff reports. Motion carried 5-0.

   4.1 May 18, 2026, Meeting Minutes

   4.2 Check Register

   4.3 2026-2027 Liquor License Renewals

   4.4 Post Employment Health Care Savings Plan

   4.5 Pay Plan Market Adjustment

DRAFT

4.6 Updated Streetlight Agreement 26-21 with ERMU

4.7 Severance Agreement and Waiver of Claims

4.8 Orono Beach E. Coli Testing Procedure Amendment

5. OPEN FORUM

Senator Eric Lucero presented a summary of the 2026 state legislative session, highlighting several outcomes affecting the City of Elk River. Senator Lucero reported that the local sales tax bill was removed from final consideration. He noted the successful passage of the Homeowners Association Reform Bill and stated that a one-year reprieve for vehicle license tabs was enacted. Additionally, Senator Lucero reported that state budget reductions cut millions of dollars from long-term care, family foster care, and adult foster care facilities.

6. PRESENTATIONS, AWARDS, AND RECOGNITION

There were no presentations, awards or recognitions.

7. PUBLIC HEARINGS

7.1 Conditional Use Permit: Educational Use, ISD 728 and Habitat for Humanity – 900 School St NW

The staff report was presented.

Mr. Carlton shared the details of the request for the outdoor classroom from ISD 728 and Habitat for Humanity. Councilmember Wagner stated she feels it is not necessary to have opaque fencing and stated the fence blocks advertising about what the school and Habitat for Humanity are doing. Mr. Carlton stated that the fencing is a preference of the school. Councilmember Beyer believes this is a great project for young people, and it's for a great cause.

Moved by Councilmember Wagner and seconded by Councilmember Beyer to approve, by motion, the CUP allowing construction of an outdoor classroom space at Elk River High School, subject to the following conditions:
1. The applicant must submit documentation describing the standards against which the state is reviewing the space.
2. Commercial building permits will be required for the improvements.
3. The fencing along the north, east, and south faces must be 100% opaque.
4. The applicant must submit an updated site plan showing how the parking lot will be updated (striped) to address the changes to parking and circulation.
5. Staff approval of all updated plans, ensuring full compliance with state building and fire codes.

Motion carried 5-0.

7.2 Resolution 26-39: Simple Plat: Lane Estates, 11076 205th Ave NW

The staff report was presented.

Seth Monroe with Rum River Land Surveyors and Engineers, representative for the property owners, stated that most proposed trails try to stay within the right of way.

Moved by Councilmember Grupa and seconded by Councilmember Calva to adopt,by motion, Resolution 26-39 approving the final plat of Lane Estates with the following conditions:

1. **Park Dedication Fees shall be paid for one dwelling unit at the rate applicable when the subdivision is released for recording.**

2. **A trail easement along County Road 33 for a future trail shall be recorded against the property, location, and size to be determined by city staff.**

Motion carried 5-0.

8. GENERAL BUSINESS

8.1 DERBA Chair Placement

Mr. Mollan shared with the Council that both the Economic Development and Park staff met with Downtown Elk River Business Association (DERBA) members and determined a preferred location for the oversized Furniture and Things Adirondack Chair is Rivers Edge Commons Park. Mayor Dietz and Councilmember Wagner shared that the Granite Shores Building Manager is allowing the chair to be on the property until Labor Day. Councilmember Calva believes the chair could generate attention at Granite Shores, and the Council is in agreement.

DERBA Chair Deana McLean,18204 Albany St NW, shared her thoughts on why the chair should be placed by the river, expressing that it would be great for marketing and photo opportunities.

The Council directed staff to have the chair placed on the patio at the Granite Shores Building until Labor Day.

8.2 Liquor License Renewal: The Confluence LLC dba Edge Bar & Boutique

Moved by Councilmember Beyer and seconded by Councilmember Calva to approve, by motion, the 2026-2027 liquor license renewal of an On-Sale 3.2% License with strong beer permission and a Wine License to The Confluence LLC dba Edge Bar & Boutique, valid through June 30, 2027.

Motion carried 4-0. Councilmember Jennifer Wagner abstained.

8.3 Discuss Work Session Items

Councilmemeber Wagner, shared that she had received an email from a student at Salk Middle School about putting in a crosswalk at Freeport by Arby's and Starbucks. She would also like to discuss the impact large city projects have on businesses and citizens when they disrupt a section of town.

9. COUNCIL LIAISON UPDATES

9.1 Council Liaison Updates

The Councilmembers provided updates as outlined in the respective advisory board's minutes.

10. MOTION TO ADJOURN REGULAR MEETING

Moved by Councilmember Beyer and seconded by Councilmember Wagner to adjourn the meeting. Motion carried 5-0.

The regular meeting adjourned at 7:18 p.m.

11. WORK SESSION

11.1 Requested Sale of City Property

Lee Whiting, 13463 Ranch Rd NW, requested to purchase property from the city. He is interested in the property for several reasons: Xcel relocated large power poles in their right of way, which is very close to his driveway; the icy road conditions make turning into the driveway dangerous; deer hunters have been trespassing on his property to get to Burr Oak Park, and he wants access to his back shed.

Mr. Carlton shared with the Council that the city could sell the 1.6 acres that will be deeded to the city for park dedication purposes via a warranty deed.

Mayor Dietz and the Council agreed they are not in favor of selling city property. The Council, **Parks and Recreation Chair Hal Stewart**, and **Parks and Recreation Commissioner Dave Anderson** discussed other possible solutions for Mr. Whiting.

The Council directed staff to work with Mr. Whiting on an easement/license agreement to allow the placement of a bituminous driveway on city property and an ingress/egress easement to the backside of his accessory structure. Staff asked for clarification that all legal and recording costs would be the responsibility of Mr. Whiting. Council agreed. The Council also agreed that a gate could be installed along the city's access road once the city has taken ownership of the property.

12. MOTION TO ADJOURN

Moved by Councilmember Calva and seconded by Councilmember Beyer to adjourn the meeting of City Council. Motion carried 5-0.

The meeting adjourned at 7:54 p.m.

Minutes prepared by Dawn Robertson.

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John J. Dietz, Mayor Justin Dunford, City Clerk

DRAFT

Request for Action

To
City Council

Item Number
4.2

Meeting Date
June 15, 2026

Prepared By
Amy Stangler, Accounting Clerk

Item Description
Check Register

Reviewed by
Lori Stich
Joe Stremcha
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, the check register for the period ending June 15, 2026.

Background/Discussion
The details for the period ending June 15, 2026, are attached to this request for action.

Total for All Funds	$916,878.50

Financial Impact
N/A

Mission/Policy/Goal
N/A

Attachments
1. 4.2 at1 Check Register
2. 4.2 at2 Check Register

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
ASPEN MILLS						
101						
376426	1	UNIFORMS - HOFFMAN	Invoice	06/01/2026	136.95	101-4-2320-4217
101						
376673	1	UNIFORMS - BENTZEN	Invoice	06/04/2026	92.85	101-4-2320-4217
101						
376676	1	UNIFORMS - J. KREUSER	Invoice	06/04/2026	63.70	101-4-2310-4217
Total 10749 ASPEN MILLS:					293.50	
BNSF RAILWAY						
101						
90302580	1	ANNUAL SIGNAL MAINTENANCE BIL	Invoice	05/27/2026	54,223.95	101-4-3120-4409
Total 12272 BNSF RAILWAY:					54,223.95	
LANO EQUIPMENT INC						
602						
2-1241487	1	PARTS #561	Invoice	06/04/2026	178.00	602-4-9020-4219
Total 23575 LANO EQUIPMENT INC:					178.00	
MIDWEST MECHANICAL SOLUTI						
211						
INV08296	1	SUPPLIES - DRIVE ASSEMBLY	Invoice	03/31/2026	1,653.00	211-4-5600-4219
Total 12027 MIDWEST MECHANICAL SOLUTI:					1,653.00	
SCR - CENTRAL						
603						
AW34651	1	COOLER REPAIRS	Invoice	05/29/2026	628.47	603-4-9112-4404
Total 31610 SCR - CENTRAL:					628.47	
SPECTRUM HIGH SCHOOL						
821						
6102026-3 REFUND	1	REFUND CU 23-24 SPECTRUM HS	Invoice	06/10/2026	454.00	821-2200
821						
6102026-3 REFUND	2	REFUND ZC 23-08 SPECTRUM HS	Invoice	06/10/2026	25.00	821-2200
Total 32858 SPECTRUM HIGH SCHOOL:					479.00	
USA INFLATABLES						
101						
177452	1	FOAM PARTY FOR POPSICLES WITH	Invoice	03/06/2026	561.32	101-4-5220-4409
Total 10543 USA INFLATABLES:					561.32	
WESTSIDE WHOLESALE TIRE						
101						
984139	1	TIRE REPAIRS #80	Invoice	05/27/2026	295.45	101-4-3120-4404
Total 36347 WESTSIDE WHOLESALE TIRE:					295.45	
AIRGAS USA LLC						

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
101						
9500962880	1	MEDICAL OXYGEN	Invoice	06/01/2026	278.97	101-4-2120-4219
Total 10379 AIRGAS USA LLC:					278.97	
AMAZON CAPITAL SERVICES						
602						
136P-CJHL-WJ69	1	SUPPLIES	Invoice	05/24/2026	39.99	602-4-9020-4219
101						
136P-CJHL-69TN	1	PYLON CREDIT 2	Invoice	05/22/2026	165.96-	101-4-5220-4219
602						
13TQ-HP7V-44C9	1	FILTERS	Invoice	06/02/2026	26.58	602-4-9020-4219
101						
14DM-RT7W-69R9	1	DETECTIVE UNIT EQUIPMENT	Invoice	06/04/2026	52.01	101-4-2130-4219
101						
17LC-7W1W-RM9V	1	SUPPLIES - WIRELESS HEADSETS,	Invoice	06/03/2026	803.83	101-4-1350-4219
101						
1D6N-GC4P-WT67	1	SHOP TOOL	Invoice	05/22/2026	32.78	101-4-3150-4219
101						
1DLW-GC6K-V633	1	FARMERS MARKET SUPPLIES	Invoice	06/08/2026	9.88	101-4-5230-4219
101						
1DWX-H1TM-H7CJ	1	CAMP SUPPLIES	Invoice	06/04/2026	30.10	101-4-5220-4219
602						
1DWX-PLJR-9QCT	1	TOOLS	Invoice	06/02/2026	13.99	602-4-9020-4219
101						
1DXQ-7PQH-CPJ7	1	SUPPLIES - PHONE CASE	Invoice	06/01/2026	25.95	101-4-1350-4219
101						
1GTQ-7RYX-K4YC	1	SAFETY CAMP SUPPLIES	Invoice	06/04/2026	168.55	101-4-5220-4219
101						
1HNV-3PTQ-PW4Y	1	SUMMER CAMP SUPPLIES	Invoice	06/03/2026	22.99	101-4-5220-4219
101						
1KKF-WT7W-YVNC	1	PYLON CREDIT 4	Invoice	05/22/2026	82.98-	101-4-5220-4219
101						
1KNC-VWRC-WCP7	1	PROGRAM SUPPLIES	Invoice	06/03/2026	87.49	101-4-5510-4219
101						
1NWK-XGXH-GWCH	1	PLANNER	Invoice	05/26/2026	7.69	101-4-5210-4219
101						
1P1W-1DKD-DXGM	1	SAFETY CAMP SUPPLIES	Invoice	06/08/2026	8.30	101-4-5220-4409
101						
1Q3C-QQY7-VF7D	1	SUPPLIES - PHONE CASE	Invoice	06/01/2026	38.75	101-4-1350-4219
101						
1R3K-HJRY-TMYQ	1	FARMERS MARKET SUPPLIES	Invoice	06/01/2026	12.68	101-4-5230-4219
101						
1RLG-JJK1-6GQC	1	PYLON CREDIT 1	Invoice	05/22/2026	82.98-	101-4-5220-4219
101						
1TH1-P9RX-MRTR	1	PROGRAM SUPPLIES	Invoice	06/01/2026	98.74	101-4-5510-4219
101						
1TXC-VP4K-MX3V	1	PROGRAM SUPPLIES	Invoice	06/01/2026	397.51	101-4-5220-4219
101						
1TY6-QPYP-N6H6	1	CAMP SUPPLIES	Invoice	06/08/2026	768.80	101-4-5220-4219
101						
1XKL-HYH1-4NHC	1	PYLON CREDIT 3	Invoice	05/22/2026	82.98-	101-4-5220-4219
Total 13706 AMAZON CAPITAL SERVICES:					2,231.71	
ANOKA TECHNICAL COLLEGE						

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
101						
172150	1	TRAINING-LUSIGNAN	Invoice	05/01/2026	2,129.30	101-4-2320-4331
Total 10631 ANOKA TECHNICAL COLLEGE:					2,129.30	
ARTISAN BEER COMPANY						
603						
3858884	1	BEER	Invoice	05/28/2026	183.00	603-4-9111-4252
603						
3858885	1	THC PRODUCTS	Invoice	05/28/2026	64.25	603-4-9111-4256
603						
3858886	1	BEER	Invoice	05/28/2026	280.90	603-4-9151-4252
603						
3858887	1	THC PRODUCTS	Invoice	05/28/2026	286.50	603-4-9151-4256
603						
3860648	1	BEER	Invoice	06/03/2026	161.45	603-4-9111-4252
603						
3860649	1	THC PRODUCTS	Invoice	06/03/2026	425.64	603-4-9111-4256
603						
3860650	1	BEER	Invoice	06/03/2026	244.50	603-4-9151-4252
603						
3860651	1	THC PRODUCTS	Invoice	06/03/2026	20.00	603-4-9151-4256
603						
451534	1	THC PRODUCTS CREDIT	Invoice	05/13/2026	189.00-	603-4-9151-4256
603						
452475	1	BEER CREDIT	Invoice	05/22/2026	70.74-	603-4-9151-4252
603						
452476	1	THC PRODUCTS CREDIT	Invoice	05/22/2026	70.08-	603-4-9151-4256
Total 12167 ARTISAN BEER COMPANY:					1,336.42	
B & D PLBG, HTG & AIR CON						
101						
6212986	1	TEST RPZ VALVES - PW	Invoice	05/19/2026	450.00	101-4-3120-4401
101						
6212988	1	TEST RPZ VALVES - CITY HALL	Invoice	05/19/2026	675.00	101-4-1600-4401
101						
6212989	1	ANNUAL TEST-RPZ VALVE POLICE	Invoice	05/19/2026	225.00	101-4-2190-4401
603						
6212990	1	ANNUAL TEST-RPZ VALVE NB	Invoice	05/19/2026	225.00	603-4-9112-4404
603						
6212991	1	ANNUAL TEST-RPZ VALVE WB	Invoice	05/19/2026	225.00	603-4-9152-4404
211						
6212992	1	ANNUAL TEST-RPZ VALVE LIBRARY	Invoice	05/19/2026	225.00	211-4-5600-4401
101						
6212998	1	ANNUAL TEST-RPZ VALVES FS 1	Invoice	05/19/2026	225.00	101-4-2310-4401
101						
6212999	1	ANNUAL TEST-RPZ VALVES FS 2	Invoice	05/19/2026	450.00	101-4-2310-4401
101						
6213000	1	ANNUAL TEST-RPZ VALVES FS 3	Invoice	05/19/2026	675.00	101-4-2310-4401
101						
6213001	1	TEST RPZ VALVES	Invoice	05/20/2026	3,825.00	101-4-5110-4404
602						
6213279	1	ANNUAL TEST-RPZ VALVE FS 3	Invoice	05/21/2026	675.00	602-4-9020-4404
101						
6213332	1	SERVICE CALL: CITY HALL - REPLAC	Invoice	05/27/2026	1,316.00	101-4-1600-4401

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
6213334	1	REPLACE PVB WB	Invoice	05/27/2026	1,283.00	603-4-9152-4404
101						
6213528	1	SERVICE CALL: FIRESTATON #2 - RE	Invoice	05/27/2026	531.00	101-4-2190-4401
Total 10950 B & D PLBG, HTG & AIR CON:					11,005.00	
BELLBOY CORP BAR SUPPLY						
603						
111192200	1	POP/MISC	Invoice	05/26/2026	72.00	603-4-9111-4255
603						
111192200	2	FREIGHT	Invoice	05/26/2026	2.89	603-4-9111-4332
Total 11810 BELLBOY CORP BAR SUPPLY:					74.89	
BELLBOY CORPORATION						
603						
211448900	1	LIQUOR	Invoice	05/26/2026	192.25	603-4-9111-4251
603						
211448900	2	POP/MISC	Invoice	05/26/2026	169.95	603-4-9111-4255
603						
211448900	3	FREIGHT	Invoice	05/26/2026	4.95	603-4-9111-4332
Total 11800 BELLBOY CORPORATION:					367.15	
BERNICK'S						
603						
10495708	1	POP/MISC	Invoice	05/27/2026	174.00	603-4-9111-4255
603						
10495709	1	THC PRODUCTS	Invoice	05/27/2026	223.00	603-4-9111-4256
603						
10495710	1	BEER	Invoice	05/27/2026	4,976.80	603-4-9111-4252
603						
10495711	1	POP/MISC	Invoice	05/27/2026	120.83	603-4-9151-4255
603						
10495712	1	THC PRODUCTS	Invoice	05/27/2026	75.50	603-4-9151-4256
603						
10495713	1	BEER	Invoice	05/27/2026	1,077.50	603-4-9151-4252
603						
10495714	1	BEER CREDIT	Invoice	05/27/2026	200.44-	603-4-9151-4252
603						
10496230	1	BEER	Invoice	05/28/2026	277.50	603-4-9151-4252
603						
10496237	1	BEER	Invoice	05/28/2026	888.00	603-4-9111-4252
603						
10498641	1	THC PRODUCTS	Invoice	06/03/2026	78.00	603-4-9111-4256
603						
10498642	1	BEER	Invoice	06/03/2026	3,227.30	603-4-9111-4252
603						
10498643	1	BEER CREDIT	Invoice	06/03/2026	13.08-	603-4-9111-4252
603						
10498644	1	POP/MISC	Invoice	06/03/2026	119.04	603-4-9151-4255
603						
10498645	1	BEER	Invoice	06/03/2026	1,205.10	603-4-9151-4252
Total 11950 BERNICK'S:					12,229.05	

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
BERRY COFFEE COMPANY						
101						
1116306	1	COFFEE - PD	Invoice	05/26/2026	318.64	101-4-2190-4219
101						
1116327	1	COFFEE - SR ACTIVITY CENTER	Invoice	05/26/2026	162.81	101-4-5510-4219
101						
1116328	1	COFFEE	Invoice	05/26/2026	101.03	101-4-3120-4219
101						
1116333	1	COFFEE - CITY HALL	Invoice	05/26/2026	132.69	101-4-1600-4219
Total 11959 BERRY COFFEE COMPANY:					715.17	
BLACKHAWK PEST CONTROL, LLC						
101						
52659	1	PEST CONTROL - ORONO PARK	Invoice	05/26/2026	50.00	101-4-5110-4401
221						
52660	1	PEST CONTROL-FTCENTER	Invoice	05/26/2026	125.00	221-4-5400-4401
101						
52661	1	PEST CONTROL - CITY HALL	Invoice	05/26/2026	100.00	101-4-1600-4401
101						
52662	1	PEST CONTROL - CITY HALL	Invoice	05/26/2026	125.00	101-4-1600-4401
603						
52664	1	PEST CONTROL-WB	Invoice	05/26/2026	55.56	603-4-9152-4404
101						
52665	1	PEST CONTROL- PW	Invoice	05/26/2026	110.00	101-4-3120-4401
603						
52667	1	PEST CONTROL - NB	Invoice	05/26/2026	64.19	603-4-9112-4404
101						
52672	1	PEST CONTROL - PT COMPLEX	Invoice	05/27/2026	75.00	101-4-5110-4401
Total 14717 BLACKHAWK PEST CONTROL, LLC:					704.75	
BREAKTHRU BEVERAGE MINNESOTA						
603						
127205493	1	LIQUOR	Invoice	05/28/2026	380.29	603-4-9151-4251
603						
127205493	2	FREIGHT	Invoice	05/28/2026	2.05	603-4-9151-4332
603						
127205494	1	WINE	Invoice	05/28/2026	672.00	603-4-9151-4253
603						
127205494	2	FREIGHT	Invoice	05/28/2026	10.15	603-4-9151-4332
603						
127317736	1	LIQUOR	Invoice	06/04/2026	820.20	603-4-9151-4251
603						
127317736	2	FREIGHT	Invoice	06/04/2026	10.15	603-4-9151-4332
603						
127319045	1	POP/MISC	Invoice	06/04/2026	174.23	603-4-9151-4255
603						
127319045	2	FREIGHT	Invoice	06/04/2026	8.70	603-4-9151-4332
Total 8002 BREAKTHRU BEVERAGE MINNESOTA:					2,077.77	
603						
127205623	1	LIQUOR	Invoice	05/28/2026	2,221.83	603-4-9111-4251
603						
127205623	2	FREIGHT	Invoice	05/28/2026	36.12	603-4-9111-4332

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
127205624	1	WINE	Invoice	05/28/2026	1,080.00	603-4-9111-4253
603						
127205624	2	FREIGHT	Invoice	05/28/2026	8.70	603-4-9111-4332
603						
127206670	1	BEER	Invoice	05/28/2026	427.50	603-4-9111-4252
Total 12893 BREAKTHRU BEVERAGE MINNESOTA:					3,774.15	
C & L DISTRIBUTING CO						
603						
2302747	1	BEER CREDIT	Invoice	05/26/2026	217.21-	603-4-9151-4252
603						
2302748	1	LIQUOR	Invoice	05/26/2026	47.50	603-4-9151-4251
603						
2302749	1	BEER	Invoice	05/26/2026	1,934.35	603-4-9151-4252
603						
2302749	2	FREIGHT	Invoice	05/26/2026	5.00	603-4-9151-4332
603						
2306920	1	LIQUOR CREDIT	Invoice	06/03/2026	17.24-	603-4-9151-4251
603						
2306921	1	BEER CREDIT	Invoice	06/03/2026	144.38-	603-4-9151-4252
603						
2306973	1	LIQUOR	Invoice	06/03/2026	34.47	603-4-9151-4251
603						
2306974	1	BEER	Invoice	06/03/2026	12,509.50	603-4-9151-4252
603						
2306974	2	FREIGHT	Invoice	06/03/2026	5.00	603-4-9151-4332
Total 8003 C & L DISTRIBUTING CO:					14,156.99	
603						
2302534	1	POP/MISC	Invoice	05/26/2026	15.00	603-4-9111-4255
603						
2302543	1	THC PRODUCTS	Invoice	05/26/2026	102.90	603-4-9111-4256
603						
2302544	1	LIQUOR	Invoice	05/26/2026	490.22	603-4-9111-4251
603						
2302545	1	BEER	Invoice	05/26/2026	5,769.75	603-4-9111-4252
603						
2302545	2	POP/MISC	Invoice	05/26/2026	66.00	603-4-9111-4255
603						
2302545	3	FREIGHT	Invoice	05/26/2026	5.00	603-4-9111-4332
603						
2305479	1	BEER	Invoice	06/01/2026	27,463.50	603-4-9111-4252
603						
2305479	2	FREIGHT	Invoice	06/01/2026	5.00	603-4-9111-4332
603						
2308263	1	BEER CREDIT	Invoice	06/03/2026	70.05-	603-4-9111-4252
603						
2308283	1	THC PRODUCTS	Invoice	06/03/2026	225.96	603-4-9111-4256
603						
2308284	1	LIQUOR	Invoice	06/03/2026	2,610.66	603-4-9111-4251
603						
2308285	1	BEER	Invoice	06/03/2026	14,741.45	603-4-9111-4252
603						
2308285	2	FREIGHT	Invoice	06/03/2026	5.00	603-4-9111-4332

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
Total 13375 C & L DISTRIBUTING CO:					51,430.39	
CAL PORTNER						
101						
6-08-26 CP	1	REIMB ICMA ANNUAL DUES-CAL P	Invoice	06/08/2026	1,200.00	101-4-1210-4433
Total 11583 CAL PORTNER:					1,200.00	
CASELLE LLC						
101						
INV-19721	1	SEMI-ANNUAL MAINT/SUPPORT	Invoice	06/02/2026	12,434.43	101-4-1310-4404
Total 52512 CASELLE LLC:					12,434.43	
CENTERPOINT ENERGY						
602						
11504615-3 MAY 26	1	NATURAL GAS - WW	Invoice	06/08/2026	23.75	602-4-9050-4389
101						
11809755-9 MAY 26	1	NATURAL GAS - FS #3	Invoice	06/05/2026	542.44	101-4-2310-4389
101						
14577-3 APR 26	1	NATURAL GAS	Invoice	05/28/2026	1,353.80	101-4-1600-4389
101						
14577-3 APR 26	2	NATURAL GAS	Invoice	05/28/2026	1,044.98	101-4-2190-4389
101						
14577-3 APR 26	3	NATURAL GAS	Invoice	05/28/2026	568.11	101-4-2310-4389
221						
14577-3 APR 26	4	NATURAL GAS	Invoice	05/28/2026	6,017.48	221-4-5400-4389
602						
14577-3 APR 26	5	NATURAL GAS	Invoice	05/28/2026	592.32	602-4-9020-4389
603						
14577-3 APR 26	6	NATURAL GAS	Invoice	05/28/2026	355.51	603-4-9112-4389
603						
14577-3 APR 26	7	NATURAL GAS	Invoice	05/28/2026	129.97	603-4-9152-4389
211						
6781052-3 MAY 26	1	NATURAL GAS - LIBRARY	Invoice	06/08/2026	148.41	211-4-5600-4389
602						
7628405-8 MAY 26	1	NATURAL GAS - WW	Invoice	06/05/2026	311.01	602-4-9050-4389
602						
7836556-6 MAY 26	1	NATURAL GAS - WW	Invoice	06/05/2026	115.92	602-4-9050-4389
101						
9497572-9 MAY 26	1	NATURAL GAS - PW	Invoice	06/05/2026	494.58	101-4-3120-4389
Total 13845 CENTERPOINT ENERGY:					11,698.28	
CENTRAL IRRIGATION SUPPLY INC						
101						
66005968-00	1	SUPPLIES - IRRIGATION	Invoice	06/04/2026	2,367.01	101-4-5110-4219
Total 52451 CENTRAL IRRIGATION SUPPLY INC:					2,367.01	
CHRISTOPHER OLSON						
101						
6-18-2026	1	FINAL CHECK RIVERFRONT CHRIS	Invoice	05/06/2026	1,200.00	101-4-5220-4409
Total 52327 CHRISTOPHER OLSON:					1,200.00	

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
CINTAS CORPORATION LOC 470						
602						
4270134217	1	UNIFORM RENTAL/CLEANING	Invoice	05/22/2026	153.88	602-4-9020-4417
603						
4270134464	1	MATS, TOWELS, SCRAPERS, MOPS	Invoice	05/22/2026	76.50	603-4-9112-4404
603						
4270140504	1	MATS, TOWELS, SCRAPERS, MOPS	Invoice	05/22/2026	38.88	603-4-9152-4404
602						
4270850050	1	UNIFORM RENTAL/CLEANING	Invoice	05/29/2026	164.33	602-4-9020-4417
603						
4270850174	1	MATS, TOWELS, SCRAPERS, MOPS	Invoice	05/29/2026	76.50	603-4-9112-4404
603						
4270856265	1	MATS, TOWELS, SCRAPERS, MOPS	Invoice	05/29/2026	38.88	603-4-9152-4404
602						
4271631434	1	UNIFORM RENTAL/CLEANING	Invoice	06/05/2026	160.13	602-4-9020-4417
603						
4271631545	1	MATS, TOWELS, SCRAPERS, MOPS	Invoice	06/05/2026	69.68	603-4-9112-4404
603						
4271638300	1	MATS, TOWELS, SCRAPERS, MOPS	Invoice	06/05/2026	47.18	603-4-9152-4404
Total 14080 CINTAS CORPORATION LOC 470:					825.96	
COLLINS BROTHERS TOWING						
101						
126548	1	FARMERS MARKET SHED MOVE TO	Invoice	06/03/2026	150.00	101-4-5230-4409
101						
127501	1	TOWING SVCS 25011227	Invoice	05/29/2026	165.00	101-4-2130-4319
Total 14425 COLLINS BROTHERS TOWING:					315.00	
CONWAY SHIELD INC						
101						
554170	1	HELMETS	Invoice	05/31/2026	2,066.92	101-4-2320-4219
Total 52306 CONWAY SHIELD INC:					2,066.92	
CROW RIVER FARM EQUIPMENT						
602						
215307	1	SUPPLIES	Invoice	06/05/2026	144.52	602-4-9020-4219
Total 15451 CROW RIVER FARM EQUIPMENT:					144.52	
CRYSTAL SPRINGS ICE						
603						
2-604277	1	ICE	Invoice	05/26/2026	261.52	603-4-9111-4255
603						
2-604277	2	FREIGHT	Invoice	05/26/2026	4.00	603-4-9111-4332
603						
2-604278	1	ICE	Invoice	05/26/2026	131.70	603-4-9151-4255
603						
2-604278	2	FREIGHT	Invoice	05/26/2026	4.00	603-4-9151-4332
603						
2-604338	1	ICE	Invoice	06/01/2026	268.40	603-4-9111-4255
603						
2-604338	2	FREIGHT	Invoice	06/01/2026	4.00	603-4-9111-4332
603						
2-604339	1	ICE	Invoice	06/01/2026	104.56	603-4-9151-4255

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
2-604339	2	FREIGHT	Invoice	06/01/2026	4.00	603-4-9151-4332
603						
2-604417	1	ICE	Invoice	06/08/2026	318.07	603-4-9111-4255
603						
2-604417	2	FREIGHT	Invoice	06/08/2026	4.00	603-4-9111-4332
Total 52407 CRYSTAL SPRINGS ICE:					1,104.25	
CUMMINS SALES & SERVICE						
602						
E4-260576951	1	EVANS LIFT GENERATOR REPAIRS	Invoice	05/27/2026	3,970.45	602-4-9050-4404
Total 15576 CUMMINS SALES & SERVICE:					3,970.45	
CYBER ADVISORS, INC.						
101						
168685	1	WALL MOUNT BRACKET FOR T7	Invoice	06/05/2026	159.40	101-4-1350-4219
101						
169525	1	PROJECT # 8785 / 3CX CLOUD HOST	Invoice	05/31/2026	2,418.75	101-4-1350-4319
101						
169833	1	TICKET # 2464924 / CITY OF ELK RIV	Invoice	05/31/2026	1,125.00	101-4-1350-4319
Total 15723 CYBER ADVISORS, INC.:					3,703.15	
DACOTAH PAPER CO						
211						
66837	1	CLEANING SUPPLIES	Invoice	06/02/2026	218.91	211-4-5600-4219
101						
66838	1	CLEANING SUPPLIES	Invoice	06/02/2026	667.92	101-4-2190-4219
101						
66839	1	CLEANING SUPPLIES	Invoice	06/02/2026	510.79	101-4-1600-4219
101						
66840	1	CLEANING SUPPLIES	Invoice	06/02/2026	1,231.18	101-4-5110-4219
221						
67936	1	TRASH LINERS, CLEANING SUPPLIE	Invoice	06/04/2026	296.89	221-4-5400-4219
221						
67937	1	SUPPLIES - FORKS/SPOONS/CUPS	Invoice	06/04/2026	102.58	221-4-5430-4219
221						
67937	2	CLEANING SUPPLIES - TAXABLE	Invoice	06/04/2026	139.83	221-4-5430-4219
Total 15887 DACOTAH PAPER CO:					3,168.10	
DAHLHEIMER BEVERAGE, LLC						
603						
2779896	1	THC PRODUCTS	Invoice	05/21/2026	76.00	603-4-9151-4256
603						
2779897	1	BEER	Invoice	05/21/2026	90.60	603-4-9151-4252
603						
2779898	1	LIQUOR	Invoice	05/21/2026	423.00	603-4-9151-4251
603						
2779899	1	BEER	Invoice	05/21/2026	10,509.86	603-4-9151-4252
603						
2782144	1	BEER	Invoice	05/26/2026	4,981.30	603-4-9151-4252
603						
2782187	1	THC PRODUCTS	Invoice	05/26/2026	144.00	603-4-9151-4256

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
2782188	1	LIQUOR	Invoice	05/26/2026	141.00	603-4-9151-4251
603						
2782189	1	BEER	Invoice	05/26/2026	169.60	603-4-9151-4252
603						
2784590	1	BEER CREDIT	Invoice	05/26/2026	232.45-	603-4-9151-4252
603						
2787467	1	BEER	Invoice	05/29/2026	30.60	603-4-9151-4252
603						
2787468	1	THC PRODUCTS	Invoice	05/29/2026	136.00	603-4-9151-4256
603						
2787469	1	BEER	Invoice	05/29/2026	1,765.92	603-4-9151-4252
603						
2788648	1	LIQUOR	Invoice	06/01/2026	258.75	603-4-9151-4251
603						
2788664	1	BEER	Invoice	06/01/2026	7,749.90	603-4-9151-4252
603						
2792938	1	LIQUOR	Invoice	06/04/2026	105.20	603-4-9151-4251
603						
2792939	1	BEER	Invoice	06/04/2026	199.20	603-4-9151-4252
603						
2792940	1	BEER	Invoice	06/04/2026	3,764.45	603-4-9151-4252
603						
2792984	1	LIQUOR	Invoice	06/04/2026	282.00	603-4-9151-4251
603						
970-00171	1	BEER CREDIT	Invoice	05/21/2026	122.00-	603-4-9151-4252
Total 8005 DAHLHEIMER BEVERAGE, LLC:					30,472.93	
603						
2780629	1	BEER CREDIT	Invoice	05/20/2026	21.27-	603-4-9111-4252
603						
2782194	1	BEER	Invoice	05/26/2026	7,974.10	603-4-9111-4252
603						
2782220	1	BEER	Invoice	05/26/2026	33.85	603-4-9111-4252
603						
2786085	1	THC PRODUCTS	Invoice	05/28/2026	456.00	603-4-9111-4256
603						
2786086	1	LIQUOR	Invoice	05/28/2026	258.75	603-4-9111-4251
603						
2786086	2	POP/MISC	Invoice	05/28/2026	204.00	603-4-9111-4255
603						
2786086	3	BEER	Invoice	05/28/2026	4,910.75	603-4-9111-4252
603						
2787470	1	POP/MISC	Invoice	06/01/2026	18.50	603-4-9111-4255
603						
2787470	2	BEER	Invoice	06/01/2026	17,636.20	603-4-9111-4252
603						
2788473	1	BEER CREDIT	Invoice	05/29/2026	39.40-	603-4-9111-4252
603						
2788665	1	THC PRODUCTS	Invoice	06/01/2026	88.00	603-4-9111-4256
603						
2792769	1	BEER	Invoice	06/04/2026	7,608.85	603-4-9111-4252
603						
2792769	2	POP/MISC	Invoice	06/04/2026	19.00	603-4-9111-4255
603						
2792982	1	THC PRODUCTS	Invoice	06/04/2026	1,240.00	603-4-9111-4256

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
2794720	1	POP/MISC	Invoice	06/05/2026	89.00	603-4-9111-4255
603						
2795359	1	BEER	Invoice	06/08/2026	12,606.25	603-4-9111-4252
Total 15900 DAHLHEIMER BEVERAGE, LLC:					53,082.58	
DANIELLE FAULHABER						
101						
102	1	TRANSCRIPTION SERVICES - MAY	Invoice	06/01/2026	827.33	101-4-2150-4409
Total 13642 DANIELLE FAULHABER:					827.33	
DEANO'S COLLISION SPEC INC						
291						
69458	1	REPAIR SQUAD #617 LMC CA519002	Invoice	05/27/2026	1,510.07	291-4-7000-4404
Total 16050 DEANO'S COLLISION SPEC INC:					1,510.07	
E C M PUBLISHERS INC						
101						
1099339	1	PH NOTICE - LANE ESTATES PLAT, P	Invoice	05/16/2026	80.00	101-4-1510-4359
101						
1099340	1	PH NOTICE - SNODDY VARIANCE, V	Invoice	05/16/2026	104.00	101-4-1510-4359
101						
1099341	1	PH NOTICE - HEMMELGARN VARIAN	Invoice	05/16/2026	104.00	101-4-1510-4359
101						
1099342	1	PH NOTICE - DOLLANSKY VARIANCE	Invoice	05/16/2026	104.00	101-4-1510-4359
101						
1099343	1	PH NOTICE - ONYX PARTNERS AME	Invoice	05/16/2026	104.00	101-4-1510-4359
101						
1099344	1	PH NOTICE - LIFT PT AMENDMENT,	Invoice	05/16/2026	96.00	101-4-1510-4359
101						
1099345	1	OA NOTICE - DATA CENTER OA 2602	Invoice	05/16/2026	104.00	101-4-1510-4359
101						
1099346	1	PH NOTICE - OAKWATER RIDGE AM	Invoice	05/16/2026	96.00	101-4-1510-4359
101						
1100260	1	NOTICE - ORDINANCE 26-13	Invoice	05/23/2026	520.00	101-4-1110-4359
101						
1100261	1	NOTICE - ORDINANCE 26-12	Invoice	05/23/2026	200.00	101-4-1110-4359
101						
1101008	1	BUSINESS CARDS - CHRIS TEFF	Invoice	05/28/2026	59.00	101-4-3120-4201
Total 17000 E C M PUBLISHERS INC:					1,571.00	
ELK RIVER MUNICIPAL UTILITIES						
401						
526 MAY 26	1	ELECTRIC - STREET LIGHTS	Invoice	06/03/2026	1,504.24	401-4-3120-4389
603						
5-27-26 ERMU	1	WATER/ELECTRIC	Invoice	05/27/2026	2,212.20	603-4-9112-4389
101						
5-27-26 ERMU	2	WATER/ELECTRIC	Invoice	05/27/2026	891.78	101-4-5110-4389
602						
5-27-26 ERMU	3	ELECTRIC	Invoice	05/27/2026	680.54	602-4-9050-4389
101						
5-27-26 ERMU	4	ELECTRIC	Invoice	05/27/2026	174.87	101-4-2330-4389

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
101						
5-27-26 ERMU	5	ELECTRIC	Invoice	05/27/2026	1,414.35	101-4-2310-4389
401						
529 5-27-26	1	ELECTRIC - STREET LIGHTS	Invoice	05/27/2026	632.56	401-4-3120-4389
101						
6-3-26 ERMU	1	WATER/ELECTRIC	Invoice	06/03/2026	7,390.69	101-4-5110-4389
602						
6-3-26 ERMU	2	ELECTRIC	Invoice	06/03/2026	1,596.21	602-4-9050-4389
101						
6-3-26 ERMU	3	ELECTRIC	Invoice	06/03/2026	141.56	101-4-2330-4389
101						
6-3-26 ERMU	4	ELECTRIC	Invoice	06/03/2026	66.16	101-4-2190-4389
101						
6-3-26 ERMU	5	ELECTRIC	Invoice	06/03/2026	33.16	101-4-5110-4389
Total 17700 ELK RIVER MUNICIPAL UTILITIES:					16,738.32	
ELK RIVER PIZZA MAN						
101						
207	1	SAFETY CAMP LUNCH ORDER	Invoice	06/02/2026	323.50	101-4-5220-4409
Total 29816 ELK RIVER PIZZA MAN:					323.50	
ELK RIVER WINLECTRIC						
101						
431382 01	1	SUPPLIES	Invoice	05/28/2026	18.84	101-4-1600-4219
Total 17890 ELK RIVER WINLECTRIC:					18.84	
EMILY'S PET ENTERPRISES LLC						
101						
9016 - 6/25/26	1	ENTERTAINMENT IN THE PARK 06-25	Invoice	03/27/2026	295.00	101-4-5220-4409
Total 52321 EMILY'S PET ENTERPRISES LLC:					295.00	
EMPIRE ENDEAVORS LLC						
101						
1 - 6/25/26	1	FARMERS MARKET MUSIC 6/25/26	Invoice	02/06/2026	175.00	101-4-5230-4409
Total 15266 EMPIRE ENDEAVORS LLC:					175.00	
FASTENAL COMPANY						
101						
MNELK147199	1	SUPPLIES - VENDING	Invoice	05/22/2026	142.96	101-4-3120-4219
101						
MNELK147199	2	SUPPLIES - VENDING	Invoice	05/22/2026	76.96	101-4-5110-4219
101						
MNELK147199	3	SUPPLIES - VENDING	Invoice	05/22/2026	65.11	101-4-3150-4219
101						
MNELK147315	1	SUPPLIES - VENDING	Invoice	05/29/2026	300.99	101-4-5110-4219
101						
MNELK147315	2	SUPPLIES - VENDING	Invoice	05/29/2026	55.91	101-4-3120-4219
101						
MNELK147315	3	SUPPLIES - VENDING	Invoice	05/29/2026	27.96	101-4-3150-4219
Total 18453 FASTENAL COMPANY:					669.89	

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
FEDERAL SIGNAL CORP						
101						
9218401	1	SIREN SOFTWARE UPDATE	Invoice	06/01/2026	6,300.00	101-4-2330-4404
Total 18500 FEDERAL SIGNAL CORP:					6,300.00	
FLEETPRIDE						
101						
134923976	1	SHOP STOCK	Invoice	05/29/2026	2,333.10	101-4-3150-4219
Total 11711 FLEETPRIDE:					2,333.10	
FLORENCE HICKMAN						
821						
6-10-2026-1 REFUND	1	REFUND PL 23-05 HICKMAN	Invoice	06/10/2026	1,150.00	821-2200
Total 52302 FLORENCE HICKMAN:					1,150.00	
FLUID INTERIORS, LLC						
101						
103316	1	OFFICE CHAIR - WELSH	Invoice	05/29/2026	1,021.31	101-4-2190-4219
Total 15280 FLUID INTERIORS, LLC:					1,021.31	
GESTALT ENGINEERING LLC						
228						
1338	1	LANDFILL ASSIST - MAY	Invoice	06/01/2026	385.00	228-4-7000-4319
Total 14099 GESTALT ENGINEERING LLC:					385.00	
GLOBAL RESERVE LLC - GRD						
603						
ORD-26523	1	THC PRODUCTS	Invoice	05/27/2026	91.03	603-4-9151-4256
Total 15311 GLOBAL RESERVE LLC - GRD:					91.03	
GOODIN COMPANY						
101						
1611412-00	1	SUPPLIES - STD ELEMENT 120V	Invoice	05/18/2026	43.50	101-4-5110-4219
Total 20113 GOODIN COMPANY:					43.50	
GOPHER STATE ONE-CALL INC						
602						
6050376	1	LOCATION CALLS	Invoice	05/31/2026	646.65	602-4-9020-4404
Total 20150 GOPHER STATE ONE-CALL INC:					646.65	
GRANITE CITY JOBBING CO						
603						
526747	1	POP/MISC	Invoice	05/22/2026	1,881.37	603-4-9111-4255
603						
526747	2	SUPPLIES	Invoice	05/22/2026	118.26	603-4-9112-4219
603						
526747	3	FREIGHT	Invoice	05/22/2026	5.00	603-4-9111-4332
603						
526748	1	POP/MISC	Invoice	05/22/2026	925.48	603-4-9151-4255

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
526748	2	SUPPLIES	Invoice	05/22/2026	53.12	603-4-9152-4219
603						
526748	3	FREIGHT	Invoice	05/22/2026	5.00	603-4-9151-4332
603						
527960	1	POP/MISC	Invoice	05/29/2026	877.94	603-4-9151-4255
603						
527960	2	SUPPLIES	Invoice	05/29/2026	49.82	603-4-9152-4219
603						
527960	3	FREIGHT	Invoice	05/29/2026	5.00	603-4-9151-4332
603						
528081	1	POP/MISC	Invoice	05/29/2026	519.48	603-4-9111-4255
603						
528081	2	SUPPLIES	Invoice	05/29/2026	159.34	603-4-9112-4219
603						
528081	3	FREIGHT	Invoice	05/29/2026	5.00	603-4-9111-4332
603						
529468	1	POP/MISC	Invoice	06/05/2026	858.45	603-4-9111-4255
603						
529468	2	SUPPLIES	Invoice	06/05/2026	39.09	603-4-9112-4219
603						
529468	3	FREIGHT	Invoice	06/05/2026	5.00	603-4-9111-4332
603						
529470	1	POP/MISC	Invoice	06/05/2026	585.70	603-4-9151-4255
603						
529470	2	SUPPLIES	Invoice	06/05/2026	32.57	603-4-9152-4219
603						
529470	3	FREIGHT	Invoice	06/05/2026	5.00	603-4-9151-4332
Total 10654 GRANITE CITY JOBBING CO:					6,130.62	
GREENFLY NETWORKS INC-CLEARFLY						
101						
INV826962	1	MONTLY PHONE SERVICES	Invoice	06/01/2026	725.63	101-4-1600-4321
Total 52632 GREENFLY NETWORKS INC-CLEARFLY:					725.63	
GRIMCO, INC						
101						
35604620-01	1	SIGN MATERIALS	Invoice	05/28/2026	179.73	101-4-1120-4226
Total 14770 GRIMCO, INC:					179.73	
HAWKINS & BAUMGARTNER, P.A.						
101						
6-3-2026	1	MAY PROSECUTION SVCS	Invoice	06/03/2026	20,970.18	101-4-1400-4304
Total 21048 HAWKINS & BAUMGARTNER, P.A.:					20,970.18	
HAWKINS, INC.						
602						
7433764	1	CHLORINE & SULFER DIOXIDE	Invoice	05/21/2026	1,022.30	602-4-9020-4219
Total 21053 HAWKINS, INC.:					1,022.30	
HEARTLAND BUSINESS SYSTEMS, LLC						

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
101						
885355-H	1	REMOTE ACCESS SOFTWARE ONLY	Invoice	05/19/2026	39.00	101-4-1350-4319
Total 14882 HEARTLAND BUSINESS SYSTEMS, LLC:					39.00	
HOME DEPOT CREDIT SERVICES						
101						
2021649	1	SUPPLIES	Invoice	06/03/2026	84.85	101-4-1600-4219
101						
4021494	1	MAINTENANCE SUPPLIES	Invoice	06/01/2026	115.94	101-4-2320-4219
603						
5020470	1	MAINTENANCE SUPPLIES - WB	Invoice	05/21/2026	214.20	603-4-9152-4219
602						
5622180	1	SUPPLIES	Invoice	05/21/2026	69.44	602-4-9020-4219
101						
7020293	1	MAINTENENCE SUPPLIES	Invoice	05/19/2026	173.91	101-4-2320-4219
603						
8021059	1	TRASH ENCLOSURE -WB	Invoice	05/28/2026	239.94	603-4-9152-4219
Total 21600 HOME DEPOT CREDIT SERVICES:					898.28	
HORIZON CHEMICAL LLC						
101						
INV139404	1	POOL/SPLASH PAD SUPPLIES	Invoice	05/28/2026	336.25	101-4-5110-4219
Total 15355 HORIZON CHEMICAL LLC:					336.25	
HUMERATECH						
221						
260458	1	NEW GAS VALVE ERV-2	Invoice	05/21/2026	2,289.21	221-4-5400-4401
Total 11926 HUMERATECH:					2,289.21	
INK WIZARDS						
101						
13328	1	UNIFORMS - SEASONAL STAFF	Invoice	05/26/2026	244.20	101-4-5110-4217
101						
13383	1	UNIFORMS - TEFF	Invoice	06/03/2026	215.40	101-4-3120-4217
Total 22250 INK WIZARDS:					459.60	
INSIGHT BREWING COMPANY, LLC						
603						
31956	1	BEER	Invoice	06/05/2026	183.04	603-4-9111-4252
Total 52377 INSIGHT BREWING COMPANY, LLC:					183.04	
ISD 728						
101						
6-10-2026 REFUND	1	REFUND CB26-19	Invoice	06/10/2026	2,059.20	101-3-0000-3413
Total 12543 ISD 728:					2,059.20	
ISHIGAKI USA LTD						
602						
3167	1	GLASS WIPER ASSEMBLY	Invoice	05/28/2026	2,470.81	602-4-9020-4219

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
Total 14483 ISHIGAKI USA LTD:					2,470.81	
JOHNSON BROS LIQUOR						
603						
1060837	1	LIQUOR	Invoice	05/28/2026	5,175.40	603-4-9111-4251
603						
1060837	2	FREIGHT	Invoice	05/28/2026	54.87	603-4-9111-4332
603						
1060839	1	LIQUOR	Invoice	05/28/2026	423.40	603-4-9151-4251
603						
1060839	2	FREIGHT	Invoice	05/28/2026	3.58	603-4-9151-4332
603						
1060840	1	LIQUOR	Invoice	05/28/2026	8,057.99	603-4-9111-4251
603						
1060840	2	FREIGHT	Invoice	05/28/2026	185.85	603-4-9111-4332
603						
1060841	1	WINE	Invoice	05/28/2026	5,338.00	603-4-9111-4253
603						
1060841	2	FREIGHT	Invoice	05/28/2026	95.58	603-4-9111-4332
603						
1060842	1	POP/MISC	Invoice	05/28/2026	80.00	603-4-9111-4255
603						
1060842	2	FREIGHT	Invoice	05/28/2026	3.54	603-4-9111-4332
603						
1060843	1	LIQUOR	Invoice	05/28/2026	216.00	603-4-9151-4251
603						
1060843	2	FREIGHT	Invoice	05/28/2026	9.85	603-4-9151-4332
603						
1060844	1	WINE	Invoice	05/28/2026	124.67	603-4-9151-4253
603						
1060844	2	FREIGHT	Invoice	05/28/2026	3.58	603-4-9151-4332
603						
1060845	1	LIQUOR	Invoice	05/28/2026	5,367.28	603-4-9111-4251
603						
1060845	2	FREIGHT	Invoice	05/28/2026	58.41	603-4-9111-4332
603						
1060846	1	LIQUOR	Invoice	05/28/2026	229.02	603-4-9151-4251
603						
1060846	2	FREIGHT	Invoice	05/28/2026	8.95	603-4-9151-4332
603						
1060847	1	LIQUOR	Invoice	05/28/2026	7,402.50	603-4-9151-4251
603						
1060847	2	FREIGHT	Invoice	05/28/2026	213.01	603-4-9151-4332
603						
1060848	1	WINE	Invoice	05/28/2026	179.25	603-4-9151-4253
603						
1060848	2	FREIGHT	Invoice	05/28/2026	6.27	603-4-9151-4332
603						
1060849	1	LIQUOR	Invoice	05/28/2026	3,399.66	603-4-9151-4251
603						
1060849	2	FREIGHT	Invoice	05/28/2026	59.07	603-4-9151-4332
603						
1066689	1	LIQUOR	Invoice	06/03/2026	6,024.20	603-4-9111-4251
603						
1066689	2	FREIGHT	Invoice	06/03/2026	88.50	603-4-9111-4332

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
1066690	1	LIQUOR	Invoice	06/03/2026	225.00	603-4-9151-4251
603						
1066690	2	FREIGHT	Invoice	06/03/2026	5.37	603-4-9151-4332
603						
1066691	1	WINE	Invoice	06/03/2026	425.81	603-4-9151-4253
603						
1066691	2	FREIGHT	Invoice	06/03/2026	10.74	603-4-9151-4332
603						
1066692	1	LIQUOR	Invoice	06/03/2026	780.00	603-4-9111-4251
603						
1066692	2	FREIGHT	Invoice	06/03/2026	25.67	603-4-9111-4332
603						
1066693	1	WINE	Invoice	06/03/2026	929.06	603-4-9111-4253
603						
1066693	2	FREIGHT	Invoice	06/03/2026	21.24	603-4-9111-4332
603						
1066694	1	POP/MISC	Invoice	06/03/2026	16.00	603-4-9111-4255
603						
1066694	2	FREIGHT	Invoice	06/03/2026	1.77	603-4-9111-4332
603						
1066695	1	LIQUOR	Invoice	06/03/2026	252.23	603-4-9151-4251
603						
1066695	2	FREIGHT	Invoice	06/03/2026	3.58	603-4-9151-4332
603						
1066696	1	LIQUOR	Invoice	06/03/2026	1,204.08	603-4-9151-4251
603						
1066696	2	FREIGHT	Invoice	06/03/2026	17.90	603-4-9151-4332
603						
183870	1	WINE CREDIT	Invoice	05/15/2026	22.04-	603-4-9151-4253
603						
183870	2	LIQUOR CREDIT	Invoice	05/15/2026	18.08-	603-4-9151-4251
603						
184547	1	WINE CREDIT	Invoice	05/21/2026	14.00-	603-4-9151-4253
603						
184986	1	LIQUOR CREDIT	Invoice	05/26/2026	49.56-	603-4-9111-4251
603						
184987	1	LIQUOR CREDIT	Invoice	05/26/2026	20.43-	603-4-9111-4251
603						
185104	1	LIQUOR CREDIT	Invoice	05/27/2026	16.00-	603-4-9151-4251
603						
185156	1	WINE CREDIT	Invoice	05/27/2026	18.00-	603-4-9111-4253
603						
185704	1	WINE CREDIT	Invoice	05/29/2026	22.50-	603-4-9151-4253
Total 22775 JOHNSON BROS LIQUOR:					46,546.27	
KATIE HARSTAD						
221						
62620206 KH	1	MILEAGE/PARKING - US FOODS EVE	Invoice	06/02/2026	28.85	221-4-5400-4331
Total 52287 KATIE HARSTAD:					28.85	
KIM GUNTZEL						
101						
106555255	1	DAMAGE DEPOSIT REFUND - TROTT	Invoice	06/03/2026	100.00	101-3-0000-3472

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
Total 52652 KIM GUNTZEL:					100.00	
KRISS PREMIUM PRODUCTS, INC						
221						
200945	1	WATER TREATMENT CHEMICALS	Invoice	06/01/2026	281.50	221-4-5400-4219
Total 23297 KRISS PREMIUM PRODUCTS, INC:					281.50	
KUTAK ROCK LLP						
245						
3748397	1	LEGAL - TIF 30 PROJECT	Invoice	06/08/2026	4,957.50	245-4-6210-4319
Total 52416 KUTAK ROCK LLP:					4,957.50	
LEAGUE OF MN CITIES						
101						
451971	1	2026 LMC CONFERENCE-DUNFORD	Invoice	06/03/2026	475.00	101-4-1210-4331
Total 23810 LEAGUE OF MN CITIES:					475.00	
LEAGUE OF MN CITIES INS TRUST						
291						
26305 & 26351	1	WORK COMP DEDUCTIBLE BILLING	Invoice	06/01/2026	2,390.64	291-4-7000-4109
Total 23800 LEAGUE OF MN CITIES INS TRUST:					2,390.64	
101						
7-2026 WC	1	WC INS - JUL/SEP 26	Invoice	06/04/2026	23.00	101-4-1110-4109
101						
7-2026 WC	2	WC INS - JUL/SEP 26	Invoice	06/04/2026	345.00	101-4-1120-4109
101						
7-2026 WC	3	WC INS - JUL/SEP 26	Invoice	06/04/2026	529.00	101-4-1210-4109
101						
7-2026 WC	4	WC INS - JUL/SEP 26	Invoice	06/04/2026	258.00	101-4-1220-4109
101						
7-2026 WC	5	WC INS - JUL/SEP 26	Invoice	06/04/2026	644.00	101-4-1310-4109
101						
7-2026 WC	6	WC INS - JUL/SEP 26	Invoice	06/04/2026	332.00	101-4-1350-4109
101						
7-2026 WC	7	WC INS - JUL/SEP 26	Invoice	06/04/2026	440.00	101-4-1510-4109
101						
7-2026 WC	8	WC INS - JUL/SEP 26	Invoice	06/04/2026	5,962.00	101-4-1600-4109
101						
7-2026 WC	9	WC INS - JUL/SEP 26	Invoice	06/04/2026	75,278.00	101-4-2110-4109
101						
7-2026 WC	10	WC INS - JUL/SEP 26	Invoice	06/04/2026	9,966.00	101-4-2310-4109
101						
7-2026 WC	11	WC INS - JUL/SEP 26	Invoice	06/04/2026	12,990.00	101-4-2320-4109
101						
7-2026 WC	12	WC INS - JUL/SEP 26	Invoice	06/04/2026	719.00	101-4-2410-4109
101						
7-2026 WC	13	WC INS - JUL/SEP 26	Invoice	06/04/2026	191.00	101-4-2420-4109
101						
7-2026 WC	14	WC INS - JUL/SEP 26	Invoice	06/04/2026	166.00	101-4-2440-4109
101						
7-2026 WC	15	WC INS - JUL/SEP 26	Invoice	06/04/2026	6,366.00	101-4-3120-4109

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
101						
7-2026 WC	16	WC INS - JUL/SEP 26	Invoice	06/04/2026	2,103.00	101-4-3130-4109
101						
7-2026 WC	17	WC INS - JUL/SEP 26	Invoice	06/04/2026	2,952.00	101-4-3150-4109
101						
7-2026 WC	18	WC INS - JUL/SEP 26	Invoice	06/04/2026	533.00	101-4-3300-4109
101						
7-2026 WC	19	WC INS - JUL/SEP 26	Invoice	06/04/2026	11,095.00	101-4-5110-4109
101						
7-2026 WC	20	WC INS - JUL/SEP 26	Invoice	06/04/2026	934.00	101-4-5210-4109
101						
7-2026 WC	21	WC INS - JUL/SEP 26	Invoice	06/04/2026	136.00	101-4-5510-4109
221						
7-2026 WC	22	WC INS - JUL/SEP 26	Invoice	06/04/2026	2,631.00	221-4-5400-4109
602						
7-2026 WC	23	WC INS - JUL/SEP 26	Invoice	06/04/2026	3,872.00	602-4-9010-4109
603						
7-2026 WC	24	WC INS - JUL/SEP 26	Invoice	06/04/2026	2,784.00	603-4-9112-4109
603						
7-2026 WC	25	WC INS - JUL/SEP 26	Invoice	06/04/2026	2,052.00	603-4-9152-4109
101						
7-2026 WC	26	WC INS - JUL/SEP 26 HRA	Invoice	06/04/2026	87.00	101-4-6210-4109
101						
7-2026 WC	27	WC INS - JUL/SEP 26 EDA	Invoice	06/04/2026	142.00	101-4-6210-4109
Total 23805 LEAGUE OF MN CITIES INS TRUST:					143,530.00	
LEXISNEXIS RISK SOLUTIONS FL INC						
101						
1300289657	1	ONLINE INVESTIGATIVE SERVICES	Invoice	05/31/2026	533.34	101-4-2130-4433
Total 52587 LEXISNEXIS RISK SOLUTIONS FL INC:					533.34	
LISA M FURTH						
101						
6-25-2026 DIVAS	1	RIVERFRONT CONCERTS DIVAS FIN	Invoice	05/06/2026	3,000.00	101-4-5220-4409
Total 14477 LISA M FURTH:					3,000.00	
M T I DISTRIBUTING INC						
101						
1521772-00	1	PARTS #724	Invoice	06/01/2026	1,178.93	101-4-5110-4221
Total 24475 M T I DISTRIBUTING INC:					1,178.93	
MARCO HOLDINGS LLC						
101						
INV15269709	1	ACE365	Invoice	05/20/2026	6,968.17	101-4-1350-4404
101						
INV15298736	1	O365 SUBSCRIPTION	Invoice	05/28/2026	6,218.64	101-4-1350-4404
101						
INV15323713	1	CISCO DUO ADV SUBSCRIPTIONS	Invoice	06/03/2026	1,824.00	101-4-1350-4404
Total 24714 MARCO HOLDINGS LLC:					15,010.81	
MAVERICK BEVERAGE CO MN LLC						

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
CM183681	1	WINE CREDIT	Invoice	04/29/2026	72.00-	603-4-9151-4253
603						
CM184167	1	WINE CREDIT	Invoice	05/18/2026	12.00-	603-4-9151-4253
603						
INV1738646	1	WINE	Invoice	05/21/2026	731.88	603-4-9151-4253
603						
INV1738646	2	FREIGHT	Invoice	05/21/2026	24.50	603-4-9151-4332
603						
INV1738681	1	LIQUOR	Invoice	05/21/2026	180.00	603-4-9111-4251
603						
INV1738681	2	WINE	Invoice	05/21/2026	1,055.88	603-4-9111-4253
603						
INV1738681	3	FREIGHT	Invoice	05/21/2026	42.00	603-4-9111-4332
603						
INV1742420	1	WINE	Invoice	06/04/2026	240.00	603-4-9111-4253
603						
INV1742420	2	FREIGHT	Invoice	06/04/2026	7.00	603-4-9111-4332
603						
INV1742423	1	FREIGHT	Invoice	06/04/2026	7.00	603-4-9151-4332
603						
INV1742423	2	WINE	Invoice	06/04/2026	240.00	603-4-9151-4253
Total 14588 MAVERICK BEVERAGE CO MN LLC:					2,444.26	
MICHAEL L RUSSELL						
101						
260618 - 6/18/26	1	FARMERS MARKET MUSIC 6/18/26	Invoice	02/17/2026	150.00	101-4-5230-4409
Total 52569 MICHAEL L RUSSELL:					150.00	
MN DEPT OF LABOR & INDUSTRY						
101						
May 2026	1	MAY 2026 SURCHARGE - PS2605-001	Invoice	06/03/2026	2,745.09	101-3-0000-3233
Total 26180 MN DEPT OF LABOR & INDUSTRY:					2,745.09	
MN DEPT OF MOTOR VEHICLES						
602						
#551 WWTP 11369	1	TITLE/REGISTRATION - #551 - 11369	Invoice	06/02/2026	3,262.08	602-4-9020-4560
101						
9085 - 2025 PIERCE	1	TITLE/REGISTRATION - #419	Invoice	06/01/2026	29.00	101-4-2320-4219
Total 26190 MN DEPT OF MOTOR VEHICLES:					3,291.08	
MN POLLUTION CONTROL AGENCY						
602						
B-55894533 NF	1	CERTIFICATION RENEWAL-FLAHERT	Invoice	06/01/2026	23.00	602-4-9020-4437
Total 26545 MN POLLUTION CONTROL AGENCY:					23.00	
MN VALLEY TESTING LAB INC						
602						
1359903	1	WATER TESTING	Invoice	05/29/2026	479.40	602-4-9020-4319
Total 24500 MN VALLEY TESTING LAB INC:					479.40	

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
MR CUTTING EDGE						
221						
8304	1	ICE BLADE SHARPENING	Invoice	05/31/2026	102.00	221-4-5400-4401
Total 13984 MR CUTTING EDGE:					102.00	
N C S I						
221						
69725	1	BACKGROUND CHECKS - SKATING I	Invoice	06/01/2026	37.00	221-4-5420-4409
Total 27519 N C S I:					37.00	
NAPA OF ELK RIVER, LLC						
101						
342742	1	PARTS ERMU	Invoice	05/26/2026	25.66	101-4-3150-4221
101						
343069	1	SUPPLIES - HYDRAULIC HOSE	Invoice	05/28/2026	2,369.40	101-4-3150-4219
602						
344652	1	PARTS	Invoice	06/09/2026	116.56	602-4-9020-4219
Total 52338 NAPA OF ELK RIVER, LLC:					2,511.62	
NEMECEK GROUP, LLC						
440						
INV-41521	1	PT BANNERS	Invoice	05/29/2026	444.98	440-4-5110-4219
Total 14463 NEMECEK GROUP, LLC:					444.98	
NICHOLAS SCHWIENTEK						
101						
52626 BOOTS	1	BOOT ALLOWANCE-SCHWIENTEK	Invoice	05/25/2026	75.00	101-4-5110-4217
Total 52654 NICHOLAS SCHWIENTEK:					75.00	
OMANN BROS INC						
101						
19466	1	SUPPLIES - AC FINES MIX	Invoice	05/26/2026	135.00	101-4-3120-4219
101						
19499	1	SUPPLIES - MV4 MIX	Invoice	05/29/2026	96.69	101-4-3120-4219
Total 28850 OMANN BROS INC:					231.69	
OXFORD STREET MERCHANTS						
603						
7565957	1	WINE	Invoice	05/28/2026	252.00	603-4-9111-4253
603						
7565957	2	FREIGHT	Invoice	05/28/2026	7.08	603-4-9111-4332
603						
7565958	1	WINE	Invoice	05/28/2026	793.80	603-4-9151-4253
603						
7565958	2	FREIGHT	Invoice	05/28/2026	12.53	603-4-9151-4332
603						
7566156	1	WINE	Invoice	05/28/2026	176.00	603-4-9151-4253
603						
7566157	1	WINE	Invoice	05/28/2026	1,361.80	603-4-9111-4253
603						
7566157	2	FREIGHT	Invoice	05/28/2026	14.16	603-4-9111-4332

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
7566834	1	WINE	Invoice	06/03/2026	360.00	603-4-9151-4253
603						
7566834	2	FREIGHT	Invoice	06/03/2026	7.16	603-4-9151-4332
Total 52608 OXFORD STREET MERCHANTS:					2,984.53	
OXYGEN SERVICE CO, INC						
101						
3653306	1	CYLINDER RENTALS	Invoice	05/31/2026	214.54	101-4-3150-4219
101						
8946483	1	SUPPLIES - PROPANE	Invoice	06/02/2026	319.65	101-4-3150-4219
Total 28960 OXYGEN SERVICE CO, INC:					534.19	
PAUSTIS WINE COMPANY						
603						
294745	1	WINE	Invoice	05/14/2026	1,110.68	603-4-9111-4253
603						
294745	2	FREIGHT	Invoice	05/14/2026	15.00	603-4-9111-4332
603						
296356	1	WINE	Invoice	06/04/2026	180.00	603-4-9111-4253
603						
296356	2	FREIGHT	Invoice	06/04/2026	8.00	603-4-9111-4332
Total 29251 PAUSTIS WINE COMPANY:					1,313.68	
PERFECTION PLUS, INC.						
101						
316467	1	MONTHLY CLEANING SVCS - JUNE	Invoice	06/01/2026	1,275.00	101-4-5210-4401
101						
316470	1	CLEANING SVCS - TROTT BROOK B	Invoice	06/01/2026	200.00	101-4-5210-4401
211						
316488	1	MONTHLY CONTRACT CLEANING - P	Invoice	06/01/2026	2,565.00	211-4-5600-4405
Total 12651 PERFECTION PLUS, INC.:					4,040.00	
PHILLIPS WINE & SPIRITS CO						
603						
5179395	1	LIQUOR	Invoice	05/28/2026	1,279.60	603-4-9111-4251
603						
5179395	2	FREIGHT	Invoice	05/28/2026	27.59	603-4-9111-4332
603						
5179396	1	WINE	Invoice	05/28/2026	260.40	603-4-9111-4253
603						
5179396	2	FREIGHT	Invoice	05/28/2026	15.93	603-4-9111-4332
603						
5179397	1	WINE	Invoice	05/28/2026	221.00	603-4-9111-4253
603						
5179397	2	POP/MISC	Invoice	05/28/2026	59.55	603-4-9111-4255
603						
5179397	3	FREIGHT	Invoice	05/28/2026	7.23	603-4-9111-4332
603						
5179398	1	LIQUOR	Invoice	05/28/2026	677.70	603-4-9151-4251
603						
5179398	2	FREIGHT	Invoice	05/28/2026	10.89	603-4-9151-4332

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
5179399	1	WINE	Invoice	05/28/2026	253.35	603-4-9151-4253
603						
5179399	2	FREIGHT	Invoice	05/28/2026	14.32	603-4-9151-4332
603						
5179400	1	POP/MISC	Invoice	05/28/2026	81.66	603-4-9151-4255
603						
5179400	2	FREIGHT	Invoice	05/28/2026	2.09	603-4-9151-4332
603						
5183130	1	LIQUOR	Invoice	06/03/2026	1,867.76	603-4-9111-4251
603						
5183130	2	FREIGHT	Invoice	06/03/2026	40.71	603-4-9111-4332
603						
5183131	1	WINE	Invoice	06/03/2026	316.00	603-4-9111-4253
603						
5183131	2	FREIGHT	Invoice	06/03/2026	10.62	603-4-9111-4332
603						
5183132	1	WINE	Invoice	06/03/2026	88.00	603-4-9111-4253
603						
5183132	2	FREIGHT	Invoice	06/03/2026	5.31	603-4-9111-4332
603						
5183132	3	POP/MISC	Invoice	06/03/2026	59.75	603-4-9111-4255
603						
5183133	1	LIQUOR	Invoice	06/03/2026	1,237.40	603-4-9151-4251
603						
5183133	2	FREIGHT	Invoice	06/03/2026	28.64	603-4-9151-4332
603						
5183134	1	WINE	Invoice	06/03/2026	743.20	603-4-9151-4253
603						
5183134	2	FREIGHT	Invoice	06/03/2026	28.64	603-4-9151-4332
603						
580863	1	POP/MISC CREDIT	Invoice	05/14/2026	84.12-	603-4-9151-4255
603						
581507	1	LIQUOR CREDIT	Invoice	05/21/2026	133.00-	603-4-9111-4251
603						
581507	2	FREIGHT CREDIT	Invoice	05/21/2026	1.74-	603-4-9111-4332
603						
581747	1	WINE CREDIT	Invoice	05/26/2026	3.33-	603-4-9111-4253
Total 29665 PHILLIPS WINE & SPIRITS CO:					7,115.15	
PLAISTED COMPANIES INC						
101						
11063	1	SUPPLIES-CLASS 5 & COARSE SAN	Invoice	05/23/2026	378.37	101-4-3120-4219
Total 29845 PLAISTED COMPANIES INC:					378.37	
POLYDYNE INC.						
602						
2032047	1	CLARIFLOC	Invoice	05/26/2026	3,657.00	602-4-9020-4219
602						
2032201	1	CLARIFLOC CE-2464 CREDIT	Invoice	05/27/2026	7,314.00-	602-4-9020-4219
602						
2034516	1	CLARIFLOC C-6266X	Invoice	06/03/2026	7,314.00	602-4-9020-4219
Total 14886 POLYDYNE INC.:					3,657.00	

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
PRECISE MRM LLC						
101						
IN200-2013148	1	5MB FLAT DATAT PLAN	Invoice	05/26/2026	437.00	101-4-3130-4219
Total 11804 PRECISE MRM LLC:					437.00	
PRO-TEC DESIGN, INC						
101						
124214	1	DOOR REPAIRS - PSB	Invoice	06/08/2026	310.58	101-4-2190-4401
Total 30229 PRO-TEC DESIGN, INC:					310.58	
PULLAR PRAIRIE DEVELOPMENT						
821						
6102026-4 REFUND	1	P 22-11 SURETY REFUND	Invoice	06/10/2026	2,000.00	821-2200
821						
6102026-4 REFUND	2	P 22-11 INSPECTION REFUND	Invoice	06/10/2026	250.00	821-2200
Total 14876 PULLAR PRAIRIE DEVELOPMENT:					2,250.00	
QUALITY FLOW SYSTEMS INC						
602						
51129	1	CITY HALL LS IMPELLER	Invoice	05/28/2026	3,595.00	602-4-9050-4219
602						
51211	1	HILLSIDE LS POWER CORD/IMPELL	Invoice	05/28/2026	5,633.00	602-4-9050-4219
602						
51216	1	HWY 10 LS IMPELLER	Invoice	06/09/2026	2,764.00	602-4-9050-4219
602						
51219	1	SIMONET LS PLC	Invoice	06/09/2026	4,170.00	602-4-9050-4219
Total 30500 QUALITY FLOW SYSTEMS INC:					16,162.00	
RAFTERS BREWING LLC						
603						
IN-8976	1	BEER	Invoice	06/04/2026	332.00	603-4-9151-4252
Total 52504 RAFTERS BREWING LLC:					332.00	
REPUBLIC SERVICES #899						
211						
899-005011959	1	MAY COMM GARBAGE SVC	Invoice	05/31/2026	64.47	211-4-5600-4389
101						
899-005011959	2	MAY COMM GARBAGE SVC	Invoice	05/31/2026	140.23	101-4-1600-4389
101						
899-005011959	3	MAY COMM GARBAGE SVC	Invoice	05/31/2026	179.10	101-4-2190-4389
101						
899-005011959	4	MAY COMM GARBAGE SVC	Invoice	05/31/2026	563.81	101-4-3120-4389
603						
899-005011959	5	MAY COMM GARBAGE SVC	Invoice	05/31/2026	89.06	603-4-9112-4389
603						
899-005011959	6	MAY COMM GARBAGE SVC	Invoice	05/31/2026	89.06	603-4-9152-4389
602						
899-005011959	7	MAY COMM GARBAGE SVC	Invoice	05/31/2026	148.66	602-4-9020-4389
602						
899-005011959	8	MAY COMM GARBAGE SVC	Invoice	05/31/2026	273.68	602-4-9020-4384
101						
899-005011959	9	MAY COMM GARBAGE SVC	Invoice	05/31/2026	98.72	101-4-2310-4389

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
101						
899-005011959	10	MAY COMM GARBAGE SVC-FS 3	Invoice	05/31/2026	98.72	101-4-2310-4389
101						
899-005011959	11	MAY COMM GARBAGE SVC-FS TRAI	Invoice	05/31/2026	234.00	101-4-2310-4389
221						
899-005011959	12	MAY COMM GARBAGE SVC	Invoice	05/31/2026	733.65	221-4-5400-4389
228						
899-005011959	13	MAY COMM GARBAGE SVC	Invoice	05/31/2026	543.82	228-4-7000-4389
101						
899-005011959	14	MAY COMM GARBAGE SVC	Invoice	05/31/2026	771.07	101-4-5110-4389
605						
899-005012990	1	RESIDENTIAL GARBAGE SVC	Invoice	05/31/2026	107,244.23	605-4-9210-4409
Total 10407 REPUBLIC SERVICES #899:					111,272.28	
RIVERSIDE DEVELOPMENT CO						
821						
6102026-2 REFUND	1	REFUND PL 25-01 RIVERSIDE DEV	Invoice	06/10/2026	25.00	821-2200
821						
6102026-2 REFUND	2	REFUND PL 25-02 RIVERSIDE DEV	Invoice	06/10/2026	500.00	821-2200
821						
6102026-2 REFUND	3	REFUND OA 25-01 RIVERSIDE DEV	Invoice	06/10/2026	1,000.00	821-2200
Total 14387 RIVERSIDE DEVELOPMENT CO:					1,525.00	
RUSSELL HEIDORN						
101						
100-1 - 7/2/26	1	FARMERS MARKET MUSIC 7/2/26	Invoice	02/05/2026	150.00	101-4-5230-4409
Total 52572 RUSSELL HEIDORN:					150.00	
SAFEWARE INC						
101						
30352852	1	SUPPLIES	Invoice	05/28/2026	156.00	101-4-2320-4219
Total 52648 SAFEWARE INC:					156.00	
SARAH TUCKER						
101						
52626 BOOTS	1	BOOT ALLOWANCE-S TUCKER	Invoice	05/14/2026	75.00	101-4-5110-4217
Total 52653 SARAH TUCKER:					75.00	
SHERWIN-WILLIAMS						
101						
68020142060526	1	PAINT	Invoice	05/27/2026	33.82	101-4-1600-4219
Total 32280 SHERWIN-WILLIAMS:					33.82	
SONJA VICIOSO						
101						
107194326	1	DAMAGE DEPOSIT REFUND - TROTT	Invoice	06/09/2026	100.00	101-3-0000-3472
Total 52656 SONJA VICIOSO:					100.00	
SOUTHERN GLAZER'S WINE & SPIRITS OF MN						

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
603						
2763140	1	FREIGHT	Invoice	05/28/2026	2.56	603-4-9151-4332
603						
2763141	1	LIQUOR	Invoice	05/28/2026	2,823.57	603-4-9151-4251
603						
2763141	2	FREIGHT	Invoice	05/28/2026	37.55	603-4-9151-4332
603						
2765847	1	FREIGHT	Invoice	06/04/2026	47.04	603-4-9151-4332
603						
2765847	2	LIQUOR	Invoice	06/04/2026	1,697.80	603-4-9151-4251
603						
2765848	1	FREIGHT	Invoice	06/04/2026	2.56	603-4-9151-4332
603						
2765848	2	WINE	Invoice	06/04/2026	110.28	603-4-9151-4253
Total 8000 SOUTHERN GLAZER'S WINE & SPIRITS OF MN:					4,721.36	
603						
2763136	1	LIQUOR	Invoice	05/28/2026	496.44	603-4-9111-4251
603						
2763136	2	FREIGHT	Invoice	05/28/2026	3.75	603-4-9111-4332
603						
2763137	1	LIQUOR	Invoice	05/28/2026	14,252.07	603-4-9111-4251
603						
2763137	2	FREIGHT	Invoice	05/28/2026	225.83	603-4-9111-4332
603						
2763138	1	WINE	Invoice	05/28/2026	1,003.83	603-4-9111-4253
603						
2763138	2	FREIGHT	Invoice	05/28/2026	21.67	603-4-9111-4332
603						
2763139	1	FREIGHT	Invoice	05/28/2026	5.00	603-4-9111-4332
603						
2765845	1	LIQUOR	Invoice	06/04/2026	7,946.82	603-4-9111-4251
603						
2765845	2	FREIGHT	Invoice	06/04/2026	86.62	603-4-9111-4332
603						
2765846	1	WINE	Invoice	06/04/2026	952.32	603-4-9111-4253
603						
2765846	2	FREIGHT	Invoice	06/04/2026	20.00	603-4-9111-4332
603						
9699732	1	LIQUOR CREDIT	Invoice	05/29/2026	496.44-	603-4-9111-4251
Total 11314 SOUTHERN GLAZER'S WINE & SPIRITS OF MN:					24,517.91	
STAPLES BUSINESS ADVANTAGE						
101						
7010096773	1	BREAK ROOM SUPPLIES-FAC MAINT	Invoice	05/31/2026	31.59	101-4-1600-4219
Total 33059 STAPLES BUSINESS ADVANTAGE:					31.59	
STEP SAVER INC						
101						
196317	1	BULK SALT -- POLICE DEPARTMENT	Invoice	06/03/2026	135.00	101-4-2190-4219
Total 13048 STEP SAVER INC:					135.00	

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
STREICHER'S						
101						
I1828579	1	NEW OFFICER INITIAL ISSUE - ADAM	Invoice	05/22/2026	408.98	101-4-2120-4217
101						
I1829495	1	NEW PATROL BALLISTIC VEST - BEB	Invoice	05/28/2026	2,328.98	101-4-2120-4217
101						
I1829496	1	NEW PATROL BALLISTIC VEST - CHR	Invoice	05/28/2026	2,340.98	101-4-2120-4217
Total 33300 STREICHER'S:					5,078.94	
SUMMER LAKES BEVERAGE LLC						
603						
12584	1	POP/MISC	Invoice	05/27/2026	948.75	603-4-9111-4255
Total 14779 SUMMER LAKES BEVERAGE LLC:					948.75	
SUMMIT COMPANIES						
101						
3956820	1	ANNUAL FIRE EXT INSPECTION/MAI	Invoice	03/24/2026	816.30	101-4-1600-4401
221						
4132814	1	SEMI ANNUAL ANSUL SYSTEM	Invoice	05/29/2026	464.40	221-4-5400-4401
Total 33444 SUMMIT COMPANIES:					1,280.70	
TEAM LABORATORY CHEMICAL						
602						
INV0051896	1	FLUORESCENT GREEN PAINT	Invoice	05/29/2026	422.00	602-4-9020-4219
Total 14016 TEAM LABORATORY CHEMICAL:					422.00	
THE AMERICAN BOTTLING CO						
603						
4847910160	1	POP/MISC	Invoice	05/26/2026	223.04	603-4-9151-4255
Total 10415 THE AMERICAN BOTTLING CO:					223.04	
THE WINE COMPANY						
603						
442060	1	LIQUOR	Invoice	05/22/2026	153.00	603-4-9111-4251
603						
442060	2	WINE	Invoice	05/22/2026	788.00	603-4-9111-4253
603						
442060	3	FREIGHT	Invoice	05/22/2026	28.20	603-4-9111-4332
603						
442061	1	WINE	Invoice	05/22/2026	404.00	603-4-9151-4253
603						
442061	2	FREIGHT	Invoice	05/22/2026	21.20	603-4-9151-4332
Total 36423 THE WINE COMPANY:					1,394.40	
T-MOBILE USA, INC						
101						
L2511270285	1	CELL PHONE DATA-CASE #25018659	Invoice	05/27/2026	50.00	101-4-2130-4319
101						
L2511270304	1	CELL TOWER DUMP #25018659	Invoice	05/27/2026	50.00	101-4-2130-4319

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
Total 13754 T-MOBILE USA, INC:					100.00	
TRANSUNION RISK & ALTERNATIVE						
101						
556261-202605-1	1	ONLINE INVESTIGATIVE SVCS	Invoice	06/02/2026	110.00	101-4-2130-4433
Total 12665 TRANSUNION RISK & ALTERNATIVE:					110.00	
TREVOR J. BROWN						
101						
1 - 6/25/26	1	PRESENTATION FEE - 6/25/26	Invoice	06/02/2026	100.00	101-4-5510-4409
Total 52397 TREVOR J. BROWN:					100.00	
TRUE BRANDS						
603						
1764093	1	POP/MISC	Invoice	05/22/2026	23.88	603-4-9111-4255
Total 12840 TRUE BRANDS:					23.88	
URBAN GROWLER BREWING COMPANY, LLC						
603						
E-43263	1	BEER	Invoice	05/29/2026	373.00	603-4-9151-4252
Total 52364 URBAN GROWLER BREWING COMPANY, LLC:					373.00	
US FOODS, INC						
221						
5046265	1	CATERING/CONCESSIONS FOOD &	Invoice	06/05/2026	1,818.97	221-4-5430-4259
221						
5976967	1	ESPRESSO MACHINE RENTAL - APR	Invoice	06/01/2026	300.00	221-4-5430-4219
Total 52522 US FOODS, INC:					2,118.97	
UTILITY CONSULTANTS, INC						
602						
128045	1	SAMPLE TESTING	Invoice	05/28/2026	1,582.29	602-4-9020-4319
Total 35571 UTILITY CONSULTANTS, INC:					1,582.29	
VERIZON WIRELESS-VSAT						
101						
9022434408	1	CELL PHONE DATA - 26002347	Invoice	06/03/2026	105.00	101-4-2130-4319
Total 13677 VERIZON WIRELESS-VSAT:					105.00	
VESTIS GROUP INC						
221						
2500995381	1	LOBBY RUGS	Invoice	05/27/2026	21.56	221-4-5400-4219
221						
2500995382	1	CONCESSIONS - LINENS	Invoice	05/27/2026	29.77	221-4-5430-4219
221						
2501001058	1	LOBBY RUGS	Invoice	06/03/2026	21.56	221-4-5400-4219
221						
2501001060	1	CONCESSIONS - LINENS	Invoice	06/03/2026	30.44	221-4-5430-4219

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
Total 52462 VESTIS GROUP INC:					103.33	
VIKING COCA-COLA CO						
603						
3928531	1	POP/MISC	Invoice	05/22/2026	971.80	603-4-9111-4255
603						
3943851	1	POP/MISC	Invoice	06/05/2026	483.80	603-4-9111-4255
Total 35725 VIKING COCA-COLA CO:					1,455.60	
VINOCOPIA						
603						
395908-IN	1	WINE	Invoice	06/03/2026	120.00	603-4-9111-4253
603						
395908-IN	2	FREIGHT	Invoice	06/03/2026	2.50	603-4-9111-4332
603						
395921-IN	1	FREIGHT	Invoice	06/03/2026	5.00	603-4-9151-4332
603						
395921-IN	2	LIQUOR	Invoice	06/03/2026	653.00	603-4-9151-4251
Total 35763 VINOCOPIA:					780.50	
WASTE MANAGEMENT CORP SVCS						
602						
258060-0500-2	1	SPECIAL WASTE - WW	Invoice	06/01/2026	1,593.64	602-4-9020-4409
602						
50623-1706-9	1	BIO SOLIDS HAULING-5/16-5/31/26	Invoice	06/01/2026	27,505.47	602-4-9020-4409
602						
50649-1706-4	1	BIO SOLIDS HAULING-5/16-5/31/26	Invoice	06/01/2026	18,742.04	602-4-9020-4409
Total 36033 WASTE MANAGEMENT CORP SVCS:					47,841.15	
WATER LABORATORIES						
101						
10944	1	WATER TESTING-MAY	Invoice	06/06/2026	215.20	101-4-2440-4409
Total 36050 WATER LABORATORIES:					215.20	
WILLIAM A HALE						
101						
1 - 6/18/26	1	ENTERTAINMENT IN THE PARK 06-18	Invoice	03/17/2026	450.00	101-4-5220-4409
Total 52601 WILLIAM A HALE:					450.00	
WINDSTREAM						
101						
6-03-26	1	PHONE LINE CHGS-FIRE	Invoice	06/03/2026	148.55	101-4-2310-4321
101						
6-03-26	2	PHONE LINE CHGS-FIRE INSP	Invoice	06/03/2026	51.88	101-4-2320-4321
Total 11102 WINDSTREAM:					200.43	
WRUCK SEWER & PORTABLE RENTAL						
101						
I34788	1	PORTABLE RENTALS - MAY	Invoice	06/02/2026	2,114.22	101-4-5110-4415

Invoice Number	Sequence Number	Description	Type	Invoice Date	Invoice Amount	GL Account Number
Total 13814 WRUCK SEWER & PORTABLE RENTAL:					2,114.22	
YALE MECHANICAL LLC						
603						
284675	1	HVAC MAINT/HEATER & EXHAUST F	Invoice	05/20/2026	643.00	603-4-9152-4404
Total 36620 YALE MECHANICAL LLC:					643.00	
ZIEGLER INC						
101						
IN002429906	1	PARTS #313	Invoice	05/26/2026	563.88	101-4-3120-4221
101						
IN002438587	1	HOSE PARTS #419	Invoice	06/02/2026	205.91	101-4-2320-4221
Total 36900 ZIEGLER INC:					769.79	
Total :					841,675.98	
Grand Totals:					841,675.98	

Summary by General Ledger Account Number

GL Account Number	Debit	Credit	Net
101-3-0000-3233	2,745.09	.00	2,745.09
101-3-0000-3413	2,059.20	.00	2,059.20
101-3-0000-3472	200.00	.00	200.00
101-4-1110-4109	23.00	.00	23.00
101-4-1110-4359	720.00	.00	720.00
101-4-1120-4109	345.00	.00	345.00
101-4-1120-4226	179.73	.00	179.73
101-4-1210-4109	529.00	.00	529.00
101-4-1210-4331	475.00	.00	475.00
101-4-1210-4433	1,200.00	.00	1,200.00
101-4-1220-4109	258.00	.00	258.00
101-4-1310-4109	644.00	.00	644.00
101-4-1310-4404	12,434.43	.00	12,434.43
101-4-1350-4109	332.00	.00	332.00
101-4-1350-4219	1,027.93	.00	1,027.93
101-4-1350-4319	3,582.75	.00	3,582.75
101-4-1350-4404	15,010.81	.00	15,010.81
101-4-1400-4304	20,970.18	.00	20,970.18
101-4-1510-4109	440.00	.00	440.00
101-4-1510-4359	792.00	.00	792.00
101-4-1600-4109	5,962.00	.00	5,962.00
101-4-1600-4219	812.58	.00	812.58
101-4-1600-4321	725.63	.00	725.63
101-4-1600-4389	1,494.03	.00	1,494.03
101-4-1600-4401	3,032.30	.00	3,032.30
101-4-2110-4109	75,278.00	.00	75,278.00
101-4-2120-4217	5,078.94	.00	5,078.94
101-4-2120-4219	278.97	.00	278.97
101-4-2130-4219	52.01	.00	52.01

Summary by General Ledger Account Number

GL Account Number	Debit	Credit	Net
101-4-2130-4319	370.00	.00	370.00
101-4-2130-4433	643.34	.00	643.34
101-4-2150-4409	827.33	.00	827.33
101-4-2190-4219	2,142.87	.00	2,142.87
101-4-2190-4389	1,290.24	.00	1,290.24
101-4-2190-4401	1,066.58	.00	1,066.58
101-4-2310-4109	9,966.00	.00	9,966.00
101-4-2310-4217	63.70	.00	63.70
101-4-2310-4321	148.55	.00	148.55
101-4-2310-4389	2,956.34	.00	2,956.34
101-4-2310-4401	1,350.00	.00	1,350.00
101-4-2320-4109	12,990.00	.00	12,990.00
101-4-2320-4217	229.80	.00	229.80
101-4-2320-4219	2,541.77	.00	2,541.77
101-4-2320-4221	205.91	.00	205.91
101-4-2320-4321	51.88	.00	51.88
101-4-2320-4331	2,129.30	.00	2,129.30
101-4-2330-4389	316.43	.00	316.43
101-4-2330-4404	6,300.00	.00	6,300.00
101-4-2410-4109	719.00	.00	719.00
101-4-2420-4109	191.00	.00	191.00
101-4-2440-4109	166.00	.00	166.00
101-4-2440-4409	215.20	.00	215.20
101-4-3120-4109	6,366.00	.00	6,366.00
101-4-3120-4201	59.00	.00	59.00
101-4-3120-4217	215.40	.00	215.40
101-4-3120-4219	909.96	.00	909.96
101-4-3120-4221	563.88	.00	563.88
101-4-3120-4389	1,058.39	.00	1,058.39
101-4-3120-4401	560.00	.00	560.00
101-4-3120-4404	295.45	.00	295.45
101-4-3120-4409	54,223.95	.00	54,223.95
101-4-3130-4109	2,103.00	.00	2,103.00
101-4-3130-4219	437.00	.00	437.00
101-4-3150-4109	2,952.00	.00	2,952.00
101-4-3150-4219	5,362.54	.00	5,362.54
101-4-3150-4221	25.66	.00	25.66
101-4-3300-4109	533.00	.00	533.00
101-4-5110-4109	11,095.00	.00	11,095.00
101-4-5110-4217	394.20	.00	394.20
101-4-5110-4219	4,355.89	.00	4,355.89
101-4-5110-4221	1,178.93	.00	1,178.93
101-4-5110-4389	9,086.70	.00	9,086.70
101-4-5110-4401	125.00	.00	125.00
101-4-5110-4404	3,825.00	.00	3,825.00
101-4-5110-4415	2,114.22	.00	2,114.22
101-4-5210-4109	934.00	.00	934.00
101-4-5210-4219	7.69	.00	7.69
101-4-5210-4401	1,475.00	.00	1,475.00
101-4-5220-4219	1,387.95	414.90-	973.05
101-4-5220-4409	5,838.12	.00	5,838.12
101-4-5230-4219	22.56	.00	22.56
101-4-5230-4409	625.00	.00	625.00
101-4-5510-4109	136.00	.00	136.00
101-4-5510-4219	349.04	.00	349.04

Summary by General Ledger Account Number

GL Account Number	Debit	Credit	Net
101-4-5510-4409	100.00	.00	100.00
101-4-6210-4109	229.00	.00	229.00
211-4-5600-4219	1,871.91	.00	1,871.91
211-4-5600-4389	212.88	.00	212.88
211-4-5600-4401	225.00	.00	225.00
211-4-5600-4405	2,565.00	.00	2,565.00
221-4-5400-4109	2,631.00	.00	2,631.00
221-4-5400-4219	621.51	.00	621.51
221-4-5400-4331	28.85	.00	28.85
221-4-5400-4389	6,751.13	.00	6,751.13
221-4-5400-4401	2,980.61	.00	2,980.61
221-4-5420-4409	37.00	.00	37.00
221-4-5430-4219	602.62	.00	602.62
221-4-5430-4259	1,818.97	.00	1,818.97
228-4-7000-4319	385.00	.00	385.00
228-4-7000-4389	543.82	.00	543.82
245-4-6210-4319	4,957.50	.00	4,957.50
291-4-7000-4109	2,390.64	.00	2,390.64
291-4-7000-4404	1,510.07	.00	1,510.07
401-4-3120-4389	2,136.80	.00	2,136.80
440-4-5110-4219	444.98	.00	444.98
602-4-9010-4109	3,872.00	.00	3,872.00
602-4-9020-4219	15,475.19	7,314.00-	8,161.19
602-4-9020-4319	2,061.69	.00	2,061.69
602-4-9020-4384	273.68	.00	273.68
602-4-9020-4389	740.98	.00	740.98
602-4-9020-4404	1,321.65	.00	1,321.65
602-4-9020-4409	47,841.15	.00	47,841.15
602-4-9020-4417	478.34	.00	478.34
602-4-9020-4437	23.00	.00	23.00
602-4-9020-4560	3,262.08	.00	3,262.08
602-4-9050-4219	16,162.00	.00	16,162.00
602-4-9050-4389	2,727.43	.00	2,727.43
602-4-9050-4404	3,970.45	.00	3,970.45
603-4-9111-4251	57,354.27	699.43-	56,654.84
603-4-9111-4252	108,791.79	143.80-	108,647.99
603-4-9111-4253	15,296.97	21.33-	15,275.64
603-4-9111-4255	7,578.27	.00	7,578.27
603-4-9111-4256	2,903.75	.00	2,903.75
603-4-9111-4332	1,224.29	1.74-	1,222.55
603-4-9112-4109	2,784.00	.00	2,784.00
603-4-9112-4219	316.69	.00	316.69
603-4-9112-4389	2,656.77	.00	2,656.77
603-4-9112-4404	1,140.34	.00	1,140.34
603-4-9151-4251	22,933.77	51.32-	22,882.45
603-4-9151-4252	47,495.78	987.22-	46,508.56
603-4-9151-4253	5,214.24	142.54-	5,071.70
603-4-9151-4255	3,344.18	84.12-	3,260.06
603-4-9151-4256	829.03	259.08-	569.95
603-4-9151-4332	657.63	.00	657.63
603-4-9152-4109	2,052.00	.00	2,052.00
603-4-9152-4219	589.65	.00	589.65
603-4-9152-4389	219.03	.00	219.03
603-4-9152-4404	2,331.50	.00	2,331.50
605-4-9210-4409	107,244.23	.00	107,244.23

Summary by General Ledger Account Number

GL Account Number	Debit	Credit	Net
821-2200	5,404.00	.00	5,404.00
Grand Totals:	851,795.46	10,119.48-	841,675.98

Summary by General Ledger Posting Period

GL Posting Period	Debit	Credit	Net
00/00	851,795.46	10,119.48-	841,675.98
Grand Totals:	851,795.46	10,119.48-	841,675.98

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount	Bank Number
132502										
06/26	06/08/2026	132502	10138	A T & T MOBILITY	X05282026	101-4-2130-4433	.00	103.94	103.94	1
06/26	06/08/2026	132502	10138	A T & T MOBILITY	X06032026	101-4-2310-4321	.00	4,485.61	4,485.61	1
Total 132502:							.00		4,589.55	
132503										
06/26	06/08/2026	132503	10168	ADVANCE AUTO PARTS	631361326711	101-4-3150-4219	.00	132.00	132.00	1
Total 132503:							.00		132.00	
132504										
06/26	06/08/2026	132504	14662	ARVIG	3097643 - 5-2	602-4-9010-4321	.00	96.82	96.82	1
Total 132504:							.00		96.82	
132505										
06/26	06/08/2026	132505	10762	ASTLEFORD INTERNATIONAL	1P150620	101-4-3120-4221	.00	403.88	403.88	1
Total 132505:							.00		403.88	
132506										
06/26	06/08/2026	132506	15243	BLAINE BROTHERS MAINTENAN	10004463224	101-4-3120-4221	.00	96.02	96.02	1
Total 132506:							.00		96.02	
132507										
06/26	06/08/2026	132507	8002	BREAKTHRU BEVERAGE MINNESOTA	127104022	603-4-9151-4332	.00	541.60	541.60	1
Total 132507:							.00		541.60	
132508										
06/26	06/08/2026	132508	14668	CHARTER COMMUNICATIONS HO	26-003860	101-4-2130-4319	.00	50.00	50.00	1
Total 132508:							.00		50.00	
132509										
06/26	06/08/2026	132509	11047	CORNERSTONE AUTO	15545387	101-4-2120-4221	.00	76.51	76.51	1
06/26	06/08/2026	132509	11047	CORNERSTONE AUTO	15546850	101-4-2120-4221	.00	76.51-	76.51-	1

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount	Bank Number
06/26	06/08/2026	132509	11047	CORNERSTONE AUTO	16496104/1	101-4-2120-4404	.00	224.73	224.73	1
06/26	06/08/2026	132509	11047	CORNERSTONE AUTO	16498012/1	101-4-3300-4404	.00	139.95	139.95	1
Total 132509:							.00		364.68	
132510										
06/26	06/08/2026	132510	15573	CULLIGAN	101X4149210	602-4-9020-4219	.00	43.00	43.00	1
06/26	06/08/2026	132510	15573	CULLIGAN	101X4152610	602-4-9020-4219	.00	21.50	21.50	1
Total 132510:							.00		64.50	
132511										
06/26	06/08/2026	132511	52535	ENVIRONMENTAL DYNAMICS INTNAT'	310692	602-4-9020-4219	.00	1,713.92	1,713.92	1
Total 132511:							.00		1,713.92	
132512										
06/26	06/08/2026	132512	15222	FES, INC.	21953	101-4-2320-4219	.00	133.00	133.00	1
06/26	06/08/2026	132512	15222	FES, INC.	21958	101-4-2320-4219	.00	1,026.97	1,026.97	1
Total 132512:							.00		1,159.97	
132513										
06/26	06/08/2026	132513	15280	FLUID INTERIORS, LLC	102867	101-4-1350-4219	.00	1,391.55	1,391.55	1
Total 132513:							.00		1,391.55	
132514										
06/26	06/08/2026	132514	11185	JUSTIN FEMRITE	5-11-26 JF	101-4-2440-4331	.00	122.50	122.50	1
Total 132514:							.00		122.50	
132515										
06/26	06/08/2026	132515	12332	MARCO TECHNOLOGIES LLC	583066246	603-4-9112-4404	.00	3,708.19	3,708.19	1
Total 132515:							.00		3,708.19	
132516										
06/26	06/08/2026	132516	52651	MN SECRETARY OF STATE	5-22-26 #32	101-4-1120-4319	.00	50.00	50.00	1

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount	Bank Number
Total 132516:							.00		50.00	
132517										
06/26	06/08/2026	132517	52651	MN SECRETARY OF STATE	5-22-26 #33	101-4-1120-4319	.00	50.00	50.00	1
Total 132517:							.00		50.00	
132518										
06/26	06/08/2026	132518	13789	OCCUPATIONAL HEALTH CENTERS	104409220	101-4-2110-4319	.00	826.00	826.00	1
Total 132518:							.00		826.00	
132519										
06/26	06/08/2026	132519	12316	OLD TIME WOODEN NICKEL CO	260330	101-4-5230-4219	.00	161.99	161.99	1
Total 132519:							.00		161.99	
132520										
06/26	06/08/2026	132520	28937	O'REILLY AUTOMOTIVE, INC	52826	101-4-2410-4404	.00	1,233.26	1,233.26	1
Total 132520:							.00		1,233.26	
132521										
06/26	06/08/2026	132521	29665	PHILLIPS WINE & SPIRITS CO	5177500	603-4-9151-4332	.00	151.38	151.38	1
06/26	06/08/2026	132521	29665	PHILLIPS WINE & SPIRITS CO	5177501	603-4-9151-4332	.00	416.99	416.99	1
06/26	06/08/2026	132521	29665	PHILLIPS WINE & SPIRITS CO	5177502	603-4-9151-4332	.00	216.60	216.60	1
06/26	06/08/2026	132521	29665	PHILLIPS WINE & SPIRITS CO	580588	603-4-9151-4251	.00	8.12-	8.12-	1
06/26	06/08/2026	132521	29665	PHILLIPS WINE & SPIRITS CO	580589	603-4-9151-4251	.00	24.72-	24.72-	1
06/26	06/08/2026	132521	29665	PHILLIPS WINE & SPIRITS CO	580590	603-4-9151-4332	.00	183.16-	183.16-	1
Total 132521:							.00		568.97	
132522										
06/26	06/08/2026	132522	11314	SOUTHERN GLAZER'S WINE & SPIRIT	2760705	603-4-9111-4332	.00	8,116.27	8,116.27	1
06/26	06/08/2026	132522	11314	SOUTHERN GLAZER'S WINE & SPIRIT	2760706	603-4-9111-4332	.00	1,164.50	1,164.50	1
Total 132522:							.00		9,280.77	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount	Bank Number
132523										
06/26	06/08/2026	132523	14402	STEARNS CTY ENVIRONMENTAL SVC	1275	101-4-1600-4401	.00	318.66	318.66	1
Total 132523:							.00		318.66	
132524										
06/26	06/08/2026	132524	13048	STEP SAVER INC	195444	101-4-2190-4219	.00	169.50	169.50	1
Total 132524:							.00		169.50	
132525										
06/26	06/08/2026	132525	15209	SUSAN D COLLINS	6-03-26 SC	101-4-5510-4409	.00	192.00	192.00	1
Total 132525:							.00		192.00	
132526										
06/26	06/08/2026	132526	52649	SUSAN E GAERTNER	BMS #26POA	101-4-1400-4304	.00	750.00	750.00	1
Total 132526:							.00		750.00	
132527										
06/26	06/08/2026	132527	12551	SYSCO MINNESOTA INC	647583662	221-4-5430-4259	.00	1,086.99	1,086.99	1
Total 132527:							.00		1,086.99	
132528										
06/26	06/08/2026	132528	52522	US FOODS, INC	4652082	221-4-5430-4259	.00	1,624.14	1,624.14	1
Total 132528:							.00		1,624.14	
132529										
06/26	06/08/2026	132529	52462	VESTIS GROUP INC	2500989663	221-4-5400-4219	.00	21.56	21.56	1
Total 132529:							.00		21.56	
132530										
06/26	06/08/2026	132530	52462	VESTIS GROUP INC	2500989664	221-4-5430-4219	.00	29.77	29.77	1

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount	Bank Number
Total 132530:							.00		29.77	
132531										
06/26	06/08/2026	132531	36750	ZARNOTH BRUSH WORKS	206353-IN	101-4-3120-4221	.00	1,230.00	1,230.00	1
06/26	06/08/2026	132531	36750	ZARNOTH BRUSH WORKS	206428-IN	101-4-3120-4221	.00	3,390.00	3,390.00	1
Total 132531:							.00		4,620.00	
1009809										
06/26	06/09/2026	1009809	17000	E C M PUBLISHERS INC	1098428	101-4-1110-4359	.00	124.00	124.00	1
06/26	06/09/2026	1009809	17000	E C M PUBLISHERS INC	1099014	101-4-1210-4201	.00	59.00	59.00	1
Total 1009809:							.00		183.00	
1009810										
06/26	06/09/2026	1009810	17700	ELK RIVER MUNICIPAL UTILITIES	5-20-26 ERMU	101-4-2190-4389	.00	32,952.30	32,952.30	1
Total 1009810:							.00		32,952.30	
1009811										
06/26	06/09/2026	1009811	14770	GRIMCO, INC	35545245-02	101-4-1120-4226	.00	232.43	232.43	1
Total 1009811:							.00		232.43	
1009812										
06/26	06/09/2026	1009812	13666	JOHNSON CONTROLS	42448196	290-4-9220-4409	.00	1,430.00	1,430.00	1
Total 1009812:							.00		1,430.00	
1009813										
06/26	06/09/2026	1009813	25085	MOBILE HEALTH SERVICES, LLC	49649	602-4-9020-4319	.00	4,086.00	4,086.00	1
Total 1009813:							.00		4,086.00	
1009814										
06/26	06/09/2026	1009814	27070	MONTICELLO SENIOR CENTER	5-06-2026 TIC	101-4-5510-4409	.00	700.00	700.00	1

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount	Bank Number
	Total 1009814:						.00		700.00	
1009815										
06/26	06/09/2026	1009815	14562	SUSAN MONTAGUE	5-26-26 SM	101-4-5510-4409	.00	200.00	200.00	1
	Total 1009815:						.00		200.00	
	Grand Totals:						.00		75,202.52	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101-2020	76.51	31,174.30-	31,097.79-
101-3-0000-3625	833.28	.00	833.28
101-4-1110-4321	37.98	.00	37.98
101-4-1110-4359	124.00	.00	124.00
101-4-1120-4226	232.43	.00	232.43
101-4-1120-4319	100.00	.00	100.00
101-4-1210-4201	913.71	.00	913.71
101-4-1210-4321	38.73	.00	38.73
101-4-1350-4219	536.84	.00	536.84
101-4-1350-4319	53.76	.00	53.76
101-4-1350-4321	151.53	.00	151.53
101-4-1350-4404	2,114.82	.00	2,114.82
101-4-1400-4304	750.00	.00	750.00
101-4-1600-4321	129.65	.00	129.65
101-4-1600-4331	188.16	.00	188.16
101-4-1600-4401	318.66	.00	318.66
101-4-2110-4319	826.00	.00	826.00
101-4-2110-4321	3,441.64	.00	3,441.64
101-4-2110-4331	80.64	.00	80.64
101-4-2120-4221	172.15	76.51-	95.64
101-4-2120-4331	591.36	.00	591.36
101-4-2120-4404	224.73	.00	224.73
101-4-2130-4319	50.00	.00	50.00

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
101-4-2130-4331	161.28	.00	161.28
101-4-2130-4433	65.96	.00	65.96
101-4-2150-4331	26.88	.00	26.88
101-4-2190-4219	169.50	.00	169.50
101-4-2190-4389	549.35	.00	549.35
101-4-2310-4319	53.76	.00	53.76
101-4-2310-4321	678.60	.00	678.60
101-4-2320-4219	1,159.97	.00	1,159.97
101-4-2320-4221	17.35	.00	17.35
101-4-2320-4409	1,344.25	.00	1,344.25
101-4-2330-4389	318.64	.00	318.64
101-4-2410-4331	80.64	.00	80.64
101-4-2410-4404	165.55	.00	165.55
101-4-2440-4219	72.52	.00	72.52
101-4-2440-4331	122.50	.00	122.50
101-4-3120-4221	5,656.87	.00	5,656.87
101-4-3120-4389	3,231.84	.00	3,231.84
101-4-3120-4409	161.28	.00	161.28
101-4-3150-4219	197.27	.00	197.27
101-4-3150-4221	39.00	.00	39.00
101-4-3150-4409	107.52	.00	107.52
101-4-3300-4404	139.95	.00	139.95
101-4-5110-4221	8.55	.00	8.55
101-4-5110-4389	3,319.93	.00	3,319.93
101-4-5110-4409	161.28	.00	161.28
101-4-5230-4219	161.99	.00	161.99
101-4-5510-4409	1,092.00	.00	1,092.00
221-2020	.00	28,001.32-	28,001.32-
221-4-5400-4219	21.56	.00	21.56
221-4-5400-4319	53.75	.00	53.75
221-4-5400-4389	24,526.94	.00	24,526.94
221-4-5400-4415	658.17	.00	658.17
221-4-5430-4219	29.77	.00	29.77
221-4-5430-4259	2,711.13	.00	2,711.13
290-2020	.00	1,430.00-	1,430.00-
290-4-9220-4409	1,430.00	.00	1,430.00
602-2020	.00	3,856.89-	3,856.89-
602-4-9010-4319	26.88	.00	26.88
602-4-9010-4321	142.28	.00	142.28
602-4-9010-4404	510.02	.00	510.02

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
602-4-9020-4219	2,010.83	.00	2,010.83
602-4-9020-4319	161.28	.00	161.28
602-4-9050-4389	1,005.60	.00	1,005.60
603-2020	216.00	11,032.52-	10,816.52-
603-4-9111-4251	8,039.40	.00	8,039.40
603-4-9111-4253	1,137.00	.00	1,137.00
603-4-9111-4332	104.37	.00	104.37
603-4-9112-4404	212.59	.00	212.59
603-4-9151-4251	674.90	32.84-	642.06
603-4-9151-4253	397.30	176.00-	221.30
603-4-9151-4255	207.15	.00	207.15
603-4-9151-4332	47.22	7.16-	40.06
603-4-9152-4404	212.59	.00	212.59
Grand Totals:	75,787.54	75,787.54-	.00

Dated: _____

Mayor: _____

City Council: _____

_____

_____

_____

_____

_____

City Recorder: _____

M = Manual Check, V = Void Check

Request for Action

To
City Council

Item Number
4.3

Meeting Date
June 15, 2026

Prepared By
Lauren Wipper, Human Resources Manager

Item Description
Hire Police Officer Harris

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, the hiring of Katherine Harris to the position of police officer, effective June 16, 2026.

Background/Discussion
We went to market in September to fill police officer vacancies that have occurred from retirements, career changes, and grant opportunities. We have received 52 applications since that time and have been interviewing on an ongoing basis. Our most recently hired police officer was hired from this pool of applicants as well.

Following interviews, background, and physical and psychological testing, we recommend Katherine Harris for hire as a police officer. Ms. Harris worked as a community service officer for the Anoka County Sheriff's Office and the Anoka Police Department. She has been working as a police officer for the Osseo Police Department since early 2024. Ms. Harris will start at pay step 3 of the LELS 231 contract and will receive front-loaded vacation and ESST time as a lateral hire. All other pay and benefits will be consistent with the union contract and city policy.

Financial Impact
This is a budgeted position.

Mission/Policy/Goal
The Elk River Mission Statement.

Attachments
None

Request for Action

To
City Council

Item Number
4.4

Meeting Date
June 15, 2026

Prepared By
Justin Dunford, City Clerk

Item Description
Resolution 26-41: Appointment of Absentee Ballot Board for 2026 Statewide Primary

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, a resolution appointing city staff to administer early voting pursuant to M.S. 203B.121.

Background/Discussion
Minnesota Statute 203B.121 requires municipalities that administer early voting to establish an absentee ballot board by resolution or ordinance. For the 2026 Statewide Primary, only city staff will be administering early voting under the direction of the City Clerk. The names of the participating staff are included in the resolution. As a result of serving as deputy city clerks, staff do not affiliate with a political party.

Financial Impact
None

Mission/Policy/Goal
Ethical, efficient, and responsible

Attachments
1. Resolution 26-41: Appoint Absentee Ballot Board for Statewide Primary

City of Elk River
City Council

Resolution 26-41

A Resolution of the City Council of the City of Elk River Appointing an Absentee Ballot Board for the 2026 Statewide Primary

WHEREAS, Minnesota Statute 203B.121 requires municipalities that administer early voting establish an absentee ballot board, which can consist of election judges and/or city staff deputized by the city clerk; and

WHEREAS, Sherburne County has designated the City of Elk River as an early voting location for residents of Elk River, which triggers the requirements in M.S. 203B.121.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Elk River, Minnesota, as follows**:** Deputize Dawn Robertson, Wanda McCoy, and Jennifer Dengerud as deputy city clerks, appoint the following individuals to serve on the Absentee Ballot Board for issuing early voting pursuant to 203B.121, and authorize the city clerk to appoint replacement ballot board members as required.

Justin Dunford, City Clerk
Jolene Richter, Deputy City Clerk
Dawn Robertson, Records Specialist
Wanda McCoy, City Hall Support Staff
Jennifer Dengerud, Payroll Specialist

Passed and adopted this 15th day of June 2026.

_____
John J. Dietz, Mayor

ATTEST:

_____
Justin Dunford, City Clerk

Request for Action

To
City Council

Item Number
4.5

Meeting Date
June 15, 2026

Prepared By
Jolene Richter, Deputy Clerk

Item Description
2026-2027 Liquor License Renewals

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, the attached list of liquor license renewals for the period of July 1, 2026, through June 30, 2027.

Background/Discussion
Liquor licenses run from July 1 through June 30.

Financial Impact
N/A

Mission/Policy/Goal
The City of Elk River Mission Statement.

Attachments
1. 2026-2027 Liquor License Renewals

2026-2027 LIQUOR LICENSES

3.2 Percent Off-Sale ($75/year)

- McCoy's Pub

Club ($300/year)

- Eagles Club

On-Sale Liquor ($5,000/year)

- Buffalo Wild Wings
- McCoy's Pub
- Tipsy on Main

On-Sale Sunday ($200/year)

- Buffalo Wild Wings
- Eagles Club
- McCoy's Pub
- Tipsy on Main

Request for Action

To
City Council

Item Number
4.6

Meeting Date
June 15, 2026

Prepared By
Jolene Richter, Deputy Clerk

Item Description
Temporary On-Sale Liquor License: Davis-Darrow-Meyer American Legion Post 112

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, a Temporary On-Sale Liquor License to Davis-Darrow-Meyer American Legion Post 112 for July 16–19, 2026, with the condition that wristband control is required for patrons 21 and older and a recommendation that alcohol should be confined to an area enclosed by a fence with secured, controlled access.

Background/Discussion
Davis-Darrow-Meyer American Legion Post 112 has applied for a Temporary On-Sale Liquor License for the Sherburne County Fair event at the location of 18335 Joplin St NW, Sherburne County Fairgrounds.

Financial Impact
N/A

Mission/Policy/Goal
The City of Elk River Mission Statement.

Attachments
None

Request for Action

To
City Council

Item Number
4.7

Meeting Date
June 15, 2026

Prepared By
Lauren Wipper, Human Resources Manager

Item Description
Hire Police Officer Daly

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, the hiring of Ryan Daly to the position of police officer, effective June 16, 2026.

Background/Discussion
We went to market in September to fill police officer vacancies that have occurred from retirements, career changes, and grant opportunities. We have received 52 applications since that time and have been interviewing on an ongoing basis. Our most recently hired police officer was hired from this pool of applicants as well.

Following interviews, background, and physical and psychological testing, we recommend Ryan Daly for this position. Mr. Daly is a recent graduate of Alexandria Technical College with an Associate's degree in Criminal Justice. He also recently passed his POST test. He worked a few jobs during his schooling, including Loss Prevention at Fleet Farm. Mr Daly will start at step 2 of the LELS 231 contract. All pay and benefits will be consistent with the union contract and city policy.

Financial Impact
The funds for this position will come from the DWI/Traffic Safety Officer grant and future vacancies.

Mission/Policy/Goal
The Elk River Mission Statement.

Attachments
None

Request for Action

To
City Council

Item Number
4.8

Meeting Date
June 15, 2026

Prepared By
Lauren Wipper, Human Resources Manager

Item Description
Hire City Hall Support Assistant

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, the hiring of Wanda McCoy to the position of City Hall Support Assistant effective June 29, 2026.

Background/Discussion
When our secretary/receptionist resigned to take a different job, we changed the name of the position and went to market. We received 237 applications for this position and offered interviews to 10 candidates. Following background and reference checks, we recommend Wanda McCoy for the position.

Ms. McCoy has worked in a variety of administrative support positions at Riverland Community College in Austin, Minnesota. Her spouse recently accepted a job in the Elk River area, so they are moving nearby. She holds a Bachelor's degree in business management as well as two Associate's degrees.

Ms. McCoy will start at step A for this position. All pay and benefits will be consistent with city policy.

Financial Impact
This is a budgeted position.

Mission/Policy/Goal
The Elk River Mission Statement.

Attachments
None

Request for Action

To
City Council

Item Number
4.9

Meeting Date
June 15, 2026

Prepared By
Joe Stremcha, Business Services Director/Assistant City Administrator

Item Description
Hillside Mural

Reviewed by
Joe Stremcha
Cal Portner
Justin Dunford

Action Requested
Approved, by motion, the installation of a student-created mural on the shipping container used for maintenance storage at Hillside Park.

Background/Discussion
Last year, Park Steward Derek Burchill introduced the possibility of creating and installing a student-created mural on the container at Hillside City Park. His wife, Alaina, is a teacher at Andover High School and worked with their art staff and students to come up with a design. The mural would be installed by the students under her supervision. Park Maintenance has offered to contribute toward the cost of the paint.

On June 10, 2026, the P&R Commission recommended, by motion, that the City Council approve this mural. Included is an image of the proposed design.

Financial Impact
Up to $500 will be used to purchase paint supplies and will be paid using the Park Maintenance budget.

Mission/Policy/Goal
Work with citizens to achieve goals.

Attachments
1. Potential Hillside Mural

Request for Action

To
City Council

Item Number
6.1

Meeting Date
June 15, 2026

Prepared By
Jolene Richter, Deputy Clerk

Item Description
City of Elk River Volunteer of the Month

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Mayor Dietz will recognize and present a plaque to the June Volunteer of the Month Award recipient.

Background/Discussion
Mayor Dietz established the City of Elk River Volunteer of the Month Award program to recognize Elk River residents for their volunteer contributions and commitment to community service.

Financial Impact
None.

Mission/Policy/Goal
The City of Elk River Mission Statement.

Attachments
None

Request for Action

To
City Council

Item Number
6.2

Meeting Date
June 15, 2026

Prepared By
Lori Stich, Finance Manager

Item Description
Annual Comprehensive Financial Report for Year ended December 31, 2025

Reviewed by
Lori Stich
Joe Stremcha
Cal Portner
Justin Dunford

Action Requested
Accept, by motion, the Annual Comprehensive Financial Report for the City of Elk River for the year ended December 31, 2025.

Background/Discussion
The city is required to have an annual independent audit of its financial statements in which the audit firm issues an opinion on the city's financial statements.

BerganKDV conducted the city's audit for the year 2025 and will present a summary of the 2025 financial report and audit results.

Financial Impact
None.

Mission/Policy/Goal
Responsible for every dollar - good stewards.

Attachments
1. 2025 Elk River ACFR- Final
2. CL - 2025 Elk River - Final
3. GAS-LC - 2025 Elk River - Final
4. City of Elk River Audit Presentation

City of Elk River
MINNESOTA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2025

City of Elk River, Minnesota
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INTRODUCTORY SECTION

CITY OF ELK RIVER
ELK RIVER, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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May 13, 2026

Honorable Mayor, Members of the City Council,
and Citizens of Elk River:

The Annual Comprehensive Financial Report for the City of Elk River for the fiscal year ended December 31, 2025, is hereby submitted. Minnesota state statutes and the city's ordinance require an annual audit of the city's accounts by the Office of the State Auditor or an independent certified public accountant. The firm of BerganKDV was selected to perform the city's audit and their unmodified opinion has been included in this report. The independent auditors' report is included in the financial section of this report.

The responsibility for the completeness and accuracy of this data, as well as the fairness of this presentation including all enclosures, rests with the city. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are recorded in a manner designed to present fairly the financial position and the results of operations of the various funds of the city. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed to both protect the city's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of these financial statements in accordance with generally accepted accounting principles (GAAP). Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable but not absolute assurance that the financial statements are free of any material misstatements.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The city's MD&A can be found immediately following the independent auditor's report.

Profile of the City

Elk River was originally incorporated in 1880 and consolidated with Elk River Township in 1978 to form a city of roughly 44 square miles. Elk River is the Sherburne County Seat and is located approximately halfway between the metropolitan areas of Minneapolis/St. Paul and St. Cloud along the Mississippi River. The city has been growing and will not reach full development in the near future. The current population is approximately 27,520. Urban services are available to about one-third of the city's land area.

Elk River operates as a Statutory Plan A form of government consisting of a four-member city council and an at-large mayor who is also a voting member. Council members are elected by ward to a four-year term with two council seats up for election each even year. The mayor is also elected to a four-year term. The mayor and council are responsible for adopting the city's budget and tax levy, passing resolutions and ordinances, all hiring and firing decisions, policy making, development and growth planning, and overall direction of the city.

The city provides a full range of services and amenities including police and fire protection, building safety inspections, planning and zoning, economic development, environmental services, recreation programming, street and park maintenance, and snow removal. The city also manages municipal water, sanitary sewer, garbage/recycling, and electric services. Elk River also owns and operates two municipal off-sale liquor stores, the city library, community event center and over 40 active and passive parks.

The annual budget serves as the foundation for the city's financial planning and control. The city administrator must prepare estimates for an annual budget and submit them to the city council for approval. The council is required to adopt a final budget by late December for the subsequent year. The budget is prepared by fund, function (e.g. public works), and department (e.g. streets). Department directors are allowed to make administrative budget amendments (excluding personal service and capital outlay) throughout the year if the total department budget does not change and the amendment is approved by the city administrator and finance manager. Budget amendments to the total budgeted expenditures require city council approval.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented as part of the basic financial statements for the Governmental Funds. For other Governmental Funds with appropriated annual budgets, this comparison is presented in the Governmental Fund subsection of this report.

Local Economy

The local economy has remained steady as indicated by building permits with a construction value of $106,000,293 issued in 2025. New construction accounts for $24,400,886 and additions/remodels make up the $81,599,407 balance. In 2025, residential growth was stable as the city issued 93 new housing permits, compared to the 98 permits issued in 2024. Single family homes accounted for all of the new permits. The 2025 average home value increased to $369,200 from $358,100 in 2024.

The recent market trend shows increasing property values on existing properties and new construction/remodeling. There remains continued interest in both affordable and market rate multi-family housing projects, as well as protecting property values of the existing housing stock.

Many of Elk River's employers reported stable employment levels during 2025 and are expected to remain stable. This is largely due to the diverse industry sectors of manufacturing, retail trade, government, and health services that drive the local economy within the region. The commercial/industrial sector has experienced modest growth and the economic outlook in this region looks promising with recent development projects that should continue to spur tax base growth and employment.

Long-term Financial Planning

The city has developed a financial management plan that provides a long-range forecast projecting future expenditures, revenues, and development. The council diligently maintains a level tax rate and the plan provides the guidance needed to develop and sustain city services while keeping the property taxes stable. The council reviews and updates the financial management plan annually as part of the annual budget and Capital Improvement Plan (CIP) process. The CIP is a comprehensive five-year planning tool that forecasts the city's capital needs based on the city's long-range plans, goals, and policies.

Relevant Financial Policies

The council has adopted a comprehensive set of Financial Management Policies that provide the basic framework for the overall fiscal management of the city. The policies provide guidance for revenues, property taxes, investments, purchasing, financial reporting, reserves, fund balance, capital investment, and debt. Financial stability requires reserve funds for unanticipated expenditures or unforeseen emergencies, and adequate working capital for current operating needs to avoid short-term borrowing. City policy requires the unassigned funds in the General Fund be maintained at not less than 40-45% of budgeted operating expenditures; however, this may fluctuate with each year's budget objectives.

Major Initiatives

In 2025, the city completed several park and recreation projects. The library flooring and shelving were replaced, additional park land was purchased near Camp Cozy and planning began for an interpretive park at the historic Jackson Street water tower site.

Improvements continued at the Furniture and Things Community Event Center. In The Yard (Field House), concrete flooring replaced the gravel surface and the existing turf was retrofitted so it can be pulled back for events. This will make the space usable for many different types of events. A new digital monument sign was also installed along School Street.

Planning and design began for a new Northbound Liquor store with groundbreaking expected in summer of 2026 and project completion in late-spring or early-summer of 2027. Included in the original plan was space for a city-managed retail cannabis store. At the end of 2025, council made the decision not to proceed with the cannabis operation. The fund will be closed out in 2026.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Elk River for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ending December 31, 2024. This was the 36th consecutive year the city has received this prestigious award. To be awarded the certificate, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current ACFR will meet the program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report is made possible by the efficient and dedicated services of the entire staff of the finance division, all city departments, and through helpful guidance and assistance from our auditing firm, BerganKDV. Credit must also be given to the mayor and city council for their diligence and resolve in maintaining high standards in the financial management of the city.

Respectfully submitted,

Lori Stich
Finance Manager

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City of Elk River, Minnesota
Elected Officials and Administration
December 31, 2025

Elected Officials	Position	Term Expires
John Dietz	Mayor	December 31, 2026
Cory Grupa	Council Member	December 31, 2026
J. Brian Calva	Council Member	December 31, 2028
Mike Beyer	Council Member	December 31, 2028
Jennifer Wagner	Council Member	December 31, 2026

Administration	Position
Calvin Portner	City Administrator
Joe Stremcha	Assistant City Administrator/Business Services Director
David Kuhnly	Chief of Police
Mark Dickinson	Fire Chief
Zachary Carlton	Community Development Director
Justin Femrite	Public Works Director/Chief Engineer

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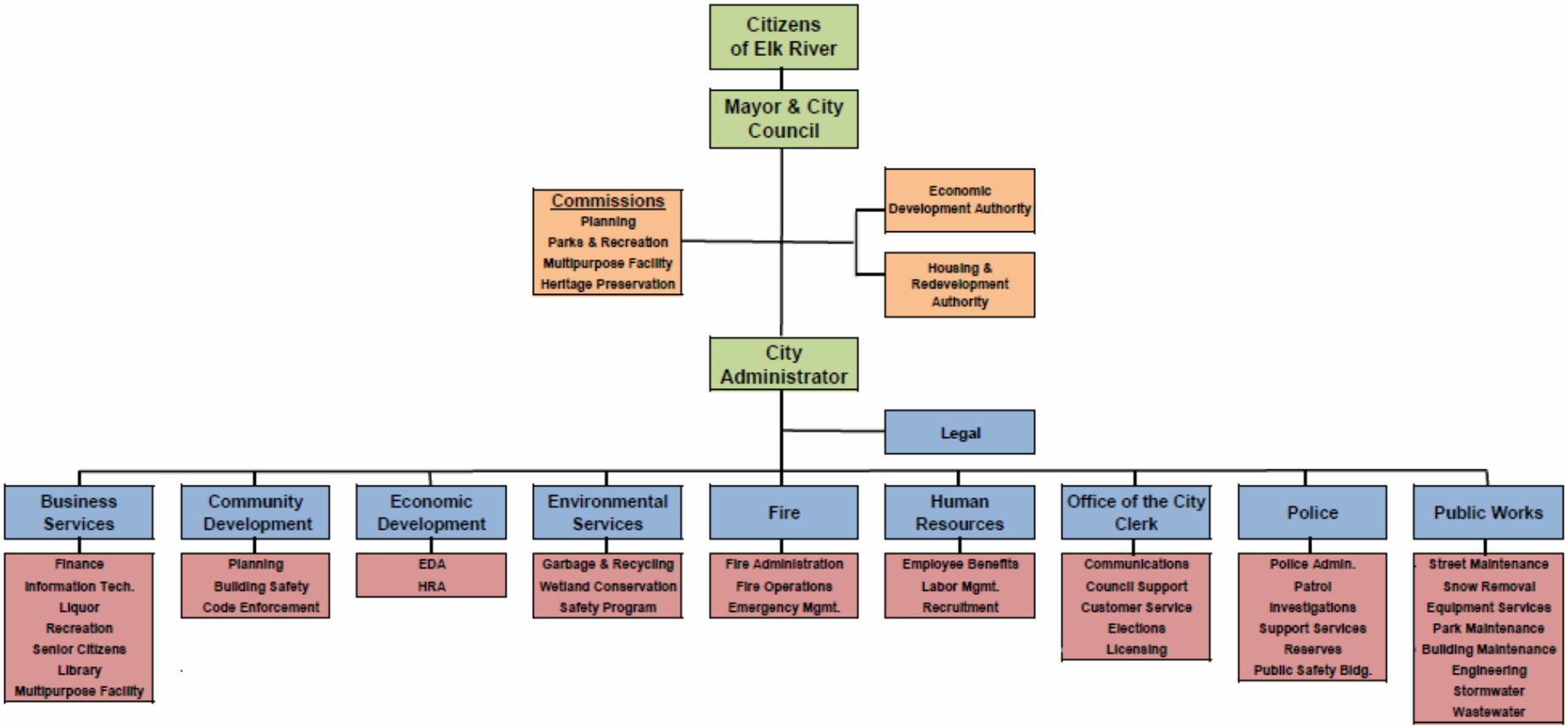
City of Elk River
Organizational Chart



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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Elk River
Minnesota

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

CITY OF ELK RIVER
ELK RIVER, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Elk River
Elk River, Minnesota

Report on the Audit of the Financial Statements

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

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Elk River'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 City of Elk River'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.

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Electric and Water proprietary funds, which represent 69% of the assets and deferred outflows, 63% of the net position, and 77% of the revenues of the proprietary funds and business-type activities. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the proprietary funds and business-type activities, is based solely on the report of the other auditors.

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

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Elk River's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2026, on our consideration of the City of Elk River's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Elk River's internal control over financial reporting and compliance.

Minneapolis, Minnesota
May 13, 2026

As management of the City of Elk River, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found starting on page 3 of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $276,283,726 (*net position*). Of this amount, $64,995,000 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.

- The net position of business-type activities increased by $5,223,331 and net position of the governmental activities increased by $5,867,416. This resulted in a total net position increase of $11,090,747 for the City.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $50,150,331 an increase of $2,401,033 from the prior year.

- At the end of the current fiscal year, unassigned fund balance for the General Fund was $9,791,278. The City's policy is to maintain a minimum of 40-45% of the following year's budget in unassigned fund balance. At year end, the unassigned fund balance is 42% of the 2026 budgeted General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The following chart shows how the various parts of this annual report are arranged and related to one another:

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

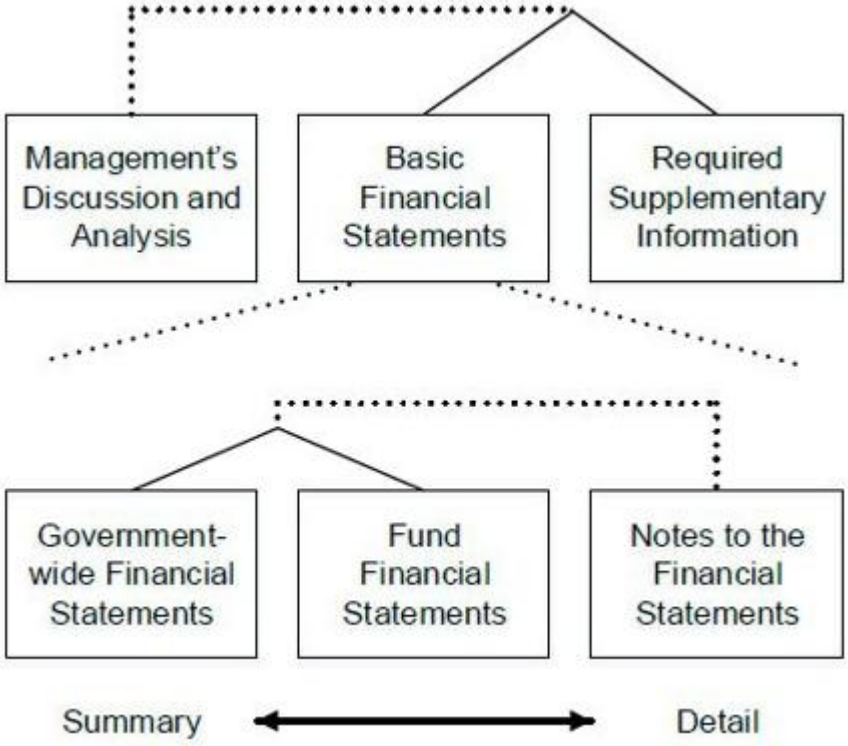


Figure 2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

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

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Housing and Redevelopment Authority (HRA) which are backed by the full faith and credit of the City of Elk River. Financial information for this *component unit* is discretely presented for the primary government.

The government-wide financial statements start on page 36 of this report.

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

The City adopts an annual appropriated budget for its General, Library, Multipurpose Facility, and Economic Development Funds. A budgetary comparison statement or schedule has been provided for these funds to demonstrate compliance with this budget.

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

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

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

The basic proprietary funds financial statements start on page 46 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements start on page 57 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain Required Supplementary Information concerning the City of Elk River's share of net pension liabilities for defined benefit plans, schedule of contributions, and progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required Supplementary Information can be found starting on page 108 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 129 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by $276,283,726 at the close of the most recent fiscal year.

By far, the largest portion of the City's net position (69.3%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

City of Elk River's Summary of Net Position

	Governmental Activities			Business-Type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Assets						
Current and other assets	$ 62,312,034	$ 58,021,796	$ 4,290,238	$ 56,796,210	$ 52,464,685	$ 4,331,525
Capital assets	141,467,405	141,524,199	(56,794)	137,974,738	137,776,785	197,953
Total assets	203,779,439	199,545,995	4,233,444	194,770,948	190,241,470	4,529,478
Deferred Outflows of Resources						
Deferred OPEB resources	129,898	97,807	32,091	16,375	12,227	4,148
Deferred pension resources	6,359,817	8,084,371	(1,724,554)	609,027	513,078	95,949
Total deferred outflows of resources	6,489,715	8,182,178	(1,692,463)	625,402	525,305	100,097
Liabilities						
Other liabilities	5,325,970	4,051,762	1,274,208	7,785,038	7,227,453	557,585
Noncurrent liabilities	62,197,703	65,424,535	(3,226,832)	38,183,372	39,915,329	(1,731,957)
Total liabilities	67,523,673	69,476,297	(1,952,624)	45,968,410	47,142,782	(1,174,372)
Deferred Inflows of Resources						
Deferred OPEB resources	120,614	113,330	7,284	15,204	14,166	1,038
Deferred pension resources	8,790,767	10,126,024	(1,335,257)	1,641,714	1,877,254	(235,540)
Deferred lease resources	49,032	94,870	(45,838)	5,272,364	4,457,246	815,118
Total deferred inflows of resources	8,960,413	10,334,224	(1,373,811)	6,929,282	6,348,666	580,616
Net Position						
Net investment in capital assets	88,779,275	86,319,232	2,460,043	102,549,209	101,791,407	757,802
Restricted	18,181,226	16,911,336	1,269,890	1,779,016	1,779,016	-
Unrestricted	26,824,567	24,687,084	2,137,483	38,170,433	33,704,904	4,465,529
Total net position	$ 133,785,068	$ 127,917,652	$ 5,867,416	$ 142,498,658	$ 137,275,327	$ 5,223,331

An additional portion of the City's net position (7.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (23.5%) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

Governmental Activities. Governmental activities increased the City's net position by $5,867,416, thereby accounting for 52.9% of the growth in the net position of the City. Key elements of this change are as follows.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Governmental Activities (Continued)

City of Elk River's Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Revenues						
Program revenues						
Charges for services	$ 4,728,052	$ 4,204,861	$ 523,191	$ 65,973,767	$ 61,669,429	$ 4,304,338
Operating grants and contributions	2,410,625	1,666,226	744,399	-	-	-
Capital grants and contributions	4,249,130	5,616,041	(1,366,911)	2,172,219	2,379,420	(207,201)
General revenues						
Property taxes	18,409,406	17,429,839	979,567	-	-	-
Franchise and gravel taxes	1,746,727	1,748,809	(2,082)	-	-	-
Sales taxes	3,155,763	3,266,064	(110,301)	-	-	-
Grants and contributions not restricted	487,843	2,419,902	(1,932,059)	-	-	-
Unrestricted investment earnings	2,443,262	1,625,965	817,297	1,810,243	1,152,078	658,165
Gain on disposal of capital assets	73,438	383,354	(309,916)	-	2,013	(2,013)
Miscellaneous revenues	483,271	621,504	(138,233)	-	-	-
Total revenues	38,187,517	38,982,565	(795,048)	69,956,229	65,202,940	4,753,289
Expenses						
General government	5,841,383	5,953,862	(112,479)	-	-	-
Public safety	13,301,008	12,218,927	1,082,081	-	-	-
Public works	7,064,408	6,642,111	422,297	-	-	-
Culture and recreation	6,932,150	6,795,621	136,529	-	-	-
Economic development	875,013	755,488	119,525	-	-	-
Interest and fiscal charges	1,422,005	1,312,176	109,829	-	-	-
Municipal liquor	-	-	-	8,281,974	7,852,021	429,953
Sewer	-	-	-	4,122,263	4,529,248	(406,985)
Garbage	-	-	-	1,834,358	1,738,242	96,116
Storm water	-	-	-	648,984	546,318	102,666
Electric	-	-	-	42,735,039	40,780,800	1,954,239
Water	-	-	-	3,873,519	3,608,583	264,936
Cannabis	-	-	-	120,895	-	120,895
Total expenses	35,435,967	33,678,185	1,757,782	61,617,032	59,055,212	2,561,820
Increase in Net Assets before transfers	2,751,550	5,304,380	(2,552,830)	8,339,197	6,147,728	2,191,469
Transfers	3,115,866	2,535,152	580,714	(3,115,866)	(2,535,152)	(580,714)
Changes in Net Position	5,867,416	7,839,532	(1,972,116)	5,223,331	3,612,576	1,610,755
Net position, January 1	127,917,652	120,078,120	7,839,532	137,275,327	133,662,751	3,612,576
Net position, December 31	$ 133,785,068	$ 127,917,652	$ 5,867,416	$ 142,498,658	$ 137,275,327	$ 5,223,331

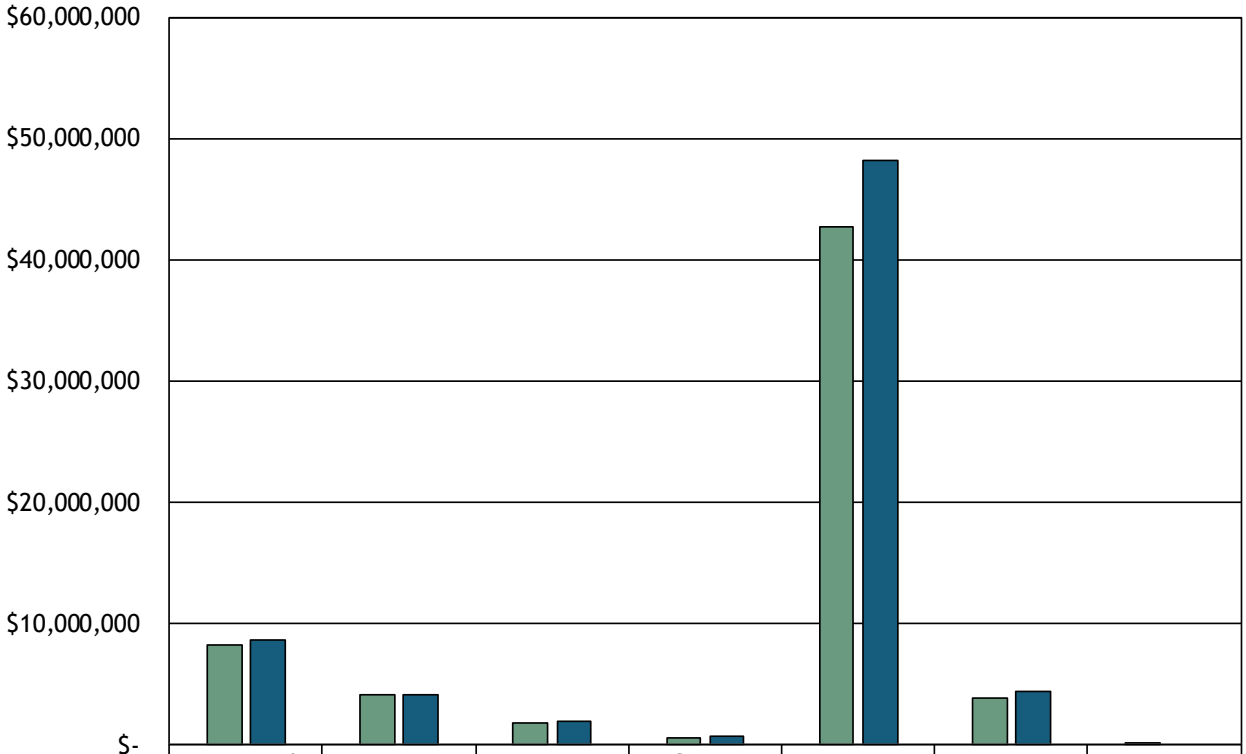
GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Governmental Activities (Continued)

- Property taxes represent approximately 48.2% of total revenues in 2025 in governmental activities.
- The largest revenue variance was a decrease in capital grants and contributions due to the recognition of ARPA funding in 2024.
- The largest expense variance was an increase in the public safety function as a result of new equipment leases, pay increases, and recruiting services.

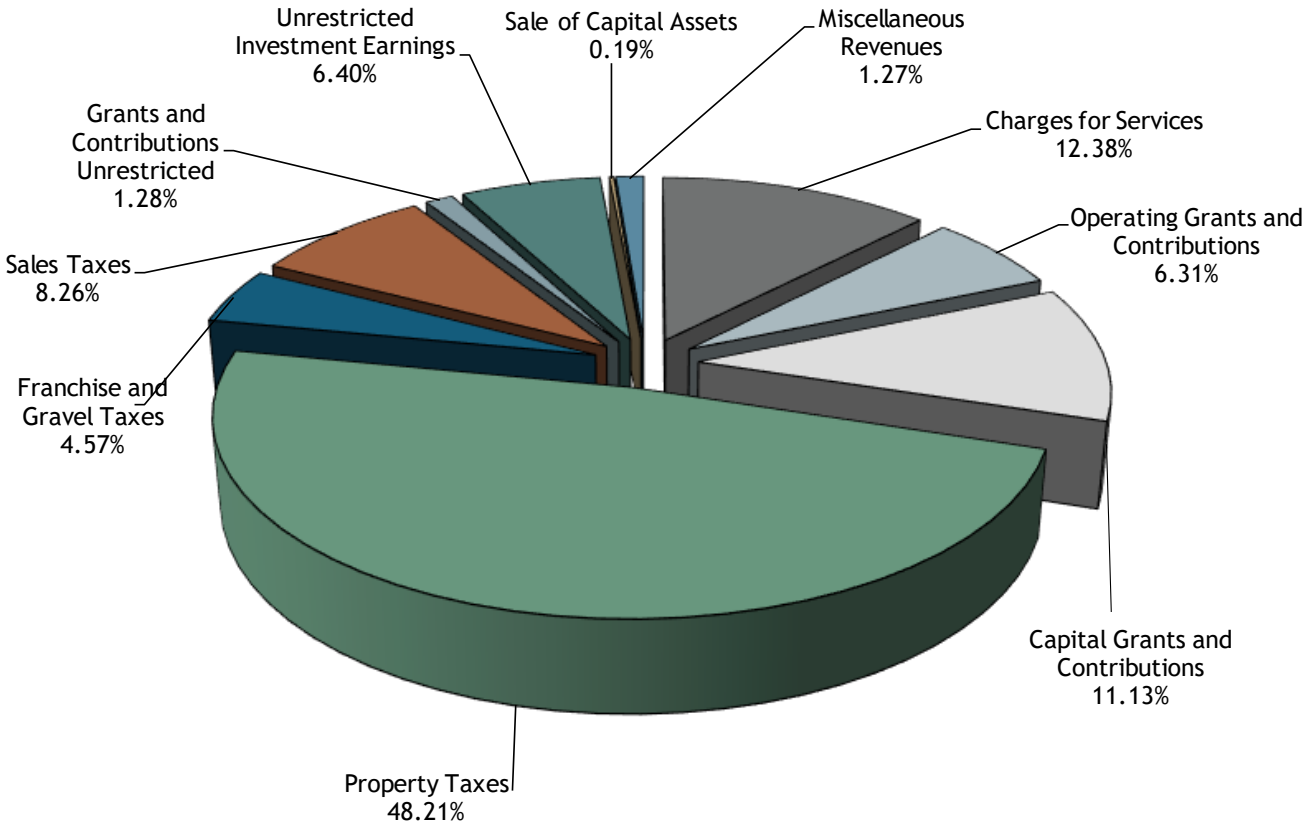
The following graph depicts various governmental activities and shows the revenues and expenses directly related to those activities.

Expenses and Program Revenues - Business-Type Activities



	Municipal Liquor	Sewer	Garbage	Storm Water	Electric	Water	Cannabis
Expenses	$8,281,974	$4,122,263	$1,834,358	$648,984	$42,735,03	$3,873,519	$120,895
Program Revenues	8,665,704	4,094,392	2,001,636	679,386	48,243,661	4,461,207	-

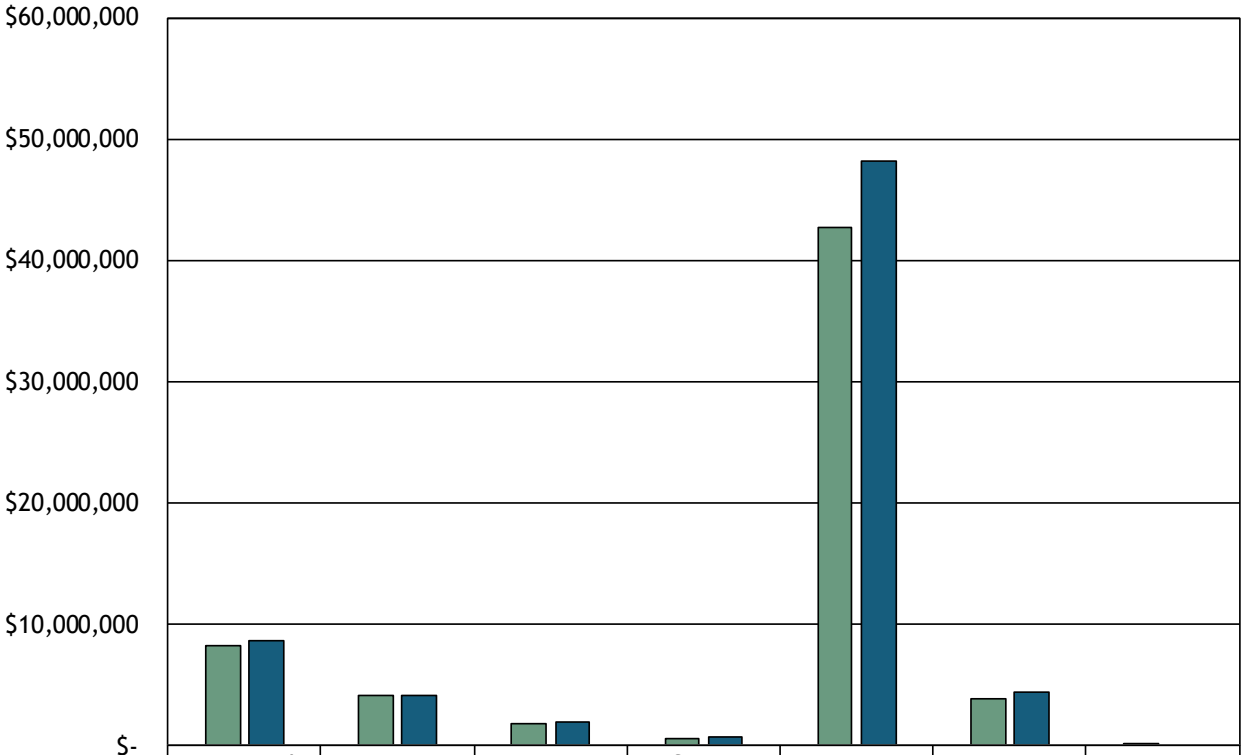
Revenues by Source – Governmental Activities



GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

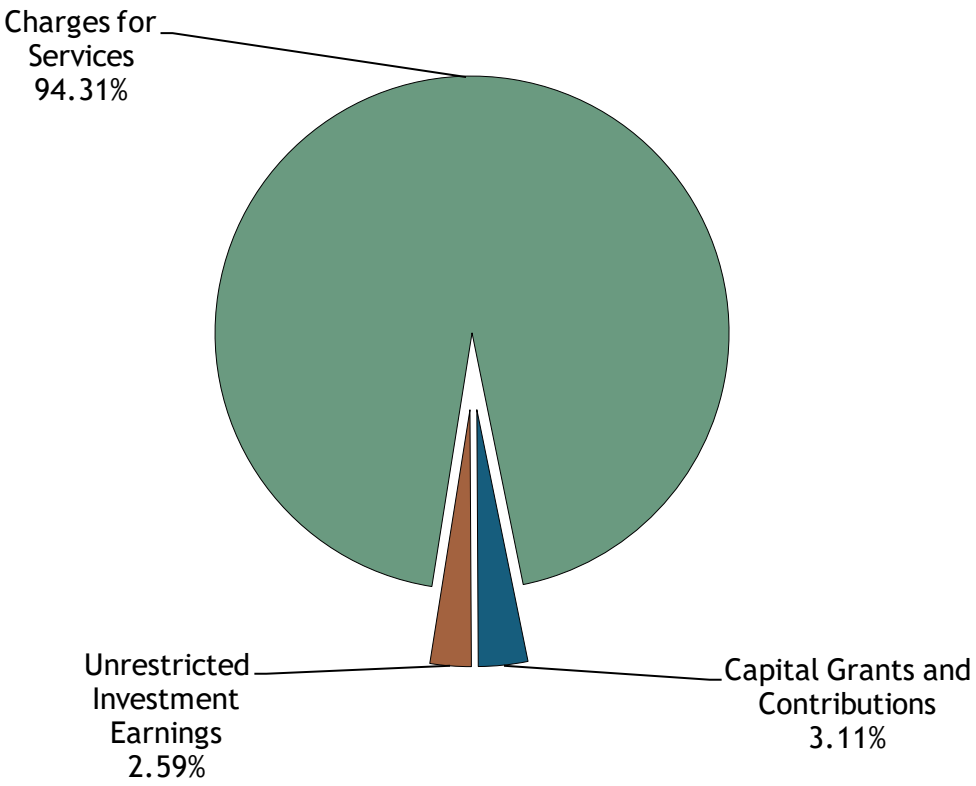
Business-type Activities. Business-type activities increased the City's net position by $5,223,331 primarily due to the operating income of the Electric Fund. Elements of the increase are as follows:

Expenses and Program Revenues - Business-Type Activities



	Municipal Liquor	Sewer	Garbage	Storm Water	Electric	Water	Cannabis
Expenses	$8,281,974	$4,122,263	$1,834,358	$648,984	$42,735,03	$3,873,519	$120,895
Program Revenues	8,665,704	4,094,392	2,001,636	679,386	48,243,661	4,461,207	-

Revenues by Source - Business-Type Activities



GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $50,150,331, an increase of $2,401,033 in comparison with the prior year. Approximately 16% of this total amount ($7,945,325) constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of fund balance ($42,205,006) is not available for new spending because it is either 1) nonspendable ($231,835), 2) restricted ($17,943,427), 3) committed ($9,144,272), or 4) assigned ($14,885,472) for the purposes described in the fund balance section of each balance sheet.

	Fund Balance December 31,		
Major Funds	2025	2024	Increase (Decrease)
General	$ 9,879,521	$ 9,538,493	$ 341,028

The General Fund is the chief operating fund of the City. The General Fund had an increase in fund balance of $341,028. The fund had net transfers of $2,210,548 during the year, which contributed to the increase.

Pavement Management	$ 4,567,798	$ 5,513,936	$ (946,138)

The Pavement Management Fund is a major capital projects fund with a total fund balance of $4,567,798. Fund balance decreased $946,138 from 2024 due to major street improvement projects occurring in 2025.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the enterprise funds at the end of the year amounted to $38,170,433. The total increase in net position for the funds was $5,223,331.

General Fund Budgetary Highlights

The City's General Fund budget was not amended during the year. The budget called for no change in fund balance. The General Fund had an actual increase of $341,028 in 2025. Some of the larger variances are as follows:

- Revenues were over budget by $300,290 with charges for services revenue being over budget by $77,236. Intergovernmental revenues were over budget by $174,922.
- Expenditures were over budget by $460,854 largely due to new leases for public safety equipment. Public safety was over budget $332,531 due to increase in paid on-call firefighter pay and supplies due to an increase in call volume and costs for goods and services

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2025, amounts to $279,442,143 (net of accumulated depreciation). This investment in capital assets includes land, structures, improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included the following:

- Replacement of library flooring and shelving
- River's Edge Park renovations
- Purchases of vehicles and equipment

City of Elk River's Capital Assets
(Net of Accumulated Depreciation and Amortization)

	Governmental Activities			Business-Type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
Land	39,029,639	38,948,651	$ 80,988	$ 1,965,026	$ 1,965,026	$ -
Construction in progress	5,531,799	299,347	5,232,452	2,406,046	325,998	2,080,048
Buildings	50,121,756	52,585,319	(2,463,563)	25,905,215	27,058,988	(1,153,773)
Improvements other than buildings	8,946,566	9,465,485	(518,919)	112,266	127,253	(14,987)
Equipment	9,091,854	9,192,115	(100,261)	6,594,775	6,515,278	79,497
Infrastructure	28,226,574	30,801,861	(2,575,287)	76,141,729	77,198,469	(1,056,740)
Intangible assets	-	-	-	24,814,117	24,540,931	273,186
Equipment lease asset	519,217	231,421	287,796	35,564	44,842	(9,278)
Total	$ 141,467,405	$ 141,524,199	$ (56,794)	$ 137,974,738	$ 137,776,785	$ 197,953

Additional information on the City's capital assets can be found in Note 8 starting on page 75 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding of $81,400,000. While all of the City's bonds have revenue streams, they are also all backed by the full faith and credit of the City.

City of Elk River's Outstanding Debt

	Governmental Activities			Business-Type Activities		
	2025	2024	Increase (Decrease)	2025	2024	Increase (Decrease)
General obligation bonds	$ 20,685,000	$ 22,215,000	$ (1,530,000)	$ -	$ -	$ -
General obligation revenue bonds	27,690,000	28,690,000	(1,000,000)	7,010,000	7,605,000	(595,000)
Revenue bonds	-	-	-	26,015,000	27,005,000	(990,000)
Total	$ 48,375,000	$ 50,905,000	$ (2,530,000)	$ 33,025,000	$ 34,610,000	$ (1,585,000)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

City of Elk River's Outstanding Debt (Continued)

The City's bond rating is AA+ from Standard and Poor's. Additional information on the City's long-term debt can be found in Note 9 starting on page 78 of this report.

Economic Factors and Next Year's Budgets and Rates

The City of Elk River estimates that the demand for City services will continue at stable growth levels due to the economic environment and the outlook of recent building activity. This was taken into consideration in preparation of the City's 2026 budget. The property tax levy is set annually and is adjusted as necessary to fund the cost of providing services to our citizens and customers. Charges for services are evaluated each year and adjusted if warranted. The City expects to keep the tax levy consistent in upcoming years.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the finance department, City of Elk River, 13065 Orono Pkwy, Elk River, Minnesota 55330 or by calling 763-635-1000.

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BASIC FINANCIAL STATEMENTS

City of Elk River
Statement of Net Position
December 31, 2025

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Housing and Redevelopment Authority
Assets				
Cash and investments	$ 51,341,883	$ 42,556,318	$ 93,898,201	$ 1,774,908
Restricted cash	-	1,779,016	1,779,016	-
Taxes receivable	1,554,649	-	1,554,649	10,516
Accounts receivable	597,716	2,555,889	3,153,605	2,314
Interest receivable	173,983	167,860	341,843	-
Notes and loans receivable	944,471	-	944,471	586,891
Leases receivable	49,032	5,622,838	5,671,870	-
Special assessments receivable	1,852,338	522,227	2,374,565	-
Due from other governments	4,671,513	-	4,671,513	-
Due from primary government	-	-	-	143,230
Due from component unit	9,113	-	9,113	-
Internal balances	321,057	(321,057)	-	-
Inventory	-	3,695,924	3,695,924	-
Prepaid items	231,835	217,195	449,030	-
Pension asset	564,444	-	564,444	-
Capital assets not being depreciated				
Land	39,029,639	1,965,026	40,994,665	315,900
Construction in progress	5,531,799	2,406,046	7,937,845	-
Capital assets being depreciated/amortized				
Buildings and building improvements	82,231,403	42,378,747	124,610,150	-
Improvements other than buildings	16,560,484	266,259	16,826,743	174,290
Infrastructure	83,807,649	-	83,807,649	-
Collection and distribution systems	-	161,615,386	161,615,386	-
Intangible assets	-	29,656,945	29,656,945	-
Equipment and furniture	22,531,055	14,370,503	36,901,558	-
Equipment lease asset	633,623	46,388	680,011	-
Less accumulated depreciation/amortization	(108,858,247)	(114,730,562)	(223,588,809)	(152,020)
Total assets	203,779,439	194,770,948	398,550,387	2,856,029
Deferred Outflows of Resources				
Deferred outflows of resources related to OPEB	129,898	16,375	146,273	-
Deferred outflows of resources related to pensions	6,359,817	609,027	6,968,844	7,116
Total deferred outflows of resources	6,489,715	625,402	7,115,117	7,116
Total assets and deferred outflows of resources	$ 210,269,154	$ 195,396,350	$ 405,665,504	$ 2,863,145

See notes to basic financial statements.

City of Elk River
Statement of Net Position
December 31, 2025

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Housing and Redevelopment Authority
Liabilities				
Accounts payable	$ 2,430,723	$ 4,981,631	$ 7,412,354	$ 35,889
Salaries and benefits payable	775,947	483,058	1,259,005	4,675
Contracts and deposits payable	133,601	1,364,113	1,497,714	-
Due to other governments	511,900	344,465	856,365	-
Due to primary government	-	-	-	9,113
Due to component unit	143,230	-	143,230	-
Unearned revenue	996,271	240,690	1,236,961	-
Interest payable				
Payable within one year	334,298	371,081	705,379	-
Compensated absences payable				
Payable within one year	880,032	1,208,338	2,088,370	-
Payable after one year	1,336,565	126,167	1,462,732	-
Lease liability				
Payable within one year	117,969	8,911	126,880	-
Payable after one year	378,585	27,383	405,968	-
Net bonds payable				
Payable within one year	2,620,000	1,640,000	4,260,000	-
Payable after one year	49,571,576	32,646,568	82,218,144	-
Total OPEB liability				
Payable within one year	59,254	10,059	69,313	-
Payable after one year	714,371	87,570	801,941	-
Net pension liability				
Payable after one year	6,519,351	2,428,376	8,947,727	30,773
Total liabilities	67,523,673	45,968,410	113,492,083	80,450
Deferred Inflows of Resources				
Deferred inflows of resources related to OPEB	120,614	15,204	135,818	-
Deferred inflows of resources related to pensions	8,790,767	1,641,714	10,432,481	21,375
Deferred inflows of resources related to leases	49,032	5,272,364	5,321,396	-
Total deferred inflows of resources	8,960,413	6,929,282	15,889,695	21,375
Net Position				
Net investment in capital assets	88,779,275	102,549,209	191,328,484	338,170
Restricted for				
Fiscal recovery	216,794	-	216,794	-
Public safety	54,573	-	54,573	-
Parks and recreation improvements	957,487	-	957,487	-
Capital projects	982,597	-	982,597	-
Economic development	1,986,009	-	1,986,009	-
Debt service	12,372,598	1,779,016	14,151,614	-
Pensions	564,444	-	564,444	-
Landfill mitigation	1,046,724	-	1,046,724	-
Housing and redevelopment	-	-	-	2,423,150
Unrestricted	26,824,567	38,170,433	64,995,000	-
Total net position	133,785,068	142,498,658	276,283,726	2,761,320
Total liabilities, deferred inflows of resources, and net position	$ 210,269,154	$ 195,396,350	$ 405,665,504	$ 2,863,145

See notes to basic financial statements.

City of Elk River
Statement of Activities
Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities				
General government	$ 5,841,383	$ 834,109	$ 26,000	$ -
Public safety	13,301,008	1,302,448	1,044,586	-
Public works	7,064,408	185,208	633,635	4,050,589
Culture and recreation	6,932,150	2,347,262	662,212	198,541
Economic development	875,013	59,025	44,192	-
Interest on long-term debt	1,422,005	-	-	-
Total governmental activities	35,435,967	4,728,052	2,410,625	4,249,130
Business-type activities				
Municipal liquor	8,281,974	8,665,704	-	-
Sewer	4,122,263	3,187,884	-	906,508
Garbage	1,834,358	2,001,636	-	-
Storm water	648,984	679,386	-	-
Electric	42,735,039	47,666,342	-	577,319
Water	3,873,519	3,772,815	-	688,392
Cannabis	120,895	-	-	-
Total business-type activities	61,617,032	65,973,767	-	2,172,219
Total primary governmental	$ 97,052,999	$ 70,701,819	$ 2,410,625	$ 6,421,349
Component unit				
Housing and redevelopment authority	$ 204,476	$ -	$ 230	$ -
General revenues				
Property taxes				
Franchise and gravel taxes				
Sales taxes				
Grants and contributions not restricted to specific programs				
Unrestricted investment income				
Gain on sale of assets				
Miscellaneous revenues				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

See notes to basic financial statements.

Net (Expense) Revenues and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Housing and Redevelopment Authority
$ (4,981,274)	$ -	$ (4,981,274)	$ -
(10,953,974)	-	(10,953,974)	-
(2,194,976)	-	(2,194,976)	-
(3,724,135)	-	(3,724,135)	-
(771,796)	-	(771,796)	-
(1,422,005)	-	(1,422,005)	-
(24,048,160)	-	(24,048,160)	-
-	383,730	383,730	-
-	(27,871)	(27,871)	-
-	167,278	167,278	-
-	30,402	30,402	-
-	5,508,622	5,508,622	-
-	587,688	587,688	-
-	(120,895)	(120,895)	-
-	6,528,954	6,528,954	-
(24,048,160)	6,528,954	(17,519,206)	-
-	-	-	(204,246)
18,409,406	-	18,409,406	439,573
1,746,727	-	1,746,727	-
3,155,763	-	3,155,763	-
487,843	-	487,843	-
2,443,262	1,810,243	4,253,505	49,921
73,438	-	73,438	-
483,271	-	483,271	-
3,115,866	(3,115,866)	-	-
29,915,576	(1,305,623)	28,609,953	489,494
5,867,416	5,223,331	11,090,747	285,248
127,917,652	137,275,327	265,192,979	2,476,072
$ 133,785,068	$ 142,498,658	$ 276,283,726	$ 2,761,320

City of Elk River
Balance Sheet - Governmental Funds
December 31, 2025

	General Fund	Pavement Management	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	$ 9,974,606	$ 4,638,772	$ 36,728,505	$ 51,341,883
Taxes receivable	373,344	-	1,181,305	1,554,649
Accounts receivable	15,605	150,376	431,735	597,716
Interest receivable	40,613	18,426	114,944	173,983
Notes and loans receivable	-	-	944,471	944,471
Leases receivable	-	-	49,032	49,032
Special assessments receivable				
Delinquent	-	119	9,411	9,530
Deferred	-	4,498	1,838,310	1,842,808
Due from other funds	580,697	375,497	911,743	1,867,937
Due from other governments	51,541	4,574,855	45,117	4,671,513
Due from component unit	9,113	-	-	9,113
Advances to other funds	-	-	160,000	160,000
Prepaid items	88,243	-	143,592	231,835
Total assets	$ 11,133,762	$ 9,762,543	$ 42,558,165	$ 63,454,470
Liabilities				
Accounts payable	$ 410,963	$ 58,658	$ 1,961,102	$ 2,430,723
Salaries and benefits payable	719,134	-	56,813	775,947
Contracts and deposits payable	-	57,735	75,866	133,601
Due to other funds	-	-	1,546,880	1,546,880
Due to other governments	7,326	498,999	5,575	511,900
Due to component unit	-	-	143,230	143,230
Advances from other funds	-	-	160,000	160,000
Unearned revenue	-	-	996,271	996,271
Total liabilities	1,137,423	615,392	4,945,737	6,698,552
Deferred Inflows of Resources				
Unavailable revenue - property taxes	116,818	-	16,318	133,136
Unavailable revenue - special assessments	-	4,498	1,844,066	1,848,564
Unavailable revenue - other	-	4,574,855	-	4,574,855
Deferred inflow related to leases receivable	-	-	49,032	49,032
Total deferred inflows of resources	116,818	4,579,353	1,909,416	6,605,587
Fund Balances				
Nonspendable	88,243	-	143,592	231,835
Restricted	-	-	17,943,427	17,943,427
Committed	-	4,567,798	4,576,474	9,144,272
Assigned	-	-	14,885,472	14,885,472
Unassigned	9,791,278	-	(1,845,953)	7,945,325
Total fund balances	9,879,521	4,567,798	35,703,012	50,150,331
Total liabilities, deferred inflows of resources, and fund balances	$ 11,133,762	$ 9,762,543	$ 42,558,165	$ 63,454,470

See notes to basic financial statements.

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

Total fund balances - governmental funds	$ 50,150,331
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds:	
Cost of capital assets	250,325,652
Less accumulated depreciation/amortization	(108,858,247)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of:	
Bond principal payable	(48,375,000)
Unamortized bond premiums/discounts	(3,816,576)
Lease liability	(496,554)
Compensated absences payable	(2,216,597)
Total OPEB liability	(773,625)
Net pension liability	(6,519,351)
Net pension asset	564,444
Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds:	
Property taxes	133,136
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions and OPEB that are not recognized in the governmental funds:	
Deferred inflows of resources related to pensions	(8,790,767)
Deferred outflows of resources related to pensions	6,359,817
Deferred outflows of resources related to OPEB	129,898
Deferred inflows of resources related to OPEB	(120,614)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Deferred special assessments	1,848,564
State shared taxes	4,574,855
Governmental funds do not report a liability for accrued interest on long-term debt until due and payable.	(334,298)
Total net position - governmental activities	$ 133,785,068

See notes to basic financial statements.

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

	General Fund	Pavement Management	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	$ 15,631,649	$ -	$ 2,781,398	$ 18,413,047
Sales taxes	-	-	3,155,763	3,155,763
Other taxes	149,280	1,597,447	-	1,746,727
Special assessments	-	2,967	486,026	488,993
Licenses and permits	941,230	-	-	941,230
Intergovernmental	952,922	510,677	2,244,094	3,707,693
Charges for services	1,360,086	-	2,295,139	3,655,225
Fines and forfeitures	141,275	-	11,708	152,983
Other revenue				
Investment income	283,077	403,313	1,756,872	2,443,262
Contributions and donations	-	-	286,154	286,154
Refunds and reimbursements	193,609	117,935	9,672	321,216
Landfill expansion fee	-	-	1,973,674	1,973,674
Miscellaneous revenue	49,262	-	199,626	248,888
Total revenues	19,702,390	2,632,339	15,200,126	37,534,855
Expenditures				
Current				
General government	5,383,325	-	383,773	5,767,098
Public safety	10,929,331	-	820,699	11,750,030
Public works	2,621,685	16,875	163,997	2,802,557
Culture and recreation	2,531,947	-	2,275,836	4,807,783
Economic development	-	-	869,801	869,801
Capital outlay				
General government	-	-	42,950	42,950
Public safety	501,594	-	615,707	1,117,301
Public works	-	3,561,602	2,594,594	6,156,196
Culture and recreation	-	-	1,271,122	1,271,122
Debt service				
Principal	101,900	-	2,560,752	2,662,652
Interest and other charges	3,722	-	1,573,508	1,577,230
Total expenditures	22,073,504	3,578,477	13,172,739	38,824,720
Excess of revenues over (under) expenditures	(2,371,114)	(946,138)	2,027,387	(1,289,865)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	73,438	73,438
Lease issuance	501,594	-	-	501,594
Transfers in	2,808,000	-	1,448,638	4,256,638
Transfers out	(597,452)	-	(543,320)	(1,140,772)
Total other financing sources (uses)	2,712,142	-	978,756	3,690,898
Net change in fund balances	341,028	(946,138)	3,006,143	2,401,033
Fund Balances				
Beginning of year	9,538,493	5,513,936	32,696,869	47,749,298
End of year	$ 9,879,521	$ 4,567,798	$ 35,703,012	$ 50,150,331

See notes to basic financial statements.

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

Total change in fund balances - governmental funds	$ 2,401,033
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense:	
Capital outlays	7,894,705
Depreciation/amortization expense	(7,847,653)
Some expenses are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities:	
Compensated absences payable	(96,595)
Total other post employment benefits (OPEB) liability	26,428
Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the Statement of Activities:	
Bond principal payments	2,530,000
Lease principal payments	132,652
Governmental funds report the effects of bond premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	251,933
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(96,708)
Issuance of long-term debt is recognized as an other financing source in the governmental funds but has no impact on the changes in net position in the Statement of Activities.	(501,594)
Governmental funds recognize pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective:	
Pension expense	640,048
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
State shared taxes	594,238
Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting certain revenues cannot be recognized until they are available to liquidate liabilities of the current period:	
Property taxes	(3,341)
Special assessments	(57,730)
Change in net position - governmental activities	$ 5,867,416

See notes to basic financial statements.

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

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Over (Under)
Revenues				
Property taxes	$ 15,626,050	$ 15,626,050	$ 15,631,649	$ 5,599
Other taxes	225,000	225,000	149,280	(75,720)
Licenses and permits	974,200	974,200	941,230	(32,970)
Intergovernmental	778,000	778,000	952,922	174,922
Charges for services	1,282,850	1,282,850	1,360,086	77,236
Fines and forfeitures	155,000	155,000	141,275	(13,725)
Other revenue				
Investment income	175,000	175,000	283,077	108,077
Refunds and reimbursements	150,000	150,000	193,609	43,609
Miscellaneous revenue	36,000	36,000	49,262	13,262
Total revenues	19,402,100	19,402,100	19,702,390	300,290
Expenditures				
Current				
General government	5,481,100	5,481,100	5,383,325	(97,775)
Public safety	10,596,800	10,596,800	10,929,331	332,531
Public works	2,786,950	2,786,950	2,621,685	(165,265)
Culture and recreation	2,637,900	2,637,900	2,531,947	(105,953)
Debt service				
Principal	83,500	83,500	101,900	18,400
Interest and other charges	-	-	3,722	3,722
Capital outlay				
General government	26,400	26,400	-	(26,400)
Public safety	-	-	501,594	501,594
Total expenditures	21,612,650	21,612,650	22,073,504	460,854
Excess of revenues over (under) expenditures	(2,210,550)	(2,210,550)	(2,371,114)	(160,564)
Other Financing Sources (Uses)				
Lease issuance	-	-	501,594	501,594
Transfers in	2,808,000	2,808,000	2,808,000	-
Transfers out	(597,450)	(597,450)	(597,452)	(2)
Total other financing sources (uses)	2,210,550	2,210,550	2,712,142	501,592
Net change in fund balances	$ -	$ -	341,028	$ 341,028
Fund Balances				
Beginning of year			9,538,493	
End of year			$ 9,879,521	

See notes to basic financial statements.

City of Elk River
Statement of Net Position - Proprietary Funds
December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Municipal Liquor	Sewer	Garbage	Storm Water
Assets				
Current assets				
Cash and investments	$ 2,509,485	$ 11,521,311	$ 1,189,290	$ 2,874,746
Restricted cash	-	-	-	-
Accounts receivable	-	17,645	-	-
Interest receivable	10,122	46,647	4,797	11,700
Due from other funds	-	420,579	167,514	113,612
Leases receivable	-	-	-	-
Special assessments receivable	-	480,304	3,680	316
Inventory	1,549,866	-	-	-
Prepaid items	-	-	-	-
Total current assets	4,069,473	12,486,486	1,365,281	3,000,374
Noncurrent assets				
Leases receivable	-	-	-	-
Capital assets				
Land	753,961	302,581	-	9,900
Construction in progress	-	44,254	-	25,962
Buildings and building improvements	3,051,851	20,312,707	-	-
Improvements other than buildings	-	232,178	-	-
Collection and distribution	-	31,229,179	-	20,449,218
Intangible assets	-	-	-	-
Equipment and furniture	167,743	7,717,387	-	27,821
Equipment lease asset	21,410	24,978	-	-
Total capital assets	3,994,965	59,863,264	-	20,512,901
Less accumulated depreciation/ amortization	(2,599,719)	(30,841,703)	-	(11,800,235)
Net capital assets	1,395,246	29,021,561	-	8,712,666
Total noncurrent assets	1,395,246	29,021,561	-	8,712,666
Total assets	5,464,719	41,508,047	1,365,281	11,713,040
Deferred Outflows of Resources				
Deferred outflows of resources related to OPEB	7,642	8,733	-	-
Deferred outflows of resources related to pensions	76,544	52,281	1,426	-
Total deferred outflows of resources	84,186	61,014	1,426	-
Total assets and deferred outflows of resources	$ 5,548,905	$ 41,569,061	$ 1,366,707	$ 11,713,040

See notes to basic financial statements.

Business-Type Activities - Enterprise Funds			
Electric	Water	Cannabis	Total
$ 12,912,838	$ 11,160,427	$ 388,221	$ 42,556,318
1,779,016	-	-	1,779,016
2,314,818	223,426	-	2,555,889
5,315	89,279	-	167,860
8,724	128,850	-	839,279
-	269,338	-	269,338
17,811	20,116	-	522,227
2,064,304	81,754	-	3,695,924
178,940	38,255	-	217,195
19,281,766	12,011,445	388,221	52,603,046
-	5,353,500	-	5,353,500
697,870	200,714	-	1,965,026
2,068,580	267,250	-	2,406,046
15,734,276	3,279,913	-	42,378,747
34,081	-	-	266,259
64,097,687	45,839,302	-	161,615,386
29,656,945	-	-	29,656,945
5,690,816	766,736	-	14,370,503
-	-	-	46,388
117,980,255	50,353,915	-	252,705,300
(44,192,856)	(25,296,049)	-	(114,730,562)
73,787,399	25,057,866	-	137,974,738
73,787,399	30,411,366	-	143,328,238
93,069,165	42,422,811	388,221	195,931,284
-	-	-	16,375
396,358	82,418	-	609,027
396,358	82,418	-	625,402
$ 93,465,523	$ 42,505,229	$ 388,221	$ 196,556,686

City of Elk River
Statement of Net Position - Proprietary Funds
December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Municipal Liquor	Sewer	Garbage	Storm Water
Liabilities				
Current liabilities				
Accounts payable	$ 448,455	$ 144,238	$ 157,733	$ -
Salaries and benefits payable	54,768	37,738	1,252	-
Contracts and deposits payable	-	-	-	-
Interest payable	-	30,973	-	-
Unearned revenue	5,928	-	-	-
Due to other funds	-	1,202	5,769	1,753
Due to other governments	90,904	22	-	-
Current compensated absences	45,920	50,848	-	-
Current total OPEB liability	5,365	4,694	-	-
Lease liability due within one year	4,113	4,798	-	-
Bonds payable due within one year	-	535,000	-	-
Total current liabilities	655,453	809,513	164,754	1,753
Noncurrent liabilities				
Compensated absences	72,222	53,064	-	-
Total OPEB liability	40,195	47,375	-	-
Lease liability	12,639	14,744	-	-
Bonds payable	-	5,117,386	-	-
Net pension liability	331,005	226,081	6,166	-
Total noncurrent liabilities	456,061	5,458,650	6,166	-
Total liabilities	1,111,514	6,268,163	170,920	1,753
Deferred Inflows of Resources				
Deferred inflows of resources related to OPEB	7,095	8,109	-	-
Deferred inflows of resources related to pensions	229,921	157,039	4,283	-
Deferred inflows of resources related to leases	-	-	-	-
Total deferred inflows of resources	237,016	165,148	4,283	-
Net Position				
Net investment in capital assets	1,378,494	23,349,633	-	8,712,666
Restricted for debt service	-	-	-	-
Unrestricted	2,821,881	11,786,117	1,191,504	2,998,621
Total net position	4,200,375	35,135,750	1,191,504	11,711,287
Total liabilities, deferred inflows of resources, and net position	$ 5,548,905	$ 41,569,061	$ 1,366,707	$ 11,713,040

See notes to basic financial statements.

Business-Type Activities - Enterprise Funds			
Electric	Water	Cannabis	Total
$ 3,955,556	$ 272,415	$ 3,234	$ 4,981,631
315,321	68,978	5,001	483,058
1,197,466	166,647	-	1,364,113
324,854	15,254	-	371,081
-	234,762	-	240,690
1,006,775	144,837	-	1,160,336
250,634	2,905	-	344,465
974,545	137,025	-	1,208,338
-	-	-	10,059
-	-	-	8,911
1,035,000	70,000	-	1,640,000
9,060,151	1,112,823	8,235	11,812,682
-	-	881	126,167
-	-	-	87,570
-	-	-	27,383
26,115,538	1,413,644	-	32,646,568
1,541,981	323,143	-	2,428,376
27,657,519	1,736,787	881	35,316,064
36,717,670	2,849,610	9,116	47,128,746
-	-	-	15,204
1,034,353	216,118	-	1,641,714
-	5,272,364	-	5,272,364
1,034,353	5,488,482	-	6,929,282
45,649,540	23,458,876	-	102,549,209
1,779,016	-	-	1,779,016
8,284,944	10,708,261	379,105	38,170,433
55,713,500	34,167,137	379,105	142,498,658
$ 93,465,523	$ 42,505,229	$ 388,221	$ 196,556,686

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

	Business-Type Activities - Enterprise Funds			
	Municipal Liquor	Sewer	Garbage	Storm Water
Sales and Cost of Sales				
Sales	$ 8,661,052	$ -	$ -	$ -
Cost of sales	(6,109,635)	-	-	-
Gross profit	2,551,417	-	-	-
Operating Revenues				
User charges	-	2,979,898	1,998,010	679,115
Delinquent collections	-	5,601	3,626	271
Other	4,652	202,385	-	-
Total operating revenues	4,652	3,187,884	2,001,636	679,386
Operating Expenses				
Personnel services	1,170,387	841,003	13,555	-
Materials and supplies	16,338	323,515	980	-
Purchased power	-	-	-	-
Other services and charges	937,459	1,153,869	1,819,823	169,297
Depreciation/amortization	47,357	1,661,643	-	479,687
Equipment	-	68,511	-	-
Total operating expenses	2,171,541	4,048,541	1,834,358	648,984
Operating income (loss)	384,528	(860,657)	167,278	30,402
Nonoperating Revenues (Expenses)				
Investment income	265,176	716,415	72,662	175,349
Gain (loss) on sale of asset	-	-	-	-
Interest and other charges	(798)	(73,722)	-	-
Miscellaneous revenue	-	-	-	-
Total nonoperating revenues	264,378	642,693	72,662	175,349
Income (loss) before capital contributions and transfers	648,906	(217,964)	239,940	205,751
Capital Contributions				
Contributions from Developers	-	-	-	-
Contributions from Customers	-	-	-	-
Connection Fees	-	906,508	-	-
Transfers in	-	-	-	-
Transfers out	(1,600,000)	(180,000)	(60,000)	(125,000)
Change in net position	(951,094)	508,544	179,940	80,751
Net Position				
Beginning of year	5,151,469	34,627,206	1,011,564	11,630,536
End of year	$ 4,200,375	$ 35,135,750	$ 1,191,504	$ 11,711,287

See notes to basic financial statements.

Business-Type Activities - Enterprise Funds			
Electric	Water	Cannabis	Totals
$ -	$ -	$ -	$ 8,661,052
-	-	-	(6,109,635)
-	-	-	2,551,417
46,148,519	3,023,865	-	54,829,407
-	-	-	9,498
675,879	156,017	-	1,038,933
46,824,398	3,179,882	-	55,877,838
3,124,634	896,521	53,550	6,099,650
132,797	388,972	300	862,902
30,577,687	-	-	30,577,687
4,671,267	1,171,220	67,045	9,989,980
3,471,092	1,385,340	-	7,045,119
-	-	-	68,511
41,977,477	3,842,053	120,895	54,643,849
4,846,921	(662,171)	(120,895)	3,785,406
452,949	127,692	-	1,810,243
(22,491)	-	-	(22,491)
(735,071)	(31,466)	-	(841,057)
841,944	592,933	-	1,434,877
537,331	689,159	-	2,381,572
5,384,252	26,988	(120,895)	6,166,978
-	44,590	-	44,590
577,319	-	-	577,319
-	643,802	-	1,550,310
-	-	500,000	500,000
(1,650,866)	-	-	(3,615,866)
4,310,705	715,380	379,105	5,223,331
51,402,795	33,451,757	-	137,275,327
$ 55,713,500	$ 34,167,137	$ 379,105	$ 142,498,658

City of Elk River
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Municipal Liquor	Sewer	Garbage	Storm Water
Cash Flows - Operating Activities				
Receipts from customers and users	$ 8,665,640	$ 3,210,417	$ 2,000,631	$ 679,354
Payments to suppliers	(7,006,564)	(1,569,036)	(1,802,114)	(169,486)
Payments to employees	(1,214,299)	(866,061)	(21,835)	-
Other operating receipts	-	-	-	-
Net cash flows - operating activities	444,777	775,320	176,682	509,868
Cash Flows - Noncapital Financing Activities				
Borrowing (payments) on interfund balances	-	(37,750)	583	(56,011)
Transfer from other funds	-	-	-	-
Transfer to other funds	(1,600,000)	(180,000)	(60,000)	(125,000)
Net cash flows - noncapital financing activities	(1,600,000)	(217,750)	(59,417)	(181,011)
Cash Flows - Capital and Related Financing Activities				
Special assessments received	-	41,582	-	-
Connection charges collected	-	906,508	-	-
Principal paid on bonds	-	(530,000)	-	-
Interest paid on debt	(798)	(78,391)	-	-
Principal paid on leases	(3,942)	(4,600)	-	-
Proceeds from sale of capital assets	-	-	-	-
Acquisition of capital assets	-	(237,283)	-	(25,962)
Net cash flows - capital and related financing activities	(4,740)	97,816	-	(25,962)
Cash Flows - Investing Activities				
Interest and dividends received	271,173	716,530	72,606	175,018
Net change in cash and cash equivalents	(888,790)	1,371,916	189,871	477,913
Cash and Cash Equivalents				
January 1	3,398,275	10,149,395	999,419	2,396,833
December 31	$ 2,509,485	$ 11,521,311	$ 1,189,290	$ 2,874,746

See notes to basic financial statements.

Business-Type Activities - Enterprise Funds			
Electric	Water	Cannabis	Total
$ 46,705,488	$ 3,139,758	$ -	$ 64,401,288
(34,982,406)	(1,556,810)	(64,111)	(47,150,527)
(3,425,809)	(899,297)	(47,668)	(6,474,969)
423,726	603,928	-	1,027,654
8,720,999	1,287,579	(111,779)	11,803,446
(143,116)	(76,722)	-	(313,016)
-	-	500,000	500,000
(1,650,868)	-	-	(3,615,868)
(1,793,984)	(76,722)	500,000	(3,428,884)
-	-	-	41,582
-	643,802	-	1,550,310
(990,000)	(65,000)	-	(1,585,000)
(811,306)	(39,200)	-	(929,695)
-	-	-	(8,542)
17,540	-	-	17,540
(5,696,617)	(630,036)	-	(6,589,898)
(7,480,383)	(90,434)	-	(7,503,703)
451,265	78,815	-	1,765,407
(102,103)	1,199,238	388,221	2,636,266
14,793,957	9,961,189	-	41,699,068
$ 14,691,854	$ 11,160,427	$ 388,221	$ 44,335,334

City of Elk River
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Municipal Liquor	Sewer	Garbage	Storm Water
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	$ 384,528	$ (860,657)	$ 167,278	$ 30,402
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Other revenues	-	-	-	-
Bad debt expense	-	-	-	-
Depreciation/amortization expense	47,357	1,661,643	-	479,687
Pension expense	(69,311)	(49,371)	(9,532)	-
Accounts receivable	-	22,533	-	-
Special assessments receivable	-	-	(1,005)	(32)
Lease receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Inventory	(27,890)	-	-	-
Accounts payable	83,296	(23,163)	18,689	(189)
Contracts and deposits payable	-	-	-	-
Due to other governmental units	1,462	22	-	-
Salaries and benefits payable	9,812	5,398	1,252	-
Unearned revenue	(64)	-	-	-
OPEB expense	(7,703)	5,316	-	-
Compensated absences payable	23,290	13,599	-	-
Deferred lease resources	-	-	-	-
Total adjustments	60,249	1,635,977	9,404	479,466
Net cash flows - operating activities	$ 444,777	$ 775,320	$ 176,682	$ 509,868
Supplemental Schedule of Noncash Capital and Related Financing Activities				
Contributions of capital assets	$ -	$ -	$ -	$ -
Gain (Loss) on disposal of capital assets	-	-	-	-
Book value of disposed capital assets	-	-	-	-
Capital assets purchased on account	-	-	-	-
Amortization of bond premium	-	2,461	-	-

See notes to basic financial statements.

Business-Type Activities - Enterprise Funds			
Electric	Water	Cannabis	Total
$ 4,846,921	$ (662,171)	$ (120,895)	$ 3,785,406
841,944	592,933	-	1,434,877
8,782	-	-	8,782
3,471,092	1,385,340	-	7,045,119
(412,854)	(42,561)	-	(583,629)
(108,416)	(44,339)	-	(130,222)
(10,494)	4,215	-	(7,316)
-	(889,418)	-	(889,418)
(65,030)	92,122	-	27,092
73,277	18,081	-	91,358
(426,465)	(24,908)	-	(479,263)
263,823	(119,975)	3,234	225,715
64,793	45,574	-	110,367
66,252	(5,716)	-	62,020
282	6,976	5,001	28,721
(4,305)	83,499	-	79,130
-	-	-	(2,387)
111,397	32,809	881	181,976
-	815,118	-	815,118
3,874,078	1,949,750	9,116	8,018,040
$ 8,720,999	$ 1,287,579	$ (111,779)	$ 11,803,446
$ 577,319	$ 44,590	$ -	$ 621,909
(22,491)	-	-	(22,491)
106,031	-	-	106,031
987,321	115,346	-	1,102,667
59,862	6,651	-	68,974

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Elk River, Minnesota (the City) operates under the "Optional Plan A" form of government as defined in *Minnesota Statutes*. Under this plan, the City Council is composed of an elected mayor and four elected Council Members. The Council appoints personnel responsible for the proper administration of all affairs relating to the City. The basic financial statements and the accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the City of Elk River (the primary government) and its component units. The Elk River Municipal Utilities is considered to be part of the primary government. The Elk River Municipal Utilities was established, and statutory authority is provided in accordance with Chapter 412.321 of the *Minnesota Statutes* and is considered to be part of the City. The Utilities Commission has five council approved members who serve overlapping three-year terms. The statutes provide the City Council all the discretionary authority necessary to operate the utilities, except as its powers have been delegated to the Commission. The Utility funds are included with the enterprise funds of this report. Separate financial statements for the Utilities may be obtained at the Elk River Municipal Utilities, 13069 Orono Pkwy, Elk River, Minnesota, 55330.

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

1. Blended Component Unit

The Economic Development Authority (EDA) was created to carry out economic and industrial development and redevelopment within the City in accordance with policies established by the City Council. The seven-member board consists of three Council Members, the Mayor and three other council approved members. The criteria that result in the EDA being reported as a blended component unit include the fact that the EDA may not exercise any of its authorized powers without prior approval of the City Council and the City having operational responsibility. The EDA is reported as a special revenue fund and does not issue separate financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

2. Discretely Presented Component Unit

The Housing and Redevelopment Authority (HRA) is a legally separate entity created to carry out community development consistent with policies established by the City Council. The HRA is governed by five council appointed members, one of which is a Council Member; however, the City does not have a financial benefit or burden relationship and does not have operational responsibility. The criteria that result in the HRA being reported as a discretely presented component unit include 1) the five council appointed member board and 2) the ability of the City to impose its will on the HRA by significantly influencing the programs, projects, activities, or level of service performed by the HRA by approving the HRA's budget. The HRA does not issue separate financial statements and is included in the financial section of this report.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the City. The fiduciary funds are only reported in the statement of fiduciary net position and the statement of changes in fiduciary net position at the fund financial statement level. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated revenues are reported as general revenues rather than program revenues.

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Description of Funds:

Major Governmental Funds:

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

Pavement Management Fund – This fund accounts for franchise taxes collected to fund expenditures for the ongoing maintenance and repair of the City streets.

Proprietary Funds:

Municipal Liquor Fund – This fund accounts for the operations of the City's off-sale liquor stores.

Sewer Fund – This fund accounts for the sewer service charges which are used to finance the sanitary sewer system operating expenses.

Garbage Fund – This fund accounts for the activities of the garbage and recycling collection programs.

Storm Water Fund – This fund accounts for the activities of the storm water collection system.

Electric Fund – This fund accounts for the activities of the electric distribution system.

Water Fund – This fund accounts for the activities of the water distribution system.

Cannabis Fund – This fund accounts for the activities of the cannabis operations.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's utility functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

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

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

1. Deposits and Investments

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. Deposits and Investments (Continued)

In accordance with GASB Statement No. 79, the Minnesota Municipal Investment Pool securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

2. Receivables

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

The City Council annually adopts a tax levy and certifies it to the County in December for collection in the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County and tax settlements are made to the City during January, July, and December each year.

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

Accounts receivable include amounts billed for services provided before year end. Unbilled utility enterprise fund receivables are also included for services provided in 2025. The City annually certifies delinquent accounts to the County for collection in the following year. Therefore, there has been no allowance for doubtful accounts established.

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

3. Inventory and Prepaid Items

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Inventory and Prepaid Items (Continued)

Property held for resale consists of property that the City and Housing and Redevelopment Authority component unit holds for resale. Properties held for resale are reported as an asset at the lower of cost or estimated fair value.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial cost of more than $10,000 and an estimated useful life in excess of two years.

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include all items previously accounted for. The City had already accounted for its prior infrastructure at historical cost for the initial reporting of these assets. As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at acquisition value of the item at the date of its donation.

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

Classification	Years
Buildings and improvements	10 - 40
Other park improvements	10 - 20
Machinery and equipment	3 - 20
Public domain infrastructure	15 - 50
Infrastructure	20 - 50
Land improvements	5 - 60
System infrastructure	4 - 50
Land improvements	5 - 60

The City recognizes lease liabilities and intangible right-to-use lease assets (lease assets) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of $10,000 or more for equipment leases, and an initial, individual value of $25,000 or more for property, plant and infrastructure leases.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Lease Receivable

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

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

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

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

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

6. Right-to-Use Lease Assets/Lease Liabilities

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four items that qualify for reporting in this category. The City presents deferred inflows of resources on the Governmental Fund Balance Sheet as unavailable revenue. The governmental funds report unavailable revenues from three sources: property taxes, special assessments, and other. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City presents deferred inflows of resources on the Statement of Net Position for deferred inflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years. Deferred inflows of resources related to leases receivable is reported in both the government-wide Statement of Net Position, the Governmental Funds Balance Sheet, and the Proprietary Funds Statement of Net Position.

8. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Unused vacation can be accrued by the employees up to a maximum of 240 hours, the limit of which is determined by years of service. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements.

A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In the event a liability is recorded in the governmental funds, the General fund would be used to liquidate the compensated absences payable. Employees can also accrue an unlimited amount of unused sick leave. Employees with two or more years of service are entitled to receive severance pay equal to 50% of unused sick leave, up to a maximum of 480 hours. The liability for severance pay is accounted for the same as accrued vacation pay. The liability for compensated absences reported in the Statement of Net Position consists of leave that has not been used that is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. Long-Term Obligations

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

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

10. Pensions

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

11. Postemployment Benefits

The City of Elk River and its discretely presented component unit provide a single employer defined benefit healthcare plan to eligible retirees and their spouses. The plan offers medical insurance benefits. The total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense were measured actuarially in accordance with GASB Statement No. 75, based on entry age normal cost method.

12. Unearned Revenue

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

13. Fund Balance

In the fund financial statements, governmental funds report various levels of spending constraints.

- Nonspendable Fund Balances – These are amounts that cannot be spent because they are not in spendable form as they are legally or contractually required to be maintained intact and include prepaid items, inventory, and advances to other funds.

- Restricted Fund Balances – These are subject to externally enforceable legal restrictions.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

13. Fund Balance (Continued)

In the fund financial statements, governmental funds report various levels of spending constraints.

- Committed Fund Balances – The government's highest level of decision-making authority is the City Council. The formal action to establish or modify a commitment is made through resolution. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

- Assigned Fund Balances – Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General Fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator.

- Minimum Fund Balance Policy – The City has formally adopted a fund balance policy for the General Fund. The City's policy is to maintain a minimum unassigned fund balance of 40-45% of budgeted operating expenditures for cash-flow timing needs.

The City will spend restricted funds first for expenditures that meet the intended purpose before using unrestricted fund balance. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made for the purposes intended.

E. Net Position

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

F. Use of Estimates

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

G. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are legally adopted for the General Fund and the Library, Multipurpose Facility, and Economic Development Authority special revenue funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Budgetary Information (Continued)

Project-length financial plans are adopted for all capital projects funds. All annual appropriations lapse at fiscal year-end. On or before July 1 of each year, all departments and agencies of the City submit requests for appropriation to the City's administrator so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review and approval. The City Council holds public hearings and may add to, subtract from, or change appropriations. Any changes in the budget must be within the revenue and reserves estimated as available or the revenue estimates must be changed by an affirmative vote by a majority of the City Council.

The budget is prepared by fund, function, and activity and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year. Expenditures may not legally exceed budgeted appropriations at the fund level without Council approval. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at the department level. Reported budget amounts are as originally adopted or as amended by Council approved supplemental appropriations and budget transfers.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balances

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

Fund	Amount
Nonmajor Special Revenue	
Multipurpose Facility	$ 40,877
Insurance Reserve	339,133
Nonmajor Capital Projects	
Park Dedication	280,891
TIF Districts	993,967

The deficits will be funded with future charges for services, refunds and reimbursements, transfers, and tax increment revenue.

NOTE 3 – DEPOSITS AND INVESTMENTS

Cash balances of the City's funds that are intended to be invested on a long-term basis are combined (pooled) and invested to the extent available in various investments authorized by *Minnesota Statutes*. Each fund's portion of this pool (or pools) is displayed in the financial statements as "cash and investments". For purposes of identifying risk of investing public funds, the balances and related restrictions are summarized as follows.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits

Custodial Credit Risk – Deposits: This is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City (including Elk River Municipal Utilities) has an investment policy in place to address custodial credit risk for deposits, stating all deposits and investments must be in compliance with *Minnesota Statutes* § 118A, with collateralization levels of 110% of the market value of the principal and accrued interest. As of December 31, 2025, the City's bank balance of $15,707,258 was not exposed to custodial credit risk because it was insured and fully collateralized by federal depository insurance and collateral pledged. The book balance as of December 31, 2025, was $15,851,032.

Discretely Presented Component Unit

As of December 31, 2025, the HRA's bank balance of $230,008 was not exposed to custodial credit risk because it was fully collateralized. The HRA's book balance of all deposits at December 31, 2025, totaled $235,089.

B. Investments

Type of Investments	Rating	Fair Value	Less than 1 year	1-5 years	5+ years
Pooled Investments					
Money market	NR	$ 143,153	$ 143,153	$ -	$ -
Certificates of deposit	NR	2,298,819	1,563,422	735,397	-
Municipal bonds	A	22,711,511	3,404,746	15,840,440	3,466,325
Other gov't backed securities	AAA	24,389,249	377,024	10,095,993	13,916,232
4M	NR	14,820,961	14,820,961	-	-
Total investments		64,363,693	20,309,306	26,671,830	17,382,557
Non-pooled Investments					
Money market	NR	$ 5,792,172	$ 5,792,172	$ -	$ -
Certificates of deposit	NR	2,691,658	982,196	1,709,462	-
Other gov't backed securities	NR	3,885,642	3,503,405	382,237	-
4M	NR	4,624,314	4,624,314	-	-
Total non-pooled investments		16,993,786	14,902,087	2,091,699	-
Total investments		$ 81,357,479	$ 35,211,393	$ 28,763,529	$ 17,382,557

Concentration Risk: This is the risk associated with investing a significant portion of the City's investment (considered 5% or more) in the securities of a single issuer and no more than 50% of the City's total investment portfolio may be invested in certificates of deposit or commercial paper.

Credit Risk: Credit risk is the risk that an issuer to an investment will not fulfill its obligation. State law limits investments in state and local securities and commercial paper to those with specified rating by nationally recognized rating agencies. U.S. treasury obligations are not considered to have credit risk. The City's investment policy does not further limit the ratings of their investments.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Interest Rate Risk: This is the risk that fair values of securities in a portfolio would decrease due to changes in fair value interest rates. The City's investment policy uses diversification of maturity dates as a means of managing exposure to fair value by stating that no more than 30% of the City's investments may extend beyond a five-year maturity.

Custodial Credit Risk – Investments: This is the risk in the event of the failure of the counterparty the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities. As of December 31, 2025, all investments were insured or registered, or securities were held by the City or its agent in the City's name.

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

Type of investments	Total	Level 1	Level 2	Level 3
Money market	$ 792,778	$ 792,778	$ -	$ -
Certificates of deposit	4,990,477	-	4,990,477	-
Municipal bonds	22,711,511	-	22,711,511	-
Other gov't backed securities	28,274,891	-	28,274,891	-
Total	$ 56,769,657	$ 792,778	$ 55,976,879	$ -
Investments at amortized cost	$ 24,587,822			
Total investments	$ 81,357,479			

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Deposits and Investments

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

	Primary Government	Component Unit HRA	Total
Deposits	$ 15,851,032	$ 235,089	$ 16,086,121
Investments	79,817,660	1,539,819	81,357,479
Petty cash	8,525	-	8,525
Total deposits and investments	$ 95,677,217	$ 1,774,908	$ 97,452,125

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

	Primary Government	Component Unit HRA	Total
Statement of Net Position			
Cash and investments	$ 93,898,201	$ 1,774,908	$ 95,673,109
Restricted cash	1,779,016	-	1,779,016
Total deposits and investments	$ 95,677,217	$ 1,774,908	$ 97,452,125

NOTE 4 – NOTES RECEIVABLE/CONTRACT FOR DEED

The City has made several business subsidy loans to local businesses, some of which were funded with grant proceeds received from the state and federal governments. The terms of repayment vary with each loan and will be repaid over a period of 10 years. Under the terms of the grant agreement, the City retains the grant repayments. Notes receivable of $75,273 in the Revolving Loan Fund and $243,341 in the State DEED Fund are outstanding at December 31, 2025.

In 2015, the City issued a $1,288,589 long-term note receivable related to the sale of property to a developer under an abatement agreement. The note shall be payable in semiannual installments as tax abatement revenues are received, commencing on August 1, 2017, and maturing February 1, 2037. A note receivable of $355,744 in the Development Fund is outstanding at December 31, 2025.

In 2021, the City entered into a $320,000 contract for deed for property, equipment, and buildings located at property commonly referred to as Pinewood Golf Course, located in Elk River, Minnesota. The contract for deed is to be repaid annually at 4% interest beginning July 2022. The contract for deed matures on August 1, 2037. The balance of this contract for deed is $270,113 at December 31, 2025.

NOTE 4 – NOTES RECEIVABLE/CONTRACT FOR DEED (CONTINUED)

In 2006, the HRA issued a loan to a developer to assist in the financing of a housing development for the benefit of low and moderate income residents which was funded with state grant proceeds. Repayment of the loan is deferred for 30 years, payable in one lump sum at an interest rate of 1%. Notes receivable of $400,000 in the HRA is outstanding at December 31, 2025.

Starting in 2015, the HRA issued loans to applicants under the rehabilitation loan program. The terms of each loan vary and are payable over five to 15 years with rates from 1.25% to 3.25%. Notes receivable of $186,891 in the HRA are outstanding at December 31, 2025.

NOTE 5 – LEASES RECEIVABLE

The City has various leases for building space. The lease agreements include annual principal and interest payments. Interest and discount rates on the lease agreements range from 3.0% to 3.9%. Revenue from these leases for the year ended December 31, 2025, was $49,032.

There are also multiple leases with Verizon and Sprint that allows Elk River Municipal Utilities to place antennas on water towers. The lease payments increase yearly. Interest and discount rates on the lease agreements range from 1.41% to 4.46%. As of December 31, 2025, the lease principal receivable balance was $5,622,838. This is partially offset with a deferred inflow of lease resources.

NOTE 6 – INTERFUND ASSETS/LIABILITIES

At December 31, 2025, interfund balances for the City were as follows:

Receivable Fund	Payable Fund	Amount
Due from/to other funds		
General Fund	Nonmajor Governmental Funds	$ 447,530
General Fund	Electric	106,261
General Fund	Water	26,906
Pavement Management	Electric	257,566
Pavement Management	Water	117,931
Nonmajor Governmental Funds	Nonmajor Governmental Funds	798,700
Nonmajor Governmental Funds	Electric	113,043
Sewer	Nonmajor Governmental Funds	171,800
Sewer	Electric	248,779
Garbage	Electric	167,514
Storm Water	Electric	113,612
Electric	Sewer	1,202
Electric	Garbage	5,769
Electric	Storm Water	1,753
Water	Nonmajor Governmental Funds	128,850
Total due from/to other funds		$ 2,707,216
Advances to/from other funds		
Nonmajor Governmental Funds	Nonmajor Governmental Funds	$ 160,000
Due from/to component unit		
Primary Government - General Fund	Component Unit - HRA	$ 9,113
Component Unit - HRA	Primary Government - Nonmajor Governmental Funds	143,230
Total due from/to component unit		$ 152,343

The interfund receivable/payable balances result from the distribution of utility collections and the lending/borrowing between funds for operating or capital purposes.

NOTE 6 – INTERFUND ASSETS/LIABILITIES (CONTINUED)

The advance between nonmajor governmental funds represents an interfund balance related to the purchase of a Zamboni ice resurfacer. In 2023, an amount of $200,000 was advanced from the Capital Outlay Reserve Fund to the Multipurpose Facility Fund. Annual principal payments of $20,000 will be made along with interest at a rate of four percent annually until the year 2033.

The outstanding balance between the primary government and the component unit represents the transfer for administrative services and the lending/borrowing arrangement to finance construction costs. The $143,230 payable to the HRA will be paid with the collection of tax increment revenue and will not be repaid within one year.

NOTE 7 – INTERFUND TRANSFERS

Transfers during the year ended December 31, 2025, were as follows:

	Transfers In			
Transfers Out	General	Nonmajor Governmental Funds	Cannabis	Total
General	$ -	$ 597,452	$ -	$ 597,452
Nonmajor governmental funds	143,000	400,320		543,320
Municipal Liquor	850,000	250,000	500,000	1,600,000
Sewer	180,000	-	-	180,000
Garbage	60,000	-	-	60,000
Storm Water	125,000	-	-	125,000
Electric	1,450,000	200,866	-	1,650,866
Total	$ 2,808,000	$ 1,448,638	$ 500,000	$ 4,756,638

Interfund transfers are used to provide additional capital funding or to move revenues from the fund with collection authorization to debt service funds as principal and interest payments come due. In addition, interfund transfers are occasionally authorized to allow redistribution of resources between funds for the most efficient use of funds.

Transfers during the year ended December 31, 2025, were made as follows:

- The Municipal Liquor Fund transferred a budgeted $850,000 to the General Fund for minimizing the tax levy.
- The Sewer Fund transferred $180,000, the Garbage Fund transferred $60,000, the Storm Water Fund transferred $125,000, and the EDA Fund transferred $48,000 to the General Fund. These were budgeted transfers to the General Fund for administrative services provided by the General Fund.
- The Electric Fund transferred a budgeted $1,450,000 to the General Fund for the annual transfer of 4% of revenues.
- The Capital Outlay Reserve Fund transferred a budgeted $95,000 to the General Fund for the multimedia specialist position, covered through donations from the cable commission.

NOTE 7 – INTERFUND TRANSFERS (Continued)

- The General Fund transferred $509,002 to the Equipment Replacement Fund for future equipment purchases.
- The General Fund transferred $88,450 to the Technology Replacement Fund for future IT equipment purchases.
- The Government Buildings Fund transferred $10,000 to the Multipurpose Facility Fund for leased space utilities.
- The Government Buildings Fund transferred $390,320 to the Government Building Bonds Fund for the public works building debt service payment.
- The Municipal Liquor Fund transferred $250,000 to the Park Improvements Fund to provide long-term funding source stability and allow for planning of the replacement and maintenance of city park assets.
- The Electric Fund transferred $28,000 to the Library Fund for electric utilities costs.
- The Electric Fund transferred $172,866 to the Equipment Replacement Fund for the annual transfer of 4% of revenues in excess of the budgeted amount in the General and Library Funds.
- The Municipal Liquor Fund transferred $500,000 to the Cannabis Fund for the Cannabis Fund start-up.

NOTE 8 – CAPITAL ASSETS

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

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 38,948,651	$ 80,988	$ -	$ 39,029,639
Construction in progress	299,347	5,627,626	395,174	5,531,799
Total capital assets not being depreciated	39,247,998	5,708,614	395,174	44,561,438
Other capital assets				
Buildings	81,848,863	382,540	-	82,231,403
Other improvements	16,320,007	240,477	-	16,560,484
Equipment	21,567,522	1,456,601	493,068	22,531,055
Infrastructure	83,807,649	-	-	83,807,649
Equipment lease asset	478,823	501,594	346,794	633,623
Total other capital assets at historical cost	204,022,864	2,581,212	839,862	205,764,214
Less accumulated depreciation for				
Buildings	29,263,544	2,846,103	-	32,109,647
Other improvements	6,854,522	759,396	-	7,613,918
Equipment	12,375,407	1,556,862	493,068	13,439,201
Infrastructure	53,005,788	2,575,287	-	55,581,075
Less accumulated amortization for				
Equipment lease asset	247,402	110,005	243,001	114,406
Total accumulated depreciation and amortization	101,746,663	7,847,653	736,069	108,858,247
Total other capital assets, net	102,276,201	(5,266,441)	103,793	96,905,967
Governmental activities capital assets, net	$ 141,524,199	$ 442,173	$ 498,967	$ 141,467,405

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

Governmental activities	
General government	$ 363,881
Public safety	1,513,722
Public works	3,359,318
Culture and recreation	2,610,732
Total depreciation and amortization expense - governmental activities	$ 7,847,653

NOTE 8 – CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 1,965,026	$ -	$ -	$ 1,965,026
Construction in progress	325,998	4,965,048	2,885,000	2,406,046
Total capital assets not being depreciated	2,291,024	4,965,048	2,885,000	4,371,072
Other capital assets				
Buildings and improvements	42,290,134	88,613	-	42,378,747
Improvements other than buildings	266,259	-	-	266,259
Equipment and furniture	13,690,069	960,838	280,404	14,370,503
Intangible assets	28,715,624	941,321	-	29,656,945
Collection and distribution	158,398,256	3,278,283	61,153	161,615,386
Equipment lease asset	46,388	-	-	46,388
Total other capital assets at historical cost	243,406,730	5,269,055	341,557	248,334,228
Less accumulated depreciation for				
Buildings and improvements	15,231,146	1,242,386	-	16,473,532
Improvements other than buildings	139,006	14,987	-	153,993
Equipment and furniture	7,174,791	819,837	218,900	7,775,728
Intangible assets	4,174,693	668,135	-	4,842,828
Collection and distribution	81,199,787	4,290,496	16,626	85,473,657
Less accumulated amortization for				
Equipment lease asset	1,546	9,278	-	10,824
Total accumulated depreciation and amortization	107,920,969	7,045,119	235,526	114,730,562
Total other capital assets, net	135,485,761	(1,776,064)	106,031	133,603,666
Business-type activities capital assets, net	$ 137,776,785	$ 3,188,984	$ 2,991,031	$ 137,974,738

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

Business-type activities	
Municipal liquor	$ 47,357
Sewer	1,661,643
Storm water	479,687
Electric	3,471,092
Water	1,385,340
Total depreciation and amortization expense - business-type activities	$ 7,045,119

NOTE 8 – CAPITAL ASSETS (CONTINUED)

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

Discretely Presented Component Unit

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	$ 315,900	$ -	$ -	$ 315,900
Capital assets being depreciated				
Improvements other than buildings	174,290	-	-	174,290
Less accumulated depreciation for				
Improvements other than buildings	140,400	11,620	-	152,020
Total capital assets being depreciated, net	33,890	(11,620)	-	22,270
Component unit capital assets, net	$ 349,790	$ (11,620)	$ -	$ 338,170

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

Business-type activities	
Housing and Redevelopment Authority	$ 11,620

NOTE 9 – LONG-TERM DEBT

A. General Obligation Bonds

The City issues general obligation (G.O.) bonds to provide for the construction of major capital improvements having a relatively long life. They are payable from special assessments levied and collected on local improvements to property and are backed by the full faith and credit of the City.

NOTE 9 – LONG-TERM DEBT (CONTINUED)

B. Components of Long-Term Liabilities

Primary Government

	Issue Date	Interest Rates	Original Issue	Final Maturity	Balance End of Year
Governmental activities					
General obligation bonds					
EDA G.O. Refunding Bonds, Series 2013A	02/12/13	2.00%-3.00%	$ 9,685,000	02/01/33	$ 5,320,000
G.O. Sales Tax Revenue Bonds, Series 2019A	09/19/19	2.50%-5.00%	32,715,000	12/01/44	27,690,000
G.O. Capital Improvement Bonds, Series 2020A	12/29/20	1.00%-5.00%	9,435,000	02/01/42	8,370,000
G.O. Capital Improvement Refunding Bonds, Series 2020B	12/29/20	1.00%-5.00%	5,340,000	02/01/33	2,930,000
G.O. Capital Improvement and Equipment Bonds, Series 2021A	05/20/21	1.35%-5.00%	4,805,000	02/01/42	4,065,000
Total general obligation bonds					48,375,000
Unamortized bond premium/discount					3,816,576
Lease liability					496,554
Compensated absences					2,216,597
Total governmental activities					54,904,727
Business-type activities					
General obligation revenue bonds					
G.O. Sewer Revenue Refunding Bonds, Series 2020C	12/29/20	1.00%-1.70%	7,200,000	02/01/35	5,630,000
G.O. Water Revenue Bonds, Series 2021C	06/10/21	2.00%-4.00%	1,615,000	08/01/41	1,380,000
Total general obligation revenue bonds					7,010,000
Revenue Bonds					
Electric Revenue Bonds, Series 2016A	07/14/16	2.00%-4.00%	9,755,000	02/01/36	6,510,000
Electric Revenue Bonds, Series 2018A	09/26/18	3.50%-5.00%	10,000,000	08/01/48	8,595,000
Electric Revenue Bonds, Series 2021B	05/13/21	2.00%-5.00%	11,810,000	08/01/51	10,910,000
Total revenue bonds					26,015,000
Total bonds					33,025,000
Unamortized bond premium/discount					1,261,568
Lease liability					36,294
Compensated absences					1,334,505
Total business-type activities					35,657,367
Total all long-term liabilities					$ 90,562,094

Long-term bonded indebtedness listed above were issued to finance equipment and the acquisition and construction of capital facilities or to refinance (refund) previous bond issues.

NOTE 9 – LONG-TERM DEBT (CONTINUED)

C. Changes in Long-Term Liabilities

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

Primary Government

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable					
General obligation bonds	$ 22,215,000	$ -	$ (1,530,000)	$ 20,685,000	$ 1,590,000
General obligation revenue bonds	28,690,000	-	(1,000,000)	27,690,000	1,030,000
Unamortized bond premiums	4,068,509	-	(251,933)	3,816,576	-
Total bonds payable	54,973,509	-	(2,781,933)	52,191,576	2,620,000
Lease liability	231,458	501,594	(236,498)	496,554	117,969
Compensated absences payable	2,120,002	947,517	(850,922)	2,216,597	880,032
Governmental activities long-term liabilities	$ 57,324,969	$ 1,449,111	$ (3,869,353)	$ 54,904,727	$ 3,618,001
Business-type activities					
Bonds payable					
General obligation revenue bonds	$ 7,605,000	$ -	$ (595,000)	$ 7,010,000	$ 605,000
Revenue bonds	27,005,000	-	(990,000)	26,015,000	1,035,000
Unamortized bond premiums	1,330,542	-	(68,974)	1,261,568	-
Total bonds payable	35,940,542	-	(1,653,974)	34,286,568	1,640,000
Lease liability	44,836	-	(8,542)	36,294	8,911
Compensated absences payable	1,152,529	1,246,109	(1,064,133)	1,334,505	1,208,338
Business-type activities long-term liabilities	$ 37,137,907	$ 1,246,109	$ (2,726,649)	$ 35,657,367	$ 2,857,249

NOTE 9 – LONG-TERM DEBT (CONTINUED)

D. Minimum Debt Payments

Minimum annual principal and interest payments required to retire long-term liabilities:

Primary Government

Year Ending December 31,	Governmental Activities					
	G.O. Bonds		G.O. Revenue Bonds		Lease Liability	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 1,590,000	$ 473,060	$ 1,030,000	$ 888,088	$ 117,969	$ 19,602
2027	1,640,000	412,616	1,080,000	836,588	122,764	14,807
2028	1,705,000	353,966	1,135,000	782,588	127,755	9,816
2029	1,765,000	297,560	1,195,000	725,838	128,067	4,632
2030	1,830,000	243,554	1,240,000	678,038	-	-
2031-2035	6,890,000	682,865	6,905,000	2,689,338	-	-
2036-2040	3,700,000	302,574	7,960,000	1,633,431	-	-
2041-2045	1,565,000	28,923	7,145,000	534,875	-	-
Total	$ 20,685,000	$ 2,795,118	$ 27,690,000	$ 8,768,784	$ 496,555	$ 48,857

Year Ending December 31,	Business-Type Activities					
	G.O. Revenue Bonds		Revenue Bonds		Lease Liability	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 605,000	$ 108,260	$ 1,035,000	$ 774,406	$ 8,911	$ 1,361
2027	605,000	100,110	1,075,000	738,256	9,294	977
2028	620,000	91,910	1,105,000	700,606	9,694	577
2029	620,000	83,051	1,140,000	663,606	8,395	163
2030	635,000	73,449	1,190,000	624,488	-	-
2031-2035	3,345,000	205,135	6,525,000	2,505,300	-	-
2036-2040	480,000	39,300	4,670,000	1,635,681	-	-
2041-2045	100,000	2,000	4,580,000	1,035,806	-	-
2046-2050	-	-	4,145,000	353,481	-	-
2051	-	-	550,000	12,376	-	-
Total	$ 7,010,000	$ 703,215	$ 26,015,000	$ 9,044,006	$ 36,294	$ 3,078

E. Lease Liability

The City entered into lease agreements for copiers, body cameras, fleet cameras, drones, laser printers, and tasers. The lease agreements include annual principal and interest payments as noted above. Interest and discount rates on the lease agreements range from 4.00% to 4.22%.

NOTE 10 – FUND BALANCE

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

	Major Funds		Nonmajor	
	General Fund	Pavement Management	Governmental Funds	Total
Nonspendable				
Prepaid items	$ 88,243	$ -	$ 143,592	$ 231,835
Restricted				
Park and recreation improvements	-	-	982,597	982,597
Debt service	-	-	12,699,243	12,699,243
Landfill mitigation	-	-	1,046,724	1,046,724
Law enforcement	-	-	54,573	54,573
Fiscal recovery	-	-	216,794	216,794
Economic development	-	-	1,986,009	1,986,009
Capital projects	-	-	957,487	957,487
Total restricted	-	-	17,943,427	17,943,427
Committed				
Capital projects	-	-	99,230	99,230
Street improvements	-	4,567,798	-	4,567,798
Library operations	-	-	72,469	72,469
Economic development	-	-	4,404,775	4,404,775
Total committed	-	4,567,798	4,576,474	9,144,272
Assigned				
Building construction/improvements	-	-	7,813,760	7,813,760
Economic development	-	-	1,249,713	1,249,713
Capital equipment	-	-	4,085,348	4,085,348
Other improvement projects	-	-	1,155,901	1,155,901
Park improvements	-	-	580,750	580,750
Total assigned	-	-	14,885,472	14,885,472
Unassigned	9,791,278	-	(1,845,953)	7,945,325
Total fund balances	$ 9,879,521	$ 4,567,798	$ 35,703,012	$ 50,150,331

NOTE 11 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT) which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably 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.

NOTE 12 – PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2025, was $1,233,664. The components of pension expense are noted in the following plan summaries.

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

Public Employees' Retirement Association

A. Plan Description

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

General Employees Retirement Plan

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

Public Employees Police and Fire Plan

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

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided

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

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any 5 successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

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

Police and Fire Plan Benefits

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

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Plan Benefits (Continued)

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

C. Contributions

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

General Employees Fund Contributions

General Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2025 and the City and HRA were required to contribute 7.5% for General Plan members. The City and HRA contributions to the General Employees Fund for the year ended December 31, 2025, were $1,085,979 and $6,523, respectively. The contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.8% of their annual covered salary in fiscal year 2025, and the City was required to contribute 17.7% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2025, were $884,092 The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2025, the City and HRA reported liabilities of $5,113,431 and $30,773, respectively, for their proportionate shares of the General Employees Fund's net pension liability. The City and HRA net pension liabilities 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 and HRA totaled $123,353 and $742, respectively.

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

City's proportionate share of the net pension liability	$ 5,113,431
HRA's proportionate share of the net pension liability	30,773
State of Minnesota's proportionate share of the net pension liability associated with the City	124,095
Total	$ 5,268,299

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.1543% at the end of the measurement period and 0.1573% for the beginning of the period. The HRA's proportionate share was 0.0009% at the end of the measurement period and 0.0010% for the beginning of the period.

For the year ended December 31, 2025, the City and HRA recognized pension expense of ($199,947) and ($1,345), respectively, for their proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized ($18,920) and the HRA recognized ($114) as pension expense (and grant revenue), respectively, for their proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

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

Primary Government

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 496,524	$ -
Changes in actuarial assumptions	123,203	1,217,386
Net difference between projected and actual investment earnings	-	2,046,407
Changes in proportion	69,443	242,999
Contributions paid to PERA subsequent to the measurement date	540,771	-
Total	$ 1,229,941	$ 3,506,792

Discretely Presented Component Unit

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 3,020	$ -
Changes in actuarial assumptions	741	7,467
Net difference between projected and actual investment earnings	-	12,356
Changes in proportion	93	1,552
Contributions paid to PERA subsequent to the measurement date	3,262	-
Total	$ 7,116	$ 21,375

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

Discretely Presented Component Unit (Continued)

The $540,771 for the City and the $3,262 for the HRA reported as deferred outflows of resources related to pensions resulting from City and HRA contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as noted on the following page.

Primary Government

Year Ending December 31,	Pension Expense Amount
2026	$ (650,356)
2027	(1,068,669)
2028	(735,129)
2029	(363,469)
Total	$ (2,817,623)

Discretely Presented Component Unit

Year Ending December 31,	Pension Expense Amount
2026	$ (4,046)
2027	(6,584)
2028	(4,704)
2029	(2,187)
Total	$ (17,521)

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

At December 31, 2026, the City reported a liability of $3,834,296 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.3273% at the end of the measurement period and 0.3183% for the beginning of the period.

The State of Minnesota contributed $18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2025. The contribution consisted of $9 million in direct state aid that meets the definition of a special funding situation and $9 million in supplemental state aid that does not meet the definition of a special funding situation. The $9 million direct state aid was paid on October 1, 2024. The direct state aid payment will increase by $17.7 million, which was paid on October 1, 2025. Thereafter, by October 1 of each year, the State will pay $26.7 million to the Police and Fire Fund until the fund is 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). The $9 million in supplemental state aid will continue until the fund and the State Patrol Plan (administered by the Minnesota State Retirement System) are 100% funded for three consecutive years (on an actuarial value of assets basis). The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $132,916.

City's proportionate share of the net pension liability	$ 3,834,296
State of Minnesota's proportionate share of the net pension liability associated with the City	132,916
Total	$ 3,967,212

For the year ended December 31, 2025, the City recognized pension expense of $1,031,249 for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized $64,311 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized $87,376 for the year ended December 31, 2025, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,742,407	$ -
Changes in actuarial assumptions	2,874,836	4,670,054
Net difference between projected and actual investment earnings	-	1,670,661
Changes in proportion	168,995	211,053
Contributions paid to PERA subsequent to the measurement date	442,046	-
Total	$ 5,228,284	$ 6,551,768

The $442,046 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2026	$ 909,990
2027	(828,323)
2028	(1,879,873)
2029	(87,308)
2030	119,984
Total	$ (1,765,530)

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.5 %	5.10 %
International equity	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

F. Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2025, using the entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.0%. The 7.0% assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.0% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.5% for the General Employees Plan and 1% for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range in annual increments from 10.75% after one year of service to 3.0% after 23 years of service.

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

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

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

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

General Employees Fund
Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

Police and Fire Fund

Changes in Actuarial Assumptions

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

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

Police and Fire Fund (Continued)

Changes in Plan Provisions

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

G. Discount Rate

The discount rate used to measure the total pension liability in 2025 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net positions of the General Employees and Police and Fire Plans were projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

H. Pension Liability Sensitivity

The following presents the City and HRA's proportionate shares of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

Primary Government

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proportionate share of the General Employees Fund net pension liability	$ 12,422,781	$ 5,113,431	$ (813,815)

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proportionate share of the Police and Fire Fund net pension liability (asset)	$ 10,046,664	$ 3,834,296	$ (1,267,041)

Discretely Presented Component Unit

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
HRA's proportionate share of the General Employees Fund net pension liability	$ 71,679	$ 30,773	$ (4,696)

I. Pension Plan Fiduciary Net Position

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

NOTE 12 – PENSION PLANS (CONTINUED)

Public Employees Defined Contribution Plan (Defined Contribution Plan)

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

The defined contribution plan consists of individual accounts paying a lump-sum benefit. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses; therefore, there is no future liability to the City. *Minnesota Statutes* Chapter 353D and 356, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees must be a fixed percent of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and twenty-five hundredths of 1% (.25%) of the assets in each member's account annually.

Pension expense for the year is equal to the contributions made. Total contributions made by the City during fiscal year 2025 were:

Contribution Amount		Percentage of Covered Payroll		
Employee	Employer	Employee	Employer	Required Rate
$ 1,153	$ 1,153	5%	5%	5%

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association

A. Plan Description
The Elk River Firefighter's Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the Elk River Fire Department per *Minnesota State Statutes.*

B. Benefits Provided
Volunteer firefighters of the City are members of the Elk River Firefighter's Relief Association. Full retirement benefits are payable to members who have reached age 50 and have completed 20 years of service for lump sum service pensions. Partial benefits are payable to members who have reached 50 and have completed 5 years of service. Disability benefits and widow and children's survivor benefits are also payable to members, or their beneficiaries based upon requirements set forth in the bylaws. These benefit provisions and all other requirements are consistent with enabling state statutes.

NOTE 12 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association

C. Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees entitled to but not yet receiving benefit payments	15
Active employees	53
Total	68

D. Contributions

Minnesota Statutes Chapter 424A.092 specifies minimum support rates required on an annual basis. The minimum support rates from the municipality and from State aids are determined as the amount required to meet the normal cost plus amortizing any existing prior service costs over a ten year period. The City's obligation is the financial requirement for the year less state aids. Any additional payments by the City shall be used to amortize the unfunded liability of the relief association. The Association is comprised of volunteers: therefore, there are no payroll expenditures (i.e., there are no covered payroll percentage calculations). During the year, the City recognized as revenue and as an expenditure on behalf payment of $377,036 made by the State of Minnesota for the Relief Association.

E. Net Pension Liability

The City's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024.

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 %	Per year
Discount rate	6.00 %	Per year
Investment rate of return	6.00 %	Per year

The demographic assumption of mortality is based on the rates use in the July 1, 2023, Minnesota PERA Police & Fire Plan actuarial valuation as described below.

Healthy Pre-retirement: Pub-2010 Public Safety Employee mortality tables with projected mortality improvements based on scale MP-2021.

Healthy Post-retirement: Pub-2010 Healthy Retired Public Safety mortality tables with projected mortality improvements based on scale MP-2021 with male rates being adjusted by a factor of 0.98.

NOTE 12 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association (Continued)

E. Net Pension Liability (Continued)
Disabled: Pub-2010 Public Safety Disabled Retiree mortality tables with projected mortality improvements based on scale MP-2021. Male rates are adjusted by a factor of 1.05.

The 6.00% long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using the plan's target investment allocation along with long-term return expectations by asset class. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the table below.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	32.0 %	4.52 %
International equity	23.0	5.08
Fixed income	25.0	2.44
Real estate and alternatives	5.0	3.73
Cash and equivalents	15.0	0.99
Total	100.0 %	

The discount rate used to measure the total pension liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that contributions to the plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 12 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association (Continued)

F. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2024	$ 2,961,655	$ 3,301,723	$ (340,068)
Changes for the year			
Service cost	223,891	-	223,891
Interest cost	159,277	-	159,277
Differences between expected and actual experience	(112,567)	-	(112,567)
Changes of assumptions	(101,327)	-	(101,327)
Changes of benefit terms	231,798	-	231,798
Contributions - State and local	-	356,633	(356,633)
Net investment income	-	286,834	(286,834)
Administrative expense	-	(18,019)	18,019
Net changes	401,072	625,448	(224,376)
Balances at December 31, 2025	$ 3,362,727	$ 3,927,171	$ (564,444)

Sensitivity of the net pension liability to changes in the discount rate. The following table on the next page presents the net pension liability of the City, calculated using the discount rate of 6.0%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.0%) or 1-percentage-point higher (7.0%) than the current rate:

	1% Decrease in Discount Rate (5.0%)	Current Discount Rate (6.0%)	1% Decrease in Discount Rate (7.0%)
City's net pension liability (asset)	$ (455,630)	$ (564,444)	$ (667,647)

NOTE 12 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association (Continued)

F. Changes in the Net Pension Liability (Continued)

Detailed information about the pension plan's fiduciary net position is available in the separately issued relief association financial report.

G. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2025, the City recognized pension expense of $142,408. 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 liability	$ 10,254	$ 275,585
Changes in actuarial assumptions	26,231	98,336
Net difference between projected and actual earnings on pension plan investments	67,098	-
Contributions subsequent to the measurement date	407,036	-
Total	$ 510,619	$ 373,921

The $407,036 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as shown below:

Year Ending December 31,	Pension Expense Amount
2026	$ (4,633)
2027	40,372
2028	(105,861)
2029	(63,922)
2030	(40,577)
Thereafter	(95,717)
Total	$ (270,338)

NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The City provides other postemployment health insurance benefits for retired employees through a defined benefit plan: Municipal Retirees Health Plan (MRHP), a single employer defined benefit healthcare plan. The plan provides benefits for eligible retirees and their dependents through the City's group health insurance plans, which cover both active and retired members. Since the premium is a blended rate determined on the active and retiree population, the retirees are receiving an implicit rate subsidy. The MRHP does not issue publicly available financial reports. No assets are accumulated in a trust.

Elk River Municipal Utilities has switched to age-based medical premiums and no longer has an OPEB liability. Since medical premiums are age-based, the premiums are equal to the expected true cost of retiree coverage. As a result, there is no implicit subsidy for these benefits. There is also no explicit subsidy since retirees must pay the full premium to remain covered during retirement.

B. Funding Policy

Contribution requirements are reviewed at the time changes are made to the plans. Benefit provisions for MRHP are established and amended by the City. Eligible retirees receiving benefits are required to pay 100% of the total premium.

C. Members

As of the valuation date of January 1, 2025, the following were covered by the benefit terms:

Active employees electing coverage	134
Retirees receiving payments	8
Spouses receiving payments	4
Total	146

NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

D. Actuarial Assumptions

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

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Discount rate	4.20%
Salary increases	Service graded table
Inflation	2.50%
Medical trend rate	6.50% as of January 1, 2025, grading to 5.00% over 5 years and then to 4.00% over the next 48 years
Mortality assumption	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale

The actuarial assumptions used in the January 1, 2025, valuation were based on the results of an actuarial experience study for the period January 1, 2024, to December 31, 2024.

Changes in Actuarial Assumptions

- The discount rate was changed from 3.70% to 4.20% based on updated 20-year municipal bond rates.
- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The retirement, withdrawal, and salary increase rates for non-police were updated to reflect the latest experience study.

E. Total OPEB Liability

The City's total OPEB liability of $871,254 was measured as of January 1, 2025, and was determined by an actuarial valuation as of January 1, 2025.

NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Total OPEB Liability (Continued)

Changes in the total OPEB liability are as follows:

Balance at December 31, 2024	$	872,152
Changes for the year		
Service cost		56,053
Interest		33,000
Differences between expected and actual experience economic experience		44,928
Changes of assumptions		(61,585)
Benefit payments		(73,294)
Net changes		(898)
Balance at December 31, 2025	$	871,254

The General Fund and Municipal Liquor and Sewer Funds typically liquidate the liability related to OPEB. No assets are accumulated in a trust to pay related benefits.

F. OPEB Liability Sensitivity

The following presents the City's total OPEB liability calculated using the discount rate of 4.20% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

Total OPEB Liability		
1% Decrease in Discount Rate 3.20%	Current Discount Rate 4.20%	1% Increase in Discount Rate 5.20%
$ 936,048	$ 871,254	$ 811,182

NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. OPEB Liability Sensitivity (Continued)

The table below presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower and 1% higher than the current healthcare cost trend rates.

Total OPEB Liability		
1% Decrease in Trend Rate (5.50% Decreasing to 3.0%)	Current Trend Rate (6.50% Decreasing to 4.0%)	1% Increase in Trend Rate (7.50% Decreasing to 5.0%)
$ 789,279	$ 871,254	$ 967,398

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

For the year ended December 31, 2025, the City recognized OPEB expense of $54,078. At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual liability	$ 41,901	$ 28,953
Changes of assumptions	21,479	106,865
Contributions between measurement date and reporting date	82,893	-
Total	$ 146,273	$ 135,818

NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

G. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The $82,893 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in pension expense as shown below:

Year Ending December 31,	Total
2026	$ (18,509)
2027	(25,440)
2028	(12,923)
2029	(12,925)
2030	(258)
Thereafter	(2,383)
Total	$ (72,438)

NOTE 14 – COMMITMENTS AND CONTINGENCIES

A. Commitments

The Utilities entered into an agreement in 2007 with Central Minnesota Municipal Power Agency (CMMPA) to acquire an interest in the CAPX Initiative Brookings Project, a power transmission line in Minnesota. The project is a 250-mile, 345 kV AC transmission line with a rating of 2,300 MW, between Brookings, South Dakota, and the Southeast Twin Cities. In 2011, there was increased opportunity for investment, and subsequent agreements provide the Utilities with an ownership share of $5.6 million or 18.89%. Revenues have been less than originally projected due to the decrease in Rate of Return (ROE) issued by FERC. The original ROE 12.38% has been reduced to 10.48% on this investment through CMMPA is designed to provide approximately $80K annually over the 40-year project life. With majority of the distribution once the bonds are paid off, the projected over recovery in 2025 is estimated to be $241K. The bond obligations are satisfied first, distribution to participants is directly affected by under recovery. The under recovery is rolled forward under the true up. However, the under recovery in 2025 (approximately $241K) would be included in the revenue requirements in 2027. The transmission payments for 2025 were $15,650.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

B. Contingent Liabilities (Continued)

The City's tax increment districts are subject to review by the state of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. The City's management is not aware of any instances of noncompliance which would have a material effect on the financial statements.

NOTE 15 – TAX ABATEMENTS

The City of Elk River has established a tax abatement program pursuant to *Minnesota Statutes* § 469.1812 through 469.1815. As part of the City's program the City enters into agreements through the use of tax increment financing districts under *Minnesota Statutes* §§ 469.174 to 469.179 (the Tax Increment Act). Under these statutes, the City annually abates taxes collected above the district's base tax capacity which is established during adoption of the tax increment district. These agreements are established to foster economic development and redevelopment through creating jobs, removing blight, and providing affordable housing.

For fiscal year ending December 31, 2025, the City has six agreements established under *Minnesota Statutes* §§ 469.174 to 469.179 which resulted in property taxes totaling $294,325 being abated. Individual abatement payments which constituted more than 1% of the City's 2024 tax levy include:

- A pay-as-you-go note resulting in an abatement amount of $178,995, for a financial institution.

As part of the City's tax abatement program, the City also enters into agreements with local businesses in the form of business subsidy agreements established under *Minnesota Statutes* §§ 116J.993 through 116J.995. These agreements must meet a public purpose which may include, but may not be limited to, increasing the tax base.

In 2025, the City of Elk River had six business subsidy agreements in place which resulted in property taxes totaling $145,518 being abated. Individual agreements which result in taxes abated in excess of 1% of the City's total tax levy would be disclosed individually. There were no such payments made in 2024 or 2025 in excess of this amount.

NOTE 16 – OTHER INFORMATION

A. Territorial Acquisition Agreement

In 2015, the Utilities entered into an agreement to transfer ownership of electric plant and electric service to customers in eight designated areas receiving service from Connexus Energy. Specific payment terms have been negotiated for five years, and if any of the eight areas are not acquired within this timeframe, the payment terms may be renegotiated. In 2019, the Utilities acquired the final service areas.

The agreed cost of property purchased from Connexus Energy is net book value, integration expenses, and a loss of revenue payment. The loss of revenue payment for each area acquired is based on a formula outlined in the agreement, payable for the subsequent ten years after initial purchase.

NOTE 16 – OTHER INFORMATION

A. Territorial Acquisition Agreement (Continued)

The Utilities acquired designated service area one in 2015 for $877,807, service area two in 2016 for $663,586, service areas three and four in 2017 for $276,776, service areas five and six in 2018 for $298,736 and service areas seven and eight in 2019 for $78,457. The loss of revenue payments made were $411,157 in 2017, $570,725 in 2018, $751,860 in 2019, $834,185 in 2020, $857,538 in 2021, $924,187 in 2022, $940,467 in 2023, $933,159 in 2024, $946,133 in 2025, and $941,321 in 2026. All amounts paid are included in property and equipment, and loss of revenue payments are included in intangible assets.

B. Joint Ventures

The City has agreements with government and other entities which provide reduced costs, better service, and additional benefits to the participants. In 2007, the City and neighboring municipalities formed the Sherburne/Wright Cable Communications Commission (the Commission). The purpose of the organization is to monitor the operation and activities of cable communications of the member municipalities. The Commission also provides coordination, administration, and enforcement of the franchises for the cable communication system. The City has no ongoing financial interest or responsibility with regards to the Cable Commission. Financial statements for the Commission can be obtained by writing to: Sherburne/Wright Cable Communications Commission at 444 Cedar Street, Suite 950, St. Paul, Minnesota 55101.

C. Segment Information

The City maintains six enterprise funds that account for the municipal liquor operations, garbage collections, sewer, storm water, water, and electric utilities. The City considers each of its enterprise funds to be a segment. Since the required segment information is already included in the City's proprietary funds' balance sheet and statement of revenues, expenses, and changes in net position balance, this information has not been repeated in the notes to the basic financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

City of Elk River
Schedule of Changes in Total OPEB Liability
and Related Ratios - Municipal Retirees Health Plan

	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Total OPEB Liability				
Service cost	$ 58,939	$ 44,470	$ 53,284	$ 62,443
Interest	30,051	31,024	32,766	27,703
Differences between expected and actual experience	-	(87,455)	-	(101,343)
Changes of assumptions	-	(27,862)	48,516	13,730
Benefit payments	(47,958)	(42,048)	(51,790)	(49,504)
Net change in total OPEB liability	41,032	(81,871)	82,776	(46,971)
Beginning of year	875,478	916,510	834,639	917,415
End of year	$ 916,510	$ 834,639	$ 917,415	$ 870,444
Covered-employee payroll	$ 8,658,239	$ 9,076,855	$ 9,349,161	$ 10,007,339
Total OPEB liability as a percentage of covered-employee payroll	10.59%	9.20%	9.81%	8.70%

Note 1: Schedule is intended to show ten year trend. Additional years will be reported as they become available.
Note 2: No assets are accumulated in a trust.

December 31, 2022	December 31, 2023	December 31, 2024	December 31, 2025
$ 64,316	$ 49,594	$ 53,574	$ 56,053
18,192	18,488	34,074	33,000
-	5,939	-	44,928
-	(94,638)	14,883	(61,585)
(50,618)	(55,356)	(56,740)	(73,294)
31,890	(75,973)	45,791	(898)
870,444	902,334	826,361	872,152
$ 902,334	$ 826,361	$ 872,152	$ 871,254
$ 10,307,559	$ 11,694,646	$ 12,045,485	$ 12,539,012
8.75%	7.07%	7.24%	6.95%

City of Elk River
Schedule of City's Proportionate Share
of Net Pension Liability - General Employees Retirement Fund
Last Ten Years

Primary Government

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City	City's Covered-Employee Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.1435%	$ 11,651,488	$ 152,173	$ 11,803,661	$ 8,902,000	130.89%	68.91%
2017	0.1515%	9,611,075	120,624	9,731,699	9,695,118	99.13%	75.90%
2018	0.1444%	8,060,648	261,004	8,321,652	9,702,980	83.07%	79.53%
2019	0.1443%	7,977,792	247,930	8,225,722	10,216,960	78.08%	80.23%
2020	0.1503%	9,013,814	277,843	9,291,657	10,715,865	84.12%	79.06%
2021	0.1548%	6,610,551	201,689	6,812,240	11,138,929	59.35%	87.00%
2022	0.1606%	12,716,785	372,972	13,089,757	12,032,776	105.68%	76.67%
2023	0.1599%	9,033,562	249,055	9,282,616	12,846,330	70.32%	83.10%
2024	0.1573%	5,817,021	150,416	5,967,437	13,317,156	43.68%	89.08%
2025	0.1543%	5,113,431	123,353	5,236,784	13,974,912	36.59%	90.78%

Component Unit - Housing and Redevelopment Authority

For Fiscal Year Ended June 30,	HRA's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	HRA's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the HRA	HRA's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the HRA	HRA's Covered-Employee Payroll	HRA's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0009%	$ 73,404	$ 959	$ 74,363	$ 59,083	124.24%	68.91%
2017	0.0010%	60,586	1,170	61,756	61,433	98.62%	75.90%
2018	0.0009%	51,835	1,698	53,533	62,892	82.42%	79.53%
2019	0.0010%	55,520	1,725	57,245	66,193	83.88%	80.23%
2020	0.0009%	51,316	1,582	52,898	61,042	84.07%	79.06%
2021	0.0006%	25,725	785	26,510	43,351	59.34%	87.00%
2022	0.0008%	66,148	1,940	68,088	62,584	105.70%	76.67%
2023	0.0010%	53,256	1,468	54,725	75,724	70.33%	83.10%
2024	0.0010%	36,554	945	37,499	83,684	43.68%	89.08%
2025	0.0009%	30,773	742	31,515	84,102	36.59%	90.78%

See notes to required supplementary information.

City of Elk River
Schedule of City's Proportionate Share
of Net Pension Liability - Public Employees Police and Fire Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City	City's Covered-Employee Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.3060%	$ 12,280,312	$ 53,870	$ 12,334,182	$ 2,952,673	415.90%	63.88%
2017	0.3140%	4,239,374	43,337	4,282,711	3,211,726	132.00%	85.43%
2018	0.3045%	3,245,656	-	3,245,656	3,220,233	100.79%	88.84%
2019	0.3175%	3,380,110	-	3,380,110	3,352,444	100.83%	89.26%
2020	0.2998%	3,951,685	93,106	4,044,791	3,390,212	116.56%	87.19%
2021	0.3115%	2,404,450	108,129	2,512,579	3,682,040	65.30%	93.66%
2022	0.3277%	14,260,210	622,936	14,883,146	3,981,040	358.20%	70.53%
2023	0.3180%	5,491,447	221,260	5,712,707	4,176,503	131.48%	86.47%
2024	0.3183%	4,187,814	159,638	4,347,452	4,407,870	95.01%	90.17%
2025	0.3273%	3,834,296	132,916	3,967,212	4,966,621	77.20%	91.78%

See notes to required supplementary information.

City of Elk River
Schedule of City Contributions -
General Employees Retirement Fund
Last Ten Years

Primary Government

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2016	$ 690,811	$ 690,811	$ -	$ 9,210,813	7.50%
2017	706,711	706,711	-	9,422,813	7.50%
2018	736,804	736,804	-	9,824,053	7.50%
2019	753,933	753,933	-	10,052,440	7.50%
2020	810,637	810,637	-	10,808,493	7.50%
2021	886,693	886,693	-	11,822,573	7.50%
2022	923,995	923,995	-	12,319,933	7.50%
2023	972,578	972,578	-	12,967,707	7.50%
2024	995,347	995,347	-	13,271,293	7.50%
2025	1,085,979	1,085,979	-	14,479,720	7.50%

Component Unit - Housing and Redevelopment Authority

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2016	$ 4,352	$ 4,352	$ -	$ 58,027	7.50%
2017	4,494	4,494	-	59,920	7.50%
2018	4,810	4,810	-	64,133	7.50%
2019	5,040	5,040	-	67,200	7.50%
2020	4,629	4,629	-	61,720	7.50%
2021	3,678	3,678	-	49,040	7.50%
2022	4,665	4,665	-	62,200	7.50%
2023	5,799	5,799	-	77,320	7.50%
2024	6,243	6,243	-	83,240	7.50%
2025	6,523	6,523	-	86,973	7.50%

See notes to required supplementary information.

City of Elk River
Schedule of City Contributions -
Public Employees Police and Fire Retirement Fund
Last Ten Years

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2016	$ 495,478	$ 495,478	$ -	$ 3,058,506	16.20%
2017	508,774	508,774	-	3,140,580	16.20%
2018	533,296	533,296	-	3,291,951	16.20%
2019	631,494	631,494	-	3,725,628	16.95%
2020	610,950	610,950	-	3,451,695	17.70%
2021	690,006	690,006	-	3,898,339	17.70%
2022	724,413	724,413	-	4,092,729	17.70%
2023	779,420	779,420	-	4,403,503	17.70%
2024	831,248	831,248	-	4,696,316	17.70%
2025	884,092	884,092	-	4,994,870	17.70%

See notes to required supplementary information.

City of Elk River
Schedule of Changes in Net Pension Liability and Related Ratios -
Elk River Fire Relief Association
Last Ten Years*

	2016	2017	2018	2019
Total				
Service cost	$ 99,459	$ 107,095	$ 101,600	$ 107,610
Interest on the pension liability	127,413	142,222	146,894	146,432
Differences between expected and actual experience	-	(147,992)	-	(14,808)
Changes of assumptions	297,706	-	11,196	39,541
Changes of benefit terms	-	55,532	-	645,281
Benefit payments	(423,760)	(147,015)	-	(334,581)
Net change in TPL	100,818	9,842	259,690	589,475
TPL - beginning	2,235,966	2,336,784	2,346,626	2,606,316
TPL - ending	$ 2,336,784	$ 2,346,626	$ 2,606,316	$ 3,195,791
Plan Fiduciary Net Position (PFNP)				
Contributions - State	$ 177,826	$ 179,192	$ 182,297	$ 189,502
Contributions - City	30,000	30,000	30,000	30,000
Net investment income	(143,580)	229,424	457,331	(224,880)
Other additions	-	-	-	-
Benefit payments	(423,760)	(147,015)	-	(334,581)
Administrative expense	(13,663)	(12,884)	(12,907)	(11,963)
Net change in PFNP	(373,177)	278,717	656,721	(351,922)
PFNP - beginning	3,190,879	2,817,702	3,096,419	3,753,140
PFNP - ending	$ 2,817,702	$ 3,096,419	$ 3,753,140	$ 3,401,218
Net pension liability/(asset) - ending	$ (480,918)	$ (749,793)	$ (1,146,824)	$ (205,427)
Plan fiduciary net position as a percentage of the total pension liability	120.58%	131.95%	144.00%	106.43%

Schedule of City Contributions -
Elk River Fire Relief Association
Last Ten Years*

	2016	2017	2018	2019
Statutorily required contribution (a)	$ 179,192	$ 182,297	$ 189,502	$ 199,424
Actual	209,192	212,297	219,502	229,424
Contribution deficiency (excess) (a-b)	(30,000)	(30,000)	(30,000)	(30,000)

See notes to required supplementary information.

2020	2021	2022	2023	2024	2025
$ 138,202	$ 154,084	$ 141,264	$ 196,328	$ 218,430	$ 223,891
164,617	158,331	153,908	179,830	154,984	159,277
-	(141,716)	19,130	(162,665)	-	(112,567)
25,224	16,270	-	(11,236)	-	(101,327)
-	-	725,544	-	-	231,798
(396,875)	(228,840)	(296,383)	(856,550)	(586,017)	-
(68,832)	(41,871)	743,463	(654,293)	(212,603)	401,072
3,195,791	3,126,959	3,085,088	3,828,551	3,174,258	2,961,655
$ 3,126,959	$ 3,085,088	$ 3,828,551	$ 3,174,258	$ 2,961,655	$ 3,362,727
$ 199,451	$ 206,496	$ 220,909	$ 255,658	$ 278,775	$ 326,633
30,000	30,000	30,000	30,000	30,000	30,000
540,907	326,613	377,358	(525,860)	313,844	286,834
-	-	-	-	-	-
(396,875)	(228,840)	(296,383)	(856,550)	(586,017)	-
(16,374)	(13,085)	(17,309)	(15,416)	(16,797)	(18,019)
357,109	321,184	314,575	(1,112,168)	19,805	625,448
3,401,218	3,758,327	4,079,511	4,394,086	3,281,918	3,301,723
$ 3,758,327	$ 4,079,511	$ 4,394,086	$ 3,281,918	$ 3,301,723	$ 3,927,171
$ (631,368)	$ (994,423)	$ (565,535)	$ (107,660)	$ (340,068)	$ (564,444)
120.19%	132.23%	114.77%	103.39%	111.48%	116.79%

2020	2021	2022	2023	2024	2025
$ 206,496	$ 220,909	$ 252,658	$ 275,775	$ 326,633	$ 377,036
236,496	250,909	282,658	305,775	356,633	407,036
(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)

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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% to 7.0%.

Changes in Plan Provisions

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

2022 Changes

Changes in Actuarial Assumptions

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

General Employees Fund (Continued)

2022 Changes (Continued)
Changes in Plan Provisions
- There have been no changes since the prior valuation.

2021 Changes
Changes in Actuarial Assumptions
- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2020 Changes
Changes in Actuarial Assumptions
- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changes as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retires electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

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

2019 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2017 to MP-2018.

General Employees Fund (Continued)

2019 Changes (Continued)

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Annual increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. This does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed annual increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.

General Employees Fund (Continued)

2016 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

Police and Fire Fund

2025 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2024 Changes

Changes in Plan Provisions

- The State contribution of $9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90% funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90% funded status for one year.
- The additional $9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

Police and Fire Fund (Continued)

2023 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2022 Changes

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.
- The single discount rate was changed from 6.5% to 5.4%.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The inflation assumption was changed from 2.5% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.0%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes resulted in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes resulted in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.
- Assumed % married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Police and Fire Fund (Continued)

2021 Changes (Continued)

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- Annual increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing $9.0 million state contribution.
- New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.

Police and Fire Fund (Continued)

2017 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed annual benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.
- The single discount rate was changed from 5.6% per annum to 7.5% per annum.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

Post Employment Benefits Plan

No assets are accumulated in a trust to pay related benefits.

2025 Changes
Changes in Actuarial Assumptions

- The discount rate was changed from 3.70% to 4.20% based on updated 20-year municipal bond rates.
- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The retirement, withdrawal, and salary increase rates for non-police were updated to reflect the latest experience study.

2024 Changes
Changes in Actuarial Assumptions

- The discount rate was changed from 4.00% to 3.70% based on updated 20-year municipal bond rates.

2023 Changes
Changes in Actuarial Assumptions

- The discount rate was changed from 2.00% to 4.00% based on updated 20-year municipal bond rates.
- The inflation rate changed from 2.00% to 2.50%.
- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
- The retirement, withdrawal, and salary increase rates for public safety employees were updated to reflect the latest experience study.

2022 Changes
Changes in Actuarial Assumptions

- None noted

2021 Changes
Changes in Actuarial Assumptions

- The discount rate was changed from 2.90% to 2.00% based on updated 20-year municipal bond rates.
- The inflation rate changed from 2.50% to 2.00%.
- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 Mortality Tables (Blue Collar for Public Safety, White Collar for Others) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.
- The retirement and withdrawal rates for non-public safety employees were updated.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.

Post Employment Benefits Plan (Continued)

2020 Changes
Changes in Actuarial Assumptions
- The discount rate was changed from 3.80% to 2.90% based on updated 20-year municipal bond rates.

2019 Changes
Changes in Actuarial Assumptions
- The discount rate was changed from 3.30% to 3.80% based on updated 20-year municipal bond rates.
- The health care trend rates were changed to better anticipate short-term and long-term medical increases.

Changes in Actuarial Assumptions (Continued)
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel) to the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel).

2018 Changes
Changes in Actuarial Assumptions
- The discount rate was changed from 3.50% to 3.30% based on updated 20-year municipal bond rates.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

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City of Elk River
Nonmajor Governmental Funds

Special Revenue Funds
Special revenue funds are established to account for specific revenue or other sources that are designated for financing particular functions or activities as required by deferral regulations, *Minnesota Statute*, local ordinances, or specific grant agreements. Most of the special revenue funds are related to specific federal and state housing programs or grants for specific activities.

Capital Projects Funds
Capital project funds are established to account for the resources used for the acquisition of capital facilities and infrastructure for the City with the exception of those financed by the enterprise funds.

Debt Service Funds
The Debt Service funds are established to account for the collection of ad valorem taxes, special assessments, and tax increment revenue transfers as well as the payment of principal and interest of general long-term debt.

City of Elk River
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2025

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
Assets				
Cash and investments	$ 7,837,435	$ 17,386,875	$ 11,504,195	$ 36,728,505
Taxes receivable	15,593	31	1,165,681	1,181,305
Accounts receivable	129,849	301,886	-	431,735
Interest receivable	19,896	53,457	41,591	114,944
Notes and loans receivable	674,358	270,113	-	944,471
Leases receivable	-	49,032	-	49,032
Special assessment receivable				
Delinquent	-	9,291	120	9,411
Deferred	-	1,838,310	-	1,838,310
Due from other funds	798,700	113,043	-	911,743
Due from other governments	-	45,117	-	45,117
Advances to other funds	-	160,000	-	160,000
Prepaid items	143,530	62	-	143,592
Total assets	$ 9,619,361	$ 20,227,217	$ 12,711,587	$ 42,558,165
Liabilities				
Accounts payable	$ 187,273	$ 1,772,879	$ 950	$ 1,961,102
Salaries and benefits payable	56,573	240	-	56,813
Contracts and deposits payable	-	75,866	-	75,866
Due to other funds	447,530	1,099,350	-	1,546,880
Due to other governments	5,575	-	-	5,575
Due to component unit	-	143,230	-	143,230
Advances from other funds	160,000	-	-	160,000
Unearned revenue	106,348	889,923	-	996,271
Total liabilities	963,299	3,981,488	950	4,945,737
Deferred Inflows of Resources				
Unavailable revenue - property taxes	5,015	29	11,274	16,318
Unavailable revenue - special assessments	-	1,843,946	120	1,844,066
Deferred inflow related to leases receivable	-	49,032	-	49,032
Total deferred inflows of resources	5,015	1,893,007	11,394	1,909,416
Fund Balances				
Nonspendable	143,530	62	-	143,592
Restricted	3,304,100	1,940,084	12,699,243	17,943,427
Committed	4,477,244	99,230	-	4,576,474
Assigned	1,249,713	13,635,759	-	14,885,472
Unassigned	(523,540)	(1,322,413)	-	(1,845,953)
Total fund balances	8,651,047	14,352,722	12,699,243	35,703,012
Total liabilities, deferred inflows of resources, and fund balances	$ 9,619,361	$ 20,227,217	$ 12,711,587	$ 42,558,165

City of Elk River
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
Revenues				
Property taxes	$ 646,090	$ 615,949	$ 1,519,359	$ 2,781,398
Sales taxes	-	-	3,155,763	3,155,763
Special assessments	-	486,026	-	486,026
Intergovernmental	49,973	2,194,121	-	2,244,094
Charges for services	2,040,489	254,650	-	2,295,139
Fines and forfeitures	11,708	-	-	11,708
Other revenue				
Investment income	381,011	1,019,804	356,057	1,756,872
Contributions and donations	-	41,408	244,746	286,154
Refunds and reimbursements	9,672	-	-	9,672
Landfill expansion fee	-	1,973,674	-	1,973,674
Miscellaneous revenue	80,583	119,043	-	199,626
Total revenues	3,219,526	6,704,675	5,275,925	15,200,126
Expenditures				
Current				
General government	204,882	178,891	-	383,773
Public safety	1,816	818,883	-	820,699
Public works	30,982	133,015	-	163,997
Culture and recreation	2,056,415	219,421	-	2,275,836
Economic development	441,862	427,939	-	869,801
Capital outlay				
General government	-	42,950	-	42,950
Public safety	-	615,707	-	615,707
Public works	-	2,594,594	-	2,594,594
Culture and recreation	394,855	876,267	-	1,271,122
Debt service				
Principal	5,914	24,838	2,530,000	2,560,752
Interest and other charges	15,596	83,965	1,473,947	1,573,508
Total expenditures	3,152,322	6,016,470	4,003,947	13,172,739
Excess of revenues over (under) expenditures	67,204	688,205	1,271,978	2,027,387
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	73,438	-	73,438
Transfers in	38,000	1,020,318	390,320	1,448,638
Transfers out	(48,000)	(495,320)	-	(543,320)
Total other financing sources (uses)	(10,000)	598,436	390,320	978,756
Net change in fund balances	57,204	1,286,641	1,662,298	3,006,143
Fund Balances				
Beginning of year	8,593,843	13,066,081	11,036,945	32,696,869
End of year	$ 8,651,047	$ 14,352,722	$ 12,699,243	$ 35,703,012

City of Elk River
Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2025

	Library	Multipurpose Facility	Landfill	Revolving Loan
Assets				
Cash and investments	$ 78,817	$ 264,413	$ 1,043,093	$ 1,175,246
Taxes receivable	1,935	-	-	-
Accounts receivable	-	129,604	245	-
Interest receivable	307	950	4,207	4,740
Notes and loans receivable	-	-	-	75,273
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total assets	$ 81,059	$ 394,967	$ 1,047,545	$ 1,255,259
Liabilities				
Accounts payable	$ 7,946	$ 114,353	$ 821	$ -
Salaries and benefits payable	-	49,568	-	-
Due to other funds		-	-	-
Due to other governments	-	5,575	-	-
Advances from other funds	-	160,000	-	-
Unearned revenue	-	106,348	-	-
Total liabilities	7,946	435,844	821	-
Deferred Inflows of Resources				
Unavailable revenue - property taxes	644	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	1,046,724	-
Committed	72,469	-	-	1,255,259
Assigned	-	-	-	-
Unassigned	-	(40,877)	-	-
Total fund balances	72,469	(40,877)	1,046,724	1,255,259
Total liabilities, deferred inflows of resources, and fund balances	$ 81,059	$ 394,967	$ 1,047,545	$ 1,255,259

State DEED	Development Fund	Insurance Reserve	Drug Forfeiture	CRF Grant
$ 349,178	$ 1,997,598	$ -	$ 54,689	$ 216,794
-	3,405	-	-	-
-	-	-	-	-
1,408	8,071	-	213	-
243,341	355,744	-	-	-
-	798,700	-	-	-
-	-	143,530	-	-
$ 593,927	$ 3,163,518	$ 143,530	$ 54,902	$ 216,794
$ -	$ 12,895	$ 49,347	$ 329	$ -
-	-	-	-	-
-	-	433,316	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	12,895	482,663	329	-
-	1,107	-	-	-
-	-	143,530	-	-
593,927	-	-	54,573	216,794
-	3,149,516	-	-	-
-	-	-	-	-
-	-	(482,663)	-	-
593,927	3,149,516	(339,133)	54,573	216,794
$ 593,927	$ 3,163,518	$ 143,530	$ 54,902	$ 216,794

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City of Elk River
Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2025

	EDA	Total Nonmajor Special Revenue Funds
Assets		
Cash and investments	$ 2,657,607	$ 7,837,435
Taxes receivable	10,253	15,593
Accounts receivable	-	129,849
Interest receivable	-	19,896
Notes and loans receivable	-	674,358
Due from other funds	-	798,700
Prepaid items	-	143,530
Total assets	$ 2,667,860	$ 9,619,361
Liabilities		
Accounts payable	$ 1,582	$ 187,273
Salaries and benefits payable	7,005	56,573
Due to other funds	14,214	447,530
Due to other governments	-	5,575
Advances from other funds	-	160,000
Unearned revenue	-	106,348
Total liabilities	22,801	963,299
Deferred Inflows of Resources		
Unavailable revenue - property taxes	3,264	5,015
Fund Balances		
Nonspendable	-	143,530
Restricted	1,392,082	3,304,100
Committed	-	4,477,244
Assigned	1,249,713	1,249,713
Unassigned	-	(523,540)
Total fund balances	2,641,795	8,651,047
Total liabilities, deferred inflows of resources, and fund balances	$ 2,667,860	$ 9,619,361

City of Elk River
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025

	Library	Multipurpose Facility	Landfill	Revolving Loan
Revenues				
Property taxes	$ 78,903	$ -	$ -	$ -
Intergovernmental	-	-	5,558	-
Charges for services	-	2,014,736	21,753	-
Fines and forfeitures	-	-	-	-
Other revenue				
Investment income	6,450	9,912	72,188	75,598
Refunds and reimbursements	-	6,768	-	-
Miscellaneous revenue	469	23,723	-	4,693
Total revenues	85,822	2,055,139	99,499	80,291
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	30,982	-
Culture and recreation	121,457	1,934,958	-	-
Economic development	-	-	-	-
Capital outlay				
Culture and recreation	145,318	249,537	-	-
Debt service				
Principal	-	5,914	-	-
Interest and other charges	-	15,596	-	-
Total expenditures	266,775	2,206,005	30,982	-
Excess of revenues over (under) expenditures	(180,953)	(150,866)	68,517	80,291
Other Financing Sources (Uses)				
Transfers in	28,000	10,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	28,000	10,000	-	-
Net change in fund balances	(152,953)	(140,866)	68,517	80,291
Fund Balances				
Beginning of year	225,422	99,989	978,207	1,174,968
End of year	$ 72,469	$ (40,877)	$ 1,046,724	$ 1,255,259

State DEED	Development Fund	Insurance Reserve	Drug Forfeiture	CRF Grant
$ -	$ 140,226	$ -	$ -	$ -
-	42,592	-	-	-
-	-	-	-	-
-	-	-	11,708	-
19,735	121,231	-	780	2,304
-	-	2,904	-	-
11,332	-	-	40,030	-
31,067	304,049	2,904	52,518	2,304
-	-	204,882	-	-
-	-	-	1,816	-
-	-	-	-	-
-	-	-	-	-
-	207,100	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	207,100	204,882	1,816	-
31,067	96,949	(201,978)	50,702	2,304
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31,067	96,949	(201,978)	50,702	2,304
562,860	3,052,567	(137,155)	3,871	214,490
$ 593,927	$ 3,149,516	$ (339,133)	$ 54,573	$ 216,794

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City of Elk River
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025

	EDA	Total Nonmajor Special Revenue Funds
Revenues		
Property taxes	$ 426,961	$ 646,090
Intergovernmental	1,823	49,973
Charges for services	4,000	2,040,489
Fines and forfeitures	-	11,708
Other revenue		
Investment income	72,813	381,011
Refunds and reimbursements	-	9,672
Miscellaneous revenue	336	80,583
Total revenues	505,933	3,219,526
Expenditures		
Current		
General government	-	204,882
Public safety	-	1,816
Public works	-	30,982
Culture and recreation	-	2,056,415
Economic development	234,762	441,862
Capital outlay		
Culture and recreation	-	394,855
Debt service		
Principal	-	5,914
Interest and other charges	-	15,596
Total expenditures	234,762	3,152,322
Excess of revenues over (under) expenditures	271,171	67,204
Other Financing Sources (Uses)		
Transfers in	-	38,000
Transfers out	(48,000)	(48,000)
Total other financing sources (uses)	(48,000)	(10,000)
Net change in fund balances	223,171	57,204
Fund Balances		
Beginning of year	2,418,624	8,593,843
End of year	$ 2,641,795	$ 8,651,047

City of Elk River
Schedule of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual
Library Special Revenue Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
Revenues				
Property taxes	$ 84,600	$ 84,600	$ 78,903	$ (5,697)
Other revenue				
Investment income	5,500	5,500	6,450	950
Miscellaneous revenue	-	-	469	469
Total revenues	90,100	90,100	85,822	(4,278)
Expenditures				
Current				
Culture and recreation	118,100	118,100	121,457	3,357
Capital outlay				
Culture and recreation	-	-	145,318	145,318
Total expenditures	118,100	118,100	266,775	148,675
Excess of revenues over (under) expenditures	(28,000)	(28,000)	(180,953)	(152,953)
Other Financing Sources (Uses)				
Transfers in	28,000	28,000	28,000	-
Net change in fund balances	$ -	$ -	(152,953)	$ (152,953)
Fund Balances				
Beginning of year			225,422	
End of year			$ 72,469	

City of Elk River
Schedule of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual
Multipurpose Facility Special Revenue Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
Revenues				
Charges for services	$ 1,824,950	$ 1,824,950	$ 2,014,736	$ 189,786
Other revenue				
Investment income	500	500	9,912	9,412
Refunds and reimbursements	-	-	6,768	6,768
Miscellaneous revenue	22,100	22,100	23,723	1,623
Total revenues	1,847,550	1,847,550	2,055,139	207,589
Expenditures				
Current				
Culture and recreation	1,713,900	1,713,900	1,934,958	221,058
Capital outlay				
Culture and recreation	113,000	113,000	249,537	136,537
Debt service				
Principal	8,000	8,000	5,914	(2,086)
Interest and other charges	-	-	15,596	15,596
Total expenditures	1,834,900	1,834,900	2,206,005	371,105
Excess of revenues over (under) expenditures	12,650	12,650	(150,866)	(163,516)
Other Financing Sources (Uses)				
Transfers in	10,000	10,000	10,000	-
Transfers out	(20,750)	(20,750)	-	20,750
Total other financing sources (uses)	(10,750)	(10,750)	10,000	20,750
Net change in fund balances	$ 1,900	$ 1,900	(140,866)	$ (142,766)
Fund Balances				
Beginning of year			99,989	
End of year			$ (40,877)	

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City of Elk River
Schedule of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual
Economic Development Authority Special Revenue Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
Revenues				
Property taxes	$ 427,000	$ 427,000	$ 426,961	$ (39)
Intergovernmental	-	-	1,823	1,823
Charges for services	4,000	4,000	4,000	-
Other revenue				
Investment income	25,000	25,000	72,813	47,813
Miscellaneous revenue	-	-	336	336
Total revenues	456,000	456,000	505,933	49,933
Expenditures				
Current				
Economic development	408,000	408,000	234,762	(173,238)
Excess of revenues over (under) expenditures	48,000	48,000	271,171	223,171
Other Financing Sources (Uses)				
Transfers out	(48,000)	(48,000)	(48,000)	-
Net change in fund balances	$ -	$ -	223,171	$ 223,171
Fund Balances				
Beginning of year			2,418,624	
End of year			$ 2,641,795	

City of Elk River
Nonmajor Capital Projects Funds
Combining Balance Sheet
December 31, 2025

	Park Dedication	Capital Outlay Reserve	Government Buildings	GRE Reserve
Assets				
Cash and investments	$ 448,755	$ 1,626,023	$ 7,210,604	$ 524,247
Taxes receivable	-	-	9	-
Accounts receivable	-	-	301,886	-
Interest receivable	1,810	6,582	29,163	2,114
Notes and loans receivable	270,113	-	-	-
Leases receivable	-	-	49,032	-
Special assessment receivable				
Delinquent	-	1,037	-	-
Deferred	-	61,425	-	-
Due from other funds	-	-	-	-
Due from other governments	-	45,117	-	-
Advances to other funds	-	160,000	-	-
Prepaid items	-	-	-	-
Total assets	$ 720,678	$ 1,900,184	$ 7,590,694	$ 526,361
Liabilities				
Accounts payable	$ 82,957	$ 6,944	$ 214,057	$ -
Salaries and benefits payable	-	240	-	-
Contracts and deposits payable	28,689	-	-	-
Due to other funds	-	-	-	-
Due to component unit	-	-	-	-
Unearned revenue	889,923	-	-	-
Total liabilities	1,001,569	7,184	214,057	-
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	-	9	-
Unavailable revenue - special assessments	-	62,462	-	-
Deferred inflow related to leases receivable	-	-	49,032	-
Total deferred inflows of resources	-	62,462	49,041	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	1,830,538	7,327,596	526,361
Unassigned	(280,891)	-	-	-
Total fund balances	(280,891)	1,830,538	7,327,596	526,361
Total liabilities, deferred inflows of resources, and fund balances	$ 720,678	$ 1,900,184	$ 7,590,694	$ 526,361

Street Improvements	Improvement Projects	Equipment Replacement	Active ER Projects	Public Safety Building / Fire Station #3	Park Improvements
$ 111,278	$ 659,274	$ 2,048,320	$ 1,542,879	$ 982,597	$ 584,726
-	-	-	22	-	-
-	-	-	-	-	-
449	2,659	8,066	-	-	2,274
-	-	-	-	-	-
-	-	-	-	-	-
3,166	5,088	-	-	-	-
9,953	1,766,932	-	-	-	-
-	-	113,043	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 124,846	$ 2,433,953	$ 2,169,429	$ 1,542,901	$ 982,597	$ 587,000
$ 136,608	$ 11,483	$ 3,597	$ -	$ -	$ 6,250
-	-	-	-	-	-
23,039	24,138	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
159,647	35,621	3,597	-	-	6,250
-	-	-	20	-	-
12,692	1,768,792	-	-	-	-
-	-	-	-	-	-
12,692	1,768,792	-	20	-	-
-	-	-	-	-	-
-	-	-	957,487	982,597	-
-	-	-	99,230	-	-
-	629,540	2,165,832	486,164	-	580,750
(47,493)	-	-	-	-	-
(47,493)	629,540	2,165,832	1,542,881	982,597	580,750
$ 124,846	$ 2,433,953	$ 2,169,429	$ 1,542,901	$ 982,597	$ 587,000

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City of Elk River
Nonmajor Capital Projects Funds
Combining Balance Sheet
December 31, 2025

	Developer Deposits	TIF Districts	Technology Replacement	Total Nonmajor Capital Projects Funds
Assets				
Cash and investments	$ 1,078,552	$ 477,855	$ 91,765	$ 17,386,875
Taxes receivable	-	-	-	31
Accounts receivable	-	-	-	301,886
Interest receivable	-	-	340	53,457
Notes and loans receivable	-	-	-	270,113
Leases receivable	-	-	-	49,032
Special assessment receivable				
Delinquent	-	-	-	9,291
Deferred	-	-	-	1,838,310
Due from other funds	-	-	-	113,043
Due from other governments	-	-	-	45,117
Advances to other funds	-	-	-	160,000
Prepaid items	62	-	-	62
Total assets	$ 1,078,614	$ 477,855	$ 92,105	$ 20,227,217
Liabilities				
Accounts payable	$ 1,078,614	$ 229,242	$ 3,127	$ 1,772,879
Salaries and benefits payable	-	-	-	240
Contracts and deposits payable	-	-	-	75,866
Due to other funds	-	1,099,350	-	1,099,350
Due to component unit	-	143,230	-	143,230
Unearned revenue	-	-	-	889,923
Total liabilities	1,078,614	1,471,822	3,127	3,981,488
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	-	-	29
Unavailable revenue - special assessments	-	-	-	1,843,946
Deferred inflow related to leases receivable	-	-	-	49,032
Total deferred inflows of resources	-	-	-	1,893,007
Fund Balances				
Nonspendable	62	-	-	62
Restricted	-	-	-	1,940,084
Committed	-	-	-	99,230
Assigned	-	-	88,978	13,635,759
Unassigned	(62)	(993,967)	-	(1,322,413)
Total fund balances	-	(993,967)	88,978	14,352,722
Total liabilities, deferred inflows of resources, and fund balances	$ 1,078,614	$ 477,855	$ 92,105	$ 20,227,217

City of Elk River
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025

	Park Dedication	Capital Outlay Reserve	Government Buildings	GRE Reserve
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Special assessments	-	1,415	-	-
Intergovernmental	623,776	198,295	-	-
Charges for services	198,701	40,064	-	-
Other revenue				
Investment income	26,588	162,691	413,734	59,613
Contributions and donations	-	29,658	-	-
Landfill expansion fee	-	-	1,973,674	-
Miscellaneous revenue	-	11,945	51,098	6,000
Total revenues	849,065	444,068	2,438,506	65,613
Expenditures				
Current				
General government	-	121,894	-	-
Public safety	-	229,459	589,424	-
Public works	-	95,847	-	2,268
Culture and recreation	174,084	2,041	-	-
Economic development	-	-	-	-
Capital outlay				
General government	-	42,950	-	-
Public safety	-	12,297	-	-
Public works	-	-	-	143,604
Culture and recreation	490,781	-	221,106	-
Debt service				
Principal	-	24,838	-	-
Interest and other charges	59,785	-	-	-
Total expenditures	724,650	529,326	810,530	145,872
Excess of revenues over (under) expenditures	124,415	(85,258)	1,627,976	(80,259)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(95,000)	(400,320)	-
Total other financing sources (uses)	-	(95,000)	(400,320)	-
Net change in fund balances	124,415	(180,258)	1,227,656	(80,259)
Fund balances				
Beginning of year	(405,306)	2,010,796	6,099,940	606,620
End of year	$ (280,891)	$ 1,830,538	$ 7,327,596	$ 526,361

Street Improvements	Improvement Projects	Equipment Replacement	Active ER Projects	Public Safety Building / Fire Station #3	Park Improvements
$ -	$ -	$ -	$ 2	$ -	$ -
426	484,185	-	-	-	-
978,789	-	393,261	-	-	-
-	-	-	-	-	15,885
41,181	84,447	148,920	26,050	36,788	15,990
-	-	-	-	-	11,750
-	-	-	-	-	-
50,000	-	-	-	-	-
1,070,396	568,632	542,181	26,052	36,788	43,625
-	-	-	-	-	-
-	-	-	-	-	-
34,900	-	-	-	-	-
-	-	-	-	-	43,296
-	-	-	-	-	-
-	-	-	-	-	-
-	-	603,410	-	-	-
1,519,543	672,623	258,824	-	-	-
-	-	164,380	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,554,443	672,623	1,026,614	-	-	43,296
(484,047)	(103,991)	(484,433)	26,052	36,788	329
-	-	73,438	-	-	-
-	-	681,868	-	-	250,000
-	-	-	-	-	-
-	-	755,306	-	-	250,000
(484,047)	(103,991)	270,873	26,052	36,788	250,329
436,554	733,531	1,894,959	1,516,829	945,809	330,421
$ (47,493)	$ 629,540	$ 2,165,832	$ 1,542,881	$ 982,597	$ 580,750

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City of Elk River
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025

	Developer Deposits	TIF Districts	Technology Replacement	Total Nonmajor Capital Projects Funds
Revenues				
Property taxes	$ -	$ 615,947	$ -	$ 615,949
Special assessments	-	-	-	486,026
Intergovernmental	-	-	-	2,194,121
Charges for services	-	-	-	254,650
Other revenue				
Investment income	-	-	3,802	1,019,804
Contributions and donations	-	-	-	41,408
Landfill expansion fee	-	-	-	1,973,674
Miscellaneous revenue	-	-	-	119,043
Total revenues	-	615,947	3,802	6,704,675
Expenditures				
Current				
General government	-	-	56,997	178,891
Public safety	-	-	-	818,883
Public works	-	-	-	133,015
Culture and recreation	-	-	-	219,421
Economic development	-	427,939	-	427,939
Capital outlay				
General government	-	-	-	42,950
Public safety	-	-	-	615,707
Public works	-	-	-	2,594,594
Culture and recreation	-	-	-	876,267
Debt service				
Principal	-	-	-	24,838
Interest and other charges	-	24,180	-	83,965
Total expenditures	-	452,119	56,997	6,016,470
Excess of revenues over (under) expenditures	-	163,828	(53,195)	688,205
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	73,438
Transfers in	-	-	88,450	1,020,318
Transfers out	-	-	-	(495,320)
Total other financing sources (uses)	-	-	88,450	598,436
Net change in fund balances	-	163,828	35,255	1,286,641
Fund balances				
Beginning of year	-	(1,157,795)	53,723	13,066,081
End of year	$ -	$ (993,967)	$ 88,978	$ 14,352,722

City of Elk River
Nonmajor Debt Service Funds
Combining Balance Sheet
December 31, 2025

	Government Building Bonds	Sales Tax Bonds	YMCA Bonds	2020A Capital Improvement Bonds
Assets				
Cash and investments	$ 184,261	$ 9,555,834	$ 808,484	$ 574,023
Taxes receivable	197	1,131,054	10,762	14,335
Interest receivable	717	37,158	-	2,232
Special assessment receivable				
Delinquent	-	120	-	-
Total assets	$ 185,175	$ 10,724,166	$ 819,246	$ 590,590
Liabilities				
Accounts payable	$ 475	$ -	$ -	$ 475
Deferred Inflows of Resources				
Unavailable revenue - property taxes	170	-	3,741	4,465
Unavailable revenue - special assessments	-	120	-	-
Total deferred inflows of resources	170	120	3,741	4,465
Fund Balances				
Restricted	184,530	10,724,046	815,505	585,650
Total liabilities, deferred inflows of resources, and fund balances	$ 185,175	$ 10,724,166	$ 819,246	$ 590,590

2021A Capital Improvement Bonds	Total Nonmajor Debt Service Funds
$ 381,593	$ 11,504,195
9,333	1,165,681
1,484	41,591
-	120
$ 392,410	$ 12,711,587
$ -	$ 950
2,898	11,274
-	120
2,898	11,394
389,512	12,699,243
$ 392,410	$ 12,711,587

City of Elk River
Nonmajor Debt Service Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025

	Government Building Bonds	Sales Tax Bonds	YMCA Bonds	2020A Capital Improvement Bonds
Revenues				
Property taxes	$ 708	$ -	$ 520,458	$ 604,286
Sales taxes	-	3,155,763	-	-
Other revenue				
Investment income	5,302	311,349	27,160	7,356
Contributions and donations	-	-	244,746	-
Total revenues	6,010	3,467,112	792,364	611,642
Expenditures				
Debt service				
Principal	305,000	1,000,000	590,000	375,000
Interest and other charges	86,235	939,002	144,678	196,262
Total expenditures	391,235	1,939,002	734,678	571,262
Excess of revenues over (under) expenditures	(385,225)	1,528,110	57,686	40,380
Other Financing Sources (Uses)				
Transfers in	390,320	-	-	-
Net change in fund balances	5,095	1,528,110	57,686	40,380
Fund Balances				
Beginning of year	179,435	9,195,936	757,819	545,270
End of year	$ 184,530	$ 10,724,046	$ 815,505	$ 585,650

2021A Capital Improvement Bonds	Total Nonmajor Debt Service Funds
$ 393,907	$ 1,519,359
-	3,155,763
4,890	356,057
-	244,746
398,797	5,275,925
260,000	2,530,000
107,770	1,473,947
367,770	4,003,947
31,027	1,271,978
-	390,320
31,027	1,662,298
358,485	11,036,945
$ 389,512	$ 12,699,243

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City of Elk River
Component Unit Financial Statements

The Housing and Redevelopment Authority of Elk River is a component unit of the City. Its operations are presented as a separate column on the combined financial statements.

Housing and Redevelopment Authority Fund
This governmental fund is used to account for housing and redevelopment activities. Revenues are derived from the HRA property tax levy.

City of Elk River
Housing and Redevelopment Authority Component Unit
Balance Sheet - Governmental Fund
December 31, 2025

	Housing and Redevelopment Authority
Assets	
Cash and investments	$ 1,774,908
Taxes receivable	10,516
Accounts receivable	2,314
Notes receivable	586,891
Due from primary government	143,230
Total assets	$ 2,517,859
Liabilities	
Accounts payable	$ 35,889
Salaries and benefits payable	4,675
Due to primary government	9,113
Total liabilities	49,677
Deferred Inflows of Resources	
Unavailable revenue - property taxes	3,320
Fund Balances	
Nonspendable	586,891
Restricted for housing and redevelopment	1,877,971
Total fund balances	2,464,862
Total liabilities, deferred inflows of resources, and fund balances	$ 2,517,859
Total fund balances reported above	$ 2,464,862
Amounts reported for the Housing and Redevelopment Authority in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds	
Land	315,900
Other improvements	174,290
Less accumulated depreciation	(152,020)
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue in the funds	
Delinquent taxes receivable	3,320
The net pension liability and related deferred inflows and deferred outflows are recorded only on the Statement of Net Position. Balances at year-end are:	
Net pension liability	(30,773)
Deferred inflows of resources related to pensions	(21,375)
Deferred outflows of resources related to pensions	7,116
Total net position - Housing and Redevelopment Authority	$ 2,761,320

City of Elk River
Housing and Redevelopment Authority Component Unit
Statement of Revenues, Expenditures, and Change in Fund Balances
Year Ended December 31, 2025

	Housing and Redevelopment Authority
Revenues	
Property taxes	$ 439,747
Intergovernmental	230
Other revenue	
Investment income	49,921
Total revenues	489,898
Expenditures	
Current	
Economic development	201,933
Net change in fund balances	287,965
Fund Balances	
Beginning of year	2,176,897
End of year	$ 2,464,862
Amounts reported for the Housing and Redevelopment Authority in the Statement of Activities are different because:	
Net changes in fund balances - Housing and Redevelopment Authority	$ 287,965
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Depreciation expense	(11,620)
Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.	
Property taxes	(174)
Pension expenditures in the governmental funds are measured by current year employee contributions. Pension expenses on the Statement of Activities are measured by the change in net position liability and the related deferred inflows and deferred outflows of resources.	9,077
Change in net position - Housing and Redevelopment Authority	$ 285,248

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STATISTICAL SECTION (UNAUDITED)

CITY OF ELK RIVER
ELK RIVER, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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City of Elk River
Statistical Section (Unaudited)

This part of the City of Elk River's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends **164**

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity **174**

These schedules contain information to help the reader assess the government's most significant local revenue source, property taxes.

Debt Capacity **180**

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information **189**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information **190**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

City of Elk River
Statistical Section (Unaudited)
Net Position by Component
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Governmental Activities				
Net investment in capital assets	$ 78,119,790	$ 78,958,608	$ 77,092,055	$ 78,288,782
Restricted	11,990,647	2,925,562	4,236,048	3,741,368
Unrestricted	6,584,209	15,779,965	17,685,456	19,823,663
Total governmental activities net position	$ 96,694,646	$ 97,664,135	$ 99,013,559	$ 101,853,813
Business-Type Activities				
Net investment in capital assets	$ 82,230,963	$ 83,919,324	$ 85,104,737	$ 84,327,032
Restricted	997,660	997,660	1,261,359	1,261,359
Unrestricted	21,466,617	21,912,125	24,308,658	27,656,995
Total business-type activities net position	$ 104,695,240	$ 106,829,109	$ 110,674,754	$ 113,245,386
Total Primary Government				
Net investment in capital assets	$ 162,877,932	$ 162,196,792	$ 162,615,814	$ 164,632,868
Restricted	3,923,222	5,497,407	5,002,727	18,399,459
Unrestricted	37,692,090	41,994,114	47,480,658	46,045,541
Total primary government	$ 204,493,244	$ 209,688,313	$ 215,099,199	$ 229,077,868

Table 1

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 78,477,651	$ 75,360,937	$ 83,281,488	$ 86,306,541	$ 86,319,232	$ 88,779,275
17,138,100	12,112,762	9,676,717	15,689,829	16,911,336	18,181,226
14,546,321	26,690,158	24,423,193	18,081,750	24,687,084	26,824,567
$ 110,162,072	$ 114,163,857	$ 117,381,398	$ 120,078,120	$ 127,917,652	$ 133,785,068
$ 86,155,217	$ 87,943,523	$ 93,539,999	$ 97,325,836	$ 101,791,407	$ 102,549,209
1,261,359	1,779,016	1,779,016	1,779,016	1,779,016	1,779,016
31,499,220	33,405,459	32,615,346	34,557,899	33,704,904	38,170,433
$ 118,915,796	$ 123,127,998	$ 127,934,361	$ 133,662,751	$ 137,275,327	$ 142,498,658
$ 163,304,460	$ 176,821,487	$ 176,821,487	$ 183,632,377	$ 188,110,639	$ 191,328,484
13,891,778	11,455,733	11,455,733	17,468,845	18,690,352	19,960,242
60,095,617	57,038,539	57,038,539	52,639,649	58,391,988	64,995,000
$ 237,291,855	$ 245,315,759	$ 245,315,759	$ 253,740,871	$ 265,192,979	$ 276,283,726

City of Elk River
Statistical Section (Unaudited)
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
Expenses				
Governmental activities				
General government	$ 3,996,316	$ 3,932,100	$ 3,981,134	$ 3,786,257
Public safety	9,231,492	7,670,839	7,398,041	9,188,562
Public works	5,539,045	6,803,504	5,619,836	5,920,022
Culture and recreation	4,014,737	4,157,960	4,474,619	4,094,690
Economic development	954,723	1,221,761	969,443	540,497
Interest and other charges	996,933	549,303	486,630	979,755
Total governmental activities expenses	24,733,246	24,335,467	22,929,703	24,509,783
Business-type activities				
Municipal liquor	6,063,922	6,030,973	6,233,700	6,772,414
Sewer	2,473,139	3,377,828	3,504,489	3,550,622
Garbage	1,475,027	1,521,803	1,588,956	1,456,482
Storm water	645,596	774,805	634,073	1,024,928
Water	2,532,653	2,856,343	2,666,149	35,200,295
Electric	32,190,114	33,688,690	35,680,220	2,703,390
Cannabis	-	-	-	-
Total business-type activities expenses	45,380,451	48,250,442	50,307,587	50,708,131
Total expenses	$ 70,113,697	$ 72,585,909	$ 73,237,290	$ 75,217,914
Program Revenues				
Governmental activities				
Charges for services				
General government	$ 678,679	$ 756,586	$ 648,183	$ 765,646
Public safety	1,041,141	1,471,063	1,219,783	1,267,920
Public works	199,034	177,802	111,740	94,832
Culture and recreation	931,674	1,051,312	1,071,902	810,476
Economic development	32,961	87,842	91,503	57,075
Operating grants and contributions	1,692,517	1,319,377	1,381,151	1,396,313
Capital grants and contributions	1,333,057	3,187,830	1,721,638	1,509,650
Total governmental activities program revenue	5,909,063	8,051,812	6,245,900	5,901,912
Business-type activities				
Charges for services				
Municipal liquor	7,009,574	6,951,988	7,203,155	7,617,790
Sewer	1,921,190	2,116,900	2,301,428	2,383,196
Garbage	1,342,900	1,352,728	1,553,498	1,645,115
Storm water	477,377	509,365	485,484	510,889
Water	2,370,221	2,553,651	2,757,237	2,552,630
Electric	34,746,098	36,465,382	39,151,208	38,663,268
Operating grants and contributions	-	-	-	1,200
Capital grants and contributions	1,758,131	2,196,626	2,295,004	1,277,596
Total governmental activities program revenue	49,625,491	52,146,640	55,747,014	54,651,684
Total program revenues	$ 55,534,554	$ 60,198,452	$ 61,992,914	$ 60,553,596

Table 2

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 4,526,987	$ 4,655,075	$ 5,180,758	$ 5,993,465	$ 5,953,862	$ 5,841,383
8,372,884	8,082,449	11,558,469	12,082,411	12,218,927	13,301,008
4,468,711	5,340,633	7,638,554	6,469,657	6,642,111	7,064,408
6,080,466	11,070,966	6,139,661	7,261,458	6,795,621	6,932,150
691,956	433,530	527,673	685,115	755,488	875,013
1,490,127	1,796,294	1,615,250	1,506,222	1,312,176	1,422,005
25,631,131	31,378,947	32,660,365	33,998,328	33,678,185	35,435,967
7,119,662	7,683,695	7,785,027	7,342,192	7,852,021	8,281,974
3,672,176	3,743,503	3,759,165	3,970,547	4,529,248	4,122,263
1,565,482	1,623,785	1,670,454	1,702,811	1,738,242	1,834,358
571,170	612,527	663,420	980,969	546,318	648,984
34,565,317	38,462,316	43,262,804	42,868,962	40,780,800	42,735,039
2,697,201	3,210,394	3,208,929	3,232,421	3,608,583	3,873,519
-	-	-	-	-	120,895
50,191,008	55,336,220	60,349,799	60,097,902	59,055,212	61,617,032
$ 75,822,139	$ 86,715,167	$ 93,010,164	$ 94,096,230	$ 92,733,397	$ 97,052,999
$ 647,010	$ 853,100	$ 800,973	$ 926,657	$ 914,113	$834,109
1,176,435	1,211,025	1,184,261	1,267,373	1,134,021	1,302,448
51,986	65,332	380,000	88,288	68,919	185,208
448,022	1,148,991	1,338,079	1,745,735	2,062,960	2,347,262
83,785	246,301	102,066	121,027	24,848	59,025
3,354,583	1,328,148	1,905,073	2,553,557	1,666,226	2,410,625
3,254,122	5,916,070	8,005,633	3,843,438	5,616,041	4,249,130
9,015,943	10,768,967	13,716,085	10,546,075	11,487,128	11,387,807
7,927,706	8,620,643	8,531,414	7,978,894	8,631,336	8,665,704
2,481,522	2,517,025	2,633,732	2,774,077	2,961,773	3,187,884
1,686,664	1,773,620	1,889,247	1,920,516	1,964,435	2,001,636
564,699	586,049	609,101	905,891	674,854	679,386
2,936,855	3,412,990	44,729,379	45,379,292	44,100,902	47,666,342
38,469,516	41,396,708	3,413,829	3,802,450	3,336,129	3,772,815
-	-	-	-	-	-
3,331,984	4,308,960	7,289,979	1,583,273	2,379,420	2,172,219
57,398,946	62,615,995	69,096,681	64,344,393	64,048,849	68,145,986
$ 66,414,889	$ 73,384,962	$ 82,812,766	$ 74,890,468	$ 75,535,977	$ 79,533,793

City of Elk River
Statistical Section (Unaudited)
Changes in Net Position (Continued)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
Net (Expenses) Revenues				
Governmental activities	$ (18,824,183)	$ (16,283,655)	$ (16,683,803)	$ (18,607,871)
Business-type activities	4,245,040	3,896,198	5,439,427	3,943,553
Total primary government	$ (14,579,143)	$ (12,387,457)	$ (11,244,376)	$ (14,664,318)
General Revenues and Other Changes in Net Position				
Governmental activities				
Taxes				
Property taxes	$ 11,136,310	$ 11,645,328	$ 12,192,911	$ 13,022,991
Sales taxes	-	-	-	652,665
Other taxes	1,552,499	1,543,086	1,591,663	1,636,333
Unrestricted grants and contributions	1,820,248	1,720,932	1,754,373	2,588,461
Unrestricted investment earnings	311,469	498,235	430,642	1,420,677
Miscellaneous	29,695	116,012	-	-
Gain on sale of capital assets	-	-	-	41,698
Transfers	1,791,690	1,971,250	2,063,638	2,085,300
Total governmental activities expenses	16,641,911	17,494,843	18,033,227	21,448,125
Business-type activities				
Unrestricted investment earnings	167,849	231,599	467,294	704,099
Miscellaneous	331,973	17,500	2,462	-
Gain on sale of capital assets	-	-	-	8,280
Transfers	(1,791,690)	(1,971,250)	(2,063,638)	(2,085,300)
Total business-type activities expenses	(1,291,868)	(1,722,151)	(1,593,882)	(1,372,921)
Total primary government	$ 15,350,043	$ 15,772,692	$ 16,439,345	$ 20,075,204
Change in Net Position				
Governmental activities	$ (2,182,272)	$ 1,211,188	$ 1,349,424	$ 2,840,254
Business-type activities	2,953,172	2,174,047	3,845,545	2,570,632
Total primary government	$ 770,900	$ 3,385,235	$ 5,194,969	$ 5,410,886

Table 2 (Continued)

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ (16,615,188)	$ (20,609,980)	$ (18,944,280)	$ (23,452,253)	$ (22,191,057)	$ (24,048,160)
7,207,938	7,279,775	8,746,882	4,246,491	4,993,637	6,528,954
$ (9,407,250)	$ (13,330,205)	$ (10,197,398)	$ (19,205,762)	$ (17,197,420)	$ (17,519,206)
$ 13,972,068	$ 14,290,673	$ 15,250,309	$ 16,077,123	$ 17,429,839	$ 18,409,406
3,030,938	3,469,146	3,862,154	3,810,301	3,266,064	3,155,763
1,698,040	1,754,189	1,722,678	1,712,109	1,748,809	1,746,727
2,644,469	747,226	734,932	1,217,658	2,419,902	487,843
1,240,595	(56,944)	(2,079,797)	2,233,568	1,625,965	2,443,262
56,457	522,275	537,061	539,436	621,504	483,271
-	1,053,072	108,455	805,210	383,354	73,438
2,280,880	2,832,128	2,026,029	(246,430)	2,535,152	3,115,866
24,923,447	24,611,765	22,161,821	26,148,975	30,030,589	29,915,576
716,582	(75,566)	(1,947,278)	1,177,123	1,152,078	1,810,243
-	-	-	-	-	-
26,770	(159,879)	32,788	58,346	2,013	-
(2,280,880)	(2,832,128)	(2,026,029)	246,430	(2,535,152)	(3,115,866)
(1,537,528)	(3,067,573)	(3,940,519)	1,481,899	(1,381,061)	(1,305,623)
$ 23,385,919	$ 21,544,192	$ 18,221,302	$ 27,630,874	$ 28,649,528	$ 28,609,953
$ 8,308,259	$ 4,001,785	$ 3,217,541	$ 2,696,722	$ 7,839,532	$ 5,867,416
5,670,410	4,212,202	4,806,363	5,728,390	3,612,576	5,223,331
$ 13,978,669	$ 8,213,987	$ 8,023,904	$ 8,425,112	$ 11,452,108	$ 11,090,747

City of Elk River
Statistical Section (Unaudited)
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	$ 20,964	$ 88,038	$ 124,064	$ 187,305
Assigned	266,832	356,174	237,813	-
Unassigned	6,470,281	6,853,298	7,299,540	7,684,153
Total general fund	$ 6,758,077	$ 7,297,510	$ 7,661,417	$ 7,871,458
All other governmental funds				
Nonspendable	$ 108,176	$ -	$ 114,976	$ 62,017
Restricted	12,245,679	3,104,196	3,150,743	28,548,680
Committed	9,250,014	10,354,648	12,068,614	10,182,700
Assigned	12,632,948	10,984,072	10,716,044	13,177,577
Unassigned	(2,660,264)	(2,627,513)	(2,934,515)	(2,824,246)
Total all other governmental funds	$ 31,576,553	$ 21,815,403	$ 23,115,862	$ 49,146,728

Table 3

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 282,860	$ 160,019	$ -	$ 82,513	$ 92,196	$ 88,243
-	-	-	-	-	-
7,967,868	8,590,610	8,888,888	9,240,805	9,446,297	9,791,278
$ 8,250,728	$ 8,750,629	$ 8,888,888	$ 9,323,318	$ 9,538,493	$ 9,879,521
$ 16	$ 432	$ 114,967	$ 131,738	$ 114,717	$ 143,592
26,250,482	12,443,162	12,149,090	15,918,585	16,800,972	17,943,427
11,705,506	11,880,096	9,583,438	7,291,361	10,166,249	9,144,272
14,950,419	13,784,749	13,064,623	11,764,159	12,943,840	14,885,472
(2,652,806)	(1,691,896)	7,610,065	(1,643,916)	(1,814,973)	(1,845,953)
$ 50,253,617	$ 36,416,543	$ 42,522,183	$ 33,461,927	$ 38,210,805	$ 40,270,810

City of Elk River
Statistical Section (Unaudited)
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Property taxes	$ 11,171,496	$ 11,642,778	$ 12,214,702	$ 13,011,977
Sales taxes	-	-	-	652,665
Other taxes	1,552,499	1,543,086	1,591,663	1,636,333
Licenses and permits	655,607	1,007,543	790,831	822,899
Intergovernmental	1,681,666	3,928,374	1,405,931	1,396,706
Charges for services	1,851,408	2,226,936	2,182,917	1,723,091
Fines and forfeitures	167,526	205,456	157,492	166,787
Special assessments	456,666	241,304	379,054	58,416
Investment earnings	311,469	498,235	430,642	1,420,677
Miscellaneous	1,455,555	2,313,388	2,212,818	3,202,501
Total revenues	19,303,892	23,607,100	21,366,050	24,092,052
Expenditures				
General government	3,601,468	3,524,634	3,733,746	4,004,917
Public safety	6,859,139	6,791,738	7,325,724	7,620,997
Public works	1,861,251	1,974,095	1,875,645	2,217,650
Culture and recreation	2,872,281	2,937,333	3,438,103	2,968,847
Economic development	949,205	1,122,261	964,926	540,763
Capital outlay	2,682,358	7,165,286	2,431,103	16,631,953
Debt service				
Principal	5,100,000	10,675,000	1,575,000	1,315,000
Interest and fiscal charges	1,148,535	725,732	507,661	713,023
Total expenditures	25,074,237	34,916,079	21,851,908	36,013,150
Deficiency of revenues over (under) expenditures	(5,770,345)	(11,308,979)	(485,858)	(11,921,098)
Other Financing Sources (Uses)				
Bonds issued	-	-	-	32,715,000
Premium on bonds issued	-	-	-	3,234,515
Sale of capital assets	80,587	116,012	86,586	127,190
Payment to refunding escrow agent	-	-	-	-
Lease issuance	-	-	-	-
Transfers in	6,524,537	4,275,797	3,354,035	3,288,938
Transfers out	(4,832,400)	(2,304,547)	(1,290,397)	(1,203,638)
Total other financing sources (uses)	1,772,724	2,087,262	2,150,224	38,162,005
Net change in fund balances	$ (3,997,621)	$ (9,221,717)	$ 1,664,366	$ 26,240,907
Debt service as a percentage of non-capital expenditures	27.4%	38.4%	10.4%	10.4%

Table 4

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 13,975,014	$ 14,286,904	$ 15,016,982	$ 16,279,104	$ 17,410,529	$ 18,413,047
3,030,938	3,469,146	3,862,154	3,810,301	3,266,064	3,155,763
1,698,040	1,754,189	1,722,678	1,712,109	1,748,809	1,746,727
665,519	1,015,529	939,133	976,260	768,995	941,230
3,865,069	8,114,298	2,573,156	4,000,818	4,767,974	3,707,693
1,473,581	2,575,843	3,083,542	3,068,103	3,199,366	3,655,225
107,018	161,183	147,484	169,910	181,048	152,983
122,000	339,278	230,872	224,426	106,892	488,993
1,240,595	(56,944)	(2,079,797)	2,233,568	1,625,965	2,443,262
2,899,380	3,278,522	3,218,201	3,058,965	3,072,828	2,829,932
29,077,154	34,937,948	28,714,405	35,533,564	36,148,470	37,534,855
4,333,018	4,439,105	4,638,041	5,155,639	5,759,296	5,767,098
7,764,843	8,335,808	9,100,633	9,789,473	10,936,322	11,750,030
2,274,616	2,421,631	2,528,964	2,701,433	2,481,656	2,802,557
3,056,757	3,891,907	4,326,742	4,711,517	4,945,775	4,807,783
693,157	454,657	517,691	580,422	746,553	869,801
24,556,635	28,183,763	9,210,937	11,495,481	5,174,863	8,587,569
1,900,000	2,195,000	2,375,772	3,077,697	2,517,691	2,662,652
1,865,033	1,847,335	1,917,993	1,795,928	1,672,796	1,577,230
46,444,059	51,769,206	34,616,773	39,307,590	34,234,952	38,824,720
(17,366,905)	(16,831,258)	(5,902,368)	(3,774,026)	1,913,518	(1,289,865)
14,775,000	4,805,000	-	-	-	-
1,364,913	428,885	-	-	-	-
432,271	1,053,072	108,455	805,210	383,354	73,438
-	(5,625,000)	-	-	-	-
-	-	263,291	-	132,029	501,594
4,533,426	4,128,325	4,085,115	4,994,167	6,016,390	4,256,638
(2,252,546)	(1,296,197)	(1,199,482)	(1,762,289)	(3,481,238)	(1,140,772)
18,853,064	3,494,085	3,257,379	4,037,088	3,050,535	3,690,898
$ 1,486,159	$ (13,337,173)	$ (2,644,989)	$ 263,062	$ 4,964,053	$ 2,401,033
18.1%	15.1%	16.1%	16.2%	14.3%	13.7%

City of Elk River
Electric Sales
Last Ten Fiscal Years

Table 5

Fiscal Year	Number of Customers	KWh's Sold	Total Billings
2016	10,816	305,337,641	34,569,098
2017	11,448	313,952,561	36,458,061
2018	11,983	331,124,011	39,039,573
2019	12,244	325,981,176	37,640,985
2020	12,365	324,469,638	37,714,965
2021	12,789	341,047,710	39,719,268
2022	12,955	333,644,951	42,395,048
2023	13,232	329,773,349	43,986,269
2024	13,466	316,756,062	42,557,925
2025	13,610	330,803,279	46,148,519

Source: Elk River Municipal Utilities

City of Elk River
Principal Electric Customers
Current Year and Nine Years Ago

Table 6

	2025			2016		
Customer	Total kWh Sold	Total Billings	Percentage of Total Billings	Total kWh Sold	Total Billings	Percentage of Total Billings
Customer 1	40,096,800	$ 4,454,075	9.65%	53,275,400	$ 3,895,962	11.27%
Customer 2	32,851,200	3,528,582	7.65%	28,116,900	2,502,125	7.24%
Customer 3	6,455,600	741,708	1.61%			
Customer 4	4,582,050	522,364	1.13%			
Customer 5	3,754,500	430,573	0.93%	5,107,500	463,619	1.34%
Customer 6	3,641,040	404,891	0.88%	4,476,240	337,335	0.98%
Customer 7	3,019,500	347,763	0.75%	3,505,000	327,177	0.95%
Customer 8	2,941,000	459,461	1.00%	6,007,528	681,496	1.97%
Customer 9	2,821,000	331,710	0.72%			
Customer 10	2,812,000	316,155	0.69%			
Customer 11				9,044,243	1,125,850	3.26%
Customer 12				5,611,628	588,907	1.70%
Customer 13				5,539,200	525,539	1.52%
Customer 14				4,783,680	463,407	1.34%
Total	102,974,690	$ 11,537,282	25.01%	125,467,319	$ 10,911,417	31.57%

Minnesota Statute § 13.685 considers data on customers of municipal electric utilities as private data and will no longer be disclosing customer names.

Source: Elk River Municipal Utilities

City of Elk River
Tax Capacity, Market Value and Estimated Actual Value of
Taxable Property
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Tax capacity				
Real property	$ 21,850,219	$ 22,672,085	$ 23,858,008	$ 25,796,978
Personal property	385,056	381,355	384,540	408,699
Total tax capacity	22,235,275	23,053,440	24,242,548	26,205,677
Tax increment	(204,017)	(184,717)	(196,166)	(199,061)
Taxable net tax capacity	$ 22,031,258	$ 22,868,723	$ 24,046,382	$ 26,006,616
Total tax capacity rate	46.170%	46.193%	46.011%	45.907%
Taxable market value				
Real property	$ 1,826,858,800	$ 1,909,814,070	$ 2,026,119,675	$ 2,219,031,172
Personal property	19,469,900	19,234,400	19,393,900	20,605,300
Taxable market value	$ 1,846,328,700	$ 1,929,048,470	$ 2,045,513,575	$ 2,239,636,472
Estimated actual market value of taxable property	$ 1,978,763,900	$ 2,060,082,600	$ 2,178,621,000	$ 2,374,405,900
Taxable market value as a percentage of estimated actual market value	93.31%	93.64%	93.89%	94.32%

Note: Property in the county is reassessed annually. The county assessor's market value of property is approximately 95% of actual value for all types of real and personal property.

Source: Sherburne County Assessor

Table 7

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 27,658,820	$ 29,276,840	$ 31,408,437	$ 37,852,795	$ 42,551,790	$ 42,648,793
375,332	396,605	467,376	540,816	495,461	556,638
28,034,152	29,673,445	31,875,813	38,393,611	43,047,251	43,205,431
(211,066)	(263,732)	(294,137)	(371,512)	(375,673)	(588,361)
$ 27,823,086	$ 29,409,713	$ 31,581,676	$ 38,022,099	$ 42,671,578	$ 42,617,070
46.241%	44.556%	43.967%	39.700%	37.817%	39.524%
$ 2,394,547,946	$ 2,558,852,731	$ 2,766,271,639	$ 3,387,630,626	$ 3,801,494,695	$ 3,831,568,494
18,945,900	20,009,600	23,548,900	27,213,700	24,938,900	27,997,800
$ 2,413,493,846	$ 2,578,862,331	$ 2,789,820,539	$ 3,414,844,326	$ 3,826,433,595	$ 3,859,566,294
$ 2,547,475,200	$ 2,707,389,000	$ 2,912,167,000	$ 3,517,039,400	$ 3,919,507,800	$4,006,225,500
94.74%	95.25%	95.80%	97.09%	97.63%	96.34%

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City of Elk River
Property Tax Rates
Direct and Overlapping[1] Governments
Last Ten Fiscal Years

Table 8

	City of Elk River			Overlapping Rates				Total
					School District			Direct and
Fiscal Year	Operating	Debt Service	Total	County	Operating	Referendum Mkt. Value	Special Districts	Overlapping Rates
2016	44.507	1.663	46.170	50.478	39.268	0.215	4.778	140.909
2017	44.584	1.609	46.193	50.460	36.659	0.219	4.509	138.040
2018	44.474	1.537	46.011	49.356	36.137	0.218	4.269	135.991
2019	44.099	1.808	45.907	47.928	32.865	0.216	2.496	129.412
2020	44.013	2.228	46.241	47.426	34.371	0.320	2.533	130.891
2021	42.452	2.104	44.556	45.835	31.717	0.306	2.328	124.742
2022	42.059	1.908	43.967	44.080	30.889	0.305	2.200	121.441
2023	37.082	2.618	39.700	38.630	26.605	0.289	2.099	107.323
2024	35.472	2.345	37.817	36.597	23.924	0.271	2.006	100.615
2025	37.180	2.344	39.524	38.267	25.252	0.267	2.034	105.344

[1] Overlapping rates are those of local and county governments that apply to property owners within the City of Elk River. Not all overlapping rates apply to all City of Elk River property owners (e.g., the rates for special districts apply only to the proportion of the city's property owners whose property is located within the geographic boundaries of the special district.

Source: Sherburne County Auditor/Treasurer

City of Elk River
Principal Taxpayers
Current Year and Nine Years Ago

Table 9

Taxpayer	2025 Net Tax Capacity	2025 Rank	2025 Percentage of Total Net Tax Capacity	2016 Net Tax Capacity	2016 Rank	2016 Percentage of Total Net Tax Capacity
Great River Energy	$ 886,172	1	2.08%	$ 1,029,374	1	4.63%
Cristobal Ventures LLC	666,138	2	1.56	-	-	-
Egpsyc Elk River II, LLC	548,356	3	1.29	-	-	-
Minnegasco	462,928	4	1.09	156,736	6	0.70
Target Corporation	421,718	5	0.99	262,184	3	1.18
St Elk River MN LLC	304,322	6	0.71	-	-	-
Walmart Stores	290,298	7	0.68	251,896	4	1.13
Elk River Senior Properties LLC	241,258	8	0.57	-	-	-
BIGO-Evans Meadows LLC	227,534	9	0.53	-	-	-
The Delta Apartments II LLC	216,436	10	0.51	-	-	-
JPM Capital Corporation	-	-	-	375,608	2	0.60
BRE Retail Residual Owner, LLC	-	-	-	247,548	5	1.69
Broadstone STI Minnesota	-	-	-	133,314	7	1.11
Home Depot	-	-	-	130,066	8	0.54
Menards, Inc	-	-	-	119,250	9	0.58
ARHC ERELKMN01 LLC	-	-	-	104,444	10	0.47
Total	$ 4,265,160		10.01%	$ 2,810,420		8.05%

City of Elk River
Property Tax Levies and Collections
Last Ten Fiscal Years

Table 10

Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of the Levy: Year's Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2016	$ 10,852,545	$ 10,843,359	99.92	$ 8,420	$ 10,851,779	99.99
2017	11,397,665	11,362,631	99.69	34,552	11,397,183	100.00
2018	11,910,489	11,899,143	99.90	11,150	11,910,293	100.00
2019	12,749,645	12,706,730	99.66	42,124	12,748,855	99.99
2020	13,632,710	13,647,883	100.11	(15,830)	13,632,052	100.00
2021	13,922,492	13,911,413	99.92	11,098	13,922,512	100.00
2022	14,725,913	14,679,784	99.69	44,002	14,723,787	99.99
2023	15,973,005	15,892,157	99.49	66,713	15,958,870	99.91
2024	17,054,338	16,958,540	99.44	71,208	17,029,748	99.86
2025	17,786,181	17,690,188	99.46	-	17,690,188	99.46

City of Elk River
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				
	General Obligation	General Obligation Revenue	Special Assessment	Lease Liability	Other
2016	$ 29,365,466	$ -	$ 607,918	$ -	$ -
2017	18,951,241	-	296,071	-	-
2018	17,632,016	-	-	-	-
2019	16,277,791	35,913,322	-	-	-
2020	31,028,479	35,235,066	-	-	-
2021	29,062,498	34,301,810	-	-	-
2022	27,518,821	33,328,554	-	407,831	-
2023	25,320,144	32,310,298	-	295,134	-
2024	23,726,467	31,247,042	-	231,458	-
2025	22,072,790	30,118,786	-	496,554	-

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

[1] See the Schedule of Demographic and Economic Statistics for personal income and population data.

Table 11

Business-Type Activities						
General Obligation Revenue	Revenue Bonds	Notes Payable	Lease Liability	Total Primary Government	Percentage of Personal Income[1]	Per Capita[1]
$ 11,858,552	$ 12,462,779	$ 1,214,076	$ -	$ 55,508,791	6.81%	$ 2,294
11,132,723	11,781,983	1,018,860	-	43,180,878	5.19%	1,758
10,381,894	21,528,442	820,608	-	50,362,960	5.89%	2,023
9,233,625	21,004,411	619,692	-	83,048,841	9.49%	3,290
16,053,687	19,741,758	415,740	-	102,474,730	11.44%	4,004
16,737,477	31,305,891	209,124	-	111,616,800	12.50%	4,320
8,918,365	30,190,124	-	41,895	100,405,590	10.02%	3,785
8,329,253	29,215,262	-	32,679	95,502,770	8.25%	3,525
7,740,142	28,200,400	-	44,836	91,190,345	6.94%	3,314
7,136,030	27,150,538	-	36,294	87,010,992	6.31%	3,162

City of Elk River
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Table 12

Fiscal Year	General Bonded Debt[1]	Less Amounts Restricted for Debt Service	Less Cash with Fiscal Agent	Net Bonded Debt	Percentage of Net Bonded Debt to Tax Capacity[2]	Net Bonded Debt per Capita[3]
2016	$ 25,728,333	$ 1,556,232	$ 9,284,303	$ 14,887,798	67.58%	$ 611
2017	15,331,667	1,608,880	-	13,722,787	60.01%	559
2018	14,220,000	1,473,230	-	12,746,770	53.01%	512
2019	13,076,667	1,553,879	-	11,522,788	44.31%	456
2020	26,676,667	7,510,704	-	19,165,963	68.89%	749
2021	24,646,667	2,019,928	-	22,626,739	76.94%	876
2022	23,410,000	1,915,672	-	21,494,328	68.06%	814
2023	21,523,333	1,713,055	-	19,810,278	52.10%	734
2024	20,245,000	1,841,009	-	18,403,991	43.13%	669
2025	18,911,667	1,975,196	-	16,936,470	39.74%	615

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

[1] Only includes debt supported by tax levy; does not include sales tax revenue bonds.

[2] See the Schedule of Tax Capacity, Market Value and Estimated Actual Value of Taxable Property for property value data.

[3] Population data can be found in the Schedule of Demographic and Economic Statistics.

City of Elk River
Direct and Overlapping Governmental Activities Debt
December 31, 2025

Table 13

	Outstanding Debt	Percent of Debt Applicable to City[1]	City's Share of Debt
Direct Debt:			
City of Elk River[2]	$ 52,688,130	100.00%	$ 52,688,130
Overlapping Debt:			
Sherburne County	34,611,997	25.98%	8,992,955
School District #728	280,715,000	27.78%	77,973,757
Total overlapping debt	315,326,997		86,966,712
Total direct and overlapping debt	$ 368,015,127		$ 139,654,842

Debt Ratios:	
Ratio of debt per capita (27,520 population)	$5,075
Ratios of debt to taxable market value of $3,859,566,294	3.62%

[1] The percentage of overlapping debt applicable is estimated using taxable market property values. Applicable percentages were estimated by determining the portion of the county's and school district's taxable market value that is within the city's boundaries and dividing it by the county's and school district's total taxable market value.

[2] Excludes debt payable from enterprise revenue.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and business of the City of Elk River. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

Source: Sherburne County and School District #728

City of Elk River
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Debt limit	$ 59,362,917	$ 61,802,478	$ 65,358,630	$ 71,232,177
Bonds	25,706,667	15,331,667	14,220,000	13,076,667
Reserves	10,560,614	1,377,746	1,457,117	1,528,399
Total net debt applicable to limit	15,146,053	13,953,921	12,762,883	11,548,268
Legal debt margin	$ 44,216,864	$ 47,848,557	$ 52,595,747	$ 59,683,909
Total net debt applicable to the limit as a percentage of debt limit	25.51%	22.58%	19.53%	16.21%

Note: Under state law, the City of Elk River's outstanding general obligation debt should not exceed 3 percent of the market value of taxable property. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for the extinguishment of those obligations.

[1] Only 2/3 of the $7,050,000 GO EDA Refunding Bonds, Series 2013A are subject to the debt limit. The remaining 1/3 will be paid by the YMCA.

Table 14

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 76,424,256	$ 77,365,870	$ 83,694,616	$ 102,445,330	$ 114,793,008	$ 115,786,989
26,676,667	24,646,667	23,410,000	21,523,333	20,245,000	18,911,667
7,511,416	1,780,459	1,785,970	1,682,530	1,809,881	1,948,361
19,165,251	22,866,208	21,624,030	19,840,803	18,435,119	16,963,306
$ 57,259,005	$ 54,499,662	$ 62,070,586	$ 82,604,527	$ 96,357,889	$ 98,823,683
25.08%	29.56%	25.84%	19.37%	16.06%	14.65%

Legal Debt Margin Calculation for Fiscal Year 2023

Estimated taxable market value	$ 3,859,566,294
Debt limit (3% of market value)	$115,786,989
Debt applicable to limit:	
G.O. capital improvement bonds	15,365,000
G.O. EDA bonds[1]	3,546,667
Less: Cash and investments in related debt service funds	(1,948,361)
Total net debt applicable to limit	16,963,306
Legal debt margin	$ 98,823,683

City of Elk River
Pledged-Revenue Coverage
Last Ten Fiscal Years

Table 15

Fiscal Year	Revenue Bonds [1]						Special Assessment Bonds			
	Gross Revenue [2]	Operating Expenses [3]	Net Revenue Available	Debt Service Principal	Debt Service Interest	Coverage	Special Assessment Collections	Debt Service Principal	Debt Service Interest	Coverage
2016	$ 38,559,107	$ 32,376,907	$ 6,182,200	$ 2,860,000	$ 183,634	2.03	$ 135,447	$ 305,000	$ 15,400	0.42
2017	40,563,969	34,509,407	6,054,562	1,355,000	673,662	2.98	106,349	300,000	8,900	0.34
2018	43,542,520	35,946,427	7,596,093	1,390,000	627,528	3.77	-	295,000	2,950	0.00
2019	42,781,499	34,883,488	7,898,011	1,620,000	924,505	3.10	-	-	-	0.00
2020	43,078,573	34,310,476	8,768,097	1,625,000	1,023,466	3.31	-	-	-	0.00
2021	46,398,629	38,450,863	7,947,766	1,915,000	927,535	2.80	-	-	-	0.00
2022	49,445,623	43,409,827	6,035,796	8,865,000	1,262,155	0.60	-	-	-	0.00
2023	50,608,815	43,077,556	7,531,259	1,435,000	973,191	3.13	-	-	-	0.00
2024	49,043,988	41,761,588	7,282,400	1,535,000	935,776	2.95	-	-	-	0.00
2025	53,192,164	43,349,996	9,842,168	1,585,000	927,491	3.92	-	-	-	0.00

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

[1] Includes Liquor, Sewer, Water and Electric revenue bonds

[2] Gross revenue excludes interest income, connection fees and miscellaneous revenues

[3] Expenses exclude depreciation, interest on bonds and miscellaneous expenses

City of Elk River
Demographic and Economic Statistics
Last Ten Fiscal Years

Table 16

Fiscal Year	Population[1]	Personal Income (in thousands)	Per Capita Income[2]	Median Age[3]	School Enrollment[4]	Unemployment Rate[5]
2016	24,368	$ 815,597	$ 33,470	36	14,077	3.4%
2017	24,567	832,784	33,899	36	14,294	4.0%
2018	24,891	854,433	34,327	36	14,448	3.8%
2019	25,243	875,452	34,681	36	14,623	3.9%
2020	25,590	895,676	35,001	36	14,280	4.9%
2021	25,835	893,090	34,569	37	14,169	3.7%
2022	26,406	997,143	37,762	37	14,956	2.9%
2023	27,001	1,154,158	42,745	36	15,041	3.0%
2024	27,232	1,300,573	47,759	36	15,297	3.3%
2025	27,520	1,379,110	50,113	38	15,514	4.7%

Data Sources

[1] State Demographer

[2] Bureau of Economic Analysis

[3] US Census Bureau

[4] School District

[5] Minnesota Department of Employment and Economic Development

n/a - not available

City of Elk River
Principal Employers
Current Year and Nine Years Ago

Table 17

	2025			2016		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Independent School District 728 [1]	2,246	1	17.86%	2,000	1	15.89%
Sherburne County	787	2	6.26%	616	2	4.89%
Guardian Angels of Elk River	374	3	2.97%	374	3	2.97%
Walmart	354	4	2.81%	350	4	2.78%
City of Elk River	253	5	2.01%	146	9	1.16%
Great River Energy	210	6	1.67%	207	6	1.64%
Sportech, Inc.	185	7	1.47%	230	5	1.83%
Menards	173	8	1.38%	200	7	1.59%
Tescom Corporation	170	9	1.35%	-	-	-
First National Financial Services	142	10	1.13%	-	-	-
Emerson Processing Management	-	-	-	150	8	1.19%
Cornerstone Auto Resource	-	-	-	138	10	1.10%
Total	4,894		38.91%	4,411		35.04%
Total Employment [2]	12,577			12,585		

[1] Total District

[2] Minnesota Department of Employment and Economic Development

City of Elk River
Full-Time Equivalent Employees by Function
Last Ten Fiscal Years

Table 18

Function	Fiscal Year 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government	29.3	29.3	30.3	29.3	29.8	29.9	31.3	31.5	31.5	32.0
Public safety										
Police										
Officers	32.0	32.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	35.0
Civilians	9.0	9.0	9.0	9.0	10.0	10.0	10.0	11.0	11.0	11.0
Fire										
Fire administration	3.0	3.0	3.0	5.0	5.0	5.0	5.0	5.0	5.0	4.5
Paid on-call volunteers	44.0	44.0	45.0	45.0	45.0	45.0	45.0	45.0	51.0	53.0
Other public safety	9.0	9.0	9.0	7.0	7.0	7.0	7.0	7.0	7.0	6.5
Public works	15.0	15.0	15.0	16.0	15.5	15.6	15.6	16.6	16.6	16.6
Culture and recreation	17.5	17.8	18.3	18.6	19.7	23.6	24.6	24.9	25.9	25.9
Economic development	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Municipal liquor	13.0	13.0	13.0	13.5	13.5	13.5	13.5	13.5	14.5	14.5
Sewer	6.0	6.0	6.0	6.0	6.0	7.0	7.0	7.0	7.0	7.0
Storm Water	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0
Water	8.0	8.0	8.0	8.0	8.0	8.5	8.5	8.5	8.7	9.5
Electric	34.0	34.0	34.0	36.0	36.0	37.0	36.4	37.2	36.5	35.6
Total	222.8	223.1	227.6	230.4	232.5	238.1	239.9	243.2	250.7	253.1

Source: City of Elk River Finance Department

City of Elk River
Operating Indicators by Function
Last Ten Fiscal Years

Table 19

Function	Fiscal Year 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Planning										
Land use applications	138	122	103	102	126	89	112	115	97	115
Police										
Police calls	24,728	26,329	27,061	26,209	24,083	25,449	23,982	24,314	23,303	21,051
Traffic citations	2,818	3,294	2,309	2,575	1,570	2,339	1,751	2,533	3,059	1,818
Fire										
Fire calls	442	473	483	497	497	577	547	613	566	701
Building/environmental										
Permits issued	1,804	2,245	2,316	2,466	2,701	2,747	2,456	2,734	2,295	2,312
Valuation of permits (thousands of dollars)	$ 51,368	$ 106,983	$ 66,048	$ 70,313	$ 81,056	$ 137,788	$ 109,930	$ 105,926	$ 72,462	$ 107,661
Public works										
Street sweeping (hours)	1,520	1,314	991	1,000	1,100	950	825	800	730	730
Snowplowing (hours)	3,368	3,812	5,122	4,200	3,900	4,160	5,500	4,800	4,400	4,400
Equipment repair (hours)	3,688	4,196	5,140	5,100	5,200	5,440	4,950	4,947	2,896	2,211
Culture and recreation										
Recreation participants	27,452	27,811	27,637	33,522	12,285	36,752	41,061	26,789	28,636	35,367
Ice arena usage (hours)	4,583	4,518	4,459	4,234	2,108	1,870	5,035	6,796	6,463	7,515
Sewer										
Average daily treatment flow (thousands of gallons)	1,300	1,300	1,300	1,300	1,350	1,350	1,350	1,350	1,350	1,425
Water										
Number of customers	4,903	5,011	5,140	5,256	5,320	5,430	5,551	5,611	5,708	5,812
Average daily consumption (thousands of gallons)	2,196	2,159	2,254	2,133	2,391	2,677	2,429	2,751	2,304	2,377
Electric										
Number of customers	10,816	11,448	11,983	12,244	12,365	12,789	12,955	13,232	13,466	13,610
Average daily consumption (thousands of KWh's)	837	878	931	922	923	953	943	936	898	933

Sources: Various city departments

City of Elk River
Capital Asset Statistics by Function
Last Ten Fiscal Years

Table 20

Function	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	13	13	14	14	14	14	16	17	16	16
Fire Stations	2	2	2	2	2	2	3	3	3	3
Public works										
Streets (miles)	155	155	155	155	157	157	157	157	157	158
Culture and recreation										
Parks	46	46	46	40 [1]	40	40	40	40	40	40
Parks acreage	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,394
Sewer										
Sanitary sewers (miles)	80	80	80	80	82	87	87	87	87	89
Lift stations	21	21	21	21	22	23	23	23	24	25
Maximum daily treatment capacity (thousands of gallons)	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	5,000	4,540
Water										
Maximum daily capacity (thousands of gallons)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	11,016
Electric										
Generating facilities	6	6	6	6	6	6	6	6	6	-

Note: No capital asset indicators are available for the general government function.

[1] Several smaller parks were consolidated into Woodland Trails Regional Park

Sources: Various city departments

City of Elk River
Sherburne County, Minnesota

Communications Letter

December 31, 2025

City of Elk River
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor, Members of the
City Council, and Management
City of Elk River
Elk River, Minnesota

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Elk River, Minnesota, as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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

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

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

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated May 13, 2026, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the Members of the City Council and management and others within the City and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Berganklv, Ltd.

Minneapolis, Minnesota
May 13, 2026

City of Elk River
Required Communication

We have audited the basic financial statements of the governmental activities, business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2025. Professional standards require that we advise you of the following matters related to our audit.

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

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

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

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

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

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited, and we do not express an opinion or provide any assurance on it.

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

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks
We addressed the following significant risks of material misstatement identified in our planning procedures:

- Management Override of Controls – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Misappropriation of Assets – If duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made by the City. In addition, generally this results in less review taking place as transactions are recorded in the financial statements.
- Improper Revenue Recognition – Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the government's operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.
- Pension Valuation – Net Pension Liability, Deferred Outflows of Resources Related to Pensions, and Deferred Inflows of Resources Related to Pensions – These pensions are generally material to the financial statements and involve significant estimates.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the City's Significant Accounting Practices

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

The most sensitive estimate affecting the basic financial statements relate to:

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

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

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

The following bullet point summarizes the uncorrected financial statement misstatement whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- SBITA assets and related liabilities are understated.

Uncorrected and Corrected Misstatements (Continued)
In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

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

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

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

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

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

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

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

Other Information Included in Annual Reports (Continued)
We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the other information accompanying the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

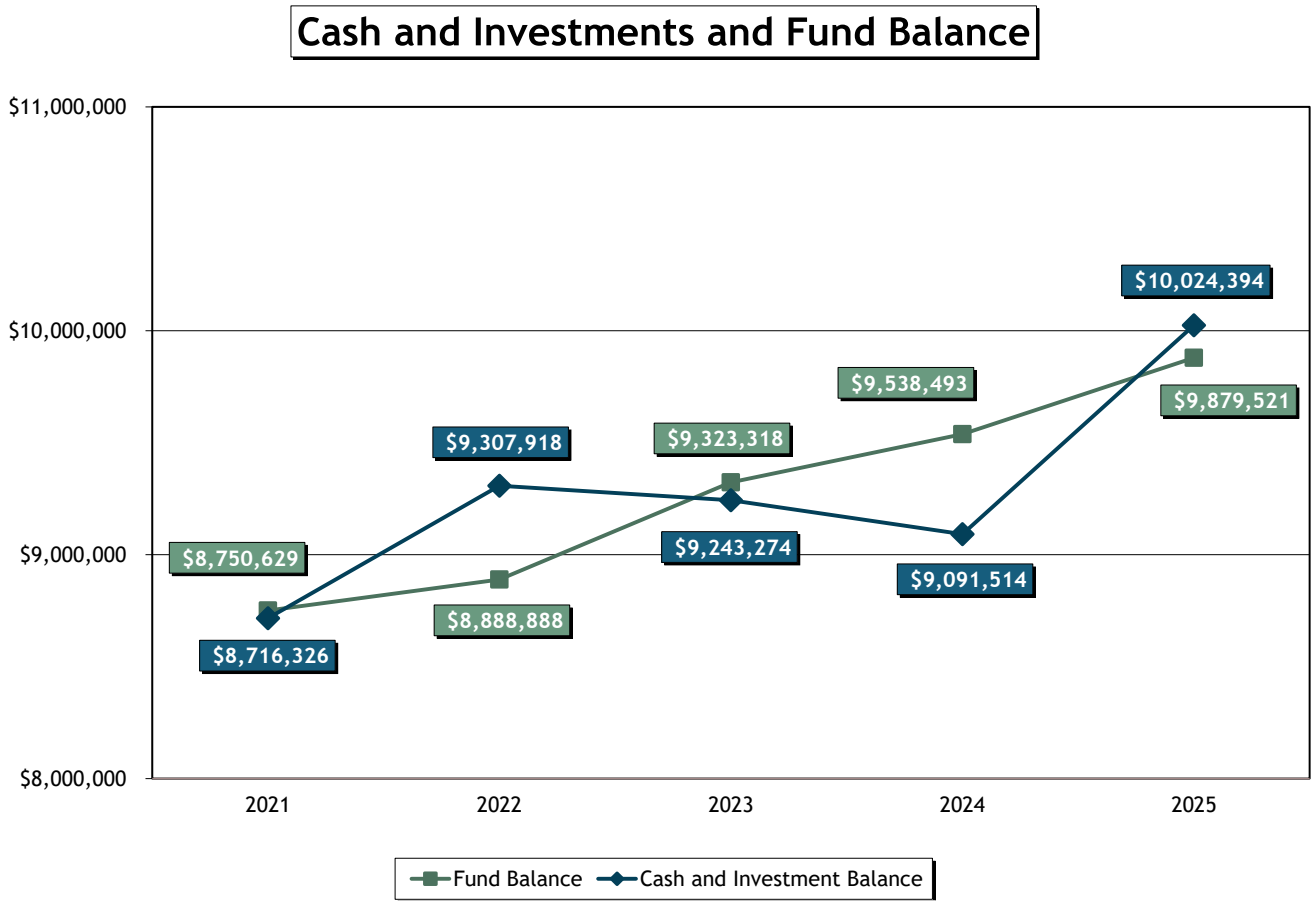
Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation,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

City of Elk River
Financial Analysis

The following pages provide graphic representations of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

General Fund - Fund Balance

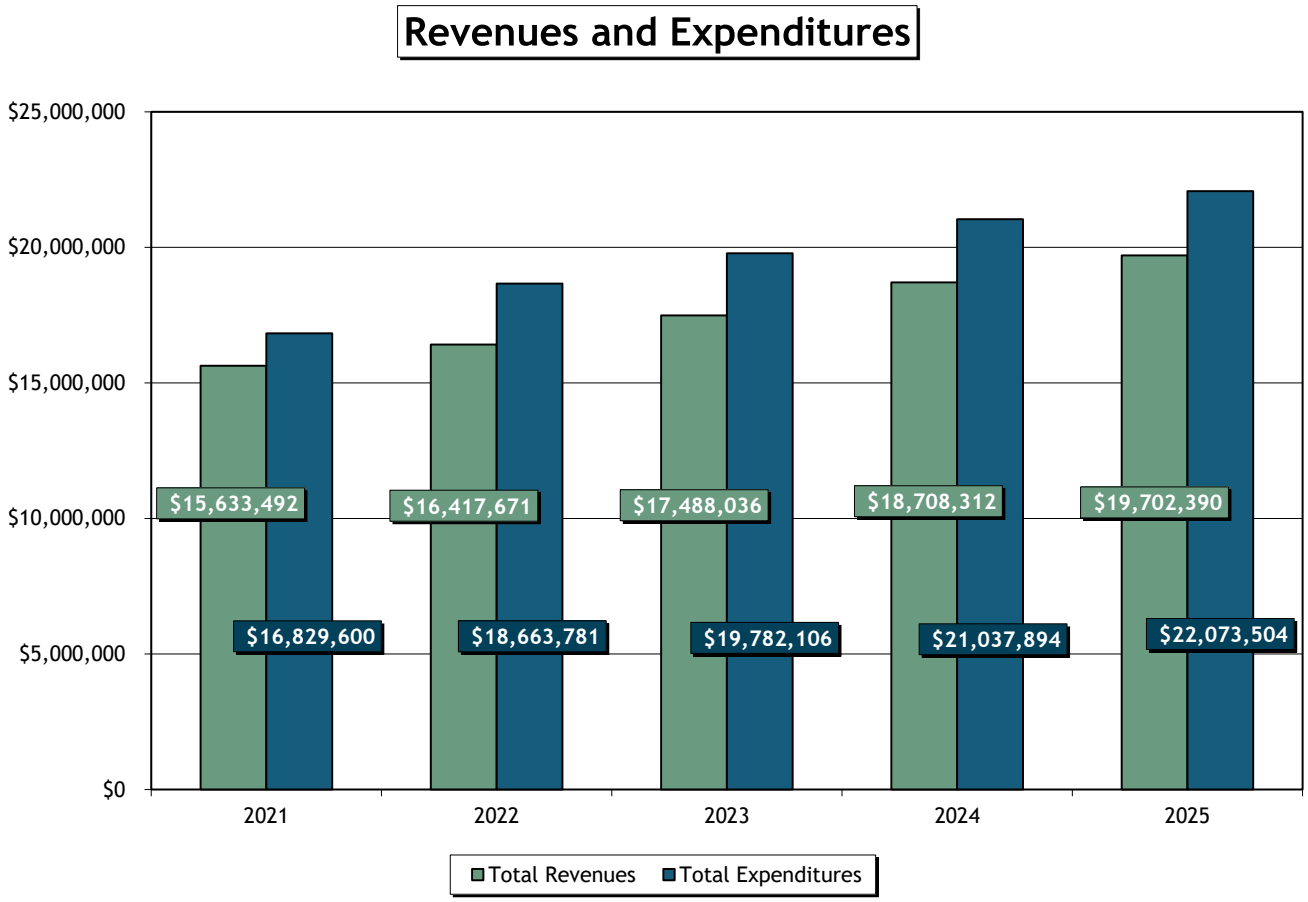
The following graph illustrates the relationship between cash and investments and fund balance over the past five years. At December 31, 2025, the General Fund balance consisted of an unrestricted fund balance of $9,879,521. The total unrestricted fund balance represented just over five months of expenditures at current levels. The Office of the State Auditor has issued a statement of position recommending cities maintain an unrestricted fund balance of approximately 35% to 50% of fund operating revenues, or no less than five months of operating expenditures. The City's fund balance policy for the General Fund identifies a minimum unassigned fund balance of 40-45% of budgeted operating expenditures. Based on the 2026 budgeted expenditures of $23,659,950, the City's unassigned General Fund balance was at 42% at December 31, 2025.



On the following pages, we will discuss the revenues and expenditures of the General Fund and the variations in the fund balance.

General Fund – Revenues and Expenditures

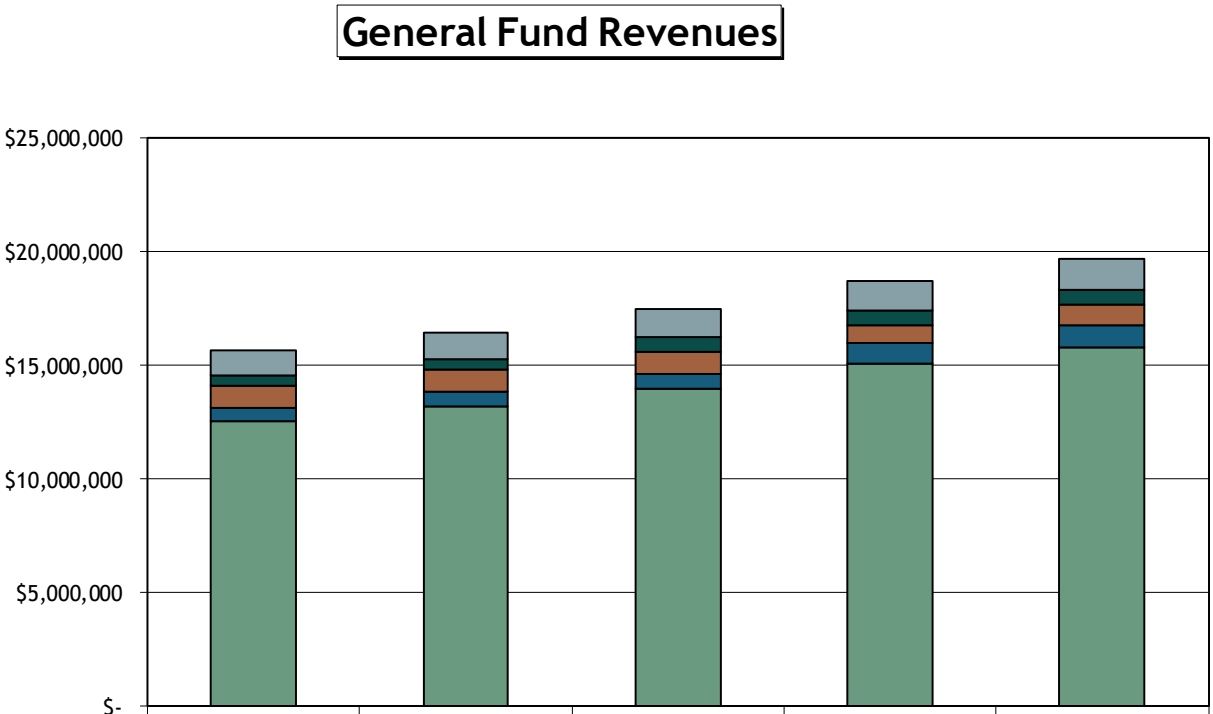
The following table and graph show the overall operations of the General Fund. Revenues have increased over each of the five years shown from a low of $15,633,492 in 2021 to a high in 2025 of $19,702,390. Overall, from 2021 to 2025, revenues have increased $4,068,898, or 26.0%. Revenues increased by $994,078 when comparing 2025 to 2024. Similarly, expenditures have increased over each of the five years presented. In 2025, expenditures were $22,073,504, an increase from the prior year of $1,035,610. Since 2021, expenditures have increased $5,243,904, or 31.2%.



General Fund – Revenues

The following graph presents comparisons of revenues by type, illustrating the majority of revenue for the City is from taxes, representing 80.1% of total General Fund revenues. Other revenues include items such as fines and forfeitures, investment earnings, and other miscellaneous items.

Revenues of the General Fund increased from 2024 to 2025 by $994,078, or 5.3%. Tax revenue had the largest increase of $725,342 based on the increase in taxes levied for the fund. The licenses and permits revenue category increased $172,235 related to increases in building permit activity compared to 2024. Other category sources of revenue had relatively minor fluctuations when compared to the prior year.



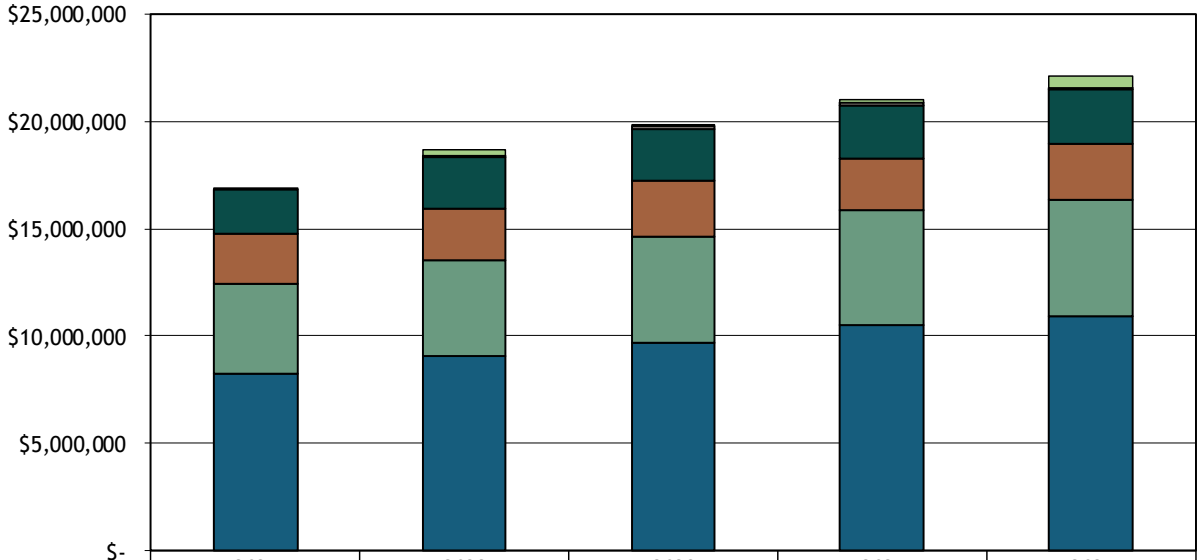
	2021	2022	2023	2024	2025
Charges for Services	$1,077,855	$1,164,410	$1,247,308	$1,308,509	$1,360,086
Other	426,864	466,605	615,904	653,991	667,223
Licenses and Permits	1,015,529	939,133	976,260	768,995	941,230
Intergovernmental	581,927	657,107	706,917	921,230	952,922
Taxes	12,531,317	13,190,416	13,941,647	15,055,587	15,780,929

General Fund – Expenditures

The graph below represents the breakdown of expenditures by department. Public safety continues to comprise the largest portion of General Fund expenditures, representing 49.5%. Overall, General Fund expenditures increased $1,035,610, or 4.9%, from 2024.

Public safety expenditures increased $412,141, or 3.9% with increase in personal services due to pay and benefit increases and increased costs for supplies/services. Public works expenditures increased $247,871, or 10.4% with increase in personal services and increased costs for fuel, snow removal, and repairs. Capital outlay expenditures increased $326,271 with additions in the current year related to new leases for public safety equipment.

General Fund Expenditures



	2021	2022	2023	2024	2025
Capital Outlay	$37,718	$257,243	$3,830	$175,323	$501,594
Debt Service	-	106,845	110,257	109,035	105,622
Culture and Recreation	2,015,790	2,398,314	2,432,803	2,522,176	2,531,947
Public Works	2,328,853	2,399,494	2,630,313	2,373,814	2,621,685
General Government	4,173,627	4,463,622	4,908,703	5,340,356	5,383,325
Public Safety	8,273,612	9,038,263	9,696,200	10,517,190	10,929,331

General Fund – Budgetary Comparison

	Original and Final Budget	Actual Amounts	Variance With Final Budget - Over (Under)
Revenues			
Property taxes	$15,626,050	$15,631,649	$ 5,599
Other taxes	225,000	149,280	(75,720)
Licenses and permits	974,200	941,230	(32,970)
Intergovernmental	778,000	952,922	174,922
Charges for services	1,282,850	1,360,086	77,236
Fines and forfeitures	155,000	141,275	(13,725)
Miscellaneous revenues	361,000	525,948	164,948
Total revenues	19,402,100	19,702,390	300,290
Expenditures			
General government	5,481,100	5,383,325	(97,775)
Public safety	10,596,800	10,929,331	332,531
Public works	2,786,950	2,621,685	(165,265)
Culture and recreation	2,637,900	2,531,947	(105,953)
Debt service	83,500	105,622	22,122
Capital outlay	26,400	501,594	475,194
Total expenditures	21,612,650	22,073,504	460,854
Excess of revenues over (under) disbursements	(2,210,550)	(2,371,114)	(160,564)
Other Financing Sources (Uses)			
Lease issuance	-	501,594	501,594
Net transfers	2,210,550	2,210,548	(2)
Net change in fund balances	$ -	$ 341,028	$ 341,028

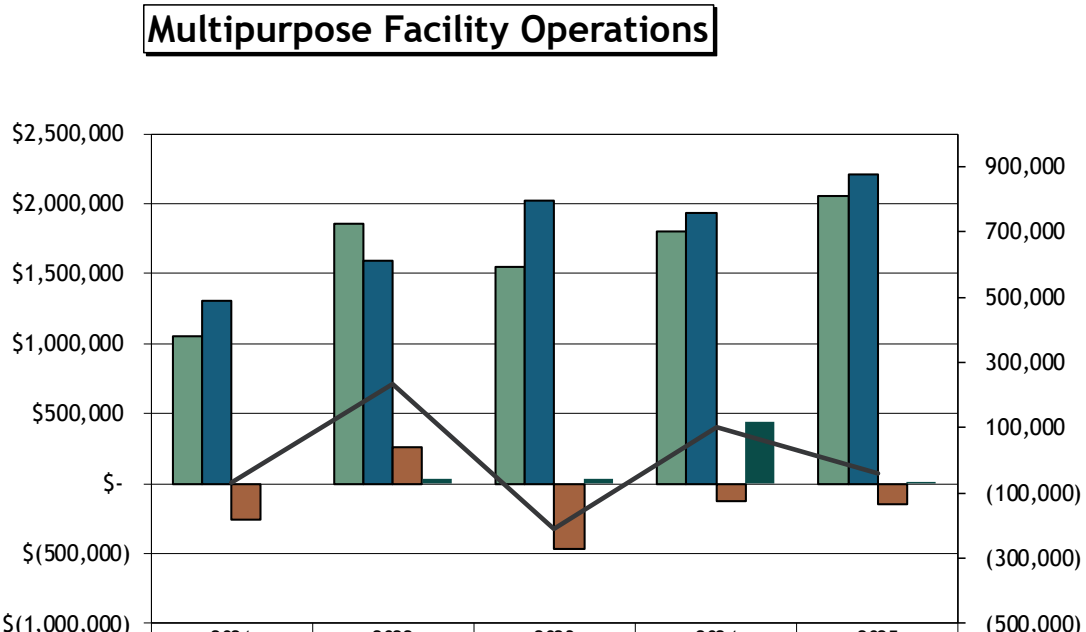
The City had a balanced budget in 2025 with anticipated revenues and net transfers equaling budgeted expenditures of $21,612,650. Overall, actual revenue was $300,290, or 1.5%, over budget. Intergovernmental revenue was $174,922 over budget with fire and police aid amounts along with state crime prevention grants exceeding budgeted amounts. The miscellaneous revenues category was $164,948 over budget due in large part to investment income coming in higher than budgeted.

Overall, actual expenditures were more than budgeted amounts by $460,854, or 2.1%. The primary driver of the expenditures being over budget related to the capital outlay expenditures, which were $475,194 over budget based on purchases in 2025 related to new leases for public safety equipment. Public safety was over budget $332,531 due to increase in paid on-call firefighter pay and supplies due to an increase in call volume and costs for goods and services. Public works was under budget $165,265 due to overestimating overtime for snow removal, fuel usage, and repair expenses.

Multipurpose Facility Operations

The following graph illustrates the current operations of the Multipurpose Facility Fund for the past five years.

In 2025, the Fund showed revenues of $2,055,139, which was an increase of $255,040 compared to 2024 as more revenue for facility rentals was obtained during the year. Expenditures increased by $275,917 during 2025 with increased equipment purchases. The Fund entered into an interfund loan with the Capital Outlay Reserve Fund in 2023 for $200,000 relating to the purchase of a Zamboni. The effect of increased revenues and expenditures in 2025, along with the $427,633 decrease in other financing sources due to transferring ARPA funds for building improvements in the prior year, resulted in an decrease in fund balance of $140,866. The fund balance at the end of 2025 was ($40,877).

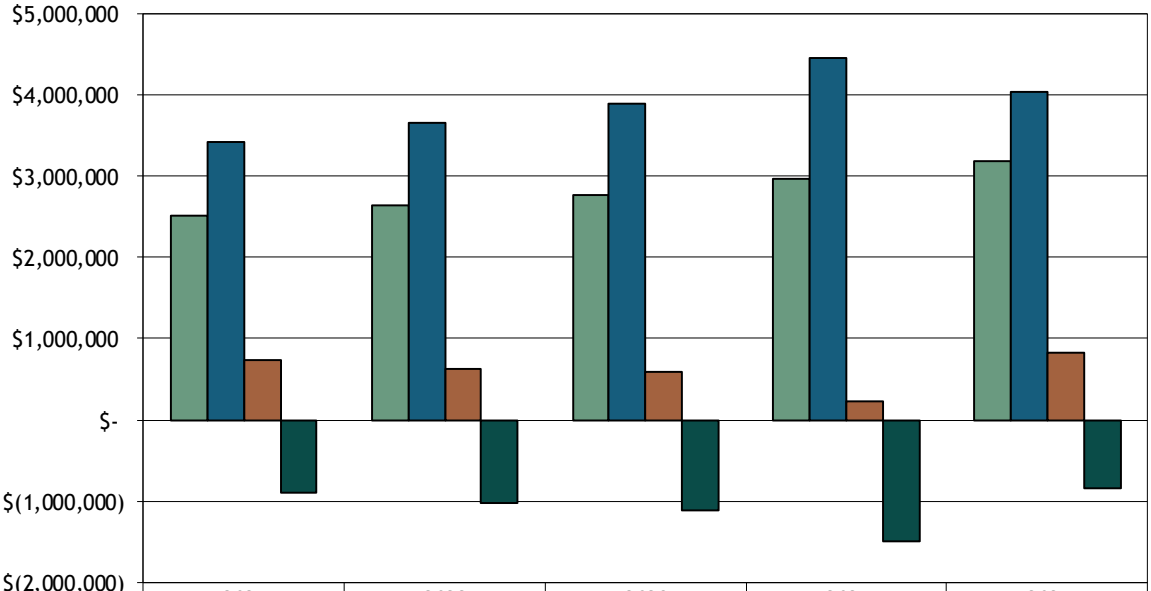


	2021	2022	2023	2024	2025
Revenue	$1,058,645	$1,854,970	$1,546,616	$1,800,099	$2,055,139
Expenditures	1,312,075	1,591,340	2,018,240	1,930,088	2,206,005
Revenues over (under) Expenditures	($253,430)	$263,630	($471,624)	($129,989)	($150,866)
Other Financing Sources (Uses)	-	38,772	30,000	437,633	10,000
Fund Balance	(68,433)	233,969	(207,655)	99,989	(40,877)

Enterprise funds may be used to account for any activity in which a fee is charged. It is not required to have the fee support the entire activity; however, the basic premise in establishing an enterprise fund is that the activity will be operated similar to a business. Therefore, it is expected the enterprise fund would at least be able to meet its obligations currently and into the future.

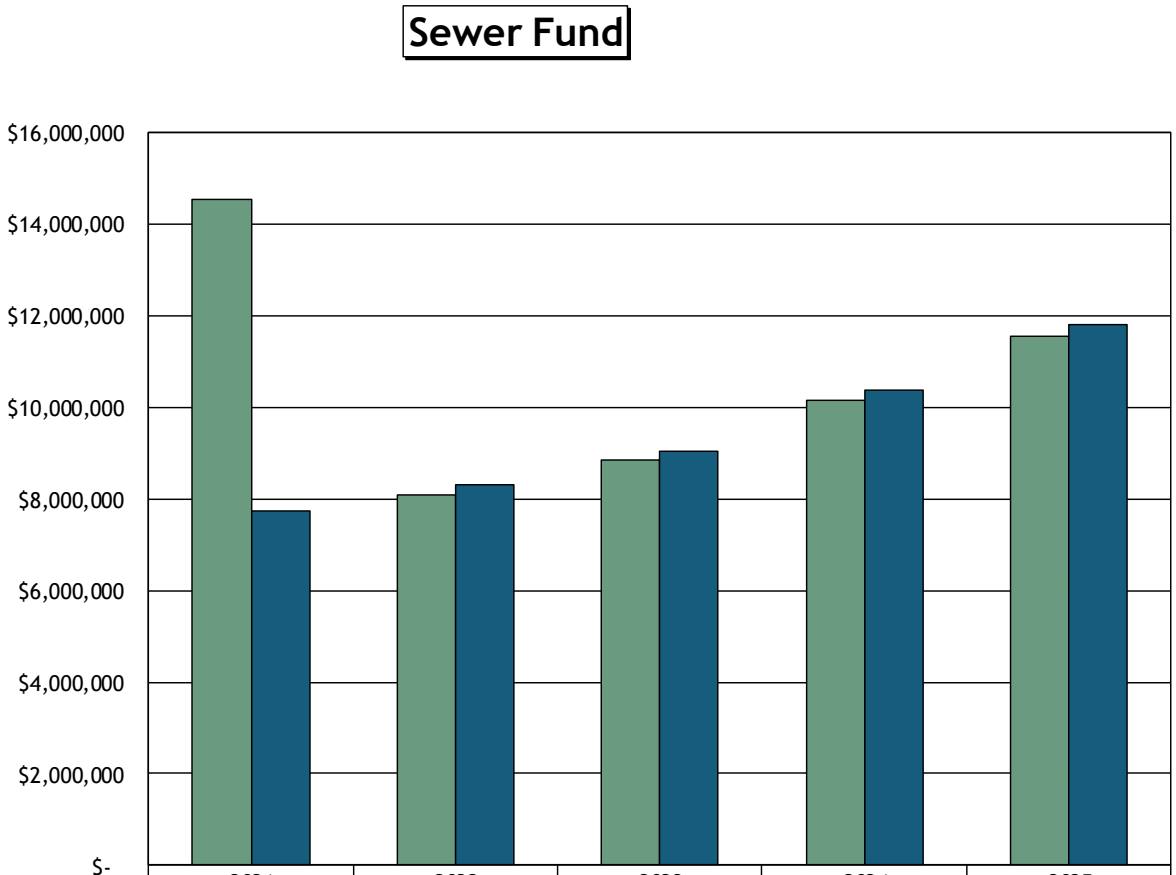
Sewer Operations
The following graph illustrates the current operations of the Sewer Fund for the past five years. Operating income is shown with and without depreciation below.

Operating revenue increased $226,111, or 7.6%, from 2024 with increased rates and increased usage. Operating expenses decreased by $421,872, or 9.5%, due to large purchases with ARPA funds in the prior year. The net effect of the increased revenues and decreased expenses is an operating loss of $840,926 for the year. When not including depreciation and amortization of capital assets in the calculation, the Sewer Fund had an operating income of $820,717.



	2021	2022	2023	2024	2025
Operating Revenues	$2,517,025	$2,633,732	$2,774,077	$2,961,773	$3,187,884
Operating Expenses	3,417,504	3,651,793	3,886,640	4,450,682	4,028,810
Operating Income without Depreciation/Amortization	739,615	623,383	598,378	219,765	820,717
Operating Loss	(900,479)	(1,018,061)	(1,112,563)	(1,488,909)	(840,926)

Sewer Fund

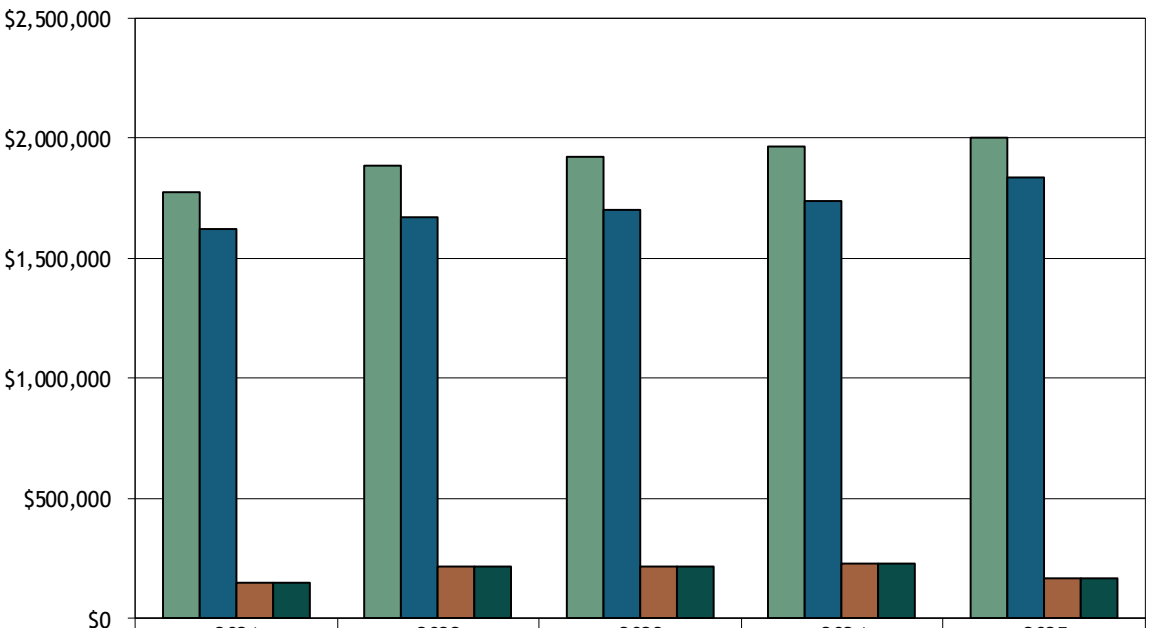


	2021	2022	2023	2024	2025
Cash and Investments	$14,540,459	$8,078,281	$8,853,336	$10,149,395	$11,541,042
Unrestricted Net Position	7,726,366	8,305,312	9,039,420	10,390,274	11,805,848

The above graph shows the cash and investment and unrestricted net position balances as of December 31 for the last five years. The Sewer Fund cash and investment balance has decreased $2,999,417 since 2021. The cash and investment balance increased $1,391,647 during 2024 while the unrestricted net position for the Sewer Fund increased $1,415,574 during the same time period.

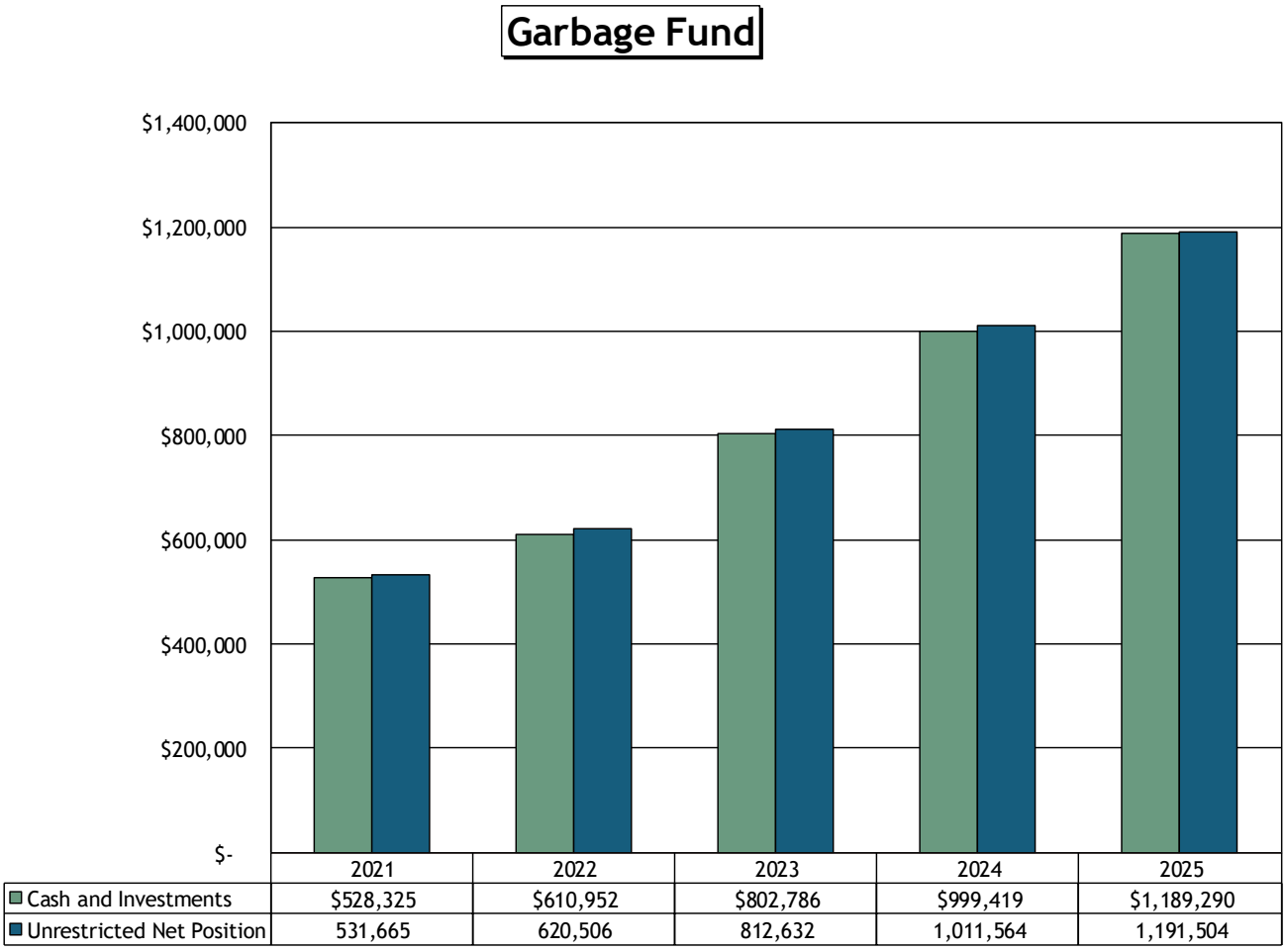
Garbage Operations
The following graph illustrates the current operations of the Garbage Fund for the past five years.

The Garbage Fund has shown an operating income in each of the last five years presented. In 2025, the Fund showed an operating income of $167,278. This is a decrease in operating income of $58,915 from 2024. The Fund experienced an increase in operating revenue of $37,201 based on usage and rates for the year, while garbage operating expenses increased $96,116 due to increased contractual service expenses based on garbage customer charges.



	2021	2022	2023	2024	2025
Operating Revenues	$1,773,620	$1,889,247	$1,920,516	$1,964,435	$2,001,636
Operating Expenses	1,623,785	1,670,454	1,702,811	1,738,242	1,834,358
Operating Income without Depreciation	149,835	218,793	217,705	226,193	167,278
Operating Income (Loss)	149,835	218,793	217,705	226,193	167,278

Garbage Fund

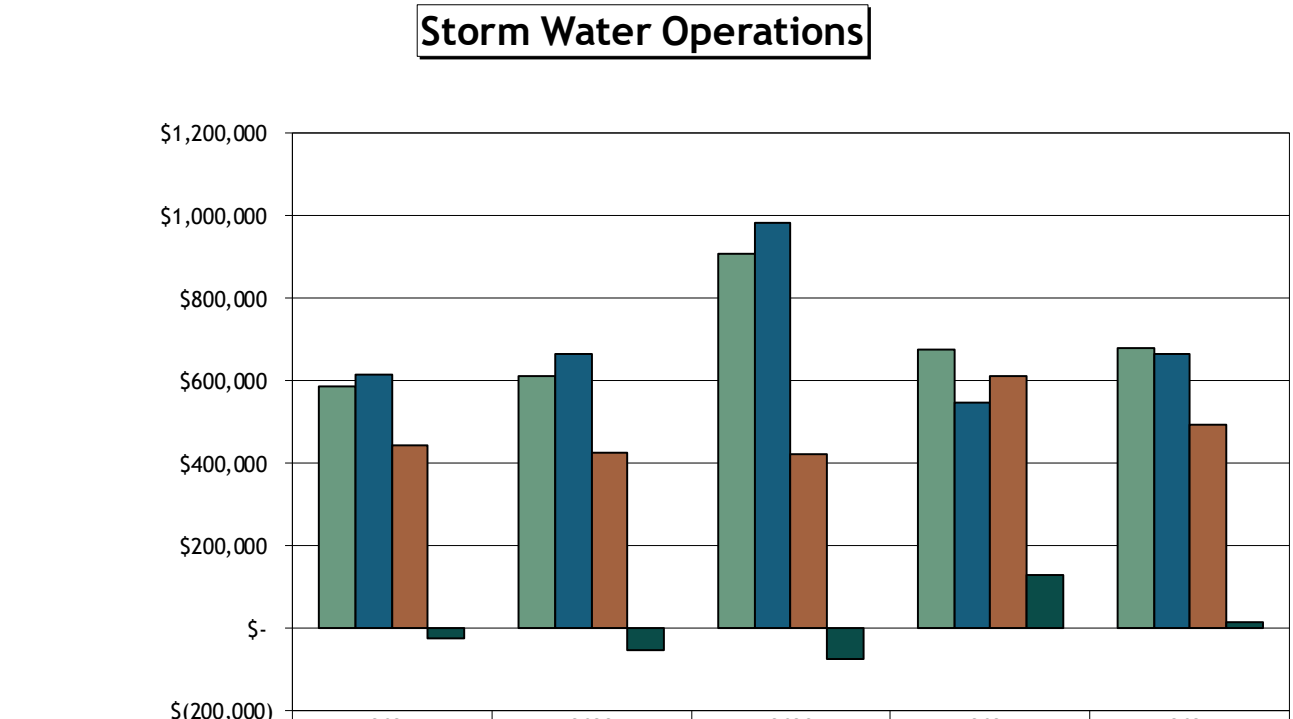


	2021	2022	2023	2024	2025
Cash and Investments	$528,325	$610,952	$802,786	$999,419	$1,189,290
Unrestricted Net Position	531,665	620,506	812,632	1,011,564	1,191,504

The graph above shows the cash and investment and unrestricted net position balances as of December 31 for the last five years. The Garbage Fund cash and investment balance has increased $660,965 since 2021. In 2025, the Garbage Fund cash and investment balance increased $189,871 while the unrestricted net position increased $179,940 based on positive operations during the year. Both balances for cash and investments and unrestricted net position were the highest in 2025 of the five years presented.

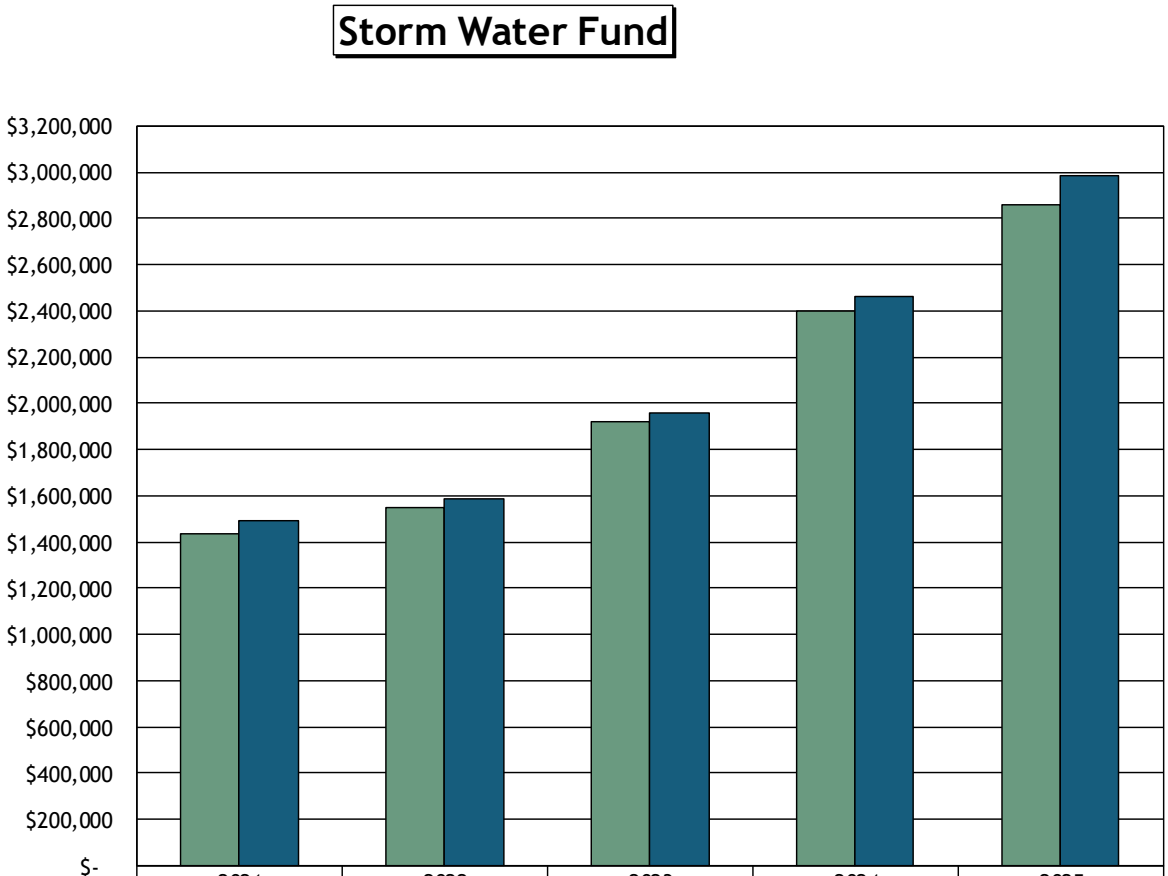
Storm Water Operations

The following graph illustrates the current operations of the Storm Water Fund for the past five years. Operating revenue increased $4,532 in 2025 while expenses increased $118,504 due in large part to grant funding received and related expenses for the storm pond dredging project in 2025. The net effect of the changes in revenues and expenses is an operating gain of $14,564, which was positive for the second time in the past five years. The Fund had operating income of $494,251 when excluding depreciation.



	2021	2022	2023	2024	2025
Operating Revenues	$586,049	$609,101	$905,891	$674,854	$679,386
Operating Expenses	612,527	663,420	980,969	546,318	664,822
Operating Income without Depreciation/Amortization	440,918	424,183	419,715	609,612	494,251
Operating Income (Loss)	(26,478)	(54,319)	(75,078)	128,536	14,564

Storm Water Fund

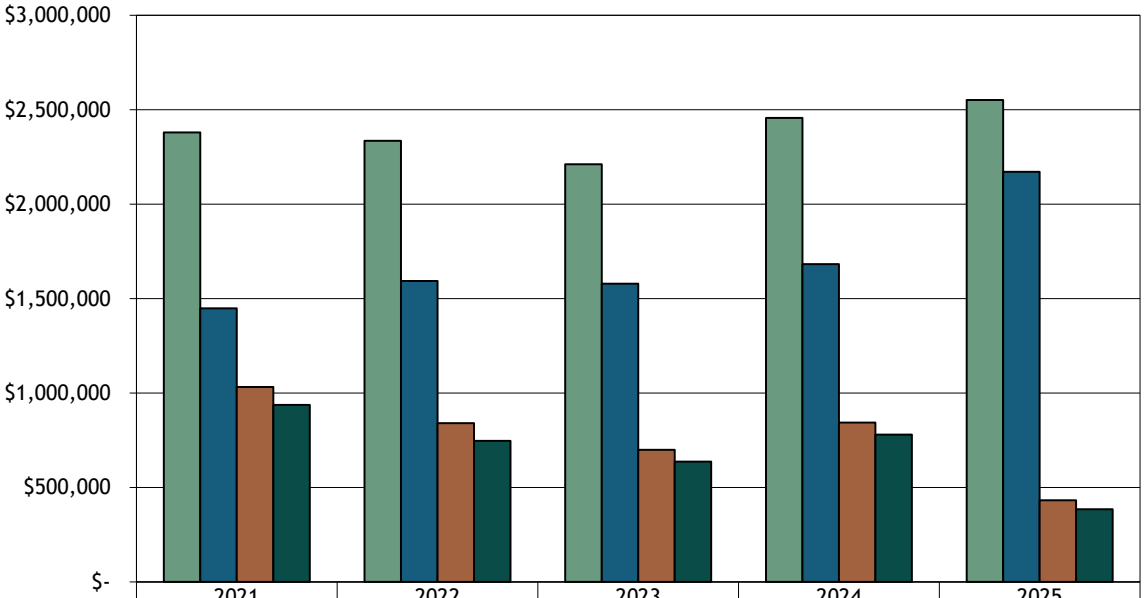


	2021	2022	2023	2024	2025
Cash and Investments	$1,433,529	$1,548,347	$1,921,645	$2,396,833	$2,858,908
Unrestricted Net Position	1,488,809	1,586,357	1,956,658	2,464,145	2,982,783

As of December 31, 2025, the Storm Water Fund had an ending net cash and investment balance of $2,858,908. This is an increase of $462,075 compared to 2024. Unrestricted net position at year-end was $2,982,783 and also increased $518,638 compared to the prior year, the highest mark of the five-year period.

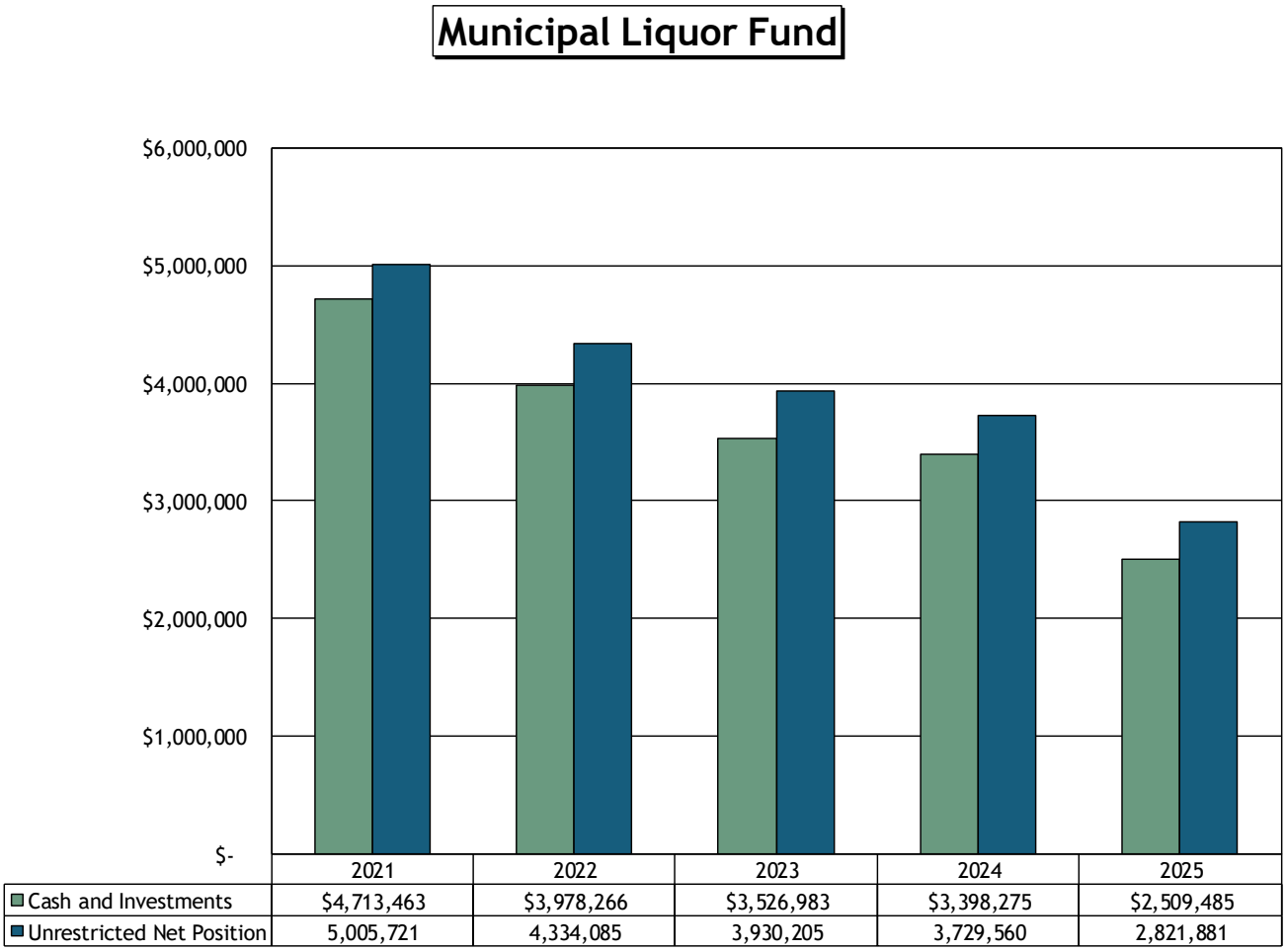
Municipal Liquor Operations

The following graph illustrates the current operations of the Municipal Liquor Fund for the past five years. Sales increased $34,744 in 2025 while cost of sales also decreased $59,649, ending with an increase in gross profit of 3.8%. Operating expenses increased $489,164 mainly due to an increase in credit card processing fees and costs associated with planning a new store location. The net effect of the increases in revenues and expenses is operating income of $384,528, a decrease of $395,147 compared to 2024.



	2021	2022	2023	2024	2025
Gross Profit	$2,379,769	$2,335,534	$2,211,533	$2,457,024	$2,551,417
Operating Expenses	1,448,717	1,593,173	1,579,063	1,682,377	2,171,541
Operating Income without Depreciation/Amortization	1,031,887	840,546	699,193	843,412	431,885
Operating Income	936,948	746,731	637,163	779,675	384,528

Municipal Liquor Fund

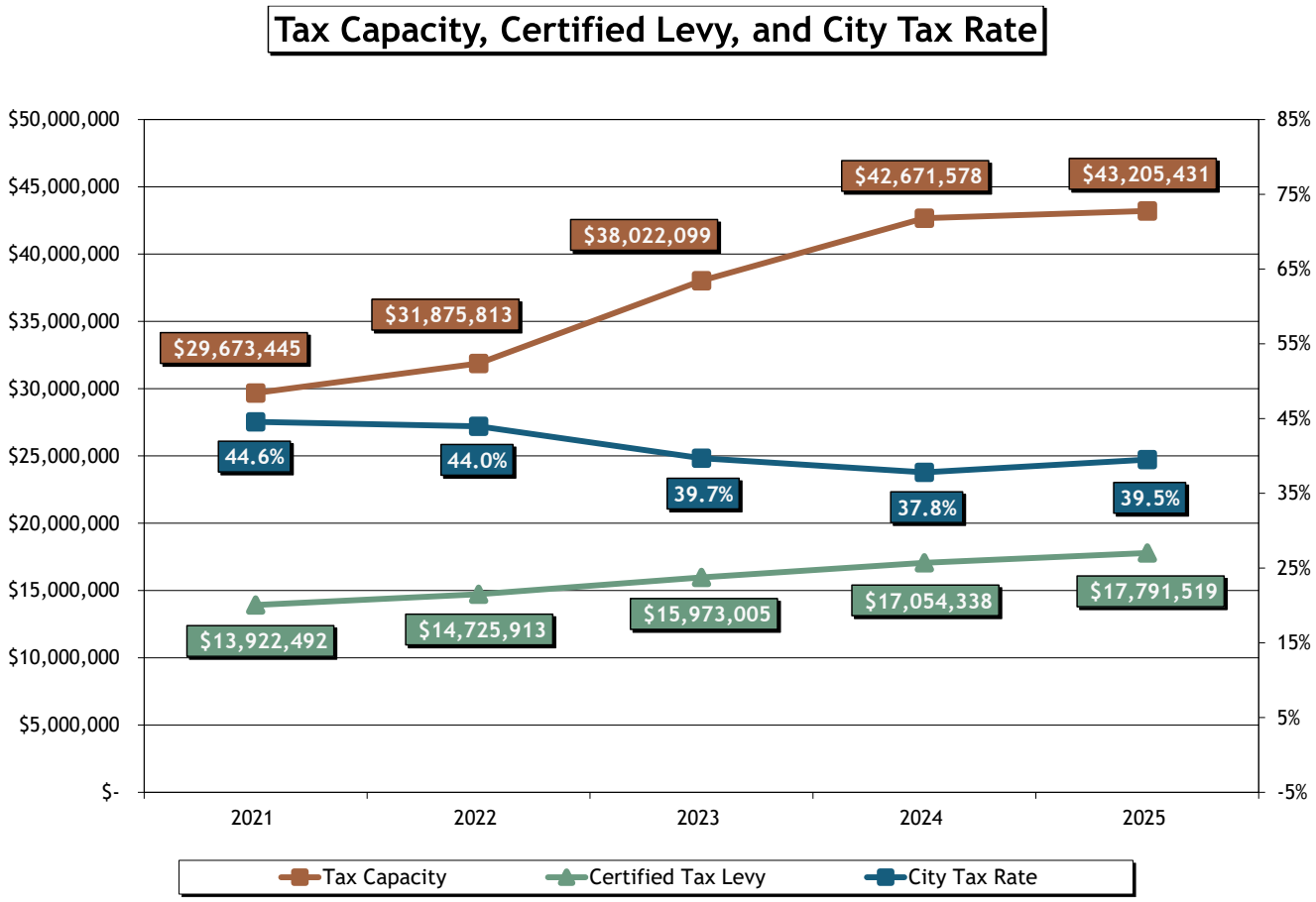


	2021	2022	2023	2024	2025
Cash and Investments	$4,713,463	$3,978,266	$3,526,983	$3,398,275	$2,509,485
Unrestricted Net Position	5,005,721	4,334,085	3,930,205	3,729,560	2,821,881

As of December 31, 2025, the Municipal Liquor Fund had an ending net cash and investment balance of $2,509,485. This is a decrease of $888,790 compared to 2024 due in large part to transfers out of $1,600,000 made during 2025 and increased credit card fees. Unrestricted net position at year-end was $2,821,881, a decrease of $907,679 compared to the prior year. Unrestricted net position has decreased by $2,183,840, or 43.6%, over the last five years when comparing 2025 to 2021.

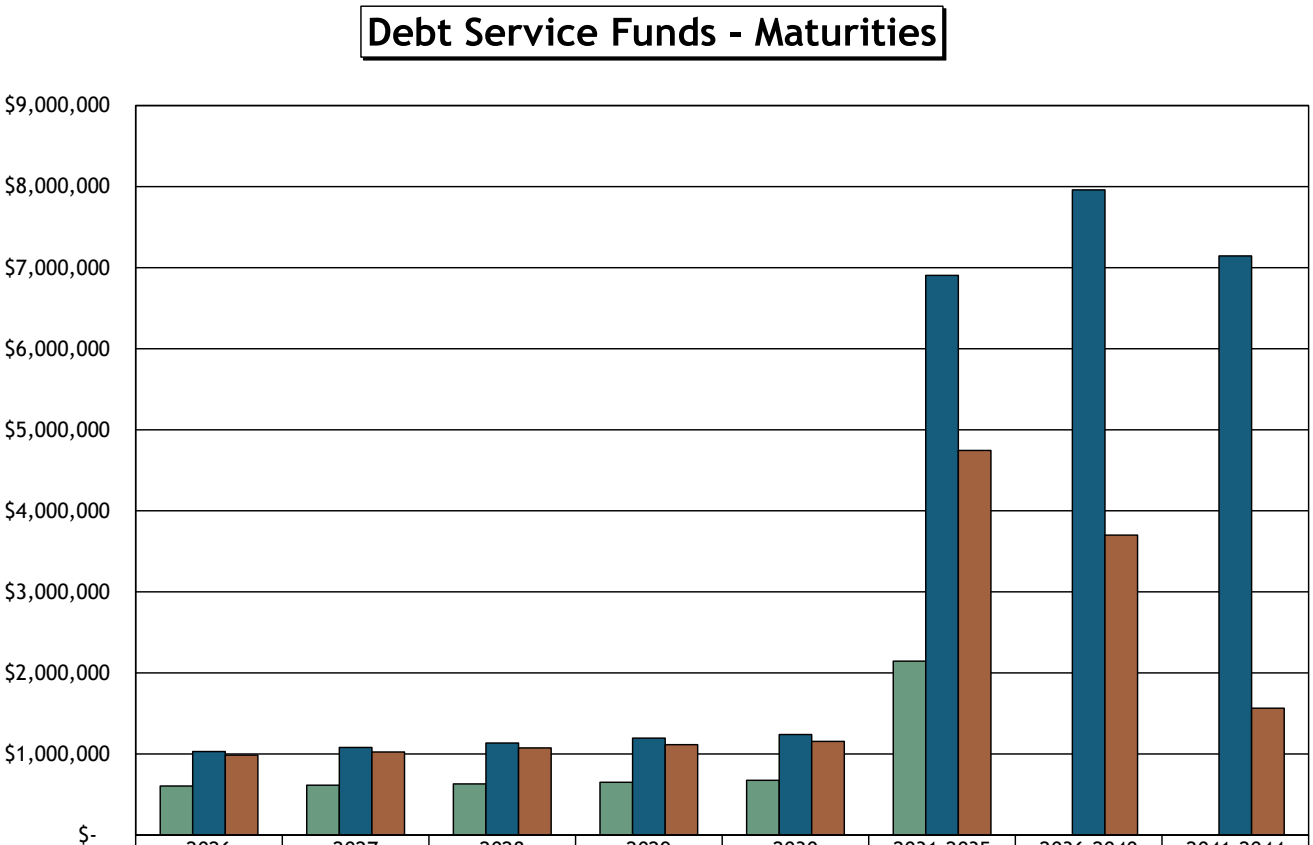
Tax Capacity, Certified Tax Levy, and City Tax Rate
The chart below graphs the tax capacity, certified tax levy, and City tax rate for 2021 through 2025. The tax capacity is based on total tax capacity, prior to adjustments for captured Tax Increment Financing (TIF) and fiscal disparities. The certified tax levy amount is also prior to fiscal disparity adjustments.

With market values remaining stable the City's tax capacity decreased slightly from 2024 to 2025, by $54,508, or 0.1%. With certified levy increasing at a lower rate to the taxable market value over the last five years, the City's tax rate has decreased from 44.6% in 2021 to 39.5% in 2025.



Governmental Activities

The chart below presents the minimum annual principal payments required to retire long-term liabilities.



	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2044
YMCA	$605,000	$615,000	$630,000	$650,000	$675,000	$2,145,000	$0	$0
Sales Tax	1,030,000	1,080,000	1,135,000	1,195,000	1,240,000	6,905,000	7,960,000	7,145,000
Govt Bldgs	985,000	1,025,000	1,075,000	1,115,000	1,155,000	4,745,000	3,700,000	1,565,000

City of Elk River
Emerging Issues

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

- **Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements***
  GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.
- **Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets***
  GASB has issued GASB Statement No. 104 relating to capital asset disclosures. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets.

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

City of Elk River
Emerging Issues

Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

City of Elk River
Emerging Issues

Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets*
The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets continue to be disclosed separately in the capital assets note disclosures including presentation of capital assets by major class and separate disclosure of lease assets, subscription assets, and intangible right-to-use assets.

This Statement requires additional disclosures for capital assets held for sale. A capital asset is held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

GASB Statement No. 104 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

City of Elk River
Sherburne County, Minnesota

Reports on Compliance with *Government Auditing Standards* and Legal Compliance

December 31, 2025

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

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Elk River
Elk River, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Elk River, Minnesota as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 13, 2026.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

BerganKDV, Ltd.

Minneapolis, Minnesota
May 13, 2026

Minnesota Legal Compliance

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Elk River
Elk River, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Elk River, Minnesota as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 13, 2026.

In connection with our audit, we noted that the City failed to comply with provisions of the claims and disbursements of the Minnesota Legal Compliance Audit Guide for Cities, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Responses on Legal Compliance as item 2025-001. Also, in connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, miscellaneous provisions, and tax increment financing sections of the Minnesota Legal Compliance Audit Guide, insofar as they relate to accounting matters.

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

BerganKDV, Ltd.

Minneapolis, Minnesota
May 13, 2026

City of Elk River
Schedule of Findings and Responses on Legal Compliance

CURRENT LEGAL COMPLIANCE FINDING:

Audit Finding 2025-001

Criteria:
Minnesota Statute § 471.425 requires municipalities to pay each vendor obligation according to the terms of the contract, or if no contract terms apply, within the standard payment period, which is defined as within 35 days from the date of the receipt for municipalities which have regularly scheduled council meetings at least once a month.

Condition:
We noted two invoices in our testing sample that were not paid by the City within the standard payment period, as defined by *Minnesota Statutes*.

Context:
Two of the twenty-five disbursements we selected for testing were not in compliance with Minnesota Statue § 471.425.

Effect or Potential Effect:
The City was not in compliance with state statutes related to payment of local government bills.

Recommendation:
We recommend the City work with all departments to ensure invoices are remitted to the finance department for prompt payments.

Views of Responsible Officials:
The City will work with all departments to ensure invoices are remitted to the finance department for prompt payment.

City of Elk River

Audit Presentation

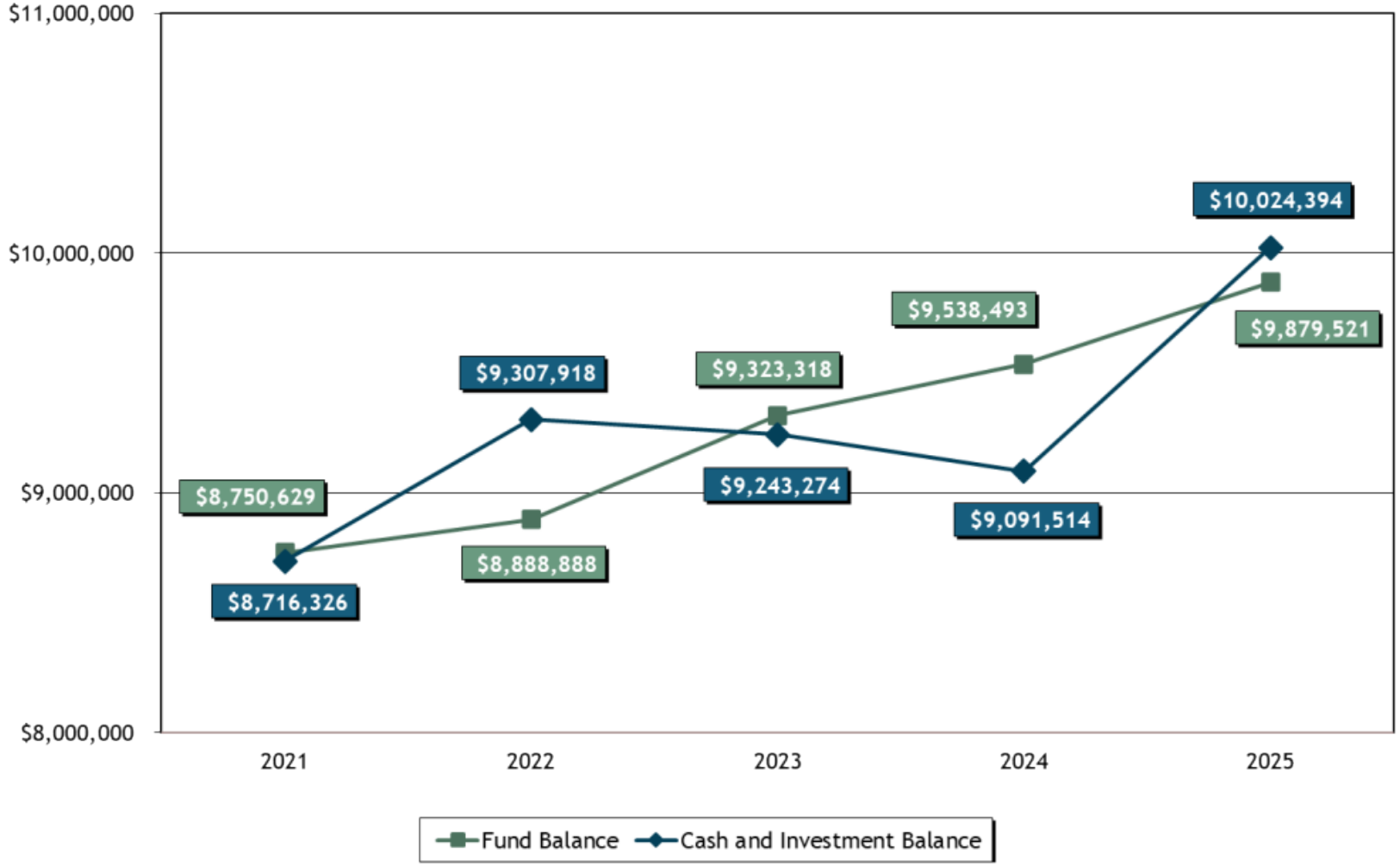
The Audit

Independent Auditor's Report

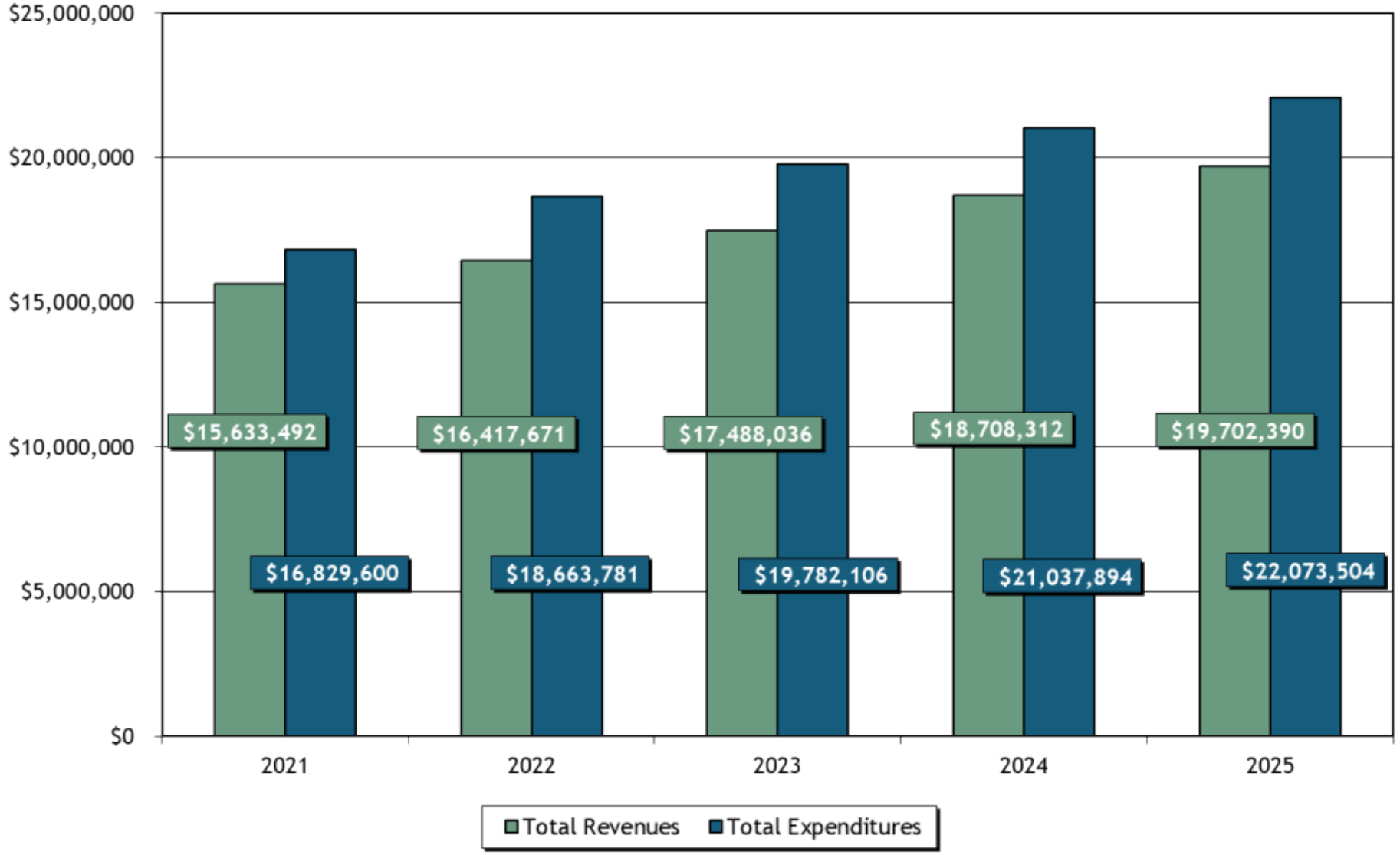
- Independent Auditor's Report on Financial Statements
  - "Unmodified" or "Clean" Opinion
- Independent Auditor's Report in accordance with *Government Auditing Standards*
  - No significant deficiencies or material weaknesses in internal control reported
- Independent Auditor's Report on Minnesota Legal Compliance
  - One finding related payments made after standard payment period

Financial Communications

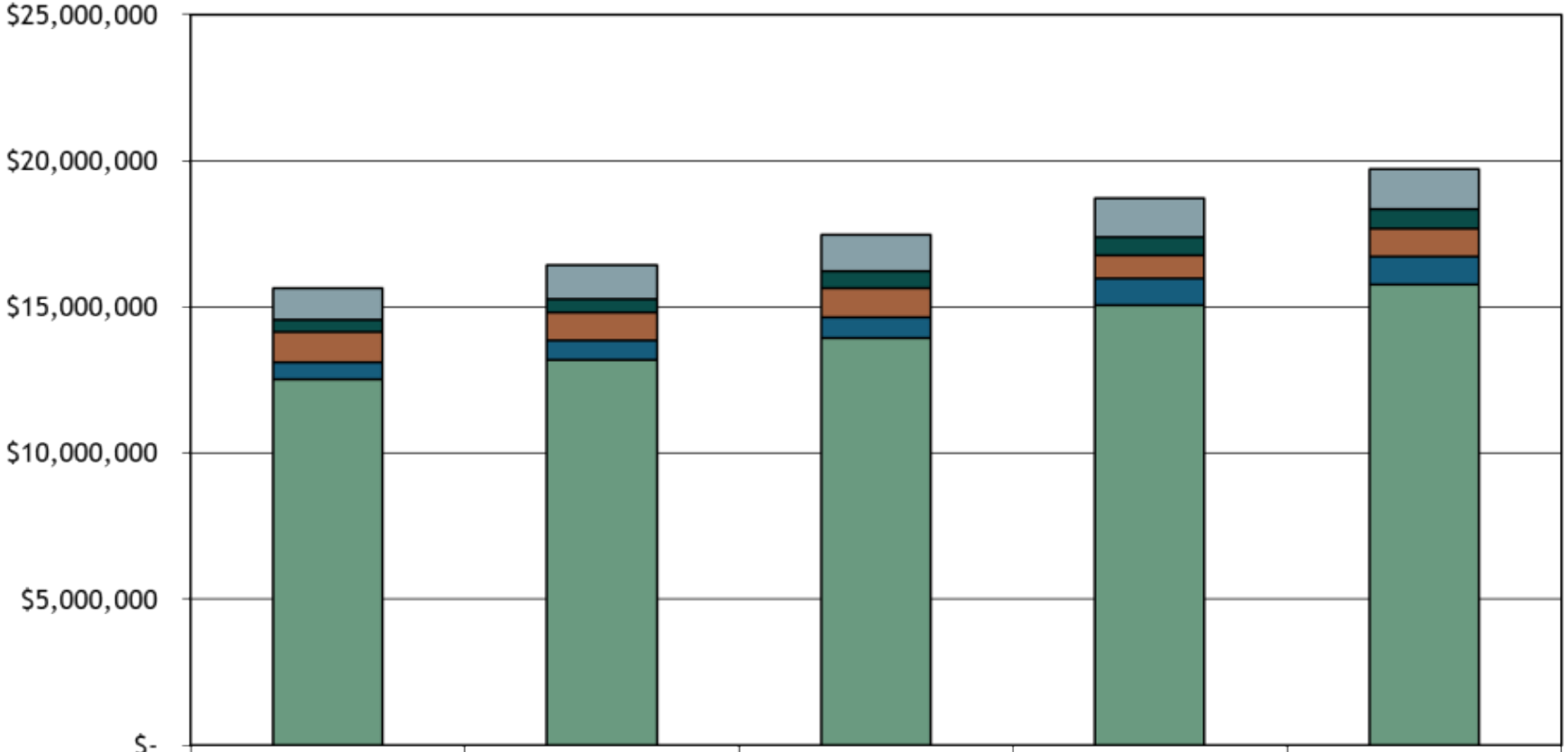
General Fund – Cash and Investments and Fund Balance



General Fund – Revenues and Expenditures

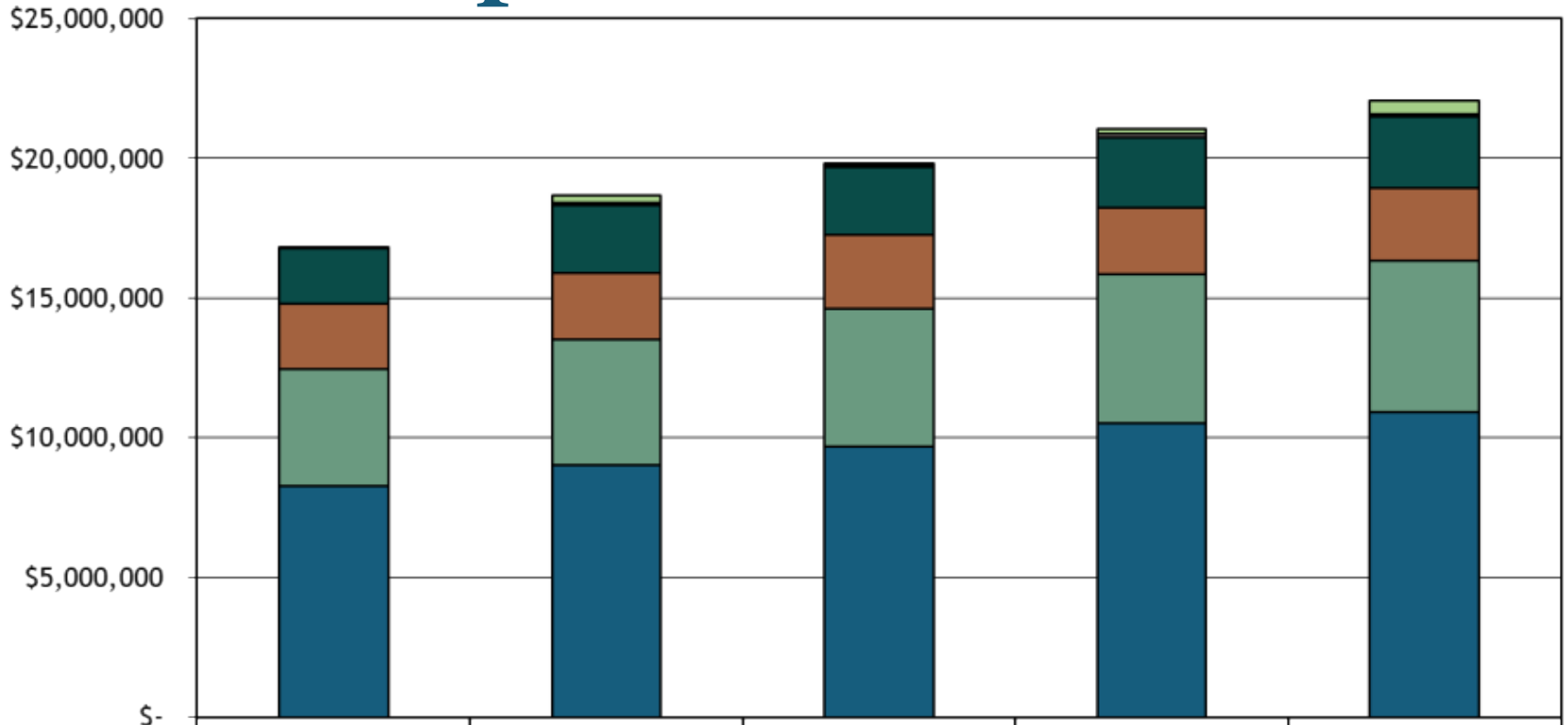


General Fund - Revenues



	2021	2022	2023	2024	2025
Charges for Services	$1,077,855	$1,164,410	$1,247,308	$1,308,509	$1,360,086
Other	426,864	466,605	615,904	653,991	667,223
Licenses and Permits	1,015,529	939,133	976,260	768,995	941,230
Intergovernmental	581,927	657,107	706,917	921,230	952,922
Taxes	12,531,317	13,190,416	13,941,647	15,055,587	15,780,929

General Fund - Expenditures

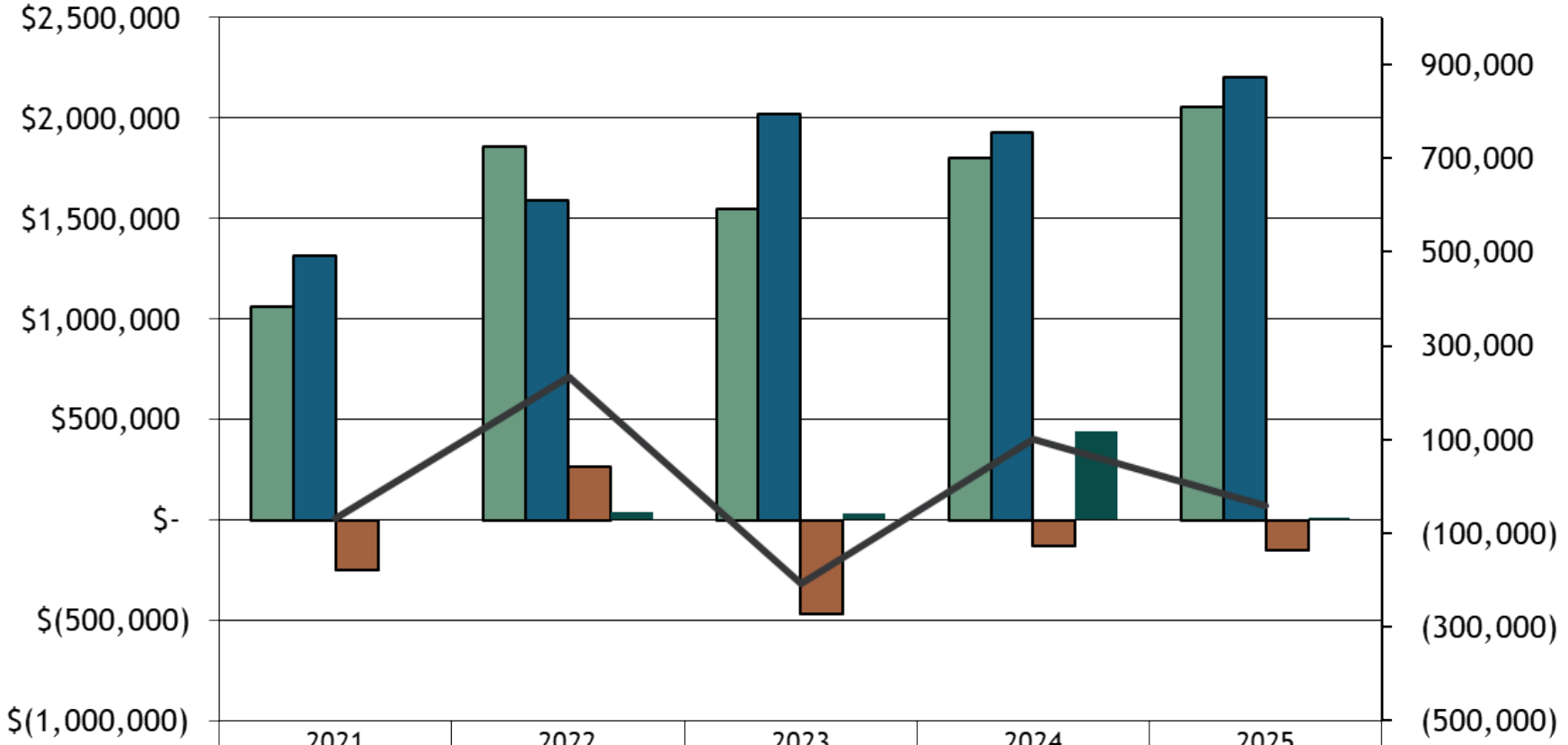


	2021	2022	2023	2024	2025
Capital Outlay	$37,718	$257,243	$3,830	$175,323	$501,594
Debt Service	-	106,845	110,257	109,035	105,622
Culture and Recreation	2,015,790	2,398,314	2,432,803	2,522,176	2,531,947
Public Works	2,328,853	2,399,494	2,630,313	2,373,814	2,621,685
General Government	4,173,627	4,463,622	4,908,703	5,340,356	5,383,325
Public Safety	8,273,612	9,038,263	9,696,200	10,517,190	10,929,331

General Fund – Budgetary Comparison

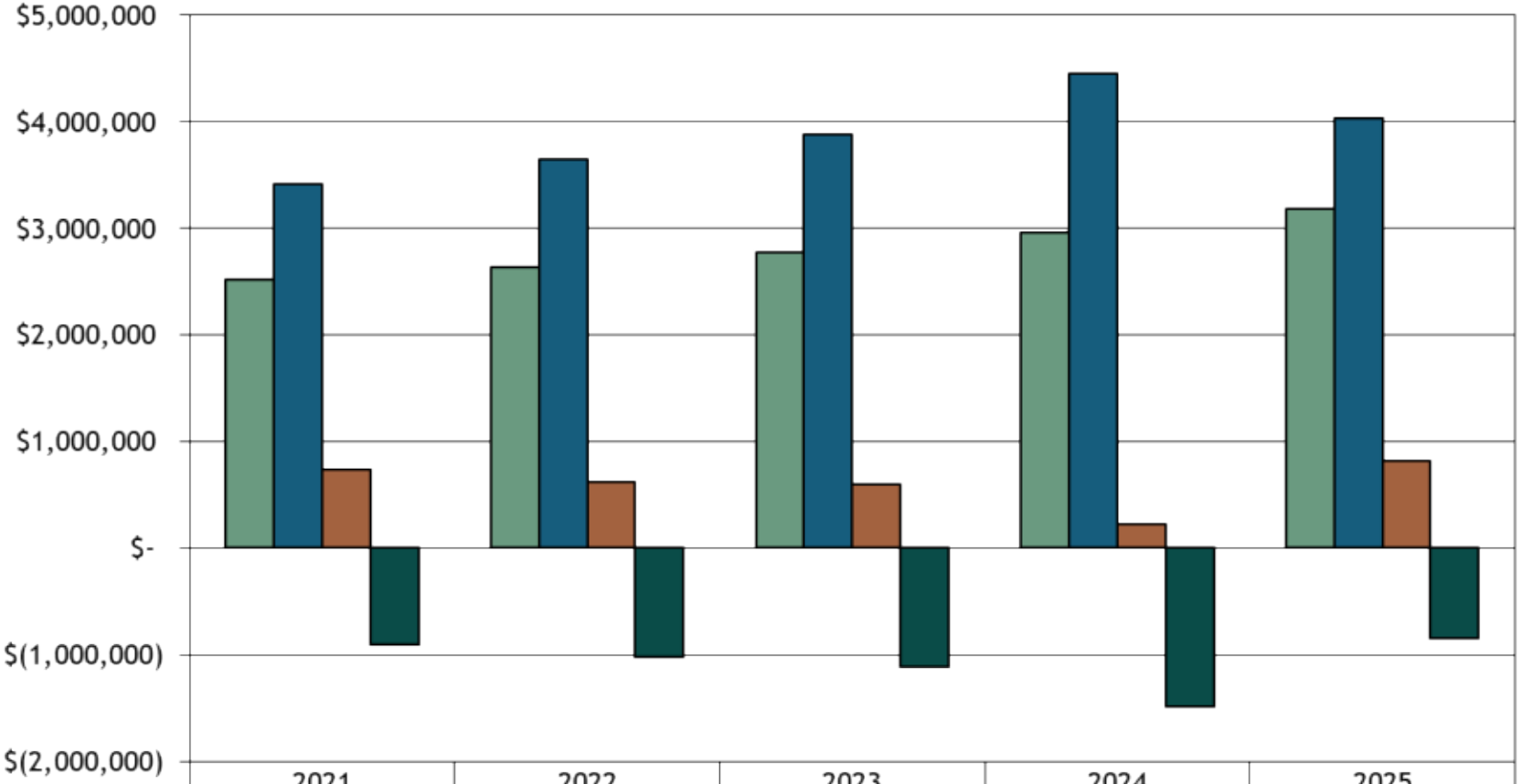
	Original and Final Budget	Actual Amounts	Variance With Final Budget - Over (Under)
Revenues			
Property taxes	$15,626,050	$15,631,649	$ 5,599
Other taxes	225,000	149,280	(75,720)
Licenses and permits	974,200	941,230	(32,970)
Intergovernmental	778,000	952,922	174,922
Charges for services	1,282,850	1,360,086	77,236
Fines and forfeitures	155,000	141,275	(13,725)
Miscellaneous revenues	361,000	525,948	164,948
Total revenues	19,402,100	19,702,390	300,290
Expenditures			
General government	5,481,100	5,383,325	(97,775)
Public safety	10,596,800	10,929,331	332,531
Public works	2,786,950	2,621,685	(165,265)
Culture and recreation	2,637,900	2,531,947	(105,953)
Debt service	83,500	105,622	22,122
Capital outlay	26,400	501,594	475,194
Total expenditures	21,612,650	22,073,504	460,854
Excess of revenues over (under) disbursements	(2,210,550)	(2,371,114)	(160,564)
Other Financing Sources (Uses)			
Lease issuance	-	501,594	501,594
Net transfers	2,210,550	2,210,548	(2)
Net change in fund balances	$ -	$ 341,028	$ 341,028

Multipurpose Facility Fund



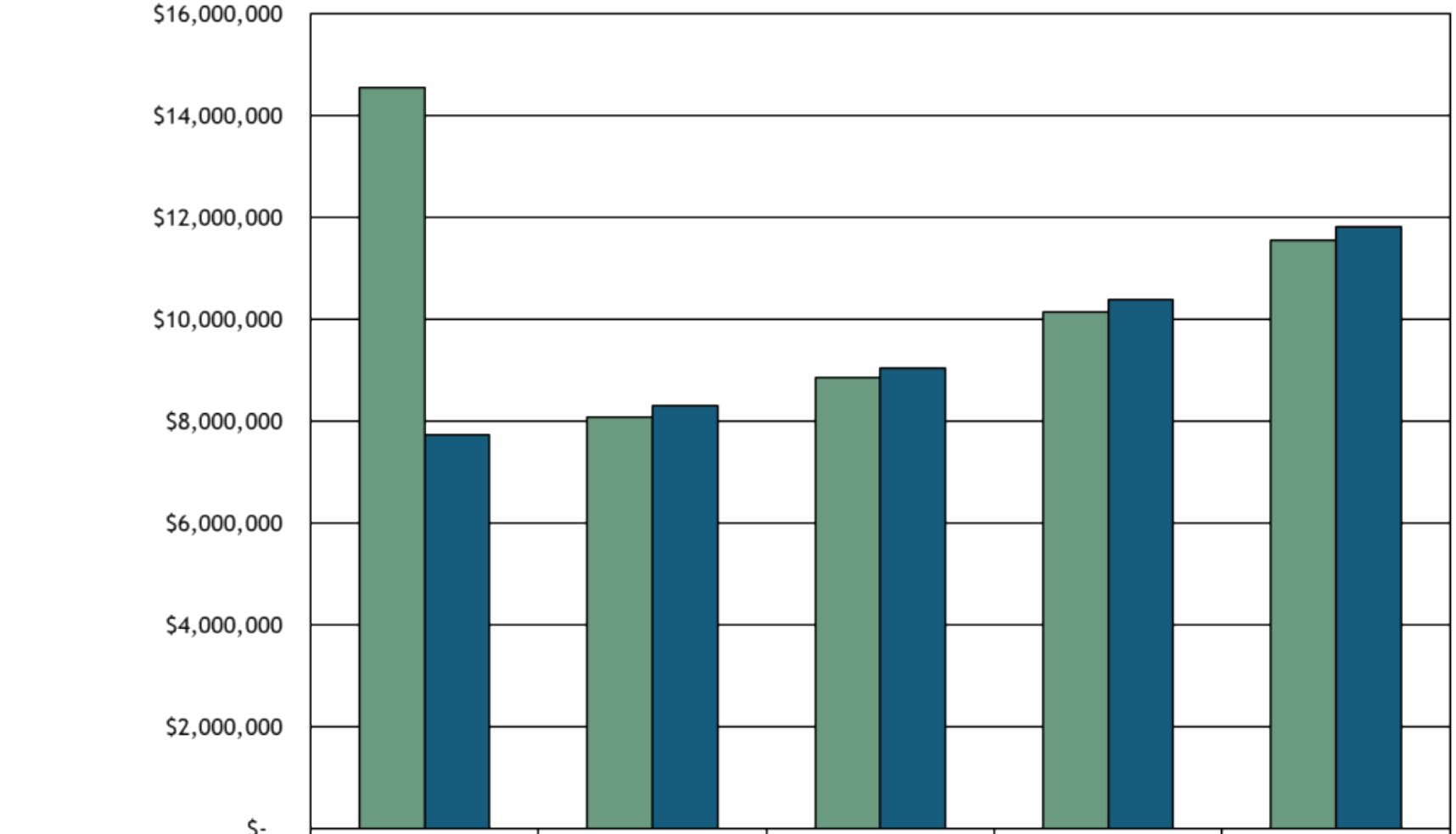
	2021	2022	2023	2024	2025
Revenue	$1,058,645	$1,854,970	$1,546,616	$1,800,099	$2,055,139
Expenditures	1,312,075	1,591,340	2,018,240	1,930,088	2,206,005
Revenues over (under) Expenditures	($253,430)	$263,630	($471,624)	($129,989)	($150,866)
Other Financing Sources (Uses)	-	38,772	30,000	437,633	10,000
Fund Balance	(68,433)	233,969	(207,655)	99,989	(40,877)

Sewer Operations



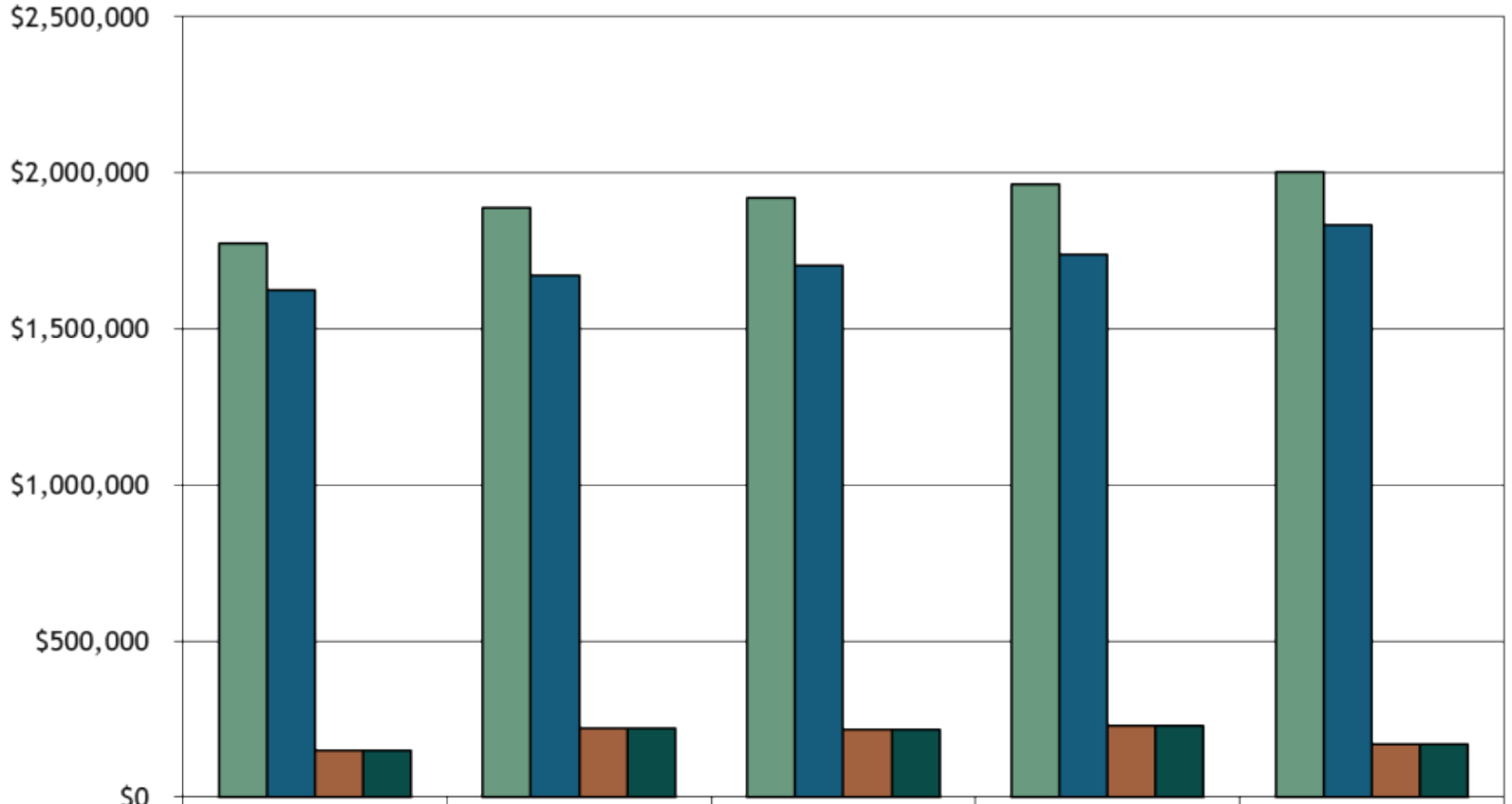
	2021	2022	2023	2024	2025
Operating Revenues	$2,517,025	$2,633,732	$2,774,077	$2,961,773	$3,187,884
Operating Expenses	3,417,504	3,651,793	3,886,640	4,450,682	4,028,810
Operating Income without Depreciation/Amortization	739,615	623,383	598,378	219,765	820,717
Operating Loss	(900,479)	(1,018,061)	(1,112,563)	(1,488,909)	(840,926)

Sewer Fund



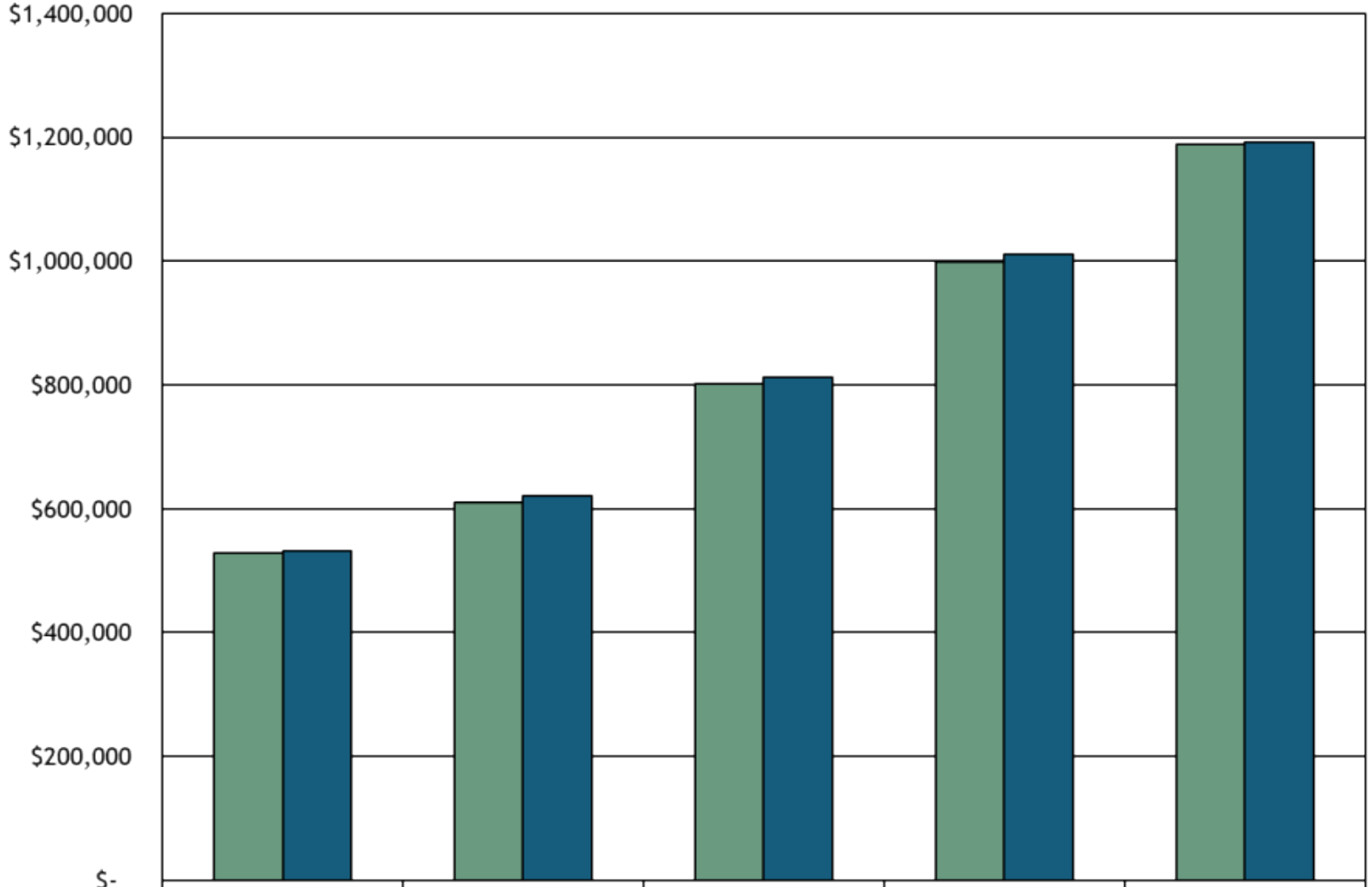
	2021	2022	2023	2024	2025
Cash and Investments	$14,540,459	$8,078,281	$8,853,336	$10,149,395	$11,541,042
Unrestricted Net Position	7,726,366	8,305,312	9,039,420	10,390,274	11,805,848

Garbage Operations



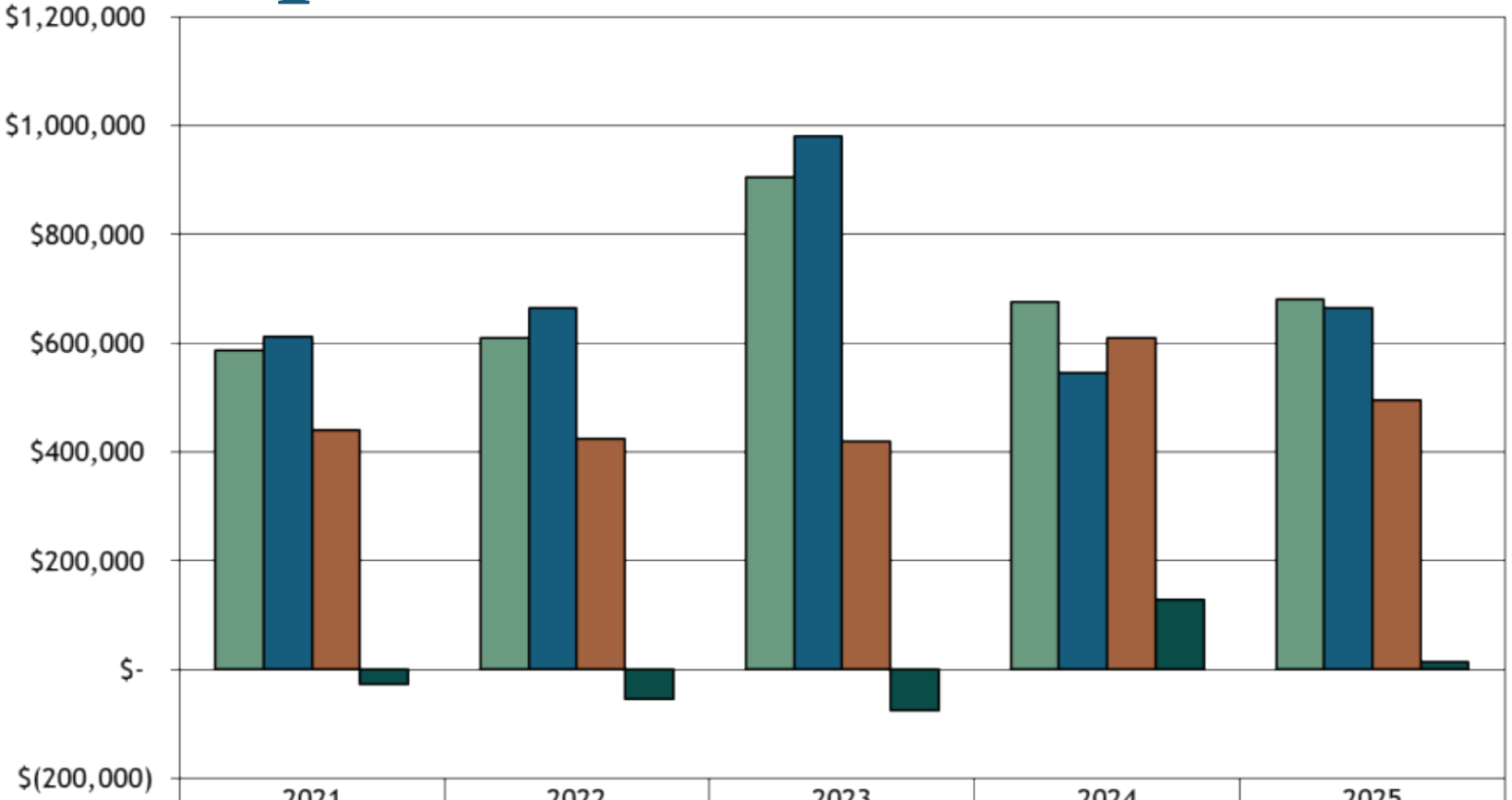
	2021	2022	2023	2024	2025
Operating Revenues	$1,773,620	$1,889,247	$1,920,516	$1,964,435	$2,001,636
Operating Expenses	1,623,785	1,670,454	1,702,811	1,738,242	1,834,358
Operating Income without Depreciation	149,835	218,793	217,705	226,193	167,278
Operating Income (Loss)	149,835	218,793	217,705	226,193	167,278

Garbage Fund



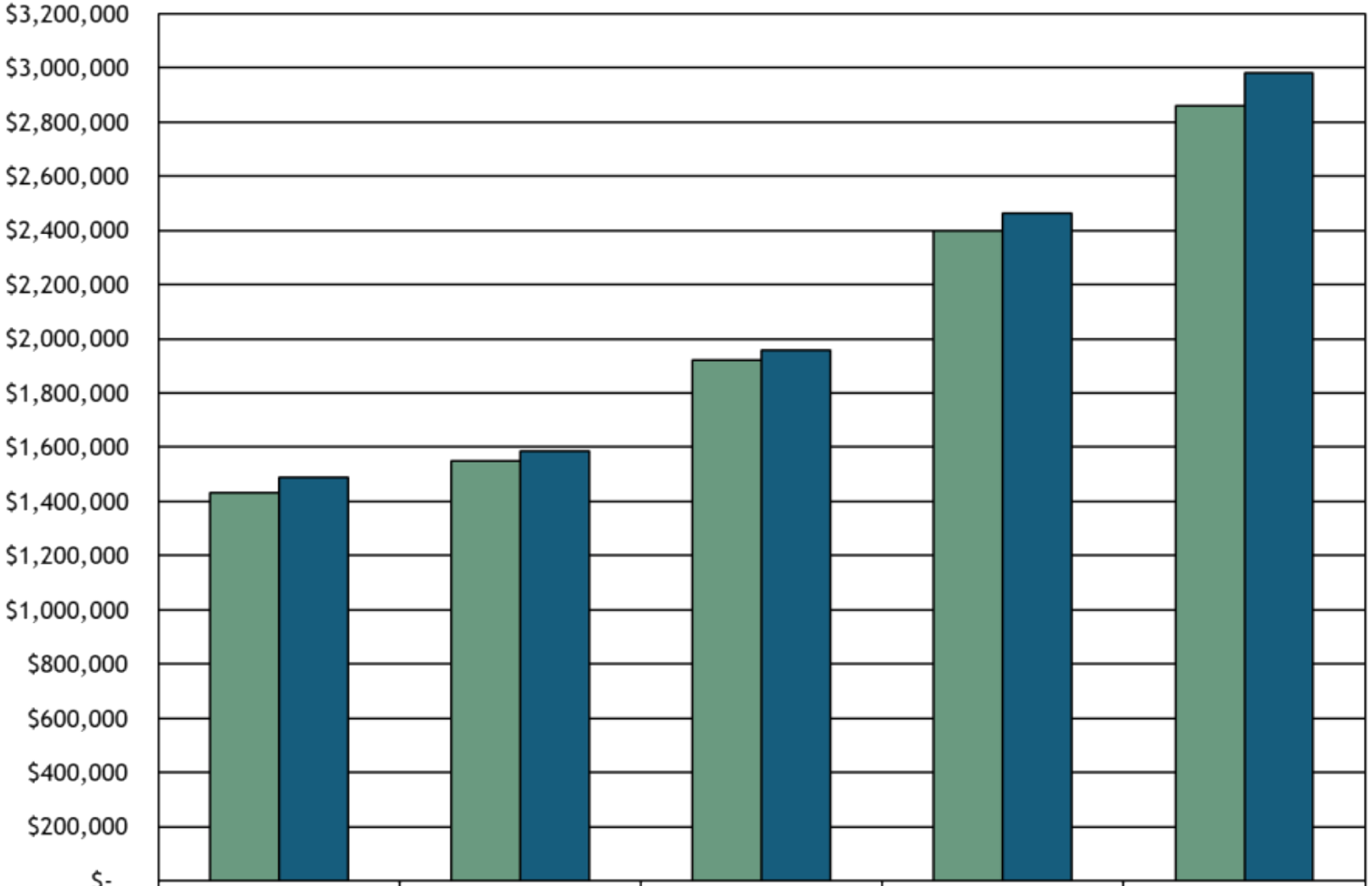
	2021	2022	2023	2024	2025
Cash and Investments	$528,325	$610,952	$802,786	$999,419	$1,189,290
Unrestricted Net Position	531,665	620,506	812,632	1,011,564	1,191,504

Storm Water Operations



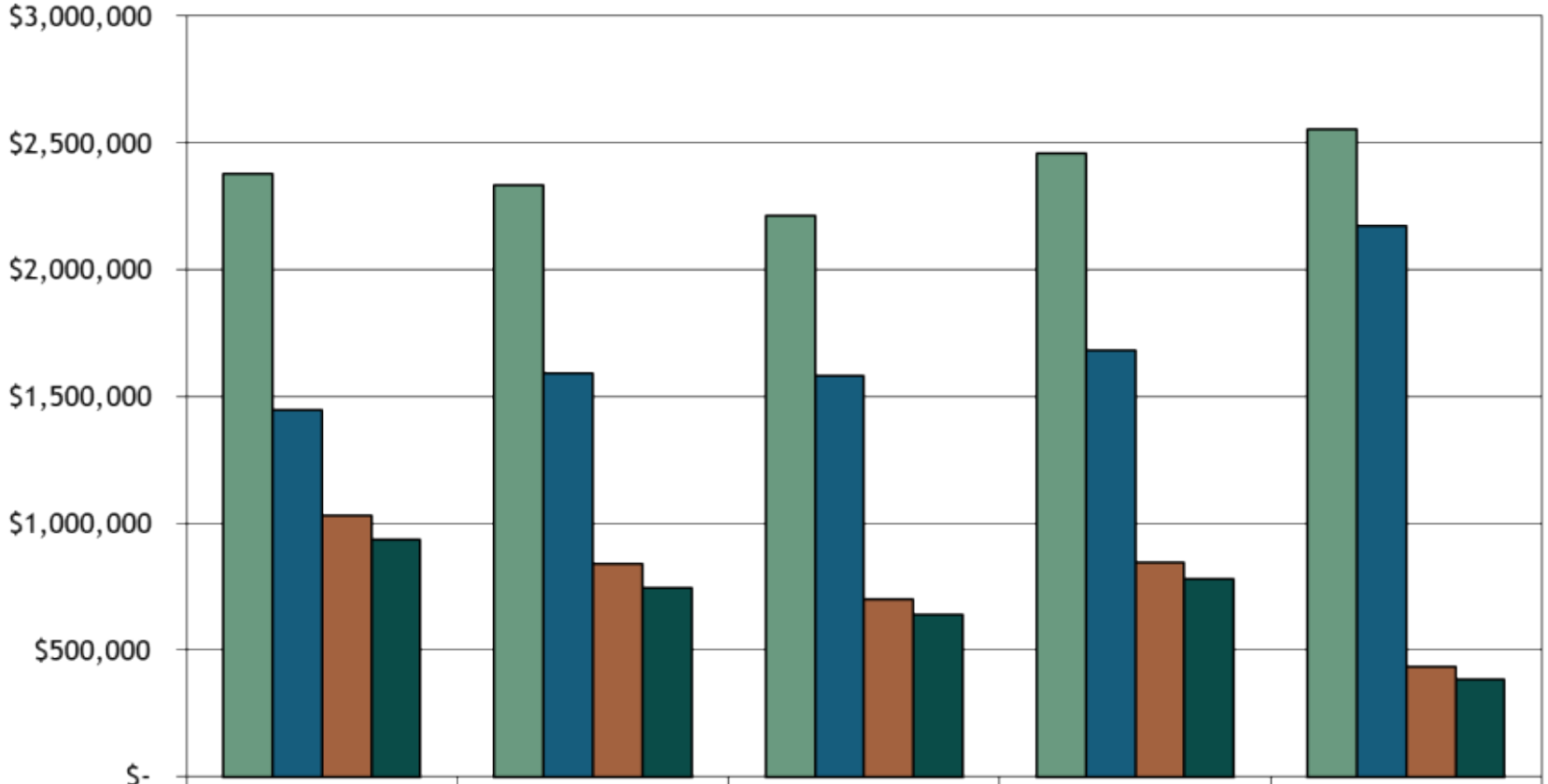
	2021	2022	2023	2024	2025
Operating Revenues	$586,049	$609,101	$905,891	$674,854	$679,386
Operating Expenses	612,527	663,420	980,969	546,318	664,822
Operating Income without Depreciation/Amortization	440,918	424,183	419,715	609,612	494,251
Operating Income (Loss)	(26,478)	(54,319)	(75,078)	128,536	14,564

Storm Water Fund



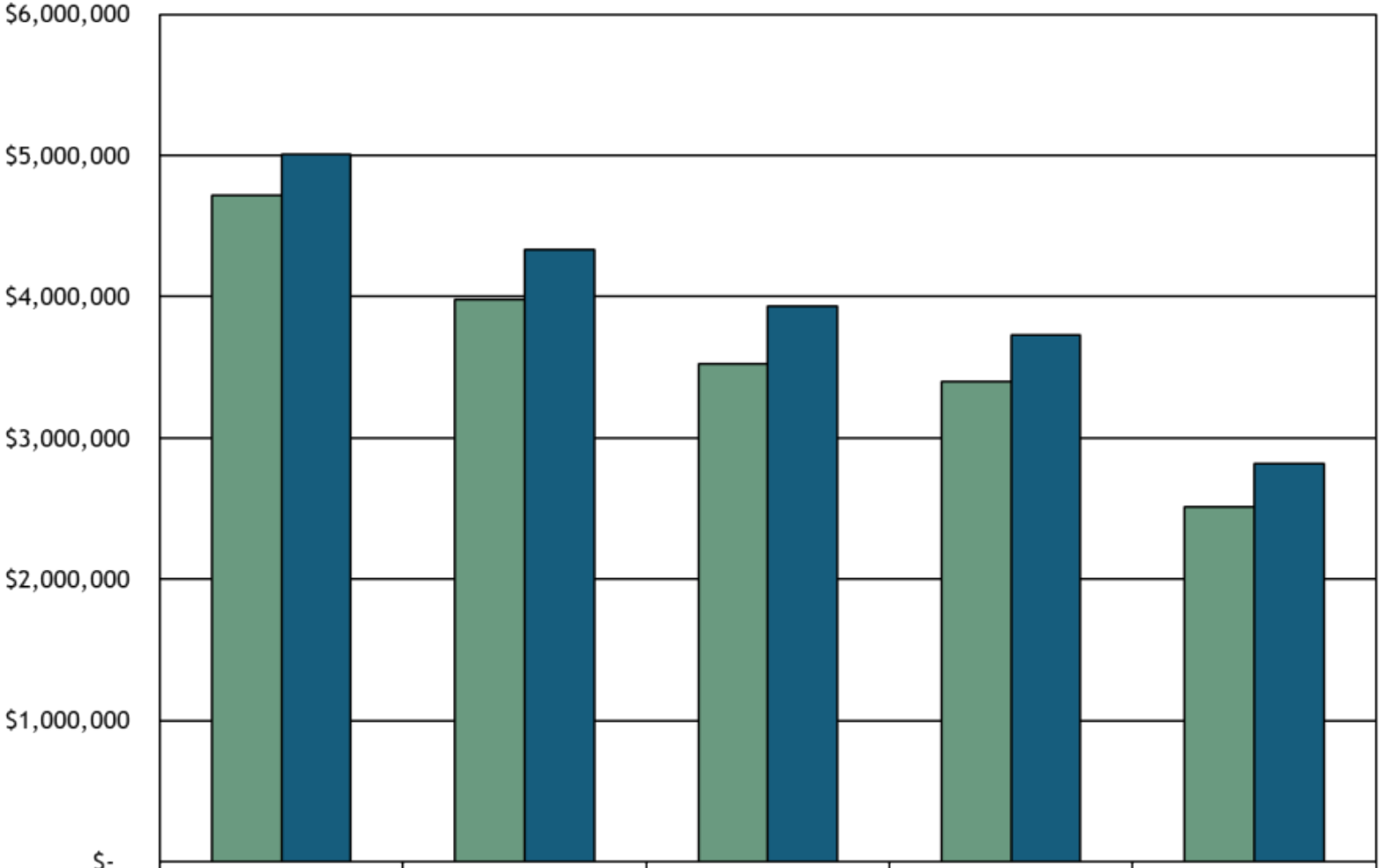
	2021	2022	2023	2024	2025
Cash and Investments	$1,433,529	$1,548,347	$1,921,645	$2,396,833	$2,858,908
Unrestricted Net Position	1,488,809	1,586,357	1,956,658	2,464,145	2,982,783

Municipal Liquor Operations



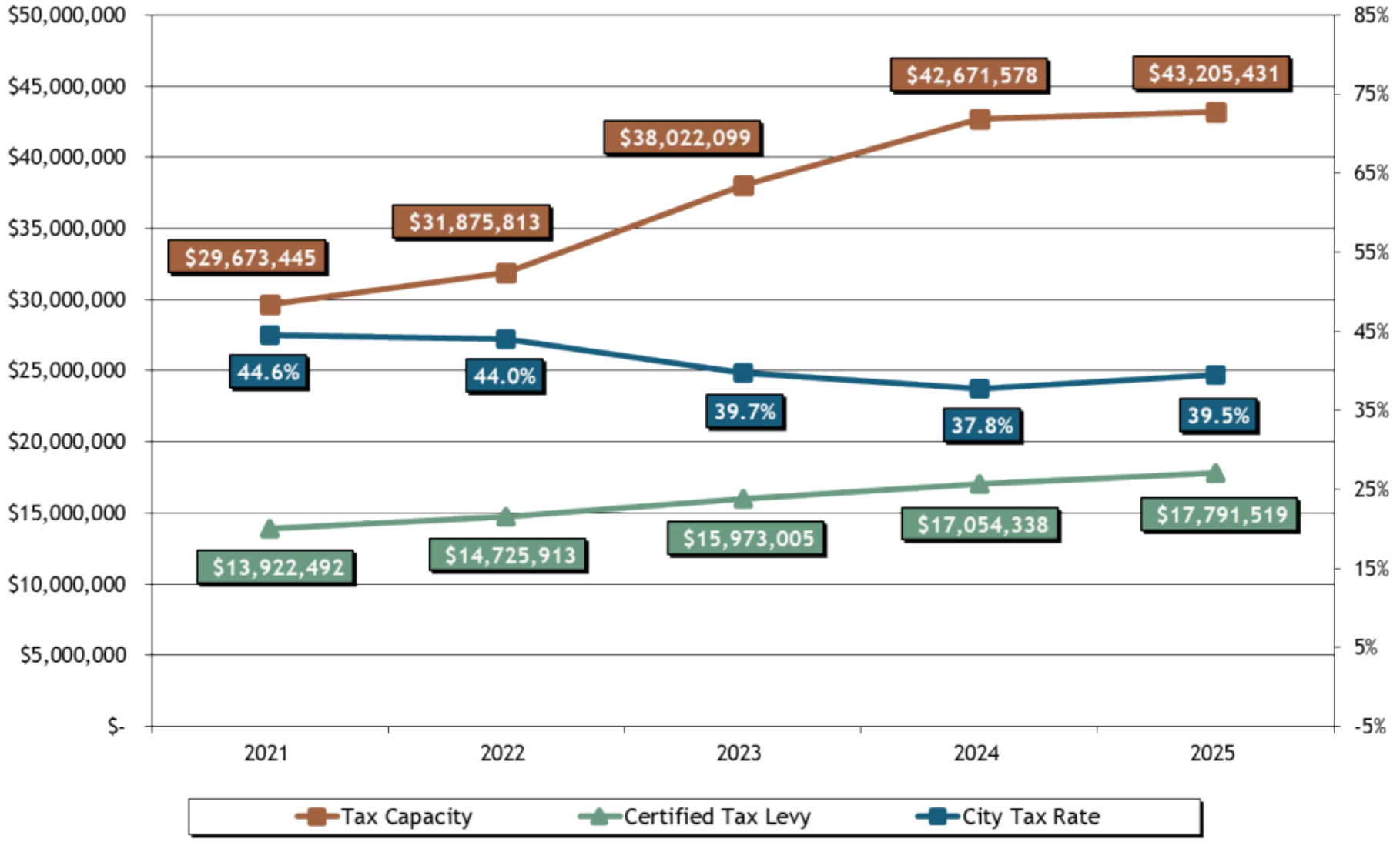
	2021	2022	2023	2024	2025
Gross Profit	$2,379,769	$2,335,534	$2,211,533	$2,457,024	$2,551,417
Operating Expenses	1,448,717	1,593,173	1,579,063	1,682,377	2,171,541
Operating Income without Depreciation/Amortization	1,031,887	840,546	699,193	843,412	431,885
Operating Income	936,948	746,731	637,163	779,675	384,528

Municipal Liquor Fund

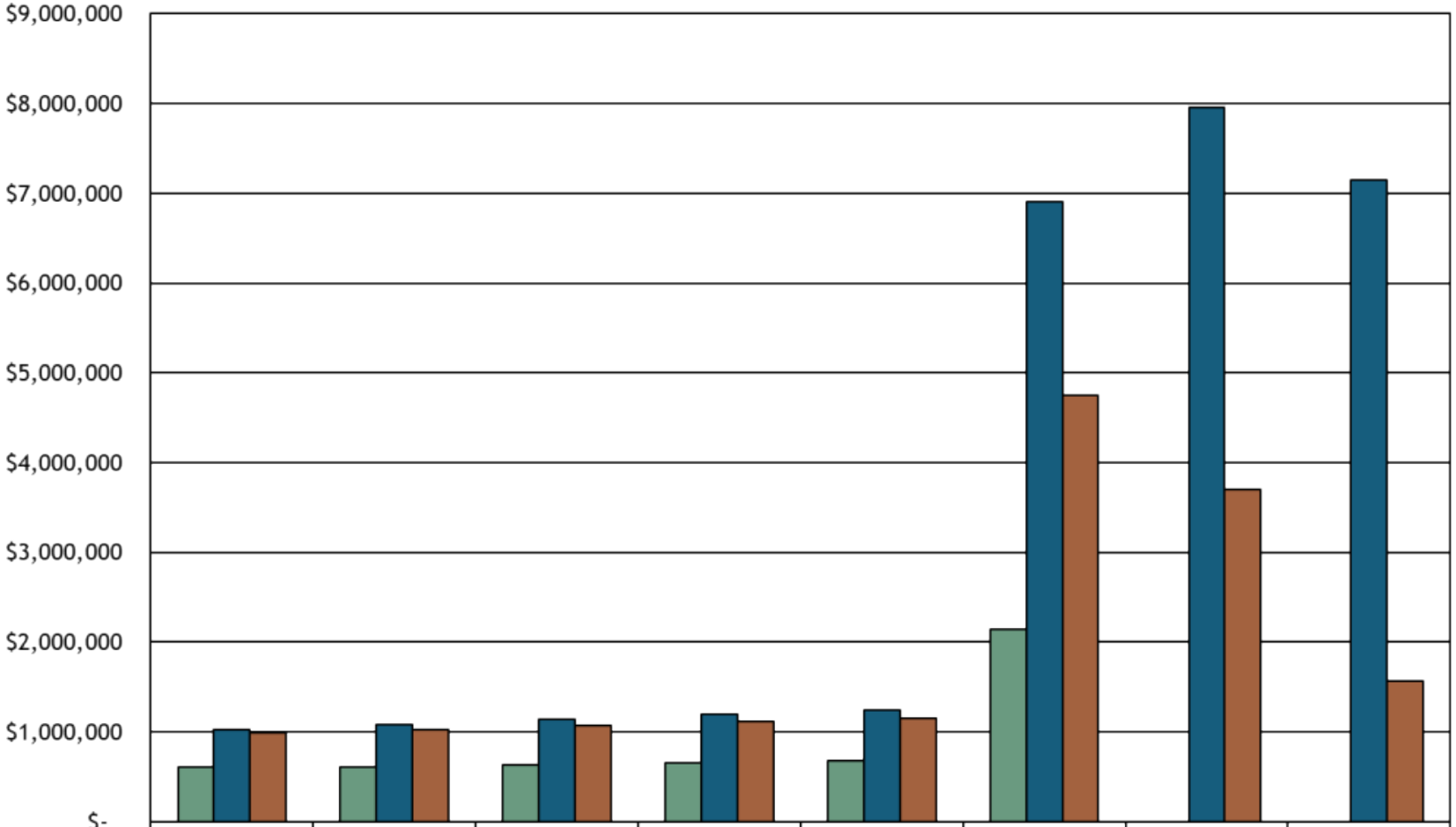


	2021	2022	2023	2024	2025
Cash and Investments	$4,713,463	$3,978,266	$3,526,983	$3,398,275	$2,509,485
Unrestricted Net Position	5,005,721	4,334,085	3,930,205	3,729,560	2,821,881

Tax Capacity, Certified Levy, and City Tax Rate



Debt Service Funds - Maturities



	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2044
YMCA	$605,000	$615,000	$630,000	$650,000	$675,000	$2,145,000	$0	$0
Sales Tax	1,030,000	1,080,000	1,135,000	1,195,000	1,240,000	6,905,000	7,960,000	7,145,000
Govt Bldgs	985,000	1,025,000	1,075,000	1,115,000	1,155,000	4,745,000	3,700,000	1,565,000

Auditor

Andrew Grice

AUDIT PARTNER
952-563-6862
ANDY.GRICE@CREATIVEPLANNING.COM

Thank You

This commentary is provided for general information purposes only, should not be construed as investment, tax or legal advice, and does not constitute an attorney/client relationship. Past performance of any market results is no assurance of future performance. The information contained herein has been obtained from sources deemed reliable but is not guaranteed.

Request for Action

To
City Council

Item Number
6.3

Meeting Date
June 15, 2026

Prepared By
Joe Stremcha, Business Services Director/Assistant City Administrator

Item Description
Introduce New Staff

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Staff will introduce Accountant Erika Pudas. She started on May 26, 2026.

Ms. Pudas received her Bachelor's Degree in Accounting in December 2024. She worked as an intern for the City of Rogers for a year and a half and has been working as an audit assistant at Abdo since January 2024.

Background/Discussion
None

Financial Impact
None

Mission/Policy/Goal
Together we win

Attachments
None

Request for Action

To
City Council

Item Number
7.1

Meeting Date
June 15, 2026

Prepared By
Chris Leeseberg, Senior Planner

Item Description
Ordinance 26-14: Add Outpatient Medical Facilities as a Conditional Use in the Business Park, Lift PT

Reviewed by
Zack Carlton
Cal Portner
Justin Dunford

Action Requested
Adopt Ordinance 26-14 amending Section 30-1295, Business Park District, establishing Outpatient Medical Facilities as a Conditional Use.

Background/Discussion

The applicant, a physical therapy and performance training practice (Lift PT), is seeking an ordinance amendment to the Business Park (BP) zoning district to allow Outpatient Medical Facilities. The ordinance does not permit traditional medical or rehabilitation facilities, but similar facilities already exist within the district and could fit into smaller industrial buildings within the city.

Over the past 15+ years, the BP ordinance has been amended several times to respond to evolving commercial market needs. In some cases, those changes were later reconsidered due to the impact on the availability and function of industrial land.

While they are proposing to utilize space at 11110 Industrial Cir, directly east of Spectrum High School, any amendment to the ordinance will affect all properties located in BP zoning districts.

Planning Commission
The Commission reviewed this request as a concept review and had no concern then nor at their regular meeting. Through the public hearing process, there were no comments received and/or heard for or against the request. The Commission unanimously recommended approval of the ordinance amendment.

Financial Impact
None

Mission/Policy/Goal
Appropriately govern in an ever-changing environment.

Attachments
1. Ordinance 26-14: Amending Conditional Use, Business Park District

~~Strikethroughs~~ to be removed
Underlines to be added

Ordinance 26 - 14

An Ordinance Amending Chapter, 30, Section 30-1295, BP business park district, of the City of Elk River, Minnesota, City Code

The City Council of the City of Elk River does hereby ordain as follows:

SECTION 1. That § **30-1295**, **BP business park district,** of the City of Elk River Code of Ordinances shall be amended to read as follows:

Section 30-1295. BP business park district.

(a) *Purpose.*

(1) The business park district is established to encourage a planned, integrated environment for certain industrial, office, and commercial uses, which are compatible with and complement each other as well as the surrounding land uses. The underlying land use designation within the district may vary and may be either light industrial or highway business. Development within the business park district will correspond with the land use designation. Industrial and office uses are allowed where the land use designation is light industrial, and commercial uses are allowed where the land use designation is highway business.

(2) It is the intent of this section that development reflect common themes using compatible architectural design and consistency in signage, landscaping, and lighting. It is also the intent to encourage businesses, which generate a high number of jobs per square foot rather than predominantly warehouse type uses.

(b) *Permitted uses.* Permitted uses in the BP district are as follows:

(1) Business offices.
(2) Mail order operations.
(3) Manufacturing, light.
~~(3)~~(4) Medical facilities, outpatient.
~~(4)~~(5) Research and development facilities.
~~(5)~~(6) Sherburne County Fair.
~~(6)~~(7) Office/showroom spaces.
~~(7)~~(8) Warehouse spaces (not exceeding 50 percent of the entire building).

SECTION 2. That this ordinance shall take effect upon adoption and be published as provided by law.

Passed and adopted by the City Council of the City of Elk River this 15th day of June 2026.

_____
John J. Dietz, Mayor

~~Strikethroughs~~ to be removed
Underlines to be added

ATTEST:

_____
Justin Dunford, City Clerk

Request for Action

To
City Council

Item Number
7.2

Meeting Date
June 15, 2026

Prepared By
Chris Leeseberg, Senior Planner

Item Description
Ordinance 26-15: Allowed Uses in the Business Park Zoning District, Onyx Strategic Partners

Reviewed by
Zack Carlton
Cal Portner
Justin Dunford

Action Requested

Adopt, by motion, Ordinance 26-15 amending Section 30-1295, Business Park District, establishing Medical Facilities, Outpatient, Printing and Publishing, and Repair Services as Permitted Uses.

Direct, by motion, staff to prepare a finding of fact denying the ordinance amendment request to allow Physical Recreation or Training, Health and Fitness Clubs, Indoor Commercial Dog Kennels, and removing limitations on Warehouse Space in the Business Park (BP) zoning district.

Background/Discussion

The applicant is seeking an ordinance amendment to allow outpatient medical facilities, physical recreation or training uses, wholesale, printing and publishing, repair services, and to remove limitations on warehouse space in the Business Park zoning district.

Over the past 15+ years, the BP ordinance has been amended several times in an effort to respond to evolving commercial market needs. In some cases, those changes were later reconsidered due to their impact on the availability and function of industrial land, leading the city to return to the original intent for the district.

Physical recreation uses are often discouraged in industrial zoning districts because they can create land use conflicts, safety concerns, and operational limitations for industrial businesses. They also do not generate full-time employment in the way that other industrial uses generally do.

Recreation users, particularly children and families, may be exposed to increased risks from vehicle conflicts, noise, fumes, or industrial processes.

Industrial districts are designed for commercial vehicles rather than pedestrian-oriented activity. Recreation uses can introduce increased pedestrian traffic, parking demand, and peak visitation periods that interfere with industrial circulation patterns.

The Business Park zoning is also intended to preserve areas for manufacturing, processing, and similar employment-generating activities while limiting warehousing.

Recreational uses are typically considered more compatible with commercial, mixed-use, and institutional areas.

Planning Commission

The Planning Commission held a public hearing on May 26, 2026. The applicant gave an overview of her company and the building they have recently purchased in Elk River. She believes the current city code "fights with users."

The Commission asked what the intent of warehouse limitations was. Staff stated the business park district is a step between industrial and commercial areas and that the limitation is to encourage job generation with a higher class of industrial uses, not just warehouse space.

While the Planning Commission was supportive of the request to allow outpatient medical facilities in the BP district, they did not support allowing physical recreation uses or removing the limit on warehousing space, as it would impact the city's limited industrial properties.

The commission made the following recommendations:

1. Approval of the ordinance amendment allowing Outpatient Medical Facilities in the Business Park (BP) zoning district.
2. Denial of the ordinance amendment allowing Physical Recreation or Training and removing limitations on Warehouse Space in the Business Park (BP) zoning district.

Since the Commission meeting, the applicant has provided a revised amendment (attached) for the City Council to consider. It is summarized here:

<u>Permitted uses</u>:

- Amending warehouse spaces to allow up to 75% of the entire building, versus 50% currently – *Staff still has concerns with this, and the Planning Commission did not support the change. Warehouse use is allowed in other industrial districts.*
- Adding wholesale businesses (business-to-business) - *Currently listed as an accessory use: "Retail/wholesale sales incidental to products manufactured, assembled, or warehoused on the premises may be permitted as an accessory use provided no more than ten percent of the building is used for retail/wholesale sales." This use is allowed in other industrial districts.*
- Adding machine shops *(staff would consider this light manufacturing, which is permitted).*
- Adding printing and publishing *(staff have no concern with this request).*
- Adding repair services, except for businesses related to passenger vehicles and trucks – *for example, technology repair, equipment repair, shoe repair, seamstress, piano repair, etc. (staff have no concern with this request).*

Conditional uses:

- Adding health and fitness clubs
- Adding indoor commercial dog kennel

Staff continues not to be supportive of these proposed CUP uses, as the intent of the BP district is for industrial and manufacturing uses in nature. The purpose of the Council-approved City Code is to set an orderly priority of uses in each zoning district. Amending the code for every request is not considered a good business practice.

Financial Impact
None

Mission/Policy/Goal

Appropriately govern in an ever-changing environment.

Attachments
1. Analysis Letter
2. Applicants Proposed Amendmentds Submitted
3. Recommend Amendments
4. Applicants Code Analysis
5. Ordinance 26-15: Allowed Uses in the Business Park Zoning District
6. Sec 30-1295 Business Park District (Current)

Monday, June 8th, 2026

City of Elk River Minnesota
Planning Department
13065 Orono Parkway
Elk River, MN 55330

RE: Business Park Zoning Amendment Request

City of Elk River

Planning and Zoning Department,

Thank you for the opportunity to submit code for consideration by staff for the upcoming code shift in the City of Elk River. We own property throughout the Twin Cities metropolitan area that fit within the business park and light industrial designations, specializing in owning buildings that many small businesses call home. Through owning these buildings for years and working with Cities and our tenants, we have learned the challenges with these properties, the best businesses / organizations that coexist well without causing issues, and, very importantly, the business types that are currently successful, contributing to the City they choose to locate in.

Many of the cities we own property in have more flexible zoning, permitting wider standard and conditional uses. But, we are actually comfortable with a more moderately adapted perspective, allowing for a few additions that represent some of the major demand we've seen in the broader market. We have included the business park City Code from the City of Blaine and the City of Eagan, for your review. At the conclusion of this letter, we included a requested updated business park code for the City of Elk River. We also put together a spreadsheet highlighting these codes, in comparison, noting the additional use types we'd like added.

The City of Eagan, Minnesota's business park district code is relatively restrictive, requiring many uses to go through a conditional use permit process. Their code is written as:

"BP Business Park District. Purpose. The Business Park BP District is intended to accommodate development of low intensity office, light industrial and supporting commercial service uses that may be suitable in relative close proximity to non-industrial development. More intensive industrial uses which require either outdoor storage or high truck traffic or both are excluded. The performance standards for this district are intended to establish and maintain high quality site planning, architecture, signage and landscape design to create an attractive and unified development character.

Permitted uses. Within any BP district no structure or land shall be used except for one or more of the following uses or uses deemed similar by the council:

Adult establishments.
Financial institutions and banks (without drive-through facilities).
Freestanding satellite dishes, subject to the regulations thereof elsewhere in this chapter.
Office and office buildings.
Office/warehouses and office/showrooms.
Processing, packaging, cleaning, storage, assembling, servicing, repair or testing of materials, goods or products, when wholly contained within a building and which meet and maintain all applicable standards established by the state.
Public utility tower mounted antennae, subject to the regulations thereof elsewhere in this chapter.
Public utility uses.
Research laboratories, when wholly contained within a building and which meet and maintain all applicable standards established by the state.
Technical, vocational and business schools.
Cannabis microbusiness (indoor cultivation only).
Cannabis mezzobusiness (indoor cultivation only).

Cannabis cultivator (indoor only).
Cannabis manufacturer.
Cannabis wholesaler.
Cannabis testing facility.
Cannabis event organizer (office use only).
Medical cannabis combination business (indoor cultivation only).

Conditional uses. Within any BP district no structure or land shall be used except for the following uses or uses deemed similar by the council and only by a conditional use permit:

Coffee kiosks, subject to the regulations thereof elsewhere in this chapter.
Daycare facilities.
Elementary and middle schools.
Financial institutions and banks with drive-through facilities.
Health care facilities.
Health and fitness clubs.
Hotels and motels.
Restaurants—Full service and casual and any outdoor dining area in conjunction therewith, subject to the regulations thereof elsewhere in this chapter.

Retail sales of any product, goods or material produced at or directly related to the principle use on site, provided the following conditions are met:

The retail sales are subordinate to the principle use.
The gross floor area used for the retail sales is more than 15 percent but not more than 30 percent of the total gross floor area of the principle building if a single user/occupant or of the principle user's occupied space if within a multiple-user structure.
The retail sales are owned and operated solely by the principle user/occupant of the subject site.
The site can accommodate the minimum parking requirement for both the retail and principle use components as set forth elsewhere in this chapter.

Permitted accessory uses.
Coffee shops and cafeterias located within the principal structure.
Garages or similar structures used to store vehicles and equipment.
Parking and loading as regulated herein.
Retail sales of any service or any product, goods or material produced at or directly related to the principle use on site, subject to the following:
The retail sales are subordinate to the principle use.
The gross floor area used for the retail sales is not more than 15 percent of the total gross floor area or 3,000 square feet, whichever is less, of the principle building if a single user/occupant or of the principle user's occupied space if within a multiple-user structure.
The retail sales are owned and operated solely by the principle user/occupant of the subject site.

Temporary outdoor event, cultural/entertainment event, and outdoor food sales, subject to regulations thereof elsewhere in this chapter.

As a second example, we would like to submit the City of Blaine's I1, light industrial, language for consideration. The City of Blaine has seen significant private investment in development in the last decade and has evolved their code to address any concerns that have arisen from the community regarding these buildings and their tenants.

Their code is written as follows:

Sec. 121-20. - Permitted uses.
The following are permitted uses in the Light Industrial (I-1) District:

(1) Manufacturing uses: manufacturing, compounding, processing, packaging, storage, treatment, or assembly of products and materials within a structure, except for rendering/slaughtering/refining facilities, cannabis cultivation and cannabis manufacturing.
(2) Warehousing.
(3) Wholesale businesses.
(4) Business and professional offices, not including medical.
(5) Engraving shops.
(6) Machine shops.
(7) Printing and publishing.
(8) Repair services, except for businesses related to passenger vehicles and trucks.
(9) Service uses of blue-printing, duplicating, mailing, and graphic arts.
(10) Research and design laboratories.
(11) Data center.
(12) Uses not explicitly enumerated in this section as permitted uses, but closely similar thereto as determined by the zoning administrator, provided these uses are not explicitly mentioned as permitted or conditional uses elsewhere in the ordinance.

(Code 2004, pt. 3, § 31.02; Ord. No. 91-1264, 9-19-1991; Ord. No. 20-2447, 7-20-2020; Ord. No. 22-2514, 12-19-2022; Ord. No. 25-2572, § 31.02, 1-22-2025)

Sec. 121-21. - Accessory uses.

The following accessory uses are allowed in the Light Industrial (I-1) District:
(1) Dwelling for watchman (not to exceed 500 square feet) and limited to one person.
(2) Retail sales, incidental to manufacturing, of products manufactured, assembled, or warehoused on the premises, provided no more than ten percent of the building is used for retail space.
(3) Coffee shops/cafeteria for employees.
(4) Recreational facilities for employees.
(5) Day care related to employee.
(6) Cars, vans, pickup trucks, and utility trailers no longer than 15 feet in length parked outside and used by employees or visitors in the normal course of the business operation parked in the side and rear yard outside of the required parking stalls.

(Code 2004, pt. 3, § 31.03; Ord. No. 20-2447, 7-20-2020; Ord. No. 22-2514, 12-19-2022)

Sec. 121-22. - Conditional uses.

The following are conditional uses in the Light Industrial (I-1) District:
(1) Commercial nurseries/greenhouses.
(2) Online purchase pick-up location.
(3) Heliports.
(4) Passenger vehicle service, major repair, including painting, body work and dismantling, exclusive of auto reduction yards. Storage of vehicles shall be screened with 100 percent opaqueness.
(5) Outdoor storage of passenger vehicles or vans, other than those specified in section 121-21(6), provided such storage shall be screened with 100 percent opaqueness. Such outdoor storage shall be related specifically to a permitted or approved conditional use.
(6) Two or more buildings on same lot, provided such buildings relate to one permitted or conditional use.
(7) Building over 50 feet from ground level.
(8) Indoor vehicles sales showroom.
(9) Zero lot line, with shared access or parking.
(10) Principal adult uses, as defined and licensed under chapter 22, article II.
(11) Indoor commercial dog kennel with or without dwelling for night watchperson.
(12) Personal care, health care, recreation, fitness, or education related commercial services. Sites must be able to demonstrate adequate on-site parking. Uses must be destination based and not generate traffic volumes measurably above the range normally expected by the other allowed I-1 uses. With the exception noted in section 121-21(3), general retail sales is not permitted under this section.
(13) Brewer taproom as associated with and on the same site as a licensed brewery.
(14) Ground-mounted solar as an accessory use.

Of the elements noted in these codes, we request the following adapted business park code for the City of Elk River:

Sec. 30-1295. BP business park district.

(a) Purpose.

(1) The business park district is established to encourage a planned, integrated environment for certain industrial, office, and commercial uses, which are compatible with and complement each other as well as the surrounding land uses. The underlying land use designation within the district may vary and may be either light industrial or highway business. Development within the business park district will correspond with the land use designation. Industrial and office uses are allowed where the land use designation is light industrial, and commercial uses are allowed where the land use designation is highway business.

(2) It is the intent of this section that development reflect common themes using compatible architectural design and consistency in signage, landscaping, and lighting. It is also the intent to encourage businesses, which generate a high number of jobs per square foot rather than predominantly warehouse type uses.

(b) Permitted uses. Permitted uses in the BP district are as follows:

(1) Business offices.

(2) Mail order operations.

(3) Manufacturing, light.

(4) Research and development facilities.

(5) Sherburne County Fair.

(6) Office/showroom spaces.

(7) Warehouse spaces (up to 75% percent of the entire building).

(8) Wholesale businesses (business-to-business).

(9) Machine shops.

(10) Printing and publishing.

(11) Repair services, except for businesses related to passenger vehicles and trucks.

(c) Accessory uses. Accessory uses in the BP district are as follows:

(1) Cocktail rooms.

(2) Massage, therapeutic establishments (when offered within the confines of a medical

or chiropractic clinic).

(3) Parking lots.

(4) Retail sales, provided the following conditions are met:

a. The retail sales activity shall not be located in an administrative office facility, but shall be located within a business, the principal use of which is not commercial sales.

b. The retail sales activity shall not occupy more than 15 percent of the gross floor area, or a maximum of 5,000 square feet of the occupied quarters, whichever is less.

c. The retail sales activity shall be related and subordinate to the principal use.

d. No sign identifying or promoting that retail sales occur within the building shall be visible from outside the building.

e. Freestanding retail shops and stores shall be limited to those which complement other uses within the business park and provide a service to those other businesses, and shall not exceed 20,000 square feet in size.

f. Retail/wholesale sales incidental to products manufactured, assembled, or warehoused on the premises may be permitted as an accessory use provided no more than ten percent of the building is used for retail/wholesale sales.

(5) Signs (as permitted in section 30-851 et seq.).

(6) Structures, accessory (provided the materials are the same as those of the existing

principal structure).

(d) Conditional uses. Conditional uses in the BP district are as follows:

(1) Brewer taprooms.

(2) Government facilities.

(3) Loading areas/overhead doors when located in front yards.

(4) Microbreweries.

(5) Microdistilleries.

(6) Health and fitness clubs.

(7) Indoor commercial dog kennel.

(8) Motor vehicle repair shops, provided that they meet the following conditions:

a. All repair services shall be conducted inside the building.

b. Merchandise shall be stored inside the building.

c. All damaged vehicles stored on the premises shall be stored within an area which

is screened by a six-foot high 100 percent opaque fence constructed of factory

finished metal or vinyl material.

d. The building shall comply with the material requirements of this section, and 30

percent of any building face and all overhead doors facing any public street shall

be constructed of glass material.

e. No sales or display of merchandise outside the building.

f. The building shall be a minimum of 15,000 square feet.

(9) Outdoor storage, provided the storage area:

a. Is accessory to a principal permitted or conditional use; and

b. Complies with the accessory structure setback requirement applicable to the

property; and

c. Is no larger than 30 percent of the building area; and

d. Includes screening so as to provide a visual barrier. Any such barrier shall reduce

visibility in a manner that restricts vision of the object being screened, but is not

required to totally block the vision of any such object.

1. Screening shall consist of two or more of the following:

i. A compact evergreen or deciduous hedge or evergreen, overstory

and ornamental trees of sufficient width and density; or

a. Hedge material must be at least three feet in

height.

b. Deciduous trees must be at least two inches in

diameter as measured six inches above the ground.

c. Coniferous trees must be at least six feet in height.

ii. An earth berm of sufficient height to provide an effective screen

throughout the year; or

a. Earth berms shall not have a slope of more than

three feet horizontal to one foot vertical or be

located within any street right-of-way unless

otherwise approved by the city engineer.

iii. A screening fence constructed of one or more of the following

materials:

a. Factory finished metal or vinyl panels.

b. Wood.

(8) Storage tanks (aboveground).

(9) Warehouse space (exceeding 50 percent of the total building floor area up to a maximum of 65 percent).

(e) Additional standards. The following additional standards apply in the BP district:

(1) Loading spaces and overhead doors.

a. Loading spaces/overhead doors shall be located in designated rear yards and secondarily in designated side yards. Loading areas/overhead doors shall not be located in designated front yards unless approved as a conditional use.

b. Loading spaces and overhead doors shall be designed to be compatible with the principal building. Architectural techniques and landscaping shall be employed to reduce visual impacts from adjacent properties and roadways.

(2) Dumpsters and refuse enclosures.

a. All dumpsters shall be completely screened from public view by using enclosures constructed of similar material as the principal building.

b. Refuse enclosures shall include gates and be located in designated rear or side yards.

(3) Rooftop or ground electrical equipment; signs. (please note the remaining text has not be formatted)

a. All utility equipment shall either be:

1. Screened from the eye level view of adjoining properties by use of exterior walls and/or landscaping;

2. Painted to match or complement the building structures; or

3. Incorporated into an architectural design, as approved by the building and zoning administrator.

b. Notwithstanding the provisions of subdivision II of division 5 of this article, the following requirements regarding signage shall be met:

1. All freestanding signage shall be of a monument style sign and have a maximum size of 64 square feet and height of eight feet.

2. One on-premises business wall sign per occupancy, not to exceed two square feet in sign area for each linear foot of the building frontage up to a maximum of 128 square feet per occupancy, is permitted.

(4) Exterior building finishes.

a. It is the intent of the city to promote and encourage high standards of creative architectural design in the business park district.

b. In the business park zoning district, the following are acceptable building materials and finishes:

1. Brick.

2. Natural or cut stone.

3. Integrally colored split face (rock face), burnished, or glazed concrete masonry unit (excluding plain or painted).

4. Integrally colored and exposed aggregate precast concrete panels (excluding single-T or double-T panels, plain, uncolored, or raked finish) or specially designed, cast-in-place concrete.

5. Glass, architectural metal, fiberglass and aluminum, provided such panels are factory fabricated and finished with a durable nonfade surface and their fasteners are of a corrosion-resistant design.

6. Stucco, E.I.F.S., and other cementitious coating.

7. Wood, provided the surfaces are finished for exterior use or wood of

proven exterior durability is used, such as cedar, redwood, and/or cypress.

8. Other materials determined as acceptable by the planning department.

c. Major exterior surfaces that are adjacent to any public street, public trail/path, or adjacent residentially zoned properties shall be of one of the acceptable materials and shall be combined with at least 30 percent of one or more acceptable materials, or with 40 percent punched openings, with or without glass (or as much as allowed by the Uniform Building Code, whichever is less), neither of which are to be concentrated in any one location, unless to accentuate a design feature. Major exterior surfaces that are visible from but not adjacent to any public street, public trail/path, or adjacent residentially zoned properties shall be considered transition walls and may have less than the 30 percent combination or less than 40 percent punched openings, but either shall not be reduced to zero percent). Reductions below 20 percent shall require staff approval. Such walls shall be screened from view with additional landscaping. The requirement to have at least 30 percent of one or more acceptable materials shall not apply to the loading dock wall.

d. Major exterior surfaces that are adjacent to any public street, public trail/path, or adjacent residentially zoned properties shall not exceed 160 feet zero inches in length without a minimum four-foot depth change (recesses, protrusions, or a combination thereof), with at least two feet of such change to be in the entire height of the facade.

e. Alternatively, exterior wall surfaces are to be designed with architectural interest through multiple design techniques such as, but not limited to, architectural forms, reveals, textures, cornice detailing, changes in surface planes, color, punched openings and/or changes in parapet elevations. The use of design techniques alone or lower percentage of additional acceptable materials noted in subsection (e)(4)c. of this section shall require site plan review and approval by the city planning commission.

f. The building shall be designed so as to prevent the appearance of straight, unbroken lines in the horizontal and vertical surfaces.

g. Main entrances shall be emphasized with a complementary material which is different from the primary building material.

h. Garage doors shall have a color that matches or coordinates with the buildings primary body color.

i. The building shall be designed to screen equipment located on the roof of the building. Alternatively, such equipment shall be located in such a manner so that it cannot be seen from the adjacent public street, public path/trail, or adjacent residentially zoned property at the same elevation of the first floor of the building.

(5) Landscaping. Notwithstanding the provisions of subdivision IV of division 5 of this article, the following requirements shall be met:

a. Of the total number of overstory trees required, a minimum of 25 percent shall be ornamental trees and 25 percent shall be conifer trees.

b. A landscaping credit of up to 25 percent may be given to a site plan which contains exterior sculptures, fountains, ponds beyond those required for storm drainage and other site enhancements as approved by the building and zoning administrator.

c. Underground irrigation shall be installed within the front yard and all

landscaped areas adjacent to a public right-of-way.

Thank you for the opportunity to submit this letter, and an updated draft of code, for your consideration. It is greatly appreciated.

Highest Regards,
Jessica Houlihan
CEO, Onyx Strategic Partners

Applicants Proposed Amendments

Sec. 30-1295. BP business park district.

(a) *Purpose.*

(1) The business park district is established to encourage a planned, integrated environment for certain industrial, office, and commercial uses, which are compatible with and complement each other as well as the surrounding land uses. The underlying land use designation within the district may vary and may be either light industrial or highway business. Development within the business park district will correspond with the land use designation. Industrial and office uses are allowed where the land use designation is light industrial, and commercial uses are allowed where the land use designation is highway business.

(2) It is the intent of this section that development reflect common themes using compatible architectural design and consistency in signage, landscaping, and lighting. It is also the intent to encourage businesses, which generate a high number of jobs per square foot rather than predominantly warehouse type uses.

(b) Permitted uses. Permitted uses in the BP district are as follows:

(1) Business offices.

(2) Mail order operations.

(3) Manufacturing, light.

(4) Medical Facilities, Outpatient

~~(4)~~(5)

~~(5)~~(6) Research and development facilities.

~~(6)~~(7) Sherburne County Fair.

~~(7)~~(8) Office/showroom spaces.

(9) Warehouse spaces (not exceeding ~~50~~ 75 percent of the entire building).

(10)Wholesale businesses (business-to-business).

(11)Machine shops.

(12)Printing and publishing.

(13)Repair services, except for businesses related to passenger vehicles and trucks.

(c) Accessory uses. Accessory uses in the BP district are as follows:

(1) Cocktail rooms.

(2) Massage, therapeutic establishments (when offered within the confines of a medical or chiropractic clinic).

(3) Parking lots.

(4) Retail sales, provided the following conditions are met:

a. The retail sales activity shall not be located in an administrative office facility, but shall be located within a business, the principal use of which is not commercial sales.

b. The retail sales activity shall not occupy more than 15 percent of the gross floor area, or a maximum of 5,000 square feet of the occupied quarters, whichever is less.

c. The retail sales activity shall be related and subordinate to the principal use.

d. No sign identifying or promoting that retail sales occur within the building shall be visible from outside the building.

e. Freestanding retail shops and stores shall be limited to those which complement other uses within the business park and provide a service to those other businesses, and shall not exceed 20,000 square feet in size.

f. Retail/wholesale sales incidental to products manufactured, assembled, or warehoused on the premises may be permitted as an accessory use provided no more than ten percent of the building is used for retail/wholesale sales.

(5) Signs (as permitted in section 30-851 et seq.).

(6) Structures, accessory (provided the materials are the same as those of the existing principal structure).

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(5) Microdistilleries.

(6) Health and fitness clubs.

(7) Indoor commercial dog kennel.

~~(5)~~(8) Motor vehicle repair shops, provided that they meet the following conditions:

a. All repair services shall be conducted inside the building.

b. Merchandise shall be stored inside the building.

c. All damaged vehicles stored on the premises shall be stored within an area which is screened by a six-foot high 100 percent opaque fence constructed of factory finished metal or vinyl material.

d. The building shall comply with the material requirements of this section, and 30 percent of any building face and all overhead doors facing any public street shall be constructed of glass material.

e. No sales or display of merchandise outside the building.

f. The building shall be a minimum of 15,000 square feet.

~~(6)~~(9) Outdoor storage, provided the storage area:

a. Is accessory to a principal permitted or conditional use; and

b. Complies with the accessory structure setback requirement applicable to the property; and

c. Is no larger than 30 percent of the building area; and

d. Includes screening so as to provide a visual barrier. Any such barrier shall reduce visibility in a manner that restricts vision of the object being screened, but is not required to totally block the vision of any such object.

1. Screening shall consist of two or more of the following:

i. A compact evergreen or deciduous hedge or evergreen, overstory and ornamental trees of sufficient width and density; or

a. Hedge material must be at least three feet in height.

b. Deciduous trees must be at least two inches in diameter as measured six inches above the ground.

c. Coniferous trees must be at least six feet in height.

ii. An earth berm of sufficient height to provide an effective screen throughout the year; or

a. Earth berms shall not have a slope of more than three feet horizontal to one foot vertical or be located within any street right-of-way unless otherwise approved by the city engineer.

iii. A screening fence constructed of one or more of the following materials:

a. Factory finished metal or vinyl panels.

b. Wood.

~~(7)~~(10) Storage tanks (aboveground).

~~(8)~~(11) Warehouse space (exceeding 50 percent of the total building floor area up to a maximum of 65 percent).

Sec. 30-1295. BP business park district.

(a) *Purpose.*

(1) The business park district is established to encourage a planned, integrated environment for certain industrial, office, and commercial uses, which are compatible with and complement each other as well as the surrounding land uses. The underlying land use designation within the district may vary and may be either light industrial or highway business. Development within the business park district will correspond with the land use designation. Industrial and office uses are allowed where the land use designation is light industrial, and commercial uses are allowed where the land use designation is highway business.

(2) It is the intent of this section that development reflect common themes using compatible architectural design and consistency in signage, landscaping, and lighting. It is also the intent to encourage businesses, which generate a high number of jobs per square foot rather than predominantly warehouse type uses.

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(1) Business offices.

(2) Mail order operations.

(3) Manufacturing, light.

(4) Medical Facilities, Outpatient

(5) Printing and publishing.

(6) Repair services, except vehicles, trailers, and combustible engines. (For example, but not limited go, technology repair, equipment repair, shoe repair, seamstress, piano repair, etc.)

(7)

~~(5)~~(8) Research and development facilities.

~~(6)~~(9) Sherburne County Fair.

~~(7)~~(10) Office/showroom spaces.

(11)Warehouse spaces (not exceeding 50 percent of the entire building).

(c) Accessory uses. Accessory uses in the BP district are as follows:

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(2) Massage, therapeutic establishments (when offered within the confines of a medical or chiropractic clinic).

(3) Parking lots.

(4) Retail sales, provided the following conditions are met:

a. The retail sales activity shall not be located in an administrative office facility, but shall be located within a business, the principal use of which is not commercial sales.

b. The retail sales activity shall not occupy more than 15 percent of the gross floor area, or a maximum of 5,000 square feet of the occupied quarters, whichever is less.

c. The retail sales activity shall be related and subordinate to the principal use.

d. No sign identifying or promoting that retail sales occur within the building shall be visible from outside the building.

e. Freestanding retail shops and stores shall be limited to those which complement other uses within the business park and provide a service to those other businesses, and shall not exceed 20,000 square feet in size.

f. Retail/wholesale sales incidental to products manufactured, assembled, or warehoused on the premises may be permitted as an accessory use provided no more than ten percent of the building is used for retail/wholesale sales.

(5) Signs (as permitted in section 30-851 et seq.).

(6) Structures, accessory (provided the materials are the same as those of the existing principal structure).

(d) Conditional uses. Conditional uses in the BP district are as follows:

(1) Brewer taprooms.

(2) Government facilities.

(3) Loading areas/overhead doors when located in front yards.

(4) Microbreweries.

(5) Microdistilleries.

(6) Motor vehicle repair shops, provided that they meet the following conditions:

a. All repair services shall be conducted inside the building.

b. Merchandise shall be stored inside the building.

c. All damaged vehicles stored on the premises shall be stored within an area which is screened by a six-foot high 100 percent opaque fence constructed of factory finished metal or vinyl material.

d. The building shall comply with the material requirements of this section, and 30 percent of any building face and all overhead doors facing any public street shall be constructed of glass material.

e. No sales or display of merchandise outside the building.

f. The building shall be a minimum of 15,000 square feet.

(7) Outdoor storage, provided the storage area:

a. Is accessory to a principal permitted or conditional use; and

b. Complies with the accessory structure setback requirement applicable to the property; and

c. Is no larger than 30 percent of the building area; and

d. Includes screening so as to provide a visual barrier. Any such barrier shall reduce visibility in a manner that restricts vision of the object being screened, but is not required to totally block the vision of any such object.

1. Screening shall consist of two or more of the following:

i. A compact evergreen or deciduous hedge or evergreen, overstory and ornamental trees of sufficient width and density; or

a. Hedge material must be at least three feet in height.

b. Deciduous trees must be at least two inches in diameter as measured six inches above the ground.

c. Coniferous trees must be at least six feet in height.

ii. An earth berm of sufficient height to provide an effective screen throughout the year; or

a. Earth berms shall not have a slope of more than three feet horizontal to one foot vertical or be located within any street right-of-way unless otherwise approved by the city engineer.

iii. A screening fence constructed of one or more of the following materials:

a. Factory finished metal or vinyl panels.

b. Wood.

(8) Storage tanks (aboveground).

(9) Warehouse space (exceeding 50 percent of the total building floor area up to a maximum of 65 percent).

The City of Eagan (example)	The City of Blaine (example)	The City of Elk River (currently)	The City of Elk River (proposed additional)
Permitted Uses	**Permitted Uses**	**Permitted Uses**	**Permitted Uses**
Adult establishments.	Manufacturing uses: manufacturing, compounding, processing, packaging, storage, treatment, or assembly of products and materials within a structure, except for rendering/slaughtering/refining facilities, cannabis cultivation and cannabis manufacturing.	Business offices.	Warehousing (up to 75%)
Financial institutions and banks (without drive-through facilities).	Warehousing.	Mail order operations.	Wholesale businesses.
Freestanding satellite dishes, subject to the regulations thereof elsewhere in this chapter.	Wholesale businesses.	Manufacturing, light.	Research laboratories, when wholly contained within a building and which meet and maintain all applicable standards established by the state.
Office and office buildings.	Business and professional offices, not including medical.	Research and development facilities.	Technical, vocational and business schools.
Office/warehouses and office/showrooms.	Engraving shops.	Sherburne County Fair.	Machine shops.
Processing, packaging, cleaning, storage, assembling, servicing, repair or testing of materials, goods or products, when wholly contained within a building and which meet and maintain all applicable standards established by the state.	Machine shops.	Office/showroom spaces.	Printing and publishing.
Public utility tower mounted antennae, subject to the regulations thereof elsewhere in this chapter.	Printing and publishing.	Warehouse spaces (not exceeding 50 percent of the entire building).	Repair services, except for businesses related to passenger vehicles and trucks.
Public utility uses.	Repair services, except for businesses related to passenger vehicles and trucks.		
Research laboratories, when wholly contained within a building and which meet and maintain all applicable standards established by the state.	Service uses of blue-printing, duplicating, mailing, and graphic arts.		
Technical, vocational and business schools.	Research and design laboratories.		
Cannabis microbusiness (indoor cultivation only).	Data center.		
Cannabis mezzobusiness (indoor cultivation only).	Uses not explicitly enumerated in this section as permitted uses, but closely similar thereto as determined by the zoning administrator, provided these uses are not explicitly mentioned as permitted or conditional uses elsewhere in the ordinance.		
Cannabis cultivator (indoor only).			
Cannabis manufacturer.			
Cannabis wholesaler.			
Cannabis testing facility.			
Cannabis event organizer (office use only).			
Medical cannabis combination business (indoor cultivation only).			
Conditional Uses	**Conditional Uses**	**Conditional Uses**	**Conditional Uses**
Coffee kiosks, subject to the regulations thereof elsewhere in this chapter.	Commercial nurseries/greenhouses.	Brewer taprooms.	Health and fitness clubs.
Daycare facilities.	Online purchase pick-up location.	Government facilities.	Indoor commercial dog kennel.
Elementary and middle schools.	Heliports.	Loading areas/overhead doors when located in front yards.	
Financial institutions and banks with drive-through facilities.	Passenger vehicle service, major repair, including painting, body work and dismantling, exclusive of auto reduction yards. Storage of vehicles shall be screened with 100 percent opaqueness.	Microbreweries.	

Health care facilities. Health and fitness clubs. Hotels and motels. Restaurants—Full service and casual and any outdoor dining area in conjunction therewith, subject to the regulations thereof elsewhere in this chapter.	Outdoor storage of passenger vehicles or vans, other than those specified in section 121-21(6), provided such storage shall be screened with 100 percent opaqueness. Such outdoor storage shall be related specifically to a permitted or approved conditional use. Two or more buildings on same lot, provided such buildings relate to one permitted or conditional use. Building over 50 feet from ground level. Indoor vehicles sales showroom. Zero lot line, with shared access or parking. Principal adult uses, as defined and licensed under chapter 22, article II. Indoor commercial dog kennel with or without dwelling for night watchperson. Personal care, health care, recreation, fitness, or education related commercial services. Sites must be able to demonstrate adequate on-site parking. Uses must be destination based and not generate traffic volumes measurably above the range normally expected by the other allowed I-1 uses. With the exception noted in section 121-21(3), general retail sales is not permitted under this section. Brewer taproom as associated with and on the same site as a licensed brewery. Ground-mounted solar as an accessory use.	Microdistilleries Motor vehicle repair shops, provided that they meet conditions Outdoor storage, provided the storage area: Storage tanks (aboveground). Warehouse space (exceeding 50 percent of the total building floor area up to a maximum of	
Accessory Uses	**Accessory Uses**	**Accessory Uses**	**Accessory Uses**
Coffee shops and cafeterias located within the principal structure. Garages or similar structures used to store vehicles and equipment. Parking and loading as regulated herein. Retail sales of any service or any product, goods or material produced at or directly related to the principle use on site, subject to the following: The retail sales are subordinate to the principle use. The gross floor area used for the retail sales is not more than 15 percent of the total gross floor area or 3,000 square feet, whichever is less, of the principle building if a single user/occupant or of the principle user's occupied space if within a multiple-user structure. The retail sales are owned and operated solely by the principle user/occupant of the subject site.	Dwelling for watchman (not to exceed 500 square feet) and limited to one person. Retail sales, incidental to manufacturing, of products manufactured, assembled, or warehoused on the premises, provided no more than ten percent of the building is used for retail space. Coffee shops/cafeteria for employees. Recreational facilities for employees. Day care related to employee. Cars, vans, pickup trucks, and utility trailers no longer than 15 feet in length parked outside and used by employees or visitors in the normal course of the business operation parked in the side and rear yard outside of the required parking stalls.	Cocktail rooms. Massage, therapeutic establishments (when offered within the confines of a medical or Parking lots. Retail sales, provided the following conditions are met: Signs (as permitted in section 30-851 et seq.). Structures, accessory (provided the materials are the same as those of the existing principal	

Temporary outdoor event, cultural/entertainment event, and outdoor food sales, subject to regulations thereof elsewhere in this chapter.			

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Underlines to be added

Ordinance 26 - 15

An Ordinance Amending Chapter, 30, Section 30-1295, BP business park district, of the City of Elk River, Minnesota, City Code

The City Council of the City of Elk River does hereby ordain as follows:

SECTION 1. That § **30-1295**, **BP business park district,** of the City of Elk River Code of Ordinances shall be amended to read as follows:

Section 30-1295. BP business park district.

(a) *Purpose.*

(1) The business park district is established to encourage a planned, integrated environment for certain industrial, office, and commercial uses, which are compatible with and complement each other as well as the surrounding land uses. The underlying land use designation within the district may vary and may be either light industrial or highway business. Development within the business park district will correspond with the land use designation. Industrial and office uses are allowed where the land use designation is light industrial, and commercial uses are allowed where the land use designation is highway business.

(2) It is the intent of this section that development reflect common themes using compatible architectural design and consistency in signage, landscaping, and lighting. It is also the intent to encourage businesses, which generate a high number of jobs per square foot rather than predominantly warehouse type uses.

(b) *Permitted uses.* Permitted uses in the BP district are as follows:

(1) Business offices.
(2) Mail order operations.
(3) Manufacturing, light.
~~(3)~~(4) Medical facilities, outpatient.
(5) Printing and publishing.
(6) Repair services, except vehicles, trailers, and combustible engines. (For example, but not limited go, technology repair, equipment repair, shoe repair, seamstress, piano repair, etc.)
~~(4)~~(7) Research and development facilities.
~~(5)~~(8) Sherburne County Fair.
~~(6)~~(9) Office/showroom spaces.
~~(7)~~(10) Warehouse spaces (not exceeding 50 percent of the entire building).

SECTION 2. That this ordinance shall take effect upon adoption and be published as provided by law.

Passed and adopted by the City Council of the City of Elk River this 15th day of June 2026.

_____
John J. Dietz, Mayor

ATTEST:

_____
Justin Dunford, City Clerk

Sec. 30-1295. BP business park district.

(a) *Purpose.*

(1) The business park district is established to encourage a planned, integrated environment for certain industrial, office, and commercial uses, which are compatible with and complement each other as well as the surrounding land uses. The underlying land use designation within the district may vary and may be either light industrial or highway business. Development within the business park district will correspond with the land use designation. Industrial and office uses are allowed where the land use designation is light industrial, and commercial uses are allowed where the land use designation is highway business.

(2) It is the intent of this section that development reflect common themes using compatible architectural design and consistency in signage, landscaping, and lighting. It is also the intent to encourage businesses, which generate a high number of jobs per square foot rather than predominantly warehouse type uses.

(b) *Permitted uses.* Permitted uses in the BP district are as follows:

(1) Business offices.

(2) Mail order operations.

(3) Manufacturing, light.

(4) Research and development facilities.

(5) Sherburne County Fair.

(6) Office/showroom spaces.

(7) Warehouse spaces (not exceeding 50 percent of the entire building).

(c) *Accessory uses.* Accessory uses in the BP district are as follows:

(1) Cocktail rooms.

(2) Massage, therapeutic establishments (when offered within the confines of a medical or chiropractic clinic).

(3) Parking lots.

(4) Retail sales, provided the following conditions are met:

a. The retail sales activity shall not be located in an administrative office facility, but shall be located within a business, the principal use of which is not commercial sales.

b. The retail sales activity shall not occupy more than 15 percent of the gross floor area, or a maximum of 5,000 square feet of the occupied quarters, whichever is less.

c. The retail sales activity shall be related and subordinate to the principal use.

d. No sign identifying or promoting that retail sales occur within the building shall be visible from outside the building.

e. Freestanding retail shops and stores shall be limited to those which complement other uses within the business park and provide a service to those other businesses, and shall not exceed 20,000 square feet in size.

f. Retail/wholesale sales incidental to products manufactured, assembled, or warehoused on the premises may be permitted as an accessory use provided no more than ten percent of the building is used for retail/wholesale sales.

(5) Signs (as permitted in section 30-851 et seq.).

(6) Structures, accessory (provided the materials are the same as those of the existing principal structure).

(d) *Conditional uses.* Conditional uses in the BP district are as follows:

(1) Brewer taprooms.

(2) Government facilities.

(3) Loading areas/overhead doors when located in front yards.

(4) Microbreweries.

(5) Microdistilleries.

(6) Motor vehicle repair shops, provided that they meet the following conditions:

a. All repair services shall be conducted inside the building.

b. Merchandise shall be stored inside the building.

c. All damaged vehicles stored on the premises shall be stored within an area which is screened by a six-foot high 100 percent opaque fence constructed of factory finished metal or vinyl material.

d. The building shall comply with the material requirements of this section, and 30 percent of any building face and all overhead doors facing any public street shall be constructed of glass material.

e. No sales or display of merchandise outside the building.

f. The building shall be a minimum of 15,000 square feet.

(7) Outdoor storage, provided the storage area:

a. Is accessory to a principal permitted or conditional use; and

b. Complies with the accessory structure setback requirement applicable to the property; and

c. Is no larger than 30 percent of the building area; and

d. Includes screening so as to provide a visual barrier. Any such barrier shall reduce visibility in a manner that restricts vision of the object being screened, but is not required to totally block the vision of any such object.

1. Screening shall consist of two or more of the following:

i. A compact evergreen or deciduous hedge or evergreen, overstory and ornamental trees of sufficient width and density; or

a. Hedge material must be at least three feet in height.

b. Deciduous trees must be at least two inches in diameter as measured six inches above the ground.

c. Coniferous trees must be at least six feet in height.

ii. An earth berm of sufficient height to provide an effective screen throughout the year; or

a. Earth berms shall not have a slope of more than three feet horizontal to one foot vertical or be located within any street right-of-way unless otherwise approved by the city engineer.

iii. A screening fence constructed of one or more of the following materials:

a. Factory finished metal or vinyl panels.

b. Wood.

(8) Storage tanks (aboveground).

(9) Warehouse space (exceeding 50 percent of the total building floor area up to a maximum of 65 percent).

(e) *Additional standards.* The following additional standards apply in the BP district:

(1) *Loading spaces and overhead doors.*

a. Loading spaces/overhead doors shall be located in designated rear yards and secondarily in designated side yards. Loading areas/overhead doors shall not be located in designated front yards unless approved as a conditional use.

b. Loading spaces and overhead doors shall be designed to be compatible with the principal building. Architectural techniques and landscaping shall be employed to reduce visual impacts from adjacent properties and roadways.

(2) *Dumpsters and refuse enclosures.*

a. All dumpsters shall be completely screened from public view by using enclosures constructed of similar material as the principal building.

b. Refuse enclosures shall include gates and be located in designated rear or side yards.

(3) *Rooftop or ground electrical equipment; signs.*

a. All utility equipment shall either be:

1. Screened from the eye level view of adjoining properties by use of exterior walls and/or landscaping;

2. Painted to match or complement the building structures; or

3. Incorporated into an architectural design, as approved by the building and zoning administrator.

b. Notwithstanding the provisions of subdivision II of division 5 of this article, the following requirements regarding signage shall be met:

1. All freestanding signage shall be of a monument style sign and have a maximum size of 64 square feet and height of eight feet.

2. One on-premises business wall sign per occupancy, not to exceed two square feet in sign area for each linear foot of the building frontage up to a maximum of 128 square feet per occupancy, is permitted.

(4) *Exterior building finishes.*

a. It is the intent of the city to promote and encourage high standards of creative architectural design in the business park district.

b. In the business park zoning district, the following are acceptable building materials and finishes:

1. Brick.
2. Natural or cut stone.
3. Integrally colored split face (rock face), burnished, or glazed concrete masonry unit (excluding plain or painted).
4. Integrally colored and exposed aggregate precast concrete panels (excluding single-T or double-T panels, plain, uncolored, or raked finish) or specially designed, cast-in-place concrete.
5. Glass, architectural metal, fiberglass and aluminum, provided such panels are factory fabricated and finished with a durable nonfade surface and their fasteners are of a corrosion-resistant design.
6. Stucco, E.I.F.S., and other cementitious coating.
7. Wood, provided the surfaces are finished for exterior use or wood of proven exterior durability is used, such as cedar, redwood, and/or cypress.
8. Other materials determined as acceptable by the planning department.

c. Major exterior surfaces that are adjacent to any public street, public trail/path, or adjacent residentially zoned properties shall be of one of the acceptable materials and shall be combined with at least 30 percent of one or more acceptable materials, or with 40 percent punched openings, with or without glass (or as much as allowed by the Uniform Building Code, whichever is less), neither of which are to be concentrated in any one location, unless to accentuate a design feature. Major exterior surfaces that are visible from but not adjacent to any public street, public trail/path, or adjacent residentially zoned properties shall be considered transition walls and may have less than the 30 percent combination or less than 40 percent punched openings, but either shall not be reduced to zero percent). Reductions below 20 percent shall require staff approval. Such walls shall be screened from view with additional landscaping. The requirement to have at least 30 percent of one or more acceptable materials shall not apply to the loading dock wall.

d. Major exterior surfaces that are adjacent to any public street, public trail/path, or adjacent residentially zoned properties shall not exceed 160 feet zero inches in length without a minimum four-foot depth change (recesses, protrusions, or a combination thereof), with at least two feet of such change to be in the entire height of the facade.

e. Alternatively, exterior wall surfaces are to be designed with architectural interest through multiple design techniques such as, but not limited to, architectural forms, reveals, textures, cornice detailing, changes in surface planes, color, punched openings and/or changes in parapet elevations. The use of design techniques alone or lower percentage of additional acceptable materials noted in subsection (e)(4)c. of this section shall require site plan review and approval by the city planning commission.

f. The building shall be designed so as to prevent the appearance of straight, unbroken lines in the horizontal and vertical surfaces.

g. Main entrances shall be emphasized with a complementary material which is different from the primary building material.

h. Garage doors shall have a color that matches or coordinates with the building's primary body color.

i. The building shall be designed to screen equipment located on the roof of the building. Alternatively, such equipment shall be located in such a manner so that it cannot be seen from

the adjacent public street, public path/trail, or adjacent residentially zoned property at the same elevation of the first floor of the building.

(5) *Landscaping.* Notwithstanding the provisions of subdivision IV of division 5 of this article, the following requirements shall be met:

a. Of the total number of overstory trees required, a minimum of 25 percent shall be ornamental trees and 25 percent shall be conifer trees.

b. A landscaping credit of up to 25 percent may be given to a site plan which contains exterior sculptures, fountains, ponds beyond those required for storm drainage and other site enhancements as approved by the building and zoning administrator.

c. Underground irrigation shall be installed within the front yard and all landscaped areas adjacent to a public right-of-way.

(Code 1982, § 900.12(16); Ord. No. 00-11, § 1, 6-19-2000; Ord. No. 00-16, §§ 1—3, 9-18-2000; Ord. No. 01-13, § 1, 8-20-2001; Ord. No. 02-01, § 1, 1-22-2002; Ord. No. 02-04, § 2, 4-15-2002; Ord. No. 04-11, § 1, 7-19-2004; Ord. No. 05-08, § 1, 4-4-2005; Ord. No. 05-19, § 2, 8-15-2005; Ord. No. 06-04, 3-20-2006; Ord. No. 07-07, § 6, 7-16-2007; Ord. No. 07-11, § 1, 8-20-2007, Ord. No. 07-12, § 1, 8-20-2007; Ord. No. 09-06, § 3, 7-20-2009; Ord. No. 10-19, § 2, 10-18-2010; Ord. No. 12-11, § 6, 7-16-2012; Ord. No. 12-15, § 1, 10-15-2012; Ord. No. 15-03, § 8, 1-20-2015; Ord. No. 16-16, § 5, 7-18-2016; Ord. No. 18-03, § 9, 3-19-2018)

Editor's note(s)—Ord. No. 18-03, § 9, adopted March 19, 2018, renumbered § 30-1294 as § 30-1295.

Request for Action

To
City Council

Item Number
7.3

Meeting Date
June 15, 2026

Prepared By
Zack Carlton, Community Development Director

Item Description
Ordinance 26-16: Oakwater Ridge PUD Standards Related to Signage, Capstone Homes

Reviewed by
Chris Leeseberg
Cal Portner
Justin Dunford

Action Requested
Adopt, by motion, Ordinance 26-16, establishing PUD standards for marketing and development signage within the Oakwater Ridge development.

Background/Discussion
Development of the first phase of the Oakwater Ridge subdivision is underway, and the developer, Capstone Homes, is looking to begin marketing their project. In support of their efforts, the developer is hoping to install a series of signs on the landscaped berm running along Highway 10. The ordinance limits development signs to 64 square feet, but due to the location along a major highway, the developer desires to increase the size of the signs, up to 192 square feet.

As the request is above and beyond what is otherwise allowed under the ordinance, the applicant has submitted an application for an ordinance amendment to update the development standards for their Planned Unit Development (PUD). As this is a deviation from the ordinance, inclusion of the desired signing standards within the PUD is the appropriate method with which to review the request.

The request for temporary marketing signs includes up to two (2) large signs up to 12-feet tall and 16-feet wide (192 SF) with the desired locations at the north and south ends of the landscape berm. They are also requesting up to four (4) smaller marketing signs up to 8-feet by 8-feet (64 SF), also located along the landscaped berm. In total, this could allow up to six (6) temporary marketing signs along the nearly 1-mile frontage with Highway 10.

Due to the extended frontage along the highway, and along with the speed of traffic along the corridor, staff supports the requested amendment for temporary marketing signage. However, to minimize sign clutter, staff recommend a minimum of 500 feet between marketing signs. Additionally, all temporary marketing signs must meet the ordinance setback standards and must be removed within 60 days of the city's acceptance of the public improvements in the final phase of the development. When the final phase is reviewed by the City Council, staff will also include a condition to retain an additional escrow related to their removal.

The developer has also asked to add PUD standards related to a permanent development sign. The requested sign is 36-feet long and 4-feet tall (144 SF) and is limited only to text with the development name "Oakwater

Ridge." The proposed sign also includes significant landscaping to complement the entrance to the development.

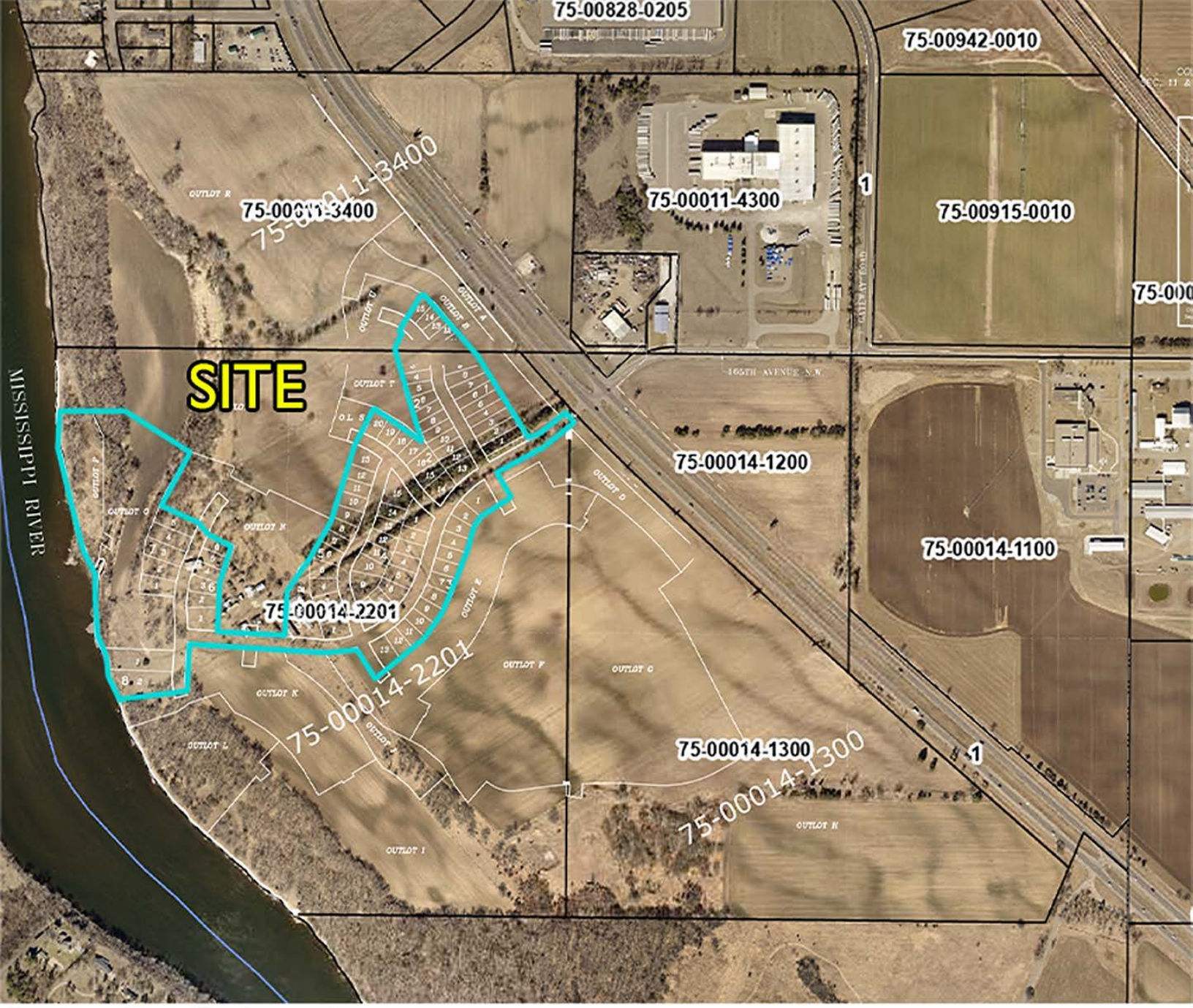
Planning Commission
The commission held a public hearing on May 26, 2026. The Commission asked how the larger sign compared to a billboard. Staff noted that billboards could be up to 400 SF and 35 feet tall. The applicant spoke during the hearing to provide additional details for the request. No one else spoke during the hearing, and additional comments for or against the proposal have not been received. The commission stated its desire to see the signs maintained and expressed its support for additional signage due to the temporary nature of the request. They unanimously recommended approval of the PUD amendment.

After the meeting, the applicant asked to include banner-style signs as an allowed sign type. These signs are currently prohibited except in the case of permitted temporary signs.

Financial Impact
None

Mission/Policy/Goal
Support the growth and development of the community.

Attachments
1. Location Map
2. Ordinance 26-16: Oakwater Ridge PUD Standards Related to Signage
3. Entry-Berm Landscape Exhibit
4. Entrance Monument Exhibit



Project Location Map

Capstone

PUD Amendment

Case No: ●A 26-05

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Underlines to be added

Ordinance 26 - 16

An Ordinance Amending Section 30-1604. Oakwater Ridge, of the City of Elk River, Minnesota, City Code

The City Council of the City of Elk River does hereby ordain as follows:

SECTION 1. That § 30-1604 (b) (4), Additional Design Standards, of the City of Elk River Code of Ordinances shall be amended to read as follows:

(4) Additional design standards:

a. Driveways width is established in the table below, and is measured at the curb line.

	50' Lot Width	65' Lot Width	75' Lot Width	100' Lot Width
Driveway Width	16 feet	20 feet	30 feet	30 feet

b. Driveways must be setback 5'—0" from side property lines.

c. Attached garages must be at least 440 square feet in size (20 x 22).

d. Internal monotony code.

1. Homes shall not repeat the same front elevation and primary exterior color combination within the block described below.

i. A block for the purposes of applying the monotony code includes the two adjacent homes on the same side of the street, and the three closest homes across the street.

e. Landscape requirements.

1. Lots 65-feet and wider must include two trees in front yard. One tree must be an overstory tree, and the second can be ornamental, evergreen or overstory.

2. The 50-foot parcels must plant at least one overstory tree in the front yard.

f. Properties within the Wild and Scenic River district must comply with standards described in city code, beginning with section 30-2071.

1. Riparian lots will be permitted a dock in accordance with state regulations.

g. Signage

1. Temporary Marketing Signs

i. Large Format Signs: Up to 2 temporary marketing signs, each not to exceed 12 feet in height by 16 feet in width (192 square feet per face).

ii. Secondary Signs: Up to 4 temporary marketing signs, each not to exceed 8 feet in height by 8 feet in width (64 square feet per face).

iii. All temporary marketing signage shall be removed within 60 days of the City's final acceptance of the public improvements for the final phase of the Oakwater Ridge development.

iv. Temporary signs allowed under this ordinance shall be no closer than 500-feet between signs.

2. Entrance Monument Sign

i. One (1) permanent entrance monument sign is permitted at the primary project entrance. The shall be no larger than 36-feet long by 4-feet tall and only include text with the development name "Oakwater Ridge."

ii. Construction shall consist of LP Smart Side, Stone, Masonry, or decorative metal to ensure long-term durability and aesthetic consistency with the PUD theme.

SECTION 2. That this ordinance shall take effect upon adoption and be published as provided by law.

Passed and adopted by the City Council of the City of Elk River this 15th day of June, 2026.

_____
John J. Dietz, Mayor

ATTEST:

_____
Justin Dunford, City Clerk

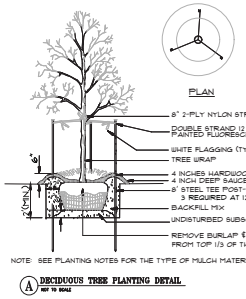
OAKWATER RIDGE

ENTRY / BERM LANDSCAPE EXHIBIT

ELK RIVER, MINNESOTA

PLANT SCHEDULE

SYMBOL	CODE	QTY	BOTANICAL NAME	COMMON NAME	SIZE	CONTAINER
TREES						
	SM	23	Acer saccharum 'Bailsta'	Fall Fiesta Sugar Maple	2" Cal.	B&B
	FM	10	Acer x freemanii `Sienna`	Sienna Glen Maple	2" Cal.	B&B
	RB	21	Betula nigra Clump Form, 2" Cal Equivalent	River Birch Multi-Trunk	8` Ht.	B&B
	HB	18	Celtis occidentalis	Common Hackberry	2" Cal.	B&B
	WO	32	Quercus bicolor	Swamp White Oak	2" Cal.	B&B
	EL	20	Ulmus japonica x wilsoniana 'Morton'	Accolade Elm	2" Cal.	B&B
		124	SUBTOTAL:			
CONIFEROUS TREES						
	BF	47	Abies balsamea	Balsam Fir	6` Ht.	B&B
	BH	64	Picea glauca densata	Black Hills Spruce	6` Ht.	B&B
	AP	56	Pinus nigra	Austria Pine	6` Ht.	B&B
		167	SUBTOTAL:			
ORNAMENTAL TREES						
	SB	5	Amelanchier x grandiflora `Autumn Brilliance` Clump Form, 1.5" Cal Equivalent	Autumn Brilliance Serviceberry	7` Ht.	B&B
	CA	6	Malus x `Prairifire`	Prairifire Crabapple	1.5" Cal.	B&B
		11	SUBTOTAL:			
GROUND COVERS						
	SOD	50,157 sf	Turf Sod Bluegrass	Kentucky Bluegrass	sod	
	TIII	759,702 sf	Type III - Native Seed Mix Refer to notes for acceptable seeding methods Seeding Rate 35 lb/ac	MnDOT Southern Shortgrass Roadside (SSR)	seed	
		809,859 sf	SUBTOTAL:			



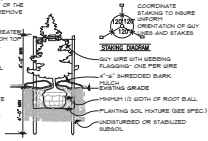
NOTE: SEE PLANTING NOTES FOR THE TYPE OF MULCH MATERIAL TO USE.

A DECIDUOUS TREE PLANTING DETAIL
NOT TO SCALE

1. SCARIFY BOTTOM AND SIDES OF HOLE PRIOR TO PLANTING
2. TRIM OUT DEAD WOOD AND WEAK AND/OR DEFORMED TWIGS. DO NOT CUT A LEADER. DO NOT PAINT CUTS.
3. SET PLANT ON UNDISTURBED NATIVE SOIL OR THOROUGHLY COMPACTED BACKFILL SOIL. INSTALL PLANT SO THE ROOT FLARE IS AT OR UP TO 1" ABOVE THE FINISHED GRADE
4. PLACE PLANT IN PLANTING HOLE WITH BURLAP AND WIRE BASKET, IF USED). INTACT. BACKFILL WITH APPROXIMATELY 1/3 OF THE TOP OF ROOTBALL WATER PLANT. REMOVE TOP (3) OF THE BASKET OR THE TOP TWO HORIZONTAL RINGS, WHICHEVER IS GREATER. REMOVE ALL BURLAP AND NAILS FROM TOP 1/3 OF THE BALL. REMOVE ALL TWINE.
5. PLUMB AND BACKFILL WITH BACKFILL SOIL
6. WATER TO SETTLE PLANTS AND FILL VOIDS.
7. WATER WITHIN TWO HOURS OF INSTALLATION. WATERING MUST BE SUFFICIENT TO THOROUGHLY SATURATE ROOT BALL AND PLANTING HOLE
8. PLACE MULCH WITHIN 48 HOURS OF THE SECOND WATERING UNLESS SOIL MOISTURE IS EXCESSIVE.

NOTE: GUY ASSEMBLY OPTIONAL BUT CONTRACTOR ASSUMES FULL RESPONSIBILITY FOR MAINTAINING TREE IN A PLUMB POSITION FOR THE DURATION OF THE GUARANTEE PERIOD

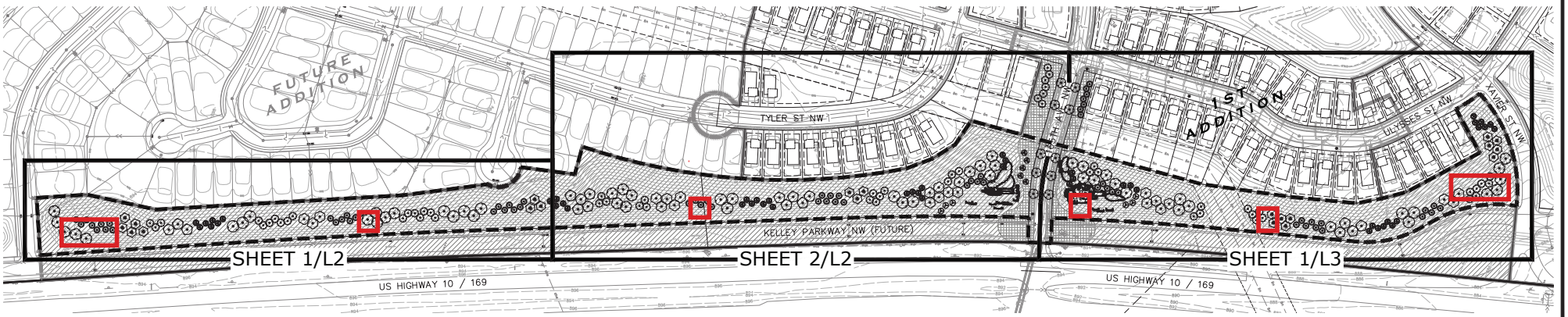
GUY ASSEMBLY- 16" POLYPROPYLENE OR POLYETHYLENE (48 MIL) 1-1/2" WIDE STRAP (TYP.) DOUBLE STRAND 10 GA. WIRE, 3'-7" ROLLED STEEL POSTS (MNDOT 3401) @ 180° O.C. (SEE STAKING DIAGRAM)



B CONIFEROUS TREE PLANTING DETAIL
NOT TO SCALE

LANDSCAPE SPECIFICATIONS

1. SOIL PREPARATION. REFER TO GEOTECHNICAL REPORT FOR ANY REQUIRED SOIL CORRECTIONS, AMENDMENTS OR ADDITIONAL INFORMATION (IF APPLICABLE). EXISTING TOPSOIL SHALL BE STRIPPED FROM ALL DISTURBED AREAS AND STOCKPILED IN AN APPROVED LOCATION FOR RE-SPREAD. ALL AREAS WHERE SOIL HAS BEEN COMPACTED BY CONSTRUCTION ACTIVITY AND THAT ARE INDICATED TO BE SODDED, SEEDED OR PLANTING BED SHALL BE DE-COMPACTED TO A MINIMUM DEPTH OF 12 INCHES BY SOIL RIPPING, TILLING OR OTHER APPROVED SOIL LOOSENING METHOD PRIOR TO INSTALLATION OF ANY IRRIGATION, SEEDING, PLANTING, SODDING, ETC.
2. TOPSOIL MATERIAL. ALL EXISTING, AMENDED OR IMPORTED TOPSOIL SHALL MEET THE REQUIREMENTS OF MNDOT TOPSOIL TYPE A. A MINIMUM 4 INCH DEPTH OF TOPSOIL SHALL BE PLACED ON ALL AREAS TO BE SODDED OR SEEDED. A MINIMUM 12 INCH DEPTH OF TOPSOIL SHALL BE PLACED WITHIN ALL PLANTING BED AREAS. ALL TOPSOIL SHALL BE FINE GRADED, RAKED AND DRAGGED TO PROVIDE A SMOOTH, UNIFORM SURFACE. TOPSOIL GRADES SHALL BE WITHIN .1 FEET OF INDICATED FINISHED GRADE AND SHALL BE TRUE TO GRADIENTS SHOWN ON PLANS. REFER TO CIVIL PLAN SHEETS FOR INFILTRATION BASIN SOIL REQUIREMENTS.
3. SEEDING AND TURF ESTABLISHMENT. CONTRACTOR SHALL OBTAIN OWNER/LANDSCAPE ARCHITECT'S APPROVAL OF FINAL GRADES AND TOPSOIL PREP PRIOR TO SEEDING. APPLY 10-10-10 TYPE I STARTER FERTILIZER AT A RATE OF 200 LBS PER ACRE PRIOR TO SEEDING. APPLY SEED MIX SHOWN ON PLANS BY HYDRAULIC SEEDING METHOD WITH HYDRAULIC WOOD FIBER MULCH OR BONDED FIBER MATRIX (BFM). APPLY SEED AT SPECIFIED RATE AND MULCH AT 1,500-2,000 LB/AC MINIMUM, INCREASING RATES ON STEEPER OR EROSIVE SLOPES AS NEEDED. APPLY IN MULTIPLE PASSES FROM DIFFERENT DIRECTIONS WHERE NECESSARY TO OBTAIN UNIFORM COVERAGE. USE MNDOT APPROVED TACKIFIER WHERE REQUIRED. MAINTAIN SUFFICIENT WATER VOLUME TO ACHIEVE UNIFORM DISTRIBUTION WITHOUT RUNOFF OR PONDING. SOIL SHALL BE KEPT MOIST DURING ESTABLISHMENT WITH ADDITIONAL RE-SEEDING / RE-MULCHING AS NECESSARY TO ACHIEVE A HEALTHY, UNIFORM STAND OF VEGETATION, FREE OF WEEDS AND WITH COVERAGE EXCEEDING 75% IN ANY 10'x10' AREA PRIOR TO FINAL ACCEPTANCE.
4. SODDING. CONTRACTOR SHALL OBTAIN OWNER/LANDSCAPE ARCHITECT'S APPROVAL OF FINAL GRADES AND TOPSOIL PREP PRIOR TO SODDING. APPLY 10-10-10 TYPE I STARTER FERTILIZER AT A RATE OF 200 LBS PER ACRE PRIOR TO SODDING AND ROLL TOPSOIL TO CREATE A UNIFORM SURFACE FOR LAYING SOD. SOD SHALL NOT BE CUT MORE THAN 24-HOURS IN ADVANCE OF INSTALLATION. CONTRACTOR SHALL KEEP SOD MOIST FOR A MINIMUM OF 30 DAYS AND SHALL BE RESPONSIBLE FOR MAINTAINING THE SOD UNTIL FINAL ACCEPTANCE.
5. PLANT MATERIAL. ALL PLANTING STOCK SHALL CONFORM TO THE "AMERICAN STANDARD FOR NURSERY STOCK," ANSI-Z60, LATEST EDITION, OF THE AMERICAN ASSOCIATION OF NURSERYMEN, INC. AND SHALL CONSTITUTE MINIMUM QUALITY REQUIREMENTS FOR PLANT MATERIALS. OWNER/LANDSCAPE ARCHITECT RESERVE THE RIGHT TO REJECT ANY PLANTS WHICH ARE DEEMED UNSATISFACTORY BEFORE, DURING, OR AFTER INSTALLATION. NO SUBSTITUTION OF PLANT MATERIAL SHALL BE ACCEPTED UNLESS APPROVED IN WRITING BY THE OWNER/LANDSCAPE ARCHITECT PRIOR TO INSTALLATION.
6. PLANT INSTALLATION AND ESTABLISHMENT. REFER TO STANDARD PLANTING DETAILS. CONTRACTOR SHALL STAKE TREE LOCATIONS FOR APPROVAL BY OWNER/LANDSCAPE ARCHITECT PRIOR TO PLANTING. ANY PLANT MATERIAL WHICH DIES, TURNS BROWN, OR DEFOLIATES (PRIOR TO TOTAL ACCEPTANCE OF THE WORK) SHALL BE PROMPTLY REMOVED FROM THE SITE AND REPLACED WITH MATERIAL OF THE SAME SPECIES, QUANTITY, AND SIZE.
7. MULCH MATERIAL. DOUBLE SHREDDED HARDWOOD MULCH OR ROCK MULCH AS INDICATED ON PLANS. ALL MULCH SHALL BE CLEAN AND FREE OF NOXIOUS WEEDS, SOIL, OR OTHER DELETERIOUS MATERIAL, AND SHALL BE INSTALLED OVER A NON-WOVEN GEOTEXTILE FABRIC (WCOG3NTA), OR OTHER APPROVED WEED BARRIER TO A MINIMUM SETTLED DEPTH OF 4". MULCH SHALL BE HELD BACK FROM PLANT STEMS/TRUNKS A MINIMUM OF 3". WOOD MULCH SHALL BE PLACED AROUND INDIVIDUAL TREES TO A 4' MINIMUM DIAMETER. MULCH SHALL BE INSTALLED WITHIN 48-HOURS OF PLANT INSTALLATION.
8. MAINTENANCE. MAINTENANCE SHALL BEGIN IMMEDIATELY AFTER EACH PORTION OF THE WORK IS IN PLACE. PLANT MATERIAL SHALL BE PROTECTED AND MAINTAINED UNTIL THE INSTALLATION OF THE PLANTS IS COMPLETE, INSPECTION HAS BEEN MADE, AND PLANTINGS ARE ACCEPTED EXCLUSIVE OF THE GUARANTEE. MAINTENANCE SHALL INCLUDE MOWING, TRIMMING, WATERING, FERTILIZING, WEED AND PESTICIDE CONTROL, MULCHING, REMOVAL OF DEAD MATERIALS, RE-SETTING PLANTS TO PROPER GRADE AND KEEPING PLANTS IN A PLUMB POSITION. AFTER ACCEPTANCE, THE OWNER SHALL ASSUME MAINTENANCE RESPONSIBILITIES, HOWEVER, THE CONTRACTOR SHALL RETAIN RESPONSIBILITY FOR ALL PLANT MATERIAL THROUGH THE COMPLETION OF THE WARRANTY PERIOD.
9. WATERING. UPON ESTABLISHMENT OF SEED AND INSTALLATION OF PLANTS, CONTRACTOR SHALL MAINTAIN A WATERING SCHEDULE WHICH WILL THOROUGHLY WATER ALL PLANTS AND TURF AREAS A MINIMUM OF ONCE A WEEK. MORE FREQUENT WATERING MAY BE REQUIRED DURING PERIODS OF HOT, DRY WEATHER. CONTRACTOR SHALL MAKE THE NECESSARY ARRANGEMENTS FOR WATER IN THE ABSENCE OF PERMANENT IRRIGATION, TEMPORARY IRRIGATION, TREE WATERING BAGS, OR HAND-WATERING ARE ACCEPTABLE.
10. NATIVE PLANT ESTABLISHMENT. THIS PROJECT INCLUDES ONE OR MORE NATIVE PLANT SEED MIXES CONSISTING OF A VARIETY OF GRASSES, SEDGES AND FLOWERING FORBS. BECAUSE THESE PLANTS TYPICALLY HAVE A LONGER GERMINATION PERIOD, A COVER CROP SPECIES IS REQUIRED TO PROVIDE TEMPORARY COVER AND STABILIZATION. MAINTENANCE OF THESE SEEDED AREAS IS CRITICAL DURING THE FIRST SEVERAL YEARS TO ESTABLISH A SUCCESSFUL NATIVE PLANT COMMUNITY. SEEDED AREAS SHALL BE MOWED / WEED-WHIPPED TO A HEIGHT OF 6-10 INCHES IN MID-JULY AND EARLY SEPTEMBER DURING THE FIRST 2-3 YEARS OF ESTABLISHMENT. IN ADDITION, ALL NON-NATIVE SPECIES / WEEDS SHALL BE SPOT SPRAYED NO LESS THAN 3 TIMES A YEAR WITH HERBICIDE BY A LICENSED APPLICATOR. RE-SEEDING AS NECESSARY SHALL OCCUR IN MAY. A NATIVE PLANT COMMUNITY SHALL BE CONSIDERED SUCCESSFULLY ESTABLISHED NO SOONER THAT 3 YEARS AFTER INITIAL SEEDING - ONCE THE COVER CROP HAS BEEN SUFFICIENTLY REPLACED BY NATIVE PLANTS AND THE AREA IS FREE OF ALL NON-NATIVE AND INVASIVE SPECIES. AT THIS TIME, MAINTENANCE CAN BE REDUCED TO MOWING / WEED-WHIPPING TO A HEIGHT OF 6-10 INCHES ONCE A YEAR IN EARLY SEPTEMBER AND SPOT SPRAYING OF HERBAICDE ONLY AS NEEDED.
11. FINAL ACCEPTANCE. UPON SUBSTANTIAL COMPLETION OF THE WORK, CONTRACTOR SHALL REQUEST FINAL ACCEPTANCE OF THE WORK IN WRITING BY THE OWNER/LANDSCAPE ARCHITECT. IF ANY WORK IS FOUND TO BE INCOMPLETE OR UNSATISFACTORY IN THE OPINION OF THE OWNER/LANDSCAPE ARCHITECT, A WRITTEN PUNCH LIST WILL BE PREPARED LISTING ALL ITEMS THAT REQUIRE COMPLETING OR CORRECTING BEFORE FINAL ACCEPTANCE.
12. WARRANTY. ALL PLANTS, MATERIALS AND WORKMANSHIP SHALL BE GUARANTEED FOR ONE YEAR FROM THE DATE OF FINAL ACCEPTANCE, UNLESS OTHERWISE SPECIFIED. THE GUARANTEE SHALL COVER THE FULL COST OF REPLACEMENT INCLUDING LABOR AND MATERIAL.



1 L1 OVERALL LANDSCAPE PLAN

0 60 120 240
(IN FEET)

CALL BEFORE YOU DIG!
811
Know what's below. Call before you dig.

CARLSON ENGINEERING
ENGINEERING SURVEYING PLANNING
[redacted]

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

Print Name: Ryan J. Ruttger, RLA
Signature:
Date: 03/18/26 License #: 56346

Drawn: RJR
Designed: RJR
Date: 03/18/26

Revisions:
1. 03/26/26 - Seeding Specification Revised to Hydromulch Application

ELK RIVER 648-1 LAND, LLC
14015 Sunfish Lake Blvd. NW, Suite 400
Ramsey, MN 55303

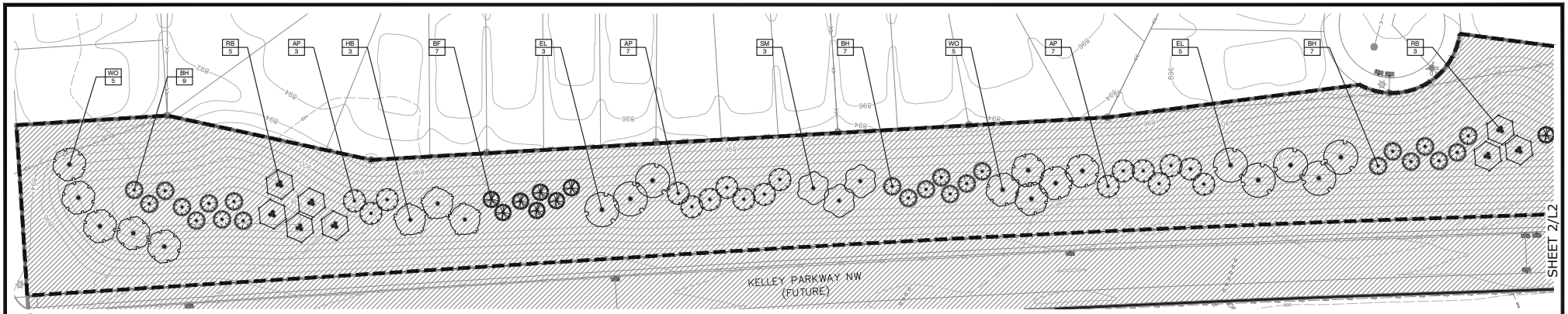
OAKWATER RIDGE
1ST ADDITION
Elk River, MN

ENTRY / BERM LANDSCAPE EXHIBIT

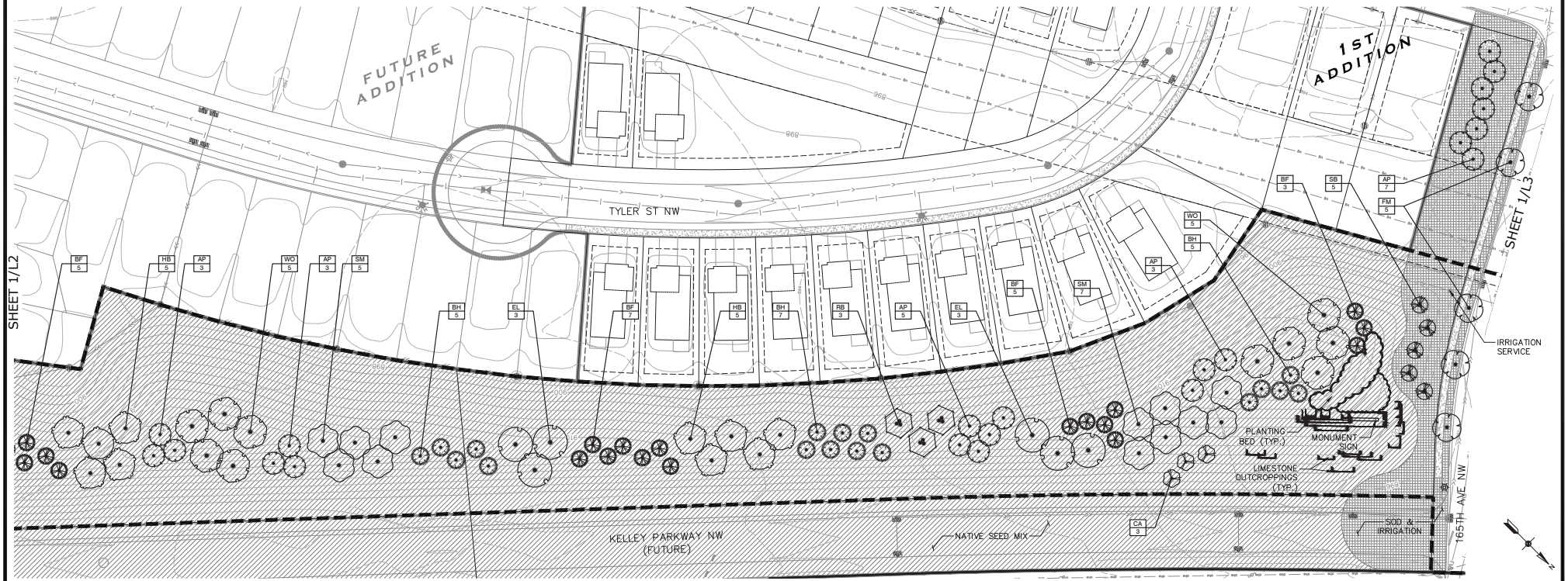
L1 of 3

#9556

Save Date: 03/18/2026 P:\Jobs\9541 - 9560\9556 - Epoch\ Farm - elk river\pod c3d\landscape\exhibits\9556_landscape_entry-berm.dwg



1 L2 LANDSCAPE PLAN ENLARGEMENT



2 L2 LANDSCAPE PLAN ENLARGEMENT

CARLSON ENGINEERING — ENGINEERING SURVEYING PLANNING

[redacted]

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

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ELK RIVER 648-1 LAND, LLC
14015 Sunfish Lake Blvd. NW, Suite 400
Ramsey, MN 55303

OAKWATER RIDGE
1ST ADDITION
Elk River, MN

ENTRY / BERM
LANDSCAPE EXHIBIT

L2 of 3

Save Date: 03/26/2026 P:\Jobs\9541 - 9565\9556 - Epoch\4 Farm - elk river\cad 23d\landscape\exhibits\9556_landscape_entry-berm.dwg

#9556

SHEET 2/L2

1/L3 LANDSCAPE PLAN ENLARGEMENT

CARLSON ENGINEERING — ENGINEERING SURVEYING PLANNING

[redacted]

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Revisions:
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ELK RIVER 648-1 LAND, LLC
14015 Sunfish Lake Blvd. NW, Suite 400
Ramsey, MN 55303

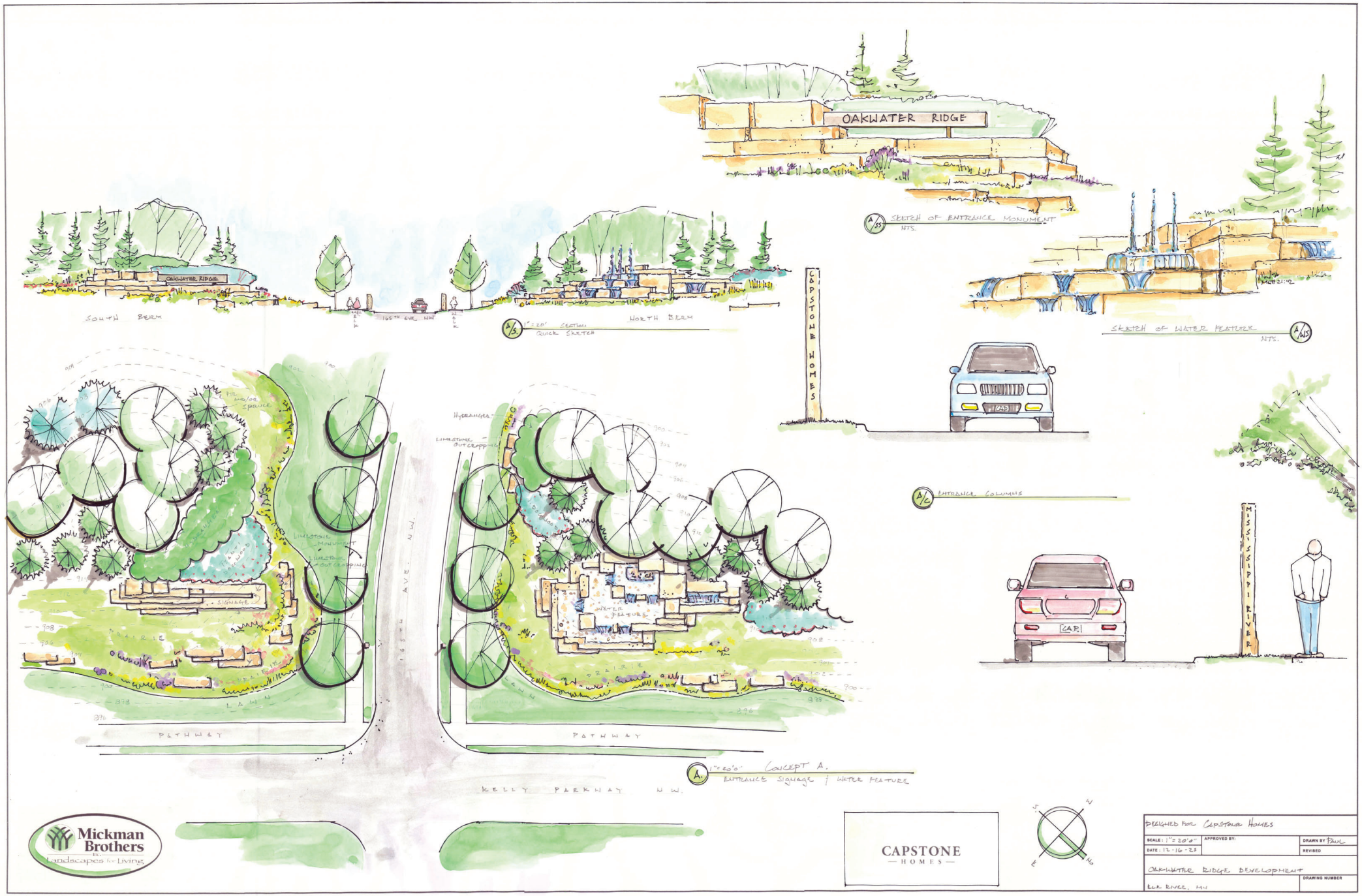
OAKWATER RIDGE
1ST ADDITION
Elk River, MN

ENTRY / BERM
LANDSCAPE EXHIBIT

L3 of 3

#9556

Save Date: 03/18/2026 P:\Jobs\9541 - 9565\9556 - Epoch\ farm - elk river\cad c3d\landscape\exhibits\9556_landscape_entry-berm.dwg


OAKWATER RIDGE
SKETCH OF ENTRANCE MONUMENT
NTS.
SOUTH BERM
NORTH BERM
1"=20' SECTION
QUICK SKETCH
SKETCH OF WATER FEATURE
NTS.
CAPSTONE HOMES
ENTRANCE COLUMNS
MISSISSIPPI RIVER
HYDRANGEA
LIMESTONE OUTCROPPING
WATER FEATURE
SIGNAGE
PRAIRIE
LAWN
PATHWAY
KELLY PARKWAY NW
1"=20'-0" CONCEPT A.
ENTRANCE SIGNAGE & WATER FEATURE
Mickman Brothers
Landscapes for Living
CAPSTONE
HOMES
DESIGNED FOR: CAPSTONE HOMES
SCALE: 1"=20'-0"
APPROVED BY:
DRAWN BY: PAUL
DATE: 12-16-23
REVISED
OAKWATER RIDGE DEVELOPMENT
ELK RIVER, MN
DRAWING NUMBER

Request for Action

To
City Council

Item Number
7.4

Meeting Date
June 15, 2026

Prepared By
Zack Carlton, Community Development Director

Item Description
Ordinance Amendment and Conditional Use Permit: Data Center, Michael Margulies, 19178 Industrial Blvd NW

Reviewed by
Chris Leeseberg
Cal Portner
Justin Dunford

Action Requested
Open the public hearing, receive public comment, and continue the hearing to July 6, 2026.

Background/Discussion
The applicant, Michael Margulies, representing Elk River Capital, LLC (Swervo Development), has submitted two land use applications in support of a proposed data center at 19178 Industrial Blvd NW. The property is located within the city's I-1 (Light Industrial) zoning district and is approximately 3.23 acres. The property includes an existing 62,000 SF industrial building that operated as an injection molding facility until late last year.

The applicant proposes modifying the existing building to house a data center. Proposed changes include demolishing 5,000 SF of the building to improve the loading dock area and adding cooling equipment along the south-west corner of the building. The data center proposes closed-loop cooling, which does not require large volumes of water but instead uses glycol-based cooling equipment to keep the technology at a safe operating temperature.

Submitted applications include an ordinance amendment to add data centers as an allowed use within the zoning district and a Conditional Use Permit (CUP), anticipating that the use would require a CUP for zoning approval.

Ordinance Amendment Application
As data centers are not currently allowed in the I-1 zoning district, an ordinance amendment is required. Data centers meet the type of industry, tax base, and job/economic base for use in this district. This process allows the city to proactively establish development standards for data centers anywhere within the district. Examples of standards that may be included are limiting their size, maximum energy use, cooling system, noise mitigation, and buffering requirements. The city is not required to add data centers as an allowed use, and the amendment process is designed to give elected and appointed officials an opportunity to review the benefits and challenges before making a final decision. Under current zoning codes, adding data centers to the I-1 district also allows their use in the I-2 zoning district.

Conditional Use Permit Application

The CUP application allows the city to review a specific project on a specific site. The application is reviewed against established standards within the ordinance. As a part of this process, the city would include specific conditions of approval to address potentially negative impacts of a project. These conditions must directly relate to the proposed project. With this particular application, city staff and city officials would be reviewing the project against the standards established by the ordinance amendment and the CUP process.

Public Hearing
The city recognizes that data centers have raised important questions and concerns in our region and across the state. The city is seeking input from the public as we review these applications. A public hearing is an important step in this process, and staff would like to collect questions and comments from the community to help inform the decision-making process. As data center technology is rapidly changing and can be technical at times, staff will review the feedback alongside the specific details of these applications.

The Planning Commission held a public hearing on May 26, 2026, and will address public comments from both meetings (PC & CC) during the June 23, 2026, Planning Commission meeting. The developer is also completing a noise study, which will be available for review in the June 23, 2026, Planning Commission packet and after the meeting.

Upcoming Meetings
The Planning Commission will hold another public hearing on June 23, 2026. Staff expects the Commission to make a recommendation on both the ordinance amendment and CUP applications on that date. However, the statutory review timeline does allow an additional extension to July 28, 2026, if necessary.

With a Planning Commission recommendation on June 23, 2026, the City Council meeting on July 6, 2026, would be the first opportunity for a decision to approve or deny the applications.

Financial Impact
None.

Mission/Policy/Goal
Appropriately govern in an ever-changing environment.

Attachments
1. Location Map
2. Narrative
3. Site Plan
4. Floor Plan
5. Public Comments as of 6-10-2026
6. Map of I-1 and I-2 Zones

Project Location Map

Michael Margulies

Conditional Use Permit

Case No: CU 26-05

19178 Industrial Blvd NW – Conditional Use Permit Narrative

Applicant seeks a Conditional Use Permit under Section 30-651 et. seq. of the Elk River City Code to allow 19178 Industrial Blvd NW (the "Property") to be used as a data center (the "Proposed Use").

Property Description and Use. The Property is a 3.223 acre parcel of land currently improved with two connected one-story concrete block and metal sided buildings with a total foundation area of 63,190 square feet. The buildings were constructed in phases during the period 1978-1997. The Property is in an entirely industrial area of the City and there are no residential properties located within 500 feet of any boundary of the Property. It has been used for industrial and manufacturing purposes since 1978.

Zoning Status. The Property is currently zoned L-1 (Light Industrial). By separate application, Applicant is seeking to amend the Elk River City Code Section 30-1293(d) to add data center use as a conditional use in the L-1 (Light Industrial) Zoning District.

Exterior Modifications. Applicant does not intend to make any modifications to the exterior modifications to the exterior of the buildings or to the site except to demolish approximately 5,000 square feet of the building to create a more efficient loading dock area.

Proposed Use. The Proposed Use is a 58,000 square foot data center to be leased to one or more data center operators.

Employment. The Proposed Use will create approximately 100 construction jobs during the period of construction for repurposing the building. The construction will take approximately six to nine months. Repurposing construction will commence in Summer, 2026.

Upon commencement of operations, the Proposed Use will employ approximately 40 persons divided among three eight-hour working shifts. It is expected that no shift will have more than ten employees on site.

Parking. The Property currently has 72 parking stalls. City Code does not have a specific parking requirement relative to data centers. City staff suggests that Elk River City Code Section 30-903(11) (Warehouse/Manufacturing) and specifically Section 30-903(11)(a) provides the best guidance for parking for this use.

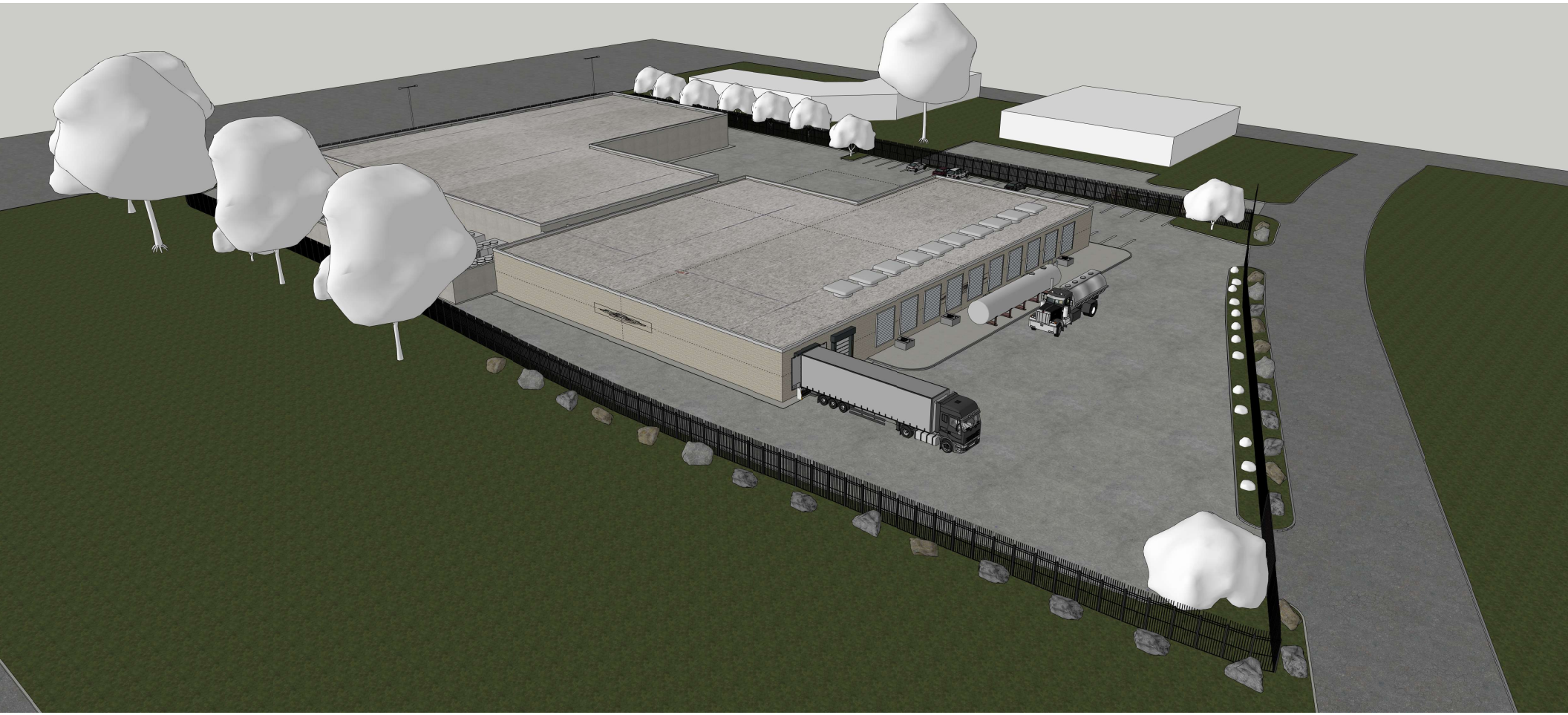
Section 30-903(11)(a) requires the following parking:

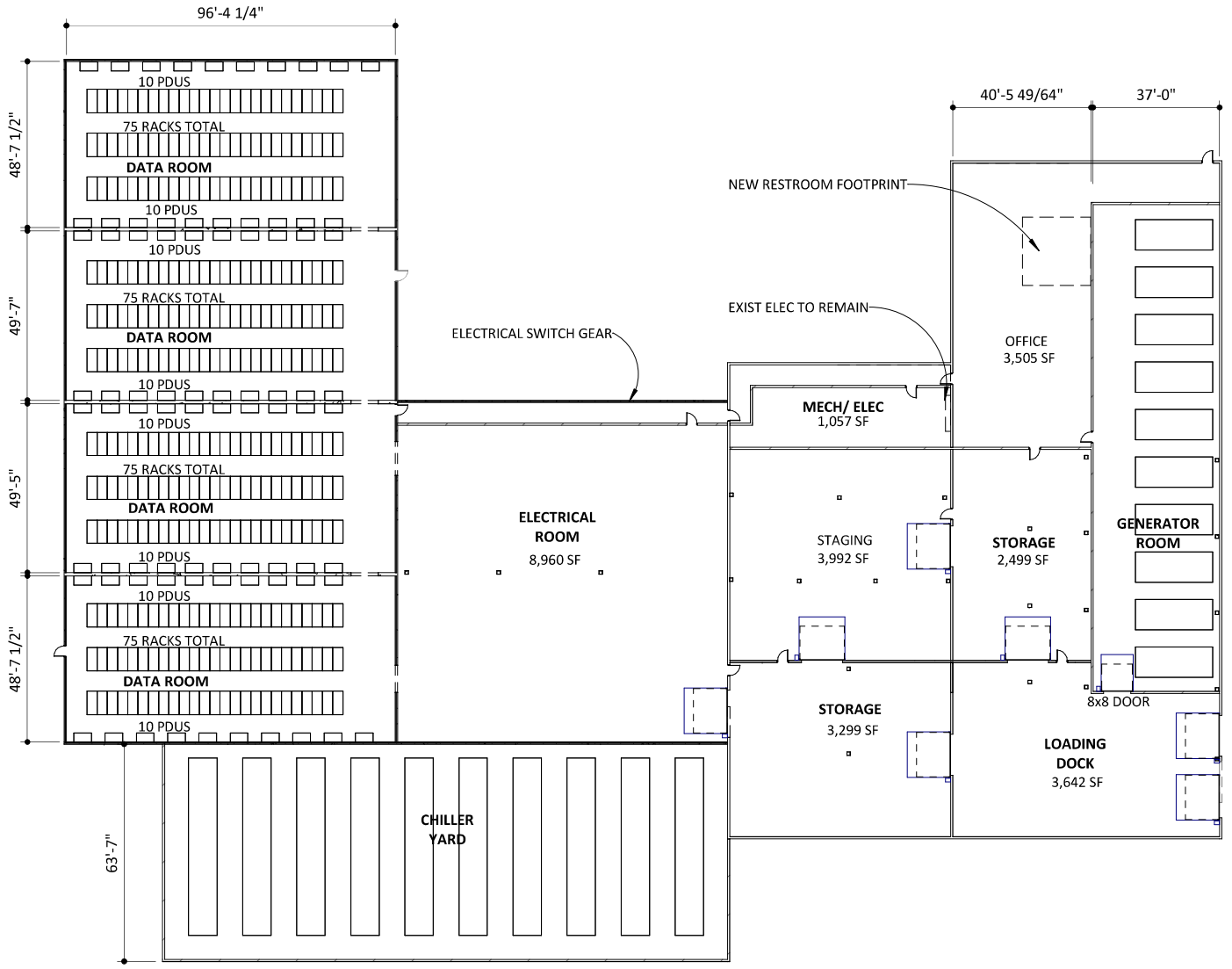
> *"... one parking space for each two employees on the major shift or one parking space for each 2,000 square feet of floor area, whichever is greater, plus one space for each company motor vehicle when customarily kept on the premises."*

The likely maximum number of employees during the major shift is 10, thereby requiring 20 parking spaces. Alternatively, assuming approximately 58,900 square feet of floor area, the parking requirement would be 29 spaces. Therefore, current available parking is more than double the required parking.

Satisfaction of Conditional Use Permit Requirements. Elk River City Code Section 30-654 sets forth the standards that must be met in order for a Conditional Use Permit to be issued. The Property and the Proposed Use satisfy all of the required standards. Specifically, the Proposed Use:

1. Will not endanger, injure or detrimentally affect the use and enjoyment of other property in the immediate vicinity or the public health, safety, morals, comfort, convenience or general welfare of the neighborhood or the City;
2. Is consistent with the Elk River Comprehensive Plan;
3. Will not impede the normal and orderly development and improvement of surrounding vacant property;
4. Will be served adequately by and will not adversely affect essential public facilities and services including streets, police and fire protection, drainage, refuse disposal, water and sewer systems, parks and schools; and will not, in particular, create traffic congestion or interference with traffic on adjacent and neighboring public thoroughfares;
5. Will not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons or property because of excessive traffic, noise, smoke, fumes, glare, odors, dust or vibrations;
6. Will not result in the destruction, loss or damage of a natural, scenic or historic feature of major importance; and
7. Will fully comply with all other requirements of this Code, including any applicable requirements and standards for the issuance of a license or permit to establish and operate the proposed use in the city





1
A1

FIRST LEVEL FLOOR PLAN

1/32" = 1'-0"

pope DESIGN GROUP

MSP 6

NORTH

Outlook

NO data center

From Hannah Lubinski
Date Wed 6/3/2026 9:53 PM
To Zachary Carlton <zcarlton@ElkRiverMN.gov>

You don't often get email from Learn why this is important

Zack,

I'm emailing in reference to the data center proposal in Elk River. I urge you to NOT move it forward. It will bring zero net positive benefit to the community, in fact it will harm the community.

No one wants data centers in their community. We vote for people who listen to those in the community. This should be an easy NO to scrap the data center proposal and put in something else that would actually benefit the community.

Please research negative impacts of data centers, including increased land temperatures around the data centers, childhood cancer rates increasing, obnoxious sound levels, bright lights, and other factors. No one wants data centers in their neighborhood or places they visit frequently. I understand this isn't a hyperscale data center and maybe some of what I mentioned above isn't as aggressively applicable but it's applicable enough to make this an easy decision to say NO DATA CENTER. Especially since it's by an elementary school. Children and their health and safety are important.

Thanks for your time,
Hannah Lubinski

Outlook

Online Form Submittal: Send Zack Carlton an Email

From noreply@civicplus.com <noreply@civicplus.com>
Date Tue 6/9/2026 6:38 PM
To Zachary Carlton <zcarlton@ElkRiverMN.gov>

Send Zack Carlton an Email

TO: Zack Carlton

First Name	Julie
Last Name	Lawrence
Reply Email Address	
Subject	Data Center
	(Section Break)
Comments	I am not okay with a data center coming to my community. It is in no way good for us - the amount of energy and water they use, the probability of pollution to the Mississippi, the ramifications of our wildlife, the noise of pollution and the costs to all of us tax payers living here (increased energy/water costs) How could the city think this is a good idea? This gives the vibe that pockets are being lined and the health of the community is for sale.

Disclaimer
Information submitted is considered public data.

Email not displaying correctly? View it in your browser.

Outlook

FW: NO DATA CENTER

From: Jody S
Sent: Thursday, May 28, 2026 5:46:19 PM
To: Justin Dunford <JDunford@ElkRiverMN.gov>
Subject: NO DATA CENTER

You don't often get email from Learn why this is important

I'm a concerned paying taxpayer, that lives in Elk River and I am completely against the data center. Has there been any thought about the resources that will be taken from the community, not just the quick high you will receive for the tiny bit of time it's constructed? We have lived here almost 13 years and in that time, have seen the taxes continue to climb, very, very high. We already have no choice for garbage or Internet. I'm not sure what the point of this data center would be. This city used to a place I was excited about, and unfortunately now, we are counting down the months until we can leave Elk River has changed so much, it's no longer the Elk River that used to be. I'm also fighting to help save the Boundary Waters. So please, unless you have something outside of the quick high of a financial kickback, stop this madness.
Very concerned resident,
Jody Shenkle

Outlook

Elk river data center

From Kate A
Date Thu 5/28/2026 6:57 PM
To Zachary Carlton <zcarlton@ElkRiverMN.gov>

[You don't often get email from

Hello Elk river
I strongly appeal you to block development of data centers - for the environmental impacts including water, energy, and biodiversity. The land belongs to people not allowing large corporates to come in and use all resources and forever change the land

I work in the environmental industry and while they do siting and tests and comply with legal requirements there is still too much unknown impact and negative impact that comes into the community. It does not bring more jobs or enough positive value to allow this.

Thanks
Kate

Sent from my iPhone

Outlook

Data Center case OA 26-02 & CU 26-05

From Zose
Date Mon 5/25/2026 3:00 PM
To Zachary Carlton <zcarlton@ElkRiverMN.gov>

You don't often get email from Learn why this is important

To Zack Carlton,

I read with much dismay and horror that there is a planned data center to be put at19178 Industrial Blvd. NW.
This is beyond unacceptable for many reasons :

1. Known excess water usage by these unnecessary facilities which unfairly depletes the local ground water supplies. There are many households who rely on well water. Water pressure already dips during spring and summer due to local farms need for water. Contrary to some reports, the groundwater in the area is not aok fine and dandy. The water pressure is already an issue due to the continued greed driven massive overdevelopment projects.
What do we do when our wells run dry? At this point, I am looking for an attorney to sue the City of Elk River, Sherburne County and anyone else responsible for this problem when the inevitable does happen as did in the Coon Rapids/Blaine area.

2. The well known drain on power sources by data centers. Across the board it always raises electricity bills. I do not think that the rightful, legal constituents of Elk River can afford this. Nor, should they.

3. The pollution that data centers release as well as the constant drone that has been scientifically linked to health issues for the victims in the surrounding areas. Another source of a large lawsuit.

No, they do not ultimately provide enough jobs to legitimize the massive problems and destruction of quality of life that they always cause.

So, please, for once, put the rightful constituents of Elk River before any more greed driven unnecessities such as this.

Thank You,

Kathee

Outlook

Online Form Submittal: Send Zack Carlton an Email

From noreply@civicplus.com <noreply@civicplus.com>
Date Sat 6/6/2026 5:02 PM
To Zachary Carlton <zcarlton@ElkRiverMN.gov>

Send Zack Carlton an Email

TO: Zack Carlton

First Name	karlaronnebaum
Last Name	karlaronnebaum
Reply Email Address	
Subject	Data center
	(Section Break)
Comments	I do not want a data center in elk river. Costs are very high in sherburne county already. This noisy air pollution data center will suck up to 100,000 houses worth of energy a month. You might get $ up front but seems to be the consensus that the city after awhile gets stuck with the cost. Do just a fraction of research and you will see that this is a bad thing. Environmentally, with noise and air pollution. That should be a big NO right there. Plus not like it will bring in jobs once building is built they only staff around 20 people. Very few local. I know I'm not the only one. I'm saying NO to data centers Thanks and remember to use your conscious. If it feels wrong it probably is wrong.

Disclaimer
Information submitted is considered public data.

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Outlook

FW: Proposed data center

From: Stephanie Wallace
Sent: Thursday, May 28, 2026 1:51:59 PM
To: Justin Dunford <JDunford@ElkRiverMN.gov>
Subject: Proposed data center

You don't often get email from . Learn why this is important

Hello,

My name is Stephanie Schultz and I've had the pleasure of living in Elk River for three years now. My husband and two daughters have enjoyed our neighborhood, amenities the city has to offer, and the smaller town feel while still having necessities close by.

It will be of great disappointment that the city would be allowing data centers into our community. A simple google search demonstrates the negative effects of them to towns, cities, and states. As someone with two small children, I genuinely fear for the state of our planet as these are becoming more popular . We are currently paying astronomical fees in property taxes and utilities to live in ER and the guarantee for them to increase is unacceptable.

Data centers have been shown to increase local taxes/utilities cost, deplete water sources, and are giving off emissions (electromagnetic) that have been shown to have harmful affects on people and animals.

As someone who is employed and works remotely, my concern for them also depleting our energy grid is also of great concern. Our environment is already at such a risk for warming and seasons changing, adding these centers to our state and our cities would only increase that as they have been shown to increase temperatures, creating "heat islands".

Our community is not the only one who is against these centers. Monticello is also against having them and as a citizen of Minnesota, I stand with them fully.

The value these centers will add to our community is minimal if none. I do not support the building of data centers into Elk River and will not be supportive of any government official who is supporting this change.

The negative impacts it will have on water supply, power grids, health of people/animals, environmental impacts (heating, pollution, carbon emissions, etc) as well as noise and thermal pollution would be devastating to our community for generations to come.

Let's not think about the current state of the world, but think about our future generations and doing better for them. Ai is convenient and easy, but it's not the solution or answer. We are against these data centers. We will not welcome them into our community. And anyone who does so is incredibly foolish and ignorant.

Sources:

Please take my opinion into consideration and block this from happening. Listen to the citizens of your city and do not allow this travesty to happen.

Thank you for your time.

Stephanie Schultz

Sent from my iPhone

Outlook

Online Form Submittal: Send Zack Carlton an Email

From noreply@civicplus.com <noreply@civicplus.com>
Date Sat 6/6/2026 4:25 PM
To Zachary Carlton <zcarlton@ElkRiverMN.gov>

Send Zack Carlton an Email

TO: Zack Carlton

First Name	Teresa
Last Name	Dill
Reply Email Address	
Subject	Data center
	(Section Break)
Comments	No Way on a data center. Please make decisions on behalf of the people. Do not line the pockets of billionaires and perhaps, “yourself.” Do not fall for the community investment they will promise. They do not care about people or the environment. I am 55 years old and have lived in elk river for over 50 of those years. If this is proposal is entertained, time to move. This city and state used to be a good place to live but for over a decade working people are over taxed to subsidize nonsense initiatives… in the name of what? Poor decision making is degrading common folk quality of living. Do the right thing. It’s not hard to be honest and work on behalf of the community and constituents.

Disclaimer
Information submitted is considered public data.

Email not displaying correctly? View it in your browser.

Outlook

FW: Proposed Data Center

From: Tabetha Kallsen
Sent: Thursday, May 28, 2026 1:01:55 PM
To: Justin Dunford <JDunford@ElkRiverMN.gov>
Subject: Proposed Data Center

You don't often get email from . Learn why this is important

I'd like to go on record stating I am strongly opposed to a data center in Elk River. The effects on the environment as well as the surrounding area is horrible as well as for the folks near the center. I vote NO data center!

June 5, 2026

To: Elk River City Council

Elk River Planning Commission

Re: Proposed Data Center Public Hearings

Roughly 50 years ago Elk River was predicted to have explosive growth. A solid planning foundation was developed and has evolved over time. Elk River has done a wonderful job of meeting the challenges that brought us to today.

There are 2 controversial new kids on the block – Data Centers and Detention Centers.

Re: Detention Centers

This isn't our most current issue, but there's plenty of opportunity for something like this to be next. I truly hope that never comes to be.

Re: Data Centers - tied to the latest AI technology. They are necessary. But, it's important to proceed with caution.

Numerous cities and towns all over Minnesota (many in our vicinity) are being approached for data centers - large and small. They bring subterfuge, big money, lots of promises, and misleading assurances. The latest Becker plan has fallen apart over a land sale snafu, some are being evaluated, many are declaring moratoriums. **I encourage Elk River to also declare a moratorium** to study the pros/cons and develop strong tools for managing all requests. Our quality of life, environmental concerns, long range possible complications, and the ramifications of water and electricity needs are too important to compromise with a hasty decision.

Once one of these operations gets a foot in the door, you know there'll be more and bigger ones to follow.

Q Has The **League of MN Cities** established workshops to address these matters, so there is some collaboration and continuity? It seems coordination would be essential to maintain the vitality of the entire state. We have extensive open land in MN that could be ripe for at least 1 mega data center.

RE: Elk River request

I asked at the first PC meeting about who we are dealing with. My antennae went up when I saw the public notice, which was easy to miss. It seemed odd that it was an individual making a request for something like this. Also, there was no blurb elsewhere in the Star News.

I had done some digging around on the internet with only the attorney's name available and eventually found some information tying him with E R Technologies (a shell company created to obscure the identity of the real developer).

The Elk River Municipal Utilities speaker addressed the matter of how the electric demand would be handled and that it won't affect our residential rates. He never mentioned the major housing development going in along Hwy 10 on the east side of E R. H talked about the closed loop design re: water usage and the minimal demand. Also, nothing was said re: our sewer and water capacity for that development. **Q:** Were these estimates included in his figuring of future demands associated with this data center request? He seemed rather supportive of the proposal and conveyed the impression it must have some positive revenue implications for the municipal. **Q:** What are the potential gains or advantages are there for Elk River?

The Attorney stood out in the audience with a business suit on. I don't think he really added much by way of information.

Ned Abdul was introduced and he mentioned Elk River Capital LLC and an affiliation with Swervo. He was dressed like he'd just come in from mowing the lawn. A strategy to appear non-threatening. He basically repeated much of the data center operation presented by E R Municipal and the attorney.

So, I did more internet searching.

Not much was available re: Elk River Capital LLC. It appears to be a friendly sounding business name created specifically for this request. We still don't know who the real customers are that will be using this facility.

Ned Abdul is a well-known dealer in high-end real estate in the Twin Cities area. It seems he **is** Swervo.

I printed out the various pieces of information I found in my searches and brought them to the front desk at city hall, along with this letter. I did not make another copy for myself. I also sent this email electronically to Zack Carlton.

Thank you for scheduling multiple public hearings so word can get around and people can have plenty of opportunities to speak to this matter. There were some pretty knowledgeable people to spoke at the 1st meeting.

Thank you for considering my concerns at that meeting and in this follow-up letter.

(I cannot do a written signature on my computer. There is one on the copy left at the front desk).

Estelle E. Gunkel

Estelle E. Gunkel

17155 Quincy St NW, #121

Elk River, MN 55330

eegunkel@gmail.com

From Estelle Gunkel

Copilot Search

Elk River Technologies Headquarters Location

Elk River Technologies, LLC — a Minnesota-based limited liability company — has its **registered address** listed as **1010 Dale St N, Saint Paul, MN 55117-5603** OpenCorporates+1 . This is the official registered agent address on file with the Minnesota Secretary of State.

However, the company is also associated with a **data center and substation project** in Elk River, Minnesota. In November 2024, Elk River Technologies sold land in Sherburne County to Amazon Data Services for a data center and substation, with the property located at **4800 80 S 8th Street, Minneapolis, MN 55402** www.mndor.state.mn.us . This site is part of a larger $1 billion data center project announced in 2022, though Elk River Technologies is a shell company created to obscure the identity of the real developer DatacenterDynamics .

Summary of key locations:

- **Registered/Corporate HQ:** 1010 Dale St N, Saint Paul, MN 55117-5603 OpenCorporates+1
- **Project/Operational site (data center land sale):** 4800 80 S 8th Street, Minneapolis, MN 55402 www.mndor.state.mn.us

If you are looking for the

OpenCorporates
Elk River Technologies, LLC :: Minnesota (US) :: OpenCorporates
https://opencorporates.com/companies/us_mn/a24e0938-eb40-ee11-9076-00155d01c440

Bizapedia
ELK RIVER TECHNOLOGIES, LLC in Saint Paul, MN - Bizapedia
https://www.bizapedia.com/mn/elk-river-technologies-llc.html

Show All

Written by **Bill Glahn** | January 18, 2025

Questions swirl around Xcel/Amazon land deal in Becker

The Minnesota *Star Tribune* headline sums it up:

> *Xcel said a nearly $8M land sale was a good deal for ratepayers. The buyer flipped the land to Amazon for $73M.*

The land in question is an undeveloped 348-acre parcel near Xcel's massive Sherco power plant complex in Becker. The land is expected to host a huge new Amazon data center, expected to require 600 MW of electric power. That amount is roughly equivalent to the output of Xcel's nearby Monticello nuclear power plant.

I mentioned these real estate transactions in a post a few weeks ago, after running across this account in *Finance & Commerce* published back in November.

Both *Finance & Commerce* and the *Star Tribune*'s Walker Orenstein outline the history of the deal:

In April 2024, Xcel sold the land to a company named Elk River Technologies, LLC. According to records maintained by the MN Secretary of State's office, the company was incorporated in August 2023. The company's address matches that of a law firm located in the IDS Center in downtown Minneapolis.

The $7.7 million land sale from Xcel to Elk River Technologies was a no-bid deal. The transaction was so unique it required separate approval by the state Public Utilities Commission (PUC).

The PUC approved the deal under the belief that a bidding process could have produced a higher bidder who would use the property for some purpose other than the building of a massive, power-hungry data center.

Who is Elk River Technologies? Orenstein reports:

> *Only later did Elk River Technologies reveal it was a subsidiary of Kansas-based engineering and construction firm Black & Veatch, which has also consulted in the past for Xcel on operations at the Sherco coal plant.*

Black and Veatch (B&V) is a multi-billion-dollar engineering and construction behemoth headquartered in Overland Park, Kansas. So, a consultant doing work for Xcel — consulting work paid for by Xcel's monopoly customer base — purchases land from Xcel at a below-market price.

B&V/Elk River Technologies then turned around, six months later, and flipped the land for $73 million to Amazon, the world's 5th largest corporation measured by market capitalization.

Xcel's ratepayers didn't see a dime from B&V's more than $65 million windfall. That works out to more than $10 million in profit for every **month** B&V held the property on its books.

Needless to say, consumer advocates, the PUC itself, and many others are now raising questions about the transactions, and what B&V did, if anything, to earn this ratepayer-subsidized windfall.

We've written frequently about data centers because of their potential to completely transform the electric utility industry.

We're still in the early, literal land-rush days of the phenomenon. Minnesota has chosen to rely on state regulators, rather than a free-market, to protect consumers from government-granted monopoly providers, and the opportunists who feed upon them. Perhaps the regulators could start doing their jobs as Xcel seeks another massive rate increase this year.

Topics on this page

MINNEAPOLIS STAR TRIBUNE MINNESOTA XCEL ENERGY FINANCE & COMMERCE
MORE

Bill Glahn is a Policy Fellow with Center of the American Experiment.

Tags: Amazon, data centers, Xcel Energy

from Estelle Gunkel ★ From a Search off Elk River Techn

opencorporates

The Open Database Of The Corporate World

Company name or number Search

◉ Companies ○ Officers

- Log in/Sign up

Elk River Capital, LLC

Company Number
812b6ad5-6d30-f111-90a1-00155d01c440
Native Company Number
1641631700028
Status
Active
Incorporation Date
Please log in to see this data
Company Type
Limited Liability Company (Domestic)
Jurisdiction
Minnesota (US)
Registered Address
- 510 1ST AVE N, Suite 600
- Minneapolis

- 55403
- MN
- USA

Agent Name

Nedal Abdul-Hajj

Directors / Officers

1 officer available, please log in to see this data

Data source and freshness

Last update from source
Last change recorded
Next update from source
Source

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From Estelle Gunkel Search for ELK River Capital LLC under ELK River Techologies.

Similarly named companies

Found 13. Showing first 10

- Elk River Capital, LLC (Idaho (US))
- Elk River Capital LLC (Wyoming (US))
- branch Elk River Capital, LLC (California (US))
- Elk River Capital, LLC (Colorado (US))
- ELK RIVER CAPITAL VENTURES, LLC (Tennessee (US))
- Elk River Capital Management, LLC (Colorado (US))
- Elk River Capital Partners, LLC (North Carolina (US))
- ELK RIVER CAPITAL PARTNERS, LLC (Tennessee (US))
- ELK RIVER CAPITAL, L.L.C. (Montana (US))
- Capital Properties Elk River, LLC (Minnesota (US))

* While we strive to keep this information correct and up-to-date, it is not the primary source, and the company registry should always be referred to for definitive information

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- Glossary
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- Medium
- Newsletter
- Problems with our data?
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- Grants

From Estelle Gunkel

How Xcel's land sale became a $65 million flip for private investors

March 7, 2025
By Olivia Carroll

SHARE

This article is the first in a series of articles CUB intends to publish discussing the ongoing conversations around data centers and their potential impacts on Minnesota's residential ratepayers. Find other entries in the series below.

- **Legislative Update: Protecting electric ratepayers from the costs to serve data centers**

- **CUB spearheads nation-leading legislation to protect ratepayers from the costs to serve data centers**

Update September 9, 2025: The Star Tribune reported that Amazon has halted its plans to house a data center on the land outside the Sherco coal plant. Read more here.

Xcel Energy owned 348 acres of land it had used as a buffer to its Sherco coal plant for the last several decades. With the upcoming closure of the generation facility, Xcel sought to sell the buffer land and return the proceeds to its customers. In 2024, Xcel sold the land to an unknown, private corporation called Elk River Technologies, LLC, for $7.9 million.

Less than seven months later, Elk River Technologies resold the same land to Amazon for $73.5 million— almost ten times the amount Xcel (and therefore Xcel's customers) received. Local city officials reportedly observed no physical changes to the land before the resale, nor did the company submit any plans to the city in preparation for future development.

As news outlets reported on the massive resale markup, the public, consumer advocates, and the Minnesota Public Utilities Commission (PUC) all asked the same questions: What happened to make the land value increase by *that* degree in such a short amount of time, and how can we ensure utility customers are appropriately compensated for future land sales? On February 28, the PUC held a hearing to discuss what went wrong.

What happened?

Under Minnesota law, regulated utilities like Xcel must receive PUC approval for land sales exceeding $1 million. Xcel filed its initial petition requesting approval of the sale in September 2022, explaining that Elk River Technologies intended to

purchase the land for the purpose of constructing a data center. The parcel is located next to Xcel's existing Sherco coal plant in Becker, Minnesota, and is well situated for data center development.

To justify why the sale was in the public interest—the standard required for PUC approval—Xcel primarily relied on a land appraisal it had received for the parcel earlier in 2022. Its market value was estimated to be worth approximately $7.7 million based on an independent third-party evaluation. Because Elk River Technologies offered $7.9 million, Xcel claimed the sale was a good deal, and that any additional competitive bidding process would unnecessarily delay customer refunds. Xcel also pointed to comments and testimony from the City of Becker and Sherburne County officials—the community where the land is located—who enthusiastically supported approving the sale under promises of substantial capital investment and increased tax base arising from the imminent development of a data center.

But if selling the land for $7.9 million in April 2024 was such a great deal, how did Elk River Technologies turn around and sell it with little to no improvement months later for $73.5 million? It seems to come down to a mix of poorly hedged bets, a lack of transparency, and a harsh introduction to the volatile market of data centers.

First, the land sale included contract terms that favored the purchaser as demand for data centers grew. Xcel initially entered into a contract to sell the land to Elk River Technologies in July 2022, pending PUC approval. As part of that contract, Xcel offered Elk River Technologies an up-to 18-month option contract for the sale—meaning the price and sale terms were locked in, but Elk River Technologies had 18 months to decide whether or not it actually wanted to purchase the parcel. In that time, Xcel could not sell the land to any other buyer or increase the price. Although the PUC approved the sale in March 2023, Elk River Technologies didn't act on the option to purchase until a year later, closing the deal in April 2024.

Xcel asserted that between entering into the sale contract with Elk River Technologies in 2022 and the actual sale of land in 2024, the market for data

centers dramatically changed as a result of artificial intelligence (AI). This market shift significantly increased the value of land well-suited for data centers (i.e., industrial land with access to existing utility and water infrastructure). But because Xcel was locked into the option contract, they were unable to renegotiate the terms of the deal by the time Elk River Technologies was willing to make the purchase.

Xcel also stated that during the 18 months before the sale, Elk River Technologies performed land assessments and other evaluations of the property in preparation for data center development. Presumably, although this work was technically completed before Xcel sold the land, it accounts for some of the value increase as well. Unfortunately, the PUC's February hearing did not reveal specifics as to what additional work Elk River Technologies did—or who paid for it, so it is difficult to know exactly how that work may have impacted Amazon's purchase price (if at all). One possible change was the installation of a water main line to the property. But the City of Becker received $20.5 million from the state Legislature for spending on infrastructure improvements that supposedly included plans for its construction within that budget. Notably, local officials indicated no permits were granted after Xcel sold the land nor were any visible physical improvements made.

Finally, when the PUC approved Xcel's initial sale it was not aware who Elk River Technologies actually was. Elk River Technologies is, in fact, a subsidiary of Black & Veatch, a Kansas-based engineering and construction firm with expertise in designing and constructing data centers for contracted clients. Black & Veatch has contracted with Xcel Energy before on various energy-related projects.

How do we make sure this doesn't happen again?

The outcome of this land sale is frustrating, to say the least. Had the additional $60 million in profits gone to Xcel instead of Elk River Technologies, customers could have seen a substantially larger refund, and at a time when the utility is requesting a nearly half billion-dollar increase to rates. Although nothing can be done to revise the past sale, the PUC's February hearing sought to flesh out what

lessons could be gleaned to prevent a similar situation in the future. Xcel's primary defense was that the company acted with the best intentions, using the best information it had when it entered into the contract for sale. While this may be true, there are several recommendations Xcel and others at the PUC identified to mitigate similar risks for future land sale transactions:

1. **Limited option contracts:** The length of time Xcel allowed for the option contract with Elk River Technologies left the utility unable to respond to significant market changes as they happened. The regulatory process can take time, and option contracts may be useful negotiation tools for dealing with transactions under uncertain timelines. However, utilities may need to take a more critical approach in future land sale negotiations to limit the amount of time the purchasing party has to make a decision.

2. **Competitive bidding:** While no one can be expected to anticipate sudden changes in the market, relying on one firms' appraisal can be a gamble. During the PUC's initial review of the sale, the Minnesota Department of Commerce agreed to support the transaction but recommended the PUC require competitive bidding for future transactions. Requiring a competitive bidding process can help ensure transparency and fairness of the purchase price, rather than relying on a single estimate from a market appraiser.

3. **Take promised benefits with a grain of salt:** The PUC sought to respect the wishes of the host community in making its decision to approve the sale. The information at the time of the PUC's review pointed to the sale being a reasonable purchase price, and the added benefits promised to Becker made the agreement that much more appealing. As conversations around increased data center deployment in Minnesota continue, this land sale highlights the need for caution. Data centers present an unknown future in a quickly moving, volatile marketplace. Although they often tout promises of job creation, increased tax base, and local economic development, there are currently few regulatory mechanisms in place to ensure those benefits materialize. The 348 acres in Becker may still see a data center developed by Amazon over the next few years. But regulators, lawmakers, local officials, and the general public should carefully scrutinize future projects to ensure Minnesotans are getting the best deal possible.

CUB will continue to engage in data center discussions at the PUC and the legislature as we look for ways to ensure residential utility customers are protected. Stay tuned for future articles on the data center debate.

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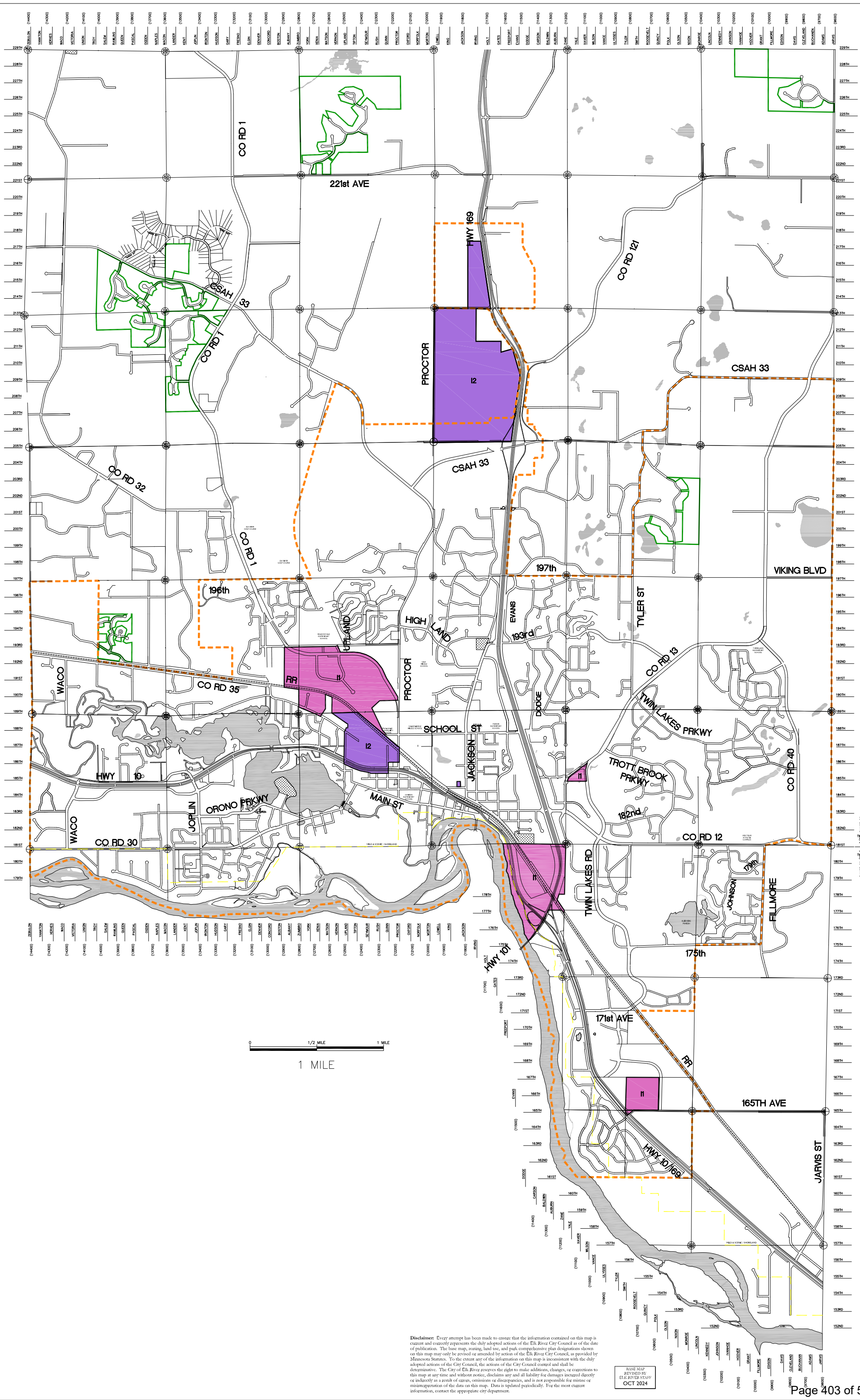

Disclaimer: Every attempt has been made to ensure that the information contained on this map is current and correctly represents the duly adopted actions of the Elk River City Council as of the date of publication. The base map, zoning, land use, and park comprehensive plan designations shown on this map may only be revised or amended by action of the Elk River City Council, as provided by Minnesota Statutes. To the extent any of the information on this map is inconsistent with the duly adopted actions of the City Council, the actions of the City Council control and shall be determinative. The City of Elk River reserves the right to make additions, changes, or corrections to this map at any time and without notice, disclaims any and all liability for damages incurred directly or indirectly as a result of errors, omissions or discrepancies, and is not responsible for misuse or misinterpretation of the data on this map. Data is updated periodically. For the most current information, contact the appropriate city department.

BASE MAP REVISED BY ELK RIVER STAFF
OCT 2024

Request for Action

To
City Council

Item Number
8.1

Meeting Date
June 15, 2026

Prepared By
Joe Stremcha, Business Services Director/Assistant City Administrator

Item Description
Northbound Construction Guaranteed Maximum Price (GMP)

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, the guaranteed maximum price (GMP) of $6,020,589 for Terra Construction to begin constructing the new Northbound liquor store.

Background/Discussion
Advertisements for bidding construction categories began on Friday, May 15 and were due on Tuesday, June 9.

Bid Tabulation Summary

Construction	$5,417,272
Permit	$67,716
GL Insurance	$32,504
Bonds	$40,518
Project Fee	$83,370
CM's Contingency	$270,864
Design Contingency	$108,345
GMP Total	$6,020,589

The GMP does not include fixtures, furniture, and equipment, such as refrigeration units, panels, coolers, and associated MEP/final connections, interior product shelving, building signage, etc. FF&E is estimated to be $750,000.

Financial Impact
The city will bond for this project later this summer and will be paid using annual profits from liquor operations with no impact on property taxpayers.

Mission/Policy/Goal
Meet changing needs - agile.

Attachments
1. 2026.05.15 - Northbound - Architecture
2. GMP Amendment Final - Northbound Terra - 06.11.2026 - Terra Signature

Northbound Liquor Retail

19420 Evans Street NW, Elk River, MN 55330

SHEET INDEX

SHEET INDEX - ARCHITECTURAL

SHEET NUMBER	SHEET NAME
A010	GENERAL NOTES, ABBREVIATIONS AND SYMBOLS
A020	SITE PLAN
A030	CODE REVIEW PLAN
A050	TYPICAL MOUNTING HEIGHTS & FLOOR / WALL TRANSITION DETAILS
A051	TYPICAL SIGNAGE AND EQUIPMENT MOUNTING HEIGHTS
A072	PARTITION TYPES, FLOOR TYPES, ROOF TYPES AND NOTES
A201	LEVEL 1 FLOOR PLAN
A202	MEZZANINE LEVEL FLOOR PLAN
A203	ROOF PLAN
A231	ROOF DETAILS
A301	LEVEL 1 REFLECTED CEILING PLAN
A401	BUILDING ELEVATIONS
A420	SECTIONS
A430	WALL SECTIONS
A431	WALL SECTIONS
A501	INTERIOR ELEVATIONS
A502	ENLARGED TOILET PLANS & ELEVATIONS
A510	MILLWORK DETAILS
A511	MILLWORK DETAILS
A601	DETAILS
A602	DETAILS
A603	TRASH ENCLOSURE DETAILS
A701	LEVEL 1 FINISH FLOOR PLAN
A702	LEVEL 1 FFE PLAN (FOR REFERENCE ONLY)
A720	MATERIAL ID SCHEDULE
A801	DOOR & FRAME, STOREFRONT & HOLLOW METAL FRAME SCHEDULE

Grand total: 26

SHEET LIST - CIVIL

Sheet Number	Sheet Name
C0.0	TITLE SHEET
C0.1	PROJECT NOTES
C0.2	EXISTING CONDITIONS - ADDITIONAL INFO
C1.0	REMOVALS PLAN
C1.1	TREE PRESERVATION PLAN
C2.0	SITE PLAN OVERALL
C2.1	SITE PLAN NORTH
C2.2	SITE PLAN SOUTH
C2.3	TURNING MOVEMENT
C3.0	GRADING PLAN
C3.1	GRADING PLAN NORTH
C3.2	GRADING PLAN SOUTH
C4.0	UTILITY PLAN OVERALL
C4.1	UTILITY PLAN NORTH
C4.2	UTILITY PLAN SOUTH
C5.0	CIVIL DETAILS
C5.1	CIVIL DETAILS
C5.2	CIVIL DETAILS
C5.3	CIVIL DETAILS
C5.4	CIVIL DETAILS
L1.0	LANDSCAPE PLAN OVERALL
L1.1	LANDSCAPE PLAN NORTH
L1.2	LANDSCAPE PLAN SOUTH
L1.3	LANDSCAPE PLAN NOTES & DETAILS
SW1.0	SWPPP - EXISTING CONDITIONS
SW1.1	SWPPP - PROPOSED CONDITIONS
SW1.2	SWPPP - DETAILS
SW1.3	SWPPP - NARRATIVE
SW1.4	SWPPP - ATTACHMENTS
SW1.5	SWPPP - ATTACHMENTS

Grand total: 30

SHEET LIST - STRUCTURAL

Sheet Number	Sheet Name
S000	GENERAL NOTES
S001	GENERAL NOTES AND INSPECTION SCHEDULES
S201	FOUNDATION PLAN
S202	LOW ROOF FRAMING PLAN
S210	ROOF FRAMING PLAN
S300	FOUNDATION SECTIONS
S301	FOUNDATION SECTIONS
S400	FLOOR SECTIONS
S500	ROOF SECTIONS
S501	ROOF SECTIONS
S800	BRACE FRAME ELEVATIONS AND SECTIONS

Grand total: 11

SHEET LIST - MECHANICAL

Sheet Number	Sheet Name
M000	MECHANICAL TITLE SHEET
M101A	LEVEL 1 WASTE & VENT PLAN
M101B	LEVEL 1 DOMESTIC WATER & GAS PLAN
M102	DOMESTIC WATER & GAS ISOMETRICS
M201	LEVEL 1 HVAC PLAN
M300	MECHANICAL ROOF PLAN
M400	MECHANICAL DETAILS
M401	MECHANICAL DETAILS
ME100	MECHANICAL EQUIPMENT SCHEDULES

Grand total: 9

SHEET LIST - ELECTRICAL

Sheet Number	Sheet Name
E000	ELECTRICAL TITLE SHEET
E050	ELECTRICAL SITE PLAN
E101	LEVEL 1 LIGHTING PLAN
E201	LEVEL 1 POWER & SYSTEMS PLAN
E202	MEZZANINE LEVEL ELECTRICAL PLANS & DETAILS
E300	ELECTRICAL RISER DIAGRAM
E301	ELECTRICAL SCHEDULES
E302	ELECTRICAL ROOF PLAN

Grand total: 8

CONTACT INFORMATION

OWNER: City of Elk River
Joe Stremcha, Assistant Business Administrator
13085 Orono Parkway Northeast

763-635-1022
JStremcha@elkrivermn.gov

CIVIL: Civil Site Group
Joseph Rief, EIT
5000 Glenwood Ave, Minneapolis, MN 55422

612-615-0060
jrief@civilsitegroup.com

ARCHITECT: LSE Architects
Brian Tempas, AIA/ Principal
1401 Glenwood Avenue, Minneapolis, MN 55405

612-343-1010
btempas@lse-architects.com

STRUCTURAL: IMEG Corp
Leo J. Schaefers, PE
800 Washington Avenue N | Suite 640 | Minneapolis, MN 55401

763-595-3111
leo.j.schaefers@imegcorp.com

MECHANICAL: Steen Engineering
John Hazucha, PE
5430 Douglas Dr N, Crystal, MN 55429

763-585-6742
johnh@steeneng.com

ELECTRICAL: Steen Engineering
John Alseth, PE
5430 Douglas Dr N, Crystal, MN 55429

763-585-6742
EMAIL@steeneng.com

LSE ARCHITECTS

LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

www.lse-architects.com

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Northbound Liquor Retail

19420 Evans Street NW,
Elk River, MN 55330

Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

TITLE SHEET

Project	25.1018.01	**Drawing Number**
Date	May 14th, 2026	
Drawn by	SEP	
Checked by	BT	**A000**

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ABBREVIATIONS

A

AB	ANCHOR BOLT
AC	AIR CONDITIONER
ACB	ACOUSTIC CEILING BAFFLE
ACC	ACCESSORY
ACL	ACOUSTICAL CLOUD
AFL	ACCESS FLOORING
ACP	ACOUSTIC CEILING PANEL
ACT	ACOUSTIC CEILING TILE
ADJ	ADJUSTABLE
AFF	ABOVE FINISHED FLOOR
AGG	AGGREGATE
ALT	ALTERNATE
ALUM	ALUMINUM
ANOD	ANODIZED
AP	ACCESS PANEL
APP	APPLIANCE
APPROX	APPROXIMATE
ARP	ACOUSTIC REFLECTIVE PANEL
ART	ARTWORK
AV	AUDIO VISUAL
AWP	ACOUSTIC WALL PANEL
ARP	ACOUSTIC REFLECTIVE PANEL

B

BM	BENCH MARK
BATT	BATT INSULATION
BD	BOARD
BFE	BOTTOM FOOTING ELEVATION
BG-	BUMPER GUARD
BIT	BITUMINOUS
BLDG	BUILDING
BLK	BLOCK
BLKG	BLOCKING
BM	BEAM
B.O.	BOTTOM OF
BOTT	BOTTOM
BR	BRICK
BRG	BEARING
BUR	BUILT-UP ROOF

C

CAB	CABINET
CB	CATCH BASIN
CBD	CEMENTITIOUS BOARD
CFM	CUBIC FEET PER MINUTE
CG	CORNER GUARD
CH	COAT HOOK
CHBD	CHALK BOARD
CHR	CHAIR RAIL
CIP	CAST IN PLACE
CJ	CONTROL JOINT
CL	CENTER LINE
CLG	CEILING
CLO	CLOSET
CLR	CLEAR
CMU	CONCRETE MASONRY UNIT
CO	CLEANOUT
CONC	CONCRETE
CONF	CONFERENCE
CONT	CONTINUOUS
COL	COLUMN
CONST	CONSTRUCTION
CORR	CORRIDOR
CP	CEMENT PLASTER
CPT	CARPET
CPTB	CARPET BASE
CPTW	WALK OFF CARPET TILE
CS	CONCRETE SEALER
CSMU	CALCIUM SILICATE MASONRY UNIT
CST	CAST STONE
CSWK	CASEWORK
CT	CERAMIC TILE
CTB	CERAMIC TILE BASE
CTF	CERAMIC TILE FLOORING
CTW-	CERAMIC WALL TILE
CUH	CABINET UNIT HEATER
CW	CURTAIN WALL

D

DEFS	DIRECT APPLIED EXTERIOR FINISH
DEPT	DEPARTMENT
DEMO	DEMOLITION OR DEMOLISH
DF	DRINKING FOUNTAIN
DIA	DIAMETER
DIM	DIMENSION
DIR	DIRECTORY
DIS	DISPLAY CASE
DKG	DECKING
DN	DOWN
DR	DOOR
DRP	DRAPERY
DS	DOWNSPOUT
DWLS	DOWELS
DWG	DRAWING

E

E	EAST
EA	EACH
EFIS	EXTERIOR FINISHED INSULATION SYSTEM
EJ	EXPANSION JOINT
ELEC	ELECTRIC
ELEV	ELEVATION OR ELEVATOR
ENT	ENTRANCE
EP	EPOXY PAINT
EPB	EPOXY POURED BASE
EPF	EPOXY FURED FLOORING
EPW	EPOXY POURED WALL
EQ	EQUAL
EQUIP	EQUIPMENT
EW	EACH WAY
EWC	ELECTRIC WATER COOLER
EXIST	EXISTING
EXP	EXPOSED
EXT	EXTERIOR

F

FB	FACE BRICK
FD	FLOOR DRAIN
FDN	FOUNDATION
FE	FIRE EXTINGUISHER
FEC	FIRE EXTINGUISHER CABINET
FF	FINISHED FLOOR
FFE	FINISH FLOOR ELEVATION
FF&E	FURNISHINGS, FIXTURES, AND EQUIPMENT
FIN	FINISH
FIXT	FIXTURE
FLR	FLOOR
FO	FACE OF
FP	FIREPLACE / INSERT
FR	FIRE RATED
FRG	FIBERGLASS REINFORCED GYPSUM
FRP	FIBERGLASS REINFORCED PANELING
FT	FOOT OR FEET
FTG	FOOTING
FURR	FURRING
FV	FIELD VERIFY

G

GALV	GALVANIZED
GB / GYP BD	GYPSUM BOARD
GCMU	GLAZED CONCRETE MASONRY UNIT
GC	GENERAL CONTRACTOR
GL-	GLASS OR GLAZING
GLU-LAM	GLUE LAMINATED
GMU	GLASS MASONRY UNIT
GR	GROUT
GROM	GROMMET

H

HC	HANDICAPPED
HD	HAND DRYER
HDW	HARDWARE
HDWD	HARDWOOD
HT	HEIGHT
HM	HOLLOW METAL
HORZ	HORIZONTAL
HR	HOUR
HVAC	HEATING VENTILATION AIR CONDITIONING

I

ID	INSIDE DIAMETER
INT	INTERIOR
INSUL	INSULATION
INV	INVERT

J

JAN	JANITOR
JBE	JOIST BEARING ELEVATION
JST	JOIST

K

KO	KNOCK OUT

L

LAB	LABORATORY
LAD	LADDER
LAV	LAVATORY
LF	LINEAL FOOT
LGT	LIGHT
LKR	LOCKER
LLH	LONG LEG HORIZONTAL
LLV	LONG LEG VERTICAL
LSE	LAWAL SCOTT ERICKSON
LVR	LOUVER
LWC	LINEAR WOOD CEILING

M

MAF	MODULAR ATHLETIC FLOORING
MAS	MASONRY
MAT	MATERIAL
MAX	MAXIMUM
MEB	MECHANICAL EPOXY WALL BASE COATING
MECH	MECHANICAL
MEF	MECHANICAL EPOXY FLOOR COATING
MEL	MELAMINE
MEMB	MEMBRANE
MET FAB	METAL FABRICATION
MEZZ	MEZZANINE
MFR	MANUFACTURER
MIN	MINIMUM OR MINUTES
MISC	MISCELLANEOUS
MKBD	MARKER BOARD
ML	METAL LAMINATE
MLWK	MILLWORK
MO	MASONRY OPENING
MP	METAL PANEL
MPI	METAL PANEL INSULATED
MR	MIRROR
MT	METAL TRIM
MTL	METAL

N

N	NORTH
NACP	NON-ACOUSTICAL CEILING PANEL
NIC	NOT IN CONTRACT
NOM	NOMINAL
NO	NUMBER
NTS	NOT TO SCALE

O

OA	OVERALL
OC	ON CENTER
OCD	OVERHEAD COILING DOOR
OCG	OVERHEAD COILING GRILLE
OD	OUTSIDE DIAMETER
OFF	OFFICE
OPG	OPENING
OPP	OPPOSITE
ORN MET	ORNAMENTAL METAL ASSEMBLY
ORN RAIL	ORNAMENTAL RAILING
OSD	OVERHEAD SECTIONAL DOOR

P

PC	PRECAST CONCRETE
PCF	POLISHED CONCRETE FINISH
PERF	PERFORATED
PL	PLATE OR PLASTIC LAMINATE
PLAM	PLASTIC LAMINATE
PLAS	PLASTER
PLBG	PLUMBING
PLYWD	PLYWOOD
PNL	PANEL OR PANELING
PS	PROJECTION SCREEN
PT	PAINT
PULL	CABINETRY PULL

Q

QT	QUARRY TILE
QTB	QUARRY TILE BASE
QZ	QUARTZ

R

R	RISER OR RADIUS
RAF	RESILIENT ATHLETIC FLOORING
RB	RESILIENT BASE
RD	ROOF DRAIN
REF	REFRIGERATOR
REINF	REINFORCED
REQ	REQUIRED
REV	REVERSE
RM	ROOM
RO	ROUGH OPENING
RP	RESIN PANEL
RSF	RESILIENT SHEET FLOORING
RST	RESILIENT STAIR TREAD
RTF	RESILIENT TILE FLOORING
RTS	RESILIENT TRANSITION STRIP
RWL	RAIN WATER LEADER

S

S	SOUTH
SC	SEALED CONCRETE
SCG	SIDE COILING GRILLE
SCHED	SCHEDULE
SCT	STATIC CONTROL TILE
SDT	STATIC DISSIPATIVE TILE
SECT	SECTION
SF	SQUARE FOOT / FEET
SG	SNOW GUARD
SGFT	SAFETY STRUCTURAL GLAZED FACING TILE
SHP	SHOWER PAN
SIGN	SIGNAGE / IDENTIFYING DEVICE
SIM	SIMILAR
SLW-	SLATWALL
SPF	SPECIAL FINISH
SPEC	SPECIFICATION
SQ	SQUARE
SS	STAINLESS STEEL
SSM	SOLID SURFACE MATERIAL
ST	STAIN
STD	STANDARD
STL	STEEL
STN	STONE SLAB
STN-B	STONE TILE BASE
STN-T	STONE TILE
STOR	STORAGE
SUSP	SUSPENDED
SW	SWITCH
SYM	SYMMETRICAL

T

T & G	TONGUE AND GROOVE
TA	TOILET ACCESSORY
TBD	TO BE DETERMINED
TCP	TOILET COMPARTMENT PARTITION
TEL	TELEPHONE
TEMP	TEMPORARY
TFE	TOP OF FOOTING ELEVATION
THR	THRESHOLD
TKBD	TACKBOARD
TO	TOP OF
TOM	TOP OF MASONRY
TOS	TOP OF STEEL
TOW	TOP OF WALL
TR	TRIM
TV	TELEVISION OR MONITOR
TYP	TYPICAL
TZ	TERRAZZO
TZB	TERRAZZO BASE

U

UNO	UNLESS NOTED OTHERWISE
UPH	UPHOLSTERY

V

VFY	VERIFY
VERT	VERTICAL
VEST	VESTIBULE
VIF	VERIFY IN FIELD
VP-SF	VENEER PLASTER
VRB-	VINYL WRAPPED RUBBER BASE
VTC	VEHICLE TRAFFIC COATING

W

W	WEST
WAF	WOOD ATHLETIC FLOORING
WC	WATER CLOSET OR WALLCOVERING
WD	WOOD
W / D	WASHER / DRYER
WD SHTG	WOOD SHEATHING
WDB	WOOD BASE
WDC	WOOD CEILING SYSTEM
WDF	WOOD FLOORING
WDP	WOOD PANEL
WDV	WOOD VENEER
WF	WINDOW FILM
WG	WALL GUARD
WGT	WEIGHT
WH	WATER HEATER
WP	WALL PROTECTION
WR	WASTE RECEPTACLE
WT	WINDOW TREATMENT
WVL	WOOD VENEER LAMINATE
WWF	WELDED WIRE FABRIC

Z

Z	ZEE CHANNEL

DRAWING SYMBOLS

00 KEYNOTES	100A DOOR #
00 WINDOW SHADE	W10 WINDOW
F1 FLOOR TAG	SF-10 STOREFRONT
W1 6" EXT WALL TAG	CW-10 CURTAIN WALL
R1 ROOF TAG	LV10 LOUVER
FINISHED FLOOR ELEVATION	A 4 MARKER BOARD
ROOM A100 ROOM NAME/ NUMBER	MATERIAL ID
A / B MATCH LINE	GRID NEW GRID
3 / A401 BUILDING SECTION	GRID EXISTING GRID
3 / A301 BUILDING / INTERIOR ELEVATION	FLOOR FINISH TRANSITION
3 / A301 FRAME ELEVATION	BREAK LINE
DETAIL # 1 / A201 NAME SCALE SHEET #	NORTH ARROW NORTH
A3 / S_E WALL TYPE / ADDITIONAL INFORMATION / ACOUSTICAL	1 REVISION CLOUD

MATERIAL SYMBOLS

METAL PANEL	EARTH 45°
EXISTING CONSTRUCTION TO REMAIN	2 x 6 DIMENSIONAL LUMBER
REMOVE EXISTING CONSTRUCTION	PLYWOOD
EARTH	METAL
GRANULAR FILL	RIGID INSULATION
CONCRETE	BATT INSULATION
CONCRETE BLOCK	E.I.F.S.
BRICK	CEMENT PLASTER/ STUCCO / SAND
STONE , MARBLE, GRANITE	GYP. BD.
TERRAZZO	EXPANSION MATERIAL
FINISHED WOOD	ACOUSTICAL TILE/PANEL

GENERAL NOTES

1. PROVIDE WALL BLOCKING FOR ALL WALL SUPPORTED ITEMS INCLUDING BUT NOT LIMITED TO WALL CABINETS, TRIMS, WINDOWS TREATMENTS FASTENINGS, DOOR STOPS, TOILET ACCESSORIES, VISUAL DISPLAY BOARDS ETC.
2. SEE STRUCTURAL FOR ALL CONCRETE FLOOR RECESSES. PROVIDE POSITIVE SLOPE TO ALL FLOOR AND TRENCH DRAINS.
3. REFER TO CODE SHEETS FOR LOCATIONS OF ALL FIRE RATED BUILDING WALLS. PROVIDE FIRE RATED ASSEMBLY FOR ALL PENETRATIONS AND OPENINGS TO MEET THE REQUIRED FIRE RATINGS.
4. ALL CASEWORK IS NOTED ON INTERIOR ELEVATIONS.
5. ALL INTERIOR WALLS ARE A6 UNO. REFER TO STRUCTURAL DRAWINGS FOR THICKENED FLOOR SLABS.
6. CONTRACTOR/SUBCONTRACTOR TO VERIFY AND COORDINATE THE INSTALLATION OF ALL EQUIPMENT AND OWNER SUPPLIED ITEMS. BACKINGS, ROUGH-INS AND FINAL HOOK-UPS ARE TO BE COORDINATED BY GENERAL CONTRACTOR.
7. CONTRACTOR/SUBCONTRACTOR IS TO PROVIDE BACKING AS REQUIRED FOR MOUNTING OF ALL WALL, CEILING AND PARTITION MOUNTED ITEMS SUCH AS SHELVING, SPECIAL LIGHTING, TABLE BRACKETS, EQUIPMENT AND TELEVISIONS. LOCATIONS AND REQUIREMENTS ARE TO BE COORDINATED WITH PLUMBING, MECHANICAL, ELECTRICAL, FOOD SERVICE SUB-CONTRACTOR AND OWNER'S REPRESENTATIVE.
8. CONTRACTOR/SUBCONTRACTOR SHALL VERIFY LOCATIONS OF ALL FOOD SERVICE EQUIPMENT AND COORDINATE LOCATIONS OF FLOOR SINKS, FLOOR DRAINS, TROUGH DRAINS, SLAB DEPRESSIONS, RAISED CURBS, ELECTRICAL/PLUMBING STUBOUTS AND ALL OTHER WORK UNDER THE SCOPE OF RESPONSIBILITIES RELATED TO THIS EQUIPMENT. REFER TO DRAWINGS AND SPECIFICATIONS FOR CLARIFICATION.
9. GENERAL CONTRACTOR SHALL VERIFY WITH MECHANICAL CONTRACTORS ALL MECHANICAL DUCT SHAFTS, BOILER STACK, TOILET EXHAUST DUCTS, WATER CLOSET TRAPS, FLOOR DRAINS, ETC. BEFORE SETTING ANY FLOORS.
10. FIRE RATED WALLS AND ENCLOSURES BY GENERAL CONTRACTOR. VERIFY ALL PENETRATIONS BY OTHER TRADES. ALL CONTRACTORS/SUBCONTRACTORS ARE RESPONSIBLE FOR FIRE STOPPING AS REQUIRED.
11. TOPOGRAPHY LINES ARE USED TO REPRESENT DESIGN INTENT ONLY. REFER TO SURVEY/ CIVIL DRAWINGS FOR GRADING INFO.

GENERAL PARTITION NOTES

1. NOT ALL INTERIOR PARTITIONS SHOWN ON THIS SHEET ARE NECESSARILY USED IN THE PROJECT. SEE FLOOR PLANS FOR DESIGNATION OF PARTITIONS.
2. PARTITIONS SHALL BE TYPE **A6** UNLESS NOTED OR TAGGED OTHERWISE ON PLANS.
3. SEE "INTERIOR PARTITION TYPE SUBSCRIPT KEY" FOR SYMBOLS USED TO DESCRIBE PARTITION HEIGHTS AND ACOUSTICAL INSULATION.
4. PARTITION TYPES DESCRIBE GENERAL REQUIREMENTS FOR PARTITION CONSTRUCTION. REFER TO SPECIFICATIONS FOR REQUIREMENTS OF TESTING AGENCIES FOR SPECIFICS.
5. GYPSUM ASSOCIATION (GA) AND UNDERWRITER'S LABORATORIES, INC. (UL) WILL VARY DEPENDING ON THE MANUFACTURER OF COMPONENTS ACTUALLY USED. VARIATION FROM DESIGNATED UL NUMBERS SHALL BE APPROVED BY THE AUTHORITY HAVING JURISDICTION.
6. TYPICAL FLOOR PLAN DIMENSIONS OF PARTITIONS ARE TO THE NOMINAL FINISHED FACE OF GYPSUM BOARD UNLESS NOTED TO THE CENTERLINE OF THE PARTITION. WHERE A CLEAR DIMENSION OR OPENING IS REQUIRED OR NOTED, MEASURE DIMENSION TO FINISHED FACE OF PARTITION.\
7. ALL WOOD BLOCKING IN WALL FOR ATTACHMENT OF WALL HUNG EQUIPMENT, TO BE FIRE TREATED
8. INSTALL 5/8" TYPE 'X' GYPSUM BOARD AT ALL PARTITIONS UNLESS NOTED OTHERWISE
9. REFER TO CODE PLANS FOR LOCATIONS OF SMOKE AND FIRE RATED WALLS AND SHAFTS.
10. ALL THROUGH-WALL PENETRATIONS IN RATED WALLS TO BE FIRESTOPPED / FIRE CAULKED AS REQUIRED TO MAINTAIN WALL FIRE RATING.
11. ALL THROUGH-WALL DUCTWORK IN RATED WALLS TO HAVE FIRE / SMOKE DAMPERS AS REQUIRED TO MAINTAIN WALL RATING AND MEET ALL APPLICABLE CODES. SEE MECHANICAL DRAWINGS.
12. ALL PARTITIONS SHALL BE ACOUSTICALLY RATED UNLESS NOTED OTHERWISE. ALL ELEMENTS OF ACOUSTIC RATED PARTITIONS SHALL EXTEND TO ROOF OR FLOOR DECK ABOVE.
13. INSTALL ACOUSTICAL SEALANT AT ACOUSTICALLY RATED PARTITIONS. SEE GENERAL PARTITION NOTES 19 AND 20.
14. WASTE LINES AND VERTICAL RAINWATER LEADERS TO BE SOUND INSULATED. ELECTRICAL (INCLUDING LOW-VOLTAGE) DEVICES AND BOXES TO BE OFFSET / STAGGERED FROM DEVICES AND BOXES ON OPPOSITE SIDE OF WALL. DO NOT INSTALL BACK TO BACK.
15. INSTALL GYPSUM TILE BOARD BACKER PANELS AND/OR CEMENT BACKER BOARD AT AREAS SCHEDULED TO RECEIVE CERAMIC TILE FINISH AND AS REQUIRED BY CODE. FOR WALLS SCHEDULED TO RECEIVE PAINT ABOVE CERAMIC TILE, INSTALL PAPER-FACED MOISTURE-RESISTANT GYPSUM BOARD PANELS TO PROVIDE A SMOOTH PAINTABLE SURFACE.
16. INSTALL IMPACT RESISTANT GYPSUM BOARD PANELS FROM FINISHED FLOOR TO A HEIGHT OF 8'-0" AT STORAGE 124
17. PENETRATIONS IN RATED PARTITIONS AND CONNECTIONS OF THE PARTITIONS TO OTHER PORTIONS OF THE WORK SHALL BE IN ACCORDANCE WITH THE MANUFACTURERS' RECOMMENDED DETAILS AND IN COMPLIANCE WITH APPLICABLE TESTING AGENCY REQUIREMENTS.
18. APPLY 1/4" MINIMUM CONTINUOUS BEAD OF ACOUSTICAL SEALANT AT PERIMETERS OF PARTITIONS WHERE THEY MEET ADJACENT SURFACES INCLUDING APPLYING A DOUBLE BEAD AT UNDERSIDE OF RUNNER CHANNELS PRIOR TO ANCHORING TO FLOOR. SEAL CONSTRUCTION AT PERIMETERS, BEHIND CONTROL JOINTS AND AT OPENINGS AND PENETRATIONS.
19. INSERT ACOUSTICAL BATT INSULATION BACKING AND APPLY ACRYLIC-BASED SMOKE AND ACOUSTIC SEALANT AT GAPS OF 1/2" OR MORE AROUND THROUGH-WALL PENETRATIONS INCLUDING, BUT NOT LIMITED TO SPRINKLER PIPING, ELECTRICAL CONDUITS AND MECHANICAL DUCTWORK. (GAPS LESS THAN 1/2" ARE STILL REQUIRED TO BE SEALED WITH ACOUSTICAL SEALANT.)
20. AT ALL EXTERIOR WALLS AND PARAPETS, WOOD BLOCKING AND SHEATHING EXCEEDING 24 INCHES ABOVE THE ROOF DECK USED IN ROOF CONSTRUCTION FOR EQUIPMENT SUPPORT, BUILDING OR ROOF SYSTEM JOINTS, SKYLIGHT OR MECHANICAL EQUIPMENT, CURBS, CANTS, BLOCKING AND BACKING, AND FOR PARAPET OR ROOF EDGE CONSTRUCTION SHALL BE FIRE-RETARDANT-TREATED WOOD.
21. AT ALL FIRE WALLS, FIRE BARRIERS, FIRE PARTITIONS, SMOKE BARRIERS AND SMOKE PARTITIONS OR ANY OTHER WALL REQUIRED TO HAVE PROTECTED OPENINGS OR PENETRATIONS SHALL BE EFFECTIVELY AND PERMANENTLY IDENTIFIED WITH SIGNS OR STENCILING. SUCH IDENTIFICATION SHALL:
    A. BE LOCATED IN ACCESSIBLE CONCEALED FLOOR, FLOOR-CEILING OR ATTIC SPACES;
    B. BE LOCATED WITHIN 15 FEET (4572 MM) OF THE END OF EACH WALL AND AT INTERVALS NOT EXCEEDING 30 FEET (9144 MM) MEASURED HORIZONTALLY ALONG THE WALL OR PARTITION; AND
    C. INCLUDE LETTERING NOT LESS THAN 3 INCHES (76 MM) IN HEIGHT WITH A MINIMUM 3/8 INCH (9.5 MM) STROKE IN A CONTRASTING COLOR CORPORATING THE SUGGESTED WORDING. "FIRE AND/OR SMOKE BARRIER—PROTECT ALL OPENINGS" OR OTHER WORDING.

REFLECTED CEILING PLAN GENERAL NOTES

1. REFER TO PROJECT SPECIFICATION MANUAL FOR FURTHER PRODUCT AND INSTALLATION INFORMATION.
2. ALL HARD SURFACE CEILINGS IN AREA OF WORK TO BE PAINTED PT-1, UNLESS NOTED OTHERWISE.
3. CENTER ALL DEVICES IN CEILING TILE (i.e. SPRINKLER HEADS, DOWN LIGHTS, SPEAKERS, ETC.) UNLESS NOTED OTHERWISE.
4. REFER TO ELECTRICAL DRAWINGS FOR FIXTURE TYPES.
5. REFER TO MECHANICAL DRAWINGS FOR DIFFUSER LOCATIONS. ALL DIFFUSERS IN CEILING TO BE PAINTED TO MATCH ADJACENT CEILING, UNLESS NOTED OTHERWISE.
6. FINISH ALL EXPOSED SIDES OF SOFFITS TO MATCH, TYP, UNLESS NOTED OTHERWISE.
7. PAINT ALL GYPSUM BOARD CEILINGS PT-1, UNLESS NOTED OTHERWISE. GYPSUM BOARD CEILINGS IN PUBLIC RESTROOMS TO BE EP-1, UNLESS NOTED OTHERWISE.

ROOF PLAN GENERAL NOTES

1. TYPICAL ROOF MEMBRANE CONSISTS OF A 45 MIL. EPDM BALLAST ROOFING SYSTEM AS SPECIFIED. ENTRY CANOPY'S, VESTIBULES AND PORTE-COCHERE IS 60 MIL. EPDM ADHERED ROOFS.
2. TYPICAL ROOF INSULATION CONSISTS OF (2) LAYERS OF POLYISOCYANURATE INSULATION. (2" BASE LAYER AND 2" SECOND LAYER FOR R VALUE OF 22.24). 1/2" COVERBOARD TOP LAYER.
3. NUMBERS NOTED IN CIRCLES ON ROOF PLAN DENOTE TOTAL ROOF INSULATION THICKNESS EXCLUDING 1/4" COVER BOARD CAP. ROOF SLOPE (R.S.T.) HAVE A 2" BASE LAYER AND A TAPERED TOP LAYER OF INSULATION WITH 1/4" COVER BOARD. ALL TAPERED INSULATION STARTS AT 1" MINIMUM THICKNESS.
4. REFER TO DETAIL 4/A231 FOR ROOF HATCH DETAIL.
5. REFER TO DETAIL 2/A231 FOR TYPICAL ROOF DRAIN.
6. REFER TO DETAIL 5/A601 FOR TYPICAL METAL WALL/ROOF FLASHING AT GENERIC WALL INTERSECTION TRANSITIONS.
7. REFER TO DETAIL 9/A231 FOR FLASHING DETAIL OF SINGLE PIPE, CONDUITS, ETC.
8. REFER TO DETAIL 6/A231 FOR PLUMBING VENT STACK.
9. REFER TO DETAIL __/A____ FOR MECHANICAL MULTIPLE PIPE CURB AND BOX DETAIL.
10. REFER TO DETAIL 8/A231 FOR MECHANICAL EQUIPMENT BOX CURB DETAIL.
11. REFER TO MECHANICAL AND ELECTRICAL DRAWINGS FOR ALL ROOF OPENING SIZES, OPENING TYPES, LOCATIONS AND TYPES OF VENTS AND FLUES. AVOID PLACING EQUIPMENT IN DRAINAGE CREASES OF ROOF.
12. ROOF OVERFLOW DRAIN SHALL BE INSTALLED 2" ABOVE MAIN AREA ROOF DRAIN SPILL LINE. NOTE DISCHARGE RUN LOCATION. DO NOT INSTALL OVERFLOW ROOF DRAIN IN A SUMP CONDITION. (NOTED R.O.D. ON PLAN).
13. ALL ROOF OVERFLOW SCUPPERS SHALL BE 8" WIDE UNLESS NOTED OTHERWISE (NOTED R.O.S. ROOF PLAN). INSTALL 2" ABOVE PRIMARY DRAIN LINE.

ROOF ABBREVIATIONS

RSS ROOF SLOPE (STRUCTURAL)	
RST ROOF SLOPED (TAPERED INSULATION)	
ROS ROOF OVERFLOW SCUPPER	
RS ROOF SCUPPER	
ROD ROOF OVERFLOW DRAIN	
RTU ROOF TOP UNIT, SEE MECHANICAL	
E-RS EXISTING ROOF SCUPPER (FIELD VERIFY)	

ROOF SYMBOLS

- PRIMARY ROOF DRAIN
- OVERFLOW ROOF DRAIN
- TAPERED ROOF INSULATION

INSTALLATION OF GYP.BD. / SOFFITS / CEILINGS

1. GENERAL: FOR TRIM WITH BACK FLANGES INTENDED FOR FASTENERS, ATTACH TO FRAMING WITH SAME FASTENERS USED FOR PANELS. OTHERWISE, ATTACH TRIM ACCORDING TO MANUFACTURER'S WRITTEN INSTRUCTIONS. PROVIDE TYPE WITH FACE FLANGE TO RECEIVE JOINT COMPOUND EXCEPT WHERE SEMI-FINISHING TYPE IS INDICATED.
2. INSTALL METAL CORNER BEADS AT OUTSIDE OR EXTERNAL CORNERS.
3. INSTALL METAL EDGE TRIM WHENEVER EDGE OF GYPSUM BOARD WOULD OTHERWISE BE EXPOSED OR SEMI-EXPOSED.
4. INSTALL CONTROL JOINTS WHERE INDICATED; IF NOT INDICATED, INSTALL CONTROL JOINTS IN SPECIFIC LOCATIONS APPROVED BY ARCHITECTS FOR VISUAL EFFECT.
    A. SPACING
        a. DO NOT EXCEED 30 FEET O.C. MAXIMUM FOR WALLS.
        b. DO NOT EXCEED 50 FEET O.C. MAXIMUM FOR CEILINGS WITH PERIMETER RELIEF, AND 30 FEET O.C. MAXIMUM FOR CEILINGS WITHOUT PERIMETER RELIEF.
        c. REGARDLESS OF SPACING INDICATED ABOVE, DO NOT EXCEED 2500 SQ. FT. OF CEILING AREAS WITH PERIMETER RELIEF AND 900 SQ. FT. WITHOUT PERIMETER RELIEF.

FINISH PLAN NOTES

1. REFER TO FINISH PLANS, ELEVATIONS, REFLECTED CEILING PLANS, ROOM FINISH SCHEDULE AND SPECIFICATIONS MANUAL FOR FURTHER FINISH INFORMATION.
2. PAINT ALL HARD SURFACE CEILINGS AND SOFFITS IN THE AREA OF WORK PT-1, FLAT FINISH, U.N.O.
3. EXISTING AND NEW GYP. BD. WALLS IN AREA OF WORK TO BE PAINTED PT-2, EGGSHELL FINISH, U.N.O.
4. ALL HOLLOW METAL DOOR FRAMES, METAL RAILINGS, STAIR PANS, STRINGERS, ETC. IN AREA OF WORK TO BE PAINTED PT-3, SEMI-GLOSS FINISH, U.N.O.
5. REFER TO ALL ALTERNATES FOR ADDITIONAL INFORMATION. SEE DWGS & SPECIFICATION MANUAL.
6. ALL CEILING INFORMATION IS LOCATED ON THE REFLECTED CEILING PLANS (RCP) AND DETAILS.
7. PREPARE OR REPAIR ALL SUBSTRATES AS RECOMMENDED BY THE MANUFACTURER AS NEEDED FOR PROPER FINISH MATERIAL INSTALLATION.
8. ALL NEW WINDOW SILLS TO BE SOLID SURFACE SSM-1.
9. INSTALL STAINLESS STEEL CORNER GUARDS (CG-1) AT ALL OUTSIDE GYP. BD. CORNERS (TO BE PAINTED) WITHIN THE AREA OF WORK (TYP.).
10. PROVIDE TRANSITION STRIPS AT ALL FLOORING CHANGES. REFER TO SHEET A-050 FOR TRANSITION TYPES PER CONDITION.
11. PROVIDE METAL TRANSITION STRIPS (MT) AT ALL OUTSIDE TILED CORNERS AND EXPOSED TILE EDGES. SEE ELEVATIONS FOR LOCATIONS AND PROJECT MANUAL FOR MORE INFORMATION.
12. SEE SHEET A-050 FOR TYPICAL MOUNTING HEIGHTS & FLOOR TRANSITION DETAILS

LSE ARCHITECTS

LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

www.lse-architects.com

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Northbound Liquor Retail

19420 Evans Street NW,
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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

GENERAL NOTES, ABBREVIATIONS AND SYMBOLS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	Author	**A010**	
Checked by	BT		

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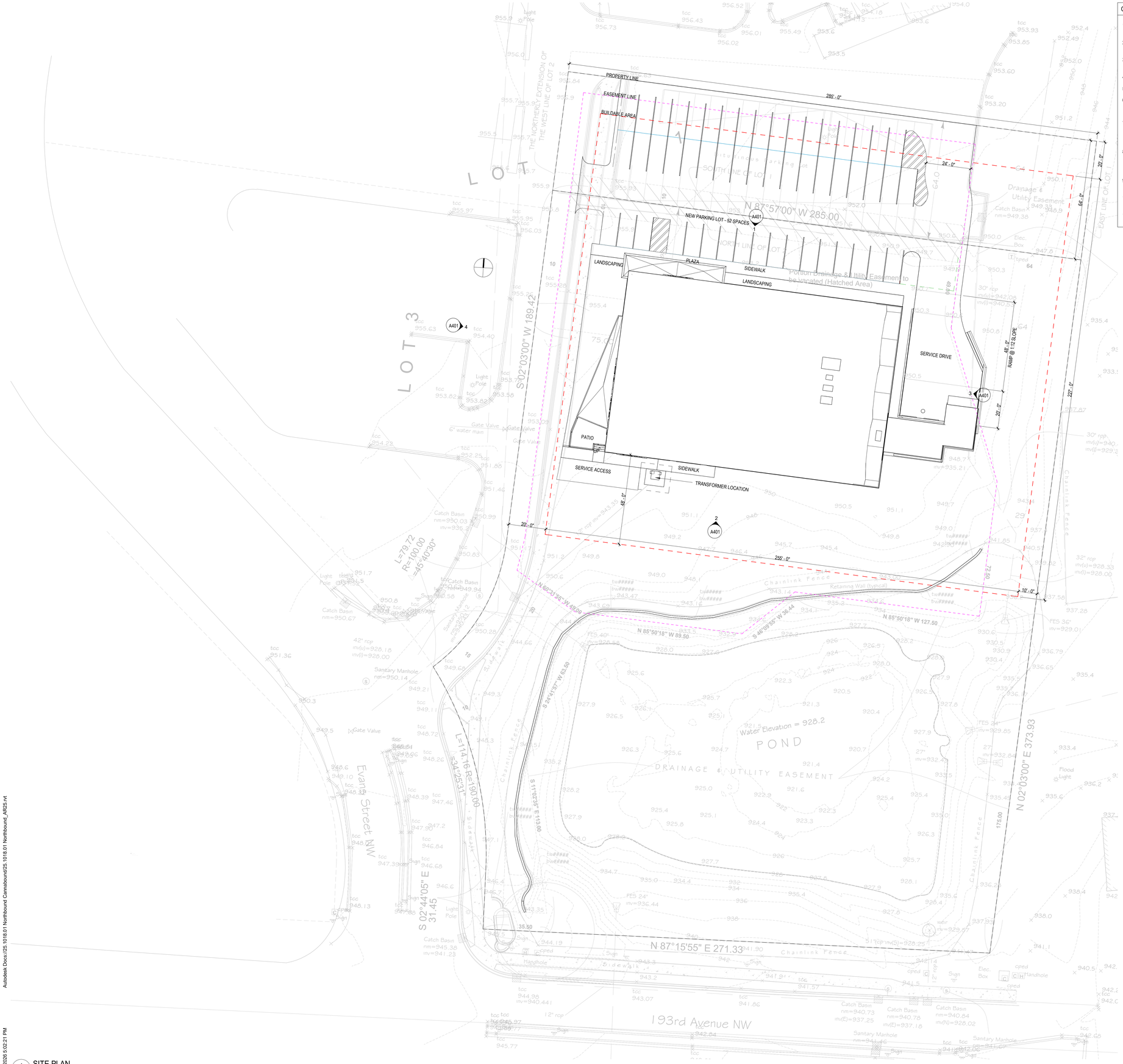

GENERAL NOTES

1. PROVIDE WALL BLOCKING FOR ALL WALL SUPPORTED ITEMS INCLUDING BUT NOT LIMITED TO WALL CABINETS, TRIMS, WINDOWS TREATMENTS FASTENINGS, DOOR STOPS, TOILET ACCESSORIES, VISUAL DISPLAY BOARDS ETC.
2. SEE STRUCTURAL FOR ALL CONCRETE FLOOR RECESSES. PROVIDE POSITIVE SLOPE TO ALL FLOOR AND TRENCH DRAINS.
3. REFER TO CODE SHEETS FOR LOCATIONS OF ALL FIRE RATED BUILDING WALLS. PROVIDE FIRE RATED ASSEMBLY FOR ALL PENETRATIONS AND OPENINGS TO MEET THE REQUIRED FIRE RATINGS.
4. ALL CASEWORK IS NOTED ON INTERIOR ELEVATIONS.
5. ALL INTERIOR WALLS ARE A6 UNO. REFER TO STRUCTURAL DRAWINGS FOR THICKENED FLOOR SLABS.
6. CONTRACTOR/SUBCONTRACTOR TO VERIFY AND COORDINATE THE INSTALLATION OF ALL EQUIPMENT AND OWNER SUPPLIED ITEMS. BACKINGS, ROUGH-INS AND FINAL HOOK-UPS ARE TO BE COORDINATED BY GENERAL CONTRACTOR.
7. CONTRACTOR/SUBCONTRACTOR IS TO PROVIDE BACKING AS REQUIRED FOR MOUNTING OF ALL WALL, CEILING AND PARTITION MOUNTED ITEMS SUCH AS SHELVING, SPECIAL LIGHTING, TABLE BRACKETS, EQUIPMENT AND TELEVISIONS. LOCATIONS AND REQUIREMENTS ARE TO BE COORDINATED WITH PLUMBING, MECHANICAL, ELECTRICAL, FOOD SERVICE SUB-CONTRACTOR AND OWNER'S REPRESENTATIVE.
8. CONTRACTOR/SUBCONTRACTOR SHALL VERIFY LOCATIONS OF ALL FOOD SERVICE EQUIPMENT AND COORDINATE LOCATIONS OF FLOOR SINKS, FLOOR DRAINS, TROUGH DRAINS, SLAB DEPRESSIONS, RAISED CURBS, ELECTRICAL/PLUMBING STUBOUTS AND ALL OTHER WORK UNDER THE SCOPE OF RESPONSIBILITIES RELATED TO THIS EQUIPMENT. REFER TO DRAWINGS AND SPECIFICATIONS FOR CLARIFICATION.
9. GENERAL CONTRACTOR SHALL VERIFY WITH MECHANICAL CONTRACTORS ALL MECHANICAL DUCT SHAFTS, BOILER STACK, TOILET EXHAUST DUCTS, WATER CLOSET TRAPS, FLOOR DRAINS, ETC. BEFORE SETTING ANY FLOORS.
10. FIRE RATED WALLS AND ENCLOSURES BY GENERAL CONTRACTOR. VERIFY ALL PENETRATIONS BY OTHER TRADES. ALL CONTRACTORS/SUBCONTRACTORS ARE RESPONSIBLE FOR FIRE STOPPING AS REQUIRED.
11. TOPOGRAPHY LINES ARE USED TO REPRESENT DESIGN INTENT ONLY. REFER TO SURVEY/ CIVIL DRAWINGS FOR GRADING INFO.

1 A020 SITE PLAN
1" = 20'-0"

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1401 Glenwood Ave.
Minneapolis, MN 55405

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Drawn by	SEP		**A020**
Checked by	BT		

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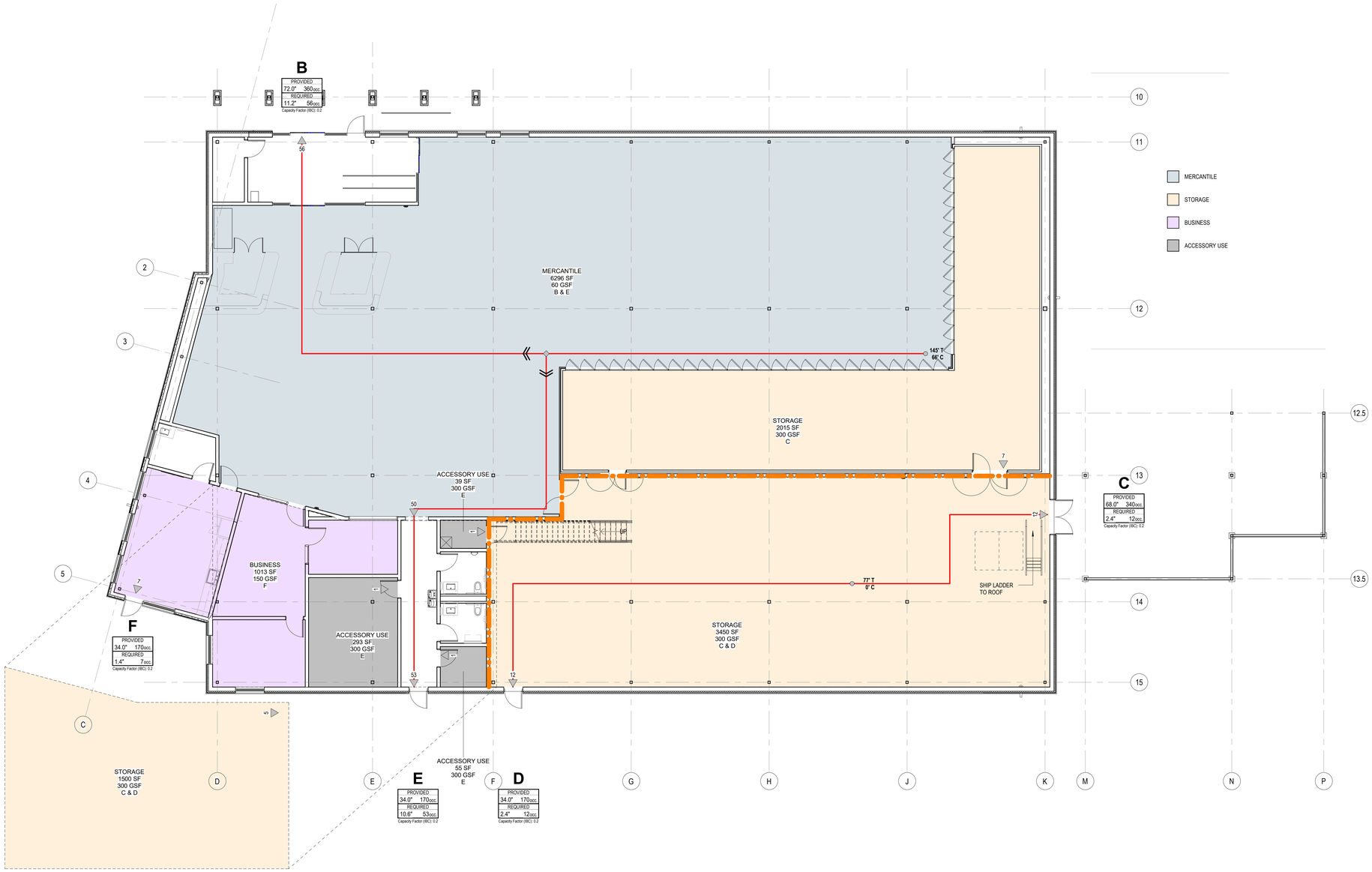


1 / A030 LEVEL 1 CODE PLAN - DEDUCT ALT

1/8" = 1'-0"

CODE REVIEW:

PROJECT: **Northbound**
LOCATION: 19420 Evans Street NW, Elk River, MN 55330
LSE PROJECT NO: 25.1018.01

Northbound is an approximately 15,000 GSF new liquor store and 1,500 sf storage mezzanine. The site is 2.54 acre and will share parking with the adjacent commercial businesses. This building consist of retail suite with storage facilities, an entry canopy, restrooms, a shared office suite and separate location for products. This building is fully sprinkled. This summary is intended to illustrate highlights of requirements to be met, but not intended to illustrate all the requirements to be met.

APPLICABLE CODES

BUILDING CODE:	2020 MINNESOTA BUILDING CODE
ENERGY CODE:	2024 MINNESOTA ENERGY CODE
ACCESIBILITY CODE:	2020 MINNESOTA ACCESSIBILITY CODE
MECHANICAL CODE:	2020 MINNESOTA MECHANICAL AND FUEL GAS CODE
PLUMBING CODE:	2020 MINNESOTA PLUMBING CODE
FIRE CODE:	2020 MINNESOTA FIRE CODE
ELECTRICAL CODE:	2020 MINNESOTA ELECTRICAL CODE

OCCUPANCY TYPE

This project is comprised of the following occupancy classifications:
Group M - Mercantile - Retail
Group B Business: Offices, Training
Group S-2 Low-Hazard Storage

CONSTRUCTION TYPE (IBC - Chapter 6):

II-B FULLY SPRINKLED MBC Table 601

BUILDING HEIGHT AND STORIES (IBC - Chapter 5):

Allowable: Per Table 504.3 - Type II-B, M Sprinkled = 75'
Actual: Height = 26'

Allowable: Per Table 504.4 - # of Stories = 3
Actual: # of Stories = 1

GROSS BUILDING AREA (IBC - Chapter 5):

Allowable: Per Table 506.2 - M - Single Story Sprinkled = 50,000 sf
Actual: = 16,500 sf

MEANS OF EGRESS (IBC - Chapter 10):

Occupant Load Determination per Table 1004.5:

Mercantile - Retail	60 GSF/Occupant
Business (Office)	150 GSF/Occupant
Storage	300 GSF/Occupant
Accessory Use	300 GSF/Occupant

FUNCTION	AREA	OCCUPANT LOAD
MERCANTILE - RETAIL	6,296 SF	105.0
BUSINESS	1,013 SF	7.0
STORAGE	6,965 SF	24.0
ACCESSORY USE	387 SF	3.0
TOTAL	14,661 SF	139.0

Allowable: Per Table 1017.2 - Max Travel Distance, M Sprinkled = 250'

PLUMBING FIXTURE COUNT (IBC - Chapter 29):
Per Table 2902.1:

GROUP	WATER CLOSETS			LAVATORIES			DF	SERVICE SINK
OCC. LOAD	MALE	FEMALE	UNISEX	MALE	FEMALE	UNISEX		
M MERCANTILE	1/500=	1/500=		1/750=	1/750=		1/1000=	
105 OCC REQ:	**0.11**	**0.11**		**0.07**	**0.07**		**0.11**	**1**
GROUP	WATER CLOSETS			LAVATORIES			DF	SERVICE SINK
OCC. LOAD	MALE	FEMALE	UNISEX	MALE	FEMALE	UNISEX		
B BUSINESS	1/25 FIRST 50; 1/50 REMAIN>	1/25 FIRST 50; 1/50 REMAIN>		1/40 FIRST 40; 1/80 REMAIN>	1/40 FIRST 40; 1/80 REMAIN>		1/100=	
7 OCC. REQ:	**0.14**	**0.14**		**0.09**	**0.09**		**0.07**	**1**
GROUP	WATER CLOSETS			LAVATORIES			DF	SERVICE SINK
OCC. LOAD	MALE	FEMALE	UNISEX	MALE	FEMALE	UNISEX		
S-2 STORAGE	1/100=	1/100=		1/100=	1/100=		1/1000=	
24 OCC. REQ:	**0.12**	**0.12**		**0.12**	**0.12**		**0.02**	**1**

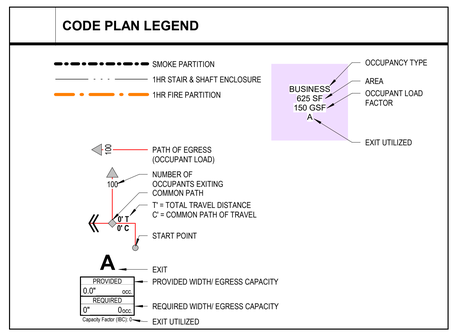
TOTALS	WATER CLOSETS			LAVATORIES			DF	SERVICE SINK
	MALE	FEMALE	UNISEX	MALE	FEMALE	UNISEX		
REQUIRED	**1**	**1**	**0**	**1**	**1**	**0**	**1**	**1**
PROVIDED	**0, 0***	**0**	**2****	**0**	**0**	**2****	**1**	**1**

*URINALS SHALL NOT BE SUBSTITUTED FOR MORE THAN 67% OF THE REQUIRED WATER CLOSETS, IN EACH BATHROOM OR TOILET ROOM.
** UNISEX FIXTURES COUNT TOWARDS TOTAL MALE/FEMALE COUNT.

2024 MINNESOTA ENERGY CODE - PRESCRIPTIVE REQUIREMENT

	Requirement	Proposed
Roof:		
Roof - Insulation Above Deck	R-30	R-37.2
Wall:		
Metal Stud Walls	R-13 + 12.5 ci	R-18.6 + 15 ci
Floors:		
Slab on Grade Unheated	R-10 24 inches below	R-10 24 inches below
Doors:		
Opaque swinging	U-0.37	U-0.37
Roll-up	R-4.75	R-4.75
Fenestration:		
Fixed Windows	U-0.39, SHGC-1.10	U-0.39, SHGC-1.10
Entry Doors	U-0.68, SHGC-1.10	U-0.68, SHGC-1.10

CODE PLAN LEGEND



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Key Plan

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CODE REVIEW PLAN

Project	25.1018.01	**Drawing Number**	
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Drawn by	SEP		**A030**
Checked by	BT		

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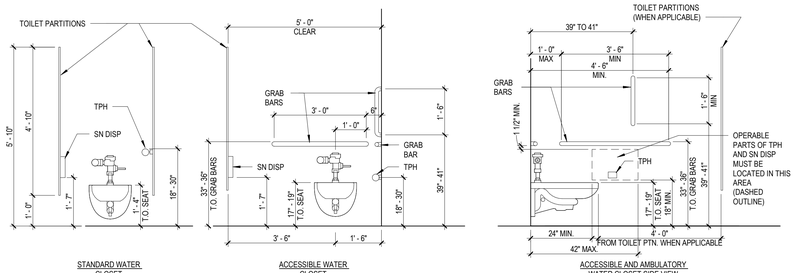
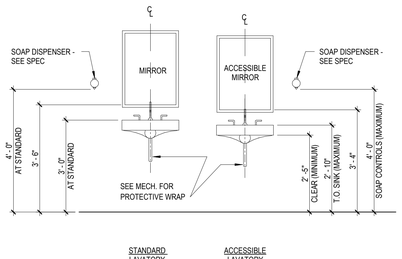


STANDARD WATER CLOSET | ACCESSIBLE WATER CLOSET

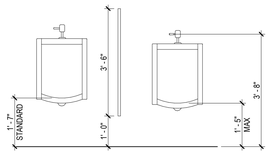
ACCESSIBLE AND AMBULATORY WATER CLOSET SIDE VIEW

1 A050 TOILETS
1/2" = 1'-0"



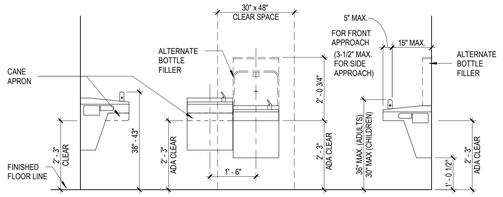
STANDARD LAVATORY | ACCESSIBLE LAVATORY

2 A050 LAVATORIES
1/2" = 1'-0"



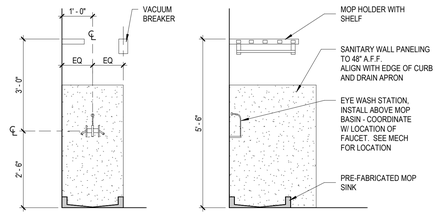
STANDARD URINAL | ACCESSIBLE URINAL

3 A050 URINALS
1/2" = 1'-0"



STANDARD WATER COOLER | ACCESSIBLE ELECTRIC WATER COOLER | ACCESSIBLE ELECTRIC WATER COOLER

4 A050 ELECTRICAL WATER COOLERS
1/2" = 1'-0"



JANITOR CLOSET SIDE VIEW | JANITOR CLOSET FRONT VIEW

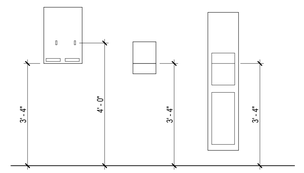
5 A050 JANITOR MOP SINK
1/2" = 1'-0"

GRAB BAR NOTES:

THE STRUCTURAL STRENGTH OF GRAB BARS, FASTENERS AND MOUNTING DEVICES SHALL MEET THE FOLLOWING SPECIFICATIONS :

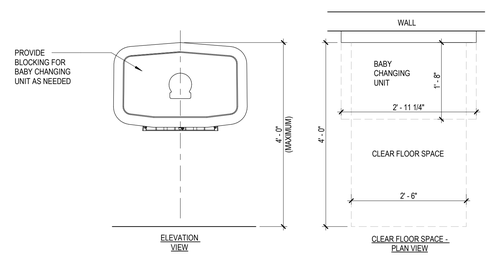
1. BENDING STRESS IN A GRAB BAR OR SEAT INDUCED BY THE MAXIMUM BENDING MOMENT FROM THE APPLICATION OF A 250 LB. POINT LOAD SHALL BE LESS THAN THE ALLOWABLE STRESS FOR THE MATERIAL OF THE GRAB BAR OR SEAT.
2. SHEAR STRESS INDUCED IN A GRAB BAR OR SEAT BY THE APPLICATION OF A 250 LB. POINT LOAD SHALL BE LESS THAN THE ALLOWABLE SHEAR STRESS FOR THE MATERIAL OF THE GRAB BAR OR SEAT, AND ITS MOUNTING BRACKET OR OTHER SUPPORT IS CONSIDERED TO BE FULLY RESTRAINED, THEN DIRECT AND TORSIONAL SHEAR STRESS SHALL NOT EXCEED THE ALLOWABLE SHEAR STRESS.
3. SHEAR FORCE INDUCED IN FASTENERS OR MOUNTING DEVICES FROM THE APPLICATION OF A 250 LB. POINT LOAD SHALL BE LESS THAN THE ALLOWABLE LATERAL LOAD OF EITHER THE FASTENER OR MOUNTING DEVICE OR THE SUPPORTING STRUCTURE, WHICHEVER HAS THE SMALLER ALLOWABLE LOAD.
4. TENSILE FORCE INDUCED IN A FASTENER BY A DIRECT TENSION FORCE OF A 250 LB. POINT LOAD, PLUS THE MAXIMUM MOMENT FROM THE APPLICATION OF A 250 LB. POINT LOAD, SHALL BE LESS THAN THE FASTENER AND SUPPORTING STRUCTURE.
5. GRAB BARS SHALL NOT ROTATE WITHIN THEIR FITTINGS.
6. A GRAB BAR AND ANY WALL OR OTHER SURFACE ADJACENT TO IT SHALL BE FREE OF ANY SHARP OR ABRASIVE ELEMENTS. EDGES SHALL HAVE A MINIMUM RADIUS OF 1/8 ".

6 A050 GRAB BAR DETAIL NOTES
3" = 1'-0"



FEMININE NAPKIN-TAMPON VENDOR / DISPENSER | PAPER TOWEL DISPENSER (PTD) | PAPER TOWEL DISPENSER & WASTE RECEPTACLE

7 A050 HAND DRYER AND PAPER PRODUCT DISPENSERS
1/2" = 1'-0"



ELEVATION VIEW | CLEAR FLOOR SPACE - PLAN VIEW

8 A050 BABY CHANGING MOUNTING DETAILS
3/4" = 1'-0"

CARPET TO RESILIENT FLOORING TRANSITION DETAIL

CARPET TO CONCRETE FLOORING TRANSITION DETAIL

RESILIENT FLOORING TO CONCRETE TRANSITION DETAIL

TILE TO CONCRETE METAL TRANSITION DETAIL

METAL COVE (TILE TO TILE) TRANSITION DETAIL

15 A050 FLOOR AND WALL TRANSITION DETAILS
6" = 1'-0"

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TYPICAL MOUNTING HEIGHTS & FLOOR / WALL TRANSITION DETAILS

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Date	May 14th, 2026		
Drawn by	Author		**A050**
Checked by	Checker		

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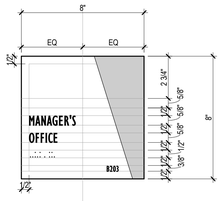


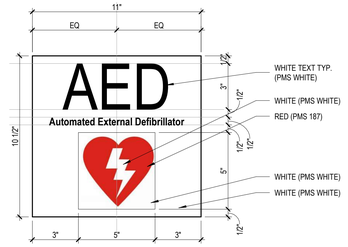
SIGN TYPE

FINISH NOTES AND COLOR SPECIFICATIONS
1. SIGN FACES SHALL BE 1/8" ACRYLIC WITH SUB-SURFACE WHITE COPY AND TEAL (CYMK: 90.40.60.30) BACKGROUND. ACCENT COLOR SHALL BE MINT (CMYK: 36.0.22.0). ALL COLORS TO BE CONFIRMED WITH OWNER PRIOR TO PRODUCTION.
2. U.N.O., SYMBOLS SHALL BE A TEAL BACKGROUND WITH WHITE, GRAPHIC.
3. ALL FRAMES SHALL BE TEAL.
4. ALL FONTS SHALL BE GILL SANS NOVA CONDENSED BOLD, U.N.O..
5. ALL SIGNS WITH GRADE 2 BRAILLE MUST ALSO HAVE 1/32" RAISED TACTILE TEXT.
6. SEE 6/A051 FOR ATTACHMENT DETAILS
7. IN AREAS WHERE A SIGN IS ATTACHED TO GLASS, A BLANK PLAQUE OF THE SAME DIMENSIONS AND BACKGROUND COLOR WILL BE ATTACHED ON THE OPPOSITE SIDE OF THE GLASS.

SA-3

NON ILLUMINATED ROOM IDENTIFICATION PLAQUE

2 A051 SA-3 NON ILLUMINATED ROOM IDENTIFICATION PLAQUE
3" = 1'-0"

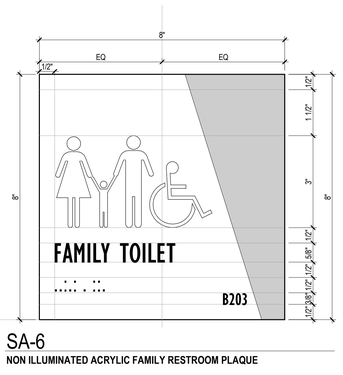


NOTE: VERIFY SIZE, SPACING AND DIMENSIONS OF LETTERS AND LOGOS COORDINATE WITH THE CONSTRUCTION COORDINATOR TO OBTAIN THE ELECTRONIC (NON-PDF) FILES NECESSARY FOR FABRICATION.

SA-5

NON ILLUMINATED AED FLAG SIGN

3 A051 SA-5 NON ILLUMINATED AED FLAG SIGN
3" = 1'-0"



SA-6

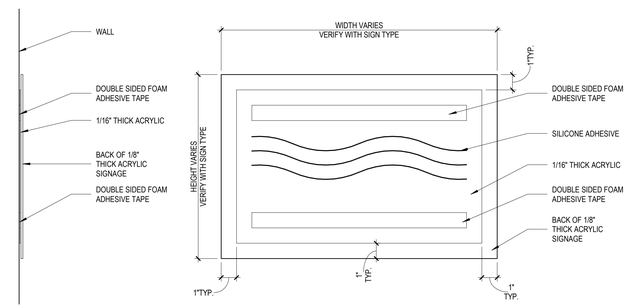
NON ILLUMINATED ACRYLIC FAMILY RESTROOM PLAQUE

4 A051 SA-6 NON ILLUMINATED ACRYLIC FAMILY RESTROOM PLAQUE
6" = 1'-0"

SA-9

NON ILLUMINATED UNISEX RESTROOM PLAQUE

5 A051 SA-9 NON ACRYLIC ILLUMINATED UNISEX RESTROOM PLAQUE
6" = 1'-0"

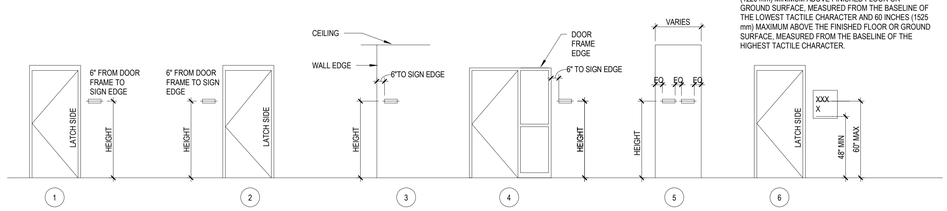


SA-12

NON ILLUMINATED EXTERIOR BUILDING WALL ACRYLIC PLAQUE

6 A051 SA-12 NON ILLUMINATED EXTERIOR BUILDING WALL ACRYLIC PLAQUE
3" = 1'-0"

SIGNAGE SCHEDULE			
ROOM NUMBER (SIGN)	SIGN TYPE	TEXT	REVISION
103D	SA-3	STORAGE	
109	SA-3	WELLNESS	
110	SA-3	BREAK ROOM	
112	SA-3	ADMIN	
114	SA-3	OFFICE	
116	SA-3	OFFICE	
119	SA-3	CUSTODIAL	
120	SA-3	MECHANICAL	
121	SA-9	FAMILY TOILET	
123	SA-6	TOILET	
124	SA-3	STORAGE	
125	SA-3	IT	
128	SA-3	COOLER	
128	SA-3	COOLER	



NOTES:
VERIFY SIZE, SPACING AND DIMENSIONS OF LETTERS AND LOGOS , COORDINATE WITH THE CONSTRUCTION COORDINATOR TO OBTAIN THE ELECTRONIC FILES NECESSARY FOR FABRICATION

703.4.1 HEIGHT OF TACTILE CHARACTERS. TACTILE CHARACTERS ON SIGNS SHALL BE LOCATED 48 INCHES (1220 mm) MINIMUM ABOVE FINISHED FLOOR OR GROUND SURFACE, MEASURED FROM THE BASELINE OF THE LOWEST TACTILE CHARACTER AND 60 INCHES (1525 mm) MAXIMUM ABOVE THE FINISHED FLOOR OR GROUND SURFACE, MEASURED FROM THE BASELINE OF THE HIGHEST TACTILE CHARACTER.

7 A051 SIGN MOUNTING HEIGHTS AND LOCATIONS
1/4" = 1'-0"

LSE ARCHITECTS

LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

www.lse-architects.com

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

TYPICAL SIGNAGE AND EQUIPMENT MOUNTING HEIGHTS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	BMW		**A051**
Checked by	BT		

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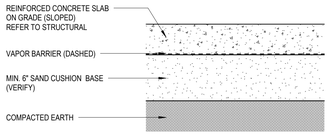
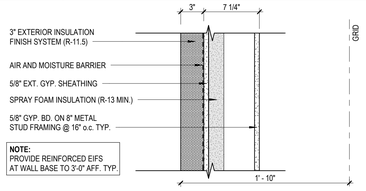
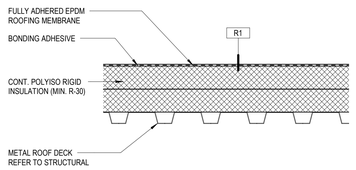
F1 SLAB ON GRADE - FLOOR SYSTEM



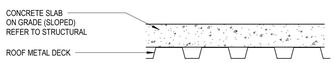
W1 EXTERIOR INSULATION FINISH SYSTEM



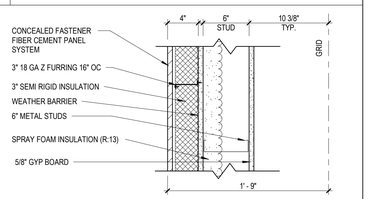
R1 FULLY ADHERED EPDM ROOFING SYSTEM



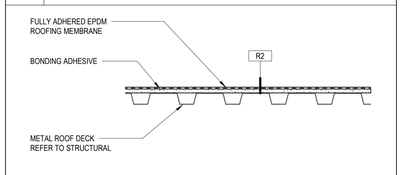
F2 SLAB ON ROOF METAL DECK - FLOOR SYSTEM



W2 FIBER CEMENT PANEL ON MTL STUD WALL SYSTEM



R2 FULLY ADHERED EPDM ROOFING SYSTEM (NO INSUL)



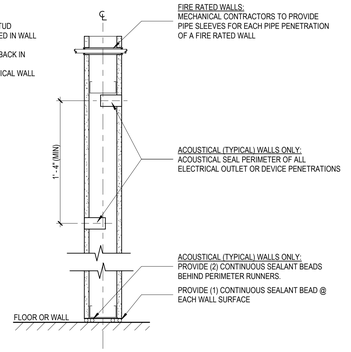
GENERAL PARTITION NOTES

1. NOT ALL INTERIOR PARTITIONS SHOWN ON THIS SHEET ARE NECESSARILY USED IN THE PROJECT. SEE FLOOR PLANS FOR DESIGNATION OF PARTITIONS.
2. PARTITIONS SHALL BE TYPE **A6** UNLESS NOTED OR TAGGED OTHERWISE ON PLANS.
3. SEE "INTERIOR PARTITION TYPE SUBSCRIPT KEY" FOR SYMBOLS USED TO DESCRIBE PARTITION HEIGHTS AND ACOUSTICAL INSULATION.
4. PARTITION TYPES DESCRIBE GENERAL REQUIREMENTS FOR PARTITION CONSTRUCTION. REFER TO SPECIFICATIONS FOR REQUIREMENTS OF TESTING AGENCIES FOR SPECIFICS.
5. GYPSUM ASSOCIATION (GA) AND UNDERWRITER'S LABORATORIES, INC. (UL) WILL VARY DEPENDING ON THE MANUFACTURER OF COMPONENTS ACTUALLY USED. VARIATION FROM DESIGNATED UL NUMBERS SHALL BE APPROVED BY THE AUTHORITY HAVING JURISDICTION.
6. TYPICAL FLOOR PLAN DIMENSIONS OF PARTITIONS ARE TO THE NOMINAL FINISHED FACE OF GYPSUM BOARD UNLESS NOTED TO THE CENTERLINE OF THE PARTITION. WHERE A CLEAR DIMENSION OR OPENING IS REQUIRED OR NOTED, MEASURE DIMENSION TO FINISHED FACE OF PARTITION.\
7. ALL WOOD BLOCKING IN WALL FOR ATTACHMENT OF WALL HUNG EQUIPMENT, TO BE FIRE TREATED
8. INSTALL 5/8" TYPE 'X' GYPSUM BOARD AT ALL PARTITIONS UNLESS NOTED OTHERWISE
9. REFER TO CODE PLANS FOR LOCATIONS OF SMOKE AND FIRE RATED WALLS AND SHAFTS.
10. ALL THROUGH-WALL PENETRATIONS IN RATED WALLS TO BE FIRESTOPPED / FIRE CAULKED AS REQUIRED TO MAINTAIN WALL FIRE RATING.
11. ALL THROUGH-WALL DUCTWORK IN RATED WALLS TO HAVE FIRE / SMOKE DAMPERS AS REQUIRED TO MAINTAIN WALL RATING AND MEET ALL APPLICABLE CODES. SEE MECHANICAL DRAWINGS.
12. ALL PARTITIONS SHALL BE ACOUSTICALLY RATED UNLESS NOTED OTHERWISE. ALL ELEMENTS OF ACOUSTIC RATED PARTITIONS SHALL EXTEND TO ROOF OR FLOOR DECK ABOVE.
13. INSTALL ACOUSTICAL SEALANT AT ACOUSTICALLY RATED PARTITIONS. SEE GENERAL PARTITION NOTES 19 AND 20.
14. WASTE LINES AND VERTICAL RAINWATER LEADERS TO BE SOUND INSULATED. ELECTRICAL (INCLUDING LOW-VOLTAGE) DEVICES AND BOXES TO BE OFFSET / STAGGERED FROM DEVICES AND BOXES ON OPPOSITE SIDE OF WALL. DO NOT INSTALL BACK TO BACK.
15. INSTALL GYPSUM TILE BOARD BACKER PANELS AND/OR CEMENT BACKER BOARD AT AREAS SCHEDULED TO RECEIVE CERAMIC TILE FINISH AND AS REQUIRED BY CODE. FOR WALLS SCHEDULED TO RECEIVE PAINT ABOVE CERAMIC TILE, INSTALL PAPER-FACED MOISTURE-RESISTANT GYPSUM BOARD PANELS TO PROVIDE A SMOOTH PAINTABLE SURFACE.
16. INSTALL IMPACT RESISTANT GYPSUM BOARD PANELS FROM FINISHED FLOOR TO A HEIGHT OF 8'-0" AT STORAGE 124
17. PENETRATIONS IN RATED PARTITIONS AND CONNECTIONS OF THE PARTITIONS TO OTHER PORTIONS OF THE WORK SHALL BE IN ACCORDANCE WITH THE MANUFACTURERS' RECOMMENDED DETAILS AND IN COMPLIANCE WITH APPLICABLE TESTING AGENCY REQUIREMENTS.
18. APPLY 1/4" MINIMUM CONTINUOUS BEAD OF ACOUSTICAL SEALANT AT PERIMETERS OF PARTITIONS WHERE THEY MEET ADJACENT SURFACES INCLUDING APPLYING A DOUBLE BEAD AT UNDERSIDE OF RUNNER CHANNELS PRIOR TO ANCHORING TO FLOOR. SEAL CONSTRUCTION AT PERIMETERS, BEHIND CONTROL JOINTS AND AT OPENINGS AND PENETRATIONS.
19. INSERT ACOUSTICAL BATT INSULATION BACKING AND APPLY ACRYLIC-BASED SMOKE AND ACOUSTIC SEALANT AT GAPS OF 1/2" OR MORE AROUND THROUGH-WALL PENETRATIONS INCLUDING, BUT NOT LIMITED TO SPRINKLER PIPING, ELECTRICAL CONDUITS AND MECHANICAL DUCTWORK. (GAPS LESS THAN 1/2" ARE STILL REQUIRED TO BE SEALED WITH ACOUSTICAL SEALANT.)
20. AT ALL EXTERIOR WALLS AND PARAPETS, WOOD BLOCKING AND SHEATHING EXCEEDING 24 INCHES ABOVE THE ROOF DECK USED IN ROOF CONSTRUCTION FOR EQUIPMENT SUPPORT, BUILDING OR ROOF SYSTEM JOINTS, SKYLIGHT OR MECHANICAL EQUIPMENT, CURBS, CANTS, BLOCKING AND BACKING, AND FOR PARAPET OR ROOF EDGE CONSTRUCTION SHALL BE FIRE-RETARDANT-TREATED WOOD.
21. AT ALL FIRE WALLS, FIRE BARRIERS, FIRE PARTITIONS, SMOKE BARRIERS AND SMOKE PARTITIONS OR ANY OTHER WALL REQUIRED TO HAVE PROTECTED OPENINGS OR PENETRATIONS SHALL BE EFFECTIVELY AND PERMANENTLY IDENTIFIED WITH SIGNS OR STENCILING. SUCH IDENTIFICATION SHALL:
    A. BE LOCATED IN ACCESSIBLE CONCEALED FLOOR, FLOOR-CEILING OR ATTIC SPACES;
    B. BE LOCATED WITHIN 15 FEET (4572 MM) OF THE END OF EACH WALL AND AT INTERVALS NOT EXCEEDING 30 FEET (9144 MM) MEASURED HORIZONTALLY ALONG THE WALL OR PARTITION; AND
    C. INCLUDE LETTERING NOT LESS THAN 3 INCHES (76 MM) IN HEIGHT WITH A MINIMUM 3/8 INCH (9.5 MM) STROKE IN A CONTRASTING COLOR CORPORATING THE SUGGESTED WORDING. "FIRE AND/OR SMOKE BARRIER—PROTECT ALL OPENINGS" OR OTHER WORDING.

GENERAL NOTES:

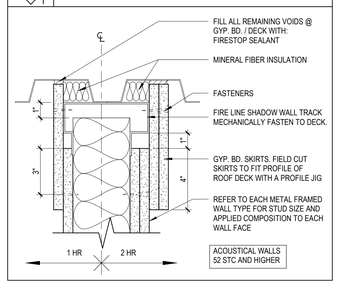
1. INSTALL SOLID WOOD BLOCKING IN ALL METAL STUD CONSTRUCTION FOR SUPPORT OF ITEMS MOUNTED IN WALL OR WALL FACE.
2. DO NOT INSTALL ELECTRICAL DEVICES BACK TO BACK IN ONE COMMON STUD SPACE
3. WALL DIAPHRAGM IS TO BE AIR TIGHT IN ACOUSTICAL WALL

PLAN / SECTION OF TYPICAL METAL FRAMED GYP. BD. WALL

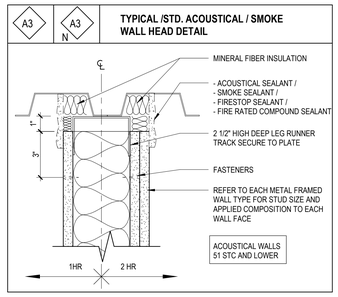


4 / A072 TYP. METAL FRAMING GYP. BD. WALL SECTION
1 1/2" = 1'-0"

A3 / 1 **FIRE RATED /HIGH ACOUSTICAL WALL HEAD DETAIL**



A3 / N A3 **TYPICAL /STD. ACOUSTICAL / SMOKE WALL HEAD DETAIL**

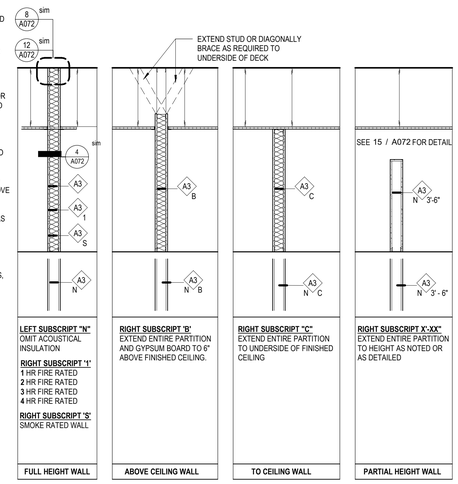


12 / A072 TYPICAL WALL HEAD DETAIL
3" = 1'-0"

TYPICAL FIRE RATED WALL HEAD — 8 / A072 sim
TYPICAL WALL HEAD — 12 / A072 sim

WALL SUBSCRIPT NOTES

1. ALL INTERIOR AND EXTERIOR STUDS SHALL BE ENGINEERED FOR HEIGHT WITH AREA SPECIFIC LATERAL LOADS.
2. TYPICALLY ALL INTERIOR PARTITIONS SHALL EXTEND TO DECK U.N.O.
3. ROUGH TAPE ALL TYPICAL / FIRE WALL PANEL JOINTS ABOVE CEILING
4. REFER TO INTERIOR DETAILS FOR SPECIAL CONDITION TERMINATIONS
5. ALL WALL TAGS WITH THE SUBSCRIPT 1, 2, 3, OR 4 INDICATES FIRE RATED WALLS, REFER TO CODE PLAN



LEFT SUBSCRIPT "N" OMIT ACOUSTICAL INSULATION

RIGHT SUBSCRIPT '1'
1 HR FIRE RATED
2 HR FIRE RATED
3 HR FIRE RATED
4 HR FIRE RATED

RIGHT SUBSCRIPT 'S' SMOKE RATED WALL

FULL HEIGHT WALL

RIGHT SUBSCRIPT 'B' EXTEND ENTIRE PARTITION AND GYPSUM BOARD TO 6" ABOVE FINISHED CEILING.

ABOVE CEILING WALL

RIGHT SUBSCRIPT "C" EXTEND ENTIRE PARTITION TO UNDERSIDE OF FINISHED CEILING

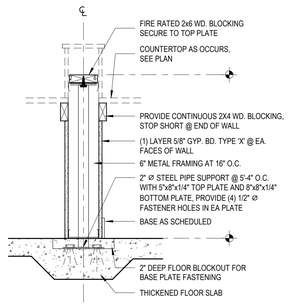
TO CEILING WALL

RIGHT SUBSCRIPT X'-XX" EXTEND ENTIRE PARTITION TO HEIGHT AS NOTED OR AS DETAILED

PARTIAL HEIGHT WALL

PARTITION TYPE SUBSCRIPT KEY

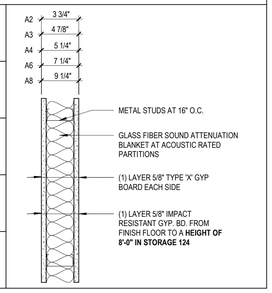
16 / A072 PARTITION TYPE SUBSCRIPT KEY
1/2" = 1'-0"



15 / A072 KNEE WALL DETAIL
1" = 1'-0"

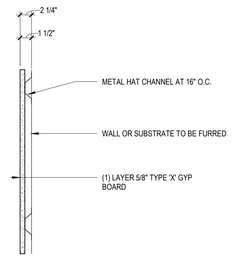
A TYPICAL NON-COMBUSTIBLE PARTITION AVAILABLE FIRE RESISTANCE: 1 HOUR

A2	2 1/2" METAL STUDS GA FILE: WP1350 UL DESIGN: U419 STC RATING W/ INSULATION: 40
A3	3 5/8" METAL STUDS GA FILE: WP1350 UL DESIGN: U419 STC RATING W/ INSULATION: 48
A4	4" METAL STUDS GA FILE: WP1350 UL DESIGN: U419 STC RATING W/ INSULATION: 48
A6	6" METAL STUDS GA FILE: WP1350 UL DESIGN: U419 STC RATING W/ INSULATION: 48
A8	8" METAL STUDS GA FILE: WP1350 UL DESIGN: U419 STC RATING W/ INSULATION: 48



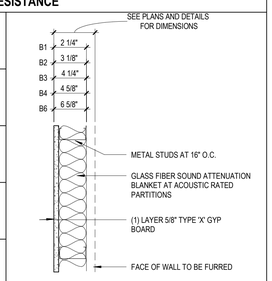
T TYPICAL NON-COMBUSTIBLE FURRED PARTITION NO AVAILABLE FIRE RESISTANCE

T1	7/8" METAL FURRING CHANNEL GA FILE: NA UL DESIGN: NA STC RATING W/ INSULATION: NA
T2	1 1/2" METAL FURRING CHANNEL GA FILE: NA UL DESIGN: NA STC RATING W/ INSULATION: NA



B TYPICAL NON-COMBUSTIBLE FURRED PARTITION NO AVAILABLE FIRE RESISTANCE

B1	1 5/8 METAL STUDS GA FILE: WP1070 UL DESIGN: NA STC RATING W/ INSULATION: NA
B2	2 1/2" METAL STUDS GA FILE: WP1070 UL DESIGN: NA STC RATING W/ INSULATION: NA
B3	3 5/8" METAL STUDS GA FILE: WP1070 UL DESIGN: NA STC RATING W/ INSULATION: NA
B4	4" METAL STUDS GA FILE: WP1070 UL DESIGN: NA STC RATING W/ INSULATION: NA
B6	6" METAL STUDS GA FILE: WP1070 UL DESIGN: NA STC RATING W/ INSULATION: NA



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LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

PARTITION TYPES, FLOOR TYPES, ROOF TYPES AND NOTES

Project	25.1018.01	**Drawing Number**
Date	May 14th, 2026	
Drawn by	SEP	**A072**
Checked by	BT	

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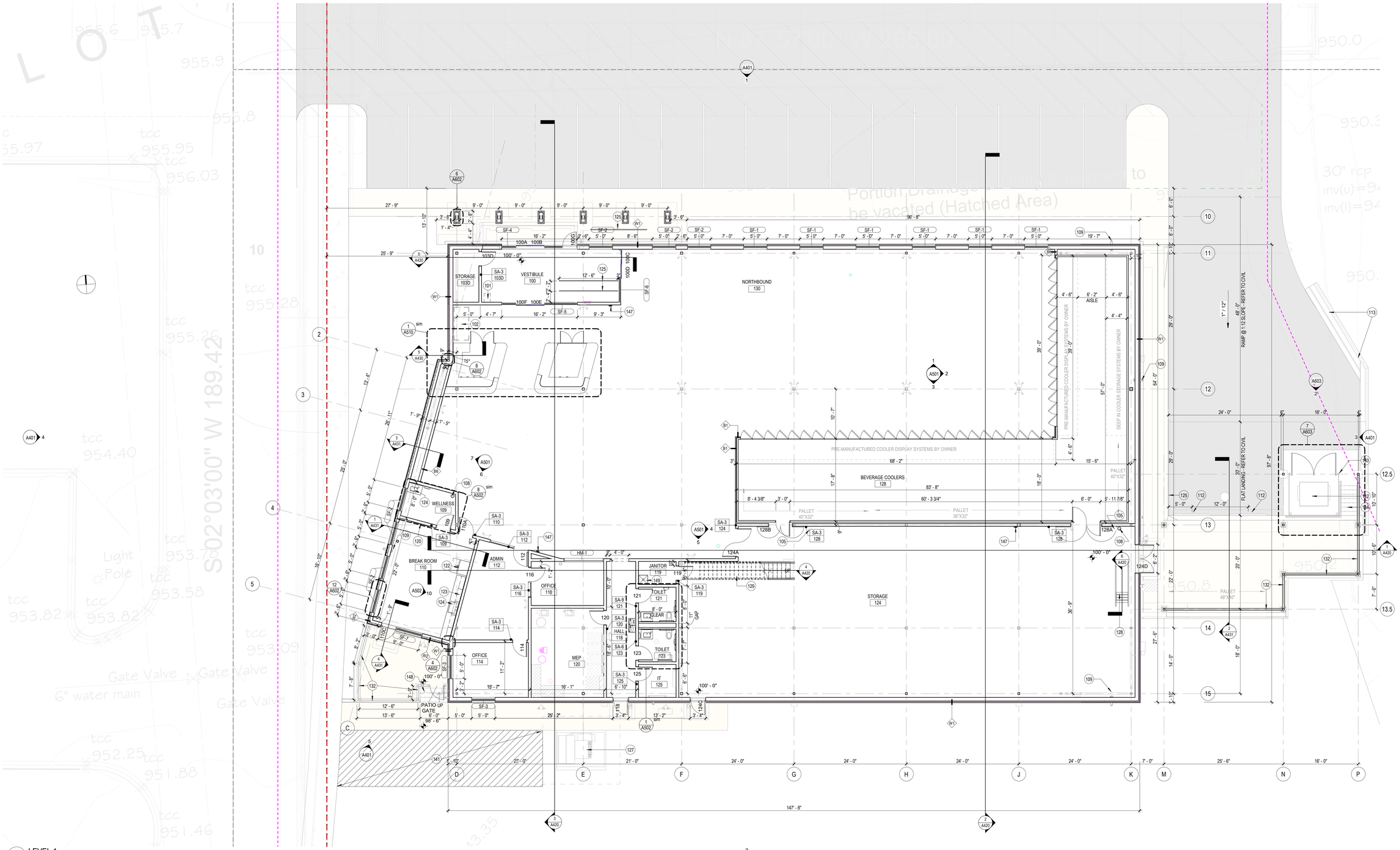

1 A201 LEVEL 1
1/8" = 1'-0"

2 A401

KEYNOTE LEGEND	
Key Value	Keynote Text
101	ATM, PROVIDE POWER BEHIND UNIT
102	ICE MACHINE, PROVIDE POWER BEHIND UNIT
105	FLOOR DRAIN, REFER TO MEP
108	RAINWATER LEADER, REFER TO MEP FOR SIZING AND FINAL LOCATION
109	RAINWATER OVERFLOW LEADER CONNECTED TO WALL MOUNTED DOWNSPOUT NOZZLE, REFER TO MEP FOR SIZING AND FINAL LOCATION
112	LOADING DOCK BUMPER MOUNTED TO RETAINING WALL
113	LOADING DOCK RETAINING WALLS, REFER TO CIVIL AND STRUCTURAL FOR EXTENTS
120	TV MONITOR BY OWNER. INSTALLED BY CONTRACTOR
122	REFRIGERATOR W/ DEDICATED OUTLET AND WATER LINE, BY OWNER
123	PLUMBING & POWER FOR FUTURE DISHWASHER
124	SINK
125	METAL RAILING
127	ELECTRICAL TRANSFORMER ON CONC PAD, REFER TO MEP
128	SHIP LADDER TO ROOF
129	METAL STAIR AND RAILING TO MEZZANINE LEVEL
132	CORRUGATED MTL PANEL ON STL CHANNEL AT LOADING DOCK AND PATIO WALLS, REFER TO 5/A602
134	METAL STAIR AND RAILING TO TRASH DUMPER
140	TRASH ENCLOSURE ON CONC PAD, REFER TO CIVIL FOR PAD SIZE
141	PERMEABLE SYSTEM FOR SERVICE ACCESS
142	6 YARD DUMPSTER ON CONC PAD
147	FIRE EXTINGUISHERS - SURFACE MOUNTED
148	CONCRETE STAIRS, REFER TO CIVIL
149	JANITOR MOP SINK & SHELF

GENERAL NOTES

1. PROVIDE WALL BLOCKING FOR ALL WALL SUPPORTED ITEMS INCLUDING BUT NOT LIMITED TO WALL CABINETS, TRIMS, WINDOWS TREATMENTS FASTENINGS, DOOR STOPS, TOILET ACCESSORIES, VISUAL DISPLAY BOARDS ETC.
2. SEE STRUCTURAL FOR ALL CONCRETE FLOOR RECESSES. PROVIDE POSITIVE SLOPE TO ALL FLOOR AND TRENCH DRAINS.
3. REFER TO CODE SHEETS FOR LOCATIONS OF ALL FIRE RATED BUILDING WALLS, PROVIDE FIRE RATED ASSEMBLY FOR ALL PENETRATIONS AND OPENINGS TO MEET THE REQUIRED FIRE RATINGS.
4. ALL CASEWORK IS NOTED ON INTERIOR ELEVATIONS.
5. ALL INTERIOR WALLS ARE A6 UNO. REFER TO STRUCTURAL DRAWINGS FOR THICKENED FLOOR SLABS.
6. CONTRACTOR/SUBCONTRACTOR TO VERIFY AND COORDINATE THE INSTALLATION OF ALL EQUIPMENT AND OWNER SUPPLIED ITEMS. BACKINGS, ROUGH-INS AND FINAL HOOK-UPS ARE TO BE COORDINATED BY GENERAL CONTRACTOR.
7. CONTRACTOR/SUBCONTRACTOR IS TO PROVIDE BACKING AS REQUIRED FOR MOUNTING OF ALL WALL, CEILING AND PARTITION MOUNTED ITEMS SUCH AS SHELVING, SPECIAL LIGHTING, TABLE BRACKETS, EQUIPMENT AND TELEVISIONS. LOCATIONS AND REQUIREMENTS ARE TO BE COORDINATED WITH PLUMBING, MECHANICAL, ELECTRICAL, FOOD SERVICE SUB-CONTRACTOR AND OWNER'S REPRESENTATIVE.
8. CONTRACTOR/SUBCONTRACTOR SHALL VERIFY LOCATIONS OF ALL FOOD SERVICE EQUIPMENT AND COORDINATE LOCATIONS OF FLOOR SINKS, FLOOR DRAINS, TROUGH DRAINS, SLAB DEPRESSIONS, RAISED CURBS, ELECTRICAL/PLUMBING STUBOUTS AND ALL OTHER WORK UNDER THE SCOPE OF RESPONSIBILITIES RELATED TO THIS EQUIPMENT. REFER TO DRAWINGS AND SPECIFICATIONS FOR CLARIFICATION.
9. GENERAL CONTRACTOR SHALL VERIFY WITH MECHANICAL CONTRACTORS ALL MECHANICAL DUCT SHAFTS, BOILER STACK, TOILET EXHAUST DUCTS, WATER CLOSET TRAPS, FLOOR DRAINS, ETC. BEFORE SETTING ANY FLOORS.
10. FIRE RATED WALLS AND ENCLOSURES BY GENERAL CONTRACTOR. VERIFY ALL PENETRATIONS BY OTHER TRADES. ALL CONTRACTORS/SUBCONTRACTORS ARE RESPONSIBLE FOR FIRE STOPPING AS REQUIRED.
11. TOPOGRAPHY LINES ARE USED TO REPRESENT DESIGN INTENT ONLY. REFER TO SURVEY/ CIVIL DRAWINGS FOR GRADING INFO.

LSE ARCHITECTS

LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Key Plan

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CONSTRUCTION DOCUMENTS

LEVEL 1 FLOOR PLAN

Project	25.1018.01	**Drawing Number**
Date	May 14th, 2026	
Drawn by	SEP	**A201**
Checked by	BT	

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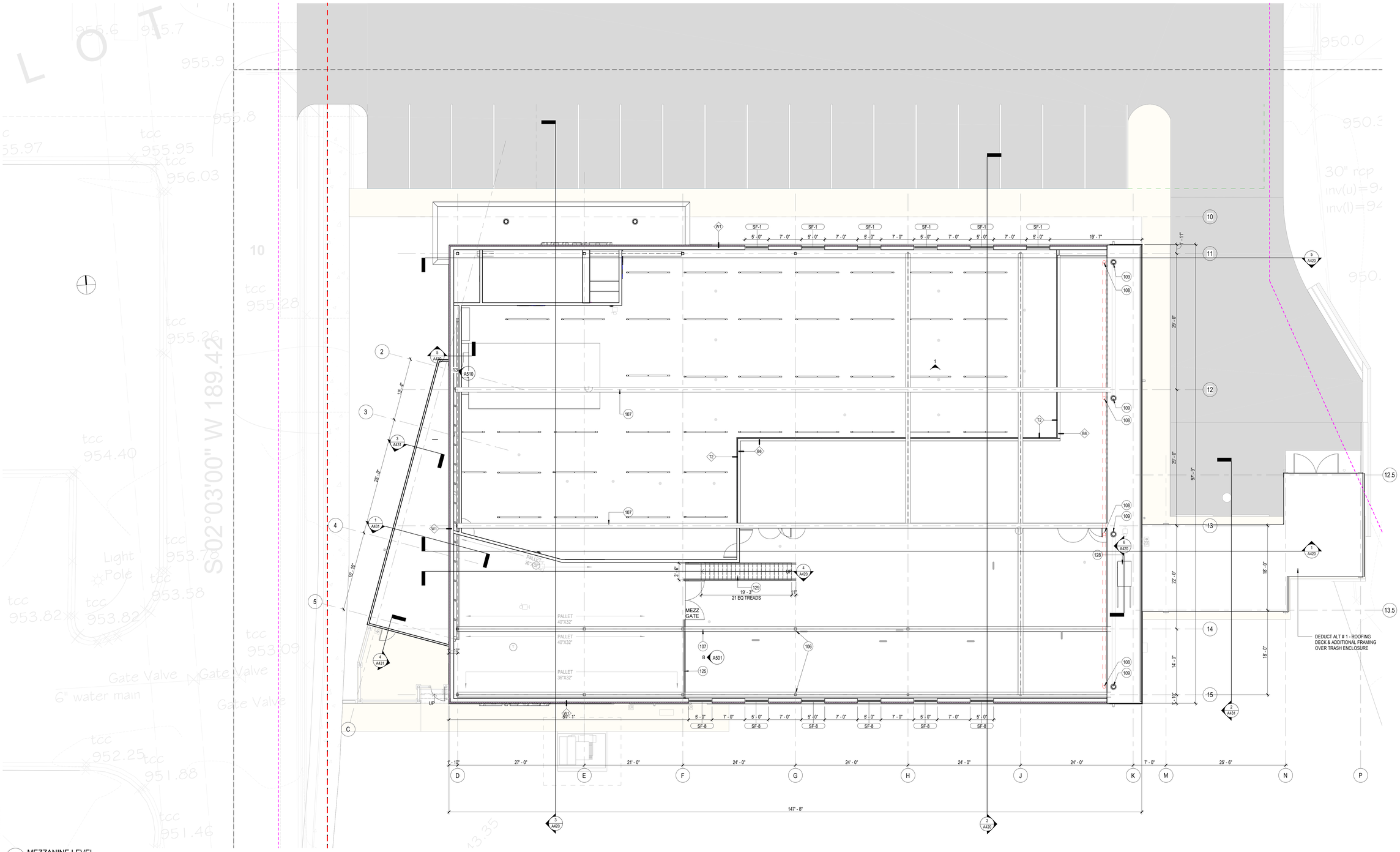

1 A202 MEZZANINE LEVEL
1/8" = 1'-0"

KEYNOTE LEGEND	
Key Value	Keynote Text
106	STEEL COLUMN, PAINTED. REFER TO STRUCTURAL FOR SIZE
107	STEEL BEAM, PAINTED. REFER TO STRUCTURAL FOR SIZE
108	RAINWATER LEADER. REFER TO MEP FOR SIZING AND FINAL LOCATION
109	RAINWATER OVERFLOW LEADER CONNECTED TO WALL MOUNTED DOWNSPOUT NOZZLE, REFER TO MEP FOR SIZING AND FINAL LOCATION
125	METAL RAILING
128	SHIP LADDER TO ROOF
129	METAL STAIR AND RAILING TO MEZZANINE LEVEL

GENERAL NOTES

1. PROVIDE WALL BLOCKING FOR ALL WALL SUPPORTED ITEMS INCLUDING BUT NOT LIMITED TO WALL CABINETS, TRIMS, WINDOWS TREATMENTS FASTENINGS, DOOR STOPS, TOILET ACCESSORIES, VISUAL DISPLAY BOARDS ETC.
2. SEE STRUCTURAL FOR ALL CONCRETE FLOOR RECESSES. PROVIDE POSITIVE SLOPE TO ALL FLOOR AND TRENCH DRAINS.
3. REFER TO CODE SHEETS FOR LOCATIONS OF ALL FIRE RATED BUILDING WALLS. PROVIDE FIRE RATED ASSEMBLY FOR ALL PENETRATIONS AND OPENINGS TO MEET THE REQUIRED FIRE RATINGS.
4. ALL CASEWORK IS NOTED ON INTERIOR ELEVATIONS.
5. ALL INTERIOR WALLS ARE A6 UNO. REFER TO STRUCTURAL DRAWINGS FOR THICKENED FLOOR SLABS.
6. CONTRACTOR/SUBCONTRACTOR TO VERIFY AND COORDINATE THE INSTALLATION OF ALL EQUIPMENT AND OWNER SUPPLIED ITEMS. BACKINGS, ROUGH-INS AND FINAL HOOK-UPS ARE TO BE COORDINATED BY GENERAL CONTRACTOR.
7. CONTRACTOR/SUBCONTRACTOR IS TO PROVIDE BACKING AS REQUIRED FOR MOUNTING OF ALL WALL, CEILING AND PARTITION MOUNTED ITEMS SUCH AS SHELVING, SPECIAL LIGHTING, TABLE BRACKETS, EQUIPMENT AND TELEVISIONS. LOCATIONS AND REQUIREMENTS ARE TO BE COORDINATED WITH PLUMBING, MECHANICAL, ELECTRICAL, FOOD SERVICE SUB-CONTRACTOR AND OWNER'S REPRESENTATIVE.
8. CONTRACTOR/SUBCONTRACTOR SHALL VERIFY LOCATIONS OF ALL FOOD SERVICE EQUIPMENT AND COORDINATE LOCATIONS OF FLOOR SINKS, FLOOR DRAINS, TROUGH DRAINS, SLAB DEPRESSIONS, RAISED CURBS, ELECTRICAL/PLUMBING STUBOUTS AND ALL OTHER WORK UNDER THE SCOPE OF RESPONSIBILITIES RELATED TO THIS EQUIPMENT. REFER TO DRAWINGS AND SPECIFICATIONS FOR CLARIFICATION.
9. GENERAL CONTRACTOR SHALL VERIFY WITH MECHANICAL CONTRACTORS ALL MECHANICAL DUCT SHAFTS, BOILER STACK, TOILET EXHAUST DUCTS, WATER CLOSET TRAPS, FLOOR DRAINS, ETC. BEFORE SETTING ANY FLOORS.
10. FIRE RATED WALLS AND ENCLOSURES BY GENERAL CONTRACTOR. VERIFY ALL PENETRATIONS BY OTHER TRADES. ALL CONTRACTORS/SUBCONTRACTORS ARE RESPONSIBLE FOR FIRE STOPPING AS REQUIRED.
11. TOPOGRAPHY LINES ARE USED TO REPRESENT DESIGN INTENT ONLY. REFER TO SURVEY/ CIVIL DRAWINGS FOR GRADING INFO.

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LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

MEZZANINE LEVEL FLOOR PLAN

Project	25.1018.01	**Drawing Number**
Date	May 14th, 2026	
Drawn by	SEP	**A202**
Checked by	BT	

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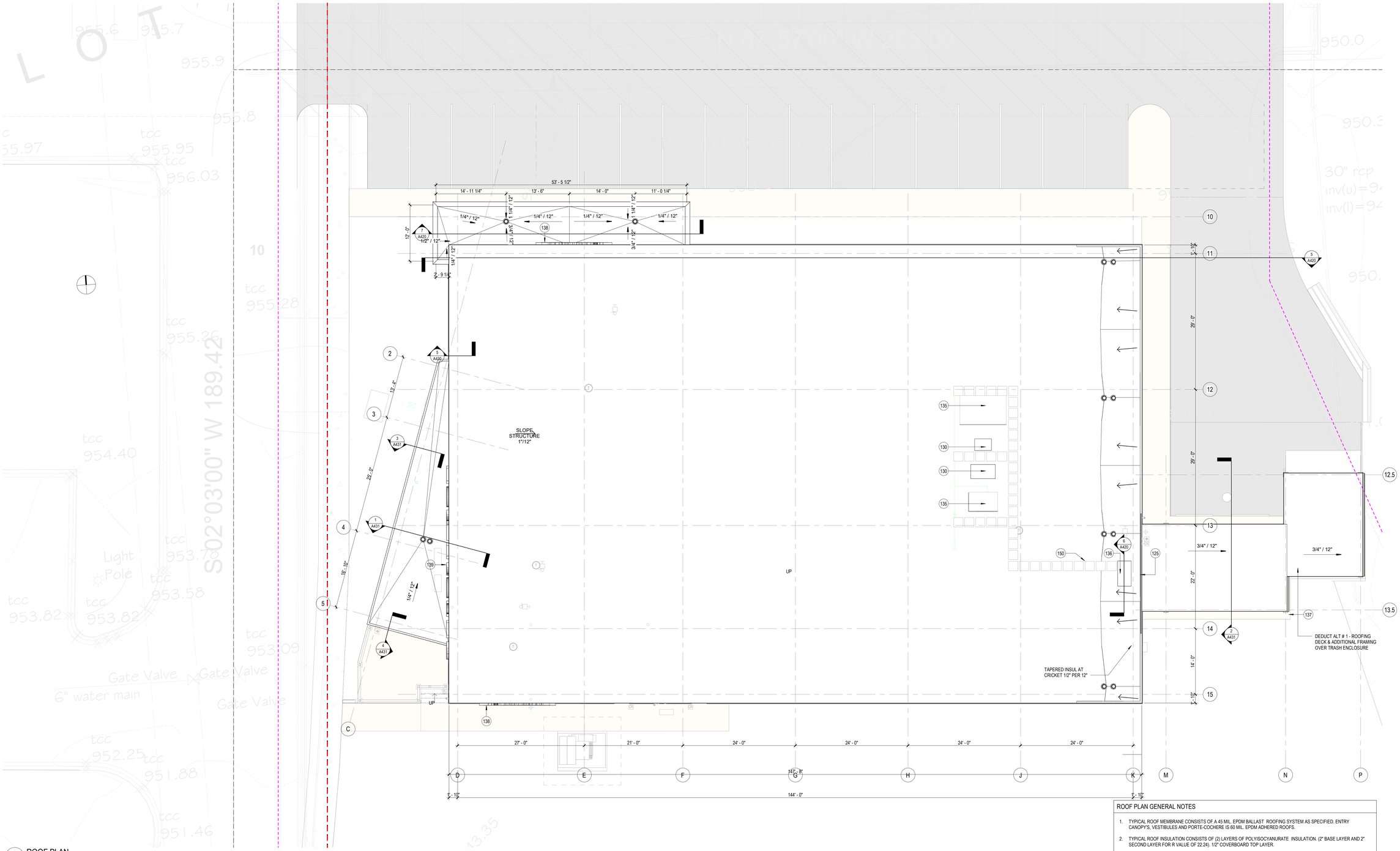

1 A203 ROOF PLAN
1/8" = 1'-0"

KEYNOTE LEGEND	
Key Value	Keynote Text
125	METAL RAILING
130	CHILLERS FOR BEVERAGE COOLER ON BUILT UP CURB. REFER TO MEP FOR SIZING AND FINAL LOCATION
135	ROOF TOP UNIT W/ INTEGRATED SCREENON BUILT UP CURB; REFER TO MEP FOR SIZING AND FINAL LOCATION
136	ROOF HATCH
137	GUTTER ALONG EDGE OF CANOPY
138	WALL MOUNTED 6" DEEP CUSTOM ILLUMINATED SIGNAGE ATTACHED TO EXTERIOR WALLS
139	WALL MOUNTED 4'-0" TALL X 6" DEEP ILLUMINATED TEXT SIGNAGE ATTACHED TO EXTERIOR WALLS
150	ROOF PAVER SYSTEM

ROOF PLAN GENERAL NOTES

1. TYPICAL ROOF MEMBRANE CONSISTS OF A 45 MIL. EPDM BALLAST ROOFING SYSTEM AS SPECIFIED. ENTRY CANOPY'S, VESTIBULES AND PORTE-COCHERE IS 60 MIL. EPDM ADHERED ROOFS.
2. TYPICAL ROOF INSULATION CONSISTS OF (2) LAYERS OF POLYISOCYANURATE INSULATION. (2" BASE LAYER AND 2" SECOND LAYER FOR R VALUE OF 22.24). 1/2" COVERBOARD TOP LAYER.
3. NUMBERS NOTED IN CIRCLES ON ROOF PLAN DENOTE TOTAL ROOF INSULATION THICKNESS EXCLUDING 1/4" COVER BOARD CAP. ROOF NOTE (R.S.T.) HAVE A 2" BASE LAYER AND A TAPERED TOP LAYER OF INSULATION WITH 1/4" COVER BOARD. ALL TAPERED INSULATION STARTS AT 1" MINIMUM THICKNESS.
4. REFER TO DETAIL 4/A231 FOR ROOF HATCH DETAIL.
5. REFER TO DETAIL 2/A231 FOR TYPICAL ROOF DRAIN.
6. REFER TO DETAIL 5/A601 FOR TYPICAL METAL WALL/ROOF FLASHING AT GENERIC WALL INTERSECTION TRANSITIONS.
7. REFER TO DETAIL 9/A231 FOR FLASHING DETAIL OF SINGLE PIPE, CONDUITS, ETC.
8. REFER TO DETAIL 6/A231 FOR PLUMBING VENT STACK.
9. REFER TO DETAIL __/A____ FOR MECHANICAL MULTIPLE PIPE CURB AND BOX DETAIL.
10. REFER TO DETAIL 8/A231 FOR MECHANICAL EQUIPMENT BOX CURB DETAIL.
11. REFER TO MECHANICAL AND ELECTRICAL DRAWINGS FOR ALL ROOF OPENING SIZES, OPENING TYPES, LOCATIONS AND TYPES OF VENTS AND FLUES. AVOID PLACING EQUIPMENT IN DRAINAGE CREASES OF ROOF.
12. ROOF OVERFLOW DRAIN SHALL BE INSTALLED 2" ABOVE MAIN AREA ROOF DRAIN SPILL LINE. NOTE DISCHARGE RUN LOCATION. DO NOT INSTALL OVERFLOW ROOF DRAIN IN A SUMP CONDITION. (NOTED R.O.D. ON PLAN).
13. ALL ROOF OVERFLOW SCUPPERS SHALL BE 8" WIDE UNLESS NOTED OTHERWISE (NOTED R.O.S. ROOF PLAN). INSTALL 2" ABOVE PRIMARY DRAIN LINE.

ROOF ABBREVIATIONS

RSS ROOF SLOPE (STRUCTURAL)
RST ROOF SLOPED (TAPERED INSULATION)
ROSROOF OVERFLOW SCUPPER
RS ROOF SCUPPER
RODROOF OVERFLOW DRAIN
RTU ROOF TOP UNIT, SEE MECHANICAL
E-RS EXISTING ROOF SCUPPER (FIELD VERIFY)

ROOF SYMBOLS

- PRIMARY ROOF DRAIN
- OVERFLOW ROOF DRAIN
- TAPERED ROOF INSULATION

LSE ARCHITECTS

LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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CONSTRUCTION DOCUMENTS

ROOF PLAN

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	SEP		**A203**
Checked by	BT		

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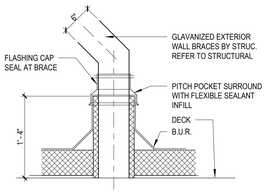
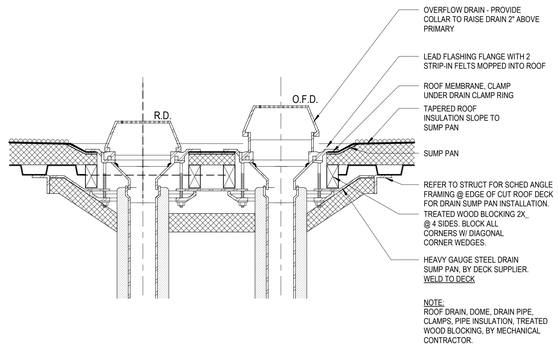
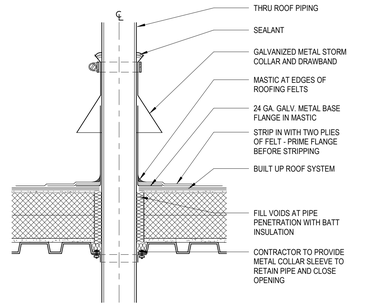


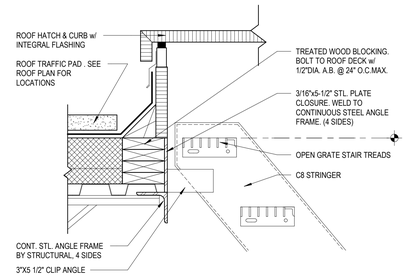
1 A231 FLASHING @ WALL BRACE
1" = 1'-0"



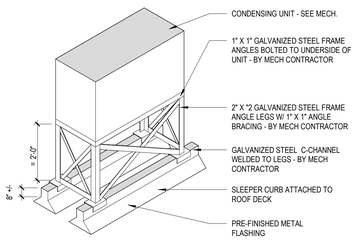
2 A231 ROOF DRAIN @ METAL DECK
1 1/2" = 1'-0"



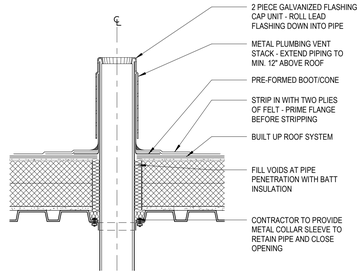
3 A231 PIPE FLASHING
1 1/2" = 1'-0"



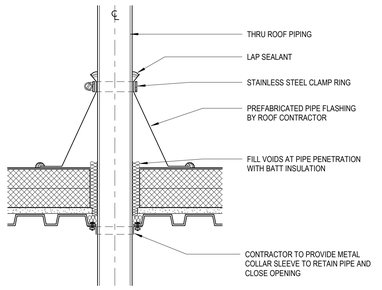
4 A231 ROOF HATCH DETAIL
1 1/2" = 1'-0"



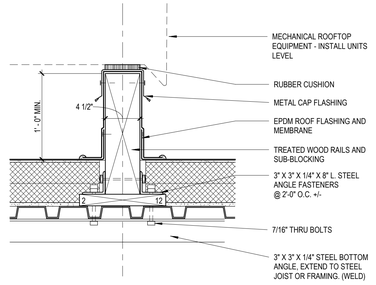
5 A231 CONDENSING UNIT STAND
1/8" = 1'-0"



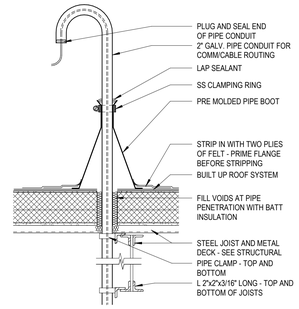
6 A231 VENT STACK DETAIL
1 1/2" = 1'-0"



7 A231 ROOFTOP PIPE FLASHING
1 1/2" = 1'-0"



8 A231 ROOFTOP EQUIPMENT RAIL
1 1/2" = 1'-0"



9 A231 FLASHING @ SINGLE PIPE OR CABLE PENETRATION
1" = 1'-0"

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Minneapolis, MN 55405
612.343.1010 office
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Key Plan

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CONSTRUCTION DOCUMENTS

ROOF DETAILS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	RK		**A231**
Checked by	BT		

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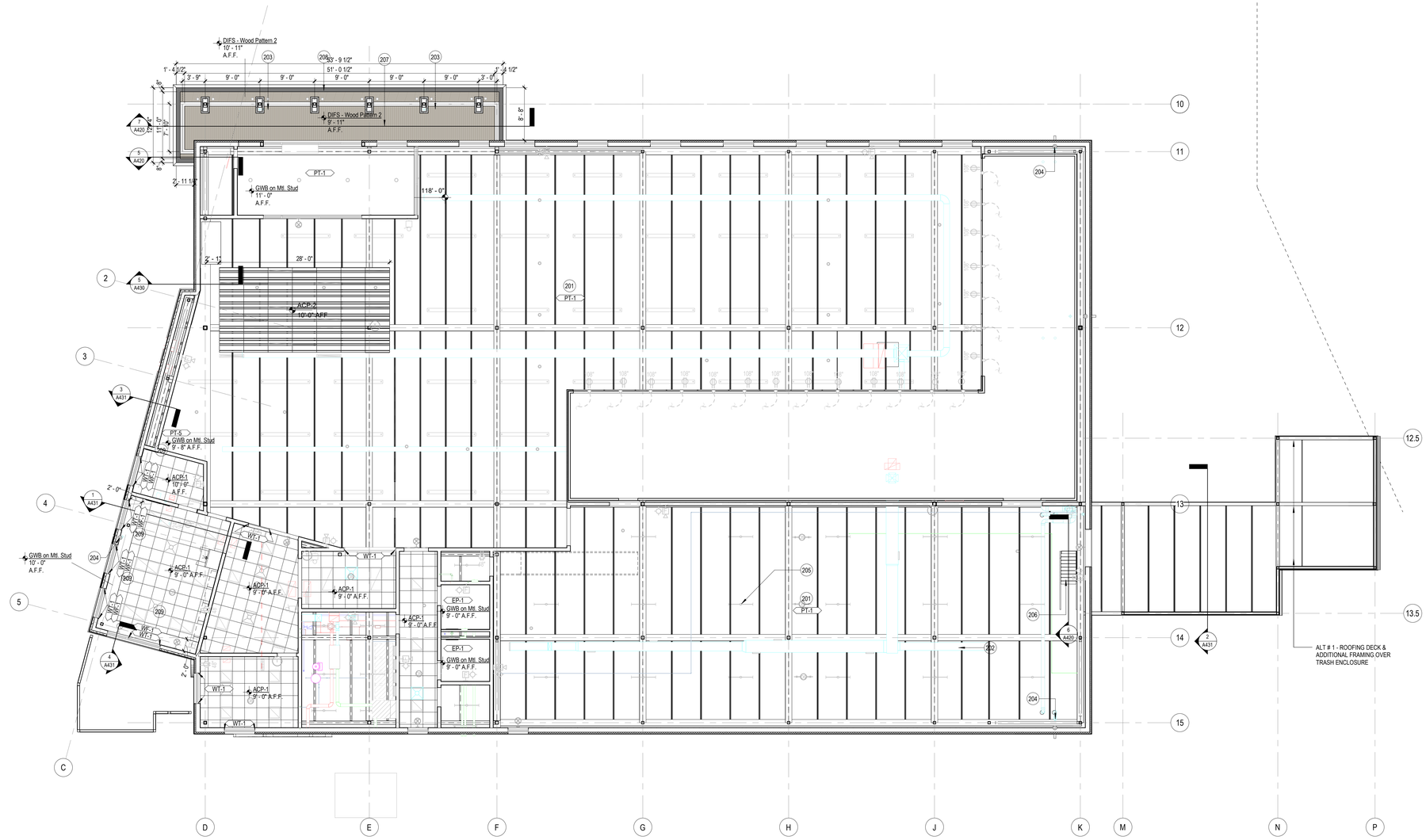

1 REFLECTED CEILING PLAN - DEDUCT ALT

1/8" = 1'-0"

KEYNOTE LEGEND	
Key Value	Keynote Text
201	EXPOSED STRUCTURE & DUCTWORK. PAINT (TYP)
202	EXPOSED DUCTWORK, REFER TO MEP
203	RAINWATER LEADER, REFER TO MEP FOR SIZING AND FINAL LOCATION
204	RAINWATER OVERFLOW LEADER CONNECTED TO WALL MOUNTED DOWNSPOUT NOZZLE, REFER TO MEP FOR SIZING AND FINAL LOCATION
205	LIGHTING, REFER TO ELECTRICAL FOR SIZE AND FINAL LOCATION
206	SHIP LADDER TO ROOF
207	DIFS FINISH APPLIED TO 5/8" GLASS MATT GYP SHEATHING UNDER ENTRY CANOPY
208	PREFIN METAL FLASHING AROUND CANOPY EDGE
209	APPLY WINDOW FILM TO 7'-2" HEIGHT AFF, ALIGN WITH ADJACENT DOOR HEAD.

REFLECTED CEILING PLAN GENERAL NOTES

1. REFER TO PROJECT SPECIFICATION MANUAL FOR FURTHER PRODUCT AND INSTALLATION INFORMATION.
2. ALL HARD SURFACE CEILINGS IN AREA OF WORK TO BE PAINTED PT-1, UNLESS NOTED OTHERWISE.
3. CENTER ALL DEVICES IN CEILING TILE (i.e. SPRINKLER HEADS, DOWN LIGHTS, SPEAKERS, ETC.) UNLESS NOTED OTHERWISE.
4. REFER TO ELECTRICAL DRAWINGS FOR FIXTURE TYPES.
5. REFER TO MECHANICAL DRAWINGS FOR DIFFUSER LOCATIONS. ALL DIFFUSERS IN CEILING TO BE PAINTED TO MATCH ADJACENT CEILING, UNLESS NOTED OTHERWISE.
6. FINISH ALL EXPOSED SIDES OF SOFFITS TO MATCH, TYP, UNLESS NOTED OTHERWISE.
7. PAINT ALL GYPSUM BOARD CEILINGS PT-1, UNLESS NOTED OTHERWISE. GYPSUM BOARD CEILINGS IN PUBLIC RESTROOMS TO BE EP-1, UNLESS NOTED OTHERWISE.

LSE ARCHITECTS

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1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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LEVEL 1 REFLECTED CEILING PLAN

Project	25.1018.01	**Drawing Number**
Date	May 14th, 2026	
Drawn by	SEP	**A301**
Checked by	BT	

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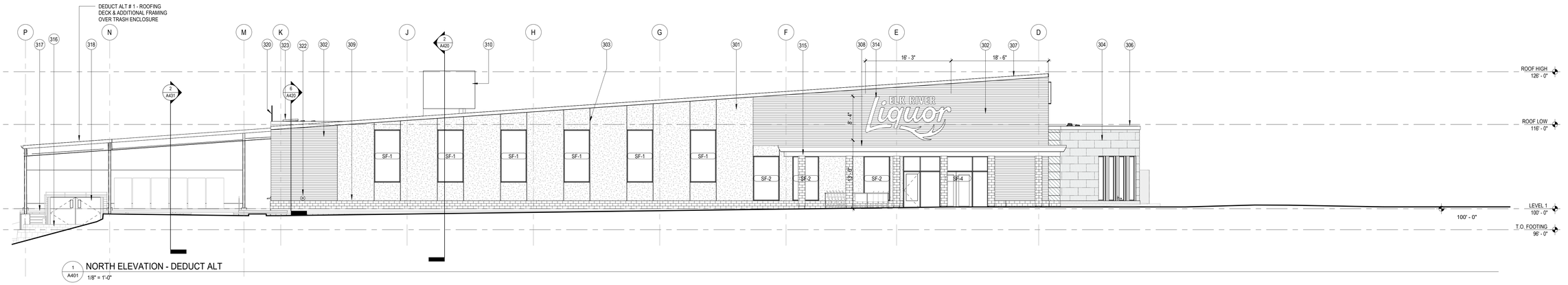
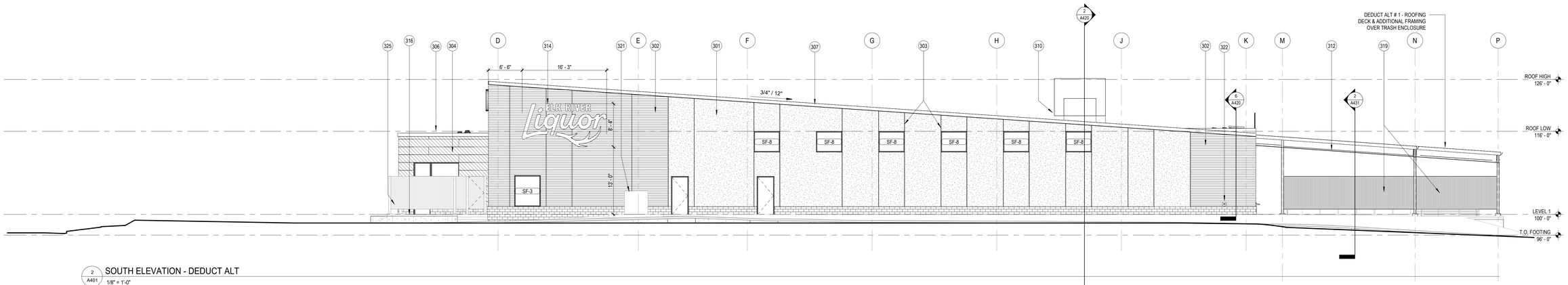
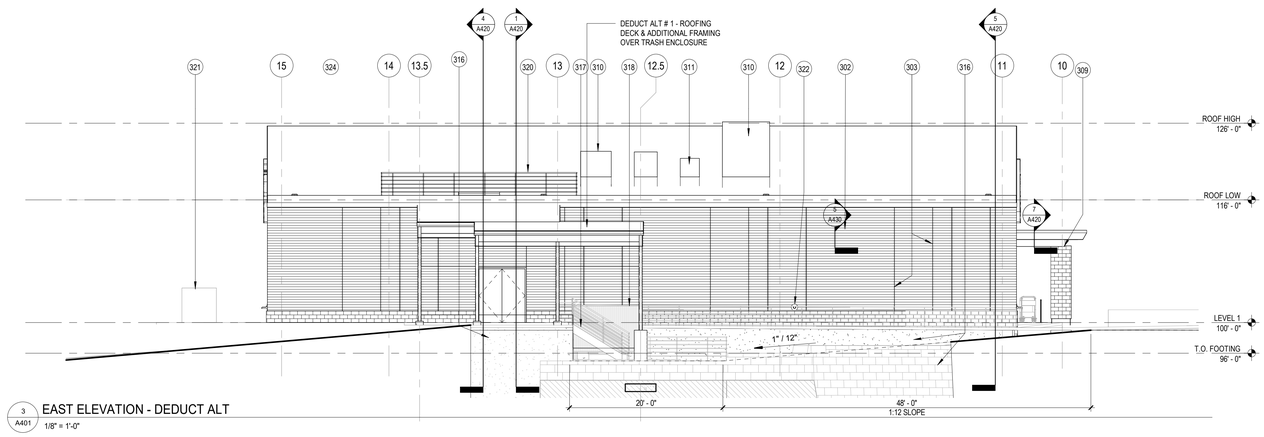


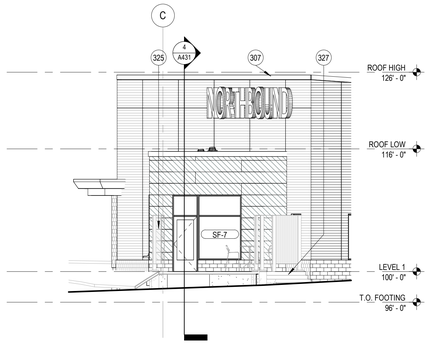
1 A401 NORTH ELEVATION - DEDUCT ALT
1/8" = 1'-0"



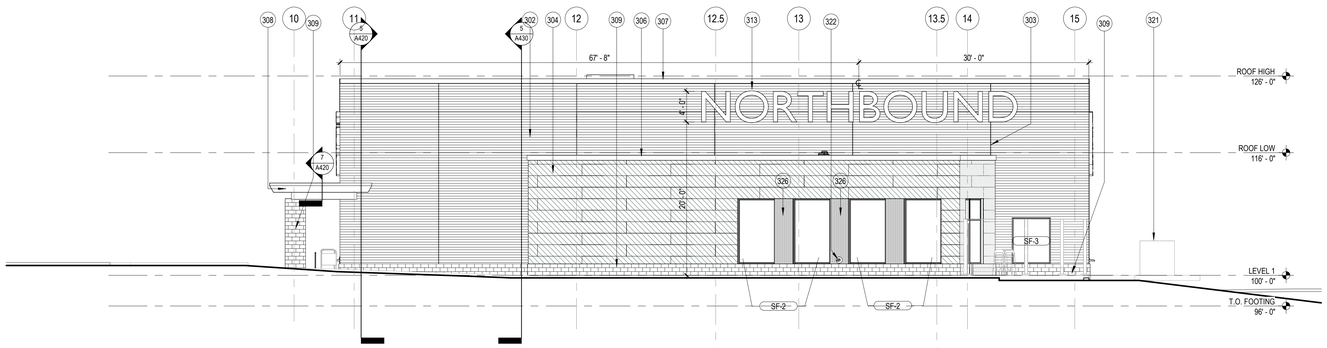
2 A401 SOUTH ELEVATION - DEDUCT ALT
1/8" = 1'-0"



3 A401 EAST ELEVATION - DEDUCT ALT
1/8" = 1'-0"



5 A401 SOUTH WEST ELEVATION - DEDUCT ALT
1/8" = 1'-0"



4 A401 WEST ELEVATION - DEDUCT ALT
1/8" = 1'-0"

KEYNOTE LEGEND	
Key Value	Keynote Text
301	EIFS FINISH - OFF WHITE STUCCO LOOK
302	EIFS FINISH - WOOD LOOK
303	CONTROL JOINT AT EIFS FINISH, TYP
304	FIBER CEMENT PANEL
306	METAL FLASHING FASCIA AT ROOF EDGE - FINISH 2
307	METAL FLASHING FASCIA AT ROOF EDGE - FINISH 1
308	METAL FLASHING FASCIA AT CANOPY EDGE - FINISH 1
309	CULTURED STONE AT ENTRY COLUMNS AND ALONG BASE
310	ROOF TOP UNIT W/ INTEGRATED SCREEN ON BUILT UP CURB, REFER TO MEP FOR SIZING AND FINAL LOCATION
311	CHILLERS FOR BEVERAGE COOLER ON BUILT UP CURB, REFER TO MEP FOR SIZING AND FINAL LOCATION
312	EXPOSED STRUCTURE. PAINT (TYP)
313	WALL MOUNTED 4'-0" TALL X 6" DEEP ILLUMINATED TEXT SIGNAGE ATTACHED TO EXTERIOR WALLS
314	WALL MOUNTED 6" DEEP CUSTOM ILLUMINATED SIGNAGE ATTACHED TO EXTERIOR WALLS
315	DIFS FINISH APPLIED TO 5/8" GLASS MATT GYP SHEATHING UNDER ENTRY CANOPY
316	RETAINING WALLS, REFER TO CIVIL AND STRUCTURAL FOR EXTENTS
317	METAL STAIR AND RAILING TO TRASH DUMPER
318	TRASH ENCLOSURER W/ CORUGATED METAL SHEET PANELS ON HSS TUBE
319	CORRUGATED MTL PANEL ON STL CHANNEL AT LOADING DOCK WALLS
320	METAL RAILING
321	ELECTRICAL TRANSFORMER ON CONC PAD, REFER TO MEP
322	RAINWATER OVERFLOW LEADER CONNECTED TO WALL MOUNTED DOWNSPOUT NOZZLE, REFER TO MEP FOR SIZING AND FINAL LOCATION
323	ROOF HATCH
324	WALL MOUNTED EQUIPMENT, REFER TO MEP FOR FINAL LOCATION AND SIZE
325	CORRUGATED MTL PANEL ON STL CHANNEL AT PATIO DOCK WALLS, SEE CIVIL FOR LANDSCAPE AROUND PERIMETER
326	CORRUGATED MTL PANEL
327	CONCRETE STAIRS, REFER TO CIVIL

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BUILDING ELEVATIONS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	SEP		**A401**
Checked by	BT		

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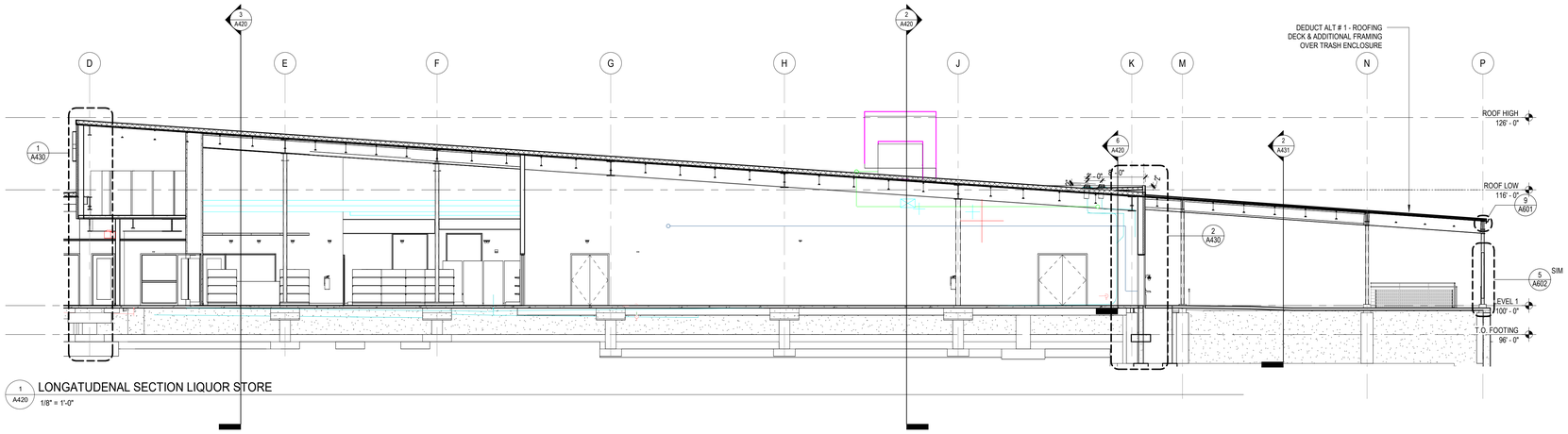
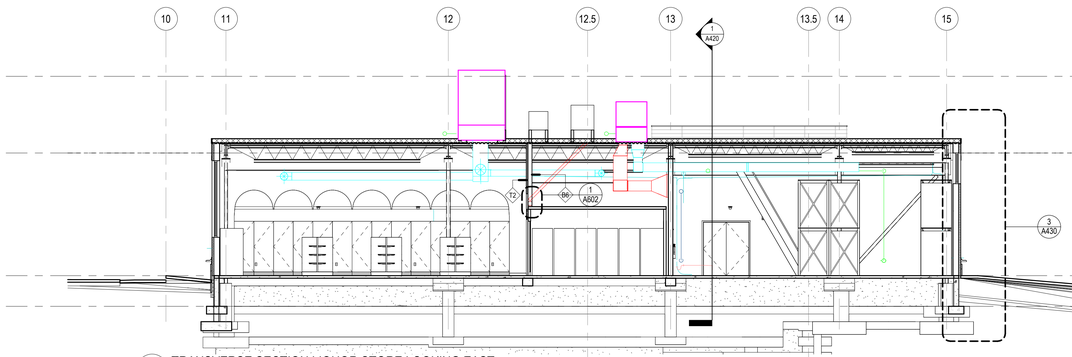
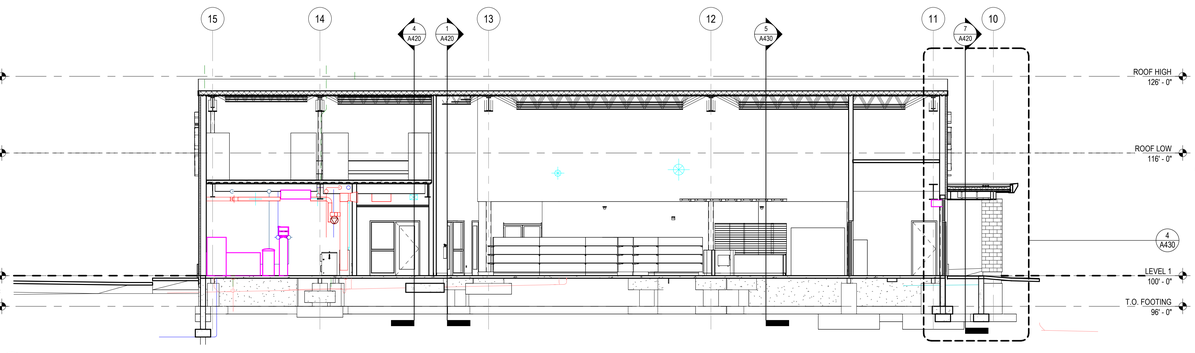


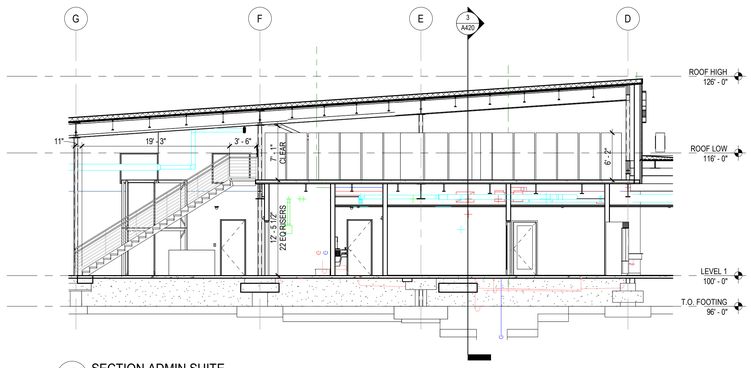
1 A420 LONGATUDENAL SECTION LIQUOR STORE
1/8" = 1'-0"



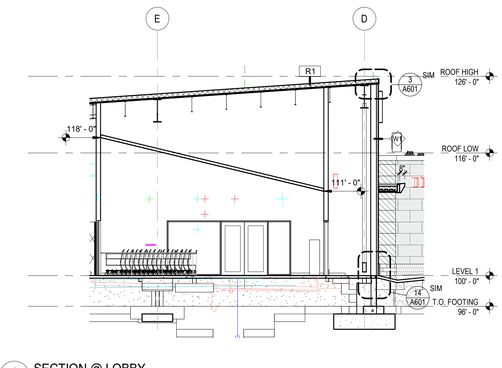
2 A420 TRANSVERSE SECTION LIQUOR STORE LOOKING EAST
1/8" = 1'-0"



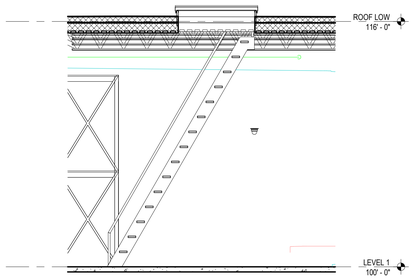
3 A420 TRANSVERSE SECTION LIQUOR STORE LOOKING WEST
1/8" = 1'-0"



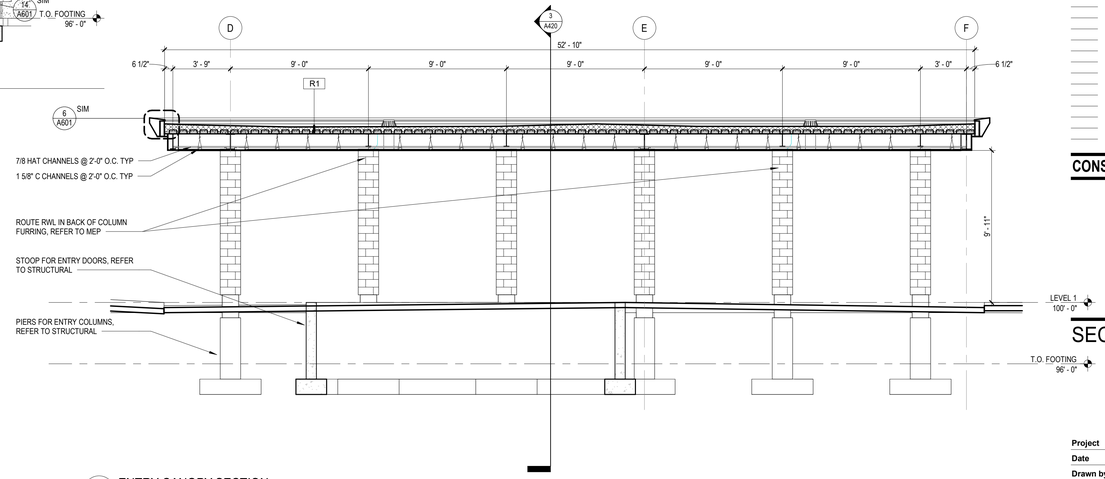
4 A420 SECTION ADMIN SUITE
1/8" = 1'-0"



5 A420 SECTION @ LOBBY
1/8" = 1'-0"



6 A420 ROOF ACCESS - NORTHBOUND
1/4" = 1'-0"



7 A420 ENTRY CANOPY SECTION
1/4" = 1'-0"

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1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Northbound Liquor Retail

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

SECTIONS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	RK	**A420**	
Checked by	BT		

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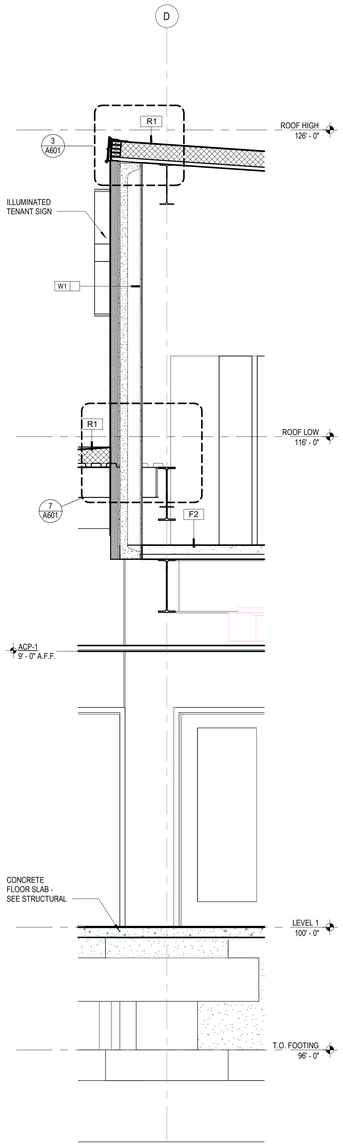
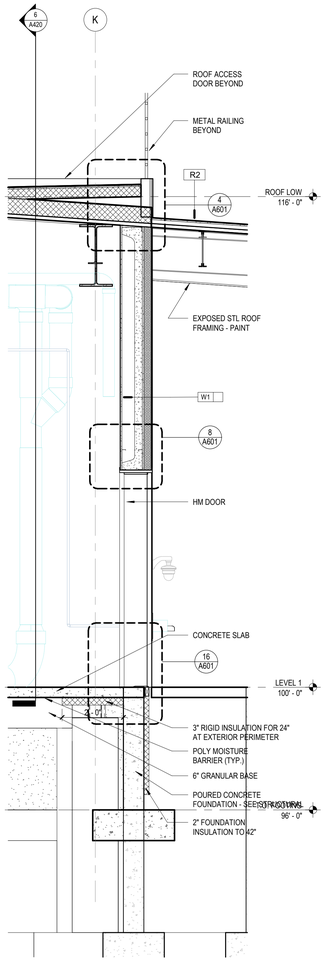
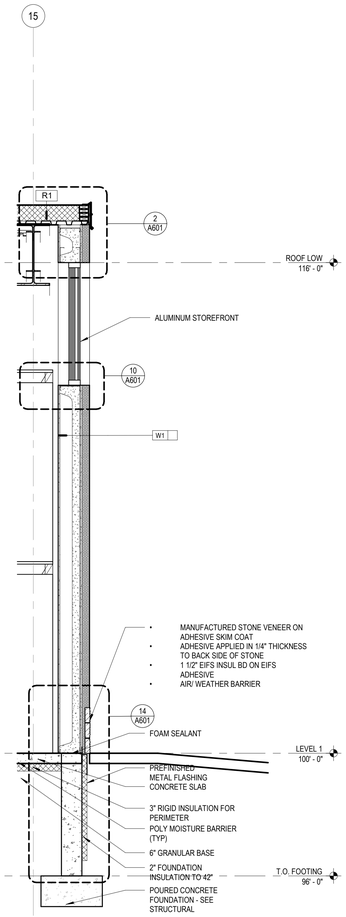


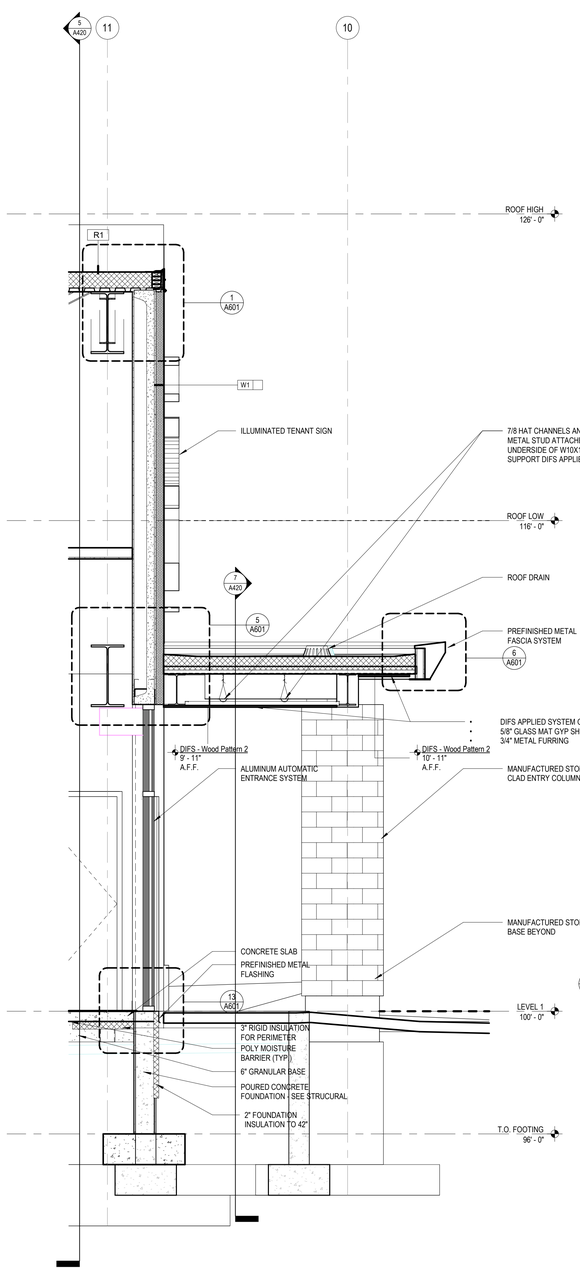
1 A430 WALL SECTION AT GRID D TO LOW ROOF
1/2" = 1'-0"



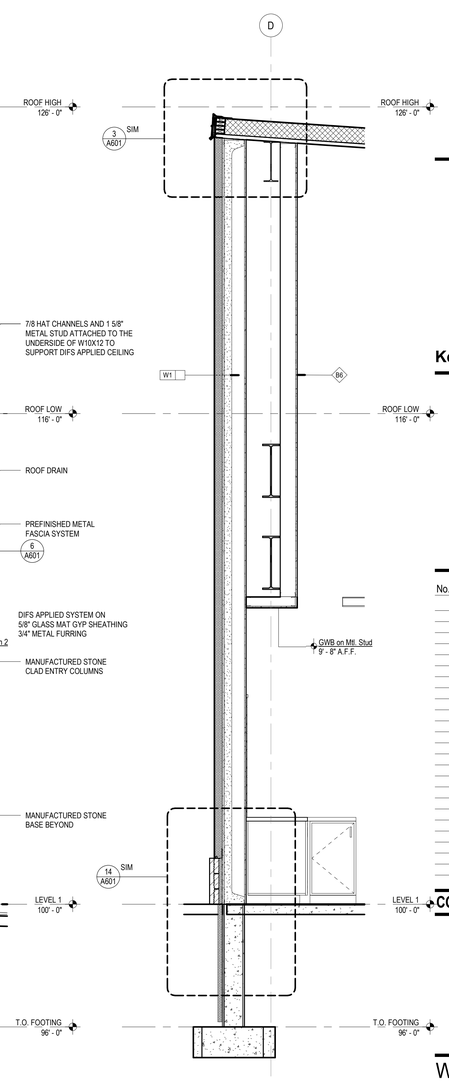
2 A430 WALL SECTION AT TRUCK DOCK
1/2" = 1'-0"



3 A430 WALL SECTION AT LIQUOR STORAGE
1/2" = 1'-0"



4 A430 WALL SECTION AT ENTRANCE
1/2" = 1'-0"



5 A430 WALL SECTION AT GRID D SOFFIT WALL
1/2" = 1'-0"

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LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

WALL SECTIONS

Project	25.1018.01	**Drawing Number**
Date	May 14th, 2026	
Drawn by	RK	**A430**
Checked by	BT	

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612.338.2280 fax

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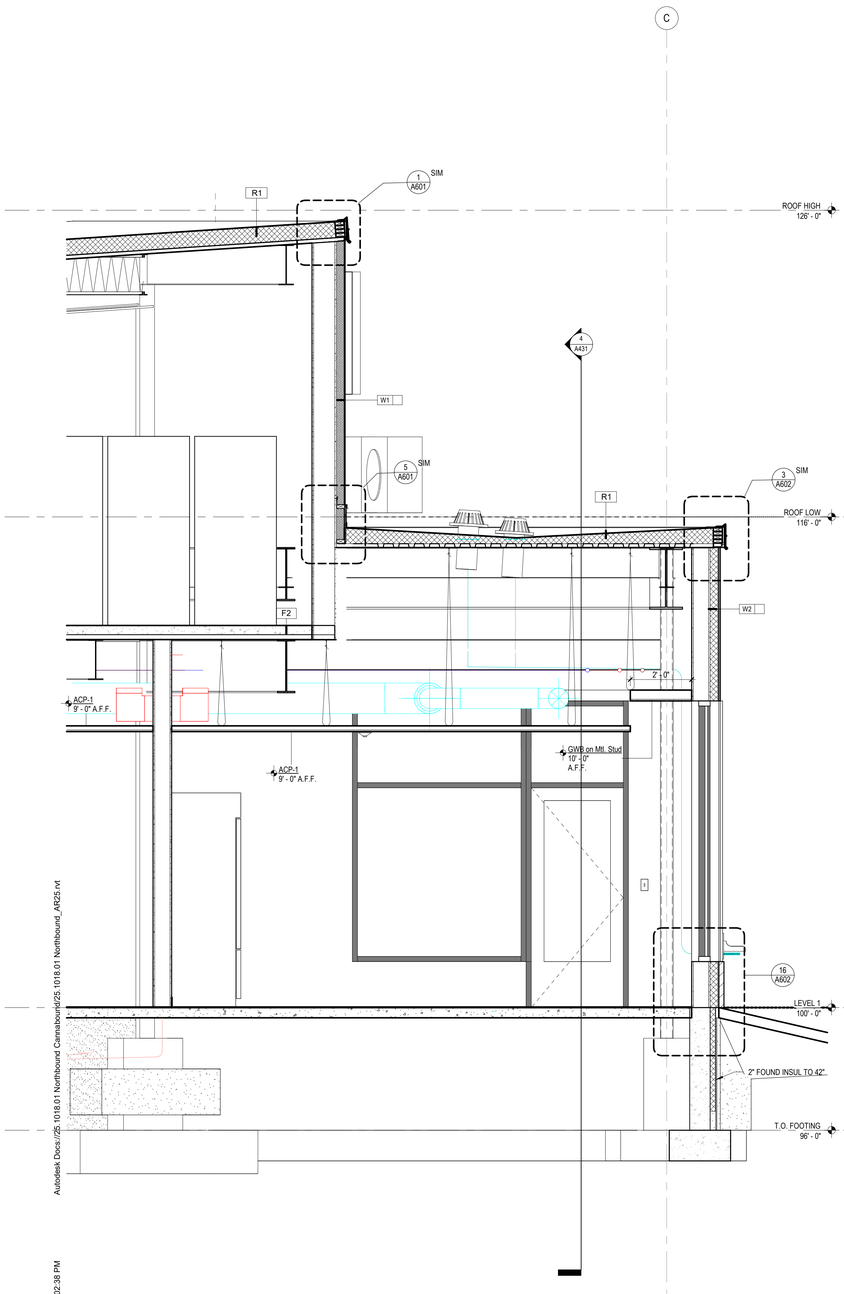
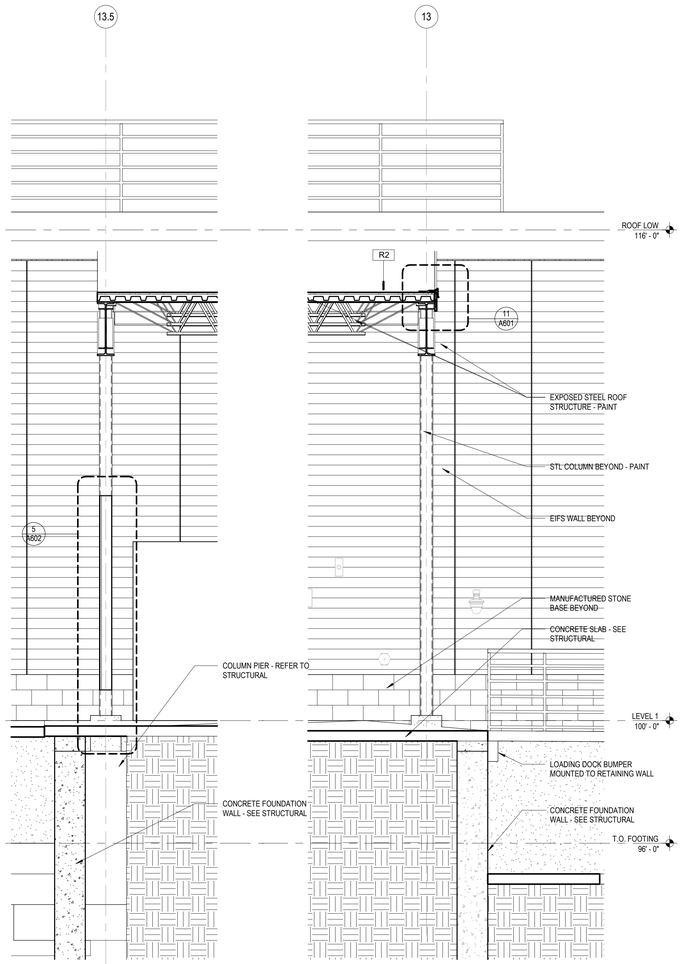
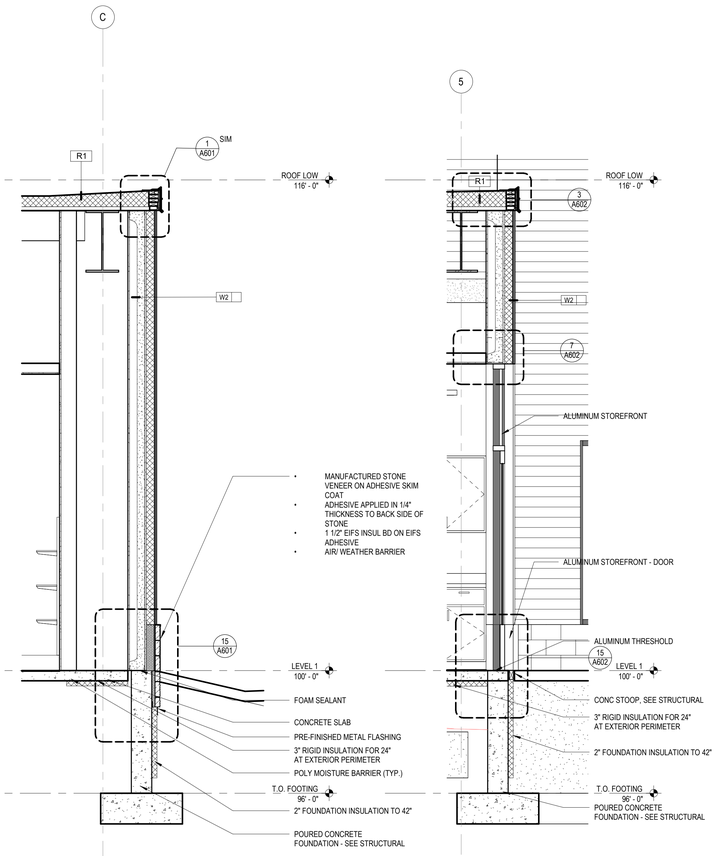


1 A431 WALL SECTION AT BREAK ROOM
1/2" = 1'-0"



2 A431 SECTION AT LOADING DOCK
1/2" = 1'-0"



3 A431 WALL SECTION AT BREAK ROOM - GRID C
1/2" = 1'-0"

4 A431 WALL SECTION AT BREAKROOM ENTRY
1/2" = 1'-0"

Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

WALL SECTIONS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	RK		**A431**
Checked by	BT		

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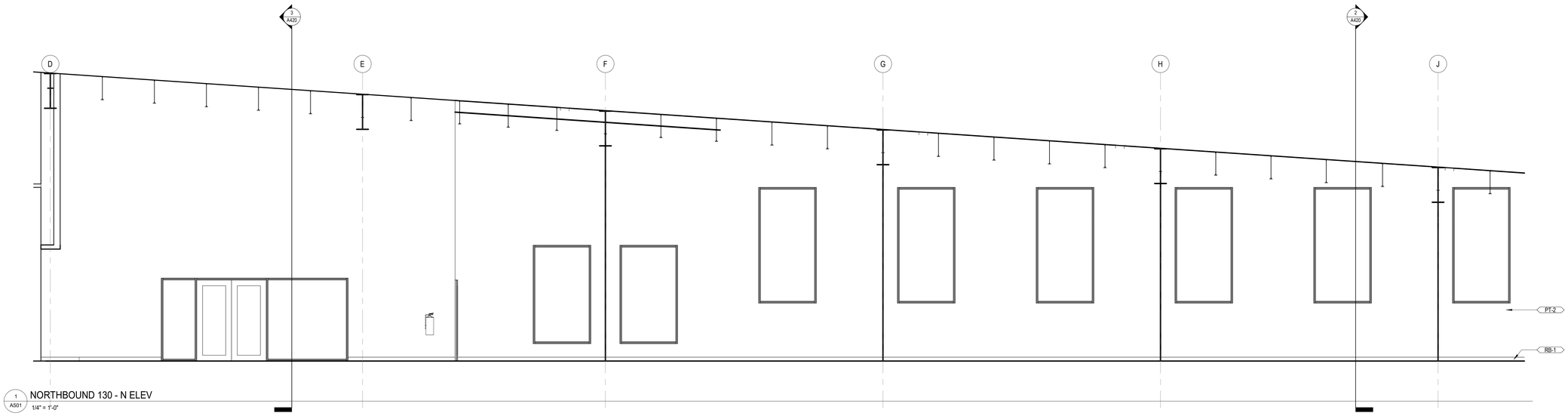
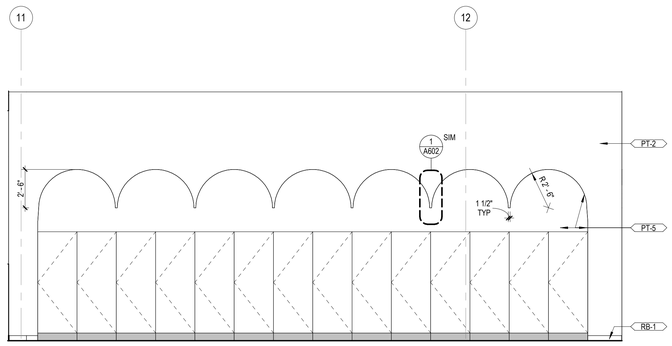
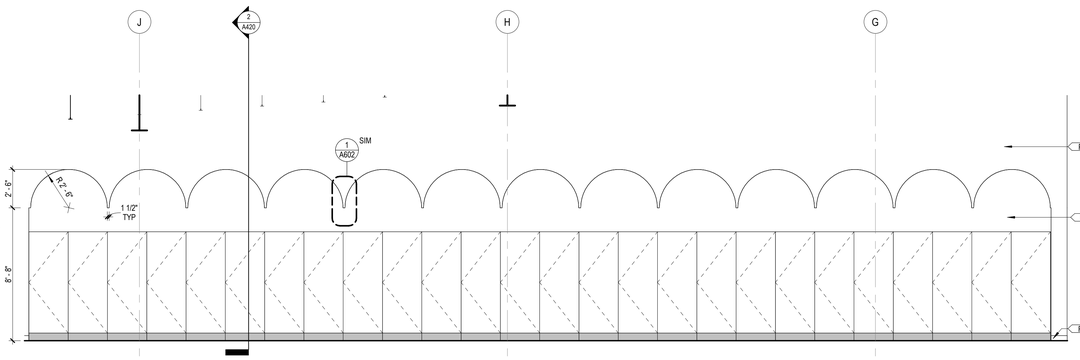


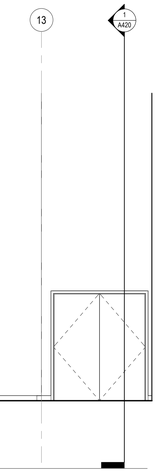
1 A501 NORTHBOUND 130 - N ELEV
1/4" = 1'-0"



2 A501 NORTHBOUND 130 - COOLER E ELEV
1/4" = 1'-0"

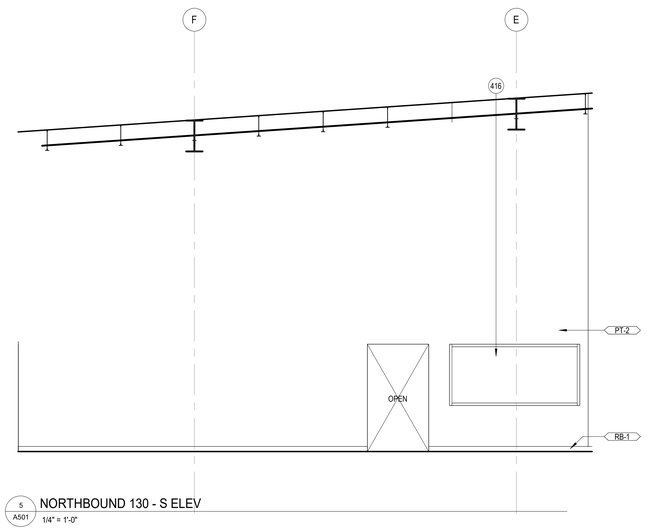


3 A501 NORTHBOUND 130 - COOLER S ELEV
1/4" = 1'-0"

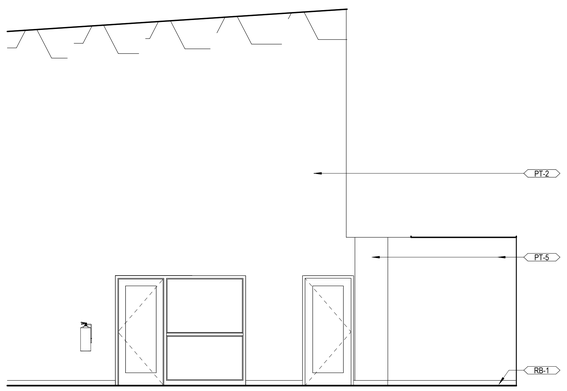


4 A501 NORTHBOUND 130 - E ELEV
1/4" = 1'-0"

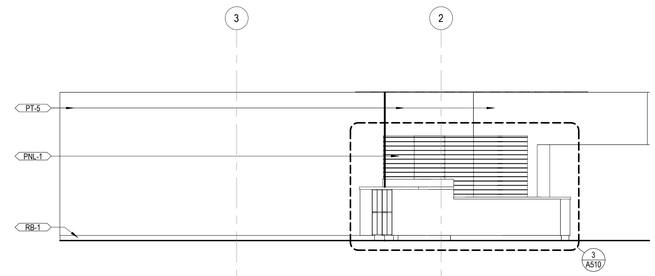
KEYNOTE LEGEND	
Key Value	Keynote Text
416	OBSERVATION WINDOW



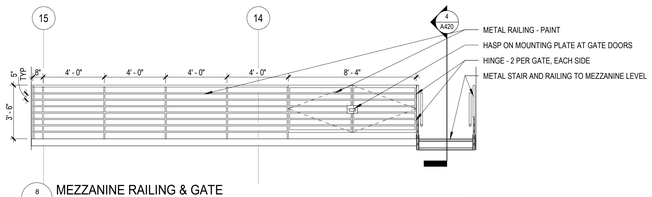
5 A501 NORTHBOUND 130 - S ELEV
1/4" = 1'-0"



6 A501 NORTHBOUND 130 - SW ELEV
1/4" = 1'-0"



7 A501 NORTHBOUND 130 - NW ELEV
1/4" = 1'-0"



8 A501 MEZZANINE RAILING & GATE
1/4" = 1'-0"

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1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

INTERIOR ELEVATIONS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	BMW		**A501**
Checked by	BT		

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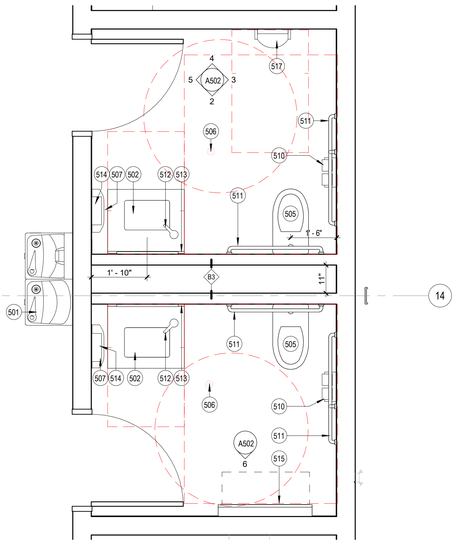
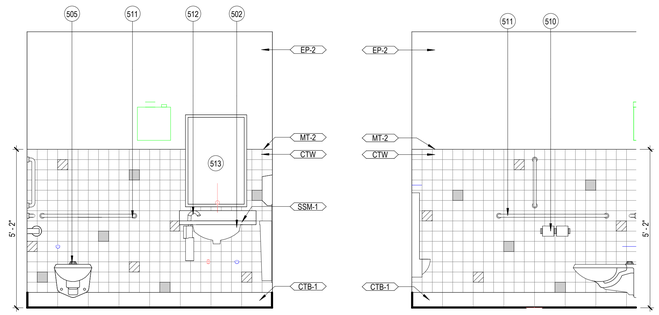
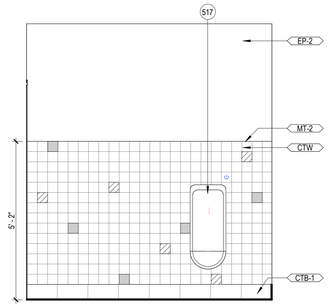


1 A502 ENLARGED PLAN - TOILET 121/123
1/2" = 1'-0"

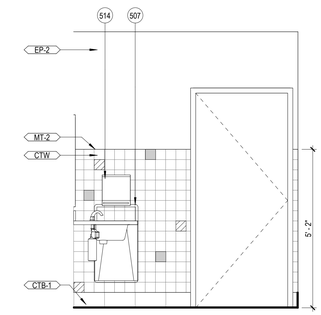


2 A502 TOILET - WET WALL ELEV
1/2" = 1'-0"

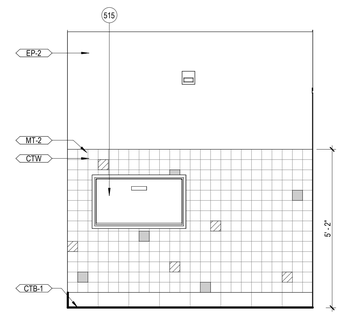
3 A502 TOILET - SIDE WALL ELEV
1/2" = 1'-0"



4 A502 TOILET - REAR WALL ELEV
1/2" = 1'-0"



5 A502 TOILET - ENTRY WALL ELEV
1/2" = 1'-0"



6 A502 TOILET - CHANGING TABLE ELEV
1/2" = 1'-0"

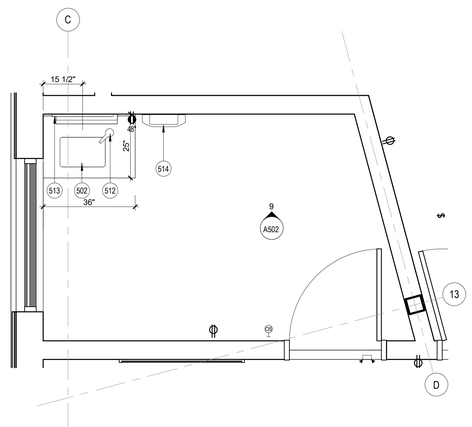
CTW-1 (WHITE)

CTW-2 (TEAL)

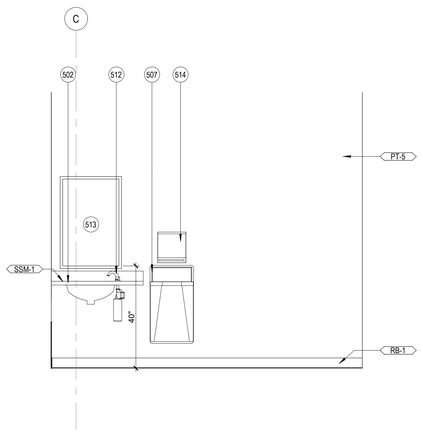
CTW-3 (AQUA)

7 A502 CTW LEGEND
1" = 1'-0"

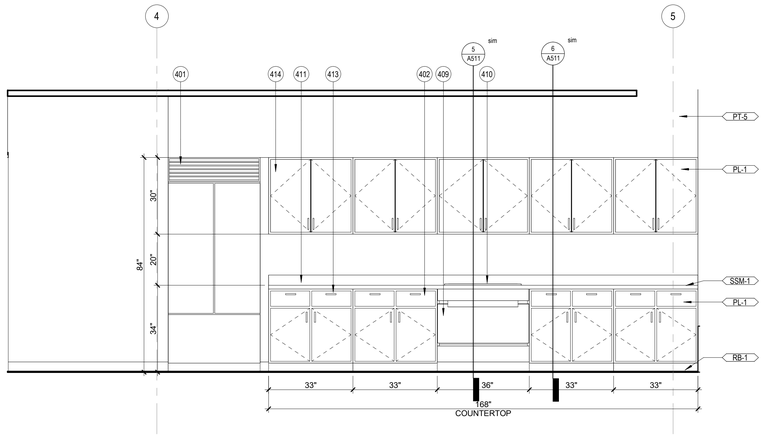
KEYNOTE LEGEND	
Key Value	Keynote Text
401	REFRIGERATOR W/ DEDICATED OUTLET AND WATER LINE, BY OWNER
402	PLUMBING & POWER FOR FUTURE DISHWASHER
409	REMOVEABLE ADA PLAM PIPE SCREEN W/ MATCHING VINYL EDGE BANDING. ATTACH W/ CONCEALED FASTENERS
410	ADA SINK
411	SOLID SURFACE COUNTER
413	PLAM BASE CABINET
414	PLAM UPPER CABINET
501	HI/LO DRINKING FOUNTAIN W/ BOTTLE FILLER
502	UNDERMOUNT ADA SOLID SURFACE LAVATORY
505	WALL MOUNTED TOILET
506	FLOOR DRAIN, REFER TO MEP
507	SEMI-RECESSED TRASH RECEPTACLE
510	DOUBLE TOILET PAPER DISPENSER BY OWNER, INSTALLED BY GC
511	GRAB BARS
512	COUNTER-MOUNTED SOAP DISPENSER BY OWNER, INSTALLED BY GC
513	WALL-MOUNTED MIRROR
514	PAPER TOWEL DISPENSER BY OWNER, INSTALLED BY GC
515	CHANGING TABLE
517	WALL MOUNTED URINAL



8 A502 ENLARGED PLAN - WELLNESS 109
1/2" = 1'-0"



9 A502 WELLNESS - N ELEV
1/2" = 1'-0"



10 A502 BREAK ROOM 110 - SE ELEV
1/2" = 1'-0"

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Minneapolis, MN 55405

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612.338.2280 fax

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

ENLARGED TOILET PLANS & ELEVATIONS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	BMW		**A502**
Checked by	Checker		

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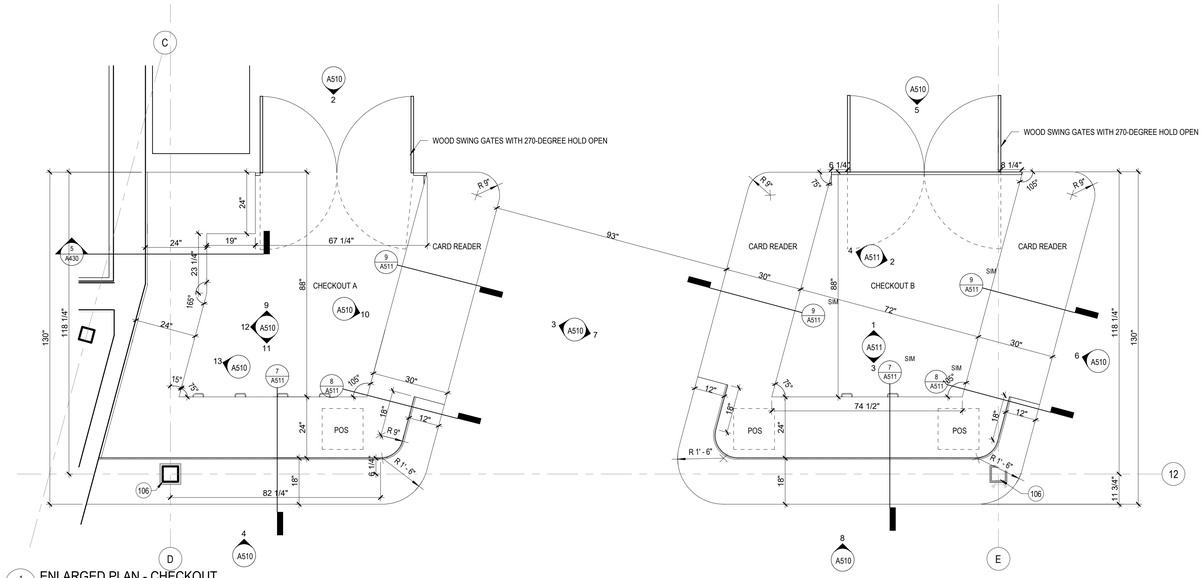
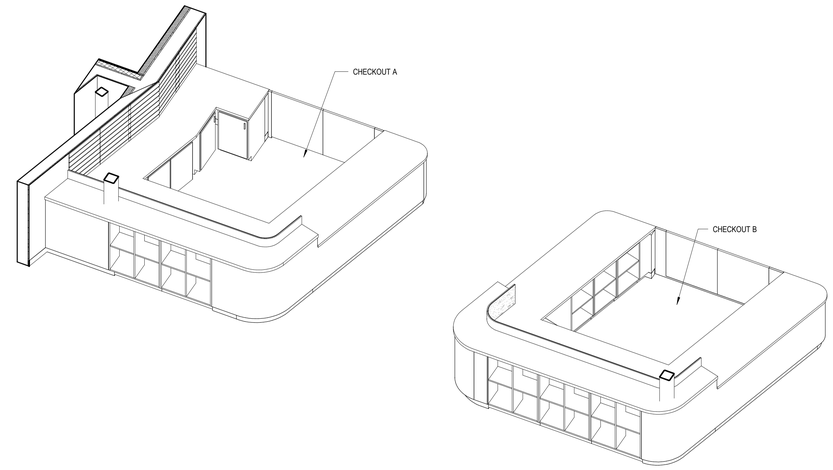
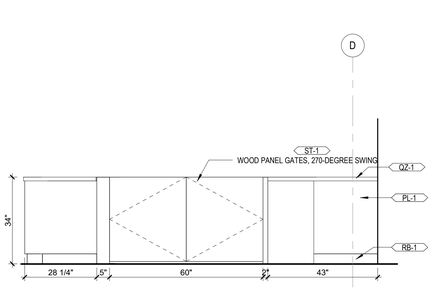


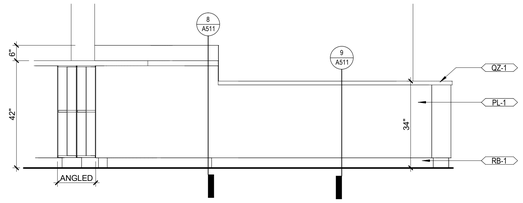
1 A510 ENLARGED PLAN - CHECKOUT
1/2" = 1'-0"



0 A510 AXON VIEW - CHECKOUT



2 A510 CHECKOUT A - N EXTERIOR ELEV
1/2" = 1'-0"



3 A510 CHECKOUT A - E EXTERIOR ELEV
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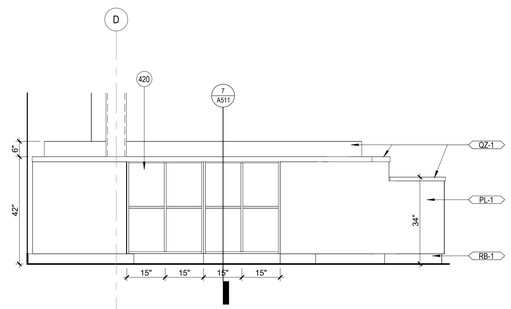
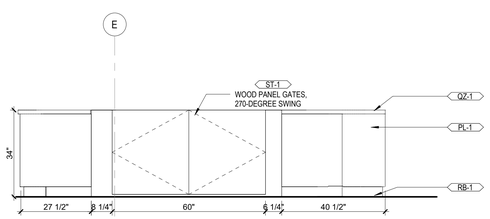


4 A510 CHECKOUT A - S EXTERIOR ELEV
1/2" = 1'-0"



5 A510 CHECKOUT B - N EXTERIOR ELEV
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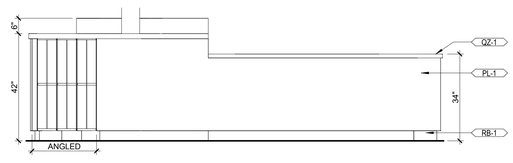
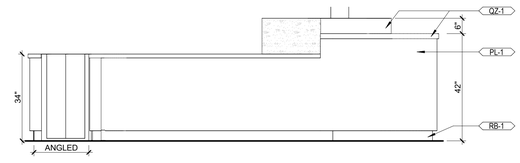
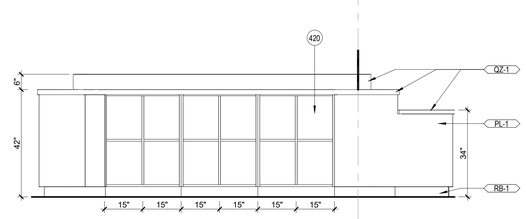


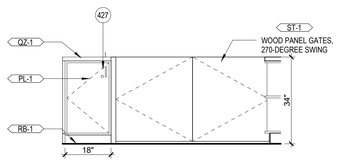
6 A510 CHECKOUT B - E EXTERIOR ELEV
1/2" = 1'-0"



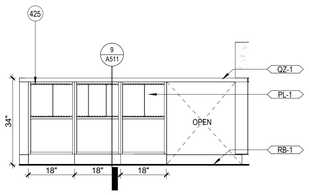
7 A510 CHECKOUT B - W EXTERIOR ELEV
1/2" = 1'-0"



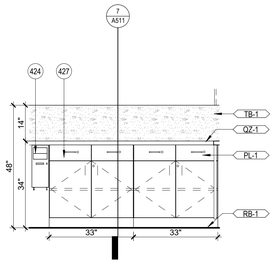
8 A510 CHECKOUT B - S EXTERIOR ELEV
1/2" = 1'-0"



9 A510 CHECKOUT A - N INTERIOR ELEV
1/2" = 1'-0"



10 A510 CHECKOUT A - E INTERIOR ELEV
1/2" = 1'-0"



11 A510 CHECKOUT A - S INTERIOR ELEV
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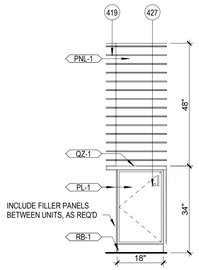
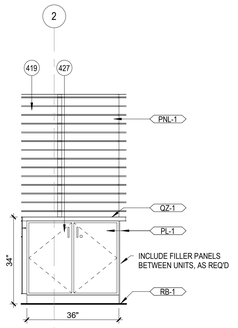


12 A510 CHECKOUT A - W INTERIOR ELEV
1/2" = 1'-0"



13 A510 CHECKOUT A - NW INTERIOR ELEV
1/2" = 1'-0"

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Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Northbound Liquor Retail

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

MILLWORK DETAILS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	BMW		**A510**
Checked by	BT		

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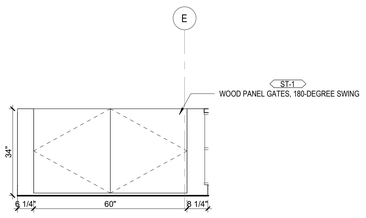

1 A511 CHECKOUT B - N INTERIOR ELEV
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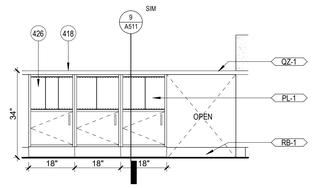

2 A511 CHECKOUT B - E INTERIOR ELEV
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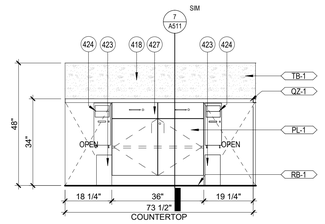

3 A511 CHECKOUT B - S INTERIOR ELEV
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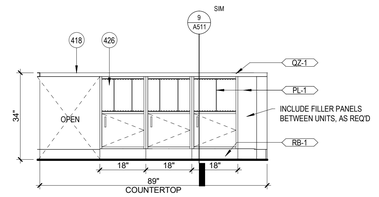
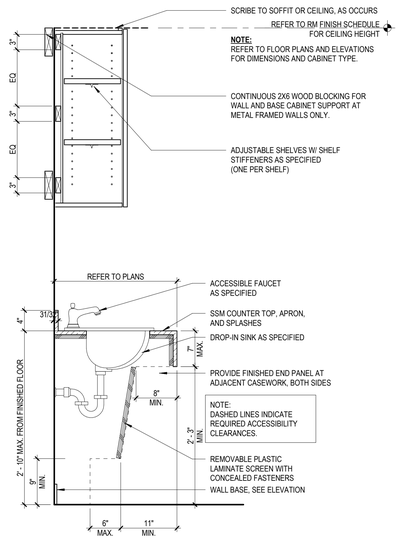
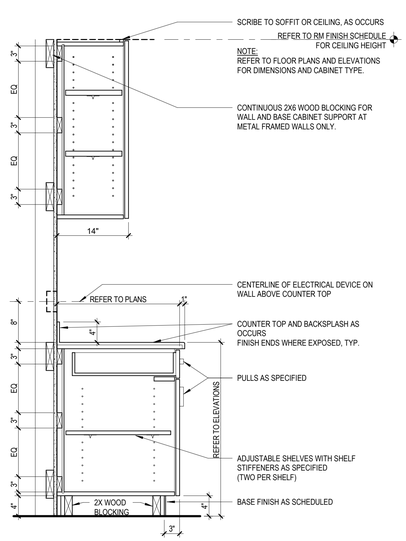


4 A511 CHECKOUT B - W INTERIOR ELEV
1/2" = 1'-0"

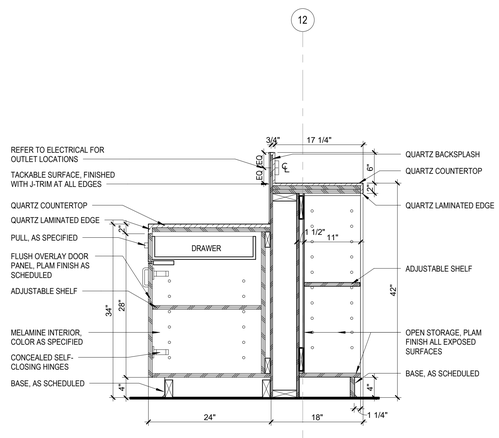
KEYNOTE LEGEND	
Key Value	Keynote Text
418	QUARTZ COUNTERTOP
423	DROP SAFE, BY OWNER
424	CPU WITH CRADLE, BY OWNER
426	PLAM BASE CABINET WITH SLAT RAIL DIVIDER STORAGE, DOOR BELOW
427	LOCKABLE PLAM BASE CABINET



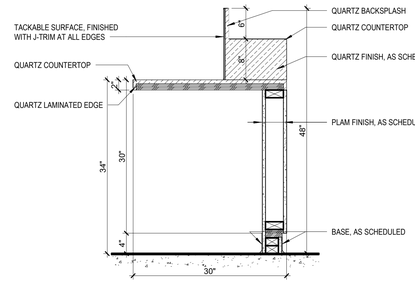
5 A511 ADA SINK BASE & UPPERS
1" = 1'-0"



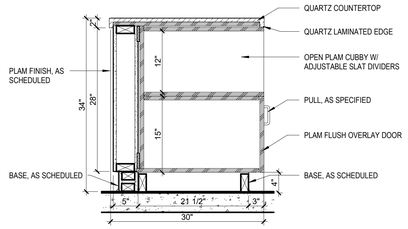
6 A511 WALL AND BASE CABINET W/ SINK
1" = 1'-0"



7 A511 CHECKOUT A SECTION 1
1" = 1'-0"



8 A511 CHECKOUT A SECTION 2
1" = 1'-0"



9 A511 CHECKOUT A SECTION 3
1" = 1'-0"

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LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Drawn by	BMW
Checked by	BT

Drawing Number
A511

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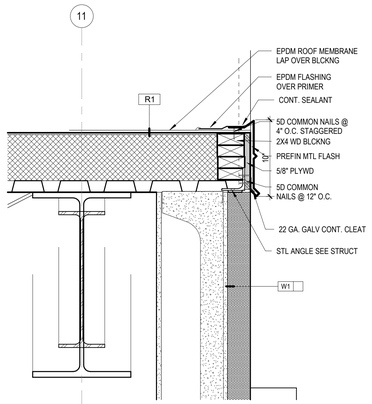
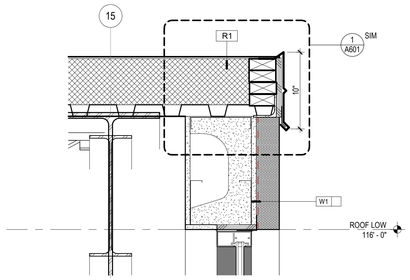
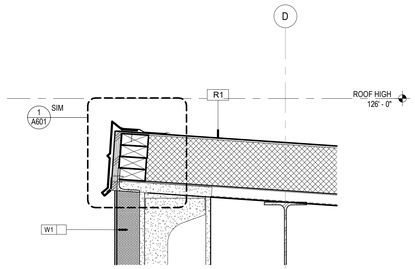


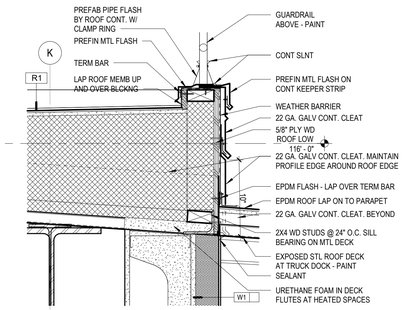
1 A601 ROOF EDGE AT ENTRANCE
1 1/2" = 1'-0"



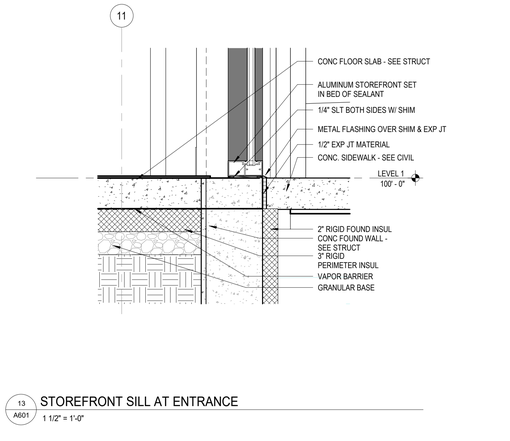
2 A601 ROOF EDGE DETAIL
1 1/2" = 1'-0"



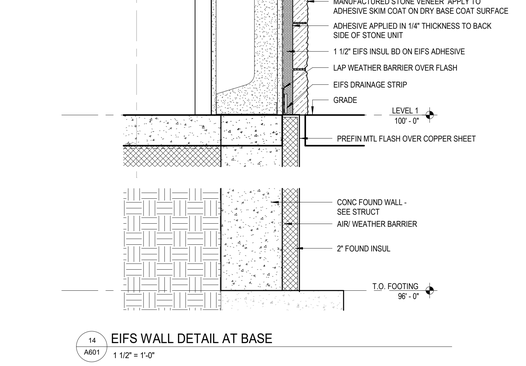
3 A601 ROOF EDGE DETAIL AT LIQUOR STORE
1 1/2" = 1'-0"



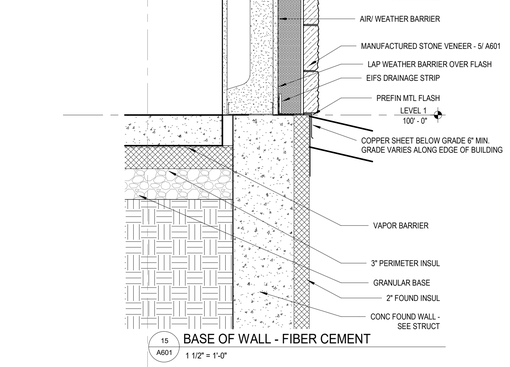
4 A601 ROOF DETAIL AT TRUCK DOCK
1 1/2" = 1'-0"



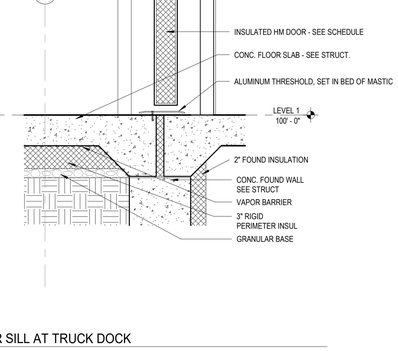
5 A601 STOREFRONT HEAD/ CANOPY AT ENTRANCE
1 1/2" = 1'-0"



6 A601 ENTRANCE CANOPY FACIA
3" = 1'-0"



7 A601 HIGH/ LOW ROOF DETAIL AT LIQUOR
1 1/2" = 1'-0"



8 A601 DOOR HEAD AT TRUCK DOCK
1 1/2" = 1'-0"

10 A601 CLERESTORY WINDOW SILL
1 1/2" = 1'-0"

11 A601 ROOF EDGE AT TRUCK DOCK
1 1/2" = 1'-0"

9 A601 GUTTER AT TRUCK DOCK
1 1/2" = 1'-0"

13 A601 STOREFRONT SILL AT ENTRANCE
1 1/2" = 1'-0"

14 A601 EIFS WALL DETAIL AT BASE
1 1/2" = 1'-0"

15 A601 BASE OF WALL - FIBER CEMENT
1 1/2" = 1'-0"

16 A601 DOOR SILL AT TRUCK DOCK
1 1/2" = 1'-0"

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LAWAL SCOTT ERICKSON ARCHITECTS, INC.

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Minneapolis, MN 55405

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Date	May 14th, 2026	
Drawn by	RK	**A601**
Checked by	BT	

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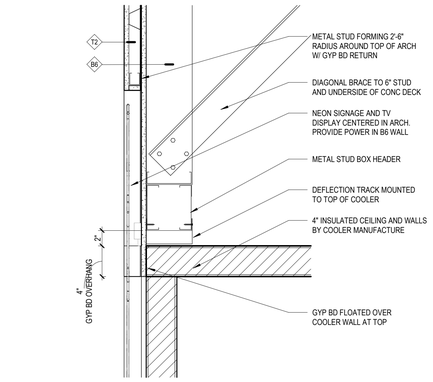
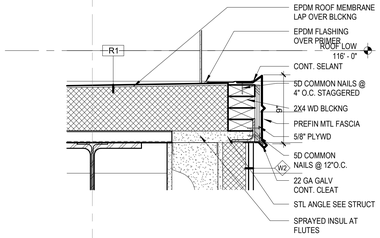
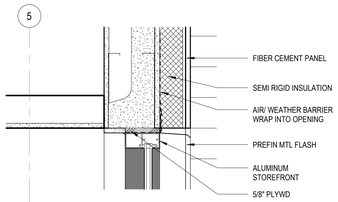


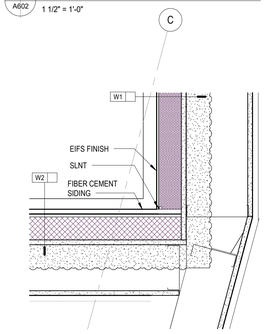
1 / A602 BULKHEAD ABOVE COOLERS
1 1/2" = 1'-0"



3 / A602 ROOF EDGE AT FIBER CEMENT WALL
1 1/2" = 1'-0"

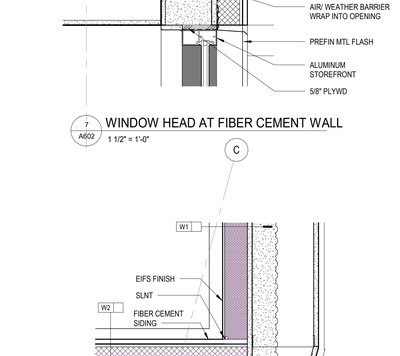


7 / A602 WINDOW HEAD AT FIBER CEMENT WALL
1 1/2" = 1'-0"

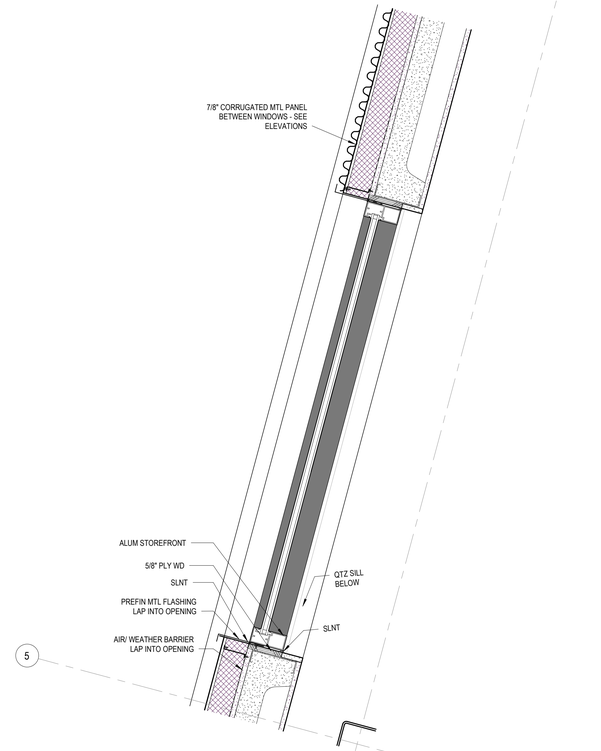


8 / A602 FIBER CEMENT TO EIFS DETAIL 2
1 1/2" = 1'-0"

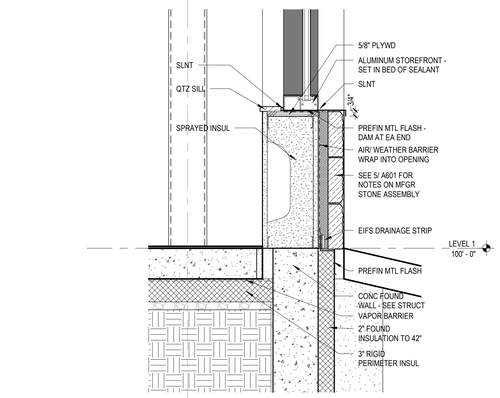
4 / A602 FIBER CEMENT TO EIFS DETAIL 1
1 1/2" = 1'-0"



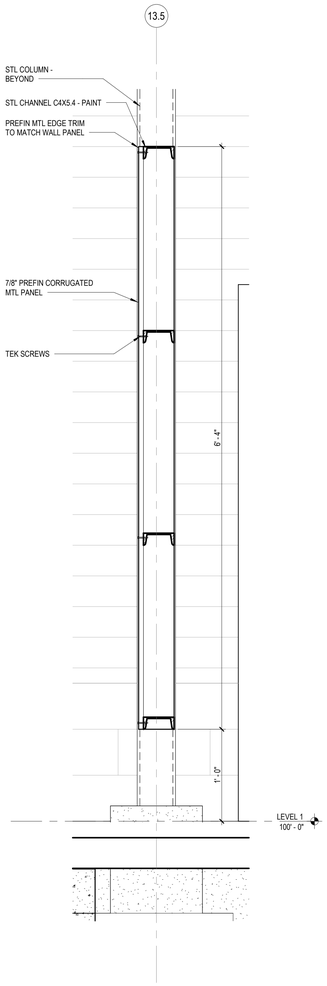
15 / A602 DOOR SILL AT BREAKROOM
1 1/2" = 1'-0"



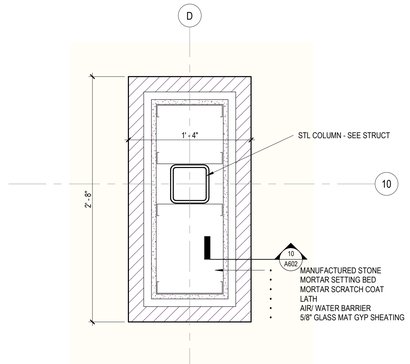
12 / A602 WINDOW JAMB DETAIL
1 1/2" = 1'-0"



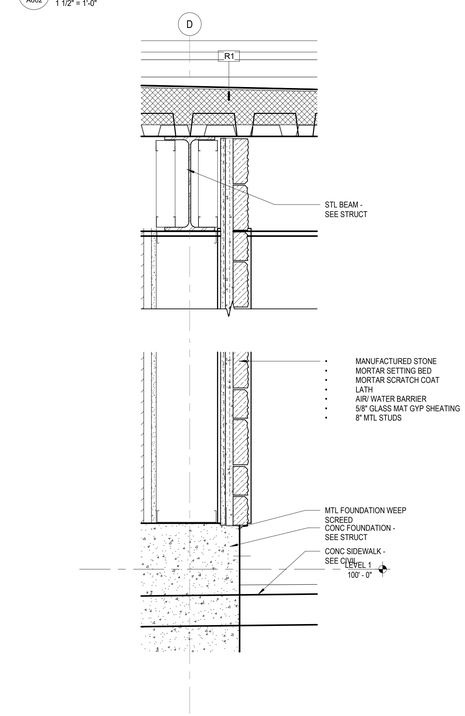
16 / A602 STOREFRONT SILL/ WALL BASE AT FIBER CEMENT WALL
1 1/2" = 1'-0"



5 / A602 SCREENWALL DETAIL @ LOADING DOCK/PATIO
1 1/2" = 1'-0"



6 / A602 ENTRY COLUMN PLAN DETAIL
1 1/2" = 1'-0"



10 / A602 SECTION ENTRY COL ENCLOSURE
1 1/2" = 1'-0"

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Minneapolis, MN 55405
612.343.1010 office
612.338.2280 fax
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Drawn by	RK		**A602**
Checked by	BT		

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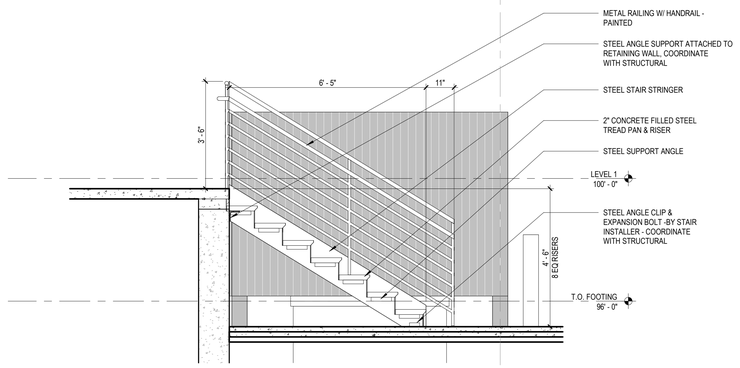
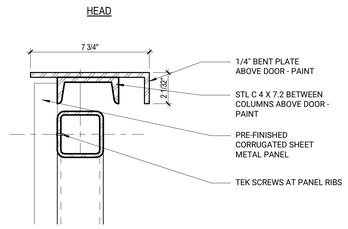
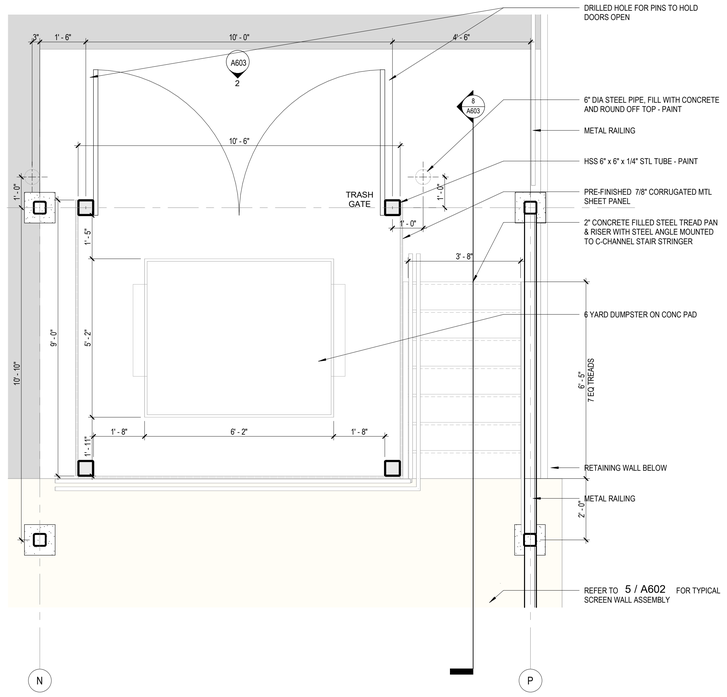
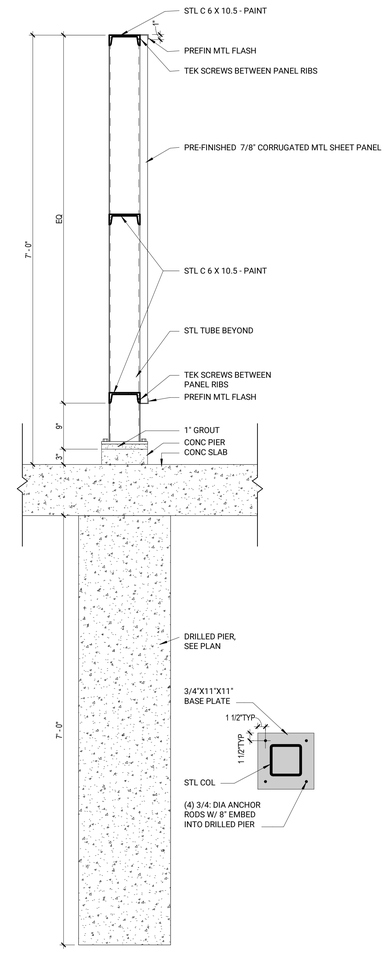
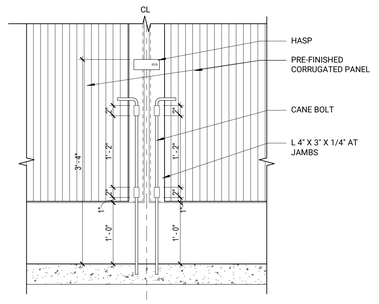


8 A603 STAIR @ LOADING DOCK
1/2" = 1'-0"

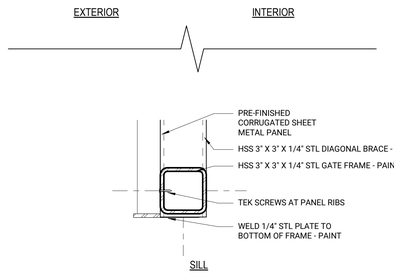




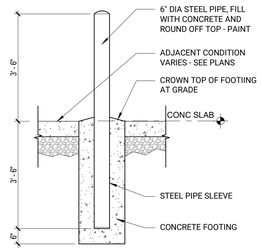




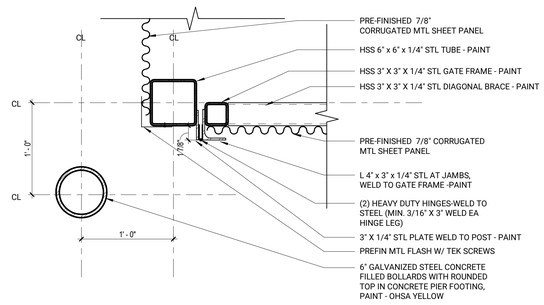
4 A603 GATE DOOR CANE BOLT DETAIL - EXTERIOR
1" = 1'-0"



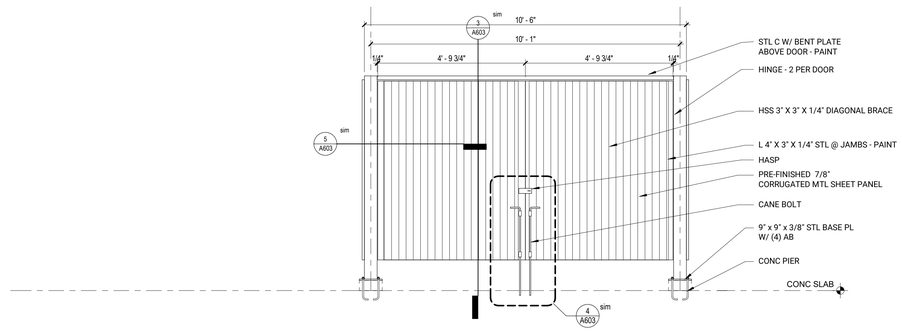
3 A603 GATE DETAIL
3" = 1'-0"



6 A603 BOLLARD, TYPICAL DETAIL
1/2" = 1'-0"



5 A603 GATE DOOR HINGE DETAIL
1 1/2" = 1'-0"



2 A603 TRASH ENCLOSURE GATE
1/2" = 1'-0"

1 A603 TRASH ENCLOSURE WALL SECTION
1" = 1'-0"

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Minneapolis, MN 55405

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Northbound Liquor Retail

19420 Evans Street NW,
Elk River, MN 55330

Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

TRASH ENCLOSURE DETAILS

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	Author	**A603**	
Checked by	Checker		

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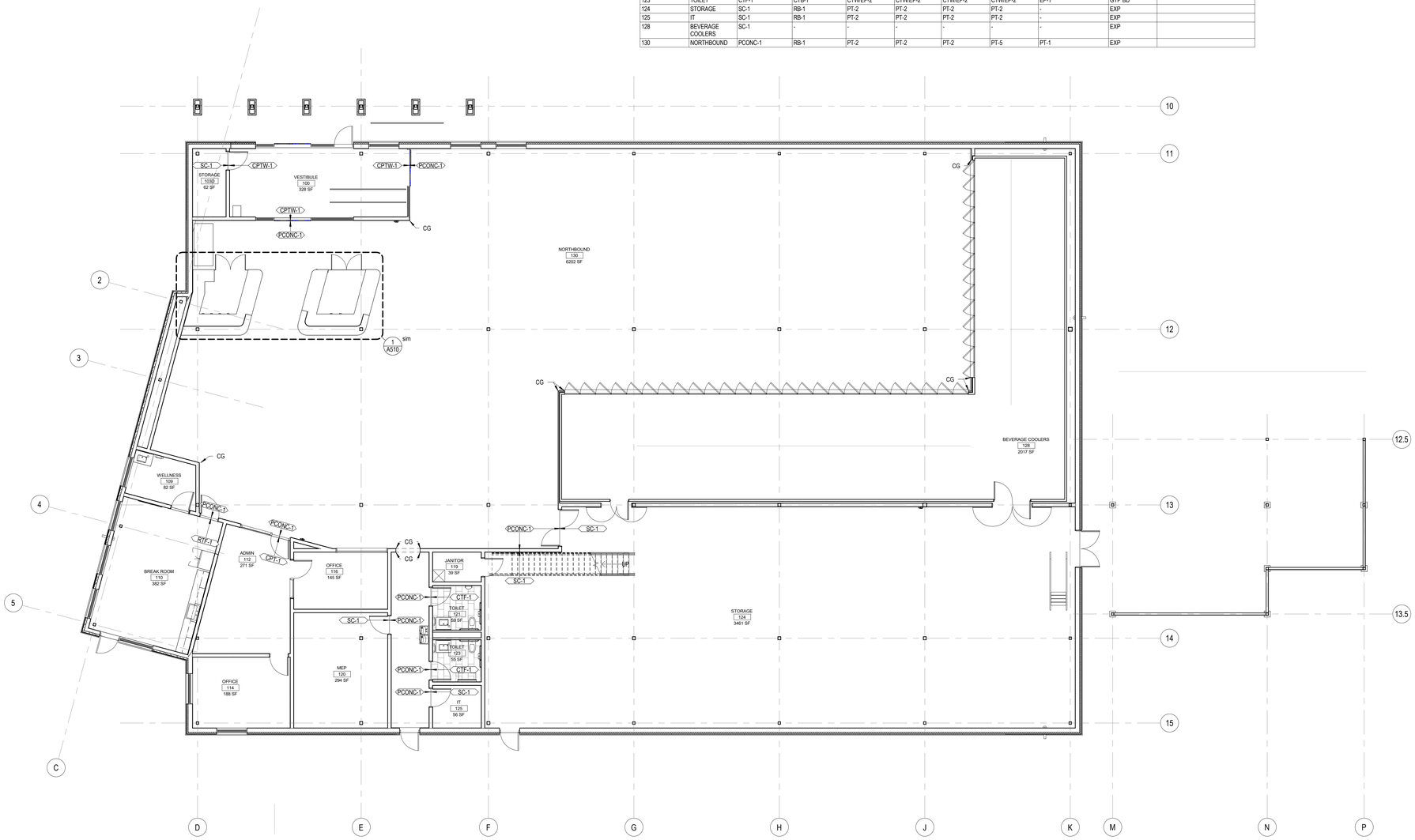
ROOM FINISH SCHEDULE										
ROOM		FLOOR		WALL FINISH				CEILING		
Number	Name	Floor Finish	Base Finish	North	East	South	West	Finish	Material	Comments
100	VESTIBULE	CPTW-1	RB-1	PT-2	PT-2	PT-2	PT-2	PT-1	GYP BD	
103D	STORAGE	SC-1	RB-1	PT-2	PT-2	PT-2	PT-2	-	EXP	
109	WELLNESS	RTF-1	RB-1	PT-5	PT-2	PT-2	PT-2	-	ACP-1	
110	BREAK ROOM	RTF-1	RB-1	PT-2	PT-5	PT-2	PT-2	-	ACP-1	
112	ADMIN	CPT-1	RB-1	PT-2	PT-2	PT-2	PT-5	-	ACP-1	
114	OFFICE	CPT-1	RB-1	PT-2	PT-5	PT-2	PT-2	-	ACP-1	
116	OFFICE	CPT-1	RB-1	PT-2	PT-2	PT-5	PT-2	-	ACP-1	
118	HALL	PCONC-1	RB-1	PT-2	PT-2	PT-2	PT-2	-	ACP-1	
119	JANITOR	SC-1	RB-1	PT-2	PT-2	PT-2	PT-2	-	EXP	
120	MEP	SC-1	RB-1	PT-2	PT-2	PT-2	PT-2	-	EXP	
121	TOILET	CTF-1	CTB-1	CTW/EP-2	CTW/EP-2	CTW/EP-2	CTW/EP-2	EP-1	GYP BD	
123	TOILET	CTF-1	CTB-1	CTW/EP-2	CTW/EP-2	CTW/EP-2	CTW/EP-2	EP-1	GYP BD	
124	STORAGE	SC-1	RB-1	PT-2	PT-2	PT-2	PT-2	-	EXP	
125	IT	SC-1	RB-1	PT-2	PT-2	PT-2	PT-2	-	EXP	
128	BEVERAGE COOLERS	SC-1	-	-	-	-	-	-	EXP	
130	NORTHBOUND	PCONC-1	RB-1	PT-2	PT-2	PT-2	PT-5	PT-1	EXP	



1 LEVEL 1 FINISH PLAN
A701 1/8" = 1'-0"

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LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

LEVEL 1 FINISH FLOOR PLAN

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	BMW		**A701**
Checked by	BT		

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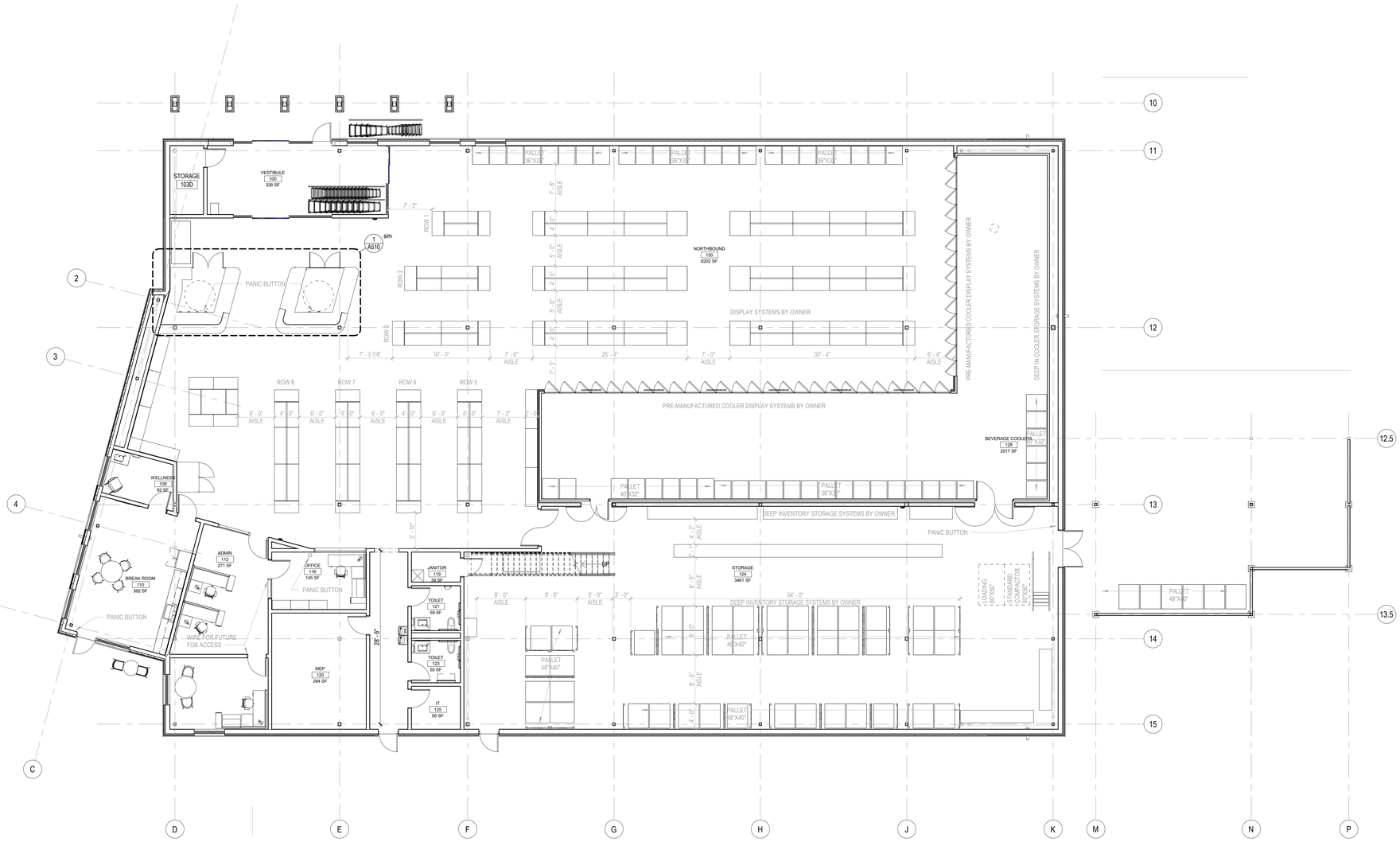

1 LEVEL 1 FURNITURE PLAN
A702
1/8" = 1'-0"

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Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

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Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

LEVEL 1 FFE PLAN (FOR REFERENCE ONLY)

Project	25.1018.01	**Drawing Number**
Date	May 14th, 2026	
Drawn by	BMW	**A702**
Checked by	BT	

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NORTHBOUND
Interior Finish & Material Schedule

REVISED	SECTION	CODE	DESCRIPTION	NOTES	REP CONTACT	FIRE RATING
	09 51 00	ACP	ACOUSTIC CEILING PANEL			
		ACP-1	ROCKFON, STYLE: ALASKA 10100, COLOR: WHITE, EDGE: SQUARE LAY-IN SQ, SIZE: 2' x 2', THICKNESS: 3/4", NRC: .90, LRV: .86, AC: 180, GRID: CHICAGO METALLIC 1200, SIZE: 15/16", COLOR: WHITE.		KAREN PLAGER, 847.505.4013 karen.plager@rockfon.com	CLASS A
		ACP-2	TURF ACOUSTIC, BARCODE CEILING PANEL, PANEL TYPE: A, SIZE: 2' x 4', COLOR: DARK WALNUT, THICKNESS: 3.4"H, ATTACHMENT: GRIDLOCK, GRID: CHICAGO METALLIC 1200, SIZE: 15/16", COLOR: BLACK	LIGHTING BY OTHERS	MANDA DUNN, 612.644.6079, manda@BeyonDesignRG.com	
	09 68 00	CPT	CARPET TILE			
		CPTW-1	MILLIKEN, OBEX TILE, STYLE: CUTX/FIZZ FZX118-119, COLOR: DARK GREY, SIZE: 50 CM x 50 CM, THICKNESS: 4.6MM, CONTENT: WEARON NYLON & MONOFILAMENT, BACKING: PVC-FREE WELLBAC COMFORT PLUS CUSHION, INSTALLATION: ASHLAR		HOLLY THOMPSON, 612.749.5483 holly.thompson@milliken.com	
		CPT-1	EXISTING ATTIC STOCK CARPET BY OWNER, TO BE INSTALLED BY CONTRACTOR			
		CTF	CERAMIC TILE FLOOR			
		CTF-1	CERAMIC TILEWORKS, STYLE: SYMMETRY, COLOR: MOON GLOW LINEN, SIZE: 12" x 24", THICKNESS: 8MM, GROUT: GR-1		KELLY JACOBS, 612.479.6596, kelly@ceramictileworksmn.com	
		CTW	CERAMIC TILE WALL			
		CTW-1	CERAMIC TILEWORKS, VOGUE SYSTEM, COLOR: GHIACCIO, SIZE: 4" x 4", FINISH: MATTE, THICKNESS: 7MM, GROUT: GR-1		KELLY JACOBS, 612.479.6596, kelly@ceramictileworksmn.com	
		CTW-2	CERAMIC TILEWORKS, VOGUE SYSTEM, COLOR: TURCHESE, SIZE: 4" x 4", FINISH: MATTE, THICKNESS: 7MM, GROUT: GR-1		KELLY JACOBS, 612.479.6596, kelly@ceramictileworksmn.com	
		CTW-3	CERAMIC TILEWORKS, VOGUE SYSTEM, COLOR: LAGUNA, SIZE: 4" x 4", FINISH: MATTE, THICKNESS: 7MM, GROUT: GR-1		KELLY JACOBS, 612.479.6596, kelly@ceramictileworksmn.com	
	10 26 13	CG	CORNER GUARD			
		CG-1	STAINLESS STEEL CORNER GUARD, 2" x 2" x 72"			-
	09 91 00	EP	EPOXY PAINT			
		EP-1	EPOXY PAINT, COLOR TO MATCH PT-1	CEILING WHITE	JAMES BERGEVIN, 612.720.9934, james.r.bergevin@sherwin.com	-
		EP-2	EPOXY PAINT, COLOR TO MATCH PT-4		JAMES BERGEVIN, 612.720.9934, james.r.bergevin@sherwin.com	
		GR	GROUT			
		GR-1	MAPEI, COLOR: 5047 CHARCOAL		PAT ARMITAGE, 612.205.7494, parmitage@mapei.com	
		MT	METAL TRIM			
		MT-1	SCHLUTER SYSTEMS, STYLE: DILEX-AHK, FINISH: TSG PEWTER	COVE	DEREK BOOMER, 612.719.3409, dboomer@schluter.com	-
		MT-2	SCHLUTER SYSTEMS, STYLE: JOLLY, FINISH: TSG PEWTER	OUTSIDE CORNER/TOP CAP	DEREK BOOMER, 612.719.3409, dboomer@schluter.com	
	06 40 23	PL	PLASTIC LAMINATE			
		PL-1	WILSONART, WALNUT HEIGHTS 7966K-12, FINISH: SOFTGRAIN	WOOD TONE	LYNETTE STENDE, 612.500.6020, lynette.stende@wilsonart.com	CLASS A
		PNL	PANEL			
		PNL-1	MDF SLATWALL W/ PAINT-GRADE FACE, ALUMINUM INSERTS, FINISH: PT-5. PROVIDE ALUMINUM TRIM AT ALL EXPOSED EDGES.			
	09 91 00	PT	PAINT			
		PT-1	SHERWIN WILLIAMS, COLOR: SW7757 HIGH REFLECTIVE WHITE	CEILING WHITE	JAMES BERGEVIN, 612.720.9934, james.r.bergevin@sherwin.com	-
		PT-2	SHERWIN WILLIAMS, COLOR: SW6917 SHELL WHITE	OVERALL NEUTRAL	JAMES BERGEVIN, 612.720.9934, james.r.bergevin@sherwin.com	-
		PT-3	SHERWIN WILLIAMS, COLOR: SW7623 CASCADES	MISC METALS	JAMES BERGEVIN, 612.720.9934, james.r.bergevin@sherwin.com	-
		PT-4	SHERWIN WILLIAMS, COLOR: SW6759 COOLED BLUE	ACCENT	JAMES BERGEVIN, 612.720.9934, james.r.bergevin@sherwin.com	
		PT-5	SHERWIN WILLIAMS, COLOR: CUSTOM MATCH TO METAL PANEL - ATAS INTERNATIONAL INC, COLOR: TEAL. (SW6762 POSEIDON CLOSE MATCH)	ACCENT	JAMES BERGEVIN, 612.720.9934, james.r.bergevin@sherwin.com	
		PCONC	POLISHED CONCRETE			
		PCONC-1	POLISHED CONCRETE, NATURAL COLOR, ACID WASHED FINISH			
		QZ	QUARTZ			
		QZ-1	GILASI, COLOR: FRESCO, THICKNESS: 2CM, SIZE: 46"W x 109"L		RILEE RAMPERSAD, 919.929.3009, rilee@caragreen.com	CLASS A
	09 65 13	RB	RESILIENT BASE			
		RB-1	4"H VINYL BASE, TARKETT, COLOR: 48 GREY	STRAIGHT AT CARPET, COVED AT HARD SURFACE. COILS ONLY	KELLAN BAKER, kellan.baker@tarkett.com	CLASS 1
	09 65 16	RTF	RESILIENT TILE FLOORING			
		RTF-1	SHAW CONTRACT, STYLE: EXPERIMENT PVC-FREE 4581V, COLOR: NATURAL 00518, SIZE: 16" x 31", THICKNESS: 2.5MM, INSTALLATION: ASHLAR, FINISH: EXOGUARD		BETH DROBNICK, 612.360.9890, beth.drobnick@shawcontract.com	
	09 65 13	RTS	RESILIENT TRANSITION STRIP			
		RTS-1	JOHNSONITE, CTA-48-J, COLOR: 48 GREY	BETWEEN CARPET & CONCRETE	KELLAN BAKER, kellan.baker@tarkett.com	CLASS 1
		RTS-2	JOHNSONITE,SLT-48-A, COLOR: 48 GREY	BETWEEN CARPET & RESILIENT	KELLAN BAKER, kellan.baker@tarkett.com	CLASS 1
		RTS-3	JOHNSONITE, RRS-48-D, COLOR: 48 GREY	BETWEEN RESILIENT & CONCRETE	KELLAN BAKER, kellan.baker@tarkett.com	CLASS 1
	03 30 00	SC	SEALED CONCRETE			
		SC-1	SEALED CONCRETE - NATURAL COLOR			-
		SSM	SOLID SURFACE			
		SSM-1	WILSONART, STYLE: POWDER WHITE 9230SS		LYNETTE STENDE, 612.500.6020, lynette.stende@wilsonart.com	-
		SSM-2	WILSONART, STYLE: ANTIQUE WHITE 1572SL	SOLID SURFACE SINKS	LYNETTE STENDE, 612.500.6020, lynette.stende@wilsonart.com	
		ST	STAIN			
		ST-1	STAIN, TO MATCH PL-1		LYNETTE STENDE, 612.500.6020, lynette.stende@wilsonart.com	-
		TA	TOILET ACCESSORIES			
		TA-1	DOUBLE TOILET PAPER DISPENSER	OWNER PROVIDED, CONTRACTOR INSTALLED		
		TA-2	BOBRICK, B-6806.99 SERIES, 1-1/2"DIA. STAINLESS STEEL GRAB BARS W/ SNAP FLANGE AND PEENED GRIPPING SURFACE. REFER TO DETAIL 1/A60 FOR GRAB BAR DIMENSIONS.			
		TA-3	PAPER TOWEL DISPENSER	OWNER PROVIDED, CONTRACTOR INSTALLED		
		TA-4	COUNTER-MOUNTED SOAP DISPENSER	OWNER PROVIDED, CONTRACTOR INSTALLED		
		TA-5	BOBRICK RECESSED PAPER TOWEL/WASTE RECEPTACLE, MODEL: B-43944, COLOR: SATIN FINISH STAINLESS STEEL, SIZE: 17 7/16"W x 56 1/4"H x 8"D (5" TRASH PROJECTION)			
		TA-6	KOALA KARE INFANT CHANGING TABLE, MODEL: KB200			
		TA-7	FRAMED TOILET MIRROR			
		TA-8	BOBRICK JANITORIAL UTILITY SHELF, MODEL: B-224, COLOR: STAINLESS STEEL, W/ 3 S STEEL HOOKS & 4 MOP HOLDERS			
		TB	TACKBOARD			
		TB-1	FORBO, BULLETIN BOARD, COLOR: NUTMEG SPICE 2166, THICKNESS: .24", PROVIDE COORDINATING J TRIM AT ALL EXPOSED EDGES.			-
		WF	WINDOW FILM			
		WF-1	SOLYX, DUSTED CRYSTAL WINDOW FILM, COLOR: SX-3140	PRIVACY FILM		-
		WF-2	SOLYX, SILVER/GREY ONE-WAY, COLOR: SX-SG09	1-WAY PRIVACY FILM		
	12 24 13	WT	WINDOW TREATMENTS			
		WT-1	MECHO SHADE OR EQUIVALENT, ECOVEIL 1750 SERIES WOVEN ROLLER SHADE W/ METAL FASCIA, FABRIC COLOR: 1754 BLACK/BROWN, OPENNESS: 1%, FASCIA COLOR: CLEAR ANODIZED	MANUAL		NFPA 701
		WD	WOOD			
		WD-1	VTI, SPECIES: WALNUT, FINISH: RAVINE RA18	WOOD DOORS		-

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Key Plan

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MATERIAL ID SCHEDULE

Project	25.1018.01	Drawing Number	
Date	May 14th, 2026		
Drawn by	BMW		
Checked by	BT		A720

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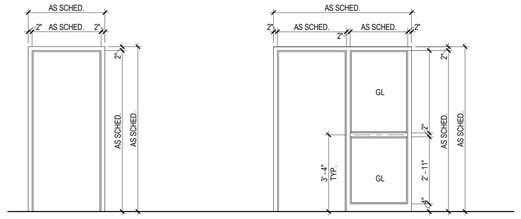
DOORS AND FRAMES SCHEDULE

ROOM			DOOR PANEL						FRAME						HARDWARE		
MARK	FROM	TO	PNL #	MAT'L	FINISH	WIDTH	HEIGHT	TYPE	MAT'L	FINISH	TYPE	WIDTH	HEIGHT	SIDELIGHT	GROUP	RATING (MIN)	NOTES
LEVEL 1																	
100A	VESTIBULE		SGL	ALUM	<By Category>	3' - 0"	7' - 0"	SAE	ALUM	<By Category>	SF-4						LOW VOLTAGE
100B	VESTIBULE		SGL	ALUM	<By Category>	3' - 0"	7' - 0"	SAE	ALUM	<By Category>	SF-4						LOW VOLTAGE
100C	VESTIBULE	NORTHBOUND	SGL	ALUM	<By Category>	3' - 0"	7' - 0"	SAE	ALUM	<By Category>	SF-6						LOW VOLTAGE
100D	VESTIBULE	NORTHBOUND	SGL	ALUM	<By Category>	3' - 0"	7' - 0"	SAE	ALUM	<By Category>	SF-6						LOW VOLTAGE
100E	NORTHBOUND	VESTIBULE	SGL	ALUM	<By Category>	3' - 0"	7' - 0"	SAE	ALUM	<By Category>	SF-5						LOW VOLTAGE
100F	NORTHBOUND	VESTIBULE	SGL	ALUM	<By Category>	3' - 0"	7' - 0"	SAE	ALUM	<By Category>	SF-5						LOW VOLTAGE
100G	VESTIBULE		SGL	ALUM	<By Category>	3' - 0"	7' - 0"	FG	ALUM	<By Category>	SF-4						LOW VOLTAGE & FOB ACCESS
103D	STORAGE	VESTIBULE		HM	PT-3	3' - 0"	7' - 0"	F	HM	PT-3	F10A	3' - 4"	7' - 2"		09		LOW VOLTAGE & FOB ACCESS
109	BREAK ROOM	WELLNESS		HM	PT-3	3' - 0"	7' - 0"	F	HM	PT-3	F10A	3' - 4"	7' - 2"		08		
110A	NORTHBOUND	BREAK ROOM		WD	WD-1	3' - 0"	7' - 0"	FG	HM	PT-3	F10A	3' - 4"	7' - 2"		05		LOW VOLTAGE & FOB ACCESS
110C	BREAK ROOM		SGL	ALUM	<By Category>	3' - 0"	7' - 2"	FG	ALUM	<By Category>	SF-7				03		LOW VOLTAGE & FOB ACCESS
112	ADMIN	NORTHBOUND	SGL	WD	WD-1	3' - 0"	7' - 0"	FG	HM	PT-3	F20A	8' - 6"	7' - 2"	5' - 0"	11		LOW VOLTAGE & FOB ACCESS
114	ADMIN	OFFICE		WD	WD-1	3' - 0"	7' - 0"	FG	HM	PT-3	F10A	3' - 4"	7' - 2"		06		LOW VOLTAGE & FOB ACCESS
116	ADMIN	OFFICE	SGL	WD	WD-1	3' - 0"	7' - 0"	FG	HM	PT-3	F20A	6' - 6"	7' - 2"	3' - 0"	07		LOW VOLTAGE & FOB ACCESS
118		HALL	SGL	HM	PT-3	3' - 0"	7' - 2"	F	HM	PT-3	F10A				03		LOW VOLTAGE & FOB ACCESS
119	STORAGE	JANITOR		HM	PT-3	3' - 0"	7' - 0"	F	HM	PT-3	F10A	3' - 4"	7' - 2"		09		
120	MEP	HALL		HM	PT-3	3' - 0"	7' - 0"	F	HM	PT-3	F10A	3' - 4"	7' - 2"		11		LOW VOLTAGE & FOB ACCESS
121	HALL	TOILET		HM	PT-3	3' - 0"	7' - 0"	F	HM	PT-3	F10A	3' - 4"	7' - 2"		08		
123	TOILET	HALL		HM	PT-3	3' - 0"	7' - 0"	F	HM	PT-3	F10A	3' - 4"	7' - 2"		08		
124A	NORTHBOUND	STORAGE		HM	PT-3	6' - 0"	7' - 0"	F	HM	PT-3	F10A						
124C		STORAGE	SGL	HM	PT-3	3' - 0"	7' - 2"	F	HM	PT-3	F10A				03		LOW VOLTAGE & FOB ACCESS
124D	STORAGE		PAIR	HM	PT-3	6' - 0"	7' - 0"	F	HM	PT-3	F10A	6' - 4"	7' - 4"		12		LOW VOLTAGE & FOB ACCESS
125	IT	HALL		HM	PT-3	3' - 0"	7' - 0"	F	HM	PT-3	F10A	3' - 4"	7' - 2"		11		LOW VOLTAGE & FOB ACCESS
128A	BEVERAGE COOLERS	STORAGE	PAIR	HM	PT-3	6' - 6"	7' - 0"	F	HM	PT-3	F10A	6' - 10"	7' - 4"				SHUT ON FIRE ALARM
128B	BEVERAGE COOLERS	STORAGE	PAIR	HM	PT-3	5' - 0"	7' - 0"	F	HM	PT-3	F10A	5' - 4"	7' - 4"				SHUT ON FIRE ALARM
MEZZ GATE			PAIR	Metal - Steel	--	8' - 4"	3' - 1"	F	Metal - Steel	--	---						
PATIO GATE			SGL	Metal - Steel	--	3' - 0"	6' - 4"	F	Metal - Steel	--	---						
TRASH GATE			PAIR	Metal - Steel	--	9' - 6"	6' - 0"	F	Metal - Steel	--	---						

Grand total: 28

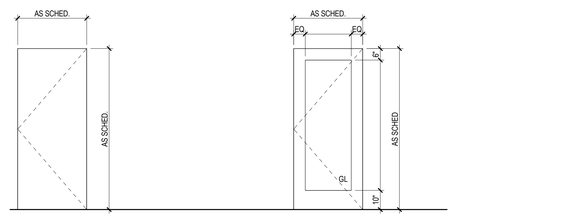
FRAME TYPES

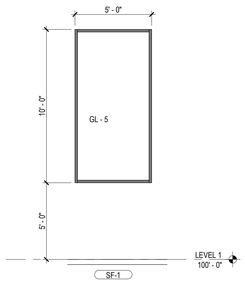
NOTE: SPECIFY GLASS TYPE

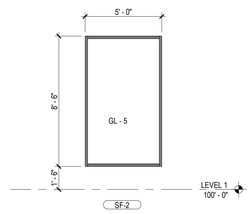


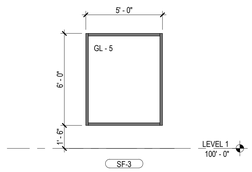
DOOR TYPES

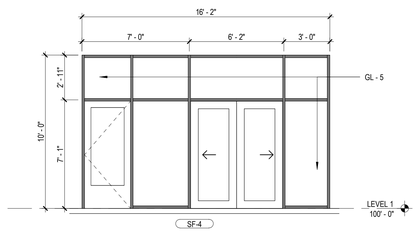
NOTE: SPECIFY GLASS TYPE

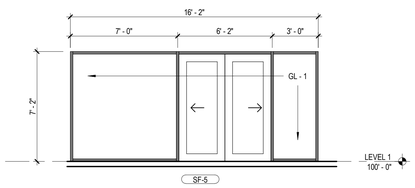












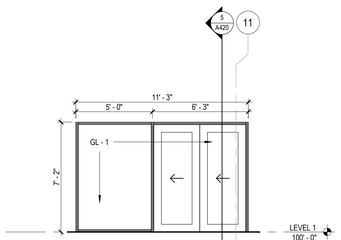
1 A801 SF-1
1/4" = 1'-0"

2 A801 SF-2
1/4" = 1'-0"

3 A801 SF-3
1/4" = 1'-0"

4 A801 SF-4
1/4" = 1'-0"

5 A801 SF-5
1/4" = 1'-0"



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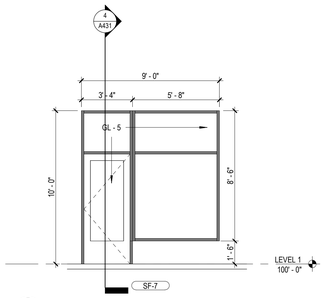

16 A801 SF-7
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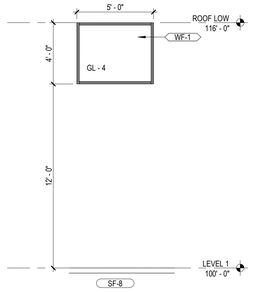
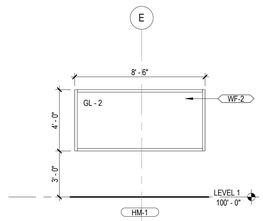


9 A801 SF-8
1/4" = 1'-0"



15 A801 HM-1
1/4" = 1'-0"

GLAZING GENERAL NOTES

GL - 1	1/4" THICK TEMPERED CLEAR GLASS
GL - 2	1/4" THICK TEMPERED TRANSPARENT ("ONE-WAY") MIRROR GLASS
GL - 3	1/2" THICK TEMPERED CLEAR GLASS FOR COUNTERTOPS AND SIMILAR USES
GL - 4	1" THICK CLEAR LOW-E INSULATING GLASS UNIT
GL - 5	1" THICK TEMPERED CLEAR LOW-E INSULATING GLASS UNIT
GL - 6	1" THICK, LAMINATED CLEAR LOW-E INSULATING GLASS UNIT

LSE ARCHITECTS

LAWAL SCOTT ERICKSON ARCHITECTS, INC.

1401 Glenwood Ave.
Minneapolis, MN 55405

612.343.1010 office
612.338.2280 fax

www.lse-architects.com

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Northbound Liquor Retail

19420 Evans Street NW,
Elk River, MN 55330

Key Plan

No.	Date	Revision Description

CONSTRUCTION DOCUMENTS

DOOR & FRAME, STOREFRONT & HOLLOW METAL FRAME SCHEDULE

Project	25.1018.01	**Drawing Number**	
Date	May 14th, 2026		
Drawn by	SEP	**A801**	
Checked by	BT		

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Autodesk Docs://25.1018.01 Northbound Cannabound/25.1018.01 Northbound_AR25.rvt
5/14/2026 5:02:54 PM

763.463.0220
877.604.2118

info@terragc.com
terragc.com

June 11, 2026

Joe Stremcha
Assistant City Administrator/Business Services Director
City of Elk River
13065 Orono Parkway
Elk River, MN 55330

RE: City of Elk River Northbound Liquor Retail | GMP Amendment

Dear Mr. Stremcha,

Terra Construction (Terra) received competitive bids on Tuesday, June 9th, 2026, for the above-mentioned project. Terra has completed the review of the bidders' scope and qualifications. We are pleased to provide the attached AIA A133-2019 Exhibit A - Guaranteed Maximum Price Amendment and AIA A133-2019 Exhibit B – Insurance and Bonds.

Please feel free to contact me with any questions.

Respectfully Submitted,

Terra Construction

Lael Blum
Project Executive

Attachment: Northbound Liquor Retail – AIA A133-2019 Exhibit A - GMP Amendment

BID OPENING FOR:

Northbound Liquor Retail

Terra Project #25.883

BID DATE **6/9/2026**

Submission Date **6/11/2026**

EXHIBIT 2

BID TABULATION SUMMARY			
	DESCRIPTION	**BASE BID TOTAL**	**NOTES**
	03A Concrete	$ 486,000.00	
	03C Concrete Finish	$ 29,765.00	
	05C Steel	$ 601,260.00	
	06A Carpentry	$ 284,528.00	
	07F Waterproofing	$ 44,100.00	
	07M Roofing and Metal Panel	$ 351,228.00	
	07N Joint Sealant	$ 17,108.00	
	08A Doors Frames, Hardware	$ 65,692.00	
	08C Glass & Glazing	$ 135,809.00	
	09A Gypsum Board	$ 793,825.00	
	09B Tile	$ 8,595.00	
	09C ACT	$ 29,400.00	
	09E Flooring	$ 11,612.00	
	09J Painting	$ 42,747.00	
	12A WIndow Treatments	$ 10,500.00	
	21A Fire Suppression	$ 69,470.00	
	22B Plumbing & Mechanical	$ 346,050.00	
	26A Electrical	$ 343,540.00	
	31C Earthwork & Utilities	$ 612,215.00	
	32A Bituminous	$ 51,500.00	
	32B Site Concrete	$ 96,000.00	
	32F Landscaping	$ 85,145.00	
	General Conditions	$ 896,540	
	Allowances	$ 35,000	Tree Removal, Rigid Swinging Doors
	SUBTOTAL	**$ 5,447,629**	

BID OPENING FOR:

Northbound Liquor Retail

Terra Project #25.883

BID DATE **6/9/2026**

Submission Date **6/11/2026**

EXHIBIT 2

BID TABULATION SUMMARY

ALTERNATES ACCEPTED				
Alt #01	Roof Over Trash Enclosure	$	(30,357)	
	SUBTOTAL WITH ALTERNATES	**$**	**5,417,272**	
	PERMIT	$	67,716	
	GL INSURANCE	$	32,504	
	BR INSURANCE	$	-	By Owner
	BONDS	$	40,518	
	PROJECT FEE	$	83,370	
	CM'S CONTINGENCY	$	270,864	
	DESIGN CONTINGENCY	$	108,345	
	GMP TOTAL	**$**	**6,020,589**	

NOTES	
#01	Excludes Owner provided, Owner Installed Refrigeration, Refridgeration Panels, Coolers and associated MEP/Final connections
#02	Excludes Owner Provided, Owner Installed interior product shelving
#03	Excludes exterior building signage, F&I by Owner
#04	Excludes Design Fees, FFE, Soft Costs, Special Inspections or Testing
#05	Tree Removal not included in bid documents, Allowance of $20,000 included
#06	No specification for retaining walls or exterior pavers, approval of proposed apparent low subcontractor will occur during submittal phase. Preca
#07	Specifications for Division 27 and 28 not included in bid documents, are excluded at this time. Systems classified under 26 are included.
#08	Rigid Plastic Laminate Faced Traffic Doors not called out on plans - Allowance of $15,000 included for 128A 128B
#09	DIFS product at canopy assumed same as EIFS product, no DIFS product specification
#10	
#11	
#12	
#13	

ALTERNATES NOT ACCEPTED			

AIA® Document A133® – 2019 Exhibit A

Guaranteed Maximum Price Amendment

This Amendment dated the 11th day of June in the year 2026 , is incorporated into the accompanying AIA Document A133™–2019, Standard Form of

Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the 22nd day of September in the year 2025 (the "Agreement")
(In words, indicate day, month, and year.)

for the following **PROJECT:**
(Name and address or location)

25-883 Elk River Northbound Liquor Retail
Elk River, MN 55330

THE OWNER:
(Name, legal status, and address)

City of Elk River
13065 Orono Parkway NW
Elk River, MN 55330

THE CONSTRUCTION MANAGER:
(Name, legal status, and address)

Terra General Contractors, LLC dba Terra Construction
21025 Commerce Blvd, Suite 1000
Rogers, MN 55374

TABLE OF ARTICLES

A.1 GUARANTEED MAXIMUM PRICE

A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

ADDITIONS AND DELETIONS:
The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

ARTICLE A.1 GUARANTEED MAXIMUM PRICE

§ A.1.1 Guaranteed Maximum Price

Pursuant to Section 3.2.6 of the Agreement, the Owner and Construction Manager hereby amend the Agreement to establish a Guaranteed Maximum Price. As agreed by the Owner and Construction Manager, the Guaranteed Maximum Price is an amount that the Contract Sum shall not exceed. The Contract Sum consists of the Construction Manager's Fee plus the Cost of the Work, as that term is defined in Article 6 of the Agreement.

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed Six Million Twenty Thousand Five Hundred Eighty-Nine Dollars and No Cents ($ 6,020,589.00), subject to additions and deductions by Change

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Order as provided in the Contract Documents.

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, including allowances; the Construction Manager's contingency; alternates; the Construction Manager's Fee; and other items that comprise the Guaranteed Maximum Price as defined in Section 3.2.1 of the Agreement.
(Provide itemized statement below or reference an attachment.)

See Exhibit 2

§ A.1.1.3 The Construction Manager's Fee is set forth in Section 6.1.2 of the Agreement.

§ A.1.1.4 The method of adjustment of the Construction Manager's Fee for changes in the Work is set forth in Section 6.1.3 of the Agreement.

§ A.1.1.5 Alternates
§ A.1.1.5.1 Alternates, if any, included in the Guaranteed Maximum Price:

Item See Exhibit 2	Price

§ A.1.1.5.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Exhibit A. Upon acceptance, the Owner shall issue a Modification to the Agreement.
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance

§ A.1.1.6 Unit prices, if any:
(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit ($0.00)

ARTICLE A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION
§ A.2.1 The date of commencement of the Work shall be:
(Check one of the following boxes.)

[ ] The date of execution of this Amendment.

[X] Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

June 16, 2026

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of execution of this Amendment.

§ A.2.2 Unless otherwise provided, the Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work. The Contract Time shall be measured from the date of commencement of the Work.

§ A.2.3 Substantial Completion
§ A.2.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Construction Manager shall achieve Substantial Completion of the entire Work:
(Check one of the following boxes and complete the necessary information.)

[ ] Not later than ( ) calendar days from the date of commencement of the Work.

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[X] By the following date: June 8, 2027

§ A.2.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Construction Manager shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date

§ A.2.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section A.2.3, liquidated damages, if any, shall be assessed as set forth in Section 6.1.6 of the Agreement.

ARTICLE A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

§ A.3.1 The Guaranteed Maximum Price and Contract Time set forth in this Amendment are based on the Contract Documents and the following:

§ A.3.1.1 The following Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages
Addendum #01		5/22/26	63
Addendum #02		6/1/26	99
Addendum #03		6/4/26	109

§ A.3.1.2 The following Specifications:
(Either list the Specifications here, or refer to an exhibit attached to this Amendment.)

CD SPEC VOL 1 dated 5/14/2026
CD SPEC VOL 2 dated 5/14/2026

Section	Title	Date	Pages

§ A.3.1.3 The following Drawings:
(Either list the Drawings here, or refer to an exhibit attached to this Amendment.)

SHEET INDEX - ARCHITECTURAL
SHEET NUMBER SHEET NAME
A010 GENERAL NOTES, ABBREVIATIONS AND SYMBOLS
A020 SITE PLAN
A030 CODE REVIEW PLAN
A050 TYPICAL MOUNTING HEIGHTS & FLOOR / WALL TRANSITION DETAILS
A051 TYPICAL SIGNAGE AND EQUIPMENT MOUNTING HEIGHTS
A072 PARTITION TYPES, FLOOR TYPES, ROOF TYPES AND NOTES
A201 LEVEL 1 FLOOR PLAN
A202 MEZZANINE LEVEL FLOOR PLAN
A203 ROOF PLAN
A231 ROOF DETAILS
A301 LEVEL 1 REFLECTED CEILING PLAN
A401 BUILDING ELEVATIONS
A420 SECTIONS

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A430 WALL SECTIONS
A431 WALL SECTIONS
A501 INTERIOR ELEVATIONS
A502 ENLARGED TOILET PLANS & ELEVATIONS
A510 MILLWORK DETAILS
A511 MILLWORK DETAILS
A601 DETAILS
A602 DETAILS
A603 TRASH ENCLOSURE DETAILS
A701 LEVEL 1 FINISH FLOOR PLAN
A702 LEVEL 1 FFE PLAN (FOR REFERENCE ONLY)
A720 MATERIAL ID SCHEDULE
A801 DOOR & FRAME, STOREFRONT & HOLLOW METAL FRAME SCHEDULE
Grand total: 26
SHEET LIST - ELECTRICAL
Sheet Number Sheet Name
E000 ELECTRICAL TITLE SHEET
E050 ELECTRICAL SITE PLAN
E101 LEVEL 1 LIGHTING PLAN
E201 LEVEL 1 POWER & SYSTEMS PLAN
E202 MEZZANINE LEVEL ELECTRICAL PLANS & DETAILS
E300 ELECTRICAL RISER DIAGRAM
E301 ELECTRICAL SCHEDULES
E302 ELECTRICAL ROOF PLAN
Grand total: 8
SHEET LIST - STRUCTURAL
Sheet Number Sheet Name
S000 GENERAL NOTES
S001 GENERAL NOTES AND INSPECTION SCHEDULES
S201 FOUNDATION PLAN
S202 LOW ROOF FRAMING PLAN
S210 ROOF FRAMING PLAN
S300 FOUNDATION SECTIONS
S301 FOUNDATION SECTIONS
S400 FLOOR SECTIONS
S500 ROOF SECTIONS
S501 ROOF SECTIONS
S800 BRACE FRAME ELEVATIONS AND SECTIONS
Grand total: 11
SHEET LIST - CIVIL
Sheet Number Sheet Name
C0.0 TITLE SHEET
C0.1 PROJECT NOTES

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C0.2 EXISTING CONDITIONS - ADDITIONAL INFO
C1.0 REMOVALS PLAN
C1.1 TREE PRESERVATION PLAN
C2.0 SITE PLAN OVERALL
C2.1 SITE PLAN NORTH
C2.2 SITE PLAN SOUTH
C2.3 TURNING MOVEMENT
C3.0 GRADING PLAN
C3.1 GRADING PLAN NORTH
C3.2 GRADING PLAN SOUTH
C4.0 UTILITY PLAN OVERALL
C4.1 UTILITY PLAN NORTH
C4.2 UTILITY PLAN SOUTH
C5.0 CIVIL DETAILS
C5.1 CIVIL DETAILS
C5.2 CIVIL DETAILS
C5.3 CIVIL DETAILS
C5.4 CIVIL DETAILS
L1.0 LANDSCAPE PLAN OVERALL
L1.1 LANDSCAPE PLAN NORTH
L1.2 LANDSCAPE PLAN SOUTH
L1.3 LANDSCAPE PLAN NOTES & DETAILS
SW1.0 SWPPP - EXISTING CONDITIONS
SW1.1 SWPPP - PROPOSED CONDITIONS
SW1.2 SWPPP - DETAILS
SW1.3 SWPPP - NARRATIVE
SW1.4 SWPPP - ATTACHMENTS
SW1.5 SWPPP - ATTACHMENTS
Grand total: 30
SHEET LIST - MECHANICAL
Sheet Number Sheet Name
M000 MECHANICAL TITLE SHEET
M101A LEVEL 1 WASTE & VENT PLAN
M101B LEVEL 1 DOMESTIC WATER & GAS PLAN
M102 DOMESTIC WATER & GAS ISOMETRICS
M201 LEVEL 1 HVAC PLAN
M300 MECHANICAL ROOF PLAN
M400 MECHANICAL DETAILS
M401 MECHANICAL DETAILS
ME100 MECHANICAL EQUIPMENT SCHEDULES
Grand total: 9

Number	Title	Date

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§ A.3.1.4 The Sustainability Plan, if any:
(If the Owner identified a Sustainable Objective in the Owner's Criteria, identify the document or documents that comprise the Sustainability Plan by title, date and number of pages, and include other identifying information. The Sustainability Plan identifies and describes the Sustainable Objective; the targeted Sustainable Measures; implementation strategies selected to achieve the Sustainable Measures; the Owner's and Construction Manager's roles and responsibilities associated with achieving the Sustainable Measures; the specific details about design reviews, testing or metrics to verify achievement of each Sustainable Measure; and the Sustainability Documentation required for the Project, as those terms are defined in Exhibit C to the Agreement.)

Title	Date	Pages

Other identifying information:

§ A.3.1.5 Allowances, if any, included in the Guaranteed Maximum Price:
(Identify each allowance.)

Item	Price
See Attached Bid Tabulation (exhibit 2) for a list of clarifications and allowances	

§ A.3.1.6 Assumptions and clarifications, if any, upon which the Guaranteed Maximum Price is based:
(Identify each assumption and clarification.)

See Attached (exhibit 2) Bid Tabulation for a list of allowances and clarification

§ A.3.1.7 The Guaranteed Maximum Price is based upon the following other documents and information:
(List any other documents or information here, or refer to an exhibit attached to this Amendment.)

ARTICLE A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

§ A.4.1 The Construction Manager shall retain the consultants, contractors, design professionals, and suppliers, identified below:
(List name, discipline, address, and other information.)

This Amendment to the Agreement entered into as of the day and year first written above.

OWNER *(Signature)*	**CONSTRUCTION MANAGER** *(Signature)*
(Printed name and title)	*(Printed name and title)*

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Additions and Deletions Report for
AIA® Document A133® – 2019 Exhibit A

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 17:10:25 CDT on 06/11/2026.

Changes to original AIA text

PAGE 1

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed ~~($~~ Six Million Twenty Thousand Five Hundred Eighty-Nine Dollars and No Cents ($ 6,020,589.00), subject to additions and deductions by Change Order as provided in the Contract Documents.

PAGE 2

Item See Exhibit 2 **Price**

[X] Established as follows:

PAGE 3

Document	Title	Date	Pages
Addendum #01		5/22/26	63
Addendum #02		6/1/26	99
Addendum #03		6/4/26	109

PAGE 5

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SHEET NUMBER SHEET NAME
A010 GENERAL NOTES, ABBREVIATIONS AND SYMBOLS
A020 SITE PLAN
A030 CODE REVIEW PLAN
A050 TYPICAL MOUNTING HEIGHTS & FLOOR / WALL TRANSITION DETAILS
A051 TYPICAL SIGNAGE AND EQUIPMENT MOUNTING HEIGHTS
A072 PARTITION TYPES, FLOOR TYPES, ROOF TYPES AND NOTES
A201 LEVEL 1 FLOOR PLAN
A202 MEZZANINE LEVEL FLOOR PLAN
A203 ROOF PLAN

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User Notes: (6a2aebf297654e828ab19e02)

A231 ROOF DETAILS
A301 LEVEL 1 REFLECTED CEILING PLAN
A401 BUILDING ELEVATIONS
A420 SECTIONS
A430 WALL SECTIONS
A431 WALL SECTIONS
A501 INTERIOR ELEVATIONS
A502 ENLARGED TOILET PLANS & ELEVATIONS
A510 MILLWORK DETAILS
A511 MILLWORK DETAILS
A601 DETAILS
A602 DETAILS
A603 TRASH ENCLOSURE DETAILS
A701 LEVEL 1 FINISH FLOOR PLAN
A702 LEVEL 1 FFE PLAN (FOR REFERENCE ONLY)
A720 MATERIAL ID SCHEDULE
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Grand total: 8
SHEET LIST - STRUCTURAL
Sheet Number Sheet Name
S000 GENERAL NOTES
S001 GENERAL NOTES AND INSPECTION SCHEDULES
S201 FOUNDATION PLAN
S202 LOW ROOF FRAMING PLAN
S210 ROOF FRAMING PLAN
S300 FOUNDATION SECTIONS
S301 FOUNDATION SECTIONS
S400 FLOOR SECTIONS
S500 ROOF SECTIONS
S501 ROOF SECTIONS
S800 BRACE FRAME ELEVATIONS AND SECTIONS
Grand total: 11

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SHEET LIST - CIVIL

Sheet Number Sheet Name

C0.0 TITLE SHEET

C0.1 PROJECT NOTES

C0.2 EXISTING CONDITIONS - ADDITIONAL INFO

C1.0 REMOVALS PLAN

C1.1 TREE PRESERVATION PLAN

C2.0 SITE PLAN OVERALL

C2.1 SITE PLAN NORTH

C2.2 SITE PLAN SOUTH

C2.3 TURNING MOVEMENT

C3.0 GRADING PLAN

C3.1 GRADING PLAN NORTH

C3.2 GRADING PLAN SOUTH

C4.0 UTILITY PLAN OVERALL

C4.1 UTILITY PLAN NORTH

C4.2 UTILITY PLAN SOUTH

C5.0 CIVIL DETAILS

C5.1 CIVIL DETAILS

C5.2 CIVIL DETAILS

C5.3 CIVIL DETAILS

C5.4 CIVIL DETAILS

L1.0 LANDSCAPE PLAN OVERALL

L1.1 LANDSCAPE PLAN NORTH

L1.2 LANDSCAPE PLAN SOUTH

L1.3 LANDSCAPE PLAN NOTES & DETAILS

SW1.0 SWPPP - EXISTING CONDITIONS

SW1.1 SWPPP - PROPOSED CONDITIONS

SW1.2 SWPPP - DETAILS

SW1.3 SWPPP - NARRATIVE

SW1.4 SWPPP - ATTACHMENTS

SW1.5 SWPPP - ATTACHMENTS

Grand total: 30

SHEET LIST - MECHANICAL

Sheet Number Sheet Name

M000 MECHANICAL TITLE SHEET

M101A LEVEL 1 WASTE & VENT PLAN

M101B LEVEL 1 DOMESTIC WATER & GAS PLAN

M102 DOMESTIC WATER & GAS ISOMETRICS

M201 LEVEL 1 HVAC PLAN

M300 MECHANICAL ROOF PLAN

M400 MECHANICAL DETAILS

M401 MECHANICAL DETAILS

ME100 MECHANICAL EQUIPMENT SCHEDULES

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Grand total: 9

PAGE 6

~~Item~~Item See Attached Bid Tabulation (exhibit 2) for a list of clarifications and allowances **Price**

Variable Information

PAGE 1

This Amendment dated the 11th day of June in the year 2026 , is incorporated into the accompanying AIA Document A133™–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the 2222nd day of September in the year 2025 (the "Agreement")

25-883 Elk River Northbound Liquor Retail

Elk River, MN 55330

City of Elk River

13065 Orono Parkway NW
Elk River, MN 55330

Terra General Contractors, LLC dba Terra Construction

21025 Commerce Blvd, Suite 1000

Rogers, MN 55374

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed ~~($~~ Six Million Twenty Thousand Five Hundred Eighty-Nine Dollars and No Cents ($ 6,020,589.00), subject to additions and deductions by Change Order as provided in the Contract Documents.

PAGE 2

See Exhibit 2

[X] Established as follows:

June 16, 2026

PAGE 3

[X] By the following date: June 8, 2027

Document	Title	Date	Pages
Addendum #01		5/22/26	63
Addendum #02		6/1/26	99
Addendum #03		6/4/26	109

CD SPEC VOL 1 dated 5/14/2026

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CD SPEC VOL 2 dated 5/14/2026

PAGE 6

~~Item~~Item See Attached Bid Tabulation (exhibit 2) for a list of clarifications and allowances **Price**

See Attached (exhibit 2) Bid Tabulation for a list of allowances and clarification

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Certification of Document's Authenticity

AIA® Document D401™ – 2003

I, , hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 17:10:25 CDT on 06/11/2026 under Order No. 20250122412 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A133™ - 2019 Exhibit A, Guaranteed Maximum Price Amendment, other than those additions and deletions shown in the associated Additions and Deletions Report.

_____

(Signed)

_____

(Title)

_____

(Dated)

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AIA® Document A133® – 2019 Exhibit B

Insurance and Bonds

This Insurance and Bonds Exhibit is part of the Agreement, between the Owner and the Construction Manager, dated the 22nd day of September in the year 2025
(In words, indicate day, month and year.)

for the following **PROJECT**:
(Name and location or address)

Northbound (Liquor Store) and Cannabound (Cannabis Store)

THE OWNER:
(Name, legal status, and address)

City of Elk River, a Minnesota municipal corporation
13065 Orono Parkway
Elk River, MN 55330

THE CONSTRUCTION MANAGER:
(Name, legal status, and address)

Terra General Contactors, LLC d/b/a Terra Construction
21025 Commerce Boulevard, Suite 1000
Rogers, MN 55374

TABLE OF ARTICLES

B.1 GENERAL

B.2 OWNER'S INSURANCE

B.3 CONSTRUCTION MANAGER'S INSURANCE AND BONDS

B.4 SPECIAL TERMS AND CONDITIONS

ADDITIONS AND DELETIONS:
The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This document is intended to be used in conjunction with AIA Document A201™–2017, General Conditions of the Contract for Construction. Article 11 of A201™–2017 contains additional insurance provisions.

ARTICLE B.1 GENERAL

The Owner and Construction Manager shall purchase and maintain insurance, and provide bonds, as set forth in this Exhibit. As used in this Exhibit, the term General Conditions refers to AIA Document A201™–2017, General Conditions of the Contract for Construction.

ARTICLE B.2 OWNER'S INSURANCE

§ B.2.1 General

Prior to commencement of the Work, the Owner shall secure the insurance, and provide evidence of the coverage, required under this Article B.2 and, upon the Construction Manager's request, provide a copy of the property insurance policy or policies required by Section B.2.3. The copy of the policy or policies provided shall contain all applicable conditions, definitions, exclusions, and endorsements.

§ B.2.2 Liability Insurance

The Owner shall be responsible for purchasing and maintaining the Owner's usual

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general liability insurance.

§ B.2.3 Required Property Insurance

§ B.2.3.1 Unless this obligation is placed on the Construction Manager pursuant to Section B.3.3.2.1, the Owner shall purchase and maintain, from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located, property insurance written on a builder's risk "all-risks" completed value or equivalent policy form and sufficient to cover the total value of the entire Project on a replacement cost basis. The Owner's property insurance coverage shall be no less than the amount of the initial Contract Sum, plus the value of subsequent Modifications and labor performed and materials or equipment supplied by others. The property insurance shall be maintained until Substantial Completion and thereafter as provided in Section B.2.3.1.3, unless otherwise provided in the Contract Documents or otherwise agreed in writing by the parties to this Agreement. This insurance shall include the interests of the Owner, Construction Manager, Subcontractors, and Sub-subcontractors in the Project as insureds. This insurance shall include the interests of mortgagees as loss payees.

§ B.2.3.1.1 Causes of Loss. The insurance required by this Section B.2.3.1 shall provide coverage for direct physical loss or damage, and shall not exclude the risks of fire, explosion, theft, vandalism, malicious mischief, collapse, earthquake, flood, or windstorm. The insurance shall also provide coverage for ensuing loss or resulting damage from error, omission, or deficiency in construction methods, design, specifications, workmanship, or materials. Sub-limits, if any, are as follows:
(Indicate below the cause of loss and any applicable sub-limit.)

Cause of Loss	Sub-Limit

§ B.2.3.1.2 Specific Required Coverages. The insurance required by this Section B.2.3.1 shall provide coverage for loss or damage to falsework and other temporary structures, and to building systems from testing and startup. The insurance shall also cover debris removal, including demolition occasioned by enforcement of any applicable legal requirements, and reasonable compensation for the Architect's and Construction Manager's services and expenses required as a result of such insured loss, including claim preparation expenses. Sub-limits, if any, are as follows:
(Indicate below type of coverage and any applicable sub-limit for specific required coverages.)

Coverage	Sub-Limit

§ B.2.3.1.3 Unless the parties agree otherwise, upon Substantial Completion, the Owner shall continue the insurance required by Section B.2.3.1 or, if necessary, replace the insurance policy required under Section B.2.3.1 with property insurance written for the total value of the Project that shall remain in effect until expiration of the period for correction of the Work set forth in Section 12.2.2 of the General Conditions.

§ B.2.3.1.4 Deductibles and Self-Insured Retentions. If the insurance required by this Section B.2.3 is subject to deductibles or self-insured retentions, the Owner shall be responsible for all loss not covered because of such deductibles or retentions.

§ B.2.3.2 Occupancy or Use Prior to Substantial Completion. The Owner's occupancy or use of any completed or partially completed portion of the Work prior to Substantial Completion shall not commence until the insurance company or companies providing the insurance under Section B.2.3.1 have consented in writing to the continuance of coverage. The Owner and the Construction Manager shall take no action with respect to partial occupancy or use that would cause cancellation, lapse, or reduction of insurance, unless they agree otherwise in writing.

§ B.2.3.3 Insurance for Existing Structures

If the Work involves remodeling an existing structure or constructing an addition to an existing structure, the Owner shall purchase and maintain, until the expiration of the period for correction of Work as set forth in Section 12.2.2 of the General Conditions, "all-risks" property insurance, on a replacement cost basis, protecting the existing structure against direct physical loss or damage from the causes of loss identified in Section B.2.3.1, notwithstanding the undertaking of the Work. The Owner shall be responsible for all co-insurance penalties.

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§ B.2.4 Optional Extended Property Insurance.
The Owner shall purchase and maintain the insurance selected and described below.
(Select the types of insurance the Owner is required to purchase and maintain by placing an X in the box(es) next to the description(s) of selected insurance. For each type of insurance selected, indicate applicable limits of coverage or other conditions in the fill point below the selected item.)

[ ] **§ B.2.4.1 Loss of Use, Business Interruption, and Delay in Completion Insurance**, to reimburse the Owner for loss of use of the Owner's property, or the inability to conduct normal operations due to a covered cause of loss.

[ ] **§ B.2.4.2 Ordinance or Law Insurance**, for the reasonable and necessary costs to satisfy the minimum requirements of the enforcement of any law or ordinance regulating the demolition, construction, repair, replacement or use of the Project.

[ ] **§ B.2.4.3 Expediting Cost Insurance**, for the reasonable and necessary costs for the temporary repair of damage to insured property, and to expedite the permanent repair or replacement of the damaged property.

[ ] **§ B.2.4.4 Extra Expense Insurance**, to provide reimbursement of the reasonable and necessary excess costs incurred during the period of restoration or repair of the damaged property that are over and above the total costs that would normally have been incurred during the same period of time had no loss or damage occurred.

[ ] **§ B.2.4.5 Civil Authority Insurance**, for losses or costs arising from an order of a civil authority prohibiting access to the Project, provided such order is the direct result of physical damage covered under the required property insurance.

[ ] **§ B.2.4.6 Ingress/Egress Insurance**, for loss due to the necessary interruption of the insured's business due to physical prevention of ingress to, or egress from, the Project as a direct result of physical damage.

[ ] **§ B.2.4.7 Soft Costs Insurance**, to reimburse the Owner for costs due to the delay of completion of the Work, arising out of physical loss or damage covered by the required property insurance: including construction loan fees; leasing and marketing expenses; additional fees, including those of architects, engineers, consultants, attorneys and accountants, needed for the completion of the construction, repairs, or reconstruction; and carrying costs such as property taxes, building permits, additional interest on loans, realty taxes, and insurance premiums over and above normal expenses.

§ B.2.5 Other Optional Insurance.
The Owner shall purchase and maintain the insurance selected below.
(Select the types of insurance the Owner is required to purchase and maintain by placing an X in the box(es) next to the description(s) of selected insurance.)

[ ] **§ B.2.5.1 Cyber Security Insurance** for loss to the Owner due to data security and privacy breach, including costs of investigating a potential or actual breach of confidential or private information.

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(Indicate applicable limits of coverage or other conditions in the fill point below.)

[ ] **§ B.2.5.2 Other Insurance**

(List below any other insurance coverage to be provided by the Owner and any applicable limits.)

Coverage	Limits

ARTICLE B.3 CONSTRUCTION MANAGER'S INSURANCE AND BONDS

§ B.3.1 General

§ B.3.1.1 Certificates of Insurance. The Construction Manager shall provide certificates of insurance acceptable to the Owner evidencing compliance with the requirements in this Article B.3 at the following times: (1) prior to commencement of the Work; (2) upon renewal or replacement of each required policy of insurance; and (3) upon the Owner's written request. An additional certificate evidencing continuation of commercial liability coverage, including coverage for completed operations, shall be submitted with the final Application for Payment and thereafter upon renewal or replacement of such coverage until the expiration of the periods required by Section B.3.2.1 and Section B.3.3.1. The certificates will show the Owner as an additional insured on the Construction Manager's Commercial General Liability and excess or umbrella liability policy or policies.

§ B.3.1.2 Deductibles and Self-Insured Retentions. The Construction Manager shall disclose to the Owner any deductible or self- insured retentions applicable to any insurance required to be provided by the Construction Manager.

§ B.3.1.3 Additional Insured Obligations. To the fullest extent permitted by law, the Construction Manager shall cause the commercial general liability coverage to include (1) the Owner, the Architect, and the Architect's consultants as additional insureds for claims caused in whole or in part by the Construction Manager's negligent acts or omissions during the Construction Manager's operations; and (2) the Owner as an additional insured for claims caused in whole or in part by the Construction Manager's negligent acts or omissions for which loss occurs during completed operations. The additional insured coverage shall be primary and non-contributory to any of the Owner's general liability insurance policies and shall apply to both ongoing and completed operations. To the extent commercially available, the additional insured coverage shall be no less than that provided by Insurance Services Office, Inc. (ISO) forms CG 20 10 07 04, CG 20 37 07 04, and, with respect to the Architect and the Architect's consultants, CG 20 32 07 04.

§ B.3.2 Construction Manager's Required Insurance Coverage

§ B.3.2.1 The Construction Manager shall purchase and maintain the following types and limits of insurance from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located. The Construction Manager shall maintain the required insurance until the expiration of the period for correction of Work as set forth in Section 12.2.2 of the General Conditions, unless a different duration is stated below:

(If the Construction Manager is required to maintain insurance for a duration other than the expiration of the period for correction of Work, state the duration.)

§ B.3.2.2 Commercial General Liability

§ B.3.2.2.1 Commercial General Liability insurance for the Project written on an occurrence form with policy limits of not less than One Million and no/100 dollars ($ 1,000,000.00) each occurrence, Two Million and no/100 dollars ($ 2,000,000.00) general aggregate, and Two Million and no/100 dollars ($ 2,000,000.00) aggregate for products-completed operations hazard, providing coverage for claims including

- **.1** damages because of bodily injury, sickness or disease, including occupational sickness or disease, and death of any person;
- **.2** personal injury and advertising injury;
- **.3** damages because of physical damage to or destruction of tangible property, including the loss of use of such property;
- **.4** bodily injury or property damage arising out of completed operations; and
- **.5** the Construction Manager's indemnity obligations under Section 3.18 of the General Conditions.

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§ B.3.2.2.2 The Construction Manager's Commercial General Liability policy under this Section B.3.2.2 shall not contain an exclusion or restriction of coverage for the following:

.1 Claims by one insured against another insured, if the exclusion or restriction is based solely on the fact that the claimant is an insured, and there would otherwise be coverage for the claim.

.2 Claims for property damage to the Construction Manager's Work arising out of the products-completed operations hazard where the damaged Work or the Work out of which the damage arises was performed by a Subcontractor.

.3 Claims for bodily injury other than to employees of the insured.

.4 Claims for indemnity under Section 3.18 of the General Conditions arising out of injury to employees of the insured.

.5 Claims or loss excluded under a prior work endorsement or other similar exclusionary language.

.6 Claims or loss due to physical damage under a prior injury endorsement or similar exclusionary language.

.7 Claims related to residential, multi-family, or other habitational projects, if the Work is to be performed on such a project.

.8 Claims related to roofing, if the Work involves roofing.

.9 Claims related to exterior insulation finish systems (EIFS), synthetic stucco or similar exterior coatings or surfaces, if the Work involves such coatings or surfaces.

.10 Claims related to earth subsidence or movement, where the Work involves such hazards.

.11 Claims related to explosion, collapse and underground hazards, where the Work involves such hazards.

§ B.3.2.3 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager, with policy limits of not less than One Million and no/100 dollars ($ 1,000,000.00) per accident, for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles along with any other statutorily required automobile coverage.

§ B.3.2.4 The Construction Manager may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella insurance policies result in the same or greater coverage as the coverages required under Section B.3.2.2 and B.3.2.3, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ B.3.2.5 Workers' Compensation at statutory limits.

§ B.3.2.6 Employers' Liability with policy limits not less than One Million and no/100 dollars ($ 1,000,000.00) each accident, One Million and no/100 dollars ($ 1,000,000.00) each employee, and One Million and no/100 dollars ($ 1,000,000.00) policy limit.

§ B.3.2.7 Jones Act, and the Longshore & Harbor Workers' Compensation Act, as required, if the Work involves hazards arising from work on or near navigable waterways, including vessels and docks

§ B.3.2.8 If the Construction Manager is required to furnish professional services as part of the Work, the Construction Manager shall procure Professional Liability insurance covering performance of the professional services, with policy limits of not less than One Million and no/100 dollars($ 1,000,000.00) per claim and One Million and no/100 dollars ($ 1,000,000.00) in the aggregate.

§ B.3.2.9 If the Work involves the transport, dissemination, use, or release of pollutants, the Construction Manager shall procure Pollution Liability insurance, with policy limits of not less than ($) per claim and ($) in the aggregate.

§ B.3.2.10 Coverage under Sections B.3.2.8 and B.3.2.9 may be procured through a Combined Professional Liability and Pollution Liability insurance policy, with combined policy limits of not less than ($) per claim and ($) in the aggregate.

§ B.3.2.11 Insurance for maritime liability risks associated with the operation of a vessel, if the Work requires such activities, with policy limits of not less than ($) per claim and ($) in the aggregate.

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§ B.3.2.12 Insurance for the use or operation of manned or unmanned aircraft, if the Work requires such activities, with policy limits of not less than ($) per claim and ($) in the aggregate.

§ B.3.3 Construction Manager's Other Insurance Coverage

§ B.3.3.1 Insurance selected and described in this Section B.3.3 shall be purchased from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located. The Construction Manager shall maintain the required insurance until the expiration of the period for correction of Work as set forth in Section 12.2.2 of the General Conditions, unless a different duration is stated below:
(If the Construction Manager is required to maintain any of the types of insurance selected below for a duration other than the expiration of the period for correction of Work, state the duration.)

§ B.3.3.2 The Construction Manager shall purchase and maintain the following types and limits of insurance in accordance with Section B.3.3.1.
(Select the types of insurance the Construction Manager is required to purchase and maintain by placing an X in the box(es) next to the description(s) of selected insurance. Where policy limits are provided, include the policy limit in the appropriate fill point.)

[ ] **§ B.3.3.2.1** Property insurance of the same type and scope satisfying the requirements identified in Section B.2.3, which, if selected in this Section B.3.3.2.1, relieves the Owner of the responsibility to purchase and maintain such insurance except insurance required by Section B.2.3.1.3 and Section B.2.3.3. The Construction Manager shall comply with all obligations of the Owner under Section B.2.3 except to the extent provided below. The Construction Manager shall disclose to the Owner the amount of any deductible, and the Owner shall be responsible for losses within the deductible. Upon request, the Construction Manager shall provide the Owner with a copy of the property insurance policy or policies required. The Owner shall adjust and settle the loss with the insurer and be the trustee of the proceeds of the property insurance in accordance with Article 11 of the General Conditions unless otherwise set forth below:
(Where the Construction Manager's obligation to provide property insurance differs from the Owner's obligations as described under Section B.2.3, indicate such differences in the space below. Additionally, if a party other than the Owner will be responsible for adjusting and settling a loss with the insurer and acting as the trustee of the proceeds of property insurance in accordance with Article 11 of the General Conditions, indicate the responsible party below.)

[ ] **§ B.3.3.2.2 Railroad Protective Liability Insurance**, with policy limits of not less than ($) per claim and ($) in the aggregate, for Work within fifty (50) feet of railroad property.

[ ] **§ B.3.3.2.3 Asbestos Abatement Liability Insurance**, with policy limits of not less than ($) per claim and ($) in the aggregate, for liability arising from the encapsulation, removal, handling, storage, transportation, and disposal of asbestos-containing materials.

[ ] **§ B.3.3.2.4** Insurance for physical damage to property while it is in storage and in transit to the construction site on an "all-risks" completed value form.

[ ] **§ B.3.3.2.5** Property insurance on an "all-risks" completed value form, covering property owned by the Construction Manager and used on the Project, including scaffolding and other equipment.

[ ] **§ B.3.3.2.6 Other Insurance**
(List below any other insurance coverage to be provided by the Construction Manager and any applicable limits.)

Coverage	Limits

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User Notes: (69ea52b1d6181ac7a3b5a917)

§ B.3.4 Performance Bond and Payment Bond

The Construction Manager shall require all Subcontractors to furnish performance and payment bonds, in the form of dual obligee bonds (or dual obligee riders), for the full value of their work, naming the Owner as a co-beneficiary. The Construction Manager shall also furnish bonds naming the Owner as beneficiary for any portion of the GMP not covered by Subcontractors' dual oblige bonds. Collectively, the Subcontractors' bonds and the Construction Manager's bond shall provide coverage equal to 100% of the GMP. The Construction Manager and Subcontractor's shall provide surety bonds, from a company or companies lawfully authorized to issue surety bonds in the jurisdiction where the Project is located, as follows:
(Specify type and penal sum of bonds.)

Type	Penal Sum (see above)
Payment Bond	
Performance Bond	

Payment and Performance Bonds shall be AIA Document A312™, Payment Bond and Performance Bond, or contain provisions identical to AIA Document A312™, current as of the date of this Agreement.

ARTICLE B.4 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Insurance and Bonds Exhibit, if any, are as follows:

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User Notes: (69ea52b1d6181ac7a3b5a917)

Additions and Deletions Report for
AIA® Document A133® – 2019 Exhibit B

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 17:11:27 CDT on 04/23/2026.

Changes to original AIA text

PAGE 1

PAGE 4

§ B.3.2.2.1 Commercial General Liability insurance for the Project written on an occurrence form with policy limits of not less than ~~($~~ One Million and no/100 dollars ($ 1,000,000.00) each occurrence, ~~($~~ Two Million and no/100 dollars ($ 2,000,000.00) general aggregate, and ~~($~~ Two Million and no/100 dollars ($ 2,000,000.00) aggregate for products-completed operations hazard, providing coverage for claims including

PAGE 5

§ B.3.2.3 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager, with policy limits of not less than ~~($~~ One Million and no/100 dollars ($ 1,000,000.00) per accident, for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles along with any other statutorily required automobile coverage.

§ B.3.2.6 Employers' Liability with policy limits not less than ~~($~~ One Million and no/100 dollars ($ 1,000,000.00) each accident, ~~($~~ One Million and no/100 dollars ($ 1,000,000.00) each employee, and ~~($~~ One Million and no/100 dollars ($ 1,000,000.00) policy limit.

§ B.3.2.8 If the Construction Manager is required to furnish professional services as part of the Work, the Construction Manager shall procure Professional Liability insurance covering performance of the professional services, with policy limits of not less than ~~($~~ One Million and no/100 dollars($ 1,000,000.00) per claim and ~~($~~ One Million and no/100 dollars ($ 1,000,000.00) in the aggregate.

PAGE 7

The Construction Manager shall require all Subcontractors to furnish performance and payment bonds, in the form of dual obligee bonds (or dual obligee riders), for the full value of their work, naming the Owner as a co-beneficiary. The Construction Manager shall also furnish bonds naming the Owner as beneficiary for any portion of the GMP not covered by Subcontractors' dual oblige bonds. Collectively, the Subcontractors' bonds and the Construction Manager's bond shall provide coverage equal to 100% of the GMP. The Construction Manager and Subcontractor's shall provide surety bonds, from a company or companies lawfully authorized to issue surety bonds in the jurisdiction where the Project is located, as follows:

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User Notes: (69ea52b1d6181ac7a3b5a917)

Type	Penal Sum (~~$0.00~~see above)
Payment Bond	
Performance Bond	

Variable Information

PAGE 1

This Insurance and Bonds Exhibit is part of the Agreement, between the Owner and the Construction Manager, dated the 22nd day of September in the year 2025

Northbound (Liquor Store) and Cannabound (Cannabis Store)

City of Elk River, a Minnesota municipal corporation
13065 Orono Parkway

Elk River, MN 55330
Terra General Contactors, LLC d/b/a Terra Construction
21025 Commerce Boulevard, Suite 1000

Rogers, MN 55374

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Request for Action

To
City Council

Item Number
8.2

Meeting Date
June 15, 2026

Prepared By
Joe Stremcha, Business Services Director/Assistant City Administrator

Item Description
Parks and Recreation Framework Plan

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Approve, by motion, the Parks and Recreation Framework Plan proposal submitted by ISG.

Background/Discussion
The Parks & Recreation Commission and City Council approved the request for proposals in April, containing the scope of work for the project.

The Framework Plan will establish a 10-year vision for the parks and recreation system, evaluate existing conditions, identify service gaps, and provide a clear and actionable implementation strategy aligned with community priorities and growth.

A tentative Table of Contents for the Framework Plan has been established by the Parks and Recreation Commission. There are areas within that Table of Contents that will be produced by city staff, and they will be integrated with the work produced by the consultant.

Staff received five proposals in response to the published RFP. Three of those proposals were selected for in-person interviews. After careful consideration of those proposals, value, and in-person interviews by both staff and designated commissioners, the P&R Commission unanimously recommends the proposal submitted by ISG.

Financial Impact
The ISG proposal totals $110,795. The Park Improvement Fund has budgeted for this expense.

Mission/Policy/Goal
Responsibly grow.

Attachments
1. 2026-05-12_CityofElkRiverParks+RecFrameworkPlan_ElkRiverMN_ISG

CITY OF ELK RIVER
PARKS + RECREATION FRAMEWORK PLAN

Consultant Services Proposal | May 12, 2026

FOR:

Jeff Shelby
Parks and Recreation Manager

763.635.1161
Jshelby@elkriver.mn.gov

City of Elk River
13065 Orono Parkway
Elk River, MN 55330

FROM:

Claire Roth, AICP Candidate
Planner

952.426.0699
Claire.Roth@ISGInc.com

Jay Lotthammer
Development Strategist

952.426.0699
Jay.Lotthammer@ISGInc.com

ISG
6465 Wayzata Boulevard + Suite 970
St. Louis Park, MN 55426

May 12, 2026

Jeff Shelby
Parks and Recreation Manager

763.635.1161
Jshelby@elkriver.mn.gov

City of Elk River
13065 Orono Parkway
Elk River, MN 55330

Table of Contents

1 Project Understanding

2 Project Approach

3 Proposed Work Plan

7 Schedule

8 Past Work

12 References

Attachments

13 A: Fee Proposal

15 B: Consultant Background + Qualifications

I & S Group, Inc.
6465 Wayzata Boulevard
Suite 970
St. Louis Park, MN 55426

COVER LETTER

ISG

Jeff,

The City of Elk River is making great strides to envision the future of your parks, trails, facilities, and recreation services. With continued thoughtful planning, your park infrastructure can grow resiliently and significantly enhance quality of life. The 2026–2036 Parks and Recreation Framework Plan will support increased active living, community health, and access to recreational opportunities for Elk River residents.

I & S Group, Inc. (ISG) is excited to help the City replace your 2015 plan with a comprehensive plan that intentionally prepares you for the next decade. In doing so, we offer the following advantages:

Actionable Outcomes

The Framework Plan should not only carefully outline future improvements, it must be implementable. Elements in our concepts and plans are backed by expertise from ISG's creative landscape architecture professionals and funding experts who have secured over $55 million in grants for community improvement projects—resulting in frameworks that make projects and results happen.

Decisions Made Together

Working in collaboration with Elk River staff and stakeholders, ISG will be true to the process through and through. We will engage in full collaboration with your team and community. Our team will be a dedicated partner who listens to your insights and develops park solutions that are engaging and forward-thinking. Our commitment to engagement will result in a Framework Plan that fulfills the recreational needs of Elk River residents, while helping build consensus with City staff, the Parks and Recreation Commission, and City Council to turn the concepts into reality.

Integrated + Full-Service Partner

To maximize Elk River's past investments, ISG will apply its full-service expertise—including architecture, engineering, environmental, and landscape architecture—and build upon previous work while assessing your existing park trends. You will be directly supported by two qualified team members and a dedicated project team who are eager to drive the process and support your staff. Our multidisciplinary team of 600+ is also at the ready to support the City's goals and needs.

ISG is prepared to serve as the City's dedicated partner. We will listen to your insights first, inspire creativity, and develop an implementable Framework Plan that is engaging and forward-thinking. Together, we will deliver a plan that serves your community for the next decade and beyond.

Sincerely,

Claire Roth, AICP Candidate
Planner

Jay Lotthammer
Development Strategist

PROJECT UNDERSTANDING

PARKS + RECREATION IN ELK RIVER

Elk River is a growing and forward-thinking community. With a population over 27,150, steady annual growth of around 1%, and over 1,400 acres of parks, Elk River continues to attract new families and investment while maintaining its rural history. The City is known for its natural resources, such as the Mississippi and Elk Rivers. This connection to water and outdoor recreation positions parks, trails, and open space as central assets in supporting quality of life and long-term economic vitality.

The City's current parks portfolio is comprised largely of smaller neighborhood parks. There is a growing emphasis on larger, multi-use community parks and determining how the smaller parks could be better used into the future.

2026-2036 Parks + Recreation Framework Plan

The 2026–2036 Parks and Recreation Framework Plan will replace the parks plan from 2015 and establish a flexible, 10-year vision grounded in community values, realistic implementation, and fiscal responsibility. The intent of the Framework Plan is not to create a park-by-park inventory or exhaustive asset documentation, but a system-level assessment that identifies service gaps, aligns facilities and programming with current and future needs, and provides actionable guidance for the Parks and Recreation Commission and City Council. Public engagement, equity, sustainability, and adaptability are central to creating a framework that remains relevant over time.

KEY DEMOGRAPHICS + PROJECTIONS

Source: Esri 2025

Category	2025	2030
Population	27,150	▲ 28,871
Households	9,801	▲ 10,648
Median Household Income	$102,339	▲ $110,034
Median Home Value	$365,201	▲ $406,120
Annual Property Taxes	$3,618	▲ $3,877
Annual Household Expenditures	$103,296	▲ $110,793

PROJECT APPROACH

Combining our award-winning parks and recreation expertise, state-of-the-art technology, and a listen-first approach, ISG will work with the City in a collaborative planning approach that follows three phases:

Phase 1
ASSESS

Investigation of parks and their surroundings

Phase 2
ENVISION

First phase of park system planning

Phase 3
IMPLEMENT

Final phase of park planning and finalizing

Continuous Engagement

PROPOSED WORK PLAN

TASK 1

PROJECT INITIATION + MANAGEMENT

When it comes to project management, no detail is too small. Communication with City staff will be the key to success when navigating the parks and open space plan. ISG will leverage our cross-disciplinary experience to provide a schedule and process road map with clear expectations and valuable follow-up.

Kickoff + Project Work Plan

ISG will initiate the project with a kickoff meeting to confirm:

- Expectations
- Goals
- Deliverables
- Roles
- Alignment with Elk River's foundational documents

Following the kickoff meeting, a work plan will be developed to establish the schedule, communication protocols, and decision-making pathways.

Regular Coordination Meetings + Progress Reporting

Clear, mutual, and efficient communication will keep the project moving. ISG proposes to host virtual status calls monthly with the City project management team (PMT) to discuss progress toward deliverables, troubleshoot any issues and work through key report and engagement event logistics. Summary notes and action items will be documented with meeting minutes.

Task 1 Deliverables

- Kickoff Meeting + Meeting Notes
- Monthly Coordination Meeting + Meeting Notes

TASK 2

INVENTORY + ASSESSMENT

Foundational Document Review

Existing data and precedent planning work completed and compiled by the City provides a solid foundation for this planning process. ISG seeks to effectively build on these efforts. We will include a detailed review and synthesis of existing plans, maps, and demographics.

Service + Access Gaps

To complement the City's data, our GIS and planning team will analyze the park system connections and identify opportunities and constraints for service area improvements. We will also conduct a buffer and walkshed analysis to identify geographic service gaps in the system and inform new park development recommendations. We will conduct a comprehensive review of existing amenities and programs to identify any gaps.

Needs + Trends Evaluation

ISG will conduct a needs analysis to understand current and future demands for facility and recreation needs. This will be informed by community engagement.

We will analyze demographic trends, recreation participation, and community characteristics. A needs and trends memorandum will be developed to support innovation and inform future recommendations.

Task 2 Deliverables

- Inventory + Assessment Memorandum

TASK 3

COMMUNITY ENGAGEMENT

Based on our park planning expertise and commitment to a comprehensive and equitable process, ISG's community engagement tactics are outlined to guide the project's success. This community engagement plan will be refined with the City during the project kickoff to confirm timing and group involvement. Results from engagement will be synthesized and placed in the final plan.

Website + Survey

ISG will develop an interactive project website using Social Pinpoint to inform community members of the project. This site will direct them to provide feedback and invite them to project events. The site will host an online project survey with an interactive feedback map, where community members may drop comments on different park system map points.

Promotions

ISG will design temporary promotional yard signs that the City can print and place in parks and public places, informing the community about the project while they interact with the parks system. With branded sign designs, the City can grow project awareness more widely with community members and visitors. These yard signs can also be formatted into postcards that the City can print and mail to residents.

Pop-Up Community Events

ISG will set up a project booth at each of the listed community events for no less than three (3) hours for any event that extends beyond three (3) hours.

1. Farmers Market
   July 16, 2026 | 3 p.m.–7 p.m.
2. Elk Riverfest
   July 25, 2026 | 10 a.m.–4 p.m.
3. Riverfront Concert Series
   August 6, 2026 | 7 p.m.–9 p.m.
4. Orono Evening in the Park
   August 18, 2026 | 6:30 p.m.–9 p.m.
5. Downtown Trick or Treat
   October 23, 2026 | 2 p.m.–6 p.m.
6. Woodland Trails Regional Park Open House
   Date to be Determined

At these events, ISG will inform the community of the planning process and collect feedback and visioning ideas in an informal setting. ISG will develop materials with the City to display at the events, including community engagement tactics. ISG also will provide the City with engagement materials for the following additional events.

- Entertainment in the Park
  June 18, 2026*
- Elk River Youth Association Baseball Tournament
  June 27, 2026*
- Night to Unite
  August 4, 2026*
- Elk River Youth Softball Game Day
  *Date to be Determined**
- Senior Membership Drive
  December 2026*

**ISG has excluded attendance at these events from the base scope; however, we are prepared to attend and support these events if requested by the City for an additional fee.*

Staff Visioning Workshop

ISG will engage with City staff at one (1) in-person, two (2)-hour workshop. The workshop will capture knowledge from staff about the parks and recreation system and include interactive activities to develop a plan vision statement.

Official Meetings

To engage City officials throughout the planning process, one (1) joint workshop will be held with the Parks Commission and City Council during the planning process. One (1) workshop will be also held with the Council and one (1) workshop will be held with the Parks Commission. The workshops will review emerging issues, opportunities, and system trends. This early engagement improves the clarity of current conditions, reduces the time to investigate group priorities, and minimizes later revisions.

Public Open Houses

ISG will facilitate two (2) in-person open houses for residents to provide input on preliminary plan recommendations. Each open house will be approximately two-to-three (2–3) hours and held after working hours in a central community space. These events will be strategically marketed and potentially coincide with another City event to maximize attendance. We will work with the City to determine the right setting and dates.

ADDITIONAL SERVICE User Group + Stakeholder Engagement Support

One approach is for City staff to lead engagement with user groups and system stakeholders, supported by ISG guidance and materials. ISG will develop a list of topics for the City to discuss with each group. Notes from each of these meetings will be recorded by City staff and shared with ISG to synthesize trends among the groups and understand their respective needs and dynamics. Alternatively, ISG staff are experienced and able to support, lead, and document the user group engagement efforts.

Task 3 Deliverables

- Social Pinpoint Website Launch + Regular Updates
- One (1) Community Survey
- One (1) Yard Sign Promotional Design
- Six (6) Pop-Up Community Events
- One (1) Staff Visioning Workshop
- Two (2) Public Open Houses
- One (1) Parks Commission Workshop
- One (1) City Council Workshop
- One (1) Joint Parks Commission + City Council Workshop
- Additional Service: User Group + Stakeholder Engagement Support

TASK 4

SYSTEM PLAN DEVELOPMENT

ISG will develop a plan draft for community, stakeholder, and City review and input. This will be provided as a memorandum in Microsoft Word and include:

- Inventory + Assessment Results
- Community Engagement Findings
- Improvements Recommendations + Future Needs Identification For:
  - Arts + Culture Programming
  - Natural Resources
  - Risk Management
  - Park Usage
  - Marketing

Task 5 Deliverables

- Draft System Plan Memorandum in Microsoft Word
- One (1) Round of City Review + Updates
- Final System Plan Memorandum in Microsoft Word

TASK 5

IMPLEMENTATION + SUSTAINABILITY PLAN

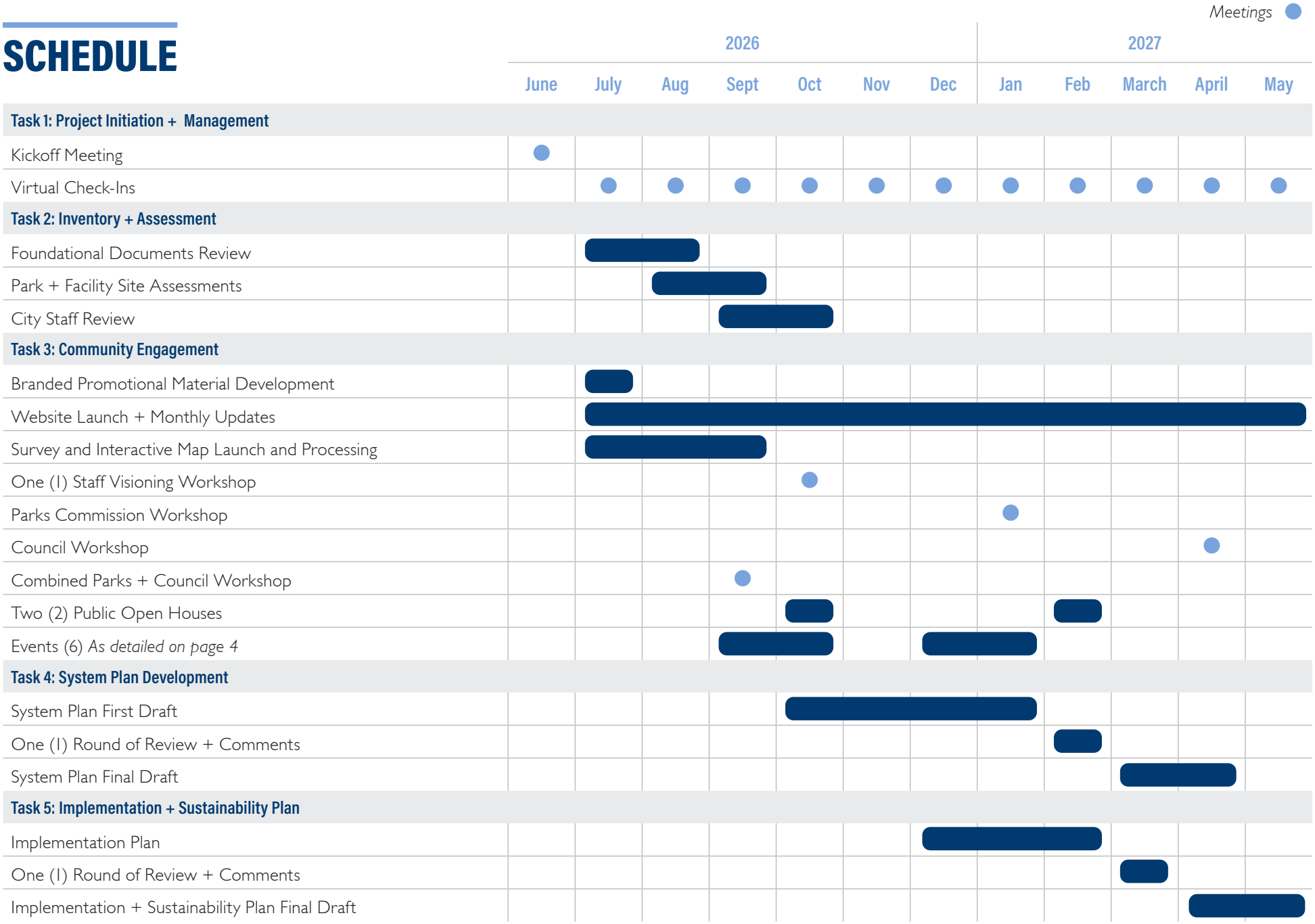
Following plan draft development, ISG and the City will work together to develop an implementation strategy, which will be integrated as its own chapter into the final plan. The implementation and sustainability plan will be a clear, actionable work plan that defines strategies, timelines, and roles to implement the plan and its initiatives. The plan will include:

- Maintenance + Operations Strategy
- Implementation Recommendations
- Capital Improvement Plan
  Includes prioritized recommendations and cost estimates for each park
- Operations + Maintenance Costs
- Future Needs Identification
- Funding Options + Sources
- Improvement Timeline

Task 6 Deliverable

- Draft Implementation Plan Memorandum in Microsoft Word
- One (1) Round of City Review + Updates
- Final Implementation Plan Memorandum in Microsoft Word

SCHEDULE


Meetings
2026
2027
June
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
March
April
May
Task 1: Project Initiation + Management
Kickoff Meeting
Virtual Check-Ins
Task 2: Inventory + Assessment
Foundational Documents Review
Park + Facility Site Assessments
City Staff Review
Task 3: Community Engagement
Branded Promotional Material Development
Website Launch + Monthly Updates
Survey and Interactive Map Launch and Processing
One (1) Staff Visioning Workshop
Parks Commission Workshop
Council Workshop
Combined Parks + Council Workshop
Two (2) Public Open Houses
Events (6) As detailed on page 4
Task 4: System Plan Development
System Plan First Draft
One (1) Round of Review + Comments
System Plan Final Draft
Task 5: Implementation + Sustainability Plan
Implementation Plan
One (1) Round of Review + Comments
Implementation + Sustainability Plan Final Draft

PAST WORK

SIMILAR COMPLETED PLANS

ISG's in-house graphic designers and technical writers work with our park planning professionals to turn ideas and data into clear, well-organized documents. Included are a few examples of similar completed plans.

City of New Ulm Park + Recreation Plan

New Ulm, MN

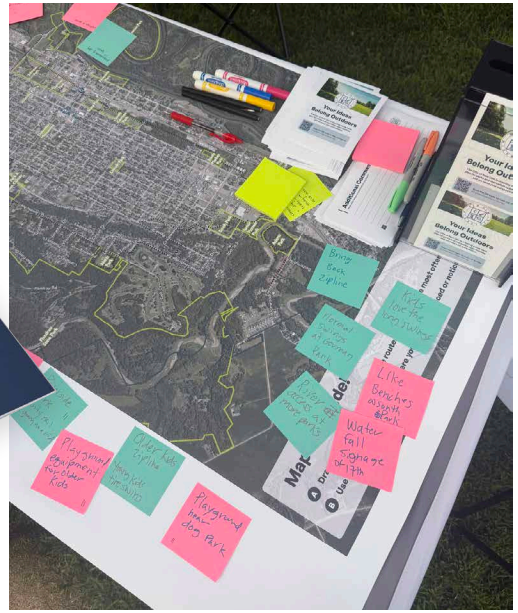
Project Similarities

- Prioritized active living, community health, and access to recreational opportunities
- Provided comprehensive planning for parks and open space systems
- Assessed recreation programming and provided recommendations for future programming
- Provided robust engagement, offering online and in-person touchpoints with the community
- Prioritized cost estimates and implementation plan
- Community located in greater Minnesota with two rivers

View the Plan

bit.ly/ISG-NewUlmParksRec_MP

Plan scheduled for adoption in May 2026



City of Savage Parks Plan

Savage, MN

Project Similarities

- Analyzed demographic, recreational, and social trends to guide and prioritize future system investments
- Engaged diverse community input through multiple outreach methods
- Developed a detailed implementation framework with action items, phased cost guidance, and funding sources
- Recommended sustainable, equitable management practices for maintenance
- Updated level of service standards to support a strategic shift toward centralized community facilities to streamline maintenance and capital investment

---

View the Plan

bit.ly/SavageParks_ISG

Plan adopted in November 2023

City of Saint Peter Parks Plan

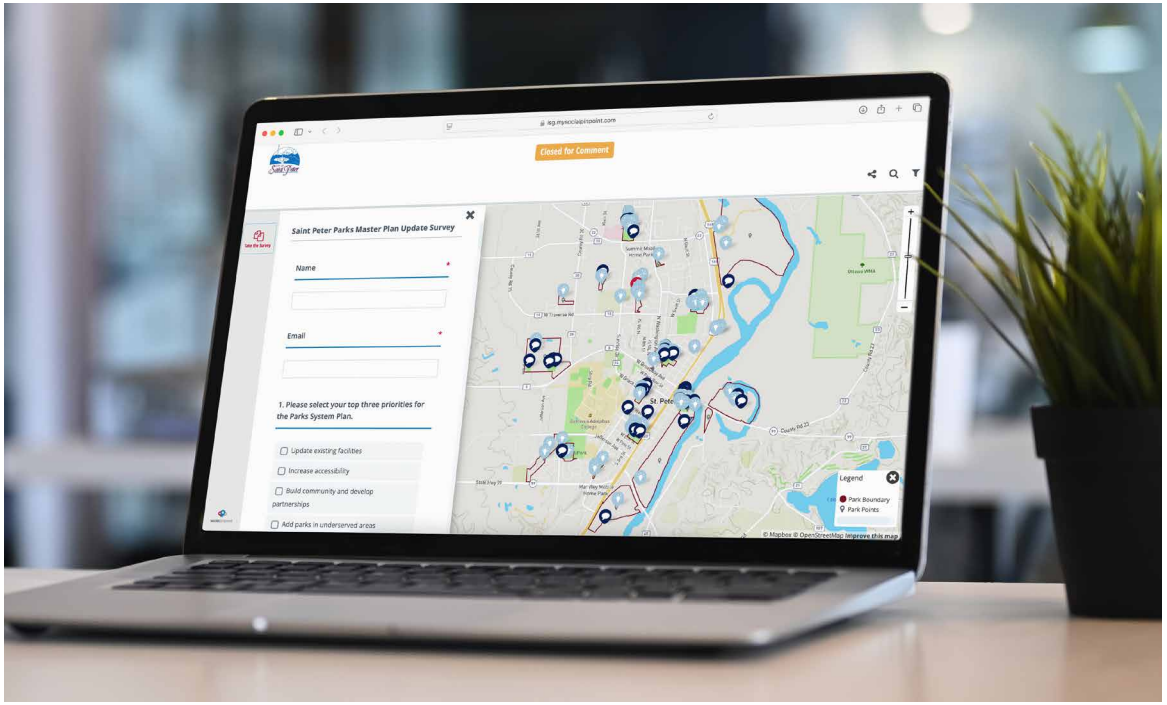
Saint Peter, MN

Project Similarities

- Emphasized parks as flexible venues for community programming and social connection, shaped by extensive public engagement
- Prioritized trail connectivity, river access, and natural area integration to support recreation and environmental value
- Focused on phased reinvestment in existing facilities, improved accessibility, and capital prioritization to address safety, deferred maintenance, and long-term operational sustainability

View the Plan

bit.ly/SPParks_ISG



Plan adopted in April 2026

IN-PROGRESS PARK, TRAILS, AND OPEN SPACE PLANS

Parks, Recreation, Open Space, and Trail System Plan Update

Coon Rapids, MN

The City of Coon Rapids is proactively updating their 2012 Parks, Recreation, Open Space, and Trail System Plan to guide improvements for the next 10 years and prioritize what matters most to residents. ISG is reviewing the existing plan and making recommendations for redevelopment needs, trails, maintenance needs, forestry, and partnerships with public and private entities. The review will inform a long-range capital improvement plan, detailing high-level investment needs and associated costs. ISG will also investigate the park system to gain a familiarity with the parks, facilities, and existing data.

Using the assessment data, ISG is building a customized, interactive parks asset management dashboard to help the City visualize, manage, and plan for current and future park system needs. ISG will support the City in developing a five-year recreation programming plan, grounded in current operations, resident interests, and national best practices.

Plan scheduled for completion in June 2026

Parks + Facilities Long-Range Plan

Woodbury, MN

After completing an assessment of the rapidly-growing City of Woodbury's recreation programming, ISG was selected to complete a parks and facilities long-range plan. The plan was set up by the foundational due diligence and context gained during the recreation programming, which analyzed current programs, resident demographics, and socioeconomic trends to understand who the City serves and how their needs are changing.

As the City continues to grow in population and in resident diversity, parks and facilities must evolve as well. The long-range plan will serve as an implementable road map that aligns community desires, demographics, existing conditions, and the City's ongoing investment strategies. To guide capital planning and policy, the plan will define a clear vision and guiding principles, evaluate current and future needs, identify gaps and opportunities, and provide prioritized, cost-informed recommendations.

Plan scheduled for completion in April 2027

REFERENCES

Joey Schugel
Park and Recreation Director
City of New Ulm
507.233.2121, ext. 202 | joeys@newulmmn.gov

Reed Smidt
Recreation Operations Manager
City of Woodbury
651.714.3588 | Reed.Smidt@woodburymn.gov

Greg Boatman
Public Works Director
City of Savage
952.224.3423 | gboatman@cityofsavage.com

> "Claire Roth [led] our project with exceptional skill. **ISG has lived up to their proposal every step of the way.** From public engagement to researching national and local data to support their recommendations, ISG has been exceptional to work with as partners. Communication throughout the process has been clear and concise, utilizing Microsoft Teams for every other week check-in meetings. Staff and Claire have always been available to answer questions. I say with confidence that the City is in very good hands with ISG."
>
> **Greg Boatman**

ATTACHMENT A: FEE PROPOSAL

COMPENSATION

ISG proposes to provide the scope of work described within this proposal for compensation based on our understanding of the level of effort the City seeks. **If our interpretation differs from your expectation, we are happy to discuss and adjust.** Anticipated reimbursable expenses such as travel time, mileage expenses, and printing costs are included.

Task	Cost
1: Project Initiation + Management	$10,285
2: Inventory + Assessment	$10,670
3: Community Engagement	$42,205
4: System Plan Development	$19,950
5: Implementation Plan	$27,685
Total, Not-to-Exceed (NTE)	$110,795

ADDITIONAL SERVICES

ISG's goal for this proposal, like its services, is to be flexible in meeting the requirements of this project. Upon request, ISG can provide a subsequent proposal to assist with additional professional services needed to support this project as it moves forward, such as:

Service	Cost
Additional Pop-Up Events ISG will set up a project booth at a community event to inform the community of the planning process and collect feedback. Potential events include: • Entertainment in the Park | June 18, 2026 • Elk River Youth Association Baseball Tournament | June 27, 2026 • Night to Unite | August 4, 2026 • Elk River Youth Softball Game Day | *Date To Be Determined* • Senior Membership Drive | December 2026	$2,705 Each
Additional Commission or Council Workshops	$3,605 Each
User Group + Stakeholder Engagement ISG offers two approaches for leading engagement with user groups and system stakeholders that are supported by ISG guidance:	
Option 1: City-Led ISG will develop a list of topics for the City to discuss with each group. Notes from each of these meetings will be recorded by City staff and shared with ISG to synthesize trends among the groups and understand their respective needs and dynamics.	$1,500
Option 2: ISG-Led User Group + Stakeholder Engagement Alternatively, ISG staff are experienced and able to support, lead, and document the user group engagement efforts.	$5,625

COMPENSATION BREAKDOWN

		Claire Roth, AICP Candidate Project Lead	**Jay Lotthammer** Park + Recreation Planner	**Shealynn Wegner, AICP Candidate** Planning Support	**Danyelle Pierquet, PLA** QA/QC + Cost Estimating	**Luis Swanson** GIS + Data Mapping	**Jake Guzik, PE** Multimodal Transportation	**Adam Voth, AIA, NCARB** Architect	**Kelsey Kneeland, MBA** Community Engagement Strategist	**Paul Marston, CFM** Environmental Review
1: Project Initiation + Management	**$10,285**									
Phase Hours		36	17	2	0	2	0	0	0	0
2: Inventory + Assessment	**$10,670**									
Phase Hours		10	10	28	0	15	0	0	0	0
3: Community Engagement	**$42,205**									
Phase Hours		91	60	4	0	0	0	0	111	0
4: System Plan Development	**$19,950**									
Phase Hours		20	18	28	2	20	0	2	20	8
5: Implementation Plan	**$27,685**									
Phase Hours		32	23	51	22	0	10	4	20	0
Total Project Hours		**189**	**128**	**113**	**24**	**37**	**10**	**6**	**151**	**8**
Hourly Rate		**$170**	**$205**	**$140**	**$230**	**$200**	**$215**	**$170**	**$125**	**$205**
Total	**$110,795**	**$32,130**	**$26,240**	**$15,820**	**$5,520**	**$7,400**	**$2,150**	**$1,020**	**$18,875**	**$1,640**

Budget Performance

ISG has not, in any instance, requested compensation beyond the NTE fee established in our original fee proposals. We consistently deliver the agreed-upon scope of services within the approved NTE amount, and our client references can attest to this practice. ISG is firmly committed to honoring its original fee proposal and managing projects responsibly within the agreed budget. If circumstances arise that would require additional effort beyond the original scope of work, ISG addresses those situations transparently and only through mutual agreement with the client prior to performing any out-of-scope services.

ATTACHMENT B: CONSULTANT BACKGROUND + QUALIFICATIONS

FIRM BACKGROUND

ISG has a rich history, that extends over 50 years, of building trusting relationships with clients, stakeholders, and the community. As a multidisciplinary firm that is 100% owned by employees, ISG serves numerous business units and fosters strong collaboration between all disciplines, providing clients a diverse knowledge base, high level of creativity, and broad perspective.

ISG's business philosophy is centered around building relationships and constantly adding value through new and creative technologies, professionals, and ideas. ISG's flexibility makes it possible; our focus and innovative solutions make it happen.

600+
Multidisciplinary Professionals

150+
Planning Projects Since 2021

< 50 MINUTES
From ISG To Elk River

PARKS PLANNING EXPERIENCE

ISG's recreation team lives and breathes the outdoors. We understand innovative and unique amenities are attractive to residents and visitors, serving as a powerful tool to share all that Elk River has to offer. Building on our field of planning experience, we will help the City plan a park system that is efficient, sustainable, inclusive, and responsive to community needs. The impact of this plan will influence quality of life, recreational opportunities, and environmental stewardship for years to come.

PARKS + TRAILS EXPERTISE

- Amphitheaters
- Campgrounds
- Community Gardens
- Event Spaces
- Exploration Areas
- Fishing Piers, Docks, and Observation Decks
- Gateways
- Historic Building Preservation
- Memorial + Specialty Art Integration
- Local, State, and Regional Parks and Trails
- Marinas
- Multimodal, Water, and Nature Trails
- Pavilions, Shelters, and Gathering Nodes
- Playgrounds
- Playscapes
- Plazas + Courtyards
- Pools + Splash Pads
- Urban Parks
- Water Features
- Waterway Access
- Wayfinding Signage

PROJECT TEAM

Staffing Plan

The staff outlined on this page will be dedicated to executing the 2026–2036 Parks and Recreation Framework Plan. **No subconsultants will be necessary for this project.** This team comes backed by over 600 multidisciplinary professionals who are committed to providing excellent service and timely delivery.

Core Team

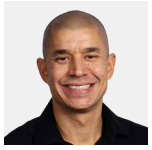
Claire Roth, AICP Candidate
Role: Project Lead

Jay Lotthammer
Role: Park + Recreation Planner

Support Team

Shealynn Wegner, AICP Candidate
Role: Planning Support

Danyelle Pierquet, PLA
Role: QA/QC + Cost Estimating



Luis Swanson
Role: GIS + Data Mapping

Jake Guzik, PE
Role: Multimodal Transportation

Adam Voth, AIA, NCARB
Role: Architect

Kelsey Kneeland, MBA
Role: Community Engagement Strategist

Paul Marston, CFM
Role: Environmental Reviewer

Claire Roth, AICP Candidate

Role: Project Lead

Fueled by enthusiasm for fostering connections, Claire will oversee the planning process from start to finish. She will oversee community engagement and lead planning endeavors with finesse, using her knack for asking pertinent questions to spark dialogue and inspire collaboration with key stakeholders. From the initial stages to the final execution, she will listen with intent, develop strategies that unite diverse voices, and promote inclusive participation. Drawing upon her comprehensive project management experience, Claire will collaborate with the City and ISG to seamlessly navigate the planning process and remain on track with milestone progress.

Education

Bachelor of Science in Urban Studies
University of Minnesota

Project Experience

Park + Recreation Plan
New Ulm, MN

Parks, Recreation, Open Space, and Trail System Plan Update
Coon Rapids, MN

Parks + Facilities Long-Range Plan
Woodbury, MN

Parks Planning
Savage, MN + Saint Peter, MN

Jay Lotthammer

Role: Park + Recreation Planner

For 35 years, Jay has dedicated his career to enhancing recreation, park, and trail opportunities that support active and engaged communities. His expertise and leadership in facility planning and program development has supported lasting, high-quality recreational experiences for residents across Minnesota. Since joining ISG in the past year, he has helped numerous communities plan their park systems and community assets. While serving as the parks and recreation director for the City of Eden Prairie, he led development of their Parks, Recreation, and Natural Resources Guide Plan as well as the expansion of the community center and the development of premier athletic complexes, multi-use trails, and neighborhood parks.

Education

Master of Arts in Sport Management
University of Minnesota

Project Experience

Park + Recreation Plan
New Ulm, MN

Parks, Recreation, Open Space, and Trail System Plan Update
Coon Rapids, MN

Parks + Facilities Long-Range Plan
Woodbury, MN

Recreation Program Assessment
Woodbury, MN

Shealynn Wegner, AICP Candidate

Role: Planning Support

Shealynn helps create practical solutions and achieve measurable results that benefit communities across the Midwest. From creating funding priorities for municipalities to assessing industrial sites and revitalizing downtown areas, Shealynn will work closely with the City to set and accomplish clear objectives. Shealynn and Claire will collaborate to develop inclusive engagement strategies, research funding opportunities, navigate regulatory requirements, and evaluate projects. Her goal is to improve infrastructure, sustainability, and community resilience in Elk River.

Education

Bachelor of Science in Community + Environmental Sociology
University of Wisconsin–Madison

Project Experience

Park + Recreation Plan
New Ulm, MN

Parks, Recreation, Open Space, and Trail System Plan Update
Coon Rapids, MN

Parks + Facilities Long-Range Plan
Woodbury, MN

Recreation Program Assessment
Woodbury, MN

Danyelle Pierquet, PLA

Role: QA/QC + Cost Estimating

With over 20 years of landscape architecture experience, Danyelle brings expertise in long-range parks and open space planning. Her work is a commitment to shaping park systems that reflect the needs, values, and aspirations of communities. She prioritizes inclusive engagement, data-driven insights, and thoughtful design strategies so each plan becomes a tool that supports community recreation. Danyellle will help balance creativity with pragmatic solutions in the Framework Plan.

Education

Master of Landscape Architecture
University of Minnesota

Project Experience

Park + Recreation Plan
New Ulm, MN

Parks, Recreation, Open Space, and Trail System Plan Update
Coon Rapids, MN

Parks + Facilities Long-Range Plan
Woodbury, MN

Parks Planning
Savage, MN + Saint Peter, MN

Luis Swanson

Role: GIS + Data Mapping

With nearly two decades of expertise, Luis leads the GIS team to optimize tools and services and explore how GIS applications can enhance project value. He excels in spatial data analysis, evaluating infrastructure, land use, and environmental factors. This skill and knowledge will aid in informing decision making, resource optimization, and visualizing geographic-scale impacts throughout the planning process.

Education

Bachelor of Science in Geography, GIS Track
University of Minnesota

Project Experience

Parks, Recreation, Open Space, and Trail System Plan Update
Coon Rapids, MN

Parks + Facilities Long-Range Plan
Woodbury, MN

GIS On-Call Services
Vadnais Heights, MN

GIS On-Call Services
Mendota Heights, MN

Jake Guzik, PE

Role: Multimodal Transportation

Jake has been instrumental in all aspects of municipal engineering for multiple communities throughout the Midwest, from strategic capital improvement planning to routine infrastructure maintenance. His 13+ years of civil engineering expertise is reinforced by his active participation in the American Public Works Association (APWA) and the City Engineer's Association. He serves on the planning commission for the City of Woodbury. His blend of technical expertise and interpersonal effectiveness will make him an asset to this parks planning effort.

Education

Bachelor of Science in Civil Engineering
University of Minnesota

Project Experience

Parks, Recreation, Open Space, and Trail System Plan Update
Coon Rapids, MN

Parks + Facilities Long-Range Plan
Woodbury, MN

GIS On-Call Services
Vadnais Heights, MN

GIS On-Call Services
Mendota Heights, MN

Adam Voth, AIA, NCARB

Role: Architect

Adam has a vast range of project expertise in the public sector, including government, cultural, sports, recreation, and education projects. Adam works directly with clients and team members through all phases of design, actively listening and identifying specific project requirements and broader contextual forces to establish the unique circumstances that inform and enhance each deliverable. Adam approaches each project with the belief that architecture can create direct, meaningful impacts for communities.

Education

Master of Architecture
University of Minnesota Twin Cities

Project Experience

Parks + Facilities Long-Range Plan
Woodbury, MN

Comprehensive Parks + Recreation System Planning
Winona, MN

DASH Center
Onalaska, WI

Mississippi Dunes Park Reserve Building Plan
Cottage Grove, MN

Kelsey Kneeland, MBA

Role: Community Engagement Strategist

With expertise in community engagement and digital communications, Kelsey is a focused and proactive communicator that provides strategic insight to clients, stakeholders, and community members to increase project awareness and provide education to end users. Kelsey has experience developing online community surveys, Social Pinpoint sites, and project websites to engage and communicate with stakeholders. She will work with Jay and Claire to progress a customized engagement approach for the 2026–2036 Parks and Recreation Framework Plan.

Education

Master of Science in Educational Leadership
Minnesota State University, Mankato

Project Experience

Park + Recreation Plan
New Ulm, MN

Parks Planning
Savage, MN + Saint Peter, MN

Parks, Recreation, Open Space, and Trail System Plan Update
Coon Rapids, MN

Parks + Facilities Long-Range Plan
Woodbury, MN

Paul Marston, CFM

Role: Environmental Reviewer

Paul brings specialized expertise in hydrology, water quality, watershed planning, and stormwater best management practices (BMPs). He uses advanced modeling tools to pinpoint ideal BMP locations and add green infrastructure into park designs. Paul is proactive in identifying potential site and water-related challenges before they impact schedule or design. He will reinforce development of sustainable and resilient park system solutions for Elk River.

Education

Bachelor of Science in Environmental Science
University of Iowa

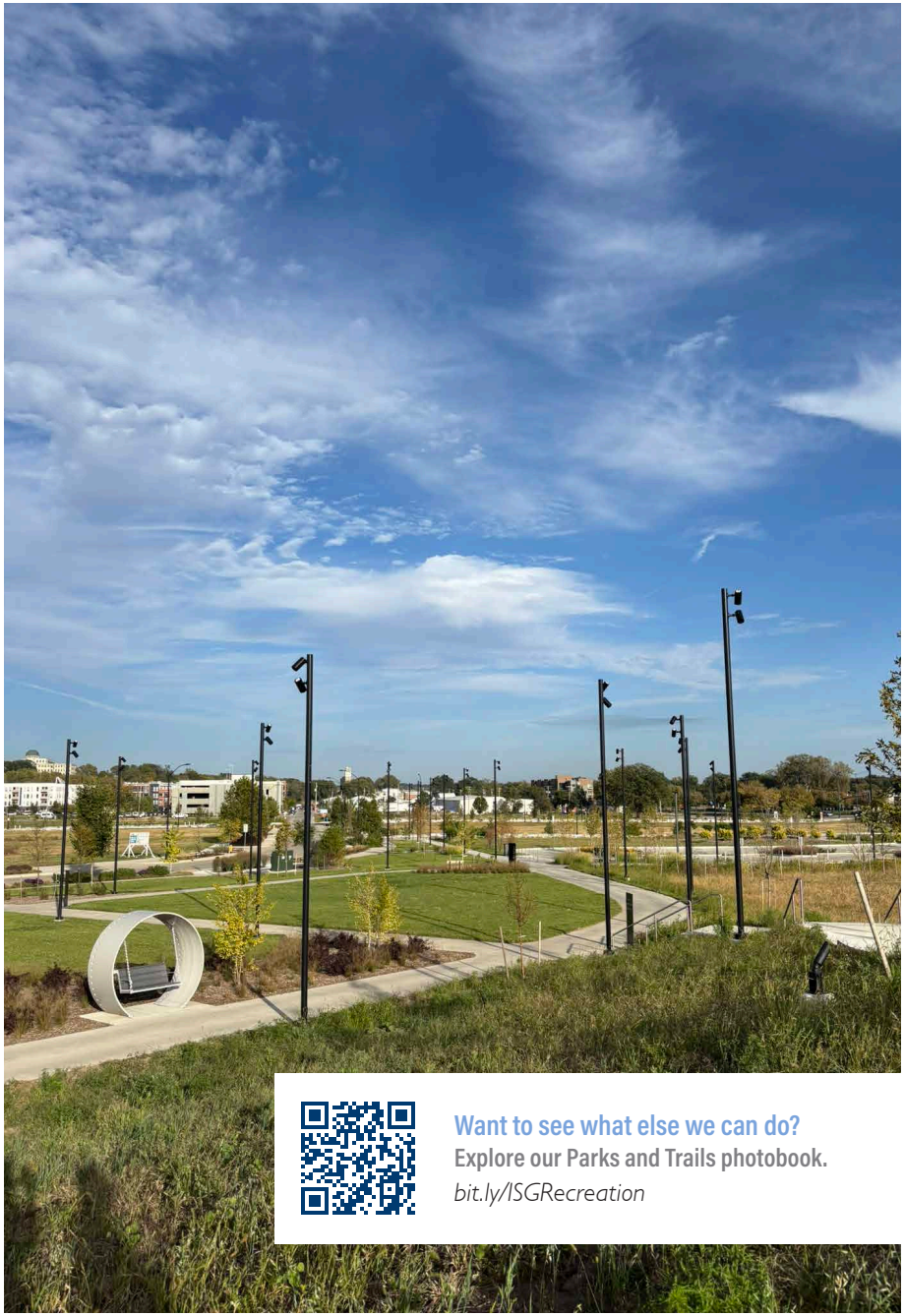
Project Experience

East River Recreational Trail Plan
Allouez, WI

Raccoon River Access + Trail
West Des Moines, IA

Le Sueur River Watershed Development Plan
Waseca, MN

Mississippi Saint Cloud One Watershed One Plan
Foley, MN



BUSINESS UNITS

Commercial

Education

Energy

Food + Industrial

Government + Cultural

Healthcare

Public Works

Residential + Mixed-Use

Sports + Recreation

Telecommunications + Utilities

Transportation

Water

LOCATIONS

Arkansas

Iowa

Minnesota

North Carolina

Ohio

Pennsylvania

South Dakota

Wisconsin

On January 12, 2017, ISG formally announced its transition of firm ownership to a 100% employee stock ownership plan (ESOP). As a multidisciplinary firm that started 50+ years ago, ISG has since grown to be a Top 500 Design Firm as recognized by Engineering News-Record (ENR), a Zweig Group Hot Firm, and Zweig Group Best Firm to Work For, illustrating the progressive increase in talent, expertise, and market share.

ISG Architecture Engineering Environmental Planning

ISGInc.com

Request for Action

To
City Council

Item Number
8.3

Meeting Date
June 15, 2026

Prepared By
Zack Carlton, Community Development Director

Item Description
Tall Pines Occupancy Permits

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Deny, by motion, the request from Roger Derrick to release occupancy permits for the Tall Pines Development before completing the improvements required under the PUD amendment from June 16, 2025.

Background/Discussion
Last June, the developer of the Tall Pines Townhome project requested an amendment to the Tall Pines Planned Unit Development (PUD) to accommodate engineering changes for the stormwater infrastructure. These changes involved modifying a stormwater pond, transitioning it from an infiltration basin to a wet pond. This change placed two existing homes within the wetland buffer area that would not have been there if the pond functioned as an infiltration basin. Council approved the request, subject to the condition that the amendment would not be recorded until the infrastructure work was completed.

The developer completed the work, but the modifications were not done in accordance with the plans and specifications that were prepared and approved by a certified engineer. Engineering staff have been working with the developer to verify the plans, but the city cannot accept the project until the plans have been signed off by a qualified professional. The developer will need to hire an engineer to review the work and provide new plans verifying that the project meets all state and local engineering standards.

To ensure the work is completed, the city has been holding certificates of occupancy (CO) for nine homes. These homes cannot be sold or transferred to a new buyer until engineering has accepted the improvements. The developer has asked the city to release four of these COs before the engineering work has been verified. Staff does not support this request as the concerns regarding the pond have been ongoing since the project was constructed. All COs can be released when the developer provides the city with signed engineering plans for the changes to the stormwater infrastructure.

Financial Impact
None

Mission/Policy/Goal
Ethical, efficient, and responsible.

Attachments

1. Applicant's Letter dated June 1, 2026
2. City Council Staff Report dated June 16, 2025

EVERGREEN TOWNHOME'S POND NARRATIVE

TO THE CITY OF ELK RIVER

June 1st, 2026

The Tall Pines 2/Evergreen Townhome's pond has been a challenge for a long time. Some of the water evaporates and some percolates, but most water drains directly into the overloaded county system, during surges in the spring from snow melt or heavy rains. The solution is to slow down the water by using a Weir. Bogart Pederson designed, submitted and obtained approval of a Weir system last year, without input from us. The problem is, it is way too expensive to construct. Mike Saxton is a graduate engineer. He designed a Weir system to fit within the existing four-foot concrete pipe. Bogart's design called for removing the four-foot concrete pipe and replacing it with a new pipe with a built-in Weir system. The reconstruction would be a major project requiring a truck, crane and dozer, as well as new landscaping once the project was completed and is essentially the same thing.

We believe we could accomplish the same thing by building a similar Weir system within the existing pipe. In fact, we have already constructed that Weir system and we are just waiting for water surges. Mike is a graduate engineer but does not have an engineer's certificate, so he cannot certify the plan. We agreed last year that the city could withhold further occupancy permits until we found an engineer to certify the plan. Since then, we found out that no engineer is able to certify any plan they did not design because their errors and omissions insurance would not permit them to do it. Now we find ourselves in a situation where we need occupancy permits but are unable to provide the promised engineer's certification.

The next water surge will show the efficacy of the Weir. We are asking the city to release 4 Certificates of Occupancy now, holding the remaining 5 until the next water surge. Once the Weir is shown to work, we request the city release the remaining Certificates of Occupancy.

Thank you

Roger Derrick

Request for Action

To
City Council

Item Number
7.5

Meeting Date
June 16, 2025

Prepared By
Zack Carlton, Community Development Director

Item Description
Ordinance Amendment 25-11: PUD Amendment for Tall Pines Second Addition

Reviewed by
Cal Portner
Tina Allard

Action Requested
Adopt Ordinance 25-11 codifying and amending the PUD agreement for Tall Pines, subject to the following conditions:
1. Staff approval of all civil plans identifying infrastructure improvements required to meet post-construction stormwater requirements.
2. All improvements must be completed by July 31, 2025.
3. The ordinance amending the PUD will not be recorded until the improvements have been completed, and the city has verified that the pond meets post-construction stormwater requirements.
4. The 25-foot wetland buffer, requiring establishment and maintenance of the vegetation within the setback. The area should not be mowed or otherwise altered.

Background/Discussion
The Tall Pines Planned Unit Development (PUD) was approved in phases between 2017 and 2020 and included a number of deviations from city ordinances, including reduced setbacks from stormwater ponds. During the construction process, city engineering staff noted that a proposed pond was not functioning as designed. The pond was holding water, although it was designed as a dry pond. This change in functionality impacts the required pond setbacks for multiple homes within the PUD. These encroachments were not approved as part of the original PUD reviews.

In order for the property to come into compliance with city processes, the pond needs to be updated to function as intended, or the developer must receive approval for additional structures within the required setback. The developer has requested approval of additional encroachments into the required pond setbacks. This change also requires modifications to the existing pond to ensure compliance with state stormwater standards. Staff included a number of conditions of approval requiring the pond improvements prior to the PUD amendment being recorded.

Planning Commission
The Commission held a public hearing regarding the proposed PUD amendment on May 27, 2025. During the public hearing, the applicant spoke in support of their request, and noted that he understood the requirement to bring the pond into compliance with state standards. Additionally, multiple residents spoke in support of the proposed change to a pond as they enjoyed the scenery and wildlife habitat it provided. They also submitted photos and a petition outlining their support for the change.

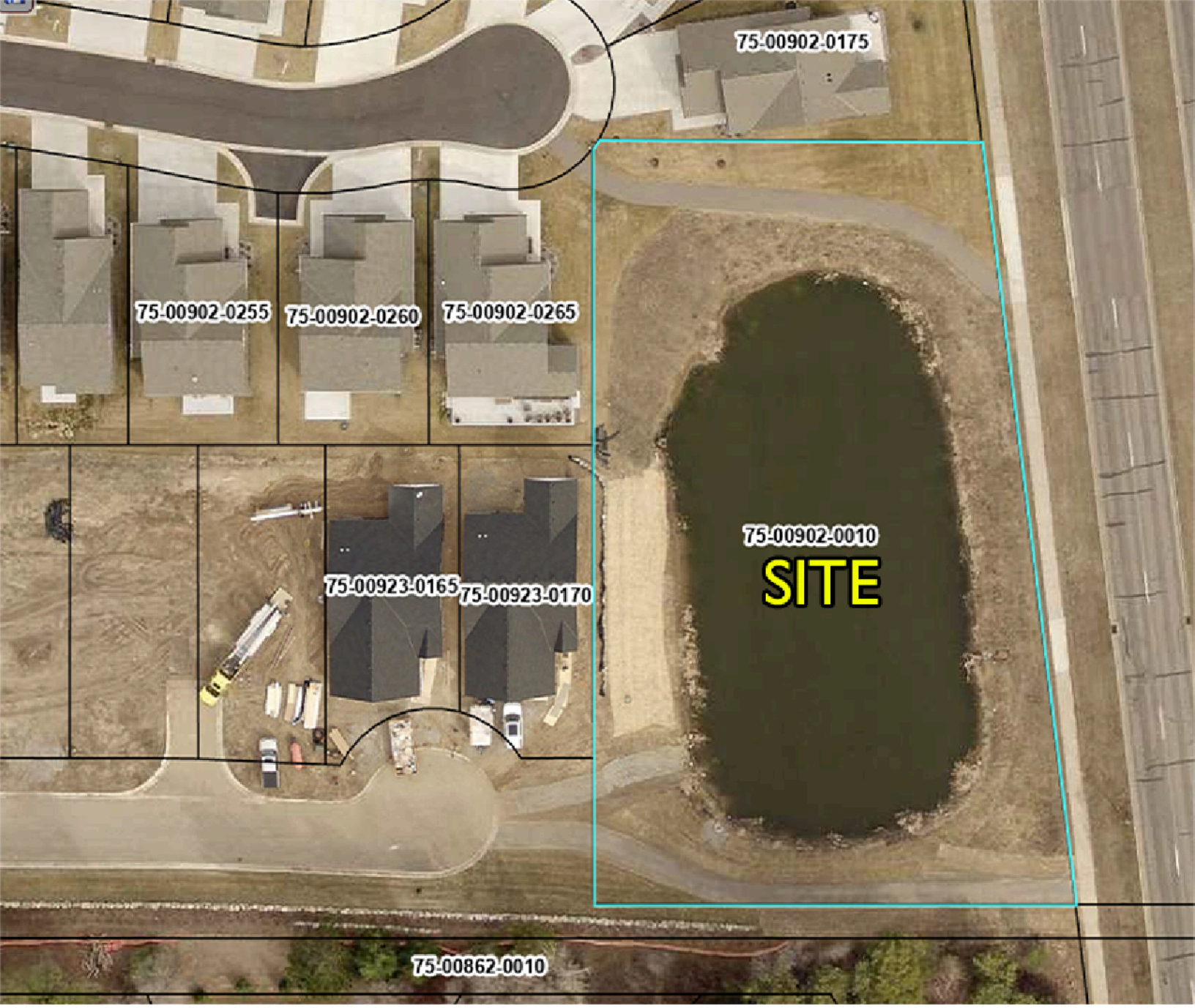
The Planning Commission unanimously recommended approval of the amendment.

Since the meeting, staff have added one condition to the recommendation for approval, requiring the first 25-feet around the pond (the buffer strip required in Sec. 30-1852) to be maintained as natural vegetation - limiting mowing or other practices. The ordinance establishes a 45-foot protective area around wetlands and wet ponds. The first 25-feet are meant to be left as natural vegetation. The next 20 feet, the subject of the PUD amendment, prohibits structures and impervious surfaces. The amendment allows the existing encroachments on the second 20-foot buffer strip.

Financial Impact
None

Mission/Policy/Goal
Appropriately govern in an ever-changing environment.

Attachments
1. Location Map
2. Applicant's Narrative
3. Stormwater Pond Exhibit
4. PUD Ordinance Document
5. Public Hearing Submittal



Project Location Map

Roger Derrick -Tall Pines 2nd

Ordinance Amendment

Case No: OA 25-06

NARRATIVE

We are requesting approval of the designation change of our pond from a "dry pond" to a "wet pond", together with approval of two structures and trails that encroach upon the 25-foot pond setback (as shown on the attached exhibit).

In 2021, the pond was part of our Tall Pines townhouse project. At that time, it was to be a "wet pond" with a waterproof liner. The liner was necessary because of the pond's proximity to a City well. The pond was dug in the fall of 2021 as part of the grading of Tall Pines. In the spring of 2022, after the pond was dug but before the liner was installed, it was discovered that the City well was not too close after all, so the liner was not required.

During that time, the title company had a title objection because there was a shed situated partially on our property and partially on the vacant property next door. I tracked down the owners of the property to obtain their approval to remove the shed. They were three young people from Russia in their 30s. The man had been adamant that he wanted to develop the property himself and started building a house, which was immediately condemned because he didn't bother to get a building permit. (Evidently, building permits are not required in Russia.) I managed to reach his wife by phone. She spoke English but her husband and his brother only spoke Russian. She told me he had a stroke, at 37 years, and now could not develop their property. Everyone seemed to want this property developed along with ours because it was a long, narrow, difficult piece with a wetland in the middle. You will recall that we discussed various land uses. It was determined that townhouse use would be the best. We submitted a couple different plans before we got one that really worked. Then, our engineer told us that the addition of this small parcel to the pond runoff makes the pond too small based on the engineer manual calculations. Our engineer redesigned the pond to make it a "dry pond", which now conformed with the engineer's manual. Once everything was completed, it was discovered that the pond water did not percolate down to the water table as required for a "dry pond". Because the pond does not perc but stays full of water during the wet season, it seems a "wet pond" designation is appropriate after all.

Thank you.

LEGEND:

20' SETBACK TO BUFFER
(PER CITY ORDINANCE)

25' BUFFER FROM STORMWATER POND HIGHWATER LEVEL
(PER CITY ORDINANCE)

GENERAL NOTES:

Sec. 30-1852. - Performance standards.

a. Wetland buffer strip. A minimum 25-foot buffer strip from the delineated boundary of a wetland or ordinary highwater level of a stormwater pond is hereby established. Wetland buffer strips shall meet the following standards:

1. No principle or accessory structures, patios, paving, or other impervious surfaces shall be permitted within the wetland buffer strip.
2. Alterations are prohibited within the wetland and wetland buffer strip, unless a vegetation management plan or other approval is granted by the city.
3. The applicant shall establish and maintain wetland and wetland buffer strip vegetation in accordance with the requirements found in section 30-1853.
4. The applicant shall maintain the required wetland buffer strip monuments at each lot line where it crosses a wetland buffer strip and at 200-foot intervals along the edge of the wetland buffer strip. Each monument shall state "Wetland Buffer: Under the City Code, no mowing, clearing or removal of vegetation in the buffer area is allowed. Call the City of Elk River for more information." The city reserves the right to eliminate this requirement if it deems it impractical.
5. The city, at its sole discretion, following the city's master park trail plan, may allow nature trails comprised of natural materials, to be located within the wetland buffer strip.
6. Leisure activities such as hiking, nature studies, canoeing, boating and horseback riding,including facilities such as nature trails and docks which allow for such activities are permitted in the wetland buffer strip.
7. Final plats for all subdivisions shall provide an easement over all wetlands and wetland buffer strips for the purposes of identification and protection.
8. Properties platted prior to June 19, 2006, shall be exempt from the vegetation management requirements described in subsections ii—iv above.

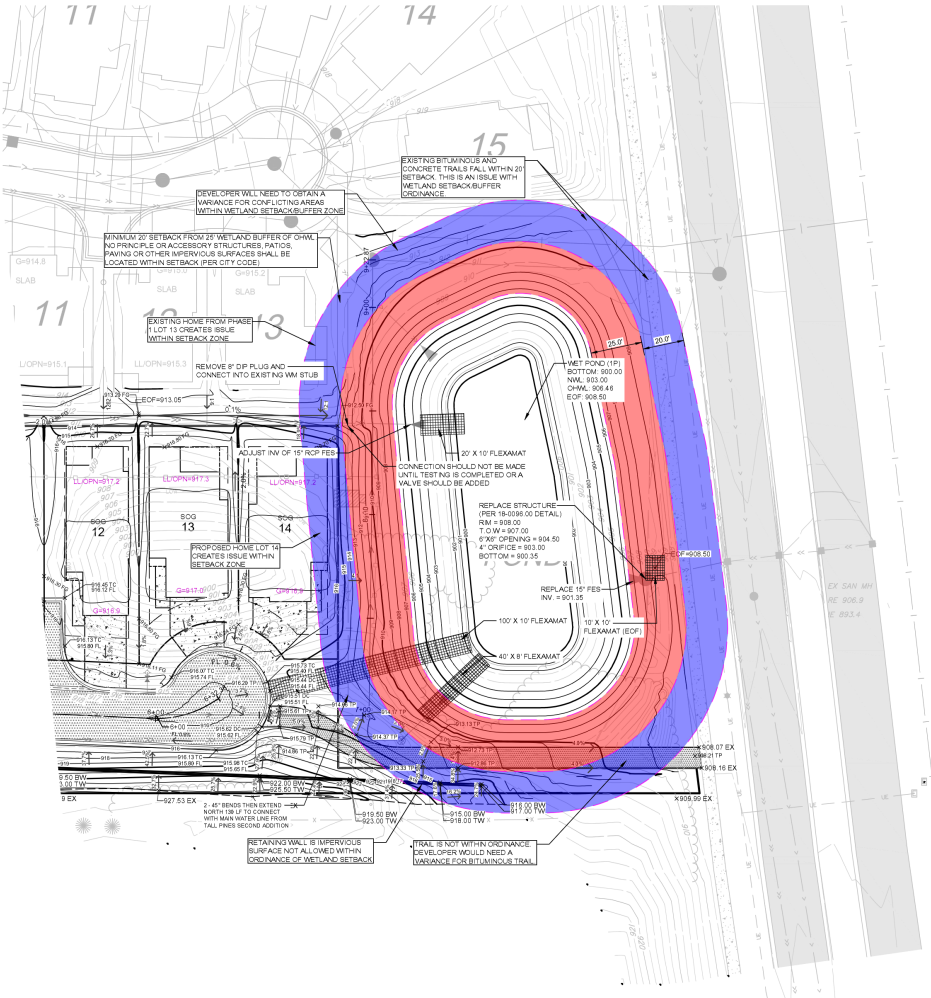
b. Wetland buffer strip setback. A minimum 20-foot setback from wetland buffer strips is hereby established by the city.

1. No principle or accessory structures, patios, paving, or other impervious surface shall be located within this setback.
2. Nature trails, at the city's approval, may be located within the wetland buffer strip setback.
3. On property that was platted prior to June 19, 2006, uncovered decks and permeable pavement can be located within this setback.

c. Exceptions. Properties platted prior to adoption of the wetland buffer strip and wetland buffer strip setback performance standards set forth in this section may not be configured to accommodate the required performance standards. For this reason, exceptions to the performance standards for properties platted prior to June 19, 2006, may be approved by the planning manager pursuant to the site plan review process. Applicants for site plan review shall pay the fee specified in the city's fee schedule. Site plan approvals and required conditions shall be made by the planning manager on a case by case basis, with the goal of maintaining consistency with the performance standards to the maximum extent reasonably possible. Appeals from staff determinations and conditions may be made pursuant to the appeal procedures set forth in section 30-634.

d. Fences. Fences may encroach into the wetland buffer strip setback, but at no time shall they be allowed within the wetland buffer strip or in delineated wetlands. Properties platted prior to June 19, 2006, shall be exempt from this requirement.

(Ord. No. 06-07, § 2, 6-19-2006; Ord. No. 16-24, § 1, 11-21-2016; Ord. No.17-07, § 1, 4-17-2017; Ord. No. 18-12,§ 1, 7-16-2018)



0 30'
SCALE: 1" = 30'

REV NO	DATE	DESCRIPTION

DATE: 03/27/2024
DESIGN BY: MJM, DML
DRAWN BY: DML
CHECKED BY: CJD
DWG FILE: WET POND
FILE NO.: 21-0092.07

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

Signed: Christopher J. Dahn Lic. No. 58628
Date:

BOGART, PEDERSON & ASSOCIATES, INC.
LAND SURVEYING
CIVIL ENGINEERING
ENVIRONMENTAL SERVICES
10555 ZIMAN LINE, SUITE 150, BECKER, MN 55308-9322
TEL: 763-262-9822 FAX: 763-262-9844

STORMWATER POND REDESIGN
EVERGREEN TOWNHOMES, LLC.
City of ELK RIVER, Sherburne County, MN

WET POND REDESIGN OPTION

SHEET NO.

OPTION 3

~~Strikethroughs~~ to be removed
Underlines to be added

Ordinance 25-11

An Ordinance Amending Chapter, 30, Division 9, Other Nonoverlay Districts, of the City of Elk River, Minnesota, City Code

The City Council of the City of Elk River does hereby ordain as follows:

SECTION 1. That **Chapter 30, Division 9, Subdivision III. Approved Planned Unit Development Districts** of the City of Elk River Code of Ordinances shall be amended to add the following Section:

Section 30-1605. – Tall Pines PUD

(a) Legal Description. The following described property located within the City of Elk River, Sherburne County, Minnesota is hereby zoned PUD, Planned Unit Development:

Lots 1 – 15, Block 1, Lots 1 – 13, Block 2, and Outlots A – B, TALL PINES P.U.D. SECOND ADDITION, Sherburne County, Minnesota.

AND

Lots 1-14, Block 1, and Outlot A, EVERGREEN TOWNHOMES, Sherburne County, Minnesota.

(b) PUD Development Standards. The property shall be subject to the following standards.

(1) Uses

a. Permitted Uses

1. Residential, single family.
2. Model homes in compliance with section 30-800;
3. Public parks, playgrounds and open space;
4. State licensed residential facilities or a housing with services establishment registered under chapter 144D serving six or fewer persons, a licensed day care facility serving 12 or fewer persons, and a group family day care facility licensed under Minnesota Rules, parts 9502.0315 to 9502.0445 to serve 14 or fewer children shall be considered a permitted single family residential use of property for the purposes of zoning, except that a residential facility whose primary purpose is to treat juveniles who have violated criminal statutes relating to sex offenses or have been adjudicated delinquent on the basis of conduct in violation

of criminal statutes relating to sex offenses shall not be considered a permitted use.

b. Accessory Uses
   a. Residential occupations.
   b. Signs (as permitted in section 30-851 et seq.).

(2) Lot Size
   a. The PUD permits lot sizes as follows:

Lot Type	Minimum Lot Width	Minimum Dwelling Width	Minimum Lot Depth
Residential Lot	40' – 0"	30' - 0"	90' - 0"

(3) Setbacks
   1. Primary Structures

Front Setback (right-of-way)	30' - 0"
Front Setback (private street)	20'-0"
Side Setback	5' - 0"
Rear Setback	10' - 0"

(4) Additional Development Standards:
   a. Unit Construction and Design Standards
      1. Facades shall consist of at least two materials (brick, siding, stone, shakes, or other materials approved by the city)
      2. No more than three adjacent homes will have the same roof/facade style.
      3. Façade materials or colors will not repeat between adjacent homes. Significant variation in materials and/or colors is encouraged.
      4. Each townhome must have a minimum of five shrubs along the front foundation.
   b. Common Areas
      Common areas shall be under the ownership and control of the property owners' association, which shall be responsible for the maintenance, and repair of the common areas.
   c. The area identification sign (monument sign)
      1. The area identification sign (monument sign) must be located on a buildable lot, not an outlot.
      2. The sign shall meet setback and height standards described in the ordinance.
      3. A box drawn around the lettering on the sign shall not exceed 16 square feet.
   d. Residential structures, patios, and other impervious surfaces are permitted to encroach into the 20-foot stormwater pond buffer setback.
      1. The 25-foot stormwater pond buffer must remain in compliance with city ordinances

(5) Any standard not specifically described within this section shall remain consistent with similar zoning districts within the City of Elk River Code of Ordinances.

(c) Development Plans. The PUD shall be developed in accordance with the following plans, as amended from time to time, on file at city hall.
Plan A – Preliminary Plat of Tall Pines Second Addition as approved by the Elk River City Council on June 1, 2020, and subject to all conditions of approval.
Plan B – Street and Utility Construction Plans prepared by Bogart Pederson and Associates and dated July 22, 2020.
Plan C – Stormwater pond construction plans prepared by Bogart Pederson and Associates and reviewed by the City Council on June 16, 2025.

SECTION 4. That this ordinance shall take effect upon adoption and be published as provided by law.

Passed and adopted by the City Council of the City of Elk River this 16th day of June, 2025.

_____
John J. Dietz, Mayor

ATTEST:

_____
Tina Allard, City Clerk

Petition to Elk River City Council

Date : 07/19/2024

Petition organizers: Tall Pines One, Tall Pines Two and Evergreen Developments

Address : 184th Circle Elk River ,MN

Contact Bruce Jones (612-840-0639. Beth Merwin (763-286-3729)

We the undersigned petition council to address the issue of Wet vs. Dry pond in our community.

		WET	DRY
1.			
2.	Joan E Jones	X	
3.	Mary R. Richardson	XX	
4.	Lee Ann Simenson	XX	
5.		X	
6.		X	
7.		X	

		WET	DRY
Arlene Tauko		X	
Judy Tauko		X	
Gary Simerson		X	
Wm H Jekely	Ronnie Kulp	XX	
Terry Klepper	Ron Klepper	~~X~~ XX	
Jo Lee Ryan		X	
Ronni Finical	Steve Finical	XX	
Sue ~~Finical~~ Cunningham	Dan Cunningham	XX	
Nancy Lundstrom	~~Nancy~~ Dan Lundstrom	~~X~~ X	
Christine Merrill		X	
Wilbur J Ryan	Cindy R Coyne	XX	
Karen Evans		X	
Lenora Dupont	Mary Dupont	XX	
Betty Seibert		X	
Bill Seibert		X	
Tammy Ryan	Lee Ryan	XX	
Marjorie Heffner	Marjorie Heffner	XX	
Nancy S Miller	Wayne Miller	XX	
Dan Gemelli	Elizabeth Gemelli	XXXX	

Request for Action

To
City Council

Item Number
10.1

Meeting Date
June 15, 2026

Prepared By
Zack Carlton, Community Development Director

Item Description
Concept Review: Subdivision and Commercial Development along Highway 10

Reviewed by
Cal Portner
Justin Dunford

Action Requested
Discuss the conceptual subdivision supporting commercial development near the intersection of 165th Ave and Highway 10.

Background/Discussion
The trust representing the owners of two unique lots on the east side of Highway 10 has submitted a concept plan for a subdivision. The lots have existing billboards that limit their development potential. City ordinance requires billboards to be removed when a parcel is dedicated to a new use or platted onto its own legal-conforming lot. However, the billboards on the subject site are subject to a permanent easement, making it very difficult for a landowner to remove them.

To create a developable commercial lot, the landowner must plat each billboard on its own legal-conforming lot, leaving the buildable parcel behind the billboard lots and a right-of-way to provide access to each lot. This configuration creates a significant amount of unusable space due to the city's performance standards and may not further the city's development goals in this location. The alternative solution could be the creation of a PUD that allows the billboards to remain in place and include them as an allowed accessory use on a parcel.

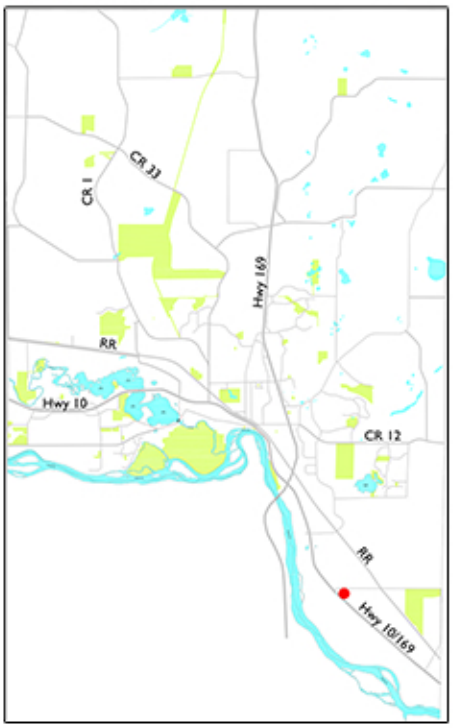
The Planning Commission reviewed the concept on May 26, 2026, and supported the creation of a PUD, which would allow the billboards to remain as an accessory use of the property and allow development on the rest of the lot based on design standards reviewed during a PUD process. The Commission did have some reservations with this solution, but believed the PUD option would serve the community better than the strict compliance created with the conceptual plat.

Financial Impact
None

Mission/Policy/Goal
Meet changing needs - agile.

Attachments
1. Location Map

2. Applicant's Narrative
3. Concept Plans



Project Location Map

Specht Parcel

Concept Review

Case No: CR 26-05

Larkin Hoffman

8300 Norman Center Drive
Suite 1000
Minneapolis, MN 55437-1060
General: 952-835-3800
Fax: 952-896-3333
www.larkinhoffman.com

April 28, 2026

Zack Carlton, Community Development Director
City of Elk River
13065 Orono Parkway
Elk River, MN 55330

Via Email
zcarlton@ElkRiverMN.gov

Re: Specht Trusts Concept and Site Plans

Dear Mr. Carlton:

We represent Security Bank & Trust Co. ("Trustee"), the trustee of the Erwin T. Specht Trust ("Trust"). On behalf of the Trust, please see the attached documents requesting a concept plan review for the proposed plats of the two parcels located to the east of Highway 10. These two triangular parcels are contiguous in that they touch at a diminishing point within the Highway 10 right-of-way. For the purposes of this review, they are referred to as "Specht Farm North" and "Specht Farm South," (collectively, the "Parcels").

When the Capstone housing development on the Specht properties west of Highway 10 was undertaken, Franklin Advertising owned several billboards located on those parcels; and, in order to relocate them to make that land developable, the City approved a change of nonconforming rights to allow some of the nonconforming billboards to be moved onto the Parcels. That application allowed for the removal of 17 billboards and 20 sign faces.

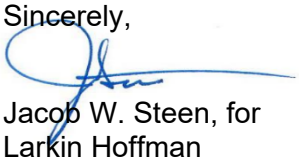
While the Trust acknowledges that the City's preference is to eliminate the billboards on the Parcels, that is not legally feasible at this time. The Trust has explored options to remove the billboards, but Franklin holds permanent easements for the signs and therefore has a legal interest. As a result, the only practical way to make the Parcels developable is to plat each billboard site on its own parcel independent parcel. Accordingly, on behalf of the Trustee, we are seeking to replat the Parcels in a manner that allows them to be redeveloped and in a manner that is consistent with the City Code.

As shown in the enclosed materials, development of these parcels with the proposed platted billboard lots is viable. The concept plan shown would allow for a significant investment into the community in the form of a retail boat and recreational vehicle dealership.

We welcome feedback from the Planning Commission and City Council.

Please do not hesitate to reach out with any questions. Thank you for your time and consideration.

Sincerely,



Jacob W. Steen, for
Larkin Hoffman

Direct Dial: 952-896-3239
Direct Fax: 952-842-1738
Email: jsteen@larkinhoffman.com

Enclosure

4925-8929-7830, v. 1

CONCEPT PLAN

~for~ ERWIN T. SPECHT TRUST
~of~ SPECHT FARM SOUTH

DEVELOPEMENT DATA

TOTAL AREA	27.30 ACRES
PROPOSED NUMBER OF LOTS	5
EXISTING RIGHT OF WAY	11.08 ACRES
EXISTING AND PROPOSED PUBLIC RIGHT OF WAY	11.57 ACRES

ZONING

EXISTING ZONING: C3 - HIGHWAY BUSINESS
EXISTING LAND USE: HB - HIGHWAY BUSINESS

BUILDING SETBACKS

FRONT YARD: 25 FEET
SIDE YARD: 20 FEET
REAR YARD: 40 FEET

LOT REQUIREMENTS

MINIMUM LAT AREA: 1 ACRE
MINIMUM LOT WIDTH: 100 FEET
MAXIMUM LOT COVERAGE: 40%
MAXIMUM BUILDING HEIGHT: 40 FEET

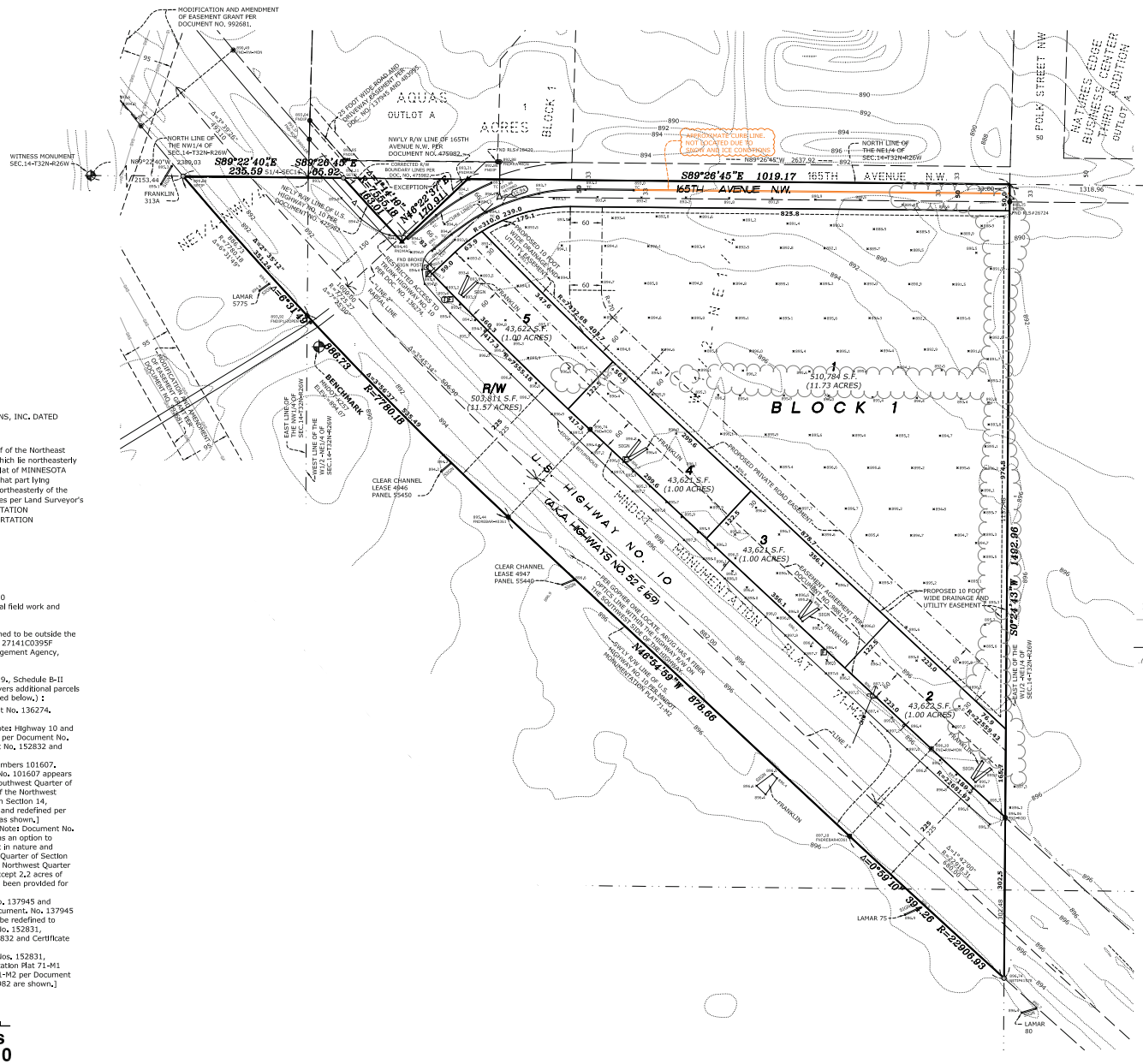
PROPERTY DESCRIPTION

[PARCEL DESCRIPTION PER MINOR SUBDIVISION PREPARED BY E.G. RUD & SONS, INC. DATED 10-15-2024.]

Those parts of the Northeast Quarter of the Northwest Quarter and the West Half of the Northeast Quarter of Section 14, Township 32, Range 26, Sherburne County, Minnesota, which lie northeasterly of the southwesterly right of way line of U.S. Highway No. 10 per the recorded plat of MINNESOTA DEPARTMENT OF TRANSPORTATION MONUMENTATION PLAT 71-M2. Except for that part lying northwesterly of the northwesterly right of way line of 165th Avenue N.W. and northeasterly of the northeasterly right of way line of said U.S. Highway No. 10, both right of way lines per Land Surveyor's Certificate of Correction to the plats of MINNESOTA DEPARTMENT OF TRANSPORTATION MONUMENTATION PLAT 71-M1 and said MINNESOTA DEPARTMENT OF TRANSPORTATION MONUMENTATION PLAT 71-M2 per Document Number 475982.

NOTES

1. Fee ownership is vested in care of Security Bank and Trust - Trustee.
   PARCEL ID NUMBER: 75-00014-1200 — ADDRESS: Unassigned Elk River, MN 55330
2. Field survey was completed by E.G. Rud and Sons, Inc. on 01/07/2020. Additional field work and topography performed on 02/10/2026.
3. Bearings shown hereon are based on the Sherburne County Coordinate System.
4. Surveyed premises shown on this survey map is in Flood Zone X (Areas determined to be outside the 0.2% annual chance floodplain.) according to Flood Insurance Rate Map Number 27141C0395F Community No. 270436 Panel No. 0395 Suffix F by the Federal Emergency Management Agency, effective date November 16, 2011.
5. Lease area designations were provided by others.
6. Registered Abstracters, Inc. , File No. 719-10021, dated effective October 2, 2019. Schedule B-II Survey Related Exceptions for the surveyed premises (Said title commitment covers additional parcels and lists additional easements for those parcels. Those easements are not included below.) :
12. Subject to Restricted Access to Trunk Highway 10 as evidenced by Document No. 136274. [Surveyor's Note: Restricted Access per Document No. 136274 is shown.]
13. Subject to Highway 10 and 169 as now laid out and traveled. [Surveyor's Note: Highway 10 and 169 are shown per the Minnesota Transportation Monumentation Plat 71-M1 per Document No. 152831, Minnesota Transportation Monumentation Plat 71-M2 per Document No. 152832 and Certificate of Correction to said Plat per Document No. 475982.]
14. Easements to Northern Natural Gas Company as evidenced by Document Numbers 101607. [Surveyor's Notes: Northern Natural Gas Company Easement per Document No. 101607 appears to be blanket in nature and and covers all of the Southeast Quarter of the Southwest Quarter of Section 11, Township 32 North, Range 26 West and the Northeast Quarter of the Northwest Quarter; the West Half of the Northeast Quarter and Government Lot 2, all in Section 14, Township 32 North, Range 26 West. Said Easement appears to be amended and redefined per Modification and Amendment of Easement Grant per Document No. 992681 as shown.]
16. Memorandum of Lease as evidenced by Document No. 770738. [Surveyor's Note: Document No. 770738 is a 10 year lease agreement which started on July 1st, 2013 and has an option to renew for two additional 5 year terms. Said lease area appears to be blanket in nature and covers all of Government Lot 1 and the Southeast Quarter of the Southwest Quarter of Section 11 and the West Half of the Northeast Quarter; the Northeast Quarter of the Northwest Quarter and the Southeast Quarter of the Northeast Quarter west of Military Road except 2.2 acres of Section 14, all in Township 32 North, Range 26 West. No documentation has been provided for this survey to determine if the lease was extended or not.]
20. Subject to 25 foot road or driveway easement as evidenced by Document No. 137945 and 483995. [Surveyor's Note: The 25 foot road and driveway easement per Document. No. 137945 does not fall within the surveyed premises as shown. Said easement should be redefined to reflect Minnesota Transportation Monumentation Plat 71-M1 per Document No. 152831, Minnesota Transportation Monumentation Plat 71-M2 per Document No. 152832 and Certificate of Correction to said Plat per Document No. 475982.]
21. Subject to Minnesota Transportation Monumentation Plat 71-M1 Document Nos. 152831, 152832 and 475982. [Surveyor's Note: Minnesota Transportation Monumentation Plat 71-M1 per Document No. 152831, Minnesota Transportation Monumentation Plat 71-M2 per Document No. 152832 and Certificate of Correction to said Plat per Document No. 475982 are shown.]



CONCEPT PLAN

~for~ ERWIN T. SPECHT TRUST

~of~ SPECHT FARM NORTH

DEVELOPEMENT DATA

TOTAL AREA	23.84 ACRES
PROPOSED NUMBER OF LOTS	6
PROPOSED NUMBER OF OUTLOTS	1
EXISTING RIGHT OF WAY	8.67 ACRES
EXISTING AND PROPOSED PUBLIC RIGHT OF WAY	9.14 ACRES

ZONING

EXISTING ZONING: FAST (H) - FOCUSED AREA STUDY - THE HINGE
EXISTING LAND USE: HB - HIGHWAY BUSINESS

BUILDING SETBACKS

FRONT YARD: 25 FEET

SIDE YARD: 20 FEET

GARAGE: 20 FEET

REAR YARD: 20 FEET

LOT REQUIREMENTS

MINIMUM LAT AREA: 43,560

MINIMUM LOT FRONTAGE: 150 FEET

MAXIMUM LOT COVERAGE: 35%

MAXIMUM BUILDING HEIGHT: 30 FEET

PROPERTY DESCRIPTION

[PARCEL DESCRIPTION PER MINOR SUBDIVISION PREPARED BY E.G. RUD & SONS, INC. DATED 5-05-2025.]

That part of the Southeast Quarter of the Southwest Quarter of Section 11, Township 32, Range 26, Sherburne County, Minnesota, which lies northeasterly of the southwesterly right of way line of U.S. Highway No. 10, per the recorded plat of MINNESOTA DEPARTMENT OF TRANSPORTATION MONUMENTATION PLAT 71-M1.

NOTES

1. Fee ownership is vested in care of Security Bank and Trust - Trustee.
   PARCEL ID NUMBER: 79-00011-3401 ADDRESS: Unassigned Elk River, MN 55330
2. Field survey was completed by E.G. Rud and Sons, Inc. on 01/07/2020. Additional field work and topography performed on 02/10/2026.
3. Bearings shown hereon are based on the Sherburne County Coordinate System.
4. Surveyed premises shown on this survey map is in Flood Zone X (Areas determined to be outside the 0.2% annual chance floodplain.) according to Flood Insurance Rate Map Number 27141C0395F Community No. 270436 Panel No. 0395 Suffix F by the Federal Emergency Management Agency, effective date November 16, 2011.
5. Lease area designations were provided by others.
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12. Subject to Restricted Access to Trunk Highway 10 as evidenced by Document No. 136274. [Surveyor's Note: Restricted Access per Document No. 136274 is south of the surveyed premises as shown.]
13. Subject to Highway 10 and 169 as now laid out and traveled. [Surveyor's Note: Highway 10 and 169 are shown per the Minnesota Transportation Monumentation Plat 71-M1 per Document No. 152831, Minnesota Transportation Monumentation Plat 71-M2 per Document No. 152832 and Certificate of Correction to said Plat per Document No. 475982.]
14. Easements to Northern Natural Gas Company as evidenced by Document Numbers 101607. [Surveyor's Note: Northern Natural Gas Company Easement per Document No. 101607 appears to be blanket in nature and and covers all of the Southeast Quarter of the Southwest Quarter of Section 11, Township 32 North, Range 26 West and the Northeast Quarter of the Northwest Quarter; the West Half of the Northeast Quarter and Government Lot 2, all in Section 14, Township 32 North, Range 26 West. Said Easement appears to be amended and redefined per Modification and Amendment of Easement Grant per Document No. 992681 as shown.
    Northern Natural Gas Company Easement per Document No. 106761 contains a 20 foot by 20 foot easement within the Southeast Quarter of the Southwest Quarter of Section 11, Township 32 North, Range 26 West. Said 20 foot by 20 foot easement appears to be undefined as to location.
    Document No. 181917 is an exhibit depicting the approximate location of an existing 3 inch Northern Natural Gas Company Pipeline and also depicts the approximate location of a 20 foot by 20 foot Valve Setting.
    Northern Natural Gas Company Easement per Document No. 181918 contains a 10 foot by 20 foot easement "Adjacent to the existing valve settings which is located alongside the Northeasterly right-of-way of TH 10, 52 & 169 in the Southeast Quarter of the Southwest Quarter (SE¼SW¼) of Section 11, T 32 N, Range 26 West ." Said 10 foot by 20 foot easement appears to be undefined as to location.
    Northern Natural Gas Company Regulating and Measuring Station Easement per Document No. 235017 is shown.]
16. Memorandum of Lease as evidenced by Document No. 770738. [Surveyor's Note: Document No. 770738 is a 10 year lease agreement which started on July 1st, 2013 and has an option to renew for two additional 5 year terms. Said lease area appears to be blanket in nature and covers all of Government Lot 1 and the Southeast Quarter of the Southwest Quarter of Section 11 and the West Half of the Northeast Quarter; the Northeast Quarter of the Northwest Quarter and the Southeast Quarter of the Northeast Quarter west of Military Road except 2.2 acres of Section 14, all in Township 32 North, Range 26 West. No documentation has been provided for this survey to determine if the lease was extended or not.]
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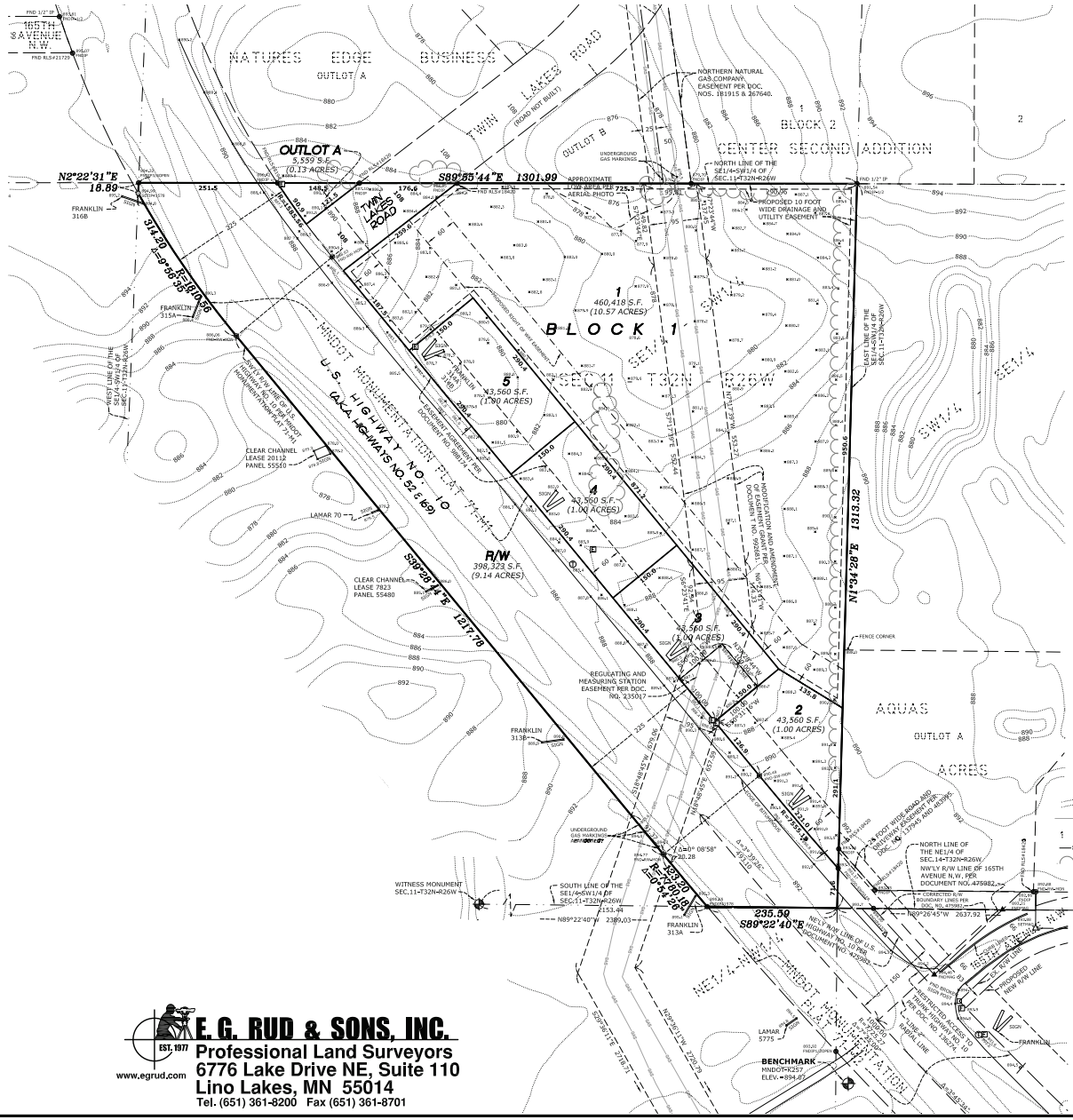
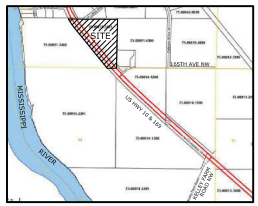


VICINITY MAP

PART OF SEC. 14, TWP. 32, RNG. 26



SHERBURNE COUNTY, MINNESOTA
(NO SCALE)

NORTH

GRAPHIC SCALE

100 0 50 100 200

1 INCH = 100FEET

BENCHMARK

MN/DOT STATION NAME: FINA MNDT
ELEVATION = 899.742 FEET (NAVD88)

LEGEND

- DENOTES SHERBURNE COUNTY CAST IRON MONUMENT
- DENOTES IRON MONUMENT FOUND AS LABELED
- DENOTES FOUND PKNAIL
- DENOTES IRON MONUMENT SET, MARKED RLS# 41578
- DENOTES SET PKNAIL
- DENOTES FOUND RIGHT OF WAY MONUMENT
- DENOTES ELECTRICAL BOX
- DENOTES FIBER OPTIC BOX
- DENOTES GUY WIRE
- DENOTES POWER POLE
- DENOTES SIGN
- DENOTES EXISTING SPOT ELEVATION
- DENOTES TELEPHONE MANHOLE
- DENOTES EXISTING CONTOURS
- DENOTES APPROXIMATE LOCATION OF UNDERGROUND GAS LINE AS PROVIDED BY NORTHERN NATURAL GAS COMPANY'S MAPPING.
- DENOTES FENCE
- DENOTES TREE LINE PER AERIAL PHOTO

E. G. RUD & SONS, INC.
EST. 1977
Professional Land Surveyors
6776 Lake Drive NE, Suite 110
Lino Lakes, MN 55014
Tel. (651) 361-8200 Fax (651) 361-8701
www.egrud.com

DRAWN BY: JEN	JOB NO: 19755BS	DATE: 01/26/26	
CHECK BY: JER	FIELD CREW: BH-BJ		
1	01/27/26	ADD EASEMENTS AND LAYOUT	JEN
2	01/28/26	REV. CLIENT & REMOVE OLD BILLBOARDS	JEN
3	02/26/26	ADD TOPO	JEN
4	03/09/26	REVISE PER CITY COMMENTS	JEN
NO.	DATE	DESCRIPTION	BY

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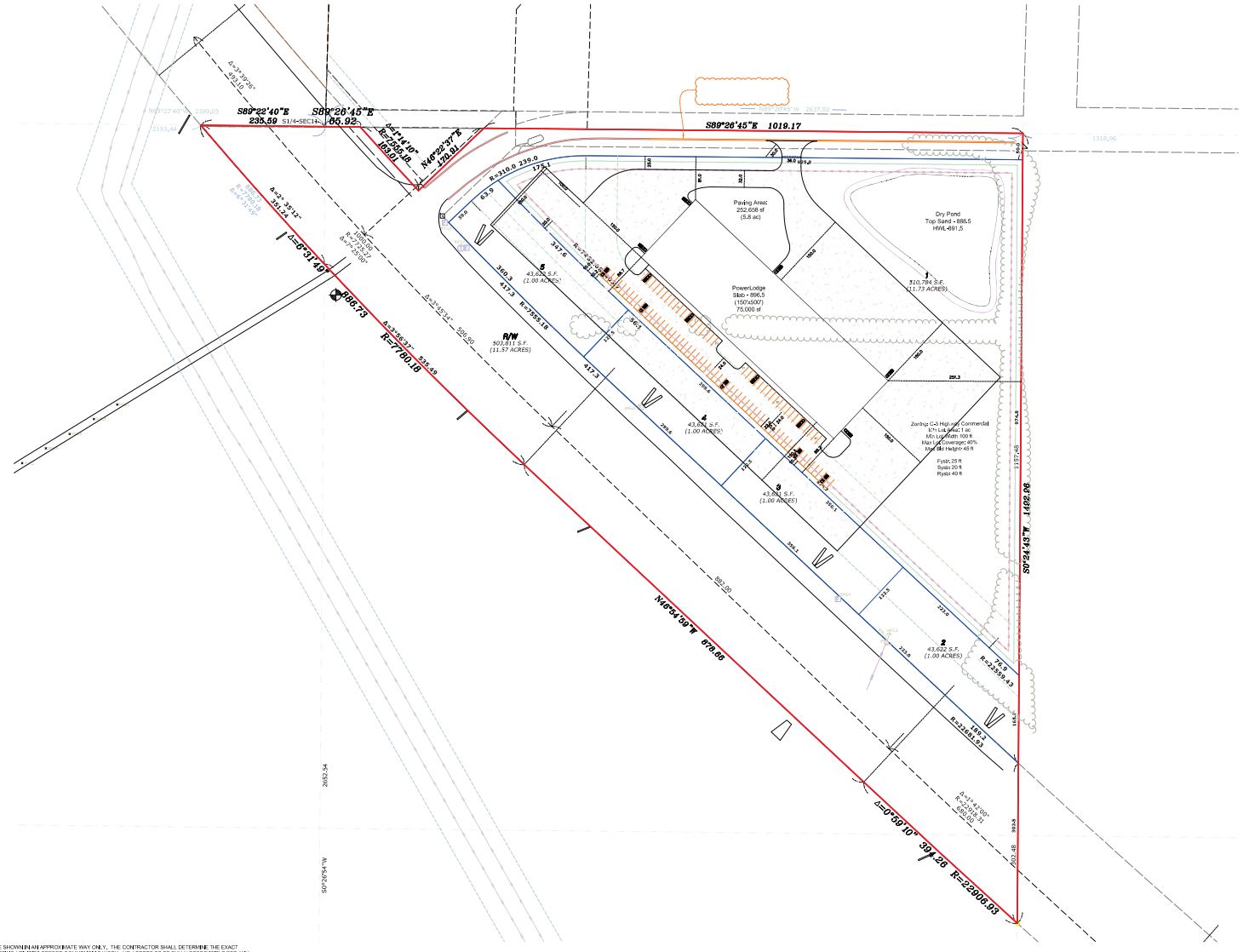
19755BS



EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AND ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISIONS
Layout-Specht	-	-	-	-
DRAWN BY				
RSM				
CHECKED BY				
XXX				
DATE				
11-11-25				

USE (INCLUDING COPYING, DISTRIBUTION, AND/OR CONVEYANCE OF INFORMATION) OF THIS PRODUCT IS STRICTLY PROHIBITED WITHOUT SATHRE-BERGQUIST, INC.'s EXPRESS WRITTEN AUTHORIZATION. USE WITHOUT SAID AUTHORIZATION CONSTITUTES AN ILLEGITIMATE USE AND SHALL THEREBY INDEMNIFY SATHRE-BERGQUIST, INC. OF ALL RESPONSIBILITY. SATHRE-BERGQUIST, INC. RESERVES THE RIGHT TO HOLD ANY ILLEGITIMATE USER OR PARTY LEGALLY RESPONSIBLE FOR DAMAGES OR LOSSES RESULTING FROM ILLEGITIMATE USE.

I HEREBY CERTIFY THAT THIS PLAN OR SPECIFICATION WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Name, P.E.
Date: _____ Lic. No. _____

SATHRE-BERGQUIST, INC.
14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

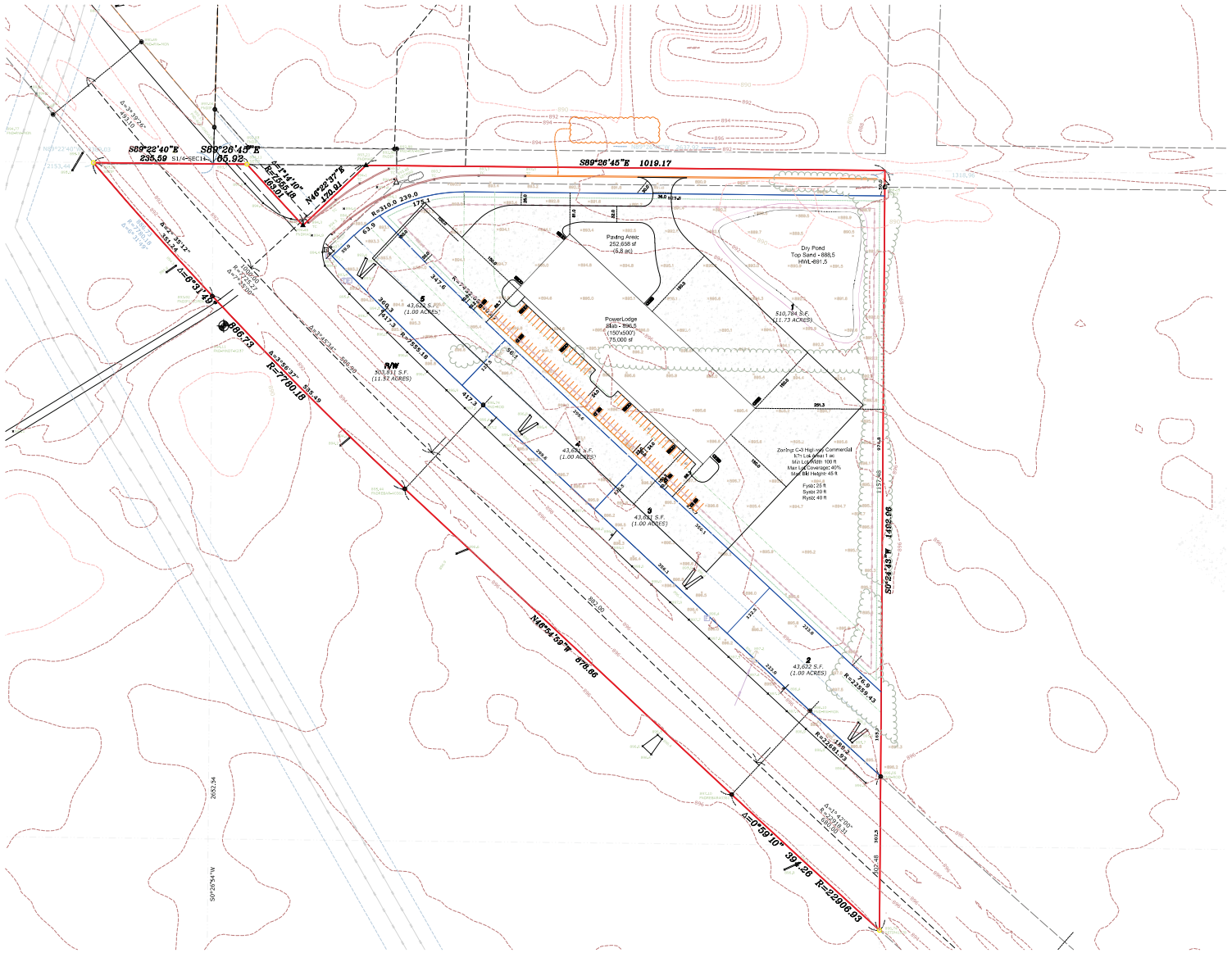
CITY PROJECT NO.
—

ELK RIVER, MINNESOTA

SITE PLAN C3 042126
SPECHT PARCEL
DEHN DEVELOPMENT

FILE NO.
19214-017

X
X



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DRAWING NAME	NO.	BY	DATE	REVISIONS
Layout-Specht	-	-	-	-
DRAWN BY				
RSM				
CHECKED BY				
XXX				
DATE				
11-11-25				

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Date: _____ Lic. No. _____

SATHRE-BERGQUIST, INC.
14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

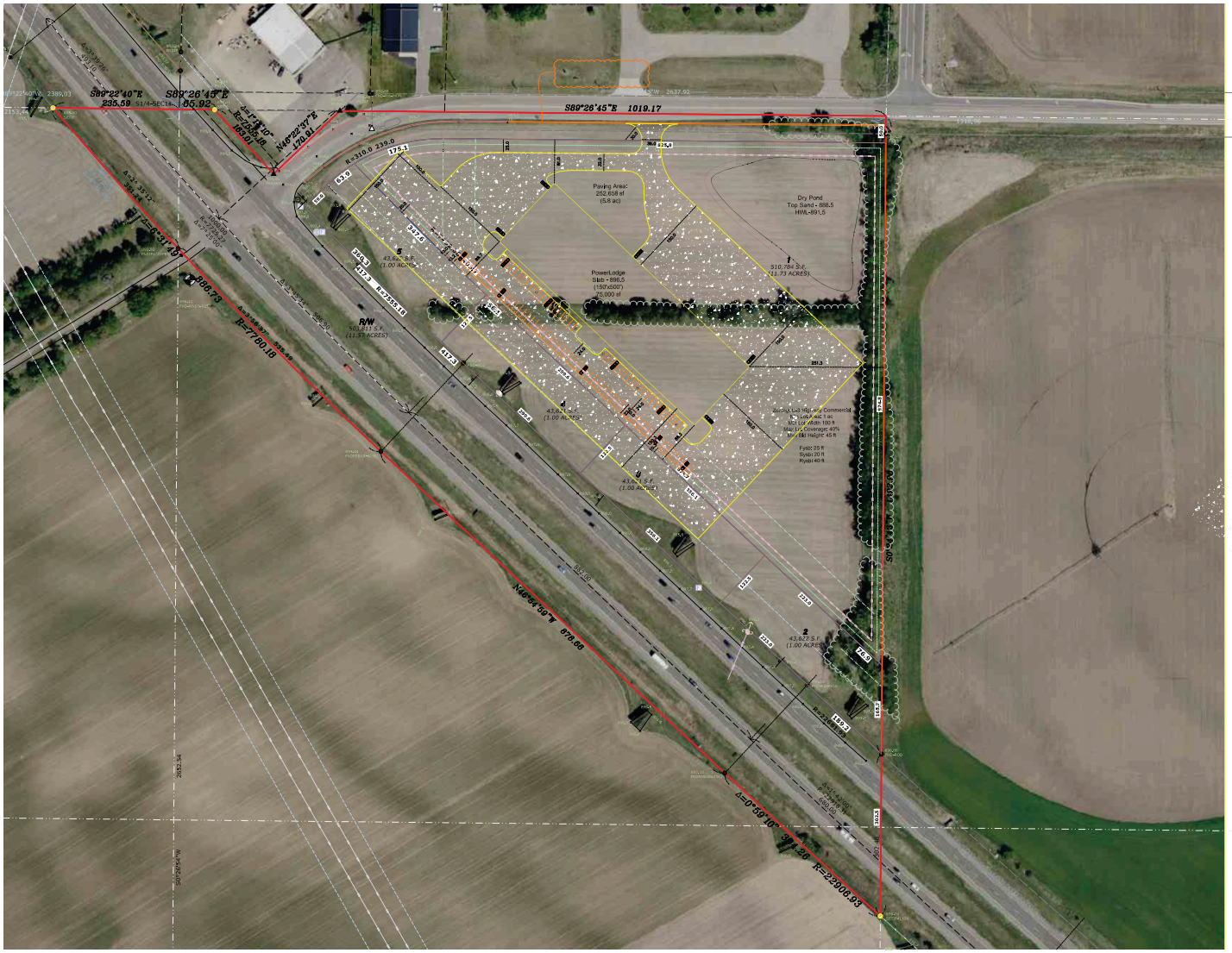
CITY PROJECT NO.
—

ELK RIVER, MINNESOTA

SITE PLAN(T) C3 042126
SPECHT PARCEL
DEHN DEVELOPMENT

FILE NO.
19214-017

X
X



NORTH

100 50 0 50 100 200
SCALE IN FEET

EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AND ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISIONS
Layout-Specht	-	-	-	-
DRAWN BY				
RSM				
CHECKED BY				
XXX				
DATE				
11-11-25				

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I HEREBY CERTIFY THAT THIS PLAN OR SPECIFICATION WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Name, P.E.
Date: _____ Lic. No. _____

ENGINEERS SURVEYORS DESIGNERS PLANNERS

SATHRE-BERGQUIST, INC.
14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO.
—

ELK RIVER, MINNESOTA

SITE PLAN (A) C3 042126
SPECHT PARCEL
DEHN DEVELOPMENT

FILE NO.
19214-017

X
X

Request for Action

To
City Council

Item Number
11.1

Meeting Date
June 15, 2026

Prepared By
Joe Stremcha, Business Services Director/Assistant City Administrator

Item Description
2027 Facility Rates

Reviewed by
Katie Harstad
Cal Portner
Justin Dunford

Action Requested
Staff will present a recommendation for the FT Center 2027 rates in a joint session with the City Council and Community Event Center Commission.

Background/Discussion
The City Council determined that the future rates for the FT Center would be discussed annually in April and would be effective January 1. This gives the city and its user groups ample time to budget and plan accordingly. The Minnesota Ice Arena Managers Association (MIAMA) annual rate survey results were not available until the end of May. These are vital to establishing competitive rates, and it was necessary to wait for the survey data prior to discussing rates.

Financial Impact
These rates have a direct impact on the anticipated revenues within the annual FT Center budget.

Mission/Policy/Goal
Responsible for every dollar - good stewards.

Attachments
1. FT Center 2027 Rate Discussion (June 15, 2026)

2027 Rates Discussion

Furniture & Things
Community Event Center

Home Affiliate Discounts

Previously applied to only ice rentals

April 2026 approved in policies to apply to all rentals

Hours Purchased in Prior Calendar Year	Discount Level	Prime Discount	Non-Prime Discount	ISD 728 School Hours
0+	Bronze	-	-	-
200+	Silver	2%	8%	-
800+	Gold	5%	15%	-

Ice Hourly Rates

4% Increase Proposed - with added rate options and change in school hour times

Rate	2026 Current			2027 Proposed		
	Bronze	Silver	Gold	Bronze	Silver	Gold
Prime Sep-Mar	$265	$260	$252	$276	$270	$262
Non-Prime Apr-Aug	$212	$191	$159	$220	$209	$187
ISD 728 School Hours (Current 7am-2pm, Proposed 6am-2pm*)	$133	$133	$133	$138	$138	$138
Premium Game Ice (Jumbotron, Music)	-	-	-	$311	$304	$295
Deluxe Game Ice (Jumbotron, Music, Announcer)	-	-	-	$346	$339	$328
Event Production Worker	$35	$35	$35	$35	$34	$33

**Propose for the ISD 728 School Hours to change from 7am-2pm to 6am-2pm starting August 2026.*

City of Elk River

2027 Comps

**Data compiled from the 2026 MIAMA Annual Survey, **Data compiled from direct communications*

	Prime	Non-Prime	School Hours	Discounts Available?
Andover Community Center*	270	190	190	No
Apple Valley Arenas*	285	205	205	Yes - By Negotiation
Blaine Fogerty Arena*	260	210	210	No
Blaine Super Rink**				
Bloomington Ice Garden*	275	275	200	No
Buffalo Civic Center*	250	195	195	No
Burnsville Ice Center*	280	250	195	Yes - Spring/Summer
Delano Area Sports Arena*	285	275	255	Yes - Bulk Buy
Edina Braemar Ice Arena**	280			
Lakeville Arenas*	290	222	190	No
Maple Grove Community Center**				
Minnetonka Ice Arena*	255	210	205	N/A
Plymouth Ice Center*	280	240	200	No
Rogers Ice Arena**	255	200	150	
St Michael Albertville Ice Areana**	240	190		
St Paul Lee Penny Anderson Arena St Thomas**				
AVERAGE	**270**	**222**	**200**	

Field House Hourly Rates

2.5% increase Proposed to all except school hours, and a change in school hour times

Rate	2026 Current			2027 Proposed		
	Bronze	Silver	Gold	Bronze	Silver	Gold
Prime (Nov – Apr)	$195	-	-	$203	$199	$193
Non-Prime (May, Sep, Oct)	$140	-	-	$146	$146	$124
Non-Prime (Jun – Aug)	$90	-	-	$105	$97	$89
ISD 728 School Hours (Current 7am-2pm, Proposed 6am-2pm*)	$100	-	-	$100	$100	$100

**Propose for the ISD 728 School Hours to change from 7am-2pm to 6am-2pm starting August 2026.*

City of Elk River

Room Rental Hourly Rates

No proposed increase or changes

Room	2026 Current			2027 Proposed		
	Bronze	Silver	Gold	Bronze	Silver	Gold
Flex Space	$100	-	-	$100	$98	$95
Party Room A or B	$50	-	-	$50	$49	$48
Party Rooms Combined	$95	-	-	$95	$93	$90
Overlook Café	$125	-	-	$125	$108	$105
Overlook Lounge	$110	-	-	$110	$123	$119
Senior Center Members Only $100 Damage Deposit - Refundable +$50 for Pool Table Use	$75	-	-	$75	-	-

Catering Discount Available to All Renters:
$25 off Room Fee per every $100 purchased in Catering (except for the first hour of rental)

City of Elk River

Monthly Rental Areas

Area Type	Per Square Foot Per Month	
	Current 2026	Proposed 2027
Storage, Dryland, Locker Room	$1.00	$1.04
Retail, Office	$1.41	$1.46

Open Activities

Type	2026	2027
Open Skate	$6	$6
Open Stick & Puck	$8	$8
Open Hockey	$8	$8
Open Turf	$6	$4

Request for Action

To
City Council

Item Number
11.2

Meeting Date
June 15, 2026

Prepared By
Joe Stremcha, Business Services Director/Assistant City Administrator

Item Description
Capital Improvement Items

Reviewed by
Katie Harstad
Cal Portner
Justin Dunford

Action Requested
Staff will present an updated Capital Improvement Plan and discuss future facility needs in a joint session with the City Council and Community Event Center Commission.

Background/Discussion
None

Financial Impact
CIP items require additional planning to prepare for larger expenditures.

Mission/Policy/Goal
Responsible for every dollar - good stewards.

Attachments
None

Request for Action

To
City Council

Item Number
13.1

Meeting Date
June 15, 2026

Prepared By
Lori Stich, Finance Manager

Item Description
May Financial Reports

Reviewed by
Lori Stich
Joe Stremcha
Cal Portner
Justin Dunford

Action Requested
Information Only

Background/Discussion
This report provides summary information regarding the overall level of revenues and expenditures in the General Fund, the Multipurpose Facility Special Revenue Fund, and the Enterprise Funds. These funds provide an important picture of the city's financial health.

For May, actual revenues (excluding property taxes and transfers-in) and expenditures should run about 42% of the annual budget. It is natural for some items to vary from month to month, such as exceeding budget for Supplies but being below budget for Services. This is not considered serious as long as the total expenditure budget amount is not overspent. Significant variances from budget are highlighted below, accompanied by a general discussion of the variance.

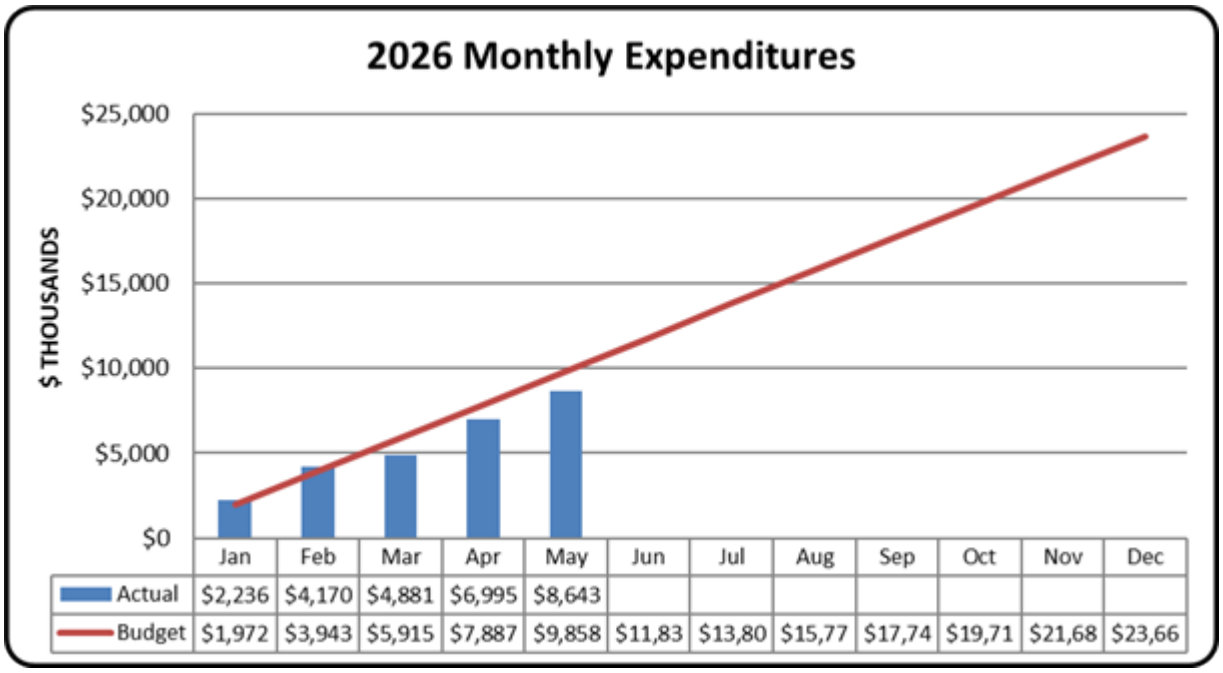
General Fund

Revenues:

- Property taxes, our largest revenue source, are received in July and December.
- License & permit collections are 39% of budget estimates, consisting primarily of building-related permits and liquor licenses.
- Charges for services are about 50% of estimates, with plan check fees and recreation fees making up the majority of May collections.
- Transfers-in consist of ERMU's 5% April monthly electric revenues. The remaining transfers-in will be recorded mid-year.

Expenditures:

- Total departmental expenditures are about 37% of budget. Most departments are within or below budget estimates.



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Actual	$2,236	$4,170	$4,881	$6,995	$8,643							
Budget	$1,972	$3,943	$5,915	$7,887	$9,858	$11,83	$13,80	$15,77	$17,74	$19,71	$21,68	$23,66

FTCenter

Through the end of May, revenues of $941,301 exceed expenditures of $845,200 by $96,101. The majority of May collections consist of facility rentals, naming rights/sponsorships, and concessions/catering revenue, while expenditures are primarily attributable to personal services and utilities.

Financial Impact
N/A

Mission/Policy/Goal
Responsible for every dollar - good stewards.

Attachments
1. May financial reports

General Fund

As of: 5/31/2026 **42.00% OF YEAR COMPLETED**

REVENUES		Budget	YTD Actual	% of budget	Budget Balance
Taxes					
101-3-0000-3111	Current Ad Valorem Taxes	16,864,450.00	(1,487.02)	-0.01%	16,865,937.02
101-3-0000-3112	Delinquent Ad Valorem Taxes	0.00	636.93	0.00%	(636.93)
101-3-0000-3121	Gravel Tax	220,000.00	9,623.97	4.37%	210,376.03
101-3-0000-3131	Penalties/Interest	0.00	850.09	0.00%	(850.09)
	Total Taxes	17,084,450.00	9,623.97	0.06%	17,074,826.03
Licenses & Permits					
101-3-0000-3211	Liquor License	85,000.00	47,185.00	55.51%	37,815.00
101-3-0000-3212	THC License	5,000.00	4,900.00	98.00%	100.00
101-3-0000-3213	Cigarette License	4,000.00	450.00	11.25%	3,550.00
101-3-0000-3214	Rental License	65,000.00	13,910.00	21.40%	51,090.00
101-3-0000-3216	Mining License	27,000.00	4,479.20	16.59%	22,520.80
101-3-0000-3217	Garbage Hauler License	2,500.00	0.00	0.00%	2,500.00
101-3-0000-3218	Other Business License/Permit	18,000.00	7,005.00	38.92%	10,995.00
101-3-0000-3229	NPDES Permit	17,000.00	9,100.00	53.53%	7,900.00
101-3-0000-3231	Building Permit	550,000.00	202,755.61	36.86%	347,244.39
101-3-0000-3232	Plumbing/Heating Permit	180,000.00	86,030.34	47.79%	93,969.66
101-3-0000-3233	Permit Surcharge	700.00	1,335.82	190.83%	(635.82)
101-3-0000-3235	Animal License	500.00	350.00	0.00%	150.00
101-3-0000-3237	Other Non-Business Lic/Permit	30,000.00	9,079.86	30.27%	20,920.14
	Total Licenses & Permits	984,700.00	386,580.83	39.26%	598,119.17
Intergovernmental Revenue					
101-3-0000-3322	MV Credit	6,000.00	0.00	0.00%	6,000.00
101-3-0000-3323	Fire State Aid	300,000.00	1,000.00	0.33%	299,000.00
101-3-0000-3325	Police 2% Aid	425,000.00	0.00	0.00%	425,000.00
101-3-0000-3326	Police Training Reimb	35,000.00	0.00	0.00%	35,000.00
101-3-0000-3329	State Crime Prevention Grant	50,000.00	22,096.35	44.19%	27,903.65
101-3-0000-3330	Other State Grants	0.00	960.00	0.00%	(960.00)
	Total Intergovernmental Revenue	816,000.00	24,056.35	2.95%	791,943.65
Charges for Services					
101-3-0000-3412	Planning & Zoning Fees	25,000.00	10,690.00	42.76%	14,310.00
101-3-0000-3413	Plan Check Fee	230,000.00	75,368.28	32.77%	154,631.72
101-3-0000-3415	Special Assessment Search	500.00	30.00	6.00%	470.00
101-3-0000-3417	Copies	1,500.00	634.55	42.30%	865.45
101-3-0000-3418	Other General Govt Services	0.00	0.00	0.00%	0.00
101-3-0000-3430	Lockout Fees	3,000.00	820.00	27.33%	2,180.00
101-3-0000-3431	Police Services	50,000.00	6,183.86	12.37%	43,816.14
101-3-0000-3432	School Liaison	200,000.00	109,335.00	54.67%	90,665.00
101-3-0000-3434	Animal Impound Fee	500.00	250.00	50.00%	250.00
101-3-0000-3436	Fire Contracts	480,050.00	267,998.65	55.83%	212,051.35
101-3-0000-3437	Fire Services	5,000.00	0.00	0.00%	5,000.00
101-3-0000-3438	Fire Inspections	0.00	0.00	0.00%	0.00
101-3-0000-3451	Street Services	35,000.00	11,393.92	32.55%	23,606.08
101-3-0000-3452	Engineering Services Reimb	20,000.00	0.00	0.00%	20,000.00
101-3-0000-3461	Recreation Fees	52,500.00	49,410.00	94.11%	3,090.00
101-3-0000-3462	Sr Center Activities	55,500.00	19,882.51	35.82%	35,617.49
101-3-0000-3463	Farmer's Market	15,000.00	21,649.00	144.33%	(6,649.00)
101-3-0000-3469	Elk RiverFest	15,000.00	12,045.00	80.30%	2,955.00

101-3-0000-3472	Park Use Fee	77,000.00	41,524.48	53.93%	35,475.52
101-3-0000-3475	Building Rent	0.00	377.50	0.00%	(377.50)
101-3-0000-3483	Sewer Inspection Fee	15,000.00	6,575.00	43.83%	8,425.00
101-3-0000-3484	Contractor License Check	1,200.00	510.00	42.50%	690.00
	Total Charges for Services	1,281,750.00	634,677.75	49.52%	647,072.25
Fines & Forfeits					
101-3-0000-3510	Court Fines	170,000.00	42,715.04	25.13%	127,284.96
	Total Fines & Forfeits	170,000.00	42,715.04	25.13%	127,284.96
Other Revenue					
101-3-0000-3621	Interest Income	200,000.00	0.00	0.00%	200,000.00
101-3-0000-3625	Refunds & Reimbursements	175,000.00	5,215.97	2.98%	169,784.03
101-3-0000-3626	Contributions	27,000.00	31,000.00	114.81%	(4,000.00)
101-3-0000-3629	Miscellaneous Revenue	12,000.00	1,728.55	14.40%	10,271.45
	Total Other Revenue	414,000.00	37,944.52	9.17%	376,055.48
Transfers In					
101-3-0000-3926	Transfer-Capital Outlay Reserv	89,000.00	0.00	0.00%	89,000.00
101-3-0000-3942	Transfer-WWTS	187,200.00	0.00	0.00%	187,200.00
101-3-0000-3943	Transfer-Liquor	850,000.00	0.00	0.00%	850,000.00
101-3-0000-3944	Transfer-Garbage	62,400.00	0.00	0.00%	62,400.00
101-3-0000-3945	Transfer-Utilities	1,500,000.00	468,595.10	31.24%	1,031,404.90
101-3-0000-3946	Transfer-Stormwater	130,000.00	0.00	0.00%	130,000.00
101-3-0000-3948	Transfer-EDA	49,900.00	0.00	0.00%	49,900.00
101-3-0000-3949	Transfer-HRA	40,550.00	0.00	0.00%	40,550.00
	Total Transfers In	2,909,050.00	468,744.17	16.11%	2,440,305.83
TOTAL GENERAL FUND REVENUES		**23,659,950.00**	**1,604,342.63**	**6.78%**	**22,055,607.37**

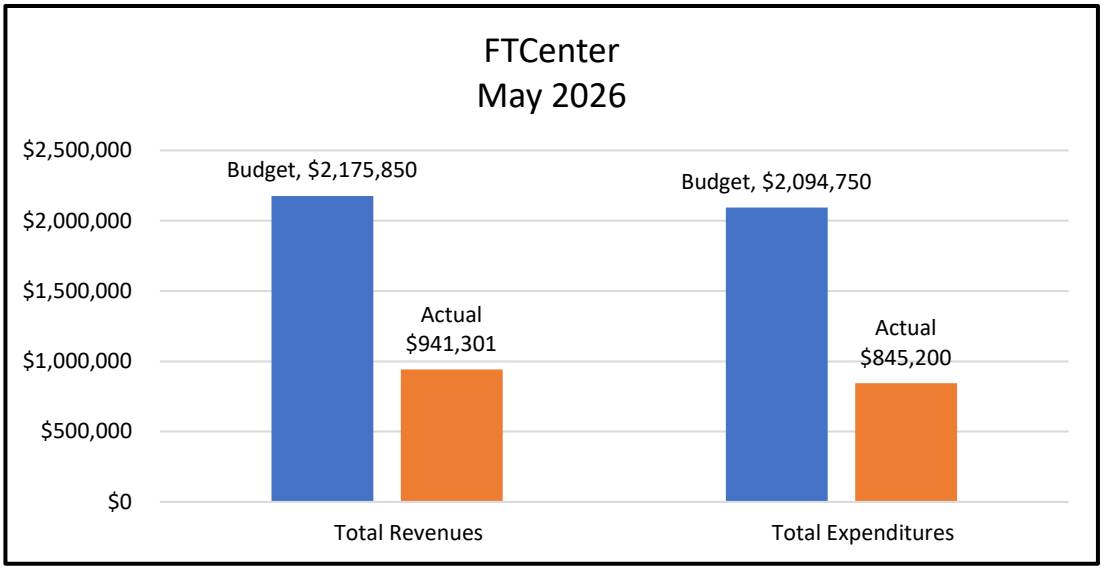
General Fund As of: 5/31/2026 42.00% OF YEAR COMPLETED

EXPENDITURE SUMMARY

	Budget	YTD Actual	% of budget	Budget Balance
General Government				
City Council	243,150.00	79,782.24	32.81%	163,367.76
Communications	554,850.00	202,819.04	36.55%	352,030.96
Administrative Services	722,950.00	266,936.31	36.92%	456,013.69
Human Resources	471,650.00	183,177.58	38.84%	288,472.42
Elections	53,550.00	6,523.40	12.18%	47,026.60
Finance	1,040,450.00	380,473.05	36.57%	659,976.95
Information Technology	846,850.00	323,898.82	38.25%	522,951.18
Legal	340,000.00	112,483.80	33.08%	227,516.20
Community Development / Planning	516,950.00	217,350.94	42.04%	299,599.06
Building Maintenance	1,165,950.00	413,122.76	35.43%	752,827.24
Total General Government	5,956,350.00	2,186,567.94	36.71%	3,769,782.06
Public Safety				
Police Administration	1,419,850.00	612,691.91	43.15%	807,158.09
Patrol	4,299,800.00	1,511,539.00	35.15%	2,788,261.00
Investigations	1,633,050.00	614,441.28	37.63%	1,018,608.72
Police Support Services	1,038,050.00	371,858.73	35.82%	666,191.27
Police Reserves	15,250.00	3,327.85	21.82%	11,922.15
Public Safety Building	229,300.00	60,142.19	26.23%	169,157.81
Fire Administration	1,533,000.00	424,443.11	27.69%	1,108,556.89
Fire Operations	646,300.00	289,488.20	44.79%	356,811.80
Emergency Management	34,250.00	18,620.86	54.37%	15,629.14
Building Safety	614,200.00	217,815.47	35.46%	394,134.53
Code Enforcement	142,150.00	52,133.96	36.68%	90,016.04
Environmental	77,050.00	26,431.27	34.30%	50,618.73
Total Public Safety	11,682,250.00	4,202,933.83	35.98%	7,477,066.17
Public Works				
Street Maintenance	1,885,900.00	656,948.15	34.83%	1,228,951.85
Snow Removal	398,200.00	272,443.41	68.42%	125,756.59
Equipment Services	465,400.00	172,877.73	37.15%	292,522.27
Engineering	411,300.00	148,139.94	36.02%	263,160.06
Total Public Works	3,160,800.00	1,250,409.23	39.56%	1,910,390.77
Culture & Recreation				
Parks Department	1,779,650.00	577,428.75	32.45%	1,202,221.25
Parks & Rec Admin	586,900.00	217,944.19	37.13%	368,955.81
Recreation Programs	147,750.00	51,187.69	34.64%	96,562.31
Farmers Market	73,800.00	22,567.59	30.58%	51,232.41
Sr Citizen Programs	272,450.00	95,181.56	34.94%	177,268.44
Total Culture & Recreation	2,860,550.00	964,309.78	33.71%	1,896,240.22
Economic Development				
Economic Development	0.00	38,695.25	0.00%	(38,695.25)
Energy City	0.00	0.00	0.00%	0.00
Total Economic Development	0.00	38,695.25	0.00%	(38,695.25)
TOTAL GENERAL FUND EXPENDITURES	23,659,950.00	8,642,916.03	36.53%	15,014,783.97
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(7,038,573.40)		7,040,823.40

CITY OF ELK RIVER
FTCENTER - BUDGET TO ACTUAL
MONTH ENDED MAY 31, 2026

	Current Budget	Year to Date Actual	% of Budget
Revenues:			
Ice Rental	$990,000	$366,800	37.05%
Admissions	10,000	7,556	75.56%
Dry Floor Events/Craft Shows	0	0	0.00%
Facility Rental	313,300	176,894	56.46%
Advertising/Naming Rights/Sponsorships	212,500	74,401	35.01%
Recreation fees (Skating/Hockey)	160,000	76,082	47.55%
Concessions/catering/vending	470,000	227,091	48.32%
Other Revenues (interest, etc.)	20,050	12,477	62.23%
Total Revenues	$2,175,850	$941,301	43.26%
Operating expenses:			
Personal services	$1,006,450	$417,966	41.53%
Supplies	273,900	118,252	43.17%
Other services & charges	661,250	244,738	37.01%
Capital Outlay	153,150	56,543	36.92%
Transfers Out	0	7,700	0.00%
Total Expenditures	$2,094,750	$845,200	40.35%
Revenues over/(under) expenditures	$81,100	$96,101	



CITY OF ELK RIVER
ENTERPRISE FUNDS - BUDGET TO ACTUAL
MONTH ENDED MAY 31, 2026

	Liquor			Sewer			Garbage			Stormwater		
	Current Budget	Year to Date Actual	% of Budget	Current Budget	Year to Date Actual	% of Budget	Current Budget	Year to Date Actual	% of Budget	Current Budget	Year to Date Actual	% of Budget
Sales and cost of sales:												
Sales	$ 8,845,000	$ 2,948,262	33.33%									
Cost of sales	(6,344,000)	(2,091,325)	32.97%									
Gross profit	2,501,000	856,937	34.26%									
Operating revenues:												
User charges	-	-	-	$ 2,868,500	$ 758,188	26.43%	$ 2,132,000	$ 697,582	32.72%	$ 680,500	$ 175,061	25.73%
Delinquency collections	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,400	1,450	26.85%	200,000	212,140	106.07%	-	-	-	-	-	-
Total operating revenues	5,400	1,450	26.85%	3,068,500	970,328	31.62%	2,132,000	697,582	32.72%	680,500	175,061	25.73%
Operating expenses:												
Personal services	1,395,350	476,212	34.13%	928,650	336,745	36.26%	29,400	10,751	36.57%	-	-	-
Supplies	40,000	6,983	17.46%	329,000	86,391	26.26%	2,000	-	0.00%	1,000	-	0.00%
Other service charges	708,100	274,685	38.79%	992,750	482,672	48.62%	1,923,400	624,561	32.47%	67,100	6,424	9.57%
Depreciation *	60,000	-	0.00%	1,710,000	-	0.00%	-	-	-	500,000	-	0.00%
Total operating expenses	2,203,450	757,880	34.40%	3,960,400	905,809	22.87%	1,954,800	635,312	32.50%	568,100	6,424	1.13%
Operating income (loss)	**302,950**	**100,507**	**33.18%**	**(891,900)**	**64,519**	**-7.23%**	**177,200**	**62,270**	**35.14%**	**112,400**	**168,637**	**150.03%**
Nonoperating revenues (expenses):												
Interest income	75,000	-	0.00%	130,000	-	0.00%	15,000	-	0.00%	35,000	-	0.00%
Interest expense/agent fees	-	-	-	(72,200)	(37,168)	51.48%	-	-	-	-	-	-
Total nonoperating revenues (expenses)	75,000	-	0.00%	57,800	(37,168)	-64.30%	15,000	-	0.00%	35,000	-	0.00%
Income (loss) before contributions & transfers	**377,950**	**100,507**	**26.59%**	**(834,100)**	**27,352**	**-3.28%**	**192,200**	**62,270**	**32.40%**	**147,400**	**168,637**	**114.41%**
Contributions - connection fees	-	-	-	1,000,000	448,582	44.86%	-	-	-	-	-	-
Sale of assets	-	-	0.00%	-	11,870	0.00%	-	-	0.00%	-	-	0.00%
Transfers out	(1,100,000)	-	0.00%	(187,200)	(4,100)	2.19%	62,400	-	0.00%	(130,000)	-	0.00%
NET INCOME (LOSS)	**(722,050)**	**100,507**	**-13.92%**	**(21,300)**	**483,704**	**-2270.91%**	**254,600**	**62,270**	**24.46%**	**17,400**	**168,637**	**969.18%**
Items reclassified to balance sheet at year end:												
Bond Proceeds				-		-						
Capital Outlay	(130,000)	(811,026)	-	(182,200)	(220,000)	-	-	-	-	(100,000)	-	-
Bond Payment	-	-	-	(535,000)	(535,000)	-	-	-	-	-	-	-
Revenues over/(under) expenditures	**(852,050)**	**(710,519)**		**(738,500)**	**(271,296)**		**254,600**	**62,270**		**(82,600)**	**168,637**	

* Recorded at year-end