



AGENDA
CITY COUNCIL - BUSINESS MEETING
MAPLE PLAIN CITY HALL
June 22, 2026
7:00 PM

- 1. WELCOME**
- 2. CALL TO ORDER**
- 3. PLEDGE OF ALLEGIANCE**
- 4. ADOPT AGENDA**
- 5. VISITORS TO BE HEARD** (A completed public comment form should be presented to the City Administrator prior to the meeting; presentations will be limited to 3 minutes. This session will be limited to 15 minutes.)
- 6. GUEST SPEAKER (10 Minutes)**
 - A. Rep. Kristin Robbins
- 7. CONSENT AGENDA**
 - A. 05-26-26 City Council Workshop Meeting Minutes
 - B. 05-26-26 City Council Business Meeting Minutes
 - C. 06-08-26 City Council - Workshop Minutes
 - D. 06-15-26 City Council – Special Meeting Minutes
- 8. ACCOUNTS PAYABLE**
 - A. City Bills: \$343,574.53
 - B. ACH Bills: \$13,850.87
 - C. 2026 Bond Interest Payments: \$200,130.03
 - D. 2024 Street Reconstruction Project: \$4,555.15
- 9. STAFF REPORTS**
 - A. Fire Department
 - B. West Hennepin Public Safety
 - C. City Engineer

This meeting will be recorded and then posted to the City website within 3 to 5 business days.
The City Council may meet as a group for dinner.

- D. Public Works
- E. City Planner
- F. Administration & Finance

10. OLD BUSINESS

- A. Resolution 2026-0622-01 Revoking The Interim Use Permit For 5060 Us Highway 12

11. NEW BUSINESS

- A. 2025 Audit Presentation
- B. Resolution 2026-0622-02 Awarding The Sale Of \$4,840,000 General Obligation Improvement Bonds, Series 2026A
- C. Resolution 2026-0622-03 Awarding The Sale Of General Obligation Street Reconstruction And Tax Abatement Bonds, Series 2026B
- D. Resolution 2026-0622-04 A Resolution Approving a Site Plan Review and Conditional Use Permit to Allow a Cannabis Retail Business with a Full Retail Endorsement at 5600 Pioneer Creek Drive
- E. Quote Results for the 2026 Seal Coat
- F. Ordinance 2026-343 Amending City Code Chapter 6, Article 2 Nuisance Code Enforcement
- G. Ordinance 2026-353-Amending Maple Plain City Code Section 8-64 Regarding Parking Restrictions

12. COUNCIL REPORTS AND OTHER BUSINESS

13. ADJOURNMENT

This meeting will be recorded and then posted to the City website within 3 to 5 business days.
The City Council may meet as a group for dinner.



Executive Summary

City Council Business Meeting

AGENDA ITEM: Consent Agenda

PREPARED BY: Jacob Schillander, City Administrator

RECOMMENDED ACTION: Approve Consent Agenda

Consent Agenda Items:

- A. 05-26-26 City Council Workshop Meeting Minutes
- B. 05-26-26 City Council Business Meeting Minutes
- C. 06-08-26 City Council - Workshop Minutes
- D. 06-15-26 City Council – Special Meeting Minutes



**MINUTES
CITY COUNCIL - WORKSHOP
MAPLE PLAIN CITY HALL
May 26, 2026
5:30 PM**

1. CALL TO ORDER

Mayor Julie Maas-Kusske called the meeting to order at 5:30 PM

PRESENT: Mayor Julie Maas-Kusske, Councilmember Connie Francis, Councilmember Andrew Burak, and Councilmember Rochelle Arvizo

ABSENT: Councilmember Mike DeLuca

STAFF PRESENT: City Administrator Jacob Schillander, and Assistant City Administrator Kevin Larson

2. ADOPT AGENDA

Councilmember Francis made a motion to approve the meeting agenda. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Rochelle Arvizo

Motion passed 4-0

3. DISCUSSION

- A. Ordinance 343 Amending City Code Chapter 6, Article 2 Nuisance Violation and Administrative Policy - Nuisance Code Enforcement

Assistant City Administrator Larson presented Ordinance 343 amendments and the accompanying administrative policy. The proposed amendments to Chapter 6, Article 2 intend to further define nuisance enforcement procedures, timelines, and administrative responsibilities. The administrative policy is developed to create a standardized enforcement procedures that protect public health, safety, and welfare while improving consistency, transparency, and legal compliance.

Council Direction

The council asked for revisions to 6-31 (c). The revisions will read, "Whenever a complaint is reported and documented to the City, the Officer charged with enforcement shall investigate the complaint within ten (10) days." In the administrative policy, the Council is asking that expand the scope of of the policy to be more inclusive to other code violations.

B. Administrative Communications Policy

Assistant City Administrator Larson presented the proposed administrative communication policy. The policy was developed to create a clear and consistent framework for how the City communicates with residents, stakeholders, and the public across all communication platforms.

Council Direction

The council asked for revisions to the roles & responsibility section. Update to "Does not direct staff communications outside of established channels." and Remove "May request information through the City Administrator".

4. COUNCIL REPORTS

5. FUTURE WORKSHOP TOPICS

- A. City Council Salaries
- B. 5 Year Finance CIP
- C. 2027 Budget

6. ADJOURNMENT

Councilmember Francis made a motion to adjourn. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, and Councilmember Burak, and Councilmember Arvizo

Motion passed 4-0

Council Adjourned at 6:28 PM

I, Jacob W. Schillander, being duly sworn, depose and say:

That I am the City Administrator of the City of Maple Plain, and that the foregoing minutes are a true and correct record of the meeting held on the date indicated above at Maple Plain City Hall. I certify that the minutes accurately reflect all actions taken, including votes, motions, resolutions, and ordinances, and that they are in compliance with all applicable legal requirements.

Signed:



Jacob W. Schillander
City Administrator



**MINUTES
CITY COUNCIL - BUSINESS MEETING
MAPLE PLAIN CITY HALL
May 26, 2026
7:00 PM**

1. WELCOME

PRESENT: Mayor Julie Maas-Kusske, Councilmember Connie Francis, Councilmember Andrew Burak, and Councilmember Rochelle Arvizo

ABSENT: Councilmember Mike DeLuca

STAFF PRESENT: City Administrator Jacob Schillander, Assistant City Engineer Matt Bauman, Ehlers Senior Municipal Advisor Todd Hagen and Assistant City Administrator Kevin Larson

2. CALL TO ORDER

Mayor Maas-Kusske called the meeting to order at 7:00 PM

3. PLEDGE OF ALLEGIANCE

4. ADOPT AGENDA

Councilmember Francis made a motion to approve the meeting agenda. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo

Motion passed 4-0

5. VISITORS TO BE HEARD (A completed public comment form should be presented to the City Administrator prior to the meeting; presentations will be limited to 3 minutes. This session will be limited to 15 minutes.)

6. GUEST SPEAKERS

A. County Commissioner Kevin Anderson

B. Three Rivers Park District Commissioner Marge Beard

7. CONSENT AGENDA

A. 04-27-26 City Council Workshop Meeting Minutes

- B. 04-27-26 City Council Business Meeting Minutes
- C. 05-18-26 Public Hearing 2026 Street Project Bond Plan Meeting Minutes
- D. Resolution 2026-0526-01 A Resolution Appointing Election Judges For The 2026 Primary And General Elections
- E. Transient Merchant License-Untiedt, Jay- Maple Knoll Farm

Assistant City Administrator Larson suggested a change to the April 27th workshop meeting minutes, item 3A Parking regulations. Recommending to change "Educate the areas with no parking areas" to "Educate residents in the affected areas about no-parking signs."

Motion to approve the consent agenda with the change to the April 27th workshop meeting minutes made by Councilmember Burak. Seconded by Councilmember Francis.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo

Motion passed 4-0

8. ACCOUNTS PAYABLE

- A. City Bills \$353,547.85
- B. ACH Bills \$15,963.92
- C. 2024 STREET RECONSTRUCTION \$198.00

City Administrator Schillander summarized accounts payable. Noting City Bills are \$353,547.85, ACH Bills are \$15,963.92 and 2024 Street Reconstruction are \$198.00. The new grand total is \$369,709.77.

Motion to approve the accounts payable made by Councilmember Francis. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo

Motion passed 4-0

9. STAFF REPORTS

- A. Fire Department
- B. West Hennepin Public Safety
- C. City Engineer
- D. Public Works
- E. City Planner
- F. Administration & Finance

Motion to approve the staff reports as presented made by Councilmember Francis. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo

Motion passed 4-0

10. CODE ENFORCEMENT ABATEMENTS

- A. Resolution 2026-0526-02 1409 Halgren Rd. Abatement of Nuisance Violation - Debris accumulated in the open

Staff Presentation

Assistant City Administrator Larson presented Resolution No. 2026-0526-02 regarding a nuisance violation at 1409 Halgren Road related to debris accumulated in the open. The purpose of this hearing is to review the enforcement process completed by City staff and consider authorization for nuisance abatement in accordance with City Code Section 6-33.

The City's nuisance enforcement process is intended to protect public health, safety, and neighborhood standards while also ensuring property owners are provided due process and an opportunity to correct violations voluntarily prior to City enforcement action.

Staff Findings and Background

On April 27, 2026, City staff observed debris accumulated in the open at the property located at 1409 Halgren Road and conducted a visual inspection of the site. Following the inspection, staff determined the property was in violation of Maple Plain City Code Section 6-28(7)(B), which prohibits the accumulation of garbage, trash, rubbish, or refuse in the open.

Pursuant to City Code Section 6-31(b), staff issued a Notice of Nuisance Violation on April 27, 2026, requiring corrective action by May 11, 2026. The notice also informed the property owner Matt Erickson of the right to contest the violation and request a hearing before the City Council during the compliance period.

On May 12, 2026, City staff conducted a follow-up inspection and verified the nuisance condition remained on the property. Staff did not receive a hearing request or response from Mr. Erickson prior to the compliance deadline.

Staff recommended approval of Resolution No. 2026-0526-08 authorizing the abatement of the nuisance violation located at 1409 Halgren Road.

Hearing

Councilmember Francis moved to open the public hearing. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0. Public Hearing opened at 7:31

No one from the public spoke.

Councilmember Francis moved to close the public hearing. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo.

Motion Passed 4-0. Public Hearing closed at 7:32

Council Direction

Motion to approve Resolution No. 2026-0526-02 authorizing the abatement of the nuisance violation located at 1409 Halgren Road made by Councilmember Francis. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo.

Motion Passed 4-0.

11. OLD BUSINESS

12. NEW BUSINESS

A. 2026 Election Administration Law Changes for City Operations with In-Person Absentee Voting

Assistant City Administrator Larson presented the changes to Minnesota election administration law. The changes allow cities to opt out of conducting in-person absentee voting at City Hall during the initial 46-day absentee voting period. Opting out of in-person absentee voting at City Hall would not eliminate voting access for residents. Voters would still be able to vote by mail during the absentee voting period, vote in person at Hennepin County locations, participate during the 18-day early voting period, or vote on Election Day. Staff recommends to opt-out of the in-person absentee and requests Council direction regarding whether the City of Maple Plain should exercise the authority to opt out of conducting in-person absentee voting at City Hall.

Councilmember Francis motion to approve opting out of in-person absentee voting. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

B. Resolution 2026-0526-03 Providing Host Approval to Issuance of Tax Exempt Obligations by the City of Independence MN

City Administrator Schillander presented a resolution requesting the City of Maple Plain's approval of the City of Independence's issuance of tax-exempt revenue obligations in an amount not to exceed \$8.5 million. The financing would support the North Shore Gymnastics Association project located within the City of Maple Plain.

The proposed approval is required to satisfy applicable federal and state statutory requirements and follows a properly noticed public hearing. Approval of the resolution does not create any financial obligation, indebtedness, or liability for the City of Maple Plain. Staff recommended approval of the resolution as presented and requested adoption by roll call vote.

Councilmember Francis motion to approve Resolution 2026-0526-03 Providing Host Approval to Issuance of Tax Exempt Obligations by the City of Independence MN. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

- C. Resolution 2026-0526-04 Authorizing Participation in the Met Council's Small Communities Planning Program for Assistance with Preparation of the 2050 Comprehensive Plan

City Administrator Schillander summarized Resolution 2026-0526-04 Authorizing Participation in the Met Council's Small Communities Planning Program for Assistance with Preparation of the 2050 Comprehensive Plan. Participation will provide staff and consultant support to ensure the plan meets all Metropolitan Council and statutory requirements, while allowing the City to lead local engagement and policy direction.

Councilmember Francis motion to approve Resolution 2026-0526-04 Authorizing Participation in the Met Council's Small Communities Planning Program for Assistance with Preparation of the 2050 Comprehensive Plan. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

- D. Resolution 2026-0526-05 Approving the 2026-2028 Residential Waste Reduction and Recycling Agreement with Hennepin County

Assistant City Administrator Larson summarized the funding support from Hennepin County to cities to support residential waste reduction, recycling, and organics recycling programs in compliance with Minnesota Statutes and Hennepin County Ordinance 13. The program auto renews but requires an updated resolution every three years. The proposed resolution covers the 2026–2028 funding period and allows the City of Maple Plain to continue receiving annual grant funding for eligible recycling and waste reduction activities. Staff recommend the approval of resolution 2026-0526-05 authorizing the agreement between the City and Hennepin County.

Councilmember Burak motion to approve Resolution 2026-0526-05 Approving the 2026-2028 Residential Waste Reduction and Recycling Agreement with Hennepin County. Seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

- E. Resolution 2026-0526-06 A Resolution Approving Applications For The Hennepin County Youth Activities Grants Program

Assistant City Administrator Larson presented Resolution 2026-0526-06, which authorizes the submission of grant applications to the Hennepin County Youth Activities Grants Program. The purpose of the resolution is to pursue external funding opportunities that support youth recreation, improve accessibility, enhance park safety,

and promote the long-term use and enjoyment of Maple Plain's park facilities. The grant applications include the replacement of the outdoor hockey rink at Rainbow Park, as well as the replacement of existing playground surfacing with accessible pour-in-place surfacing at Veterans Memorial Park and the Oak Street Tot Lot. Staff recommended the approval of Resolution 2026-0526-08 to formally authorize the City to submit the grant applications for consideration by Hennepin County.

Councilmember Burak motion to approve Resolution 2026-0526-06 Approving Applications For The Hennepin County Youth Activities Grants Program. Seconded by Councilmember Francis.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

F. Resolution 2026-0526-07 Accepting Bids for the 2026 Downtown Reconstruction Project

Assistant City Engineer Bauman summarized the bids for the 2026 Downtown reconstruction project. The bid window opened on 5/18/26. Bids were submitted for consideration by Kuechle Underground and LaTour Construction. In evaluating the bids, the bidding process was competitive. Staff recommends awarding the project to the low bidder, Kuechle Underground.

Councilmember Francis motioned to approve resolution 2026-0526-07 Accepting Bids for the 2026 Downtown Reconstruction Project. Councilmember Burak seconded the motion.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

G. Resolution 2026-0526-08 Approving The Transfer Of Funds From Fund 451 (Capital Projects Fund) To The General Fund For Crosswalk And Monument Sign Expenses

City Administrator Schillander summarized Resolution 2026-0526-08 Approving The Transfer Of Funds From Fund 451 (Capital Projects Fund) To The General Fund For Crosswalk And Monument Sign Expenses. The City incurred costs for crosswalk installations and monument sign improvements that were initially paid from the General Fund. The total cost for the crosswalks is \$5,394.75 and the monument signs total \$90,005.00. As these expenditures qualify as capital improvements, it is appropriate to reallocate the costs to Fund 451 (Capital Projects Fund). The proposed resolution authorizes a total transfer of \$95,399.75 from Fund 451 to the General Fund to reimburse these expenses. Staff recommended the approval of the Resolution 2026-0526-08 Approving The Transfer Of Funds From Fund 451 (Capital Projects Fund) To The General Fund.

Councilmember Burak motion to approve Resolution 2026-0526-08 Approving The Transfer Of Funds From Fund 451 (Capital Projects Fund) To The General Fund. Seconded by Councilmember Francis.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

- H. Resolution 2026-0526-09 Allowing The City Of Maple Plain To Enter Into A Limited Use Permit With The State Of Minnesota, Department Of Transportation

Assistant City Administrator Larson summarized Resolution 2026-0526-09 Allowing The City Of Maple Plain To Enter Into A Limited Use Permit With The State Of Minnesota, Department Of Transportation. Resolution 2026-0526-09 authorizes the City to enter into a limited use permit with the Minnesota Department of Transportation. Staff recommended the approval of Resolution 2026-0526-09 allowing the City of Maple Plain to enter into a limited use permit with the Minnesota Department of Transportation.

Councilmember Francis motioned to approve resolution 2026-0526-09 Allowing The City Of Maple Plain To Enter Into A Limited Use Permit With The State Of Minnesota, Department Of Transportation. Councilmember Burak seconded the motion.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

13. GENERAL OBLIGATION IMPROVEMENT BONDS, SERIES 2026A

- A. Ehlers Senior Municipal Advisor Hagen Pre Sale Report - General Obligation Improvement Bonds, Series 2026A

- B. Resolution 2026-0526-10 Resolution Approving A Street Reconstruction Plan And Authorizing The Issuance Of General Obligation Street Reconstruction Bonds

Ehlers Senior Municipal Advisor Hagen summarized Resolution 2026-0526-10 Resolution Approving A Street Reconstruction Plan And Authorizing The Issuance Of General Obligation Street Reconstruction Bonds.

Councilmember Francis motioned to approve Resolution 2026-0526-10 Resolution Approving A Street Reconstruction Plan And Authorizing The Issuance Of General Obligation Street Reconstruction Bonds. Councilmember Burak seconded the motion.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

- C. Resolution 2026-0526-11 Resolution Providing For The Issuance And Sale Of General Obligation Improvement Bonds, Series 2026A

Ehlers Senior Municipal Advisor Hagen summarized Resolution 2026-0526-11 Resolution Providing For The Issuance And Sale Of General Obligation Improvement Bonds, Series 2026A.

Councilmember Francis motioned to approve Resolution 2026-0526-11 Resolution Providing For The Issuance And Sale Of General Obligation Improvement Bonds, Series 2026A. Councilmember Burak seconded the motion.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

14. GENERAL OBLIGATION STREET RECONSTRUCTION AND TAX ABATEMENT BONDS, SERIES 2026B

- A. Ehlers Senior Municipal Advisor Hagen Pre Sale Report - General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B

Ehlers Senior Municipal Advisor Hagen summarized the general obligation street reconstruction and tax abatement bonds, series 2026B. The proposed bond issuance include a fixed rate/tax-exempt financing for the construction of the City's Downtown Reconstruction and Industrial Street improvement projects. The Street Reconstruction Portion (\$590,000). Debt service will be paid from ad valorem property taxes. Tax Abatement Portion (\$775,000). Debt service will be paid from tax abatements up to an amount of the aggregate sum of abatements equal to the principal amount of that part of the Bonds and property taxes.

- B. Resolution 2026-0526-12 Approving Property Tax Abatement In The City Of Maple Plain For Certain Public Infrastructure Improvements

Ehlers Senior Municipal Advisor Hagen summarized Resolution 2026-0526-12 Approving Property Tax Abatement In The City Of Maple Plain For Certain Public Infrastructure Improvements.

Councilmember Francis motioned to approve Resolution 2026-0526-12 Approving Property Tax Abatement In The City Of Maple Plain For Certain Public Infrastructure Improvements. Councilmember Burak seconded the motion.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

- C. Resolution 2026-0526-13 Providing For The Issuance And Sale Of Approximately \$1,365,000 General Obligation Street Reconstruction And Tax Abatement Bonds, Series 2026B

Ehlers Senior Municipal Advisor Hagen summarized Resolution 2026-0526-13 Providing For The Issuance And Sale Of Approximately \$1,365,000 General Obligation Street Reconstruction And Tax Abatement Bonds, Series 2026B.

Councilmember Francis motioned to approve Resolution 2026-0526-13 Providing For The Issuance And Sale Of Approximately \$1,365,000 General Obligation Street Reconstruction And Tax Abatement Bonds, Series 2026B. Councilmember Burak seconded the motion.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 4-0.

15. COUNCIL REPORTS AND OTHER BUSINESS

Councilmember Francis provided a report focused on the meetings and events attended over the past month.

Councilmember Burak provided a report on the meetings attended. Specifically, for the watershed committee meeting and reminded residents what we do in our yard effects the nearby lakes.

Councilmember Arvizo discussed community engagement and encouraged residents to get involved and the impacts of residents on the local watershed.

Mayor Maas-Kusske provided a report on the multiple meetings and events attended. Focusing in on the Wellness Expo, the WSFD retirement celebration, Chamber of Commerce, visit to the Federal Reserve, and Maple Plain City Council meeting.

16. ADJOURNMENT

Motion to adjourn made by Councilmember Francis. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo.

Motion passed 4-0 Meeting was adjourned at 8:20 PM

I, Jacob W. Schillander, being duly sworn, depose and say:

That I am the City Administrator of the City of Maple Plain, and that the foregoing minutes are a true and correct record of the meeting held on the date indicated above at Maple Plain City Hall. I certify that the minutes accurately reflect all actions taken, including votes, motions, resolutions, and ordinances, and that they are in compliance with all applicable legal requirements.

Signed:



Jacob W. Schillander
City Administrator



**MINUTES
CITY COUNCIL - WORKSHOP
MAPLE PLAIN CITY HALL
June 08, 2026
5:30 PM**

1. CALL TO ORDER

Mayor Julie Maas-Kusske called the meeting to order at 5:30 PM

PRESENT: Mayor Julie Maas-Kusske, Councilmember Connie Francis, Councilmember Andrew Burak, and Councilmember Rochelle Arvizo

ABSENT: Councilmember Mike DeLuca

2. ADOPT AGENDA

Councilmember Francis made a motion to approve the meeting agenda. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, Councilmember Burak, and Councilmember Rochelle Arvizo

3. DISCUSSION

A. Funding Request from MP Museum

City Administrator Schillander summarized a request from the Maple Plain Historical Museum seeking financial assistance for improvements associated with rebuilding the museum. The request includes two proposed projects: (1) interior and exterior painting in the amount of \$7,500 and (2) electrical work in the amount of \$4,200.

Council Direction: Create a policy to support the City Council decisions for funding requests for the use of lawful gambling contributions. Once the policy is in place, the Council will apply the policy for supporting the Maple Plain Historical Museum.

B. City Council Salaries

City Administrator Schillander spoke briefly on the need to obtain additional information.

Council Direction: Consensus was achieved to table the discussion on City Council Salaries until more information is available.

C. Ordinance Amendments for Stormwater Discharge Prevention and Sump Pump Compliance

City Administrator Schillander summarized the ordinance amendments for stormwater discharge prevention and sump pump compliance.

Council Direction: Add additional definitions for slab-on and clear water. Inspections, add an exemption for no sump pump. Re-inspection frequency guidance, require re-inspection at the point of sale and when any building permit is pulled requiring the building inspector to enter the home. Point of sale clarification, the City wants to be notified within 10 days of a sale and wants 30 days to inspect the inflow and infiltration. Execution of the new ordinance. Start with the list of homes that have drain tile. 1st inspection performed by Bolt & Menk. All other inspections handled by Metro West with all building permits. Failed inspection further definition. All failed inspections shall be corrected within 90 days of the failed inspection. Variance can be requested by licensed contractor with a provided reasonable completion date. The Council also asked to define the criteria needed to apply for hardship to defer the correction.

4. COUNCIL REPORTS

Councilmember Arvizo spoke about a cold caller asking about the license for the assets onto of the water tower.

Councilmember Francis requested the council to watch the video of the 6/4 planning commission. A lot of great information on the states regulations for cannabis. City Administrator Schillander requests all questions be emailed to him prior to the business meeting for additional research.

5. FUTURE WORKSHOP TOPICS

- A. 5 Year Finance CIP
- B. 2027 Budget
- C. City Hall Development

6. ADJOURNMENT

Councilmember Francis made a motion to adjourn. Seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Francis, and Councilmember Burak, and Councilmember Arvizo

Motion passed 4-0

Council Adjourned at 6:25 PM

I, Jacob W. Schillander, being duly sworn, depose and say:

That I am the City Administrator of the City of Maple Plain, and that the foregoing minutes are a true and correct record of the meeting held on the date indicated above at Maple Plain City Hall. I certify that the minutes accurately reflect all actions taken, including votes, motions, resolutions, and ordinances, and that they are in compliance with all applicable legal requirements.

Signed:



Jacob W. Schillander
City Administrator



**MINUTES
CITY COUNCIL - SPECIAL MEETING
MAPLE PLAIN CITY HALL
June 15, 2026
5:30 PM**

1. WELCOME

PRESENT: Mayor Julie Maas-Kusske, Councilmember Mike DeLuca, Councilmember Connie Francis, Councilmember Andrew Burak, and Councilmember Rochelle Arvizo

STAFF PRESENT: City Administrator Jacob Schillander and Assistant City Administrator Kevin Larson

2. CALL TO ORDER

Mayor Maas-Kusske called the meeting to order at 5:30 PM

3. PLEDGE OF ALLEGIANCE

4. ADOPT AGENDA

Councilmember Francis made a motion to approve the meeting agenda. Seconded by Councilmember DeLuca.

Voting Yea: Mayor Maas-Kusske, Councilmember DeLuca, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo

Motion passed 5-0

5. NEW BUSINESS

- A. Resolution 2026-0615-01 opting to transfer records, assets, and liabilities from the volunteer statewide firefighter (svf) plan to the maple plain fire relief association.

City Administrator Schillander summarized the resolution 2026-0615-01 opting to transfer records, assets, and liabilities from the volunteer statewide firefighter (svf) plan to the maple plain fire relief association.

Councilmember DeLuca motion to approve resolution 2026-0615-01 opting to transfer records, assets, and liabilities from the volunteer statewide firefighter (svf) plan to the maple plain fire relief association. Seconded by Councilmember Francis.

Voting Yea: Mayor Maas-Kusske, Councilmember DeLuca, Councilmember Francis, Councilmember Burak and Councilmember Arvizo.

Motion Passed 5-0.

6. ADJOURNMENT

Motion to adjourn made by Councilmember Francis. Seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember DeLuca, Councilmember Francis, Councilmember Burak, and Councilmember Arvizo.

Motion passed 5-0

Meeting was adjourned at 5:32 PM

I, Jacob W. Schillander, being duly sworn, depose and say:

That I am the City Administrator of the City of Maple Plain, and that the foregoing minutes are a true and correct record of the meeting held on the date indicated above at Maple Plain City Hall. I certify that the minutes accurately reflect all actions taken, including votes, motions, resolutions, and ordinances, and that they are in compliance with all applicable legal requirements.

Signed:



Jacob W. Schillander
City Administrator



Executive Summary

City Council Business Meeting

AGENDA ITEM: Accounts Payable

PREPARED BY: Jacob Schillander, City Administrator

RECOMMENDED ACTION: Approval of the following

- A. City Bills: \$343,574.53
- B. City ACH's: \$13,850.87
- C. Bond Interest Payments: \$200,130.03
- D. 2024 Street Reconstruction Project: \$4,555.15

Grand Total: \$562,110.58

City Checks

Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$198,229.27
200 ECONOMIC DEVELOPMENT AUTHORITY		\$5,155.75
462 2026 DOWNTOWN RECONSTRUCTION		\$73,849.50
463 2026 INDUSTRIAL STREET		\$1,894.50
601 WATER FUND		\$15,286.31
602 SEWER FUND		\$26,697.09
603 STORM WATER FUND		\$470.03
701 PLAN REVIEW ESCROWS		\$21,316.37
801 FIRE PARTNERSHIP FUND		\$675.71
		\$343,574.53

City ACH Payments

Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$9,809.95
601 WATER FUND		\$3,762.90
602 SEWER FUND		\$268.02
701 PLAN REVIEW ESCROWS		\$10.00
		\$13,850.87

Bond Interest Payments

Fund Summary		10100 BoMP/MidCountry/4M
351 2012A GO Bonds - 2021B Refund		\$1,194.86
353 2014A GO Bonds		\$12,368.75
354 2016A GO Bonds		\$5,118.75
355 2018A GO Bonds		\$11,528.13
356 2021A GO Bonds		\$6,155.00
357 SERIES 2022A BOND PRO CAP INT		\$13,800.00
358 2024A GO Bonds		\$73,204.50
601 WATER FUND		\$40,424.29
602 SEWER FUND		\$24,127.36
603 STORM WATER FUND		\$12,208.39
		\$200,130.03

2024 Street Project

Fund Summary		10100 BoMP/MidCountry/4M
458 2024 STREET RECONSTRUCTION		\$4,555.15
		\$4,555.15

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Payments Batch 062226 ACCTS PAYBL		\$343,574.53	
Refer	0 ABDO LLP	-	
Cash Payment	E 101-41500-301 Auditing & Accounting S	Financial Management Services MAY 2026	\$3,015.85
Invoice 524518	5/31/2026		
Cash Payment	E 601-49400-301 Auditing & Accounting S	Financial Management Services MAY 2026	\$1,096.66
Invoice 524518	5/31/2026		
Cash Payment	E 602-49450-301 Auditing & Accounting S	Financial Management Services MAY 2026	\$1,096.66
Invoice 524518	5/31/2026		
Cash Payment	E 603-49455-301 Auditing & Accounting S	Financial Management Services MAY 2026	\$274.16
Invoice 524518	5/31/2026		
Cash Payment	E 101-41500-301 Auditing & Accounting S	Preparation of payroll for May 2026	\$357.50
Invoice 524494	5/31/2026		
Cash Payment	E 601-49400-301 Auditing & Accounting S	Preparation of payroll for May 2026	\$130.00
Invoice 524494	5/31/2026		
Cash Payment	E 602-49450-301 Auditing & Accounting S	Preparation of payroll for May 2026	\$130.00
Invoice 524494	5/31/2026		
Cash Payment	E 603-49455-301 Auditing & Accounting S	Preparation of payroll for May 2026	\$32.50
Invoice 524494	5/31/2026		
Transaction Date	5/31/2026	BoMP/MidCountry/4 10100	Total \$6,133.33
Refer	0 AMAZON.COM	-	
Cash Payment	E 101-43000-201 Operating Supplies	Tork Matic Paper Hand Towel Roll White	\$140.06
Invoice 14P13VYG7JN9	6/2/2026		
Cash Payment	E 101-41500-201 Operating Supplies	500 Pcs Sign Here Sticky Tabs	\$5.99
Invoice 1M4GLRV79JCR	6/2/2026		
Cash Payment	E 101-41500-201 Operating Supplies	Toner Cartridges 4 Pack	\$129.95
Invoice 1HYNNYXCHFY	6/2/2026		
Cash Payment	E 101-41500-201 Operating Supplies	Black Toner Replacement	\$54.14
Invoice 1HYNNYXCHFY	6/2/2026		
Cash Payment	E 101-41500-201 Operating Supplies	Paperclips for Office	\$7.99
Invoice 116R7GFHX6L4	6/5/2026		
Cash Payment	E 101-41500-201 Operating Supplies	Jumbo Paper Clips	\$16.24
Invoice 1YPWCDHPGHHK	6/8/2026		
Transaction Date	6/2/2026	BoMP/MidCountry/4 10100	Total \$354.37
Refer	0 AT&T MOBILITY	-	
Cash Payment	E 101-45200-321 Telephone & Internet	Hot Spots Apr 26- May 25	\$83.46
Invoice 505121X06032026	5/25/2026		
Cash Payment	E 101-45200-321 Telephone & Internet	Hot Spots	\$82.46
Invoice 505121X06032026	5/25/2026		
Cash Payment	E 101-41500-321 Telephone & Internet	City Admin Phone Apr 26- May 25	\$67.51
Invoice 505121X06032026	5/25/2026		
Cash Payment	E 801-42210-301 Auditing & Accounting S	Invoice double paid: Tablets Dec 12 - Dec 31	-\$177.28
Invoice	5/25/2026		
Transaction Date	5/25/2026	BoMP/MidCountry/4 10100	Total \$56.15
Refer	0 BADGER METER	-	
Cash Payment	E 601-49400-433 Dues & Subscriptions	ORION CELLULAR LTE SERV UNIT - MAY 2026	\$77.76
Invoice 80237075	5/28/2026		
Transaction Date	5/28/2026	BoMP/MidCountry/4 10100	Total \$77.76

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Refer	0	BELAYHOST	-		
Cash Payment	E 101-41500-309	EDP, Software and Desi	Microsoft 365 Apps for Business Monthly commitment May 2026		\$39.84
Invoice 47162		6/1/2026			
Cash Payment	E 101-41110-309	EDP, Software and Desi	Microsoft 365 Apps for Business Monthly commitment April 202		\$8.16
Invoice 47162		6/1/2026			
Cash Payment	E 101-41500-309	EDP, Software and Desi	Microsoft 365 Project Plan 3 Monthly Commitment May 2026		\$108.00
Invoice 47162		6/1/2026			
Transaction Date	6/1/2026	BoMP/MidCountry/4	10100	Total	\$156.00
Refer	0	BOLTON & MENK, INC.	-		
Cash Payment	E 101-43000-303	Engineering Services	Maple Plain/GIS ArcGIS Online Conversion GIS Online May 2026		\$915.00
Invoice 0395646		5/29/2026			
Cash Payment	G 701-22009	ESCROW- 1701 BAKER PA	Bolton & Menk Engineering May 2026		\$3,278.00
Invoice 0395636		5/29/2026	Project 22009		
Cash Payment	E 463-43000-303	Engineering Services	2026 Industrial Street Improvements May 2026		\$1,894.50
Invoice 0395640		5/29/2026			
Cash Payment	E 101-45200-303	Engineering Services	Maple Plain/Warming House Improvements Design		\$2,057.00
Invoice 0395649		5/29/2026	Project WARM		
Cash Payment	E 101-43000-303	Engineering Services	Maple Plain/2026 Misc Engineering General Engineering		\$1,525.00
Invoice 0395644		5/29/2026			
Cash Payment	E 101-43000-303	Engineering Services	Maple Plain/2026 Misc Engineering Reduced Rate Engineering		\$712.50
Invoice 0395644		5/29/2026			
Cash Payment	E 101-43000-303	Engineering Services	Maple Plain/2026 Misc Engineering Meetings Fee		\$75.00
Invoice 0395644		5/29/2026			
Cash Payment	E 601-49400-303	Engineering Services	Maple Plain/Medina Water Meters Design		\$4,254.00
Invoice 0395648		5/29/2026			
Cash Payment	G 701-22021	ESCROW: NORTHSHORE	Bolton & Menk Engineering May 2026		\$905.00
Invoice 0395645		5/29/2026	Project 22021		
Cash Payment	E 101-43000-303	Engineering Services	Maple Plain/2026 LSL Replacement Project April 11, 2026 to M		\$1,520.00
Invoice 0395641		5/29/2026	Project LEAD		
Cash Payment	E 462-43000-303	Engineering Services	Maple Plain/2026 Downtown Reconstruction Design (0000003)		\$72,630.50
Invoice 0395637		5/29/2026			
Cash Payment	E 462-43000-303	Engineering Services	Maple Plain/2026 Downtown Reconstruction Topographic Survey		\$1,054.00
Invoice 0395637		5/29/2026			
Cash Payment	E 462-43000-303	Engineering Services	Reimbursable Expenses Permit Fees		\$165.00
Invoice 0395637		5/29/2026			
Transaction Date	5/29/2026	BoMP/MidCountry/4	10100	Total	\$90,985.50
Refer	0	CARSON, CLELLAND & SCHREDE	-		
Cash Payment	E 101-42110-304	Legal Services	Criminal Prosecution - Services May 2026		\$1,034.25
Invoice 9821		5/29/2026			
Cash Payment	E 101-42110-304	Legal Services	Criminal Paralegal - Services May 2026		\$297.00
Invoice 9821		5/29/2026			

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Cash Payment	E 101-42110-304	Legal Services	Preparation of criminal complaints May2026		\$40.00
Invoice 9821		5/29/2026			
Transaction Date	5/29/2026	BoMP/MidCountry/4	10100	Total	\$1,371.25
Refer	0	CECE SIGNS, INC.	-		
Cash Payment	E 101-43000-221	Equipment Parts	SET OF 9 LOGO'S FOR TRUCKS/EQUIPMENT		\$330.00
Invoice 10164		6/5/2026			
Transaction Date	6/5/2026	BoMP/MidCountry/4	10100	Total	\$330.00
Refer	0	CIVICPLUS LLC	-		
Cash Payment	E 101-41500-309	EDP, Software and Desi	MuniCODE 8/28/26-8/27/27		\$3,150.00
Invoice 375631		6/1/2026			
Cash Payment	E 101-41500-309	EDP, Software and Desi	ACCOUNT CREDIT		-\$358.48
Invoice 375631		6/1/2026			
Transaction Date	6/1/2026	BoMP/MidCountry/4	10100	Total	\$2,791.52
Refer	0	CliftonLarsonAllen LLP	-		
Cash Payment	E 101-41500-301	Auditing & Accounting S	Additional cleanup for adjustments to special assessments -		\$2,350.00
Invoice L261340483		6/2/2026			
Cash Payment	E 101-41500-301	Auditing & Accounting S	Audit services performed for 2025		\$1,797.13
Invoice L261340483		6/2/2026			
Cash Payment	E 601-49400-301	Auditing & Accounting S	Audit services performed for 2025		\$326.75
Invoice L261340483		6/2/2026			
Cash Payment	E 602-49450-301	Auditing & Accounting S	Audit services performed for 2025		\$326.75
Invoice L261340483		6/2/2026			
Cash Payment	E 603-49455-301	Auditing & Accounting S	Audit services performed for 2025		\$163.37
Invoice L261340483		6/2/2026			
Cash Payment	E 801-42210-301	Auditing & Accounting S	Audit services performed for 2025		\$653.50
Invoice L261340483		6/2/2026			
Transaction Date	6/2/2026	BoMP/MidCountry/4	10100	Total	\$5,617.50
Refer	0	DENNESON, RICK	-		
Cash Payment	G 701-20201	Escrow Deposits	ESCROW REFUND- Shed Variance 1700 Baker Park Rd		\$667.00
Invoice		6/11/2026			
Transaction Date	6/11/2026	BoMP/MidCountry/4	10100	Total	\$667.00
Refer	0	EARL F. ANDERSON	-		
Cash Payment	E 101-43100-224	Street Maintenance Mat	Shipping & Handling		\$35.95
Invoice 0142793IN		5/20/2026			
Cash Payment	E 101-43100-224	Street Maintenance Mat	R9-3 18X18 HIP SHEETED RED/BLACK/WHITE NO PED CROSSWALK SYMB		\$21.20
Invoice 0142793IN		5/20/2026			
Cash Payment	E 101-43100-224	Street Maintenance Mat	R2-1 18X24 HIP BLACK/WHITE SPEED EACH LIMIT 15		\$56.40
Invoice 0142793IN		5/20/2026			
Cash Payment	E 101-43100-224	Street Maintenance Mat	24X12 FYG 45 DEGREE LEFT DOWN EACH ARROW		\$19.15
Invoice 0142793IN		5/20/2026			
Transaction Date	5/20/2026	BoMP/MidCountry/4	10100	Total	\$132.70
Refer	0	ECM PUBLISHERS INC	-		

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Cash Payment	E 101-41500-352	General Public Informati	ECM Publishers: June 4 PH Zomer Farms, AD# 1535254		\$51.60
Invoice	1100268	5/23/2026			
Transaction Date	5/23/2026	BoMP/MidCountry/4	10100	Total	\$51.60
Refer	0	GENERAL SERVICE	-		
Cash Payment	E 101-45200-400	Equipment Repair & Mai	Sprinkler System & concession stand spring start system		\$620.00
Invoice		5/27/2026			
Transaction Date	5/27/2026	BoMP/MidCountry/4	10100	Total	\$620.00
Refer	0	GERTENS	-		
Cash Payment	E 801-42210-201	Operating Supplies	FUSE CART 1TIME 30A CD2		\$6.99
Invoice	1143315	12/7/2025			
Cash Payment	E 101-45200-201	Operating Supplies	MW HEX BIT SET SAE 1 9P		\$11.99
Invoice	1196215	2/9/2026			
Cash Payment	E 101-45200-201	Operating Supplies	DW RT ANGLE ATT 12 3PC		\$44.99
Invoice	1196215	2/9/2026			
Transaction Date	12/7/2025	BoMP/MidCountry/4	10100	Total	\$63.97
Refer	0	GOPHER STATE ONE-CALL, INC.	-		
Cash Payment	E 601-49400-311	Contract Service	May 2026 811: 83 @\$1.35		\$56.02
Invoice	6050581	5/31/2026			
Cash Payment	E 602-49450-311	Contract Service	May 2026 811: 83 @\$1.35		\$56.03
Invoice	6050581	5/31/2026			
Transaction Date	5/31/2026	BoMP/MidCountry/4	10100	Total	\$112.05
Refer	0	HENN COUNTY ACCTS RECEIVAB	-		
Cash Payment	E 101-43000-323	Radio Units/Technology	Radio Fee 05/01/2026-05/31/2026		\$118.44
Invoice	1000269175	6/2/2026			
Transaction Date	6/2/2026	BoMP/MidCountry/4	10100	Total	\$118.44
Refer	0	HERC U LIFT	-		
Cash Payment	E 101-43000-419	General Rentals	Lift Rental 05/22/2026 to 05/22/2026		\$517.48
Invoice	R159951	5/25/2026			
Transaction Date	5/25/2026	BoMP/MidCountry/4	10100	Total	\$517.48
Refer	0	HOFF BARRY ATTORNEYS	-		
Cash Payment	E 101-41610-304	Legal Services	General Admin Legal		\$5,564.05
Invoice		6/1/2026			
Cash Payment	G 701-22021	ESCROW: NORTSHORE	Legal Services May 2026	Project 22021	\$1,470.00
Invoice		6/1/2026			
Cash Payment	E 801-42210-304	Legal Services	Fire Dept Legal May 2026		\$192.50
Invoice		6/1/2026			
Cash Payment	G 701-22025	ESCROW: ZOMER FARMS	Legal Services May 2026	Project 22025	\$1,830.50
Invoice		6/1/2026			
Cash Payment	E 101-42110-304	Legal Services	WHSP Legal May 2026		\$515.50
Invoice		6/1/2026			
Cash Payment	E 101-41610-304	Legal Services	General Admin Legal - 1409 Halgren Road		\$869.50
Invoice		6/1/2026			
Cash Payment	G 701-22016	ESCROW: IUP / 5060 HWY	Legal Services May 2026	Project 22016	\$729.50
Invoice		6/1/2026			
Transaction Date	6/1/2026	BoMP/MidCountry/4	10100	Total	\$11,171.55

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Refer	0	IDEAL SERVICE, INC.	-		
Cash Payment	E 601-49400-311	Contract Service	Troubleshoot the Well #4 VFD on 6/1/2026		\$530.00
Invoice	14183	6/8/2026			
Transaction Date	6/8/2026	BoMP/MidCountry/4	10100	Total	\$530.00
Refer	0	JASON J.K. KOERTING ENTERPRI	-		
Cash Payment	E 101-45200-311	Contract Service	VETRANS PARK PLUS PLUS 2 BALL FIELDS		\$1,755.96
Invoice	1855	6/10/2026			
Cash Payment	E 101-45200-311	Contract Service	RAINBOW PARK		\$1,612.80
Invoice	1855	6/10/2026			
Cash Payment	E 101-45200-311	Contract Service	PIONEER PARK		\$448.00
Invoice	1855	6/10/2026			
Cash Payment	E 101-45200-311	Contract Service	MEADOWS PARK		\$90.00
Invoice	1855	6/10/2026			
Cash Payment	E 101-43000-311	Contract Service	Large Public area in the middle of town		\$240.00
Invoice	1855	6/10/2026			
Cash Payment	E 101-45200-311	Contract Service	2 BALL FIELDS SECOND MOW OF THE WEEK		\$340.00
Invoice	1855	6/10/2026			
Cash Payment	E 101-45200-311	Contract Service	BRYANTWOOD PARK		\$283.04
Invoice	1855	6/10/2026			
Cash Payment	E 101-43000-311	Contract Service	City Sign Southeast on Hwy 12		\$105.00
Invoice	1855	6/10/2026			
Cash Payment	E 101-43000-311	Contract Service	City Sign Westside Westside on Hwy Hwy 12		\$70.00
Invoice	1855	6/10/2026			
Cash Payment	E 101-45200-311	Contract Service	VETRANS PARK PLUS PLUS 2 BALL FIELDS APPLICATION OF WEED CON		\$1,105.00
Invoice	1844	6/9/2026			
Cash Payment	E 101-45200-311	Contract Service	RAINBOW PARK APPLICATION OF WEED CONTROL		\$1,010.00
Invoice	1844	6/9/2026			
Cash Payment	E 101-45200-311	Contract Service	PIONEER PARK APPLICATION OF WEED CONTROL		\$281.00
Invoice	1844	6/9/2026			
Cash Payment	E 101-45200-311	Contract Service	MEADOWS PARK APPLICATION OF WEED CONTROL		\$71.00
Invoice	1844	6/9/2026			
Cash Payment	E 101-45200-311	Contract Service	BRYANTWOOD PARK APPLICATION OF WEED CONTROL		\$178.00
Invoice	1844	6/9/2026			
Transaction Date	6/10/2026	BoMP/MidCountry/4	10100	Total	\$7,589.80
Refer	0	KILLMER ELECTRIC CO., INC.	-		
Cash Payment	E 101-43100-311	Contract Service	Ped. Countdown Indicator		\$275.00
Invoice	W27042	6/12/2026			
Cash Payment	E 101-43100-311	Contract Service	Labor: Replaced the Ped Crossing counter		\$450.00
Invoice	W27042	6/12/2026			
Transaction Date	6/12/2026	BoMP/MidCountry/4	10100	Total	\$725.00
Refer	0	MAAS-KUSSKE, JULIE	-		
Cash Payment	E 101-41110-331	Training & Travel	May 2026 Mileage		\$114.55
Invoice		5/7/2026			

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Cash Payment	E 101-41110-331	Training & Travel	Meal 05-26-26		\$18.77
Invoice		5/7/2026			
Transaction Date	5/7/2026	BoMP/MidCountry/4	10100	Total	\$133.32
Refer	0	MAMA	-		
Cash Payment	E 101-41500-331	Training & Travel	Jacob Schillander: Luncheon Costs - MAMA Member - May 28 Lun		\$35.00
Invoice 2623		5/20/2026			
Transaction Date	5/20/2026	BoMP/MidCountry/4	10100	Total	\$35.00
Refer	0	METRO WEST INSPECTION SERVI	-		
Cash Payment	E 101-42400-308	Building Inspection	Finalized permits May 2026		\$371.50
Invoice 5053		5/31/2026			
Transaction Date	5/31/2026	BoMP/MidCountry/4	10100	Total	\$371.50
Refer	0	METROPOLITAN COUNCIL	-		
Cash Payment	E 602-49450-319	Other Consulting Servic	Waste Water Services Def Rev July 2026		\$23,660.19
Invoice 0001208376		6/4/2026			
Transaction Date	6/4/2026	BoMP/MidCountry/4	10100	Total	\$23,660.19
Refer	0	MN ASSOCIATION OF SMALL CITI	-		
Cash Payment	E 101-41110-433	Dues & Subscriptions	July 2026- June 2027 Minnesota Association of Small Cities		\$1,120.50
Invoice		6/1/2026			
Transaction Date	6/1/2026	BoMP/MidCountry/4	10100	Total	\$1,120.50
Refer	0	MN DEPT OF HEALTH	-		
Cash Payment	E 601-49400-438	Collected for Other Agen	Quarter 2 2026 Connection Fees		\$2,534.00
Invoice		4/1/2026			
Transaction Date	4/1/2026	BoMP/MidCountry/4	10100	Total	\$2,534.00
Refer	0	NORTHLAND SECURITIES	-		
Cash Payment	G 701-22030	ESCROW:EQUINOX DEVE	Tax Increment Financing Planning for Housing Project		\$6,875.00
Invoice INV2290		6/5/2026		Project 22030	
Transaction Date	6/5/2026	BoMP/MidCountry/4	10100	Total	\$6,875.00
Refer	0	ORONO IND SCHOOL DISTRICT 27	-		
Cash Payment	E 101-41940-387	Office Lease	June 2026 Rent - Discovery Center (04000562000000 R093)		\$3,650.00
Invoice 26-Jun		6/2/2026			
Transaction Date	6/2/2026	BoMP/MidCountry/4	10100	Total	\$3,650.00
Refer	0	OUTCOME LIMITED PARTNERSHIP	-		
Cash Payment	G 701-20201	Escrow Deposits	ESCROW REFUND		\$1,015.50
Invoice		6/11/2026			
Transaction Date	6/11/2026	BoMP/MidCountry/4	10100	Total	\$1,015.50
Refer	0	PEOPLESERVICE, INC.	-		
Cash Payment	E 101-45200-311	Contract Service	(PARKS 30%) July		\$4,504.50
Invoice PSINV110477		6/15/2026			
Cash Payment	E 101-43000-311	Contract Service	(PUBLIC WORKS 18%) July		\$2,702.70
Invoice PSINV110477		6/15/2026			
Cash Payment	E 601-49400-311	Contract Service	(WATER 38%) July		\$5,705.70
Invoice PSINV110477		6/15/2026			

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Cash Payment	E 602-49450-311	Contract Service	(SEWER 6%) July		\$900.90
Invoice	PSINV110477	6/15/2026			
Cash Payment	E 101-43100-311	Contract Service	(STREETS 8%) July		\$1,201.20
Invoice	PSINV110477	6/15/2026			
Cash Payment	E 601-49400-322	Postage	Cost of Postage - Samples		\$48.86
Invoice	PSINV110477	6/15/2026			
Transaction Date	6/15/2026	BoMP/MidCountry/4	10100	Total	\$15,063.86
Refer	0	PRECISION UTILITIES LLC	-		
Cash Payment	E 101-43100-311	Contract Service	Oak Street & County Road 19 road repair		\$43,005.20
Invoice	3735	5/26/2026			
Transaction Date	5/26/2026	BoMP/MidCountry/4	10100	Total	\$43,005.20
Refer	0	R C ELECTRIC INC	-		
Cash Payment	E 101-43000-311	Contract Service	Work at maintenance building Disconnect gas pump 6/1/26		\$190.00
Invoice	10000	6/2/2026			
Transaction Date	6/2/2026	BoMP/MidCountry/4	10100	Total	\$190.00
Refer	0	SMJ CONSULTING SERVICES, LLC	-		
Cash Payment	G 701-20201	Escrow Deposits	SMJ - for Tmobile ESCROW REFUND		\$158.37
Invoice		6/1/2026			
Transaction Date	6/1/2026	BoMP/MidCountry/4	10100	Total	\$158.37
Refer	0	STANTEC CONSULTING SRVCS IN	-		
Cash Payment	E 200-46500-311	Contract Service	Soil Characterization		\$203.00
Invoice	2565322	5/21/2026			
Cash Payment	E 200-46500-311	Contract Service	Brownfield Program Coordination		\$1,167.25
Invoice	2565322	5/21/2026			
Cash Payment	E 200-46500-311	Contract Service	Grant Assistance		\$3,785.50
Invoice	2565322	5/21/2026			
Transaction Date	5/21/2026	BoMP/MidCountry/4	10100	Total	\$5,155.75
Refer	0	TERRAMARK	-		
Cash Payment	G 701-22021	ESCROW: NORTHSHORE	Planning Services (Terramark) May 2026		\$1,586.25
Invoice	00242026	5/1/2026	Project 22021		
Cash Payment	G 701-22029	ESCROW: 5600 PIONEER	Planning Services (Terramark) May 2026		\$1,687.50
Invoice	00242026	5/1/2026	Project 22029		
Cash Payment	E 101-41910-302	Planning Services	General Planning Services (Terramark) - May 2026		\$2,228.75
Invoice	00242026	5/1/2026			
Cash Payment	G 701-22030	ESCROW:EQUINOX DEVE	Planning Services (Terramark) - townhome dev. project revie		\$1,113.75
Invoice	00242026	5/1/2026	Project 22030		
Transaction Date	5/1/2026	BoMP/MidCountry/4	10100	Total	\$6,616.25
Refer	0	WEST HENNEPIN PUBLIC SAFETY	-		
Cash Payment	E 101-42110-306	Police Administration	July 2026 POLICE CONTRACT SERVICES		\$64,891.05
Invoice		5/20/2026			
Transaction Date	5/20/2026	BoMP/MidCountry/4	10100	Total	\$64,891.05
Refer	0	WEST SUBURBAN FIRE DISTRICT	-		
Cash Payment	E 101-42290-307	Fire Administration	Annual Contract (\$220,440.09) - Billed monthly 7 of 12		\$18,370.00
Invoice	6-294	6/15/2026			

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Current Period: June 2026

Cash Payment	E 101-42290-307	Fire Administration	Reimbursable Expenses		\$17,887.74
Invoice	6-300	6/15/2026			
Transaction Date	6/15/2026	BoMP/MidCountry/4	10100	Total	\$36,257.74
Refer	0	YOOZ INC	-		
Cash Payment	E 101-41500-309	EDP, Software and Desi	yooz subscription -- Jun 26 May 27		\$1,579.68
Invoice	INV260600042	6/1/2026			
Cash Payment	E 101-41500-309	EDP, Software and Desi	Documents overages - Period: Jun 25 May 26		\$35.53
Invoice	INV260600042	6/1/2026			
Cash Payment	E 602-49450-309	EDP, Software and Desi	yooz subscription -- Jun 26 May 27		\$526.56
Invoice	INV260600042	6/1/2026			
Cash Payment	E 601-49400-309	EDP, Software and Desi	yooz subscription -- Jun 26 May 27		\$526.56
Invoice	INV260600042	6/1/2026			
Transaction Date	6/1/2026	BoMP/MidCountry/4	10100	Total	\$2,668.33

Fund Summary

10100 BoMP/MidCountry/4M

101 GENERAL FUND	\$198,229.27
200 ECONOMIC DEVELOPMENT AUTHORITY	\$5,155.75
462 2026 DOWNTOWN RECONSTRUCTION	\$73,849.50
463 2026 INDUSTRIAL STREET	\$1,894.50
601 WATER FUND	\$15,286.31
602 SEWER FUND	\$26,697.09
603 STORM WATER FUND	\$470.03
701 PLAN REVIEW ESCROWS	\$21,316.37
801 FIRE PARTNERSHIP FUND	\$675.71
	\$343,574.53

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$343,574.53
Total	\$343,574.53

CITY OF MAPLE PLAIN

Payments

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Current Period: June 2026

Payments Batch 062226 ACH PMTS			\$13,850.87		
Refer	0 ARVIG				
Cash Payment	E 101-41500-321	Telephone & Internet	Fiber Internet	05/28/2026-06/27/2026	\$231.97
Invoice	5/28/2026				
Cash Payment	E 601-49400-321	Telephone & Internet	Fiber Internet	05/28/2026-06/27/2026	\$231.98
Invoice	5/28/2026				
Transaction Date	5/28/2026	BoMP/MidCountry/4	10100	Total	\$463.95
Refer	0 CENTERPOINT ENERGY				
Cash Payment	E 101-43000-383	Gas Utilities	PUBLIC WORKS	04/21/2026-05/19/2026	\$28.00
Invoice	5/28/2026				
Cash Payment	E 602-49450-383	Gas Utilities	LIFT STATION	04/21/2026-05/19/2026	\$29.53
Invoice	5/28/2026				
Cash Payment	E 601-49400-383	Gas Utilities	WTP	05/11/2026-05/19/2026	\$100.58
Invoice	5/28/2026				
Transaction Date	5/28/2026	BoMP/MidCountry/4	10100	Total	\$158.11
Refer	0 ELAN FINANCIAL SERVICES				
Cash Payment	E 101-41500-321	Telephone & Internet	RINGCENTRAL	04/18/2026-05/20/2026	\$146.91
Invoice	5/14/2026				
Cash Payment	E 101-41500-309	EDP, Software and Desi	SIMPLISAFE -	04/26/2026 to 05/25/2026	\$32.99
Invoice	5/14/2026				
Cash Payment	E 101-41500-309	EDP, Software and Desi	SIMPLISAFE -	04/26/2026 to 05/25/2026	\$31.99
Invoice	5/14/2026				
Cash Payment	E 101-41500-433	Dues & Subscriptions	ICMA MEMBERSHIP - J.S.		\$624.00
Invoice	5/14/2026				
Cash Payment	E 101-41500-445	Food and Beverage	food for staff meeting (MARKETPLACE FOODS)		\$49.92
Invoice	5/14/2026				
Cash Payment	E 101-41110-331	Training & Travel	Lodging MN Mayor Assoc Spring Meet up (RESIDENCE INN ST-WAIT		\$272.07
Invoice	5/14/2026				
Cash Payment	E 101-41110-201	Operating Supplies	SCHAAF FLORAL (funeral flowers)		\$99.13
Invoice	5/14/2026				
Cash Payment	E 101-41110-201	Operating Supplies	SCHAAF FLORAL (funeral flowers)		\$95.91
Invoice	5/14/2026				
Cash Payment	G 701-22016	ESCROW: IUP / 5060 HWY	USPS.COM Tracking Plus 800-3447779 DC		\$10.00
Invoice	5/14/2026		Project 22016		
Transaction Date	5/14/2026	BoMP/MidCountry/4	10100	Total	\$1,362.92
Refer	0 FRONTIER				
Cash Payment	E 601-49400-321	Telephone & Internet	ALARM LINE #763-479-6882-082311-2	05.16-06.15	\$106.78
Invoice	5/16/2026				
Transaction Date	5/16/2026	BoMP/MidCountry/4	10100	Total	\$106.78
Refer	0 GOOGLE.COM				
Cash Payment	E 101-41500-309	EDP, Software and Desi	Google Workspace Business	May 1 - May 31	\$184.80
Invoice 5581187967	5/31/2026				
Cash Payment	E 101-41110-309	EDP, Software and Desi	Google Workspace Business	May 1 - May 31	\$132.00
Invoice 5581187967	5/31/2026				
Transaction Date	5/31/2026	BoMP/MidCountry/4	10100	Total	\$316.80

CITY OF MAPLE PLAIN

Payments

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Current Period: June 2026

Refer	0	HEALTHPARTNERS	-			
Cash Payment	G 101-21706	Health Insurance	Health Insurance July 2026			\$2,000.07
Invoice	092807042957	6/4/2026				
Transaction Date	6/4/2026	BoMP/MidCountry/4	10100	Total		\$2,000.07
Refer	0	Kwik Trip, Inc.	-			
Cash Payment	E 101-43000-212	Motor Fuels	Mack Truck fuel			\$69.18
Invoice	365800	6/2/2026				
Cash Payment	E 101-41500-445	Food and Beverage	City Clean up Event supplies			\$72.01
Invoice	365800	6/2/2026				
Cash Payment	E 101-41500-445	Food and Beverage	ELIGIBLE DISCOUNT			-\$9.57
Invoice	365800	6/2/2026				
Transaction Date	6/2/2026	BoMP/MidCountry/4	10100	Total		\$131.62
Refer	0	MUNICIPAL	-			
Cash Payment	E 601-49400-309	EDP, Software and Desi	496090223884 Fees 05/01/26 - 05/31/26 (Service Charges, Inte			\$430.51
Invoice		5/1/2026				
Transaction Date	5/1/2026	BoMP/MidCountry/4	10100	Total		\$430.51
Refer	0	MUNICIPAL	-			
Cash Payment	E 101-41500-455	Bank Fees	496090224882 05/01/26 - 05/31/26 MAPLE PLAIN (Service Charge			\$633.19
Invoice		5/1/2026				
Transaction Date	5/1/2026	BoMP/MidCountry/4	10100	Total		\$633.19
Refer	0	OPTUM BANK	-			
Cash Payment	E 101-41500-131	Employer Paid Health In	HSA Monthly Maintenance Fee - 26-Apr - Group ID HB905889A			\$7.50
Invoice	0001914588	5/12/2026				
Transaction Date	5/12/2026	BoMP/MidCountry/4	10100	Total		\$7.50
Refer	0	QUADIENT LEASING USA, INC.	-			
Cash Payment	E 101-41500-419	General Rentals	Postage Meter Lease 08-Apr-26 To 07-Jul-26			\$422.97
Invoice	Q2397013	6/5/2026				
Transaction Date	6/5/2026	BoMP/MidCountry/4	10100	Total		\$422.97
Refer	0	RELIANCE STANDARD	-			
Cash Payment	G 101-21715	Long-Term Disability	Voluntary LTD June 2026			\$53.50
Invoice		5/18/2026				
Transaction Date	5/18/2026	BoMP/MidCountry/4	10100	Total		\$53.50
Refer	0	REPUBLIC SERVICES	-			
Cash Payment	E 101-43000-384	Refuse & Recycling	Organics Recycling June 2026			\$298.71
Invoice	0894007543410	5/31/2026				
Cash Payment	E 101-43000-384	Refuse & Recycling	Total Fuel/Environmental Recovery Fee			\$163.29
Invoice	0894007543410	5/31/2026				
Transaction Date	5/31/2026	BoMP/MidCountry/4	10100	Total		\$462.00
Refer	0	REPUBLIC SERVICES	-			
Cash Payment	E 101-43000-384	Refuse & Recycling	Total COUSolid Waste ManagementFee			\$115.10
Invoice	0894007528271	5/15/2026				
Cash Payment	E 101-43000-384	Refuse & Recycling	Late Fee 09/30			\$5.00
Invoice	0894007528271	5/15/2026				

CITY OF MAPLE PLAIN

Payments

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Current Period: June 2026

Cash Payment	E 101-43000-384	Refuse & Recycling	Total Solid Waste ManagementTax	\$91.01
Invoice	0894007528271	5/15/2026		
Cash Payment	E 101-43000-384	Refuse & Recycling	1 Waste Container 20 Yd, OnCall Service DryWaste	\$535.35
Invoice	0894007528271	5/15/2026		
Transaction Date	5/15/2026	BoMP/MidCountry/4	10100	Total \$746.46
Refer	0	REPUBLIC SERVICES	-	
Cash Payment	E 101-43200-314	Sanitation & Recycling S	May 2026 City Clean Up Disposal	\$354.06
Invoice	0894007534916	5/31/2026		
Transaction Date	5/31/2026	BoMP/MidCountry/4	10100	Total \$354.06
Refer	0	STANDARD INSURANCE CO	-	
Cash Payment	G 101-21708	Life Insurance	Life Insurance - June premium	\$8.02
Invoice		5/18/2026		
Transaction Date	5/18/2026	BoMP/MidCountry/4	10100	Total \$8.02
Refer	0	TOSHIBA BUSINESS SOLUTIONS	-	
Cash Payment	E 101-41500-413	Office Equipment Rental	TOSHIBA COPIER 06/01/2026-06/30/2026	\$145.72
Invoice	5039006184	6/5/2026		
Cash Payment	E 101-41500-201	Operating Supplies	Black/White Copy	\$2.57
Invoice	5039006184	6/5/2026		
Cash Payment	E 101-41500-201	Operating Supplies	Color Copies	\$21.87
Invoice	5039006184	6/5/2026		
Transaction Date	6/5/2026	BoMP/MidCountry/4	10100	Total \$170.16
Refer	0	VERIZON	-	
Cash Payment	E 601-49400-321	Telephone & Internet	Jetpack: Apr 11 - May 10	\$55.78
Invoice	6143204148	5/10/2026		
Transaction Date	5/10/2026	BoMP/MidCountry/4	10100	Total \$55.78
Refer	0	XCEL ENERGY	-	
Cash Payment	E 101-43100-381	Electric Utilities	STREET LIGHTS 05/03/26 to 06/02/26	\$2,511.05
Invoice		6/3/2026		
Transaction Date	6/3/2026	BoMP/MidCountry/4	10100	Total \$2,511.05
Refer	0	XCEL ENERGY	-	
Cash Payment	E 101-43100-381	Electric Utilities	5601 HIGHWAY 12 TRAFFIC SIGNALS	\$45.61
Invoice		6/3/2026		
Cash Payment	E 101-45200-381	Electric Utilities	1720 BUDD AVE VET MEMORIAL PARK	\$37.09
Invoice		6/3/2026		
Cash Payment	E 101-45200-381	Electric Utilities	1481 RAINBOW AVE PARK	\$110.74
Invoice		6/3/2026		
Cash Payment	E 601-49400-381	Electric Utilities	1666 BUDD AVE WATER ACCOUNT	\$69.92
Invoice		6/3/2026		
Cash Payment	E 602-49450-381	Electric Utilities	5829 HIGHWAY 12 SEWER	\$238.49
Invoice		6/3/2026		
Cash Payment	E 101-43100-381	Electric Utilities	4802 HIGHWAY 12 TRAFFIC	\$33.94
Invoice		6/3/2026		
Cash Payment	E 601-49400-381	Electric Utilities	1650 PIONEER AVE UNIT WATER PLANT	\$2,767.35
Invoice		6/3/2026		
Cash Payment	E 101-43000-381	Electric Utilities	5160 OAK ST	\$48.15
Invoice		6/3/2026		

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Payments

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Current Period: June 2026

Cash Payment	E 101-43000-381	Electric Utilities	1501 BAKER PARK RD	\$17.49
Invoice		6/3/2026		
Cash Payment	E 101-43000-381	Electric Utilities	5186 MAIN ST E	\$17.66
Invoice		6/3/2026		
Cash Payment	E 101-43000-381	Electric Utilities	5240 MAIN ST E MUSEUM	\$8.85
Invoice		6/3/2026		
Cash Payment	E 101-45200-381	Electric Utilities	1750 BUDD AVE VET MEMORIAL PARK-2	\$40.97
Invoice		6/3/2026		
Cash Payment	E 101-45200-381	Electric Utilities	1490 PARKVIEW RD (Rainbow)	\$10.18
Invoice		6/3/2026		
Cash Payment	E 101-45200-381	Electric Utilities	4997 OAK ST UNIT IRRIG	\$8.98
Invoice		6/3/2026		
Transaction Date	6/3/2026	BoMP/MidCountry/4	10100	Total \$3,455.42

Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$9,809.95
601 WATER FUND		\$3,762.90
602 SEWER FUND		\$268.02
701 PLAN REVIEW ESCROWS		\$10.00
		\$13,850.87

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$13,850.87
Total	\$13,850.87

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Payments

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Current Period: June 2026

Payments Batch 2026 BOND INT PMTS		\$200,130.03	
Refer	0 BOND TRUST SERVICES	-	
Cash Payment	E 351-47110-611 Bond Interest	2021B GO Improvement Bond - Ref: 339686	\$1,194.86
Invoice	105022 6/12/2026		
Cash Payment	E 601-49400-611 Bond Interest	2021B GO Improvement Bond - Ref: 339686	\$3,376.54
Invoice	105022 6/12/2026		
Cash Payment	E 602-49450-611 Bond Interest	2021B GO Improvement Bond - Ref: 339686	\$2,553.60
Invoice	105022 6/12/2026		
Transaction Date	6/12/2026	BoMP/MidCountry/4 10100	Total \$7,125.00
Refer	0 BOND TRUST SERVICES	-	
Cash Payment	E 353-47130-611 Bond Interest	2014A GO Improvement Bond Ref: 327011	\$12,368.75
Invoice	105019 6/12/2026		
Cash Payment	E 601-49400-611 Bond Interest	2014A GO Improvement Bond Ref: 327011	\$4,387.50
Invoice	105019 6/12/2026		
Cash Payment	E 603-49455-611 Bond Interest	2014A GO Improvement Bond Ref: 327011	\$4,631.26
Invoice	105019 6/12/2026		
Cash Payment	E 602-49450-611 Bond Interest	2014A GO Improvement Bond Ref: 327011	\$3,353.13
Invoice	105019 6/12/2026		
Transaction Date	6/12/2026	BoMP/MidCountry/4 10100	Total \$24,740.64
Refer	0 BOND TRUST SERVICES	-	
Cash Payment	E 357-47150-611 Bond Interest	2022A GO Improvement Bond - Ref: 340830	\$13,800.00
Invoice	105024 6/12/2026		
Cash Payment	E 601-49400-611 Bond Interest	2022A GO Improvement Bond - Ref: 340830	\$5,900.00
Invoice	105024 6/12/2026		
Cash Payment	E 602-49450-611 Bond Interest	2022A GO Improvement Bond - Ref: 340830	\$2,500.00
Invoice	105024 6/12/2026		
Transaction Date	6/12/2026	BoMP/MidCountry/4 10100	Total \$22,200.00
Refer	0 BOND TRUST SERVICES	-	
Cash Payment	E 355-47150-611 Bond Interest	2018A GO Improvement Bond - Ref: 331316	\$11,528.13
Invoice	105021 6/12/2026		
Cash Payment	E 601-49400-611 Bond Interest	2018A GO Improvement Bond - Ref: 331316	\$5,562.50
Invoice	105021 6/12/2026		
Cash Payment	E 602-49450-611 Bond Interest	2018A GO Improvement Bond - Ref: 331316	\$2,471.88
Invoice	105021 6/12/2026		
Cash Payment	E 603-49455-611 Bond Interest	2018A GO Improvement Bond - Ref: 331316	\$2,390.63
Invoice	105021 6/12/2026		
Transaction Date	6/12/2026	BoMP/MidCountry/4 10100	Total \$21,953.14
Refer	0 BOND TRUST SERVICES	-	
Cash Payment	E 356-47150-611 Bond Interest	2021B GO Improvement Bond - Ref: 339686	\$6,155.00
Invoice	105023 6/12/2026		
Cash Payment	E 601-49400-611 Bond Interest	2021A GO Improvement Bond - Ref: 339685	\$2,987.50
Invoice	105023 6/12/2026		
Cash Payment	E 602-49450-611 Bond Interest	2021A GO Improvement Bond - Ref: 339685	\$2,425.00
Invoice	105023 6/12/2026		
Cash Payment	E 603-49455-611 Bond Interest	2021A GO Improvement Bond - Ref: 339685	\$1,225.00
Invoice	105023 6/12/2026		
Transaction Date	6/12/2026	BoMP/MidCountry/4 10100	Total \$12,792.50

CITY OF MAPLE PLAIN

Payments

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Current Period: June 2026

Refer	0 BOND TRUST SERVICES	-		
Cash Payment	E 354-47130-611 Bond Interest	2016A GO Improvement Bond - Ref: 328738		\$5,118.75
Invoice	105020 6/12/2026			
Cash Payment	E 601-49400-611 Bond Interest	2016A GO Improvement Bond - Ref: 328738		\$4,037.50
Invoice	105020 6/12/2026			
Cash Payment	E 601-49400-611 Bond Interest	2016A GO Improvement Bond - Ref: 328738		\$1,312.50
Invoice	105020 6/12/2026			
Cash Payment	E 602-49450-611 Bond Interest	2016A GO Improvement Bond - Ref: 328738		\$931.25
Invoice	105020 6/12/2026			
Cash Payment	E 603-49455-611 Bond Interest	2016A GO Improvement Bond - Ref: 328738		\$993.75
Invoice	105020 6/12/2026			
Transaction Date	6/12/2026	BoMP/MidCountry/4 10100	Total	\$12,393.75
Refer	0 US BANK	-		
Cash Payment	E 358-47150-611 Bond Interest	Debt Service Payment 2024A GO Bond, Account # 7675UONS		\$73,204.50
Invoice	3272378 6/16/2026			
Cash Payment	E 601-49400-611 Bond Interest	Debt Service Payment 2024A GO Bond, Account # 7675UONS		\$12,860.25
Invoice	3272378 6/16/2026			
Cash Payment	E 602-49450-611 Bond Interest	Debt Service Payment 2024A GO Bond, Account # 7675UONS		\$9,892.50
Invoice	3272378 6/16/2026			
Cash Payment	E 603-49455-611 Bond Interest	Debt Service Payment 2024A GO Bond, Account # 7675UONS		\$2,967.75
Invoice	3272378 6/16/2026			
Transaction Date	6/16/2026	BoMP/MidCountry/4 10100	Total	\$98,925.00

Fund Summary

	10100 BoMP/MidCountry/4M	
351 2012A GO Bonds - 2021B Refund		\$1,194.86
353 2014A GO Bonds		\$12,368.75
354 2016A GO Bonds		\$5,118.75
355 2018A GO Bonds		\$11,528.13
356 2021A GO Bonds		\$6,155.00
357 SERIES 2022A BOND PRO CAP INT		\$13,800.00
358 2024A GO Bonds		\$73,204.50
601 WATER FUND		\$40,424.29
602 SEWER FUND		\$24,127.36
603 STORM WATER FUND		\$12,208.39
		\$200,130.03

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$200,130.03
Total	\$200,130.03

CITY OF MAPLE PLAIN
Payments

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Current Period: June 2026

Payments Batch 062226 STREET PROJ \$4,555.15

Refer 0 BOLTON & MENK, INC. -
Cash Payment E 458-43000-303 Engineering Services Maple Plain/2024 Street Reconstruction May 2026 \$2,137.00

Invoice 0395635 5/29/2026
Transaction Date 5/29/2026 BoMP/MidCountry/4 10100 Total \$2,137.00

Refer 0 SUNRAM CONSTRUCTION, INC. -
Cash Payment E 458-43000-311 Contract Service Independence Storm Basin " Pay Request No. 2 & Final \$2,418.15

Invoice 921153536 6/16/2026
Transaction Date 6/16/2026 BoMP/MidCountry/4 10100 Total \$2,418.15

Fund Summary

	10100 BoMP/MidCountry/4M
458 2024 STREET RECONSTRUCTION	\$4,555.15
	\$4,555.15

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$4,555.15
Total	\$4,555.15



Executive Summary

City Council Business Meeting

AGENDA ITEM: Staff Reports

PREPARED BY: Jacob Schillander, City Administrator

RECOMMENDED ACTION: 1 Motion

1. Motion to Approve Staff Reports

Included in the packet are the staff reports for the following:

- A. Fire Department
- B. West Hennepin Public Safety
- C. City Engineer
- D. Public Works
- E. City Planner
- F. Administration & Finance



West Suburban Fire District

Monthly Report

Response Zone Counts

Response Zone	Incident Count	Apparatus Personnel Count	Personnel Hours
Medina	28	329	330
Independence	14	160	160
Maple Plain	12	103	103
Corcoran	7	118	166
Loretto	4	30	30
Greenfield	4	36	36
Other	3	62	62
Totals	72	838	887

May
Total Calls : 72

Standard: 48
Duty Crew: 16

NERIS Group

NERIS Group	# Incidents
Medical	35
No Emergency	10
Public Service	9
Hazardous Situation	8
Fire	7
Rescue	2
Law Enforcement Support	1
Totals	72

*** No emergency calls: Good Intent; Cancelled; False Alarms

Call Type by City	Medical	No Emergency	Public Service	Hazardous	Fire	Rescue	Law Enforcement Support
Medina	16	4		4	2	1	1
Independence	6	2	2	3	1		
Maple Plain	7	1	3		1		
Greenfield			3	1			
Corcoran	3	1			2	1	
Loretto	3		1				
Other		2			1		
Three Rivers Park							

Date: June 8, 2026

To: Public Safety Commissioners
City of Independence Council Members
City of Maple Plain Council Members

From: Director Matt DuRose

SUBJECT: May 2026 Monthly Activity Report



Section 9, Item B.

I present to you the May 2026 Monthly Activity Report for West Hennepin Public Safety.

All incidents are broken down as defined in the National Incident-Based Reporting System (NIBRS). NIBRS is the accepted reporting system utilized by police agencies across the country. NIBRS provides more complete and detailed incident information because it requires reporting of every offense committed within the incident. By detailing all offenses reported to West Hennepin Public Safety, it may appear that crime statistics are higher than what they have been, but this isn't necessarily the case. In this month's report, you will see that there were 23 criminal offenses reported, but they occurred in 15 incidents.

NIBRS is broken down in the following categories:

Group A offenses

Animal Cruelty	Drug offenses	Homicide	Prostitution
Arson	Embezzlement	Human Trafficking	Robbery
Assault	Extortion	Kidnapping	Sex Offenses
Bribery	Forgery	Larceny	Stolen Property
Burglary	Fraud	Motor Vehicle Theft	Weapon Laws
Destruction/Damage	Gambling	Obscene Material	

Group B offenses

Bad Checks	Driving Under Influence	Liquor Law Violations	All Other Offenses
Curfew	Drunkennness	Peeping Tom	
Disorderly Conduct	Family Offenses	Trespass	

In addition to reporting Group A & B offenses, this activity report includes traffic related activity and community engagement activities of West Hennepin Public Safety.

You will notice that this month's report shows several serious crimes that were reported to WHPS. These incidents are being, or have been, thoroughly investigated by WHPS staff. Due to the seriousness and sensitivity of the incidents, they are not detailed in the summary of incidents. Charges will be sought at the conclusion of the investigations.

If anyone would like more detailed data, please contact my office.

Respectfully submitted,

West Hennepin Public Safety Monthly Activity Report

May 2026



May 2026 Overview

Calls for Service
Maple Plain
170 (34.5%)

Total Calls for Service
494

Calls for Service
Independence
224 (45.5%)

Traffic
Offenses
63

DWIs
1

Crashes
0

Arrests
3

Group A
Offenses
6

Group B
Offenses
4

Other (20%)
AA – 44
TZD – 35
Oth – 21

Traffic
Offenses
77

DWIs
4

Crashes
5

Arrests
5

Group A
Offenses
8

Group B
Offenses
5

- *Traffic Offenses include citations, parking tickets, written and verbal warnings
- *Arrests include physical arrests and citations issued for criminal offenses
- *Group A & B Offenses include all reportable offenses whether a physical arrest was made or not
- *TZD is not included in CFS or traffic offenses



Year to Date 2026 Overview

Calls for Service
Maple Plain
668 (30%)

Total Calls for Service
2,216
(2025 YTD: 2,115)

Calls for Service
Independence
1,230 (55.5%)

Traffic
Offenses
286

DWIs
6

Other (14.5%)
AA – 176
TZD – 110
Oth – 32

Traffic
Offenses
564

DWIs
13

Crashes
7

Arrests
15

Crashes
60

Arrests
17

Group A
Offenses
28

Group B
Offenses
19

Group A
Offenses
16

Group B
Offenses
18

- *Traffic Offenses include citations, parking tickets, written and verbal warnings
- *Arrests include physical arrests and citations issued for criminal offenses
- *Group A & B Offenses include all reportable offenses whether a physical arrest was made or not
- *TZD is not included in CFS or traffic offenses



Calls for Service: Non-Criminal

Medicals & Lift
Assists/Falls
23

Alarms
18

Traffic
Complaints
15

Suspicious
Activity
8

Disturbance
4

Welfare Check
& Mental Health
6

Record Checks
& Permits
65

Animal Calls
17

*Medicals & Lift Assists/Falls include all medical emergencies

*Alarms include home, business, fire, CO2 alarms

*Disturbance includes fights, harassment, and disorderly situations.



Year to Date Calls for Service: Non-Criminal

Medicals & Lift
Assists/Falls
121

Alarms
91

Traffic
Complaints
51

Suspicious
Activity
47

Disturbance
17

Welfare Check
& Mental Health
47

Record Checks
& Permits
213

Animal Calls
42

*Medicals & Lift Assists/Falls include all medical emergencies

*Alarms include home, business, fire, CO2 alarms

*Disturbance includes fights, harassment, and disorderly situations.

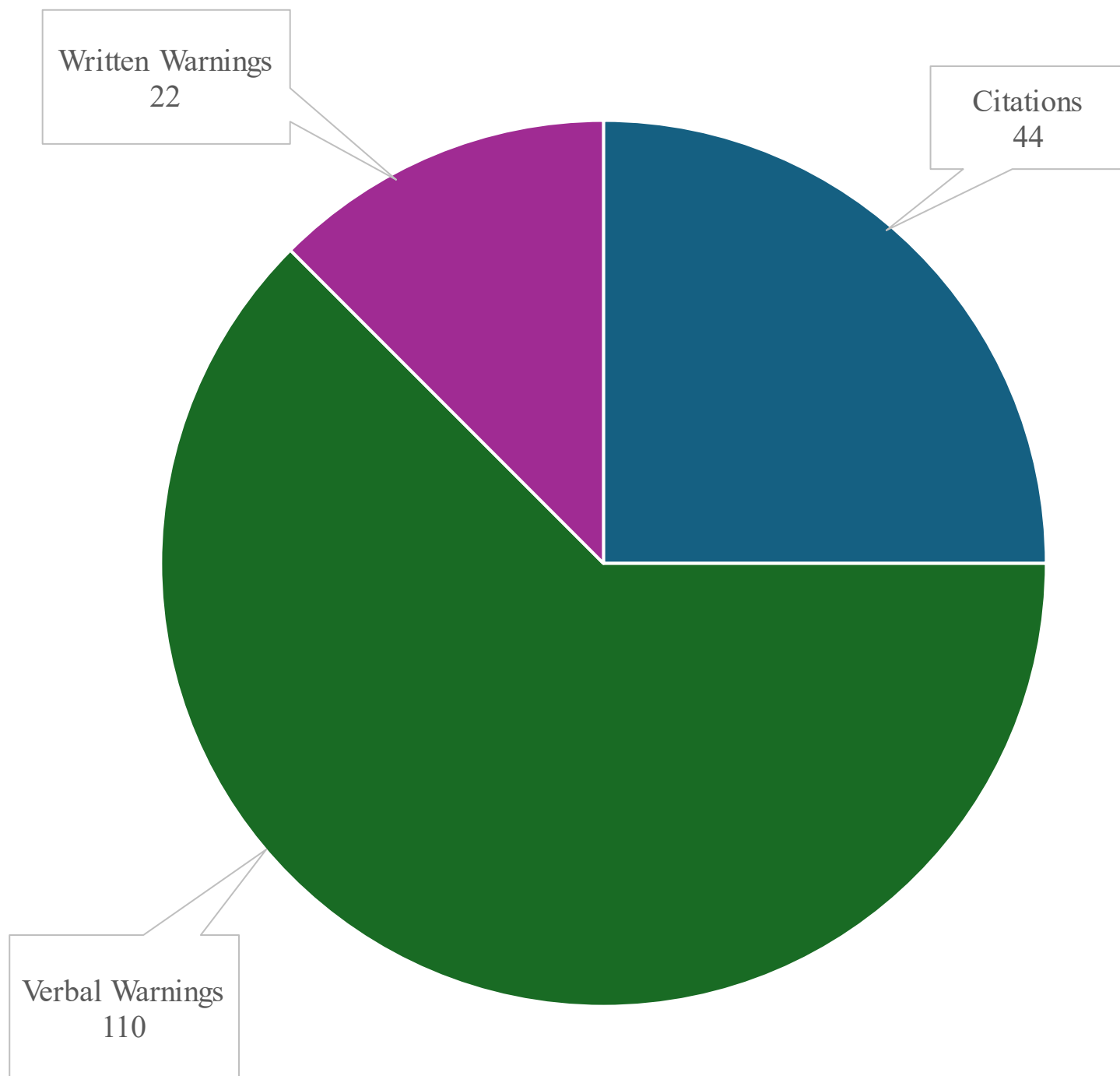


Notable Calls for Service

- **Suspicious Activity, ICR 26001746:** 900 block of Nelson Road, Independence. Officer was dispatched to a report of juveniles roaming around an abandoned property. Officer arrived and spoke to the juveniles who advised they were exploring. Officer contacted their parents and walked the property for damage. Officer released the juveniles with a verbal warning for trespassing.
- **Crash, ICR 26001773:** County Road 92/County Road 11, Independence. Officer was dispatched to a three-vehicle crash with possible injuries. Officer arrived and determined one vehicle failed to stop at the stop sign. One driver was evaluated by North Memorial Paramedics and ultimately, refused to be transported. The driver that failed to stop was cited for the violation.
- **Fire, ICR 26001832:** 6300 block of Stephanie Way, Independence. Officer was dispatched to a large grass fire on the back edge of the property. Officer and several fire departments arrived on scene and contained the fire. The homeowner advised he was burning some cardboard boxes and the fire spread into a large marshy area. Officer observed plastic turf carpet in the fire. Officer advised there is a high fire danger notice prohibiting open burning. The homeowner did not have a burn permit and was cited for burning prohibited materials.
- **Trespassing, ICR 26002137:** 2300 block of Independence Road, Independence. Officer was dispatched to a trespassing complaint of juveniles fishing on the reporting party's property. Officer arrived on scene and spoke to the juveniles about the violation. They agreed to leave the area.
- **Welfare Check, ICR 26002194:** 4800 block of Gateway Blvd, Maple Plain. Officer observed a vehicle with front end damage and could see the driver reclined in the seat. Officer was unable to determine if the driver was unconscious or not. Officer made contact and began a consensual conversation. It was found the driver had a revoked license status due past to no insurance citations. Officer provided resources to take care of his unpaid citations and clear his driving status. The driver was advised not to leave in the vehicle until insurance was obtained and have a valid driver drive the vehicle.



Traffic Offense Data

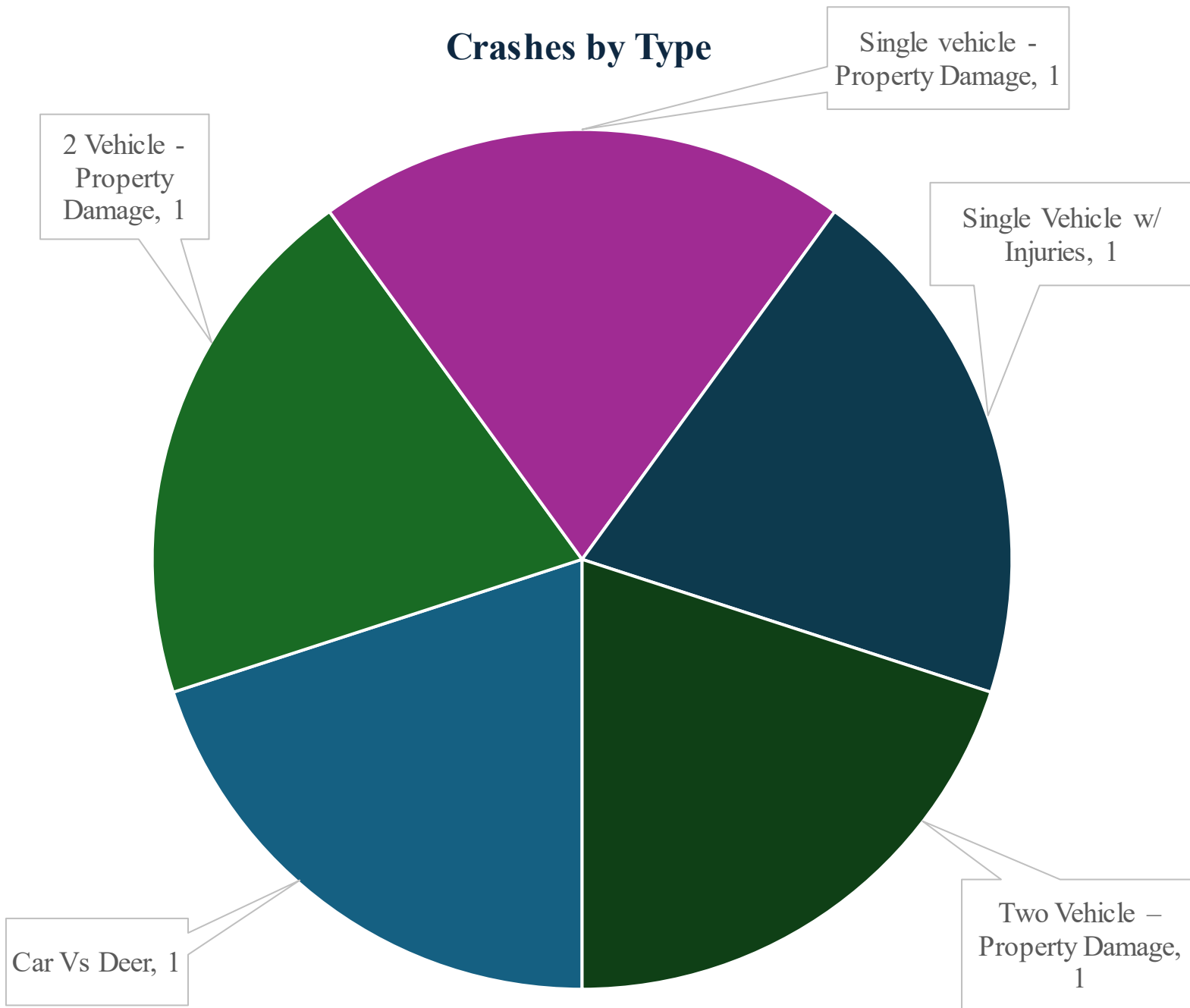


*Traffic Offense Data includes TZD stops



Crash Statistics

Crashes by Type



Criminal Offenses

Assault
MP – 1

Burglary
MP – 1

Crime Against
Society
MP – 2

CSC
MP – 2
Ind – 2

DWI
MP – 1
Ind – 5

Robbery
MP – 1

Theft/Fraud
Ind – 6

Weapons
MP – 2

*23 total reportable criminal offenses to the State/FBI in 15 separate incidents



Notable Criminal Offenses

Section 9, Item B.

- **DWI, ICR 26001748:** County Road 6/County Road 90, Independence. Officer initiated a traffic stop for multiple traffic infractions. Officer spoke to the driver and observed signs of suspected impairment by drugs. The driver was ultimately placed under arrest for DWI. A Drug Recognition Expert responded and completed an evaluation determining the driver was impaired by a stimulant. A search warrant was executed for a blood draw. Pending results.
- **DWI, ICR 26001817:** 5200 block of County Road 6, Independence. Officer was dispatched to a driving complaint where the suspect vehicle struck the jersey barrier. Officer located the vehicle and spoke to the driver who showed signs of severe impairment. Driver was arrested for DWI where he provided an evidentiary breath sample of 0.36. The driver also has two prior DWI convictions within the last 10 years. He was transported to Hennepin County Jail pending charges.
- **Traffic, ICR 26001918:** Baker Park Road/Drake Street, Maple Plain. Officer was on routine patrol and initiated a traffic stop on a vehicle with a suspected driver with a cancelled license. Officer made contact with the driver and confirmed she is the registered owner. It was found the driver provided a factitious insurance card, there was no insurance on the vehicle, and the driver's license status was cancelled. She was booked and released for the violation.
- **DWI, ICR 26001962:** County Road 6/County Road 90, Independence. Officer was on routine patrol and observed a motorcycle driving 70-MPH in a 50-MPH zone. Officer stopped the vehicle and spoke to the driver who displayed signs of impairment. The driver refused Field Sobriety Tests and preliminary breath test. He was placed under arrest for suspicion of DWI and transported for booking where the driver agreed to the evidentiary breath test which indicated 0.21. The driver was transported to Hennepin County Jail and charged with 3rd Degree DWI.



Notable Criminal Offenses

Section 9, Item B.

- **Assault, ICR 26001964:** 1500 block of Howard Ave, Maple Plain. Officer was dispatched to an assault. Officers arrived on scene and found the suspect had punched the victim in the face for parking in a handicapped parking space. An investigation was conducted where video footage was reviewed and confirmed an altercation had ensued. The suspect was issued a citation for 5th Degree Assault and Falsely Reporting a Crime.
- **DWI, ICR 26002071:** 3400 block of Lake Haughey Road, Independence. Officer was dispatched to a vehicle in the ditch and the driver was injured. The reporting party advised the driver admitted to drinking and smoking marijuana. Officer arrived on scene and observed small abrasions on the driver's face, a bruised knee, and driver complained of wrist pain. After being evaluated by paramedics, the driver refused further medical attention. Field Sobriety Tests were performed, and the driver was ultimately arrested for DWI. Driver provided an evidentiary breath test of .09. He was cited and released for 4th Degree DWI.
- **DWI, ICR 26002085:** 5000 block of Highway 12, Maple Plain. Officers responded to a report of a wrong-way driver westbound in the eastbound lane of Highway 12. Officer located the vehicle and spoke to the driver who advised he didn't know where he was and admitted to drinking too much. The driver was ultimately placed under arrest for DWI and provided an evidentiary breath test of .17. The driver was transported to Hennepin County Jail where he was booked for 3rd Degree DWI.
- **DWI, ICR 26002117:** 1500 block of Howard Avenue, Maple Plain. Officers were dispatched to a disturbance where an assault occurred. It was reported one of the subjects involved had a firearm. Officers arrived on scene and spoke to the victim who advised he had gotten into an argument with a neighbor when the suspect choked the reporting party and forcibly pushed him into the wall. The victim punched the suspect twice to get him to let go. Witness statements corroborated the victim's statement. The suspect was taken into custody and a firearm was recovered. The possessor is a prohibited person and was transported to Hennepin County Jail for charging.



Community Engagement

- May 7 Chief DuRose, Sgt Ebeling, and Detective Zilles attended the graduation ceremony for Reserve Officer Austin Ward
- May 11 Chief DuRose met with Laker Pioneer staff to discuss traffic safety and enforcement in WHPS jurisdiction for an upcoming article in the paper
- May 12 Chief DuRose attended the Orono Healthy Youth meeting
- May 12 Chief DuRose attended the monthly West Hennepin Chamber business meeting
- May 14 Chief DuRose attended the Orono Coalition meeting
- May 14 Chief DuRose, AA Curtis, and AA Dwinell attended the monthly Hennepin Chiefs meeting in which Administrative Professionals were recognized
- May 19 Chief DuRose met with Motor Condos of Independence owner to discuss planned events
- May 20 Officer Lueth stopped by the youth softball games at Rainbow Park
- May 25 Officer Freeman, Reserve Ward and Chief DuRose attended the Memorial Day service at Lewis Cemetery. Chief was the guest speaker as well.
- May 25 Officer Freeman and Reserve Ward were treated to lunch by an Independence resident
- May 26 Detective Anderson met with new Chaplains
- May 26 Detective Anderson met with a high school student to talk about DNA and forensic investigations
- May 28 Officer Eldred and Chief DuRose attended the monthly Hennepin County Traffic Advisory Committee meeting
- May 28 Detective Anderson, Officer Raskin, and Chief DuRose attended Orono Chief Farniok's retirement celebration at Orono City Council Chambers





Real People. Real Solutions.

263

Section 9, Item C.

Suite 200
Chaska, MN 55318-1172

Ph: (952) 448-8838
Fax: (952) 448-8805
Bolton-Menk.com

MEMORANDUM

Date: June 15, 2026
To: Honorable Mayor and City Council
From: Matthew S. Bauman, P.E.
CC: David P. Martini, P.E.
RE: June Engineering Report

The following is a summary of the work that Bolton & Menk has completed on behalf of the city during the past month:

Miscellaneous Services

We have attended staff and Council meetings and continue to follow through on the miscellaneous engineering needs of the city. Miscellaneous items include:

- Review and provide comments for various development projects including:
 - The downtown redevelopment in coordination with the street project
 - 5370 Hwy 12 Townhome Development
- Lead service line inventory and replacement project funded by the Minnesota Department of Health is out for bid.
- Solicited quotes for the 2026 Seal Coat project
- Assistance with monument signage project
- Continued progress on the Water Meters project

Downtown Redevelopment and Street Projects

- Industrial Street construction is underway with the watermain replacement nearly complete.
- Downtown reconstruction project will start after July 4th.
 - Held kickoff meeting between developer and City Contractor
 - Continued coordination with Xcel about power and lighting options.



Date: June 8, 2026

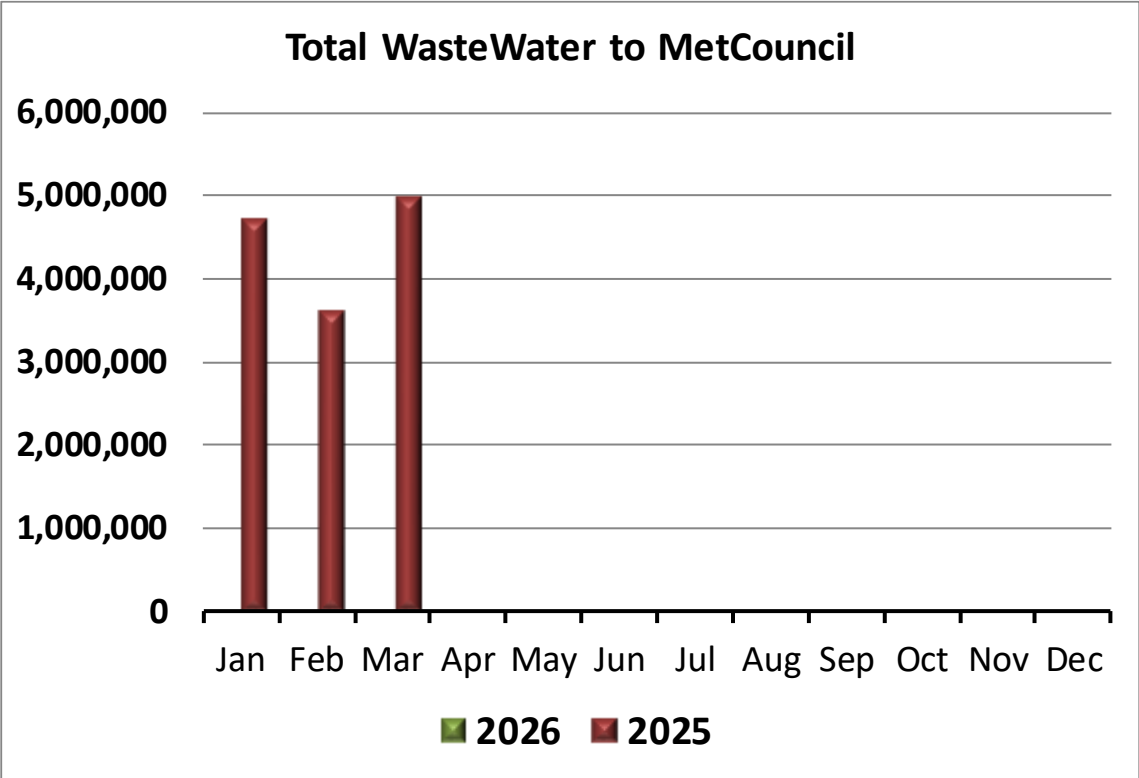
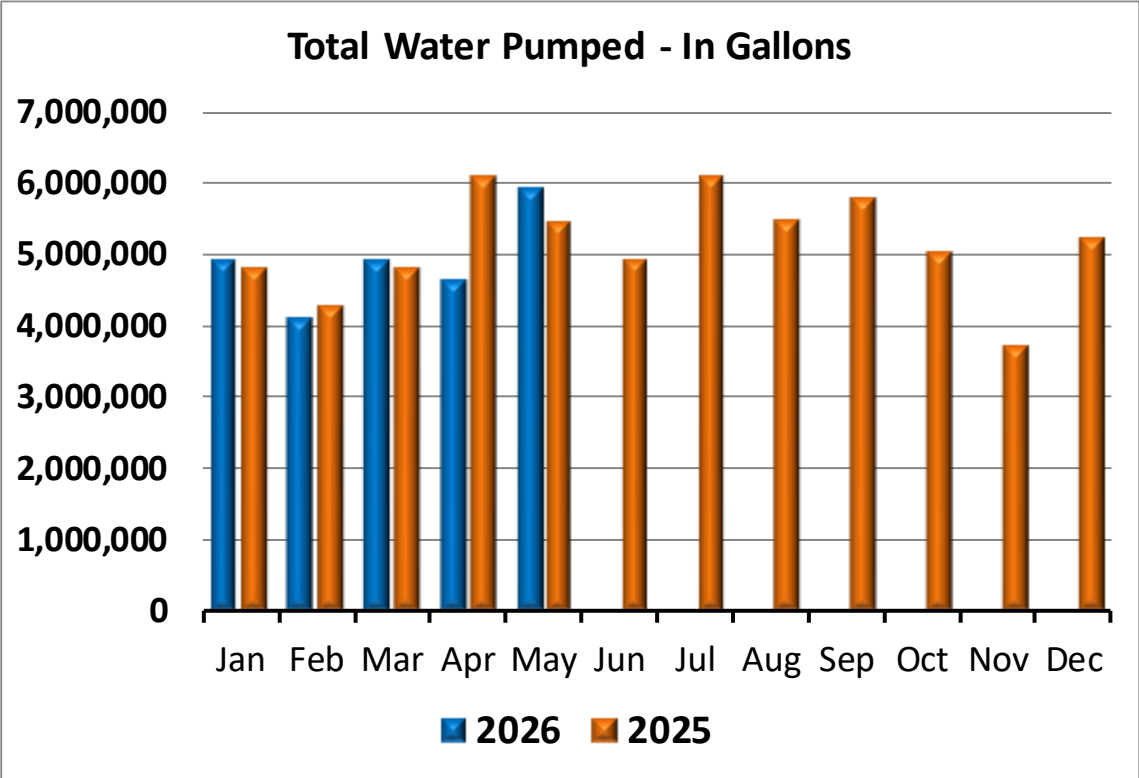
To: City of Maple Plain

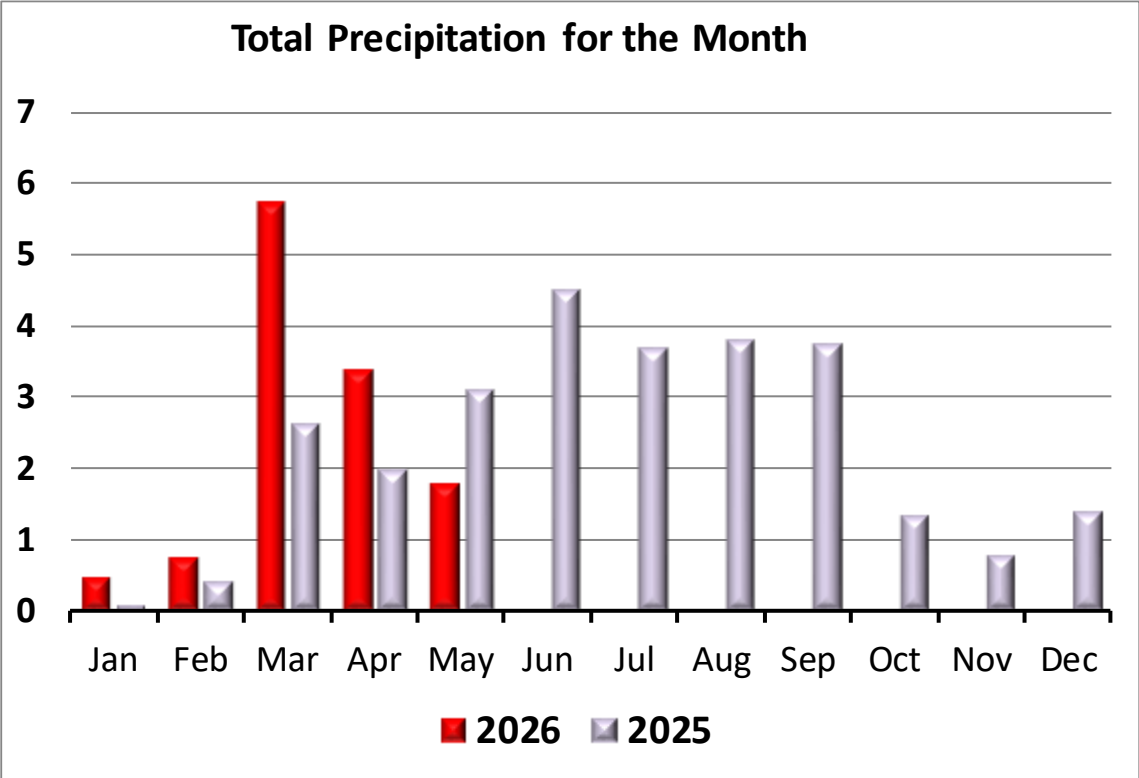
From: David Medina, Alex McArdle, Operators

O & M Report: May 2026

Maple Plain Operations & Maintenance

- Completed all daily rounds and reads on water plant operations.
- Completed all monthly fluoride sample collections per MDH monitoring schedule.
- Completed all Bac-T samples per MDH monitoring schedule.
- Completed all monthly water sampling and testing per MDH monitoring schedule.
- Completed all necessary maintenance on chemical mixers, pumps, and chemical mixing.
- Completed all monthly Chlorine chemical cylinder change out and performed proper PPE procedures.
- Completed all assigned work orders to water treatment facilities.
- Completed two final meter reads.
- Completed twelve locates in city limits.
- Completed all assigned work orders to all city equipment.
- Completed all tasks assigned to city parks and buildings.
- Completed the task of having electrical outlets fixed at lift station generator.
- Completed the task of installing meter at tot lot.
- Completed the task of installing meter at 5334 Main St.
- Back flow preventors were inspected and repaired by J-Berd at Haven Homes.







		April-26	March-26	April-25
Water	Units			
Average Daily Pumped	gallons	155,033	159,451	203,367
Maximum Daily Pumped	gallons	263,000	410,000	546,000
Total Monthly Pumped	gallons	4,651,000	4,943,000	6,101,000
Well #1 Pumped	gallons	0	0	0
Well #1 Average Pumped	gallons	0	0	0
Well #3 Pumped	gallons	2,213,000	2,171,000	2,760,000
Well #3 Average Pumped	gallons	73,766	70,032	92,000
Well #4 Pumped	gallons	2,005,000	2,282,000	2,699,000
Well #4 Average Pumped	gallons	66,833	73,613	89,967
Fluoride used	gallons	13.50	5.30	6.70
Fluoride Average used	gallons	0.45	0.17	0.22
Poly Phosphate used	pounds	6.80	7.30	8.90
Poly Phosphate Average used	pounds	0.22	0.23	0.30
Chlorine used	pounds	245.70	221.00	187.00
Chlorine Average used	pounds	8.19	7.10	6.23
HMO used	gallons	93.10	154.10	87.00
HMO Average used	gallons	3.10	4.90	2.90
Potassium Permanganate used	gallons	113.60	153.30	178.50
Wastewater				
Effluent Flow				
Maximum Daily Pumped Wastewater	gallons	0	0	0
Average Daily Pumped Wastewater	gallons	0	0	0
Lift Station Effluent to Met Council	gallons	0	0	0
Precipitation Monthly Total	Inches	3	6	2
Contract True-Ups - Current Contract Year				
Item	Budgeted Amount	Amount Spent	% of Budget	% of Time
Chemical Budget	\$12,169.00	\$6,517.00	54%	83%
Maintenance Budget	\$6,539.00	\$2,819.00	43%	83%
Total	\$18,708.00	\$9,336.00	50%	83%



CITY OF MAPLE PLAIN

Monthly Planning Report | June 2026

Section 9, Item E.

MEMORANDUM

TO:	Mayor and City Council
FROM:	Mark Kaltsas, City Planner
CC:	Jacob Schillander, City Administrator
DATE:	June 22, 2026
RE:	City Council Monthly Planning Report – June 2026

PLANNING COMMISSION ACTIVITY

June 2026 – One (1) Meeting Held

- **5600 Pioneer Creek Drive – Cannabis Retail**
Planning Commission reviewed and discussed the cannabis retail conditional use permit application for the I-Industrial district property. Staff presented findings, statutory review under Minn. Stat. §§ 342.13 and 342.27, and city attorney guidance on the city's obligations regarding compliant cannabis retail applications.
- **5370 Highway 12 – Concept Townhome Development**
Planning Commission reviewed a concept plan for a proposed townhome development on the vacant parcel at 5370 Highway 12. Discussion included site layout, density, access, and preliminary TIF qualification considerations.

DOWNTOWN REDEVELOPMENT

- **Continued active coordination on the downtown redevelopment project.**
Held multiple meetings with city staff, city attorney, environmental consultant, and the developer to advance project milestones. Topics included environmental grant application status, streetscape details, closing coordination, and remaining outstanding deliverables.

5370 HIGHWAY 12 – PROPOSED TOWNHOME DEVELOPMENT

- **Continued advancing the proposed townhome development at 5370 Highway 12.**
Participated in multiple meetings with city staff, TIF consultant, engineering team, and the developer to review site feasibility, development scenarios, TIF structure, and project timeline.

CITY HALL PROJECT

- **Continued coordination on the City Hall facility project.**
Participated in multiple meetings with city staff, builders, and the Hennepin County Facilities Director to discuss project scope, building location, programming needs, and next steps for the facility.

MISCELLANEOUS PLANNING ITEMS

- **Worked on miscellaneous planning issues.**



CITY OF MAPLE PLAIN

Monthly Planning Report | June 2026

Section 9, Item E.

Responded to sign permit questions, a new accessory structure/shed setback questions, and general land use inquiries relating to a variety of properties.

- **Reviewed and responded to building permits.**

Reviewed building permits and responded to inquiries including Baker Reserve new home applications, accessory building questions, and other miscellaneous planning items.

Monthly City Administrator Summary

May/June 2026

The City continued to make steady progress across multiple departments throughout late May and early June, with a focus on infrastructure improvements, public safety, development planning, and organizational efficiency.

Fire Department

Significant progress was made at the state level regarding the Fire Relief Association. Legislative changes were successfully advanced and ultimately included in the statewide pension omnibus bill, which has now passed and is moving forward for final approval.

Additionally, the City continues to preserve its history and assets, including the transfer of the 1958 fire truck for refurbishment and potential community use in parades.

Public Works, Utilities, and Infrastructure

Efforts continued to maintain and improve core infrastructure systems:

- Drainage concerns at Joyce and Bryantwood were identified and referred to engineering for correction.
- Electrical repairs on Gateway Boulevard streetlights are completed.
- Tree replacement near the Post Office and ongoing seasonal maintenance activities were completed or initiated.

The City also responsibly managed public assets, including the sale of surplus equipment such as a pickup truck and fuel tanks.

Operationally, staff worked to improve service coordination with contracted utility providers and continued refining utility billing processes to ensure equitable and accurate rate structures.

Planning and Development

Planning efforts remain active and forward-looking:

- A concept plan for new townhome development was reviewed by the Planning Commission.
- A Conditional Use Permit application related to cannabis retail advanced through the Planning Commission and will be considered by the City Council.

These efforts reflect the City's continued focus on managed growth and economic development.

Code Enforcement

Code enforcement activity increased with seasonal demands:

- Rental license renewals are being prepared through a new permitting system.
- Property maintenance enforcement remains ongoing, including notices related to lawn care and compliance issues.

The City also addressed individual property concerns to ensure health and safety standards are maintained, including coordination with inspection officials when necessary.

Public Safety

Public safety operations remained steady:

- Repairs were completed on the community tornado warning siren system to ensure reliability.
- The City continues to coordinate with law enforcement on proactive communication regarding community concerns, including park use and rental property oversight.

Community Engagement

The City maintained a consistent level of communication with residents through website updates, alerts, and community notices covering topics such as:

- Seasonal maintenance (street sweeping, hydrant flushing, recycling schedules)
- Public safety information and weather awareness
- Infrastructure and construction updates
- Community events and civic engagement opportunities

Administration and Finance

Administrative efforts focused on long-term fiscal stability and operational improvements:

- Work began on the 2027 budget and capital planning.
- The City advanced preparation for 2026 bond issuance, including coordination with financial advisors and rating agencies.
- Continued improvements were made to utility billing systems and policies to ensure accuracy and fairness for all users.

Looking Ahead

Upcoming priorities include:

- Continued infrastructure projects and seasonal maintenance
- City Council review of planning and development applications
- Completion of budget planning and financial forecasting
- Ongoing improvements to service delivery and operational efficiencies

CITY OF MAPLE PLAIN

Monthly Finance Report for Council

Dept	Dept Descr	2025 Budget	2025 Amt	2026 YTD Budget	May 2026 Amt	2026 YTD Amt	%YTD Budget
101 GENERAL FUND							
42400	Building Inspection	\$20,000.00	\$19,556.17	\$19,111.00	\$947.35	\$16,088.76	84.19%
41610	City Attorney	\$38,000.00	\$51,687.33	\$39,330.00	\$5,359.00	\$17,349.50	44.11%
42500	Civil Defense	\$500.00	\$599.64	\$650.00	\$1,302.50	\$1,602.32	246.51%
46630	Community Action Programs	\$0.00	\$2,500.00	\$2,000.00	\$0.00	\$0.00	0.00%
41110	Council	\$48,287.00	\$51,360.89	\$58,650.00	\$3,353.54	\$26,415.43	45.04%
41410	Elections	\$0.00	\$683.54	\$5,685.00	\$0.00	\$0.00	0.00%
41500	Financial Administration	\$376,802.00	\$419,419.65	\$378,051.00	\$34,788.13	\$177,817.40	47.04%
42290	Fire Department	\$208,580.00	\$223,857.07	\$252,599.00	\$38,799.97	\$119,607.34	47.35%
41940	General Government Building	\$42,000.00	\$173,641.61	\$44,000.00	\$3,650.00	\$18,250.00	41.48%
43100	Highways, Streets & Roadwa	\$106,739.00	\$208,461.61	\$101,000.00	\$10,839.82	\$63,212.46	62.59%
45200	Parks (GENERAL)	\$141,378.00	\$156,848.53	\$109,350.00	\$11,354.68	\$45,017.03	41.17%
41910	Planning and Zoning	\$20,800.00	\$31,238.48	\$24,519.00	\$2,323.75	\$10,421.15	42.50%
42110	Police Department	\$743,423.00	\$742,924.09	\$804,718.00	\$68,337.56	\$459,027.21	57.04%
43000	Public Works (GENERAL)	\$70,999.00	\$187,744.96	\$82,332.00	\$30,548.47	\$84,944.21	103.17%
101 GENERAL FUND		\$1,817,508.00	\$2,270,523.57	\$1,921,995.00	\$211,604.77	\$1,039,752.81	54.10%
601 WATER FUND							
49611	Water Treat Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49400	Water Utilities (GENERAL)	\$686,180.00	\$550,308.99	\$660,581.00	\$34,909.29	\$286,520.23	43.37%
601 WATER FUND		\$686,180.00	\$550,308.99	\$660,581.00	\$34,909.29	\$286,520.23	43.37%
602 SEWER FUND							
49450	Sewer (GENERAL)	\$479,961.00	\$547,187.18	\$581,890.00	\$33,133.58	\$274,398.10	47.16%
602 SEWER FUND		\$479,961.00	\$547,187.18	\$581,890.00	\$33,133.58	\$274,398.10	47.16%
603 STORM WATER FUND							
49455	Storm Sewer	\$175,801.00	\$204,776.66	\$177,245.00	\$1,067.33	\$49,475.84	27.91%
603 STORM WATER FUND		\$175,801.00	\$204,776.66	\$177,245.00	\$1,067.33	\$49,475.84	27.91%
801 FIRE PARTNERSHIP FUND							
42210	Fire Administration	\$201,137.00	\$283,863.57	\$0.00	\$3,759.00	\$5,653.70	0.00%
42260	Fire Apparatus/Equipment	\$70,700.00	\$102,008.89	\$0.00	\$0.00	\$25.00	0.00%
42250	Fire Communications	\$32,702.00	\$36,781.80	\$0.00	\$0.00	\$0.00	0.00%

Dept	Dept Descr	2025 Budget	2025 Amt	2026 YTD Budget	May 2026 Amt	2026 YTD Amt	%YTD Budget
42220	Fire Fighting	\$139,070.00	\$134,426.93	\$0.00	\$0.00	\$261.79	0.00%
42265	Fire Fleet Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42230	Fire Prevention	\$4,000.00	\$965.19	\$0.00	\$0.00	\$0.00	0.00%
42280	Fire Stations and Bldgs	\$25,820.00	\$18,218.73	\$0.00	\$0.00	\$568.46	0.00%
42240	Fire Training	\$35,200.00	\$25,726.27	\$0.00	\$0.00	\$0.00	0.00%
42270	Medical Services	\$5,500.00	\$1,826.52	\$0.00	\$0.00	\$0.00	0.00%
801 FIRE PARTNERSHIP FUND		\$514,129.00	\$603,817.90	\$0.00	\$3,759.00	\$6,508.95	0.00%
		\$3,673,579.00	\$4,176,614.30	\$3,341,711.00	\$284,473.97	\$1,656,655.93	49.58%



Executive Summary

City Council Business Meeting

AGENDA ITEM:	Resolution 2026-0622-01 Revoking The Interim Use Permit For 5060 Us Highway 12
PREPARED BY:	Jacob Schillander, City Administrator
RECOMMENDED ACTION:	1 Motions 1. Approve Resolution 2026-0622-01 Revoking The Interim Use Permit For 5060 Us Highway 12

Summary

On June 24, 2024, the City Council approved an Interim Use Permit (IUP) for Collision Corner subject to specific terms and conditions negotiated and agreed upon through a Settlement Agreement approved by the Council.

The IUP established clear operational limits, compliance deadlines, enforcement mechanisms, and escalating penalties for noncompliance, including revocation upon a third violation occurring within two years.

Despite extensive staff coordination, enforcement efforts, and repeated opportunities to cure deficiencies, Collision Corner has failed to maintain ongoing compliance with the conditions of the IUP. The City issued a first violation on July 12, 2024, and a second violation on July 24, 2024. As of the issuance of the current Notice of Violation, the property remains noncompliant with multiple substantive IUP conditions, including parking controls, vehicle sales requirements, and the mandatory compliance escrow.

In addition to persistent operational violations, the Permit Holder has failed to maintain the required \$3,000 compliance escrow, despite repeated monthly billing notices and a final written demand sent by Priority Mail on December 22, 2025. This failure represents a separate and independent violation of the IUP and undermines the enforcement framework expressly agreed to as part of the Settlement Agreement.

The continued pattern of noncompliance constitutes a third violation of the Interim Use Permit within two years of the first violation. Under the explicit terms of the IUP and Settlement Agreement, a third violation is grounds for revocation.

The Permit Holder was provided clear conditions, ample notice, due process, and multiple opportunities to achieve compliance. Including a notice sent certified mail on May 27, 2026

Recommendation

City staff recommends that the City Council follow the agreed-upon terms of the Interim Use Permit and Settlement Agreement and revoke the Interim Use Permit for Collision Corner.

Revocation is consistent with the enforcement provisions approved by the Council, necessary to uphold the integrity of the City’s land-use regulations, and required to ensure fairness and accountability.

CITY OF MAPLE PLAIN
HENNEPIN COUNTY, MINNESOTA

RESOLUTION NO. 2026-0622-01

A RESOLUTION REVOKING
THE INTERIM USE PERMIT FOR 5060 US HIGHWAY 12

WHEREAS, the City of Maple Plain (“**City**”) is a municipal corporation under the laws of Minnesota located in Hennepin County, Minnesota; and

WHEREAS, on June 24, 2024, the City Council passed Resolution No. 24-0624-04A, a Resolution Granting Application for Interim Use Permit for 5060 US Highway 12 (“**IUP Resolution**”) to operate an auto body repair shop and automobile sales lot at that property located within the City of Maple Plain, County of Hennepin, State of Minnesota, at 5060 US Highway 12, with the PID Nos. 2511824120046, 2511824120045, 2511824120044, 2511824120049, and 2511824120048 (“**Property**”). The IUP Resolution is attached hereto as Exhibit 1. IUP Resolution incorporates and includes that site plan for the Property, drafted by Gronberg & Associates, Inc., dated June 1, 2024 (“**Site Plan**”), and that Settlement Agreement by and between Kurt K. Kroll, Sr., *et al* (“**Collision Corner**”) and the City, *et al*, dated November 27, 2023 (“**Settlement Agreement**”); and

WHEREAS, the IUP Resolution permitted Collision Corner to operate an auto body repair shop and automobile sales lot subject to the terms and conditions of the Settlement Agreement, City Code, the Site Plan, and the IUP Resolution; and

WHEREAS, the Settlement Agreement requires that Collision Corner post a compliance escrow in the amount of \$3,000.00, which the City is permitted to draw upon to cover all costs incurred by the City, including City staff and consultant time, associated with Collision Corner’s noncompliance with the IUP Resolution; and

WHEREAS, the IUP Resolution provides that penalties for non-compliance are (i) \$300 for the first violation, (ii) \$400 for a second violation occurring within one year after the date of the first violation, and (iii) revocation of the IUP Resolution for a third violation occurring within two years after the date of the first violation (collectively “**Violations**”, individually a “**Violation**”); and

WHEREAS, the IUP Resolution provides that, after receiving notice of a Violation, Collision Corner has seven (7) business days to request a hearing before the City Council to contest whether a Violation occurred (“**Hearing Request**”); and

WHEREAS, the City sent notice of a first Violation on July 12, 2024; and

WHEREAS, the City sent notice of a second Violation on July 24, 2024; and

WHEREAS, the City has sent notice of a third Violation on May 27, 2026; and

WHEREAS, the City staff studied the matter, made a report, and provided other information to the City Council; and

WHEREAS, the City Council considered the Violations and revocation of the IUP Resolution at its meeting of June 22, 2026.

NOW, THEREFORE, the City Council of the City of Maple Plain, Minnesota makes the following:

FINDINGS

1. The above recitals, the Settlement Agreement, the IUP Resolution, and all attached exhibits are incorporated as if fully set forth herein.
2. The IUP Resolution required that the Property was to be brought into full compliance with the IUP Resolution conditions, including the Site Plan, by July 1, 2024.
3. The Property has failed to maintain ongoing compliance with the IUP Resolution conditions and remains noncompliant with multiple conditions, including parking controls, vehicle sales requirements, and the mandatory compliance escrow.
4. The City sent notice of a first Violation to Collision Corner, dated July 10, 2024, which is attached hereto as Exhibit 2 (“**First Notice**”). The First Notice provides that the Violation is based on: (i) incomplete landscaping, (ii) unstriped parking spaces, (iii) non-compliant handicap parking space, and (iv) failure to provide an escrow payment. Further, the First Notice required compliance by July 22, 2024. Collision Corner did not make a Hearing Request.
5. The City sent notice of a second Violation to Collision Corner, dated July 24, 2024, which is attached hereto as Exhibit 3 (“**Second Notice**”). The Second Notice provides that the following IUP Resolution conditions remain unfulfilled: (i) incomplete landscaping; (ii) unstriped parking spaces; (iii) non-compliant handicap parking spaces; and (iv) failure to provide escrow payment. Further, the Second Notice required compliance by July 30, 2024. Collision Corner did not make a Hearing Request.
6. On December 22, 2025, the City sent final notice of an escrow deficiency to Collision Corner, dated December 22, 2025, which is attached hereto as Exhibit 4 (“**Escrow Notice**”). The Escrow Notice provides that Collision Corner has failed to maintain the minimum escrow balance of \$3,000.00 as required by the Settlement Agreement and IUP Resolution. Further, the Escrow Notice stated that

the escrow account reflected a deficiency of \$137.88. The Escrow Notice required remittance of \$137.88 to the City to correct the shortfall in the escrow account and for Collision Corner to restore the escrow account to its required credit balance of \$3,000.00.

- 7. The City sent notice of a third Violation to Collision Corner, dated May 27, 2026, which is attached hereto as Exhibit 5 (“**Third Notice**”). The Third Notice provides that the Violation is based on: (i) vehicles in the designated for-sale parking area are not clearly marked as being for sale; (ii) the number of vehicles parked along the south side of the building and Highway 12 frontage exceeded the maximum number of vehicles permitted within striped parking spaces; (iii) diagonal parking in violation of the Site Plan; and (iv) failure to maintain the compliance escrow. Collision Corner did not make a Hearing Request.

- 8. The Violations have continued past deadlines with no Hearing Request. Within the Settlement Agreement, the penalty for non-compliance for a third Violation is:

revocation of the IUP [Resolution] for a third violation occurring within two years after the date of the first violation

The City has provided notices of the Violations to Collision Corner. Violations of the IUP Resolution and the Settlement Agreement continue and currently exist on the Property. The Third Notice is the third Violation occurring within two (2) years after the date of the first Violation.

DECISION

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MAPLE PLAIN, MINNESOTA, based upon the information received and the above Findings, that the City Council of the City of Maple Plain hereby revokes Resolution No. 24-0624-04A, the IUP for the Property.

This Resolution was adopted by the City Council of the City of Maple Plain on this 22nd day of June, 2026, by a vote of ____ayes and ____nays.

By: _____
Julie M. Maas-Kusske, Mayor

ATTEST:

Jacob W. Schillander, City Administrator

EXHIBIT 1

Resolution No. 24-0624-04A

EXHIBIT 2

First Notice

EXHIBIT 3

Second Notice

EXHIBIT 4

Escrow Notice

EXHIBIT 5

Third Notice



Jacob Schillander <jschillander@mapleplainmn.gov>

Follow-up Letter

1 message

Lizzy Kroll <lizzkroll@gmail.com>
To: Jacob Kolander <jkolander@mapleplain.com>

Fri, Jun 5, 2026 at 10:30 AM

Hi Jacob,

We received the letter in the mail and have a few follow-up questions and comments regarding the noted items.

- 1. The vehicles on the for sale lot change frequently, sometimes several times throughout the day. Would it be possible to install a sign along the fence indicating that this is a designated vehicle sales area?
- 2. We will reduce the number of vehicles parked in the designated area.
- 3. We will work with our employees and encourage customers to park appropriately and avoid diagonal parking within the designated area.
- 4. Could you please clarify this item?

Thank you!

Sincerely,

Kurt & Elizabeth Kroll



Jacob Schillander <jschillander@mapleplainmn.gov>

Re: Follow-up Letter

1 message

Jacob Schillander <jschillander@mapleplainmn.gov>
To: Lizzy Kroll <lizzkroll@gmail.com>

Fri, Jun 5, 2026 at 10:40 AM

Good Morning,

The Settlement Agreement calls for the vehicles to be clearly marked, thus, a sign along the fence would not fulfil that requirement.

5. The ten parking spots on the southwest portion of the site fronting Highway 12 must be striped and vehicles must be parked within the striped parking spots. The 10 spots may be used for vehicle sales or customer drop-off. At no time may the total number of vehicles for sale on the site exceed ten. The for-sale vehicles must be clearly marked as being for sale.

Please also bring the required IUP escrow back to a \$3,000 credit balance; this will require a payment of \$3,335.86. I have attached the latest statement to this email.

On Fri, Jun 5, 2026 at 10:30 AM Lizzy Kroll <lizzkroll@gmail.com> wrote:
Hi Jacob,

We received the letter in the mail and have a few follow-up questions and comments regarding the noted items.

1. The vehicles on the for sale lot change frequently, sometimes several times throughout the day. Would it be possible to install a sign along the fence indicating that this is a designated vehicle sales area?
2. We will reduce the number of vehicles parked in the designated area.
3. We will work with our employees and encourage customers to park appropriately and avoid diagonal parking within the designated area.
4. Could you please clarify this item?

Thank you!

Sincerely,

Kurt & Elizabeth Kroll

 **-22016 COLLISION CORNER IUP.pdf**
211K



Formal Notice of Violation – Interim Use Permit (IUP)

Date: May 27, 2026

Via: Certified Mail

7022 2410 0003 4987 2373

To:

Kurt K. Kroll, Sr.
Kurt K. Kroll & Associates, Inc. d/b/a Collision Corner
5060 U.S. Highway 12
PO Box 402
Maple Plain, MN 55359

Re: Notice of Violation – Interim Use Permit for 5060 U.S. Highway 12

Mr. Kroll:

This letter serves as a formal Notice of Violation regarding the Interim Use Permit (IUP) approved by the Maple Plain City Council on June 24, 2024, under Resolution No. 24-0624-04 for the property located at 5060 U.S. Highway 12.

Pursuant to the Resolution and the Settlement Agreement dated November 27, 2023, Collision Corner was required to bring the property into full compliance with all IUP conditions by July 1, 2024. Failure to do so constituted a first violation of the IUP.

Prior Violations

- First Violation: July 12, 2024
- Second Violation: July 24, 2024

Both violations occurred within one year and notice was issued in accordance with the enforcement provisions of the IUP and Settlement Agreement.

Current Noncompliance

As of the date of this Notice, the property remains out of compliance with the approved IUP, site plan, and financial security requirements. Ongoing violations include, but are not limited to, the following:



1. Vehicles located in the designated for-sale parking area are not clearly marked as being for sale, in violation of the IUP condition limiting automobile sales to clearly identified vehicles.
2. The number of vehicles parked along the south side of the building and Highway 12 frontage exceeds the maximum of five (5) customer vehicles permitted within striped parking spaces.
3. Diagonal parking is occurring in areas where it was expressly removed under the City Council–approved site plan, contrary to the terms and conditions of the IUP.
4. The Permit Holder has failed to maintain and replenish the required \$3,000 compliance escrow as required by the IUP and Settlement Agreement. The escrow currently reflects a balance due of \$137.88, after which the account must be replenished to the full \$3,000 credit balance.

The City has made multiple documented attempts to collect the outstanding escrow balance and require replenishment, including but not limited to:

- Issuance of monthly escrow statements sent by first-class mail; and
- A final notice sent via Priority Mail on December 22, 2025.

Despite these efforts, the escrow deficiency remains unresolved, constituting an independent and ongoing violation of the Interim Use Permit.

Enforcement, Hearing, and Appeal Rights

These violations constitute a third violation of the Interim Use Permit within two years of the first violation. Pursuant to the enforcement provisions of the IUP and Settlement Agreement, a third violation is grounds for revocation of the Interim Use Permit.

Pursuant to the IUP, you also have seven (7) business days from receipt of this Notice to submit a written request for a hearing before the City Council to contest whether a violation has occurred. Failure to timely request a hearing will result in the City Council considering the matter uncontested and taking enforcement action, which may include revocation of the IUP and recovery of City costs.



Please direct all correspondence to my office

Sincerely,

A handwritten signature in black ink, appearing to read 'JWSchillander', with a stylized flourish at the end.

Jacob W. Schillander
City Administrator

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Kurt K. Kroll, Sr.
 Kurt K. Kroll & Associates, Inc. d/b/a Collision Corner
 5060 U.S. Highway 12
 PO Box 402
 Maple Plain, MN 55359



9590 9402 8103 2349 5278 42

2. Article Number (Transfer from service label)

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

 D. Is delivery address different from item 1? ☐ Yes
 If delivery address below: ☐ No

3. Service type

☒ Adult Signature☐ Adult Signature Restricted Delivery☒ Certified Mail®☐ Certified Mail Restricted Delivery☐ Collect on Delivery☐ Collect on Delivery Restricted Delivery☐ Insured Mail☐ Insured Mail Restricted Delivery (over \$500)☐ Priority Mail Express®☐ Registered Mail™☐ Registered Mail Restricted Delivery☐ Signature Confirmation™☐ Signature Confirmation Restricted Delivery

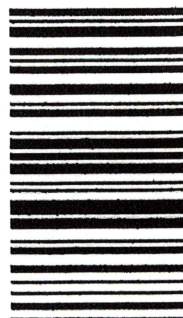
PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

0003 4987 2373

TOP OF ENVELOPE TO THE RIGHT
ADDRESS; FOLD AT DOTTED LINE

FIED MAIL®



0003 4987 2373

0003 4987 2373

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com®**OFFICIAL USE**

Certified Mail Fee

\$

Extra Services & Fees (check box, add fee as appropriate)

☐ Return Receipt (hardcopy) \$☐ Return Receipt (electronic) \$☐ Certified Mail Restricted Delivery \$☐ Adult Signature Required \$☐ Adult Signature Restricted Delivery \$Postmark
Here

U.S. Postal Service[™]
CERTIFIED MAIL[®] RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com.

Maple Plain MN 55359

OFFICIAL USE

Postmark
 Here
 MAY 27 2026

05/27/2026

PS Form 3800, April 2015 PSN 7530-02-000-9053 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. Article Addressment to: Kurt K. Kroll, Sr. Kurt K. Kroll & Associates, Inc. d/b/a Collision Corner 5080 U.S. Highway 12 PO Box 402 Maple Plain, MN 55359 9590 9402 8103 2349 5278 42 2. Article Number (Transfer from service label)	A. Signature ☒ Agent ☒ Addressee B. Received by (Printed Name) C. Date of Delivery 5/28/26 D. Is delivery address different from item 1? ☐ Yes If delivery address below: ☐ No ☒ Adult Signature ☐ Adult Signature Restricted Delivery ☒ Certified Mail[®] ☐ Certified Mail Restricted Delivery ☐ Collect on Delivery ☐ Collect on Delivery Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500) ☐ Priority Mail Express[®] ☐ Registered Mail[™] ☐ Registered Mail Restricted Delivery ☐ Signature Confirmation[™] ☐ Signature Confirmation Restricted Delivery

Section 10, Item A.

COLLISION CORNER

5-6-26



5-6-26

5-b-26

**CITY OF MAPLE PLAIN
HENNEPIN COUNTY, MINNESOTA**

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Maple Plain, County of Hennepin, Minnesota was duly held on the 24th day of June 2024, at 7:00 p.m.

The following members were present: Mayor Julie Maas- Kusske, Council Member Mike DeLuca, Council Member Connie Francis, Council Member Andrew Burak, Council Member John Fay. and none were absent

Council Member Mike DeLuca introduced the following resolution and moved its adoption:

RESOLUTION NO. 24-0624-04A

**A RESOLUTION GRANTING APPLICATION FOR INTERIM USE PERMIT FOR 5060
US HIGHWAY 12**

WHEREAS, the City of Maple Plain (“City”) is a municipal corporation under the laws of Minnesota located in Hennepin County, Minnesota; and

WHEREAS, in 1985 a Conditional Use Permit was granted to operate an auto body repair shop and automobile sales lot at 5060 US Highway 12, Maple Plain, Minnesota 55359, PID Nos. 2511824120046, 2511824120045, 2511824120044, 2511824120049, and 2511824120048 (“Property”); and

WHEREAS, the Property owner has operated an auto body repair shop and automobile sales lot under the business name Collision Corner following the grant of the 1985 Conditional Use Permit; and

WHEREAS, since the 1985 Conditional Use Permit was granted, the Property was rezoned to MU-G, Mixed Use – Gateway and guided under the City’s Comprehensive Plans as Mixed Use; and

WHEREAS, the Conditional Use Permit was amended numerous times, with the last approved amendment in 2016 by Resolution No. 16-1010-03; and

WHEREAS, on June 27, 2022, the Council adopted Resolution No. 2022-20 revoking the Conditional Use Permit for the Property; and

WHEREAS, Collision Corner commenced litigation against the City challenging the revocation of the Conditional Use Permit, in the matter of *Kurt K. Kroll, Sr., et al. v. Julie Maas Kusske, et al.*, Court File No. 27-CV-22-17330 (Henn. Cty. Dist. Ct.); and

WHEREAS, by Court Order dated November 7, 2023, the Court found that the City's revocation of the Conditional Use Permit was reasonable and supported by the factual record; and

WHEREAS, since June 27, 2022, Collision Corner's use of the Property as an auto body repair shop and sales lot without a use permit has been in violation of the City's Zoning Code; and

WHEREAS, Collision Corner and the City desired to avoid the distraction and expense of a continued dispute and reached a Settlement Agreement on December 27, 2023, a copy of which is attached to this Resolution; and

WHEREAS, pursuant to the Settlement Agreement, Collision Corner was to submit an application for an Interim Use Permit to operate an auto body repair shop and automobile sales lot that met the terms and conditions of the Settlement Agreement, including providing a site plan and landscaping plan reflecting the agreed upon terms and conditions and which complied with all City ordinances, as well as bringing the Property into compliance with the conditions of the Settlement; and

WHEREAS, pursuant to the Settlement Agreement, Collision Corner retains the following lawful non-conforming uses: indoor auto service and indoor automobile sales. Auto service means the inspection, diagnosis, maintenance, and service to the moving and non-moving parts of automobiles, and includes services such as oil changes, tire rotation, alignment, or replacement, and other preventative maintenance. Auto service also means whole-body painting of a vehicle unrelated to damage to the vehicle. Auto service does not involve the actual repair of damage to any portion of an automobile, or the repainting of a damaged vehicle; and

WHEREAS, the City received an application for an Interim Use Permit, site plan and landscaping plan (dated April 1, 2024) from the applicant on April 3, 2024, which was reviewed by City staff, who notified the applicant of deficiencies in the site plan and landscaping plan, which are detailed in the Staff report dated June 10, 2024; and

WHEREAS, on June 10, 2024, after providing notice to the applicant, the City Council held a hearing to consider the Interim Use Permit application. The Property owner, Kurt Kroll Sr., and Elizabeth Kroll, were present; and

WHEREAS, on June 10, 2024, the City received a revised site plan from the applicant; and

WHEREAS, on June 12, 2024, the City received a second revised site plan from the applicant; and

WHEREAS, following the June 10, 2024, public hearing, the Council discussed and reviewed the application, and deemed it prudent to stay any decision on the IUP Application until City staff had an opportunity to review the revised site plan; and

WHEREAS, on June 24, 2024, the Council reconvened to consider the IUP application and received an update from City staff; and

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Maple Plain, Minnesota makes the following:

FINDINGS

1. The above recitals, the Settlement Agreement, and the Staff report dated June 24, 2024, which are attached hereto, are incorporated as if fully set forth herein.
2. Minn. Stat. §462.357 grants to the City, for the purpose of promoting the public health, safety, morals and general welfare, the authority to regulate the use of land within the City through zoning regulations.
3. Minn. Stat. §462.3597 provides that the City may by ordinance designate certain types of activities as interim uses and may set conditions on interim uses.
4. City Code §10-503 provides that the City may allow an interim use that is reflective of anticipated long-range change to an area, and which is in compliance with the comprehensive municipal plan provided that said use maintains harmony and compatibility with surrounding uses and is in keeping with the architectural character and design standards of existing uses and development.
5. City Code §10-505 provides certain requirements for all Interim Use Permit applications, including requirements for site plan and landscaping plans that show all information deemed necessary to ensure that the proposed use will meet all applicable standards.
6. Collison Corner agreed to submit the Interim Use Permit application, site plan, and landscaping plan that complied with the Settlement Agreement no later than January 16, 2024.
7. Collision Corner has now submitted a site and landscape plan, dated June 12, 2024 (attached hereto as Exhibit A) that complies with the Settlement Agreement with one condition:
 - a. Revise the site and landscape plan, dated June 12, 2024, to include a detail for the accessible parking space showing the requisite striping, signage, etc. and depict the striping and note the sign location on the plan.

DECISION

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MAPLE PLAIN, MINNESOTA, based upon the information received and the above Findings, that the City Council of the City of Maple Plain hereby APPROVES the application for an Interim Use Permit by Collision Corner.

BE IT FURTHER RESOLVED THAT,

- 1. The approved site and landscape plan, prepared by Gronberg & Associates, Inc. and dated June 1, 2024, is attached hereto as Exhibit A, with removed parking space on Boundary Avenue.
- 2. Effective July 2, 2024, the penalties for non-compliance with the conditions of the IUP as agreed to in the Settlement Agreement shall be in full force and effect.
- 3. Collision Corner must bring the Property into full compliance with the conditions of the Interim Use Permit to the satisfaction of City staff on or before July 1, 2024. If Collision Corner fails to do so, such failure shall be a first violation of the IUP.

This Resolution was adopted by the City Council of the City of Maple Plain on this 24th day of June 2024, by a roll-call vote of Four ayes (Deluca, Maas-Kusske, Francis, Fay) and one nays (Burak).

By: Julie M. Maas-Kusske
Julie Maas-Kusske, Mayor

ATTEST:

Jacob Kolander
Jacob Kolander, City Administrator



SETTLEMENT AGREEMENT

qf ~~November~~ This SETTLEMENT AGREEMENT (the "Agreement") is made this 27 day of ~~December~~, 2023, by and between Kurt K. Kroll, Sr., Kurt K. Kroll & Associates, Inc. d/b/a Collision Corner (collectively, "Collision Corner") and the City of Maple Plain ("City"), Julie Maas Kusske, Caitlin Cahill, John Fay, Mike DeLuca, Connie Francis, and Clarissa Hadler (the City and the named individuals are collectively the "City Defendants"). Collision Corner, the City, and City Defendants, where applicable, shall be referred to individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, there is presently pending between Collision Corner and the City Defendants in Hennepin County District Court, State of Minnesota, a lawsuit entitled *Kurt K. Kroll, Sr., et al. v. Julie Maas Kusske, et al.*, Court File No. 27-CV-22-17330 (the "Litigation");

WHEREAS, on November 21 and November 28, 2023, Collision Corner and the City participated in Court-ordered mediation; and

WHEREAS, in order to avoid continued distraction and expense, the Parties desire to fully and completely resolve the Litigation, and to fully and completely resolve all claims and counterclaims asserted or which could have been asserted in the Litigation.

NOW, THEREFORE, in consideration of the terms and conditions set forth below, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby stipulate and agree as follows:

AGREEMENT

1. Effective Date: This Agreement shall be effective and binding upon the Parties upon full execution of this Agreement (the "Effective Date").

2. Settlement Terms:

- a. Collision Corner shall submit an application for an Interim Use Permit ("IUP") to the City on or before January 16, 2024; the IUP shall be subject to the following terms and conditions:
 - 1. Duration: 2 years; automatically renewable for two subsequent two-year terms with full compliance. Permit may be transferred provided that Permit Holder is in compliance with the IUP at the time of the transfer and transferee agrees to all the IUP terms and conditions. Upon request by the Permit Holder or a transferee, the City may consider, but is under no obligation to grant, extensions of the IUP.
 - 2. Parking within the right of way on Boundary Ave. directly adjacent to the existing building for customers and employees and must be within

the 14 angled striped parking spaces. These spaces may be used for overnight vehicle drop-offs.

3. No parking of any vehicles on the travelled portion of Boundary Avenue. No outdoor storage of boats, equipment, machines, tools, or similar items on the Property. Tow trucks, a forklift, and a skid loader used in the day-to-day operation of the business may be stored outdoors inside the fenced area.
4. Parking at the front of the building (south side and Highway 12 frontage) limited to 5 customer vehicles within the striped parking spaces, one of which must be ADA compliant. These spaces may be used for overnight vehicle drop-offs.
5. The ten parking spots on the southwest portion of the site fronting Highway 12 must be striped and vehicles must be parked within the striped parking spots. The 10 spots may be used for vehicle sales or customer drop-off. At no time may the total number of vehicles for sale on the site exceed ten. The for-sale vehicles must be clearly marked as being for sale.
6. Permit Holder will provide to the City of Maple Plain by January 16, 2024 a new site plan that complies with all City ordinances to indicate parking spaces both within and outside the fenced areas. All spaces will be striped. Up to 48 vehicles, including up to 6 non-operating vehicles, may be parked in the back area within the fence, so long as the site plan provided by Permit Holder demonstrates sufficient space. The 6 non-operating vehicles must be parked in a designated area on the northwest portion of the site. Permit holder will have reasonable flexibility to position vehicles and to dry vehicles outside of the striped spaces during business hours.
7. Fully enclose the back parking area (along Highway 12) by adding gate between accessory building and building.
8. Permit only vehicles and boats that are currently being repaired and employee parking to be located within the designated spaces. The following are not allowed to be stored outside on the property: junkyard items, parts (with the exception of tires in an enclosed bin and the dumpster), partial vehicles, unlicensed, unregistered, or non-operable vehicles (except for the 6 permitted above) or boats, or other equipment.
9. After consulting with a landscaping professional, the Permit Holder must submit a landscape plan to the City by ~~December 31, 2023~~ ^{January 16, 2024} that provides adequate mitigation and screening of all enclosed parking areas, including:

- a. To screen the northeast corner of the site, the applicant shall include seven 6'-height arborvitae, nine 36"-height dwarf burning bush or similar and twenty-five one-gallon feather reed grass or similar ornamental grasses along the fence. In order to achieve this planting, the applicant will need to remove existing asphalt. Artificial trees or plants may be used.
 - b. To screen the western edge of the Oak Street right of way, the applicant shall include five 6'-height evergreen trees (i.e., Black Hills Spruce or similar). Artificial trees or plants may be used.
 - c. These landscaping requirements are in accordance with City standards.
10. The Permit Holder agrees to pay all typical City costs for processing an Interim Use Permit consistent with Sections 30.20 through 30.22 of the City Code. During the entire time that the IUP is in effect, the Permit Holder agrees to pay all City costs, including City staff and consultant time, up to \$3,000 associated with Permit Holder's non-compliance with the IUP. The Permit holder agrees to post with the City an escrow in the amount of \$3,000, which the City may draw upon to cover those costs. At the beginning of each renewal term of the IUP, Permit Holder will replenish the escrow with an amount needed so that the balance in the escrow equals \$3,000.
11. Throughout the duration of the IUP, the penalties for non-compliance will be as follows:
- a. \$300 for the first violation
 - b. \$400 for a second violation occurring within one year after the date of the first violation
 - c. Revocation of the IUP for a third violation occurring within two years after the date of the first violation
12. Permit Holder will have 7 business days after receiving a violation notice to request in writing a hearing before the City Council to contest whether a violation of the IUP has occurred.
13. Collision Corner retains all rights under Minnesota law related to or concerning lawful non-conforming use(s) of the property. Those lawful non-conforming uses are indoor auto service and indoor automobile sales. Auto service means the inspection, diagnosis, maintenance, and service to the moving and non-moving parts of automobiles, and includes services such as oil changes, tire rotation, alignment, or replacement, and other preventative maintenance. Auto

service also means whole-body painting of a vehicle unrelated to damage to the vehicle. Auto service does not involve the actual repair of damage to any portion of an automobile, or the repainting of a damaged vehicle. Upon expiration of the IUP, the Permit Holder or any Transferee of the IUP may continue to perform indoor auto service and indoor automobile sales.

14. If the City initiates or defends a judicial or administrative proceedings of any nature to enforce the terms of the IUP, the City is entitled to recover its costs, disbursements, and reasonable attorney's fees if it is successful in any such action.

15. The permit holder shall not allow any vehicle dropped off during non-business hours to remain in an undesignated space for longer than 60 minutes after opening for business.

- b. Upon receipt of the IUP application, the City shall proceed with a public hearing before the City Council for public comment and review of the IUP.
- c. The City further agrees to rescind the outstanding balance of unpaid fines issued against Collision Corner in the amount of \$32,000.

3. Mutual Release. Upon the execution of the Agreement and upon the City Council's approval of the IUP, Collision Corner and the City Defendants hereby release and discharge each other and their respective heirs, predecessors, successors, assigns, agents, employees, principals, representatives and attorneys, and all others claiming an interest on their behalf, from any and all claims, causes of action, suits, proceedings, debts, judgments, damages, attorneys fees, costs, levies, executions and demands of any nature, in law or equity, liquidated or unliquidated, fixed, vested, contingent, direct or indirect, which Collision Corner and the City Defendants have had, currently have, or may have or may claim to have against each other relating to or arising out of the Litigation.

4. Dismissal of Pending Action. Upon approval and execution of this Agreement, and following approval of the IUP, the Parties agree to execute a stipulation for dismissal with prejudice of the Litigation, with the Parties each bearing their own costs, disbursements and attorneys' fees.

5. Agreement Contingent upon City Council Final Approval of IUP: The Parties understand and agree that this Agreement is expressly contingent upon, and subject to, final City Council approval of the IUP.

6. Entire Agreement and Waiver: This Agreement contains the entire agreement of the Parties, and the terms of this Agreement are contractual and not mere recitals. The provisions of this Agreement may only be waived, modified, or amended by the written agreement of the Parties hereto.

7. Legal Counsel: The Parties hereby warrant and represent that they have consulted with, and received advice from, legal counsel of their choice with respect to this Agreement, and/or have had the opportunity to consult with legal counsel of their choice prior to executing this Agreement. Without limiting the generality of the foregoing, the Parties acknowledge that they have legal and business options available to them other than the execution and delivery of this Agreement, but have nevertheless decided to execute and deliver this Agreement, and have done so voluntarily and without duress.

8. Authority to Enter into this Agreement: The undersigned hereby represent and warrant that they are of legal age and are under no legal or other disability to prevent them from executing this Agreement and have full and complete authority to execute this Agreement on behalf of the Parties hereto.

9. Severability: If any part of this Agreement shall be determined to be void and unenforceable, the remainder of this Agreement shall remain in full force and effect.

10. Duty to Cooperate: The Parties acknowledge and agree that each of them will execute any other documents reasonably necessary, and otherwise cooperate with one another, in the future performance of this Agreement, in order to effectuate the intent of this Agreement, and in connection with obtaining final City Council approval of this Agreement.

11. No Admission of Liability: The Parties agree and acknowledge that this settlement is a compromise of disputed claims and that the Parties each expressly deny any and all liability in response to the claims asserted by the other or any violation of any law, contractual or legal obligation or other agreement existing between them.

12. Governing Law: This Agreement shall be governed by, and construed in accordance with, the laws of the State of Minnesota. Any action to enforce the terms of this Agreement shall be brought in a court situated in the State of Minnesota.

13. Prevailing Party: If the City initiates or defends a judicial or administrative proceeding of any nature to enforce the terms of this Agreement or the terms of the IUP, the City is entitled to recover its costs, disbursements, and reasonable attorney's fees if it is successful in any such action.

14. Counterparts: This Agreement may be executed in one or more counterparts, including facsimile or electronic counterparts, each of which shall be deemed an original, and together which shall constitute one and the same instrument.

IN THE WITNESS WHEREOF, the Parties hereto have executed this Agreement effective as of the date and year set forth below.

Dated: 12-20-23, 2023

KURT K. KROLL, SR., KURT K. KROLL &
ASSOCIATES, INC. D/B/A COLLISION
CORNER

By: [Signature]
Its: President

Dated: 1-8, 2024

CITY OF MAPLE PLAIN

By: [Signature]
Its: Mayor

By: [Signature]
Its: City Administrator

Dated: 1-8, 2024

JULIE MAAS KUSKE

[Signature]

Dated: 1-10, 2024

CATLIN CAHILL

[Signature]

Dated: 1-8, 2024

JOHN FAY

[Signature]

Dated: 1-8, 2024

MIKE DELUCA

[Signature]

Dated: 1-8, 2023~~4~~

CONNIE FRANCIS

Connie Francis

Dated: 1-11, 2023~~4~~

CLARISSA HADLER

Clarissa Hadler



Affidavit of Ordinance Violation Notice

City of Maple Plain

State of Minnesota

County of Hennepin

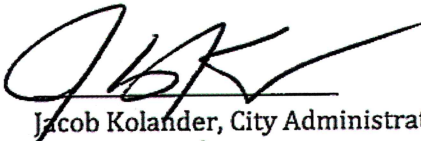
Jacob Kolander, being first duly sworn, deposes and says:

I am a United States citizen of legal age and part of the administrative staff for the City of Maple Plain, Minnesota.

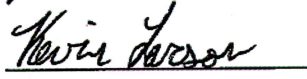
On July 10, 2024, acting on behalf of the said City, I hand-delivered to Collision Corner located at 5060 US Highway 12 in Maple Plain, MN, the attached Ordinance Violation Notice.

(See attached)

Herein witnessed the delivery was Kevin Larson, a United States citizen of legal age and a member of the administrative staff for the City of Maple Plain, Minnesota.

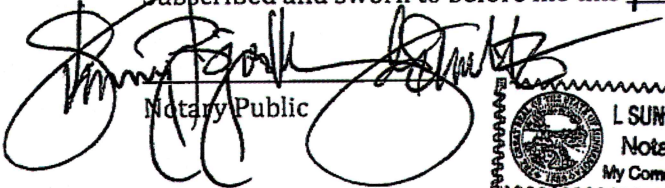


Jacob Kolander, City Administrator

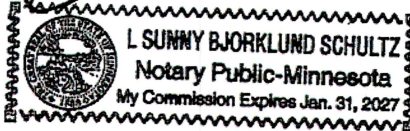


Kevin Larson, Assistant City Administrator

Subscribed and sworn to before me this 12th day of July, 2024.



Notary Public





5050 INDEPENDENCE ST | P.O. BOX 97 | MAPLE PLAIN, MN 55359
Ph: (763) 479-0515 | Fax: (763) 479-0519 | www.mapleplain.com

July 10, 2024

Kurt Kroll
Owner of Collision Corner
5060 US Highway 12
Maple Plain, MN 55359

Dear Mr. Kroll,

This letter serves as your first violation notice in accordance with the Interim Use Permit (IUP) and Settlement Agreement. Your landscaping was to be completed by July 1st, and as of today, July 10th, this requirement remains unfulfilled. Additionally, the parking spaces in the back of the building are not striped as agreed upon in the IUP and Settlement Agreement, and the handicap parking space is not in compliance.

You have until July 17th (7 days) to request in writing a hearing before the City Council to contest whether a violation of the IUP has occurred. Unless a hearing is requested, the landscaping plan and parking space compliance must be achieved by Monday, July 22nd. Failure to comply by this date will result in the issuance of a second violation.

Additionally, please remit the \$3,000.00 escrow payment along with the \$300.00 fee for this first violation as stipulated in the IUP and Settlement Agreement. Failure to pay these fees will result in the issuance of another violation.

Sincerely,

Jacob Kolander
City Administrator
City of Maple Plain







NOTES

RECEIPT DATE 7-22-24 NO. **781485**

RECEIVED FROM Collision Corner

ADDRESS 5060 Hwy 12

\$ 300.00

FOR Fine 1st Violation of JVR

ACCOUNT		HOW PAID	
AMT. OF ACCOUNT		CASH	
AMT. PAID		CHECK	<u>109343</u>
BALANCE DUE		MONEY ORDER	

BY JK

© REDIFORM 81.808R

49747

Affidavit of Ordinance Violation Notice

City of Maple Plain

State of Minnesota

County of Hennepin

Gary Kroells, being first duly sworn, deposes and says:

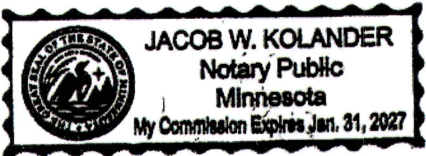
I am a United States citizen of legal age an officer of West Hennepin Public Safety.

On 7-24-24, acting on behalf of the said City, I hand-delivered to Collision Corner located at 5060 US Highway 12 in Maple Plain, MN, the attached Ordinance Violation Notice.

(See attached)

Subscribed and sworn to before me this 24 day of July, 2024.

[Signature]
Notary Public





5050 INDEPENDENCE ST | P.O. BOX 97 | MAPLE PLAIN, MN 55359
Ph: (763) 479-0515 | Fax: (763) 479-0519 | www.mapleplain.com

July 24, 2024

Kurt Kroll
Owner of Collision Corner
5060 US Highway 12
Maple Plain, MN 55359

Dear Mr. Kroll,

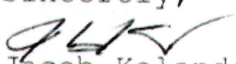
This letter serves as your second violation notice in accordance with the Interim Use Permit-Resolution No. 24-0624-04A ("IUP") and Settlement Agreement attached to the IUP. The IUP requires that the property be brought into full compliance with the conditions of the IUP by July 1, 2024. As of the date of this letter the following IUP conditions remain unfulfilled:

- Landscaping
- the spaces in the back of the building, Sales Lot, are not striped
- the handicap parking space is not in compliance.
- Failure to provide the \$3,000.00 escrow as required in the Settlement Agreement.

Pursuant to Section 11 of the Settlement Agreement, the penalty for this second violation is \$400.00.

Please note that the above-mentioned escrow is separate from the one provided with the initial IUP application. Please remit the \$3,000.00 escrow payment along with the \$400.00 penalty within five (5) business days of this letter and comply with the terms of the IUP by Wednesday, August 5, 2024.

You have until July 30, 2024 to request in writing a hearing before the City Council to contest whether a violation of the IUP has occurred. Failure to bring the property into full compliance with the IUP by the above stated date shall be a third violation resulting in revocation of the IUP as provided for in Section 11 of the Settlement Agreement.

Sincerely,

Jacob Kolander
City Administrator
City of Maple Plain

49944

CITY OF MAPLE PLAIN

Receipts

05/08/26 2:14 PM

Page 1

Current Period: August 2024

Receipt Batch 080224 DEPOSIT		\$400.00	
Refer	173 COLLISION CORNER	Ck# 109434 7/29/2024	
Cash Receipt	R 101-35104 Other Fines	IUP FINE	\$400.00
Transaction Date	8/2/2024	BoMP/MidCountry/4 10100	Total \$400.00

Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$2,743.57
801 FIRE PARTNERSHIP FUND		\$23,234.08
		\$25,977.65

Escrow Statement

BILL TO 01/31/2025

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

REMIT TO PROJECT INFORMATION

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
MAPLE PLAIN MN 55359
763-479-0515

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
IUP ESCROW	09/05/24		\$3,000.00
Sept 23 PH Collision Corner IU AD# 1420403 150 Sept 23 PH Co - Invoice 1015621	09/14/24	\$48.88	
AUGUST 2024 CITY STAFF BILLABLE HOURS	09/17/24	\$384.00	
Collision Corner IUP	10/02/24	\$1,818.00	
Collision Corner IUP (Hoff Barry Attorney) - Invoice 18486	11/01/24	\$475.00	

Remarks/Payment Instructions:

Balance Remaining \$274.12

Escrow Statement

BILL TO03/31/2025

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

REMIT TOPROJECT INFORMATION

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
MAPLE PLAIN MN 55359
763-479-0515

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
IUP ESCROW	09/05/24		\$3,000.00
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Collision Corner IUP	10/02/24	\$1,818.00	
Collision Corner IUP (Hoff Barry Attorney) - Invoice 18486	11/01/24	\$475.00	

Remarks/Payment Instructions:

Balance Remaining\$274.12

Escrow Statement

BILL TO04/30/2025

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

REMIT TOPROJECT INFORMATION

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
MAPLE PLAIN MN 55359
763-479-0515

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
IUP ESCROW	09/05/24		\$3,000.00
Sept 23 PH Collision Corner IU AD# 1420403 150 Sept 23 PH Co - Invoice 1015621	09/14/24	\$48.88	
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Collision Corner IUP	10/02/24	\$1,818.00	
Collision Corner IUP (Hoff Barry Attorney) - Invoice 18486	11/01/24	\$475.00	

Remarks/Payment Instructions:

Balance Remaining\$274.12

Escrow Statement

BILL TO05/31/2025

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

REMIT TOPROJECT INFORMATION

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
MAPLE PLAIN MN 55359
763-479-0515

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

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Collision Corner IUP (Hoff Barry Attorney) - Invoice 18486	11/01/24	\$475.00	

Remarks/Payment Instructions:

Balance Remaining\$274.12

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

06/30/2025

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359
PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
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Collision Corner IUP (Hoff Barry Attorney) - Invoice 18486)	11/01/24	\$475.00	
Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

07/31/2025

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359
PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
IUP ESCROW	09/05/24		\$3,000.00
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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

09/26/2025

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO10/31/2025

COLLISION CORNERBALANCE DUE UPON RECEIPT
PO BOX 402
MAPLE PLAIN, MN 55359

REMIT TOPROJECT INFORMATION

CITY OF MAPLE PLAINIUP ENFORCEMENT
5050 INDEPENDENCE ST5060 HWY 12
PO Box 97MAPLE PLAIN, MN 55359
MAPLE PLAIN MN 55359
763-479-0515PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
IUP ESCROW	09/05/24		\$3,000.00
Sept 23 PH Collision Corner IU AD# 1420403 150 Sept 23 PH Co - Invoice 1015621	09/14/24	\$48.88	
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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

12/15/2025

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359
PROJECT # 22016

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Collision Corner IUP (Hoff Barry Attorney) - Invoice 18486)	11/01/24	\$475.00	
Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88



December 22, 2025

Dear Mr. Kroll,

This letter serves as a final request under the terms of the IUP Agreement requiring maintenance of a minimum escrow balance of \$3,000.00. As of today, the escrow account reflects a deficiency of \$137.88.

Please remit \$137.88 immediately to correct the shortfall and restore the account to its required credit balance of \$3,000.00. Payment should be made using the following method:

- Payable to: City of Maple Plain
- Mail to: PO Box 97, Maple Plain, MN 55359

This is your final opportunity to satisfy the escrow requirement. Continued non-compliance with the escrow provisions of the IUP Agreement may result in enforcement action, including but not limited to Revocation of your IUP or legal remedies.

If you have any questions or require clarification, please contact our office without delay.

Thank you for your prompt attention to this matter.

Sincerely,

Jacob Schillander
City Administrator



TNR 9405 5012 0652 2047 9474 31

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

12/15/2025

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359
PROJECT # 22016

DESCRIPTION	DATE	DEBIT	CREDIT
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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88



Tracking Number: 9405501206522047947431

Date & Time	Status of Item	Location
Oct 24, 2025 1:40 pm	PRE-SHIPMENT INFO SENT TO USPS	MAPLE PLAIN, MN 55359
Dec 23, 2025 8:50 am	ACCEPT OR PICKUP	553595015
Dec 23, 2025 8:51 am	ARRIVAL AT UNIT	553599391
Dec 23, 2025 8:51 am	DELIVERED	MAPLE PLAIN, MN 55359
Dec 23, 2025 8:52 am	SORTING/PROCESSING COMPLETE	MAPLE PLAIN, MN 55359
Dec 23, 2025 9:02 am	OUT FOR DELIVERY	MAPLE PLAIN, MN 55359
Dec 23, 2025 9:29 pm	AWAITING DELIVERY SCAN	MAPLE PLAIN, MN 55359
Dec 23, 2025 9:56 pm	AWAITING DELIVERY SCAN	MAPLE PLAIN, MN 55359

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

12/31/2025

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359
PROJECT # 22016

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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

02/02/2026

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

02/28/2026

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

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Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

03/27/2026

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88

Escrow Statement

BILL TO

COLLISION CORNER
PO BOX 402
MAPLE PLAIN, MN 55359

05/08/2026

BALANCE DUE UPON RECEIPT

REMIT TO

CITY OF MAPLE PLAIN
5050 INDEPENDENCE ST
PO Box 97
MAPLE PLAIN MN 55359
763-479-0515

PROJECT INFORMATION

IUP ENFORCEMENT
5060 HWY 12
MAPLE PLAIN, MN 55359

PROJECT # 22016

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Collision Corner IUP Enforcement (Terramark - Oct 2024)	05/27/25	\$412.00	

Remarks/Payment Instructions:

Payment Due

\$137.88



Executive Summary

City Council Business Meeting

AGENDA ITEM-NEW BUSINESS: 2025 Audit Presentation	
PREPARED BY:	Troy Gabler, CPA CliftonLarsonAllen LLP Siona Kelly, CPA CliftonLarsonAllen LLP
RECOMMENDED ACTION: Approve Ordinance 342 and Approve Ordinance 342 Summary Publication	

Summary

Please see the 2025 Audit presentation and draft financial statements for 2025 prepared by CliftonLarsonAllen LLP.



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

City of Maple Plain

December 31, 2025

Auditor Communications

Presented By:

Troy Gabler, CPA – Principal

Siona Kelly, CPA – Senior Associate

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Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.

Agenda



Required Communications

- Audit provides reasonable assurance, not *absolute* assurance
- Significant accounting estimates
 - No accounting estimates affecting the financial statements were determined to be particularly sensitive or deemed to have a higher degree of estimation uncertainty
- Accounting Policies
 - GASB Statement No. 102, *Certain Risk Disclosures*, was implemented which resulted in additional disclosures related to concentrations and constraints as of December 31, 2025.
- Received full cooperation from management

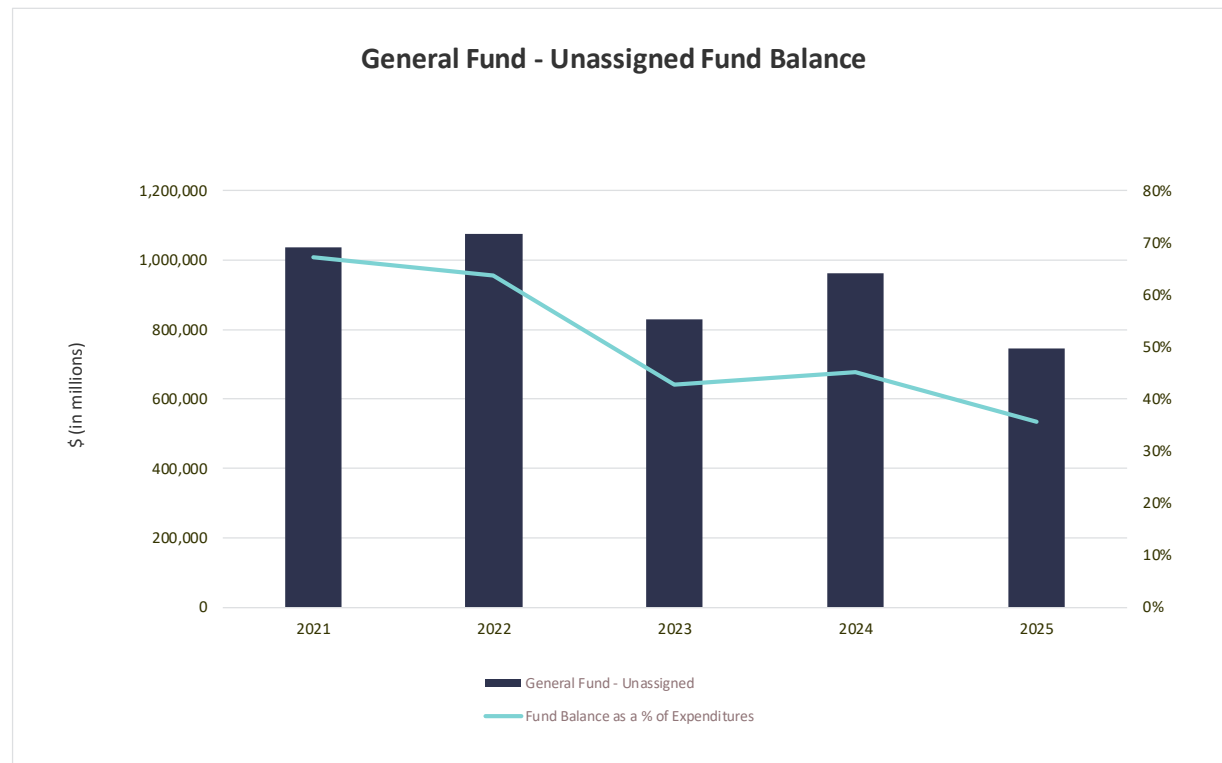


Audit Results

- Unmodified (i.e., “clean”) opinion on the financial statements
- Internal Controls over Financial Reporting -
 - Special Assessment reconciliations
 - Census Data document retention
- Restatement:
 - In 2024, there were prepaid special assessments received at the end of the year that were not included in deposits in transit or revenue for the year.
- Minnesota Legal Compliance – No exceptions noted

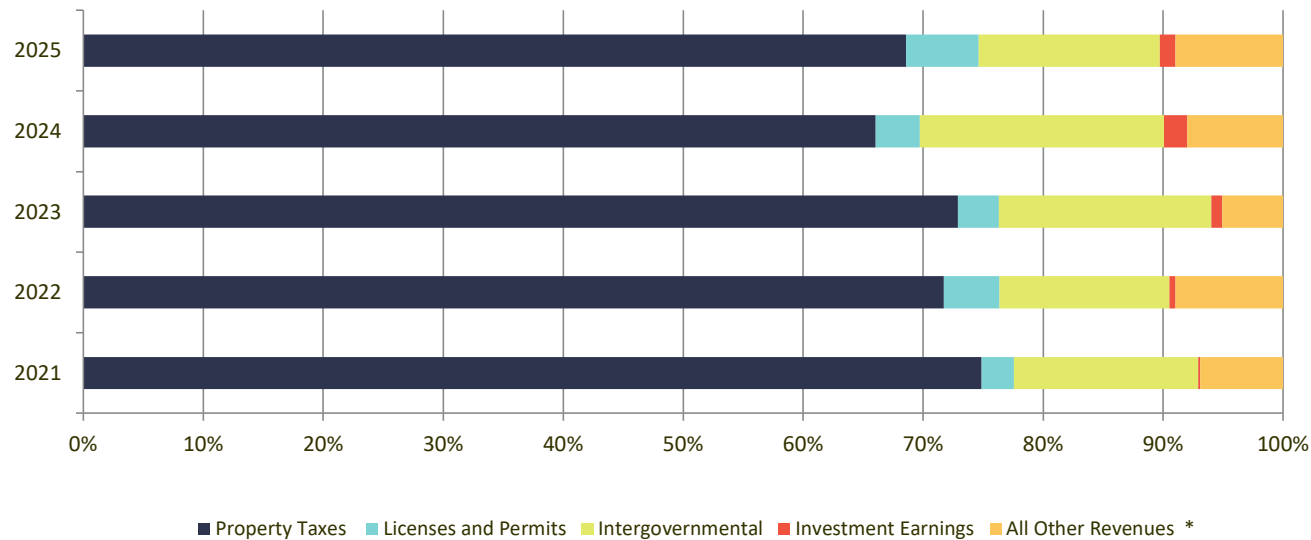


Financial Results



Financial Results (Continued)

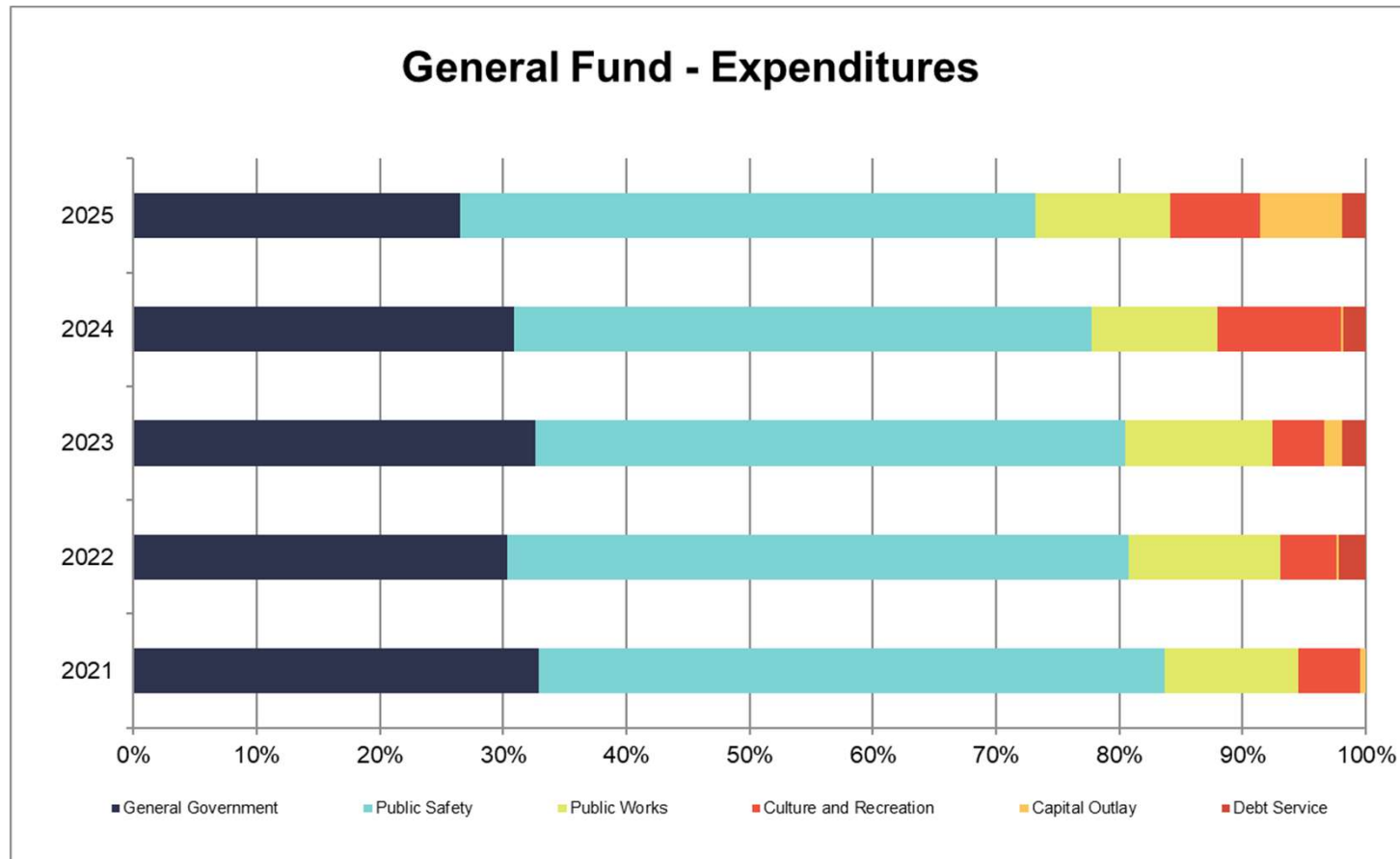
General Fund - Revenue



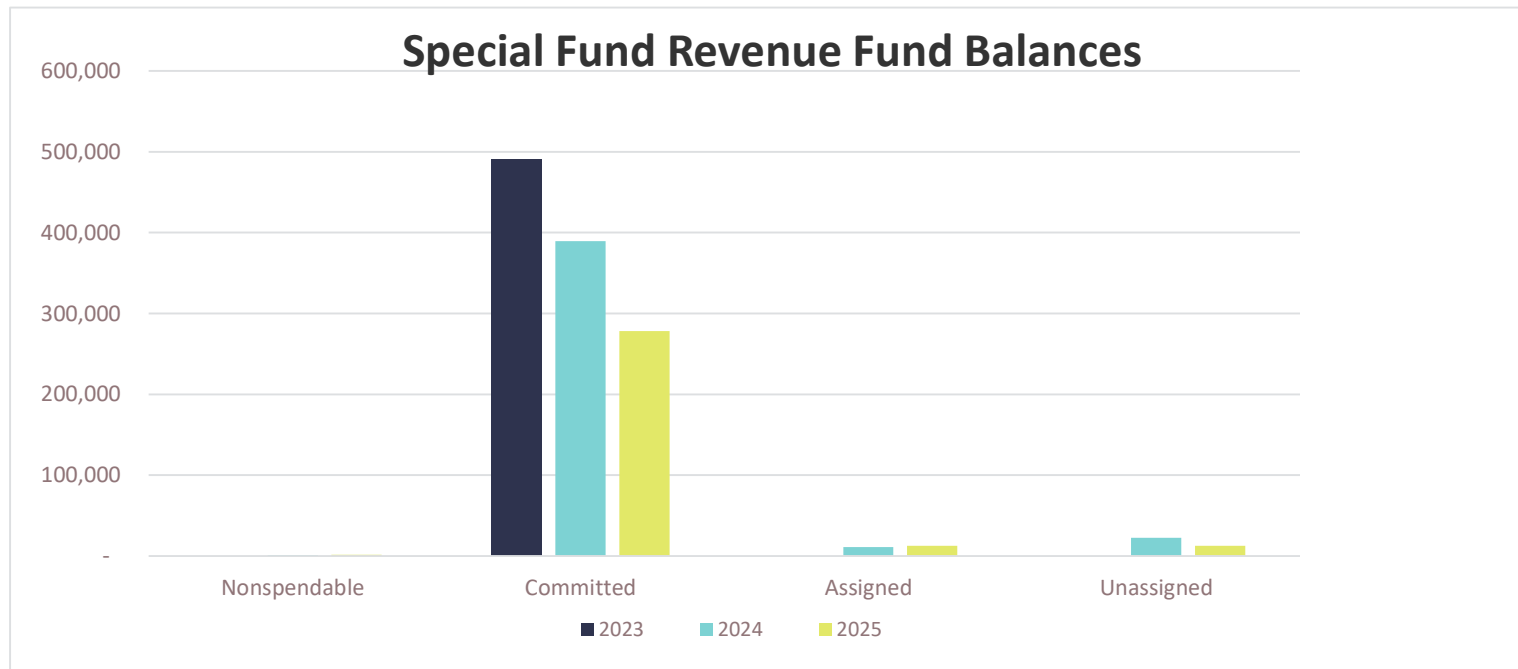
* Includes franchise taxes, special assessments, fines, charges for services, and miscellaneous revenues



Financial Results (Continued)



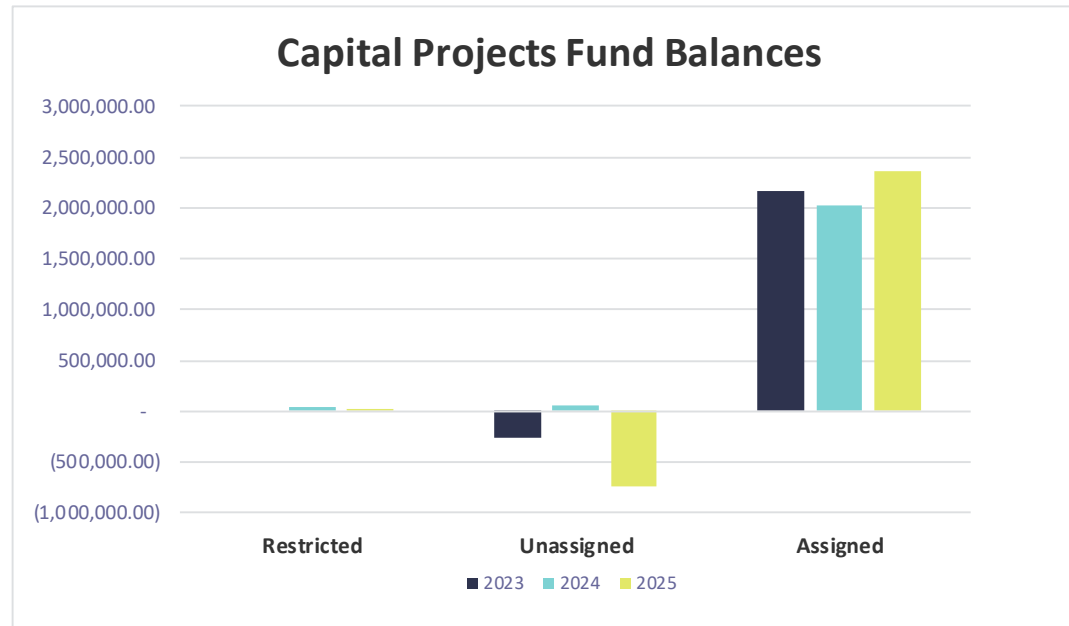
Financial Results (Continued)



Fund	December 31,		Increase (Decrease)
	2025	2024	
Major			
Fire Partnership	\$206,403	\$308,570	(\$102,167)
Nonmajor			
Economic Development	73,300	81,865	(8,565)
Gambling Proceeds	12,422	10,664	1,758
Equipment Repair Fund	-	12,000	(12,000)



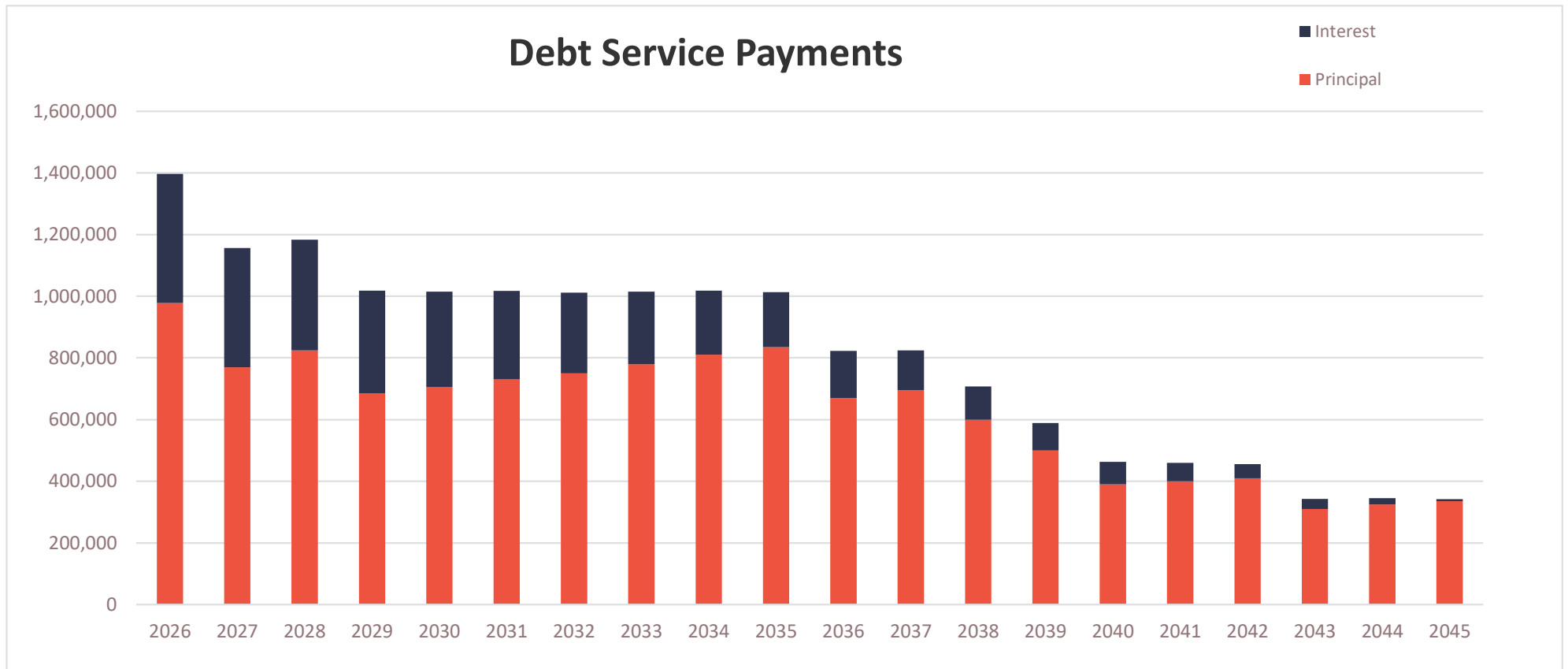
Financial Results (Continued)



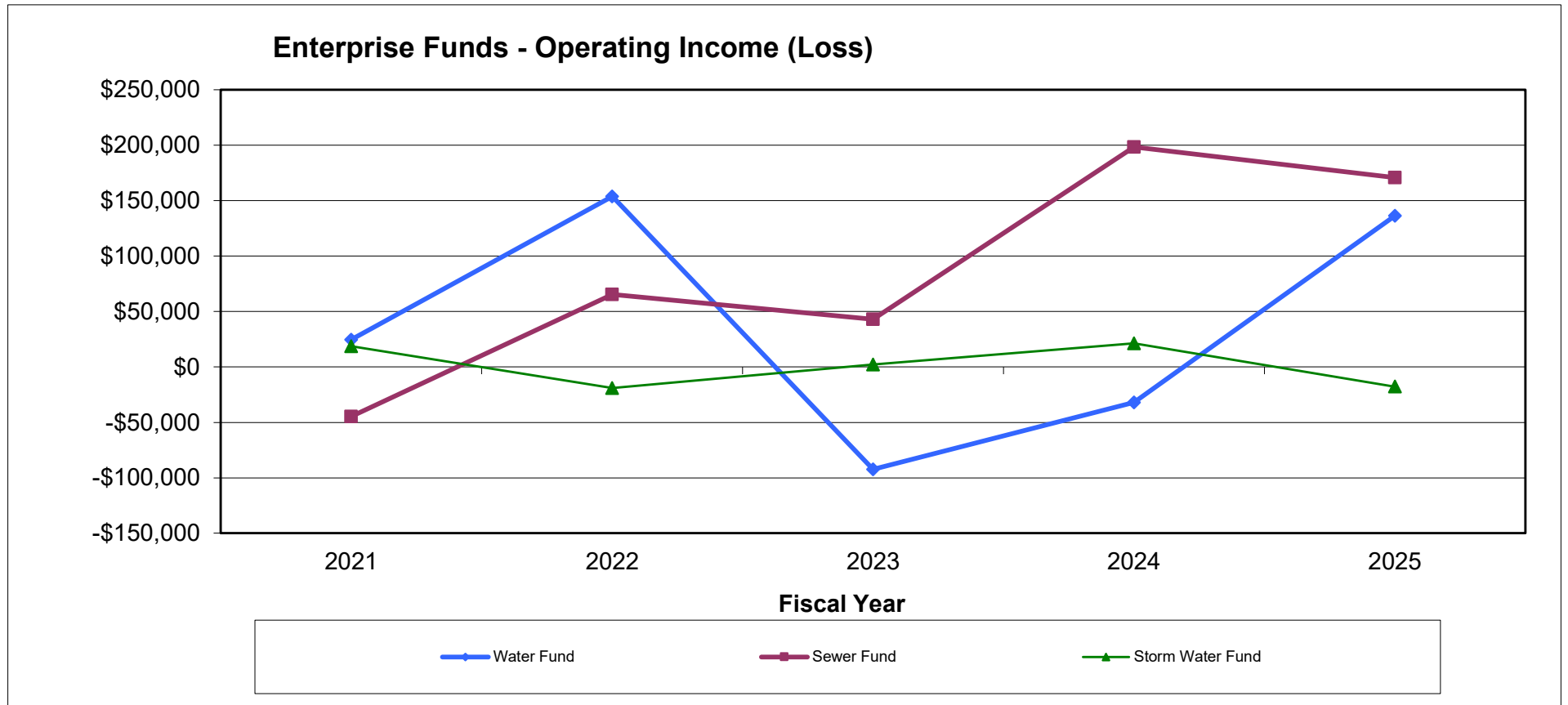
Fund	December 31,		Increase (Decrease)
	2025	2024	
Major			
Capital Project	\$2,149,154	\$2,047,013	\$102,141
2024 Street Reconstruction	(738,642)	28,690	(767,332)
Nonmajor			
Park Improvement Fund	202,667	53,996	148,671
2021 Street Reconstruction Fund	51	49	2
2022 Street Reconstruction Fund	99	97	2
City Hall Development Fund	22,520	10,056	12,464



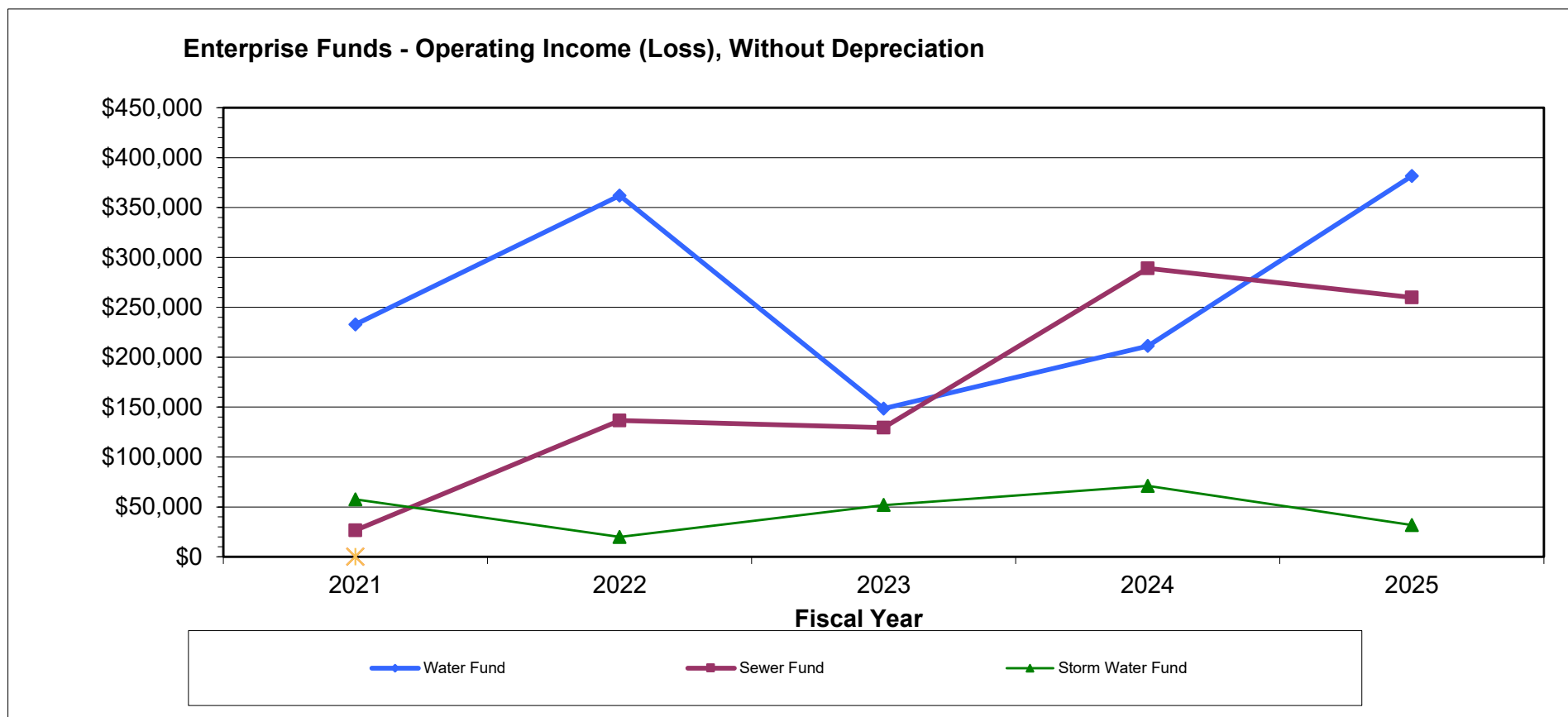
Financial Results (Continued)



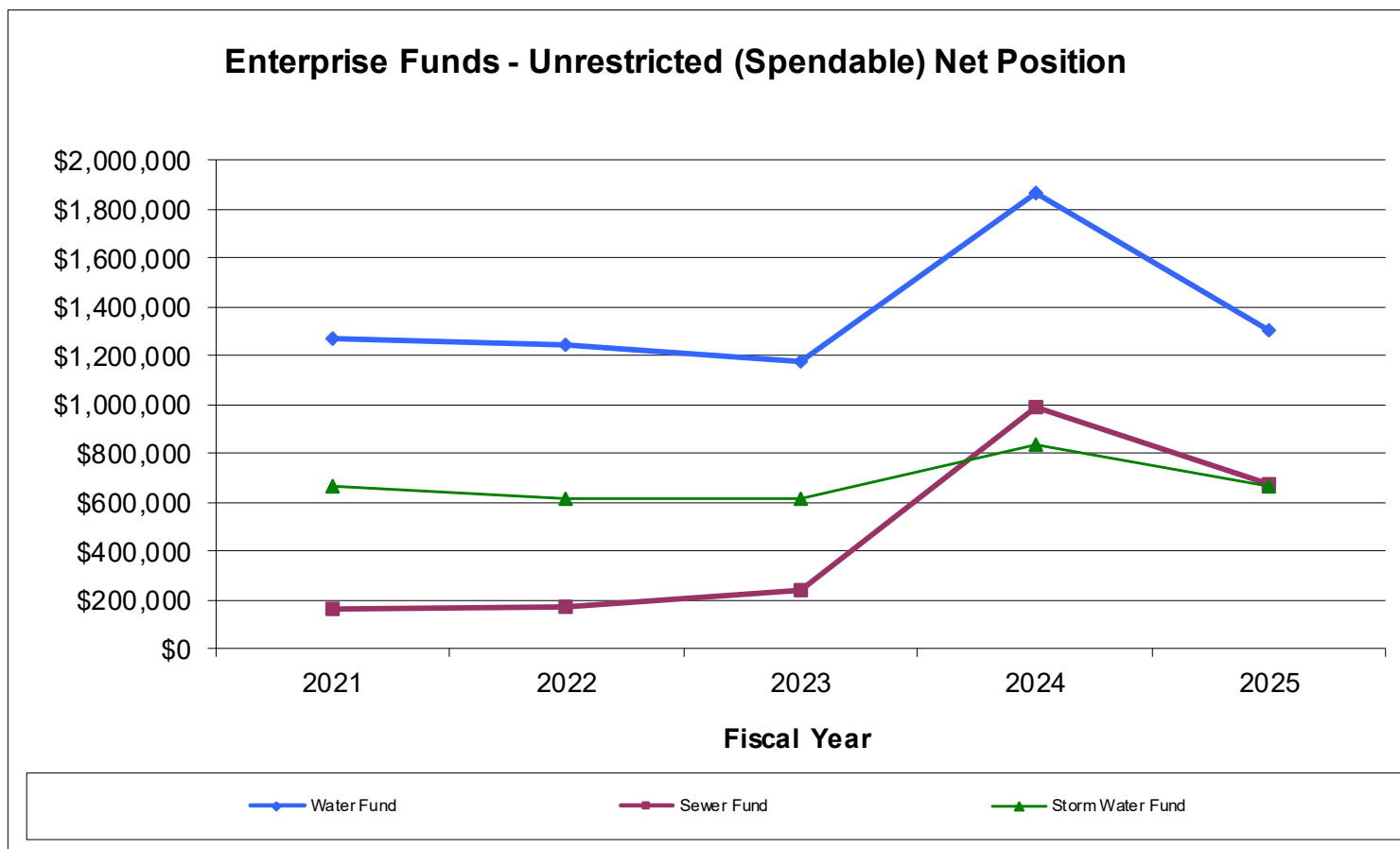
Financial Results (Continued)



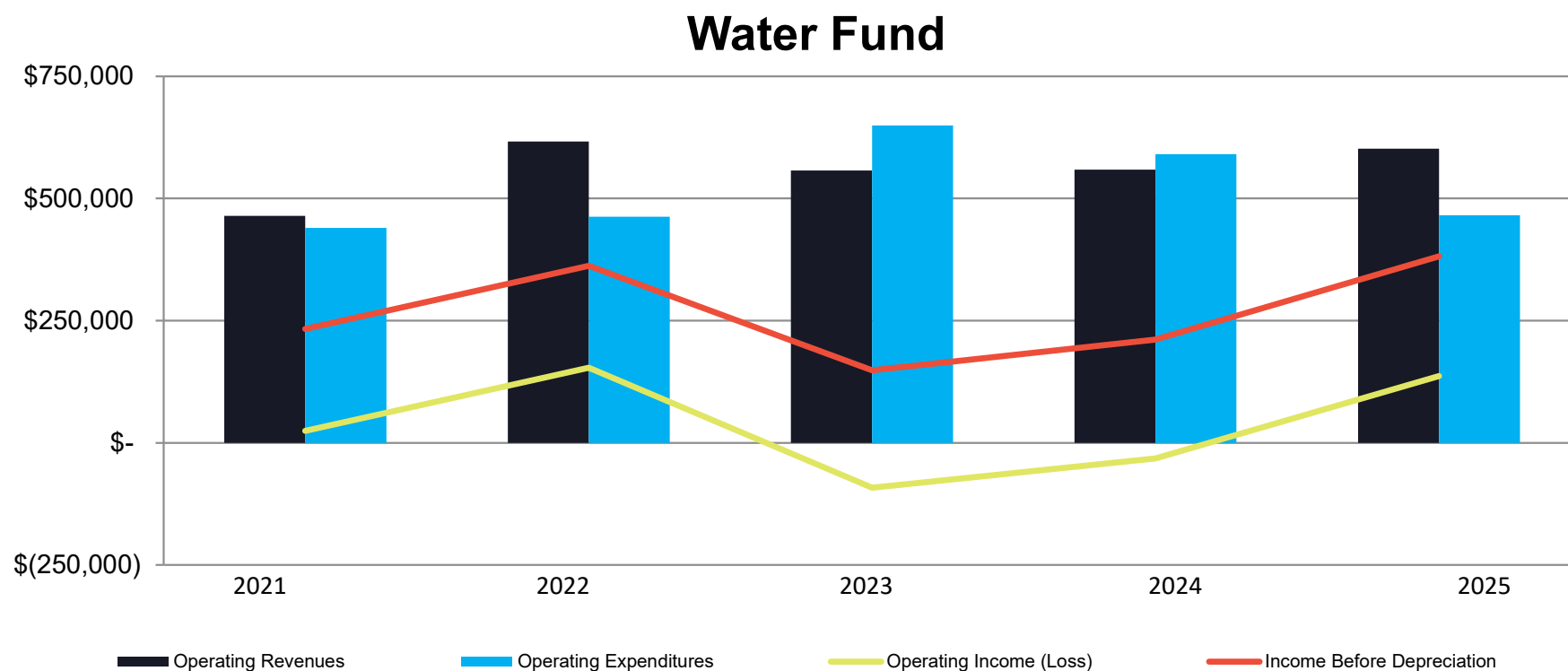
Financial Results (Continued)



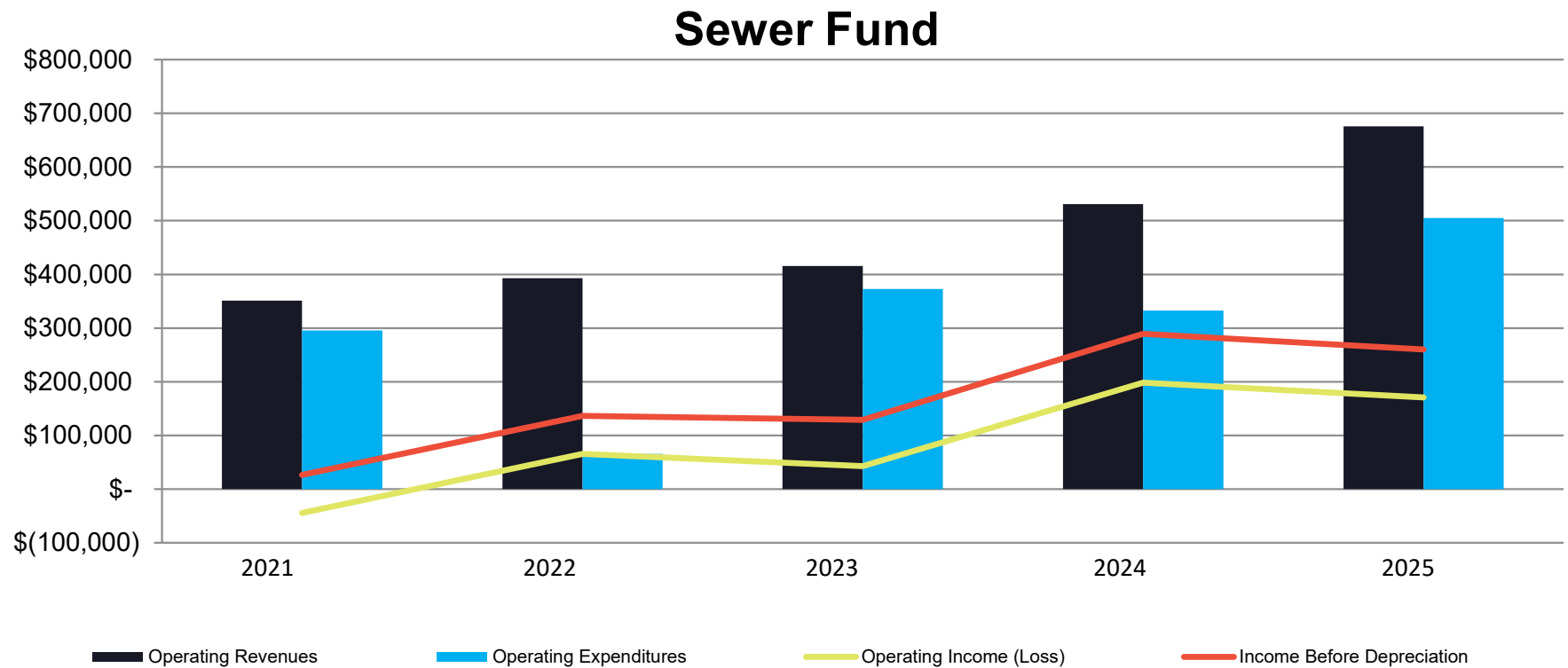
Financial Results (Continued)



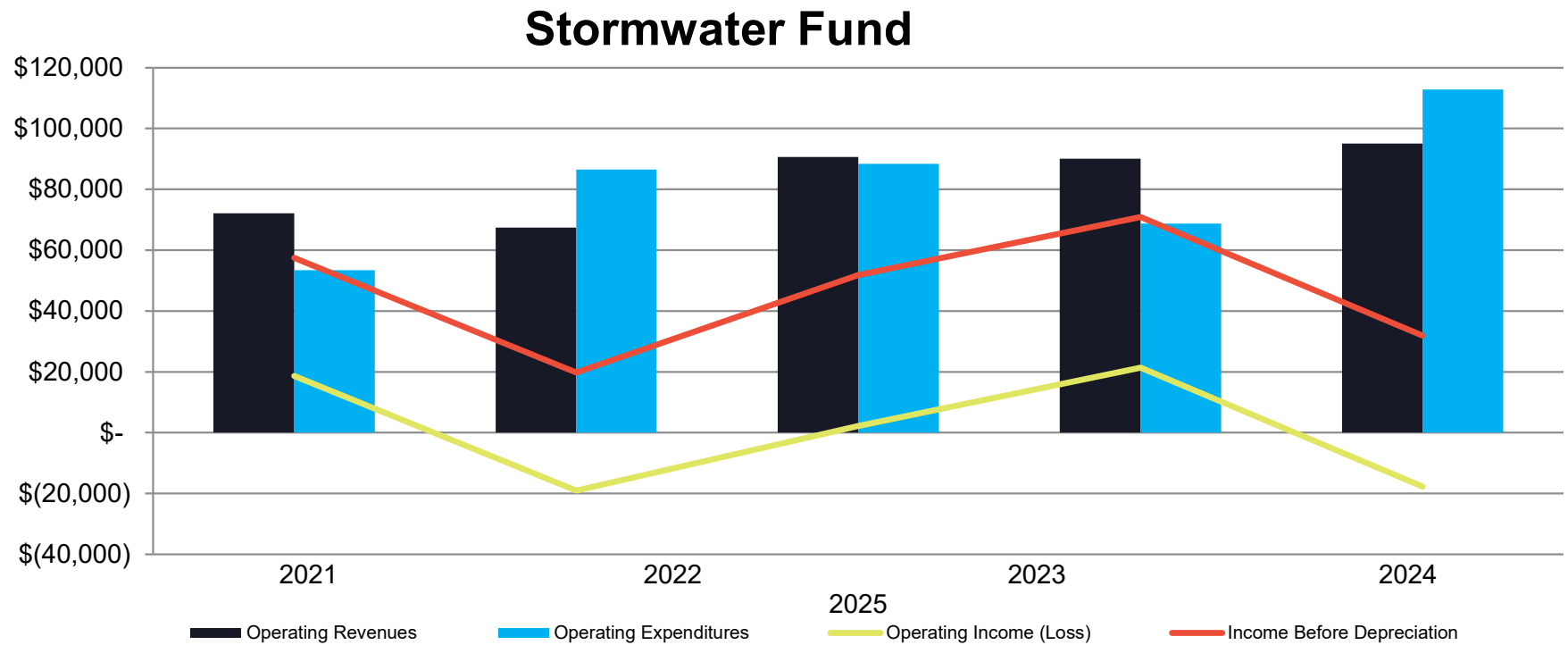
Financial Results (Continued)



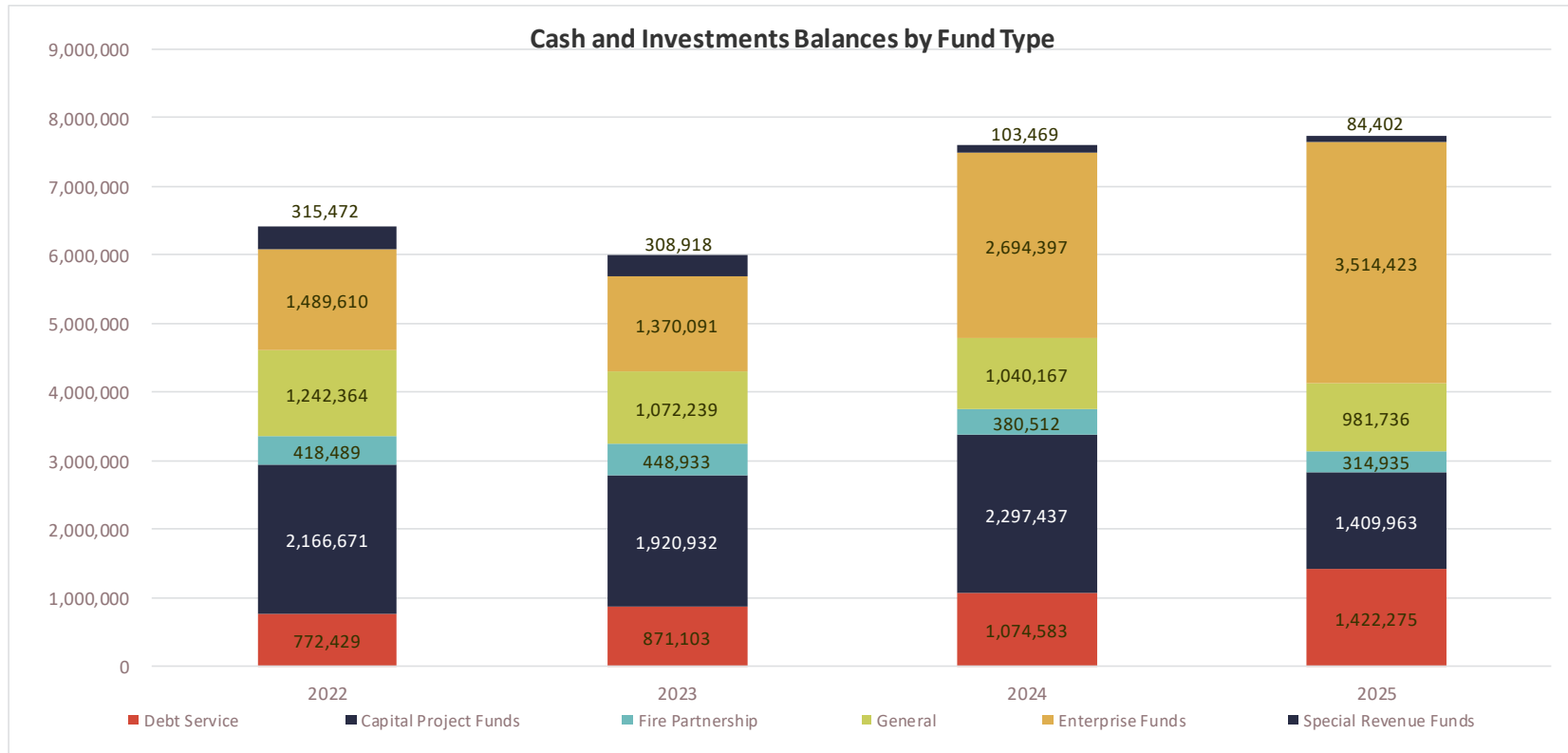
Financial Results (Continued)



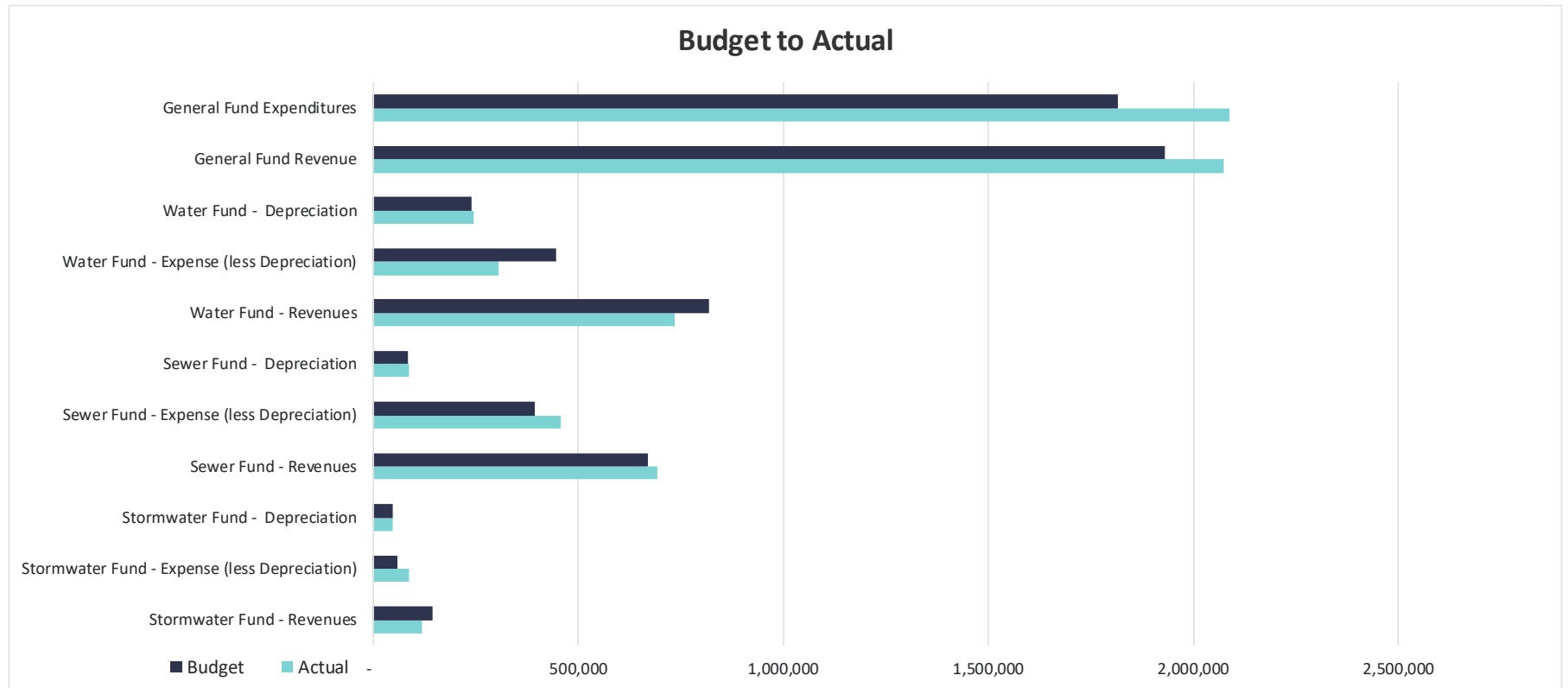
Financial Results (Continued)



Financial Results (Continued)



Financial Results (Continued)



Upcoming Accounting Standard Changes

- Statement No. 103 – Financial Reporting Model Improvements
 - Effective for the December 31, 2026 audit
 - Revises the format and content of governmental fund financial statements.
 - Introduce operating classifications and standardized subtotals.
 - Enhances management’s discussion and analysis (MD&A) requirements.
- Statement No. 104 – Disclosure of Certain Capital Assets
 - Effective for the December 31, 2026 audit
 - Requires disclosure of capital assets that are idle, impaired, or held for sale.
- Statement No. 105 – Subsequent Events
 - Effective for the December 31, 2027 audit
 - Clarifies the definition and timing of subsequent events.
 - Distinguishes clearly between recognized vs non recognized events.
 - Adds specific required footnote disclosures.



Thank you! We appreciate the opportunity to serve the City of Maple Plain.

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CITY OF MAPLE PLAIN
FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2025

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INTRODUCTORY SECTION

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**CITY OF MAPLE PLAIN
ELECTED AND APPOINTED OFFICIALS
AS OF DECEMBER 31, 2025**

Section 11, Item A.

	<u>Elected Officials</u>	<u>Year Term Expires</u>
Julie Maas-Kusske	Mayor	12/31/28
Michael DeLuca	Council Member	12/31/28
Rochelle Arvizo	Council Member	12/31/28
Andrew Burak	Council Member	12/31/26
Connie Francis	Council Member	12/31/26
	<u>Appointed</u>	
Jacob Schillander	City Administrator	

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Maple Plain
Maple Plain, Minnesota

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Maple Plain 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.

Emphasis of Matter – Correction of and Error and Changes to or within Financial Reporting Entity

As discussed in Note 9 to the financial statements, the City of Maple Plain restated its beginning net position within the Governmental Activities, Business-Type Activities, Water Fund, and Sewer fund. The City also restated fund balance for the Debt Service Fund. These restatements were the result of special assessment revenue being recorded within the incorrect fiscal year.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Maple Plain'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.

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of City's and Nonemployer Proportionate Share of Net Pension Liability – GERS Retirement Fund, Schedule of City's and Nonemployer Contributions, Public Employees Retirement Fund, the Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios, Schedule of Employer's Fire Relief Association Contributions, the Notes to the Required Supplementary Information, and the respective budgetary comparison for the General Fund and Fire Partnership to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Maple Plain's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Maple Plain's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 15, 2026

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

As management of the City of Maple Plain (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.

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 \$15,935,598 (net position). Of this amount, \$4,962,894 (unrestricted net position) may be used to meet the government's ongoing costs to citizens and creditors.
- The City's total net position increased by \$226,451. The increase is primarily due to an increase in business type activities of \$298,314.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$4,262,125, a decrease of \$114,880 in comparison with the prior year. Approximately 62.31% of this total amount, or \$2,655,643 is available for use within the City's constraints and policies in committed, assigned, or unassigned fund balance.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$744,521, or 35.64% of 2025 actual expenditures.
- The City's outstanding bonded debt decreased by \$808,000 during the current fiscal year due to principal payments. No new debt was issued in the current fiscal year.

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 are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. In addition, this report also contains details on non-major funds and other supplementary information in addition to the basic financial statements themselves.

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

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

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

Both of the government-wide financial statements distinguish functions of the City as follows: **governmental activities** are principally supported by taxes and intergovernmental revenues, and **business-type activities** are functions that are intended to recover all or a significant portion of costs through user fees and charges. Although program revenues are aligned with program expenses in governmental activities, the revenue is not intended to cover costs without taxes. The governmental activities of the City include general government, public safety, public works, culture & recreation services, economic development and interest on long-term debt. The business-type activities of the City include water, sewer and storm water.

The government-wide financial statements can be found in the Financial Section of this report under the Basic Financial Statements.

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

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

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

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

The City maintains numerous individual governmental funds, eight of which are debt service funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Fire Partnership, Capital Project, 2024 Street Reconstruction and the Debt Service funds, all of which are considered to be major funds. Data from the other nonmajor 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 as well as individual statements elsewhere in this report.

The City adopts an annual budget for its General Fund and Fire Partnership Funds. Budgetary schedules have been provided for these funds to demonstrate compliance with their budgets.

The basic governmental fund financial statements can be found in the Basic Financial Statements Section of this report.

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

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

The basic proprietary fund financial statements can be found in the Basic Financial Statements Section of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in the Basic Financial Statements Section 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 Maple Plain's share of net pension liabilities (assets) for defined benefits plans, schedules of contributions, and progress in funding its obligation to provide pension benefits to its employees, and budget to actual schedules for the General fund and Fire Partnership fund.

Supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents the combining statements referred to earlier in connection with the nonmajor governmental funds which can be found in the Combining and Individual Statements and Schedules portion of the Financial Section of this report.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City, total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$15,935,598 at the close of the most recent fiscal year compared to \$15,709,147 at the end of 2024.

By far, the largest portion of the City's net position (51.68%) reflects its net investment in capital assets (e.g., land, buildings, machinery and equipment); less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Maple Plain's Summary of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Assets						
Current and Other Assets	\$ 6,304,108	\$ 7,175,648	\$ 4,039,607	\$ 3,859,670	\$ 10,343,715	\$ 11,035,318
Capital Assets, Net of Depreciation	11,451,923	11,181,081	7,987,527	8,355,646	19,439,450	19,536,727
Total Assets	\$ 17,756,031	\$ 18,356,729	\$ 12,027,134	\$ 12,215,316	\$ 29,783,165	\$ 30,572,045
Deferred Outflows of Resources						
Pension Plan Deferments - PERA	276,375	276,942	1,839	-	278,214	276,942
Liabilities						
Noncurrent Liabilities	7,430,993	7,732,848	5,446,430	6,017,231	12,877,423	13,750,079
Other Liabilities	883,410	587,902	99,129	104,318	982,539	692,220
Total Liabilities	8,314,403	8,320,750	5,545,559	6,121,549	13,859,962	14,442,299
Deferred Inflows of Resources						
Pension Plan Deferments - PERA	226,580	210,532	3,010	-	229,590	210,532
Leases	36,229	688,360	-	-	36,229	688,360
Total Deferred Inflows of Resources	262,809	898,892	3,010	-	265,819	898,892
Net Position						
Net Investment in Capital Assets	4,399,753	3,550,823	3,835,817	2,627,572	8,235,570	6,178,395
Restricted	2,737,134	2,478,863	-	-	2,737,134	2,478,863
Unrestricted	2,318,307	3,384,343	2,644,587	3,466,195	4,962,894	6,850,538
Total Net Position	\$ 9,455,194	\$ 9,414,029	\$ 6,480,404	\$ 6,093,767	\$ 15,935,598	\$ 15,507,796

The City's restricted net position (17.18%) represents resources that are subject to external restrictions on how they may be used. The remaining balance represents unrestricted net position that 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 categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

CITY OF MAPLE PLAIN
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025

The government’s total net position increased by \$226,451. The increase is primarily due to an increase in governmental activities of \$151,029 and business-type activities of \$282,398 which resulted from budgetary increases in both governmental activities and business-type activities..

Condensed statements of revenues, expenses, and changes in net position are as follows for the year ended December 31, 2025.

City of Maple Plain’s Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues:						
Charges for Services	\$ 524,798	\$ 462,926	\$ 1,372,458	\$ 1,180,012	\$ 1,897,256	\$ 1,642,938
Operating Grants and Contributions	113,741	138,102	-	30,131	113,741	168,233
Capital Grants and Contributions	146,921	861,403	92,379	368,042	239,300	1,229,445
General Revenues:						
Taxes	1,848,736	1,743,316	-	-	1,848,736	1,743,316
Grants and Contributions Not Restricted to Specific Programs	314,328	512,458	-	-	314,328	512,458
Unrestricted Investment Earnings	189,460	308,229	77,485	86,490	266,945	394,719
Miscellaneous	35,580	34,601	8,260	72,006	43,840	106,607
Transfers	16,200	-	(16,200)	-	-	-
Total Revenues	3,189,764	4,061,035	1,534,382	1,736,681	4,724,146	5,797,716
Expenses						
General Government	101,625	666,672	-	-	101,625	666,672
Public Safety	1,296,412	1,257,728	-	-	1,296,412	1,257,728
Public Works	1,413,680	558,639	-	-	1,413,680	558,639
Culture and Recreation	166,467	119,285	-	-	166,467	119,285
Economic Development	13,337	2,500	-	-	13,337	2,500
Interest on Long-Term Debt	270,106	287,260	-	-	270,106	287,260
Water	-	-	550,306	668,265	550,306	668,265
Sewer	-	-	547,188	370,786	547,188	370,786
Storm Water Drainage	-	-	138,574	92,359	138,574	92,359
Total Expenses	3,261,627	2,892,084	1,236,068	1,131,410	4,497,695	4,023,494
Change in Net Position	(71,863)	1,168,951	298,314	605,271	226,451	1,774,222
Net Position - Beginning, As Originally Reported	9,414,029	8,245,078	6,093,767	5,488,496	15,507,796	13,733,574
Restatement (See Note 9)	113,028	-	88,323	-	201,351	-
Net Position - Beginning, As Restated	9,527,057	8,245,078	6,182,090	5,488,496	15,709,147	13,733,574
Net Position - End of Year	<u>\$ 9,455,194</u>	<u>\$ 9,414,029</u>	<u>\$ 6,480,404</u>	<u>\$ 6,093,767</u>	<u>\$ 15,935,598</u>	<u>\$ 15,507,796</u>

Governmental activities. Governmental activities decreased the City’s net position by \$71,863. The main driver of this decrease was governmental activities revenues decreasing by \$984,299 while expenditures increased by 369,543. This is mostly due to the fluctuations in long term liabilities and assets that are only recorded within governmental activities.

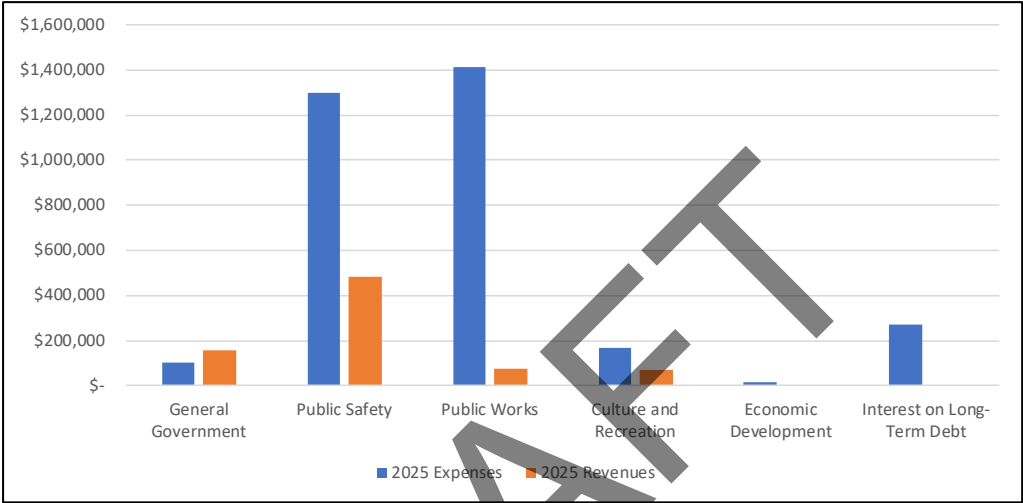
Business-type activities. Business-type activities increased the City’s net position by only \$298,314. Key elements of this increase are as follows:

- The water fund operating revenues, nonoperating revenues, and capital contributions exceeded its operating and nonoperating expenses by \$186,249 during 2025.
- The sewer fund operating revenues, nonoperating revenues, and capital contributions exceeded its operating and nonoperating expenses by \$145,605 during 2025.

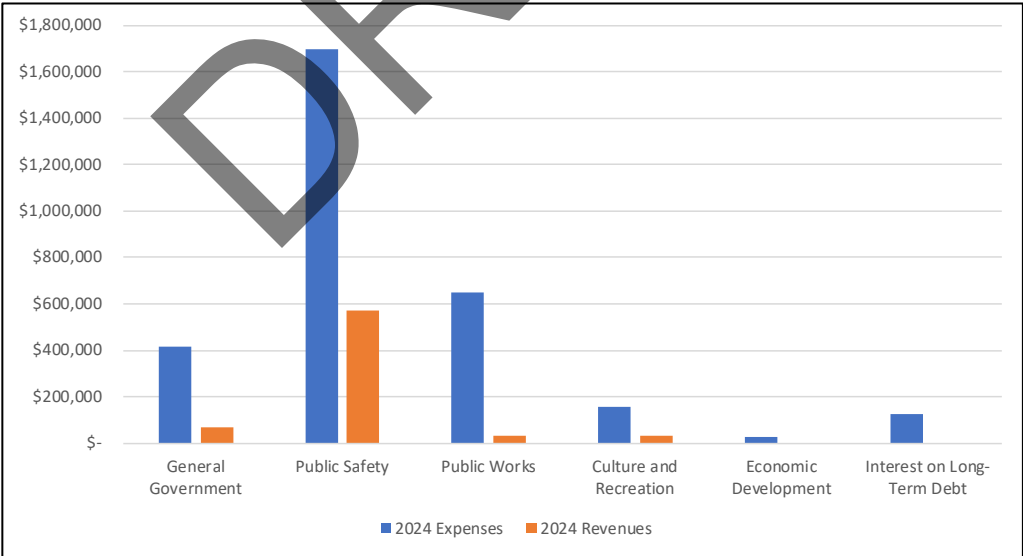
**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Below are specific graphs that provide comparisons of the governmental activities' direct program revenues with their expenses. Any shortfalls in direct revenues are primarily supported by property tax levy or general state aid.

**2025
Expenses and Program Revenues - Governmental Activities**

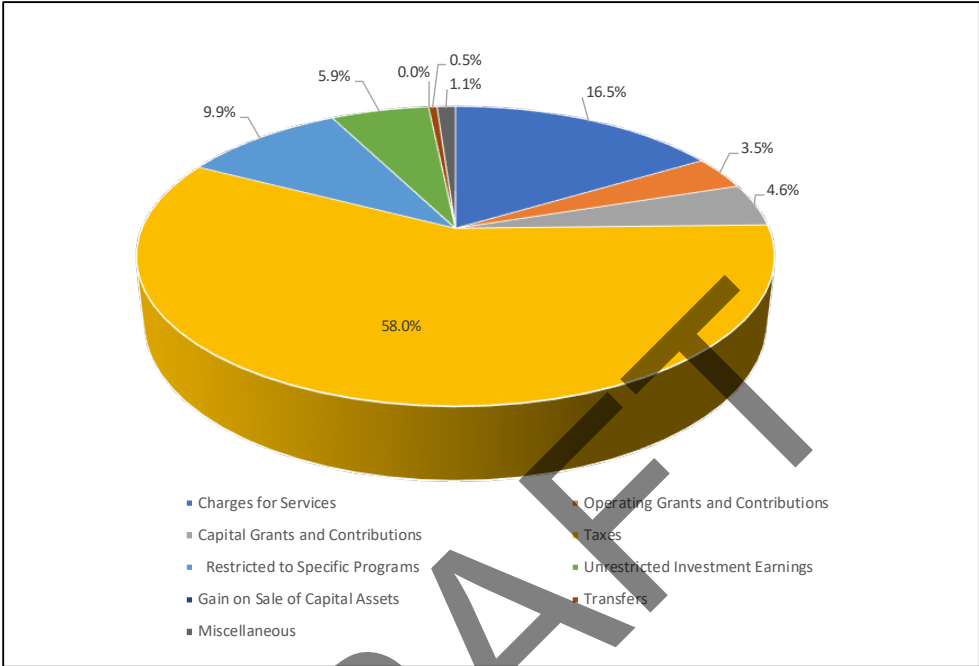


**2024
Expenses and Program Revenues - Governmental Activities**

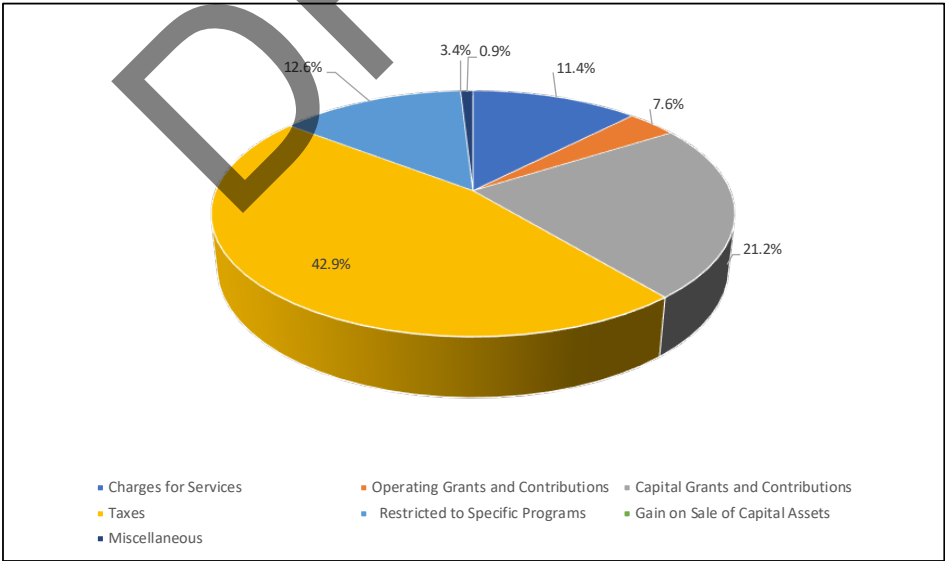


**CITY OF MAPLE PLAIN
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

**2025
Revenues by Source - Governmental Activities**



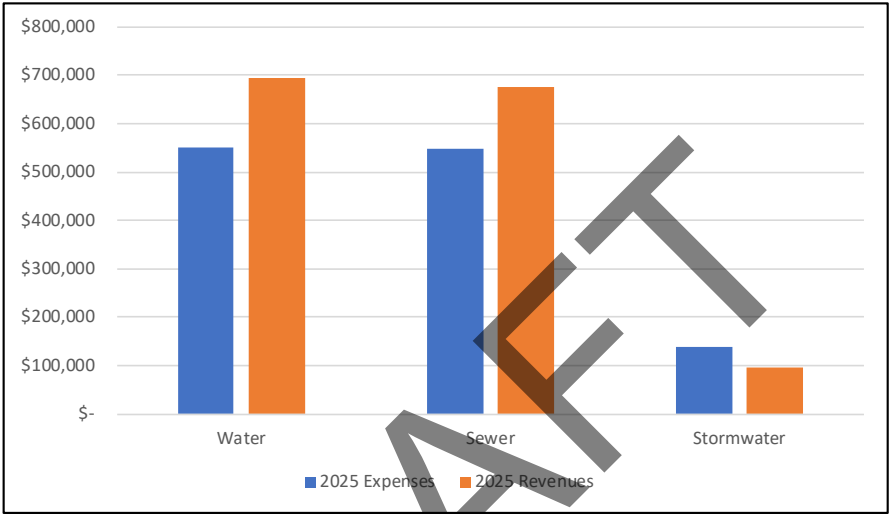
**2024
Revenues by Source - Governmental Activities**



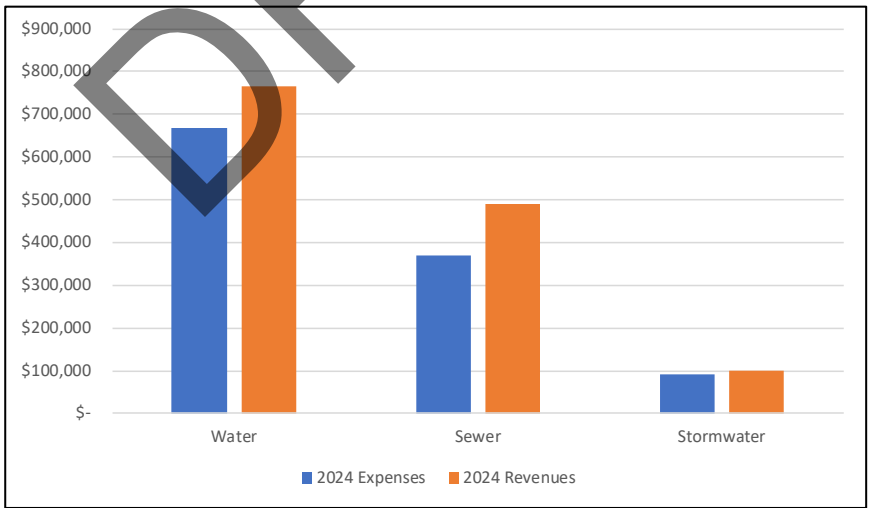
**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Below are specific graphs that provide comparisons of the business-type activities' direct program revenues with their expenses. Excess revenues are retained within each fund until such time that capital replacement is needed.

**2025
Expenses and Program Revenues – Business-Type Activities**

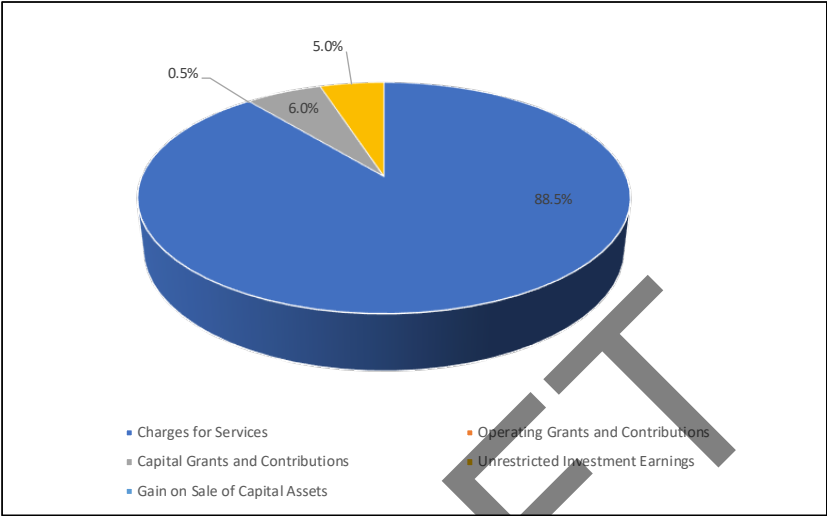


**2024
Expenses and Program Revenues – Business-Type Activities**

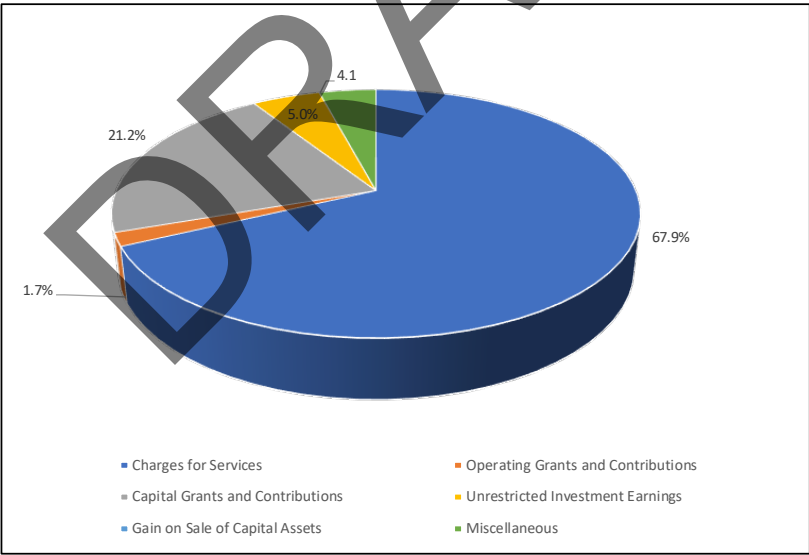


**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

**2025
Revenues by Source – Business-Type Activities**



**2024
Revenues by Source – Business-Type Activities**



**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$4,262,125, a decrease of \$525,620 in comparison with 2024. The City reported unassigned fund balance in the amount of \$5,879. The remainder of fund balance is nonspendable, restricted, committed, or assigned to indicate that it is not available for new spending. At December 31, 2025 fund balances were as follows:

	General Fund	Fire Partnership	Capital Project	2024 Street Reconstruction	Debt Service	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances									
Nonspendable	\$ 97,259	\$ 1,686	\$ -	\$ -	\$ 199	\$ -	\$ 99,144	\$ 139,605	\$ (40,461)
Restricted for	68,303	-	15,166	-	1,423,889	-	1,507,338	1,023,354	483,984
Committed for	-	204,717	-	-	-	73,300	278,017	490,039	(212,022)
Assigned for	-	-	2,133,988	-	-	237,759	2,371,747	2,143,186	228,561
Unassigned	744,521	-	-	(738,642)	-	-	5,879	580,821	(574,942)
Total	\$ 910,083	\$ 206,403	\$ 2,149,154	\$ (738,642)	\$ 1,424,068	\$ 311,059	\$ 4,262,125	\$ 4,377,005	\$ (114,880)

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

	Current Year Ending Balance	Prior Year Ending Balance	Increase/ (Decrease)
General Fund Fund Balances			
Nonspendable	\$ 97,259	\$ 13,890	\$ 83,369
Restricted	68,303	68,303	-
Assigned	-	-	-
Unassigned	744,521	964,140	(219,619)
	\$ 910,083	\$ 1,046,333	\$ (136,250)
General Fund Expenditures	2,089,121	2,135,966	
Unassigned as a percent of expenditures	35.6%	45.1%	
Total Fund Balance as a percent of expenditures	43.6%	49.0%	

The fund balance of the City's General Fund decreased during the current fiscal year as shown in the table above. The decrease can be attributed mostly due to transfers out made by the general fund during 2025. The General fund transferred \$110,000 to the Capital Project Fund during the year and another \$20,000 of park dedication fees to the Park Improvement Fund.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

Other major governmental fund analysis is show below:

	December 31, 2025	December 31, 2024	Increase/ (Decrease)
Fire Partnership	<u>\$ 206,403</u>	<u>\$ 308,570</u>	<u>\$ (102,167)</u>
Capital Project fund	<u>\$ 2,149,154</u>	<u>\$ 2,047,013</u>	<u>\$ 102,141</u>
Debt Service fund	<u>\$ 1,424,068</u>	<u>\$ 1,075,384</u>	<u>\$ 348,684</u>
2024 Street Reconstruction	<u>\$ (738,642)</u>	<u>\$ 28,690</u>	<u>\$ (767,332)</u>

- The Fire Partnership decrease in fund balance can be mainly attributed to increased equipment purchases for 2025.
- The Capital Project fund increase in fund balance was due to lower project costs compared to revenues received in 2025.
- The Debt Service fund increase in fund balance was due to tax revenue exceeding debt service payment requirements for the year.
- The 2024 Street Reconstruction fund decrease in fund balance was due to an increase project costs compared to revenues received in 2025

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail:

	Ending Net Position 2025	Ending Net Position 20234	Increase/ (Decrease)
Water Utility	<u>\$ 3,852,899</u>	<u>\$ 3,622,488</u>	<u>\$ 230,411</u>
Sewer Utility	<u>\$ 1,641,101</u>	<u>\$ 1,461,526</u>	<u>\$ 179,575</u>
Storm Water Utility	<u>\$ 986,404</u>	<u>\$ 1,009,753</u>	<u>\$ (23,349)</u>

- The increase in the Water Utility fund net position is primarily related to a smaller increase in expenses for 2025 when compared proportionally to the decrease in revenues.
- The increase in the Sewer Utility fund can be mainly attributed to an increase in utility rates for the year.
- The decrease in the Storm Water Utility fund can be mainly attributed to an increase in expenditures during the year that outpaced the increase in revenues.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

General Fund Budgetary Highlights

	Original Budgeted Amounts	Budget Amendments	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 1,930,508	\$ -	\$ 1,930,508	\$ 2,073,181	\$ 142,673
Expenditures	1,816,508	-	1,816,508	2,089,121	(272,613)
Excess of Revenues Over Expenditures	114,000	-	114,000	(15,940)	129,940
Other Financial Sources (Uses)					
Sale of Assets	-	-	-	690	(690)
Transfers in	9,000	-	9,000	9,000	-
Transfers Out	(122,000)	-	(122,000)	(130,000)	8,000
Total Other Financing Sources (Uses)	(113,000)	-	(113,000)	(120,310)	7,310
Net Change in Fund Balances	1,000	-	1,000	(136,250)	137,250
Fund Balances, January 1	1,046,333	-	1,046,333	1,046,333	-
Fund Balances, December 31	<u>\$ 1,047,333</u>	<u>\$ -</u>	<u>\$ 1,047,333</u>	<u>\$ 910,083</u>	<u>\$ 137,250</u>

General Fund revenues were over the final budget by \$142,673 primarily due to amounts over budget for licenses and permits of \$74,762, charges for services over budget by \$68,884 and miscellaneous income over budget by \$41,337 offset by taxes under budget by \$51,698.

Expenditures were over the final budget by \$272,613 primarily due to amounts over budget for public works capital outlay of \$103,282 and public works expenditures of \$66,605. In addition debt service expenditures for principal payments were over budget by \$40,189.

Fire Partnership Budgetary Highlights

	Original Budgeted Amounts	Budget Amendments	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 514,129	\$ -	\$ 514,129	\$ 557,727	\$ 43,598
Expenditures	514,129	-	514,129	659,894	(145,765)
Net Change in Fund Balances	-	-	-	102,167	(102,167)
Fund Balances, January 1	308,570	-	308,570	308,570	-
Fund Balances, December 31	<u>\$ 308,570</u>	<u>\$ -</u>	<u>\$ 308,570</u>	<u>\$ 206,403</u>	<u>\$ (102,167)</u>

Fire Partnership revenues were over the final budget by \$43,598 primarily due to amounts over budget for intergovernmental revenue of \$25,401 and miscellaneous income over budget by \$15,487.

Expenditures were over the final budget by \$145,765 primarily due to amounts over budget for public safety of \$89,708 and culture and recreation equipment of \$56,057.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

Capital Asset and Debt Administration

Capital assets. The City's net investment in capital assets for its governmental and business type activities as of December 31, 2025 amounts to \$19,439,450 (net of accumulated depreciation). This investment in capital assets includes land, buildings, other improvements, machinery and equipment, park facilities, and roads and other infrastructure.

Major capital asset events during 2025 include the following:

- Construction of street projects totaling \$983,830, added to construction in progress.
- Capital equipment disposals of \$425,885, net of accumulated depreciation occurred in 2025.

**City of Maple Plain's Capital Assets
(net of accumulated depreciation)**

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	\$ 2,190,661	\$ 2,190,661	\$ -	\$ -	\$ 2,190,661	\$ 2,190,661
Buildings and Structures	24,401	14,842	#REF!	#REF!	#REF!	#REF!
Improvements other than Buildings	724,350	779,152	129,744	135,510	854,094	914,662
Machinery and Equipment	230,986	653,227	109,375	102,579	340,361	755,806
Infrastructure	3,848,042	4,043,188	7,748,408	8,117,557	11,596,450	12,160,745
Construction in Progress	4,433,483	3,449,653	-	-	4,433,483	3,449,653
Leased Building (Intangible Right to Use Asset)	-	50,358	-	-	-	-
Total	<u>\$ 11,451,923</u>	<u>\$ 11,181,081</u>	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>

Additional information on the City's capital assets can be found in Note 3 of the notes to the financial statements.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$12,503,000. Of this amount, \$7,175,396 comprises special assessment supported debt, \$5,327,604 is revenue supported debt. All outstanding debt carries the general obligation backing for which the City is liable in the event of default by the property owners subject to the specific taxes, special assessments, or revenues pledged to the retirement of the debt.

City of Maple Plain's Outstanding Bonded Debt

The City's outstanding bonded debt decreased by \$808,000 during the current fiscal year. This increase was the result of principal payments of \$808,000.

	Governmental Activities		Business-Type Activities	
	2025	2024	2025	2024
G.O. Special Assessment Bonds	\$ 7,175,396	\$ 7,431,359	\$ -	\$ -
G.O. Revenue Bonds	-	-	5,327,604	5,879,641
Unamortized Premium	180,302	194,454	115,563	137,590
Total	<u>\$ 7,355,698</u>	<u>\$ 7,625,813</u>	<u>\$ 5,443,167</u>	<u>\$ 6,017,231</u>

Additional information on the City's long-term debt can be found in Note 3 of the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

- Local government aid will decrease by \$11,986 for 2026 for a total of \$254,411.
- The total 2026 tax levy is proposed to increase \$110,786 or 5.87% from 2025.
 - The general levy increased \$114,801 or 7.82%
 - Factors relating to this increase are explained in this memo under the General Fund Budget Summary section
 - The debt levy decreased by \$4,015 or -.96%. This is due to the scheduled bond payments.
- All employees are projected to receive a COLA increase of 3%.
- MN Paid Leave is added in the appropriate funds.

All of these factors were considered in preparing the City's budget for 2026 and will be for the 2027 fiscal year as well.

Requests for Information

This financial report is designed to provide a general overview of the City of Maple Plain's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Administrator, City of Maple Plain, 5050 Independence Street, Maple Plain, Minnesota 55359.

BASIC FINANCIAL STATEMENTS

DRAFT

**CITY OF MAPLE PLAIN
STATEMENT OF NET POSITION
DECEMBER 31, 2025**

Section 11, Item A.

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 4,213,311	\$ 3,514,423	\$ 7,727,734
Accounts Receivable	52,619	314,480	367,099
Lease Receivable	27,514	-	27,514
Accrued Interest Receivable	19,889	-	19,889
Special Assessments Receivable	982,090	629,726	1,611,816
Due from Other Governments	16,896	2,982	19,878
Internal Balances	485,520	(485,520)	-
Inventories	344	36,517	36,861
Prepaid Items	98,800	26,999	125,799
Net Pension Asset	407,125	-	407,125
Capital Assets			
Depreciation:			
Capital Assets, Nondepreciable	6,624,144	-	6,624,144
Capital Assets (Net of Accumulated Depreciation)	<u>4,827,779</u>	<u>7,987,527</u>	<u>12,815,306</u>
Total Assets	<u>17,756,031</u>	<u>12,027,134</u>	<u>29,783,165</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pensions Resources	<u>276,375</u>	<u>1,839</u>	<u>278,214</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 18,032,406</u>	<u>\$ 12,028,973</u>	<u>\$ 30,061,379</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
STATEMENT OF NET POSITION
DECEMBER 31, 2025**

Section 11, Item A.

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 459,605	\$ 25,795	\$ 485,400
Salaries Payable	43,579	1,099	44,678
Contracts Payable	73,721	-	73,721
Accrued Interest Payable	108,227	71,505	179,732
Due to Other Governments	23,711	730	24,441
Investment in Joint Venture Deficit	156,817	-	156,817
Unearned Revenue	17,750	-	17,750
Noncurrent Liabilities:			
Due Within One Year			
Long-Term Liabilities	377,703	603,899	981,602
Due in More than One Year			
Long-Term Liabilities	6,981,597	4,839,268	11,820,865
Net Pension Liability	71,693	3,263	74,956
Total Liabilities	<u>8,314,403</u>	<u>5,545,559</u>	<u>13,859,962</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Lease Resources	36,229	-	36,229
Deferred Pensions Resources	226,580	3,010	229,590
Total Deferred Inflows of Resources	<u>262,809</u>	<u>3,010</u>	<u>265,819</u>
NET POSITION			
Net Investment in Capital Assets	4,399,753	3,835,817	8,235,570
Restricted for:			
Fire Relief Pension	407,125	-	407,125
Public Safety	68,303	-	68,303
Park Improvements	15,166	-	15,166
Debt Service	2,246,540	-	2,246,540
Unrestricted	2,318,307	2,644,587	4,962,894
Total Net Position	<u>9,455,194</u>	<u>6,480,404</u>	<u>15,935,598</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 18,032,406</u>	<u>\$ 12,028,973</u>	<u>\$ 30,061,379</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025**

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
PRIMARY GOVERNMENT							
Governmental Activities:							
General Government	\$ 101,625	\$ 139,337	\$ 16,040	\$ 59	\$ 53,811	\$ -	\$ 53,811
Public Safety	1,296,412	385,461	97,701	-	(813,250)	-	(813,250)
Public Works	1,413,680	-	-	77,507	(1,336,173)	-	(1,336,173)
Culture and Recreation	166,467	-	-	69,355	(97,112)	-	(97,112)
Economic Development	13,337	-	-	-	(13,337)	-	(13,337)
Interest and Fiscal Charges on Long-Term Debt	270,106	-	-	-	(270,106)	-	(270,106)
Total Governmental Activities	3,261,627	524,798	113,741	146,921	(2,476,167)	-	(2,476,167)
Business-Type Activities:							
Water	550,306	601,777	-	91,379	-	142,850	142,850
Sewer	547,188	675,612	-	-	-	128,424	128,424
Storm Water Drainage	138,574	95,069	-	1,000	-	(42,505)	(42,505)
Total Business-Type Activities	1,236,068	1,372,458	-	92,379	-	228,769	228,769
Total Primary Government	\$ 4,497,695	\$ 1,897,256	\$ 113,741	\$ 239,300	(2,476,167)	228,769	(2,247,398)
GENERAL REVENUES							
Taxes:							
Property Taxes Collected for General Purposes					1,546,617	-	1,546,617
Property Taxes Collected for Debt Services					294,028	-	294,028
Franchise Taxes					8,091	-	8,091
Grants and Contributions Not Restricted to Specific Programs					314,328	-	314,328
Unrestricted Investment Earnings					189,460	77,485	266,945
Miscellaneous					35,580	8,260	43,840
Transfers					16,200	(16,200)	-
Total General Revenues					2,404,304	69,545	2,473,849
CHANGE IN NET POSITION					(71,863)	298,314	226,451
Net Position - Beginning, As Originally Reported					9,414,029	6,093,767	15,507,796
Restatement (See Note 9)					113,028	88,323	201,351
Net Position - Beginning, As Restated					9,527,057	6,182,090	15,709,147
NET POSITION - END OF YEAR					\$ 9,455,194	\$ 6,480,404	\$ 15,935,598

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	Major Funds					Other Governmental Funds	Total
	General	Fire Partnership	Capital Project	2024 Street Reconstruction	Debt Service		
ASSETS							
Cash and Cash Equivalents	\$ 981,736	\$ 314,935	\$ 621,290	\$ 563,336	\$ 1,422,275	\$ 309,739	\$ 4,213,311
Accounts Receivable	51,299	-	-	-	-	1,320	52,619
Accrued Interest Receivable	19,889	-	-	-	-	-	19,889
Special Assessments Receivable	49,424	-	-	-	932,666	-	982,090
Lease Receivable	27,514	-	-	-	-	-	27,514
Due from Other Governments	15,396	1,500	-	-	-	-	16,896
Due from Other Funds	-	-	1,527,864	-	-	-	1,527,864
Inventories	344	-	-	-	-	-	344
Prepaid Items	96,915	1,686	-	-	199	-	98,800
Total Assets	<u>\$ 1,242,517</u>	<u>\$ 318,121</u>	<u>\$ 2,149,154</u>	<u>\$ 563,336</u>	<u>\$ 2,355,140</u>	<u>\$ 311,059</u>	<u>\$ 6,939,327</u>
LIABILITIES							
Accounts Payable	\$ 206,428	\$ 67,090	\$ -	\$ 259,808	\$ -	\$ -	\$ 533,326
Salaries Payable	7,838	35,741	-	-	-	-	43,579
Due to Other Governments	14,824	8,887	-	-	-	-	23,711
Due to Other Funds	-	-	-	1,042,170	174	-	1,042,344
Unearned Revenue	17,750	-	-	-	-	-	17,750
Total Liabilities	<u>246,840</u>	<u>111,718</u>	<u>-</u>	<u>1,301,978</u>	<u>174</u>	<u>-</u>	<u>1,660,710</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue - Special Assessments	49,365	-	-	-	930,898	-	980,263
Leases	36,229	-	-	-	-	-	36,229
Total Deferred Inflows of Resources	<u>85,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>930,898</u>	<u>-</u>	<u>1,016,492</u>
FUND BALANCES							
Nonspendable	97,259	1,686	-	-	199	-	99,144
Restricted	68,303	-	15,166	-	1,423,869	-	1,507,338
Committed	-	204,717	-	-	-	73,300	278,017
Assigned	-	-	2,133,988	-	-	237,759	2,371,747
Unassigned	744,521	-	-	(738,642)	-	-	5,879
Total Fund Balances	<u>910,083</u>	<u>206,403</u>	<u>2,149,154</u>	<u>(738,642)</u>	<u>1,424,068</u>	<u>311,059</u>	<u>4,262,125</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,242,517</u>	<u>\$ 318,121</u>	<u>\$ 2,149,154</u>	<u>\$ 563,336</u>	<u>\$ 2,355,140</u>	<u>\$ 311,059</u>	<u>\$ 6,939,327</u>

See accompanying Notes to Basic Financial Statements.

CITY OF MAPLE PLAIN
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

Total Governmental Fund Balances		\$	4,262,125
Amounts reported for governmental activities in the statement of net position are different because:			
Governmental funds do not report a liability for equity interest in the joint venture deficit			(156,817)
Long-term assets from pensions reported in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.			407,125
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Governmental Capital Assets	\$	14,453,258	
Less: Accumulated Depreciation/Amortization		(3,001,335)	
Total			11,451,923
Some receivables are not available soon enough to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.			
Deferred Special Assessments			980,263
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
Bonds and Certificate Payable (Net of Unamortized Discount/Premium)		(7,355,698)	
Net Pension Liability		(71,693)	
Accrued Interest Payable		(108,227)	
Compensated Absences		(3,602)	
Total			(7,539,220)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.			
Deferred Outflow of Resources - Pensions		276,375	
Deferred Inflow of Resources - Pensions		(226,580)	
Total			49,795
Net Position of Governmental Activities		\$	<u>9,455,194</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Major Funds					Nonmajor Governmental Funds	Total
	General	Fire Partnership	Capital Project	2024 Street Reconstruction	Debt Service		
REVENUES							
Taxes	\$ 1,421,501	\$ -	\$ -	\$ -	\$ 419,144	\$ -	\$ 1,840,645
Franchise Taxes	8,091	-	-	-	-	-	8,091
Special Assessments	59	-	-	-	327,739	-	327,798
Licenses and Permits	126,142	-	-	-	-	-	126,142
Fines and Forfeitures	11,857	-	-	-	-	-	11,857
Investment Earnings	26,727	8,710	60,884	57,797	28,590	6,752	189,460
Intergovernmental	312,508	74,901	-	23,820	-	-	411,229
Charges for Services	121,659	458,629	-	-	-	63,080	643,368
Contributions and Donations	-	800	-	-	-	35,015	35,815
Miscellaneous	44,637	14,687	-	-	-	-	59,324
Total Revenues	2,073,181	557,727	60,884	81,617	775,473	104,847	3,653,729
EXPENDITURES							
Current:							
General Government	553,625	-	-	-	-	-	553,625
Public Safety	975,957	601,337	-	-	-	-	1,577,294
Public Works	228,343	-	-	3,276	-	-	231,619
Culture and Recreation	152,185	-	-	-	-	-	152,185
Economic Development	2,500	-	-	-	-	10,837	13,337
Capital Outlay							
General Government	1,197	-	5,455	-	-	-	6,652
Public Safety	10,980	58,557	18,000	-	-	-	87,537
Public Works	119,282	-	9,650	845,673	-	-	974,605
Culture and Recreation	4,665	-	14,516	-	-	-	19,181
Debt Service:							
Principal Retirement	40,189	-	-	-	255,963	-	296,152
Interest and Fiscal Charges	198	-	-	-	283,854	-	284,052
Total Expenditures	2,089,121	659,894	47,621	848,949	539,817	10,837	4,196,239
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,940)	(102,167)	13,263	(767,332)	235,656	94,010	(542,510)
OTHER FINANCING SOURCES (USES)							
Sale of Capital Assets	690	-	-	-	-	-	690
Transfers In	9,000	-	126,200	-	-	57,322	192,522
Transfers Out	(130,000)	-	(37,322)	-	-	(9,000)	(176,322)
Total Other Financing Sources (Uses)	(120,310)	-	88,878	-	-	48,322	16,890
NET CHANGE IN FUND BALANCE	(136,250)	(102,167)	102,141	(767,332)	235,656	142,332	(525,620)
Fund Balance - Beginning, As Originally Reported	1,046,333	308,570	2,047,013	28,690	1,075,384	168,727	4,674,717
Restatement (See Note 9)	-	-	-	-	113,028	-	113,028
Fund Balance - Beginning, as Restated	1,046,333	308,570	2,047,013	28,690	1,188,412	168,727	4,787,745
FUND BALANCE - END OF YEAR	<u>\$ 910,083</u>	<u>\$ 206,403</u>	<u>\$ 2,149,154</u>	<u>\$ (738,642)</u>	<u>\$ 1,424,068</u>	<u>\$ 311,059</u>	<u>\$ 4,262,125</u>

See accompanying Notes to Basic Financial Statements.

CITY OF MAPLE PLAIN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

Net Change In Fund Balances - Total Governmental Funds		\$	(525,620)
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds do not report income or loss in a joint venture			(16,218)
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation and amortization expense.			
Capital Outlay	\$	1,073,323	
Current Year Depreciation/Amortization		(376,596)	
Total			696,727
The effect of various miscellaneous transactions involving capital assets (e.g., sales, trade-ins, and retirements) is to decrease net position.			
Disposals of Capital Assets		(2,363,489)	
Accumulated Depreciation of Disposed of Capital Assets		1,937,604	
Total			(425,885)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.			
Principal Repayments		289,098	
Current Year Amortization of Discounts/Premiums and Refunding Losses		14,152	
Total			303,250
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This includes the change in accrued interest payable.			
			6,848
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.			
Compensated Absences			912
Pension Expense as it relates to PERA			162,905
Revenues and expenses in the statement of activities that do not provide current financial resources are not reported as revenues and expenditures in the governmental funds. The effect on the change in net position is the change in the year-end balances of deferred outflows and deferred inflows of resources.			
Deferred Outflows of Resources, Property Taxes and special assessments			(274,782)
Changes In Net Position of Governmental Activities		\$	(71,863)

**CITY OF MAPLE PLAIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025**

	Business-Type Activities - Enterprise Funds			Total
	Water	Sewer	Storm Water Drainage	
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 1,892,454	\$ 942,608	\$ 679,361	\$ 3,514,423
Accounts Receivable	140,443	147,858	26,179	314,480
Special Assessments Receivable	17,543	12,525	7,571	37,639
Due from Other Governments	2,582	-	400	2,982
Inventories	36,517	-	-	36,517
Prepaid Items	1,816	24,713	470	26,999
Total Current Assets	2,091,355	1,127,704	713,981	3,933,040
Noncurrent Assets:				
Special Assessments Receivable	274,885	202,952	114,250	592,087
Capital Assets:				
Equipment and Machinery	34,179	158,612	-	192,791
Other Improvements	-	-	238,654	238,654
Infrastructure	8,358,879	3,114,883	1,260,540	12,734,302
Total Capital Assets	8,393,058	3,273,495	1,499,194	13,165,747
Less: Accumulated Depreciation	(3,525,384)	(1,210,415)	(442,421)	(5,178,220)
Total Capital Assets (Net of Accumulated Depreciation)	4,867,674	2,063,080	1,056,773	7,987,527
Total Noncurrent Assets	5,142,559	2,266,032	1,171,023	8,579,614
Total Assets	7,233,914	3,393,736	1,885,004	12,512,654
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 13,865	\$ 6,644	\$ 5,286	\$ 25,795
Salaries Payable	440	440	219	1,099
Due to Other Governments	730	-	-	730
Due to Other Funds	365,726	119,794	-	485,520
Accrued Interest Payable	38,632	22,025	10,848	71,505
Current Maturities of Long-Term Debt	423,452	121,097	59,350	603,899
Total Current Liabilities	842,845	270,000	75,703	1,188,548
Noncurrent Liabilities:				
Net Pension Liability	1,305	1,305	653	3,263
Bonds Payable (Net of Current Maturities and Unamortized (Discount)/Premium)	2,536,397	1,480,861	822,010	4,839,268
Total Noncurrent Liabilities	2,537,702	1,482,166	822,663	4,842,531
Total Liabilities	3,380,547	1,752,166	898,366	6,031,079
DEFERRED INFLOWS OF RESOURCES				
Pension Plan Deferments - PERA	1,204	1,204	602	3,010
NET POSITION				
Net Investment in Capital Assets	2,550,541	966,558	318,718	3,835,817
Unrestricted	1,302,358	674,543	667,686	2,644,587
Total Net Position	3,852,899	1,641,101	986,404	6,480,404
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 7,234,650	\$ 3,394,471	\$ 1,885,372	\$ 12,514,493

See accompanying Notes to Basic Financial Statements.

CITY OF MAPLE PLAIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Business-Type Activities - Enterprise Funds			Total
	Water	Sewer	Storm Water	
OPERATING REVENUES				
Charges for Services	\$ 601,777	\$ 675,612	\$ 95,069	\$ 1,372,458
OPERATING EXPENSES				
Personal Services	9,080	9,081	4,541	22,702
Supplies	2,438	3,115	68	5,621
Repairs and Maintenance	44,560	10,109	4,455	59,124
Depreciation	245,304	89,178	49,584	384,066
Professional Services	88,400	268,879	15,802	373,081
Contracted Services	-	47,284	5,326	52,610
Insurance	8,622	1,615	-	10,237
Utilities	48,630	3,571	-	52,201
Other	18,359	71,972	33,014	123,345
Total Operating Expenses	465,393	504,804	112,790	1,082,987
OPERATING INCOME (LOSS)	136,384	170,808	(17,721)	289,471
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings (Loss)	43,278	17,181	17,026	77,485
Interest and Fiscal Charges	(84,913)	(42,384)	(25,784)	(153,081)
Miscellaneous	121	-	8,139	8,260
Total Nonoperating Revenues (Expenses)	(41,514)	(25,203)	(619)	(67,336)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	94,870	145,605	(18,340)	222,135
Transfers Out	-	-	(16,200)	(16,200)
Capital Contributions				
Special Assessments	-	-	1,000	1,000
Connection Fees	91,379	-	-	91,379
Total Capital Contributions	91,379	-	(15,200)	76,179
CHANGE IN NET POSITION	186,249	145,605	(33,540)	298,314
Net Position - Beginning, As Originally Reported	3,622,488	1,461,526	1,009,753	6,093,767
Restatement (See Note 9)	44,162	33,970	10,191	88,323
Net Position - Beginning, As Restated	3,666,650	1,495,496	1,019,944	6,182,090
NET POSITION - END OF YEAR	\$ 3,852,899	\$ 1,641,101	\$ 986,404	\$ 6,480,404

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Business-Type Activities - Enterprise Funds			Total
	Water	Sewer	Storm Water Drainage	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 608,969	\$ 679,174	\$ 100,966	\$ 1,389,109
Cash Paid for Services	(221,071)	(401,463)	(53,908)	(676,442)
Payments to Employees	(6,867)	(6,867)	(3,435)	(17,169)
Net Cash Provided (Used) by Operating Activities	381,031	270,844	43,623	695,498
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Advance to Other Funds	-	-	(16,200)	(16,200)
Cash Provided by Other Funds	365,726	119,794	-	485,520
Net Cash Provided (Used) by Noncapital Financing Activities	365,726	119,794	(16,200)	469,320
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Connection Fees Received	91,379	-	-	91,379
Acquisition and Construction of Capital Assets	(15,941)	-	-	(15,941)
Special Assessments	56,252	51,791	23,052	133,095
Bond Proceeds	-	-	140,100	140,100
Premium on Bond Proceeds	-	-	5,905	5,905
Principal Paid on Revenue Bonds	(397,233)	(104,804)	(50,000)	(552,037)
Interest Paid on Revenue Bonds	(101,001)	(55,212)	(172,805)	(329,018)
Net Cash Provided (Used) by Capital and Related Financing Activities	(364,544)	(108,225)	(53,748)	(526,517)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments	43,278	17,181	17,026	77,485
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	425,491	299,594	(9,299)	715,786
Cash and Cash Equivalents - Beginning, As Originally Reported	1,411,510	606,346	676,541	2,694,397
Restatement (See Note 9)	55,453	36,668	12,119	104,240
Cash and Cash Equivalents - Beginning, As Restated	1,466,963	643,014	688,660	2,798,637
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,892,454</u>	<u>\$ 942,608</u>	<u>\$ 679,361</u>	<u>\$ 3,514,423</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 136,384	\$ 170,808	\$ (17,721)	\$ 289,471
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	245,304	89,178	49,584	384,066
Other Income	121	-	8,139	8,260
Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
(Increase) Decrease in Accounts Receivable	7,192	3,562	(2,242)	8,512
(Increase) Decrease in Due from Other Governments	(2,582)	-	(400)	(2,982)
(Increase) Decrease in Inventories	(2,209)	-	-	(2,209)
(Increase) Decrease in Prepaid Items	4,584	(1,366)	18	3,236
(Increase) Decrease in Deferred Outflows of Resources	(736)	(735)	(368)	(1,839)
Increase (Decrease) in Accounts Payable	(10,573)	6,448	5,139	1,014
Increase (Decrease) in Salaries Payable	440	440	219	1,099
Increase (Decrease) in Due to Other Governments	597	-	-	597
Increase (Decrease) in Net Pension Liability	1,305	1,305	653	3,263
Increase (Decrease) in Deferred Inflows of Resources	1,204	1,204	602	3,010
Total Adjustments	244,647	100,036	61,344	406,027
Net Cash Provided (Used) By Operating Activities	<u>\$ 381,031</u>	<u>\$ 270,844</u>	<u>\$ 43,623</u>	<u>\$ 695,498</u>
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Amortization of Bond Premium/Discount	\$ 11,937	\$ 9,753	\$ 337	\$ 22,027

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Maple Plain operates under the "Optional Plan A" form of government according to applicable State of Minnesota Statutes. Under this plan, the government of the City is directed by a City Council composed of an elected Mayor and four elected City Council members. The City Council exercises legislative authority and determines all matters of policy.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The following is a summary of the City's more significant accounting policies.

A. The Financial Reporting Entity

The City's financial reporting entity consists of the City of Maple Plain (the primary government) and the Maple Plain Economic Development Authority (EDA) (a component unit).

Blended Component Unit

The EDA is included in the City's reporting entity because of the significance of its operational and financial relationship with the City. The EDA is presented as a "blended component unit" and, therefore, the individual fund balances and transactions of the EDA Fund are blended into the financial statements.

The EDA was created by the City in 2006 pursuant to Minnesota statutes 469.090 through 469.108 to carry out the economic and industrial development and redevelopment activities in the City of Maple Plain consistent with policies established by the City Council. It is comprised of the members of the City Council and two members at large with a December 31 year end. The EDA activities are blended and reported as a special revenue fund due to substantively the same governing board and the financial benefit/burden relationship. Separate financial statements for the EDA are not issued for this component unit.

B. Basis of Presentation - Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation - Fund Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. 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.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise funds and various other functions of the government. 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 operating revenues of the City of Maple Plain's enterprise funds are charges for services 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 the 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.

The City reports the following major governmental funds:

General Fund

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

Fire Partnership Fund

The Fire Partnership Fund is a special revenue fund which accounts for charges for service that are committed for activities of the fire partnership agreement with the City of Independence.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation - Fund Financial Statements (Continued)

Capital Project Fund

The Capital Project Fund accounts for the resources accumulated and payments made for purchases of capital projects

2024 Street Reconstruction Fund

The 2024 Street Reconstruction Fund accounts for the resources accumulated and payments made for the 2024 Street Reconstruction project

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for the payment.

The City reports the following major proprietary funds:

Water Fund

The Water Fund accounts for costs associated with the City's water system and ensure that user charges are sufficient to pay for those costs.

Sewer Fund

The Sewer Fund accounts for the costs associated with the City's sewer system and ensure that user charges are sufficient to pay for those costs.

Storm Water Drainage Fund

The Storm Water Drainage Fund accounts for the operation, maintenance, and capital improvements of the City's storm water system.

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

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

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

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and 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 of Maple Plain considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and asset retirement obligations are recognized based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the City of Maple Plain the right to use lease assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

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

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

1. Cash and Investments

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

For purposes of the statement of cash flows, the City of Maple Plain's proprietary funds consider demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents

Cash balances from all funds are combined and invested to the extent available in investments authorized by state statutes and the City's investment policy. Earnings from such investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Property Taxes Receivable

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, June and November each year. Revenues are accrued and recognized in the year collectible, net of delinquencies.

Taxes which remain unpaid at December 31 are classified as delinquent taxes receivable, and are fully offset by deferred inflows of resources for taxes not received within 60 days after year-end in the governmental fund financial statements.

3. Accounts Receivable

Accounts receivable include amounts billed for services provided before year-end. To the extent considered necessary, the City annually certifies delinquent water, sewer, and storm drainage accounts to the County for collection in the following year.

4. Special Assessments Receivable

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. The City typically adopts the assessment rolls when the individual projects are complete or substantially complete. The assessments are collectible over a term of years generally consistent with the term of years of the related bond issue. Collection of annual installments (including interest) is handled by the County in the same manner as property taxes. Property owners are allowed to prepay total future installments without interest or prepayment penalties.

Special assessments which remain unpaid at December 31 are classified as current, delinquent, deferred, and other special assessments receivable and are fully offset by deferred inflows of resources, except for current, in the governmental fund financial statements because they are not known to be available to finance current expenditures.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Inventory, and Prepaid Items

All inventories are valued at lower of cost or market using the first-in/first-out (FIFO) method.

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 under the consumption method on the fund financial statements.

6. Lease Receivable

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

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

7. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if the original cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation. For financial statement purposes only, a capitalization threshold is established for each capital asset category as follows:

Assets	Amount
Land and Land Improvements	\$ 10,000
Other Improvements	25,000
Buildings	25,000
Building Improvements	25,000
Machinery and Equipment	5,000
Vehicles	5,000
Infrastructure	100,000
Other Assets	5,000

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Capital Assets (Continued)

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year). As the City constructs or acquires additional 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 of efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the estimated acquisition value of the item at the date of its donation.

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

Land and construction in progress are not depreciated. Property, plant, and equipment are depreciated using the straight-line method applied over the following estimated useful lives of the assets.

Land Improvements	15 to 30 Years
Other Improvements	10 to 20 Years
Buildings	20 to 40 Years
Machinery and Equipment	3 to 15 Years
Infrastructure	20 to 60 Years
Vehicles	25 to 75 Years

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Deferred Outflows of Resources

In addition to assets, statements of net 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 and so will not be recognized as an outflow of resources (expense) until then. The City has one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statement of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

9. Pension Plans

Public Employees Retirement Association

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

Fire Relief Association

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by Maple Plain Fire Department Relief Association and additions to and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value. The General fund is typically used to liquidate the government net pension liability.

The total pension expense for the General Employees Plan is \$9,690 and Fire Relief Association is \$153,215.

10. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements 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.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Long-Term Obligations

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

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

12. Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises only under a modified accrual basis of accounting that qualifies as needing to be reporting in this category. Accordingly, the item, unavailable revenues, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenue from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City also recognizes a deferred lease receivable, which is reported under both the modified accrual and full accrual basis. Furthermore, the City has an additional item which qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statement of net position and results from actuarial calculations.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

13. Net Position

In the government-wide and proprietary fund financial statements, net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.

Restricted Net Position – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Unrestricted Net Position – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets”.

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

14. Fund Balance Classifications

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

Nonspendable – Amounts that cannot be spent because they are not in spendable form, such as prepaid items, inventory, due from other funds, and advances to other funds.

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

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

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

14. Fund Balance Classifications (Continued)

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

Unassigned – The residual classification for the General fund and also negative residual amounts in other funds.

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

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 60% of budgeted expenditures for cash-flow timing needs.

15. 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 amounts reported in the financial statements during the reporting period. Actual results could differ from those estimates.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General, Special Revenue, and Debt Service funds. The capital project funds adopt project length budgets. Annual unused appropriations lapse at year-end for all funds.

On or before July 1 of each year, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review. The City Council holds public hearings and a final budget is prepared and adopted in December.

The appropriated budget is prepared by fund, function and department. The City's department heads, with the approval of the City Administrator, may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the department level. There were no budget amendments made during 2024.

B. Deficit Fund Equity

At December 31, 2025, the 2024 Street Reconstruction fund reported a deficit fund balance of \$738,642. This is primarily due to large amounts of capital outlay in 2025 for the street projects. The Water, Sewer and Stormwater funds will be reimbursing the 2024 Street Reconstruction fund for project costs in 2026 once the project is completed.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2025, expenditures exceeded budget in the following funds:

	Adopted Budget Expenditures	Actual Expenditures	Expenditures Over (Under) Adopted Budget
General	\$ 1,816,508	\$ 2,089,121	\$ 272,613
Fire Partnership	514,129	659,894	145,765

These expenditures were funded by excess fund balance and current year revenues and were deemed to be necessary expenditures to properly serve the needs of the City during 2025.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

Custodial Credit Risk - Deposits

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

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan Banks.

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

At year-end, \$137,444 bank balance of the City's deposits was covered by federal depository insurance.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the City's investment in this pool is 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. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

At year end, the City's investment balances were as follows:

Types of Investments	Credit Quality/Ratings	Segmented Time Distribution (1)	Amount
Investments at Amortized Costs			
Minnesota Municipal Money Market Fund	N/A	Less than 6 months	\$ 7,685,286

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

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk.

Custodial Credit Risk

Custodial credit risk for investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the City of Maple Plain's investment in a single issuer.

The City does not currently have a formal investment policy that addresses the above mentioned risks.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Lease Receivable

As of December 31, 2025, the City had the following lease receivable:

Description	Original Asset Amount	Discount Rate	Ending Deferred Inflow of Resources	Balance at Year End
T-Mobile Antenna Lease Agreement	1/1/2017	1.3%	\$ 36,229	\$ 27,514

Under the T-Mobile Antenna Lease Agreement, T-Mobile pays the City monthly for 216 remaining months in exchange for a site upon which to operate communication facilities supporting telecommunications. The monthly receipt amount for 2025 was \$2,956.

C. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated				
Land	\$ 2,190,661	\$ -	\$ -	\$ 2,190,661
Construction in Process	3,449,653	983,830	-	4,433,483
Total Capital Assets, Not Being Depreciated	5,640,314	983,830	-	6,624,144
Capital Assets, Being Depreciated:				
Buildings	545,200	10,981	-	556,181
Improvements other than Buildings	1,198,504	-	-	1,198,504
Machinery and Equipment	3,141,697	78,512	2,363,489	856,720
Infrastructure	5,217,709	-	-	5,217,709
Total Capital Assets, Being Depreciated	10,103,110	89,493	2,363,489	7,829,114
Accumulated Depreciation for:				
Buildings	530,358	1,422	-	531,780
Improvements other than Buildings	419,352	54,802	-	474,154
Machinery and Equipment	2,488,470	74,868	1,937,604	625,734
Infrastructure	1,174,521	195,146	-	1,369,667
Total Accumulated Depreciation	4,612,701	326,238	1,937,604	3,001,335
Total Capital Assets, Being Depreciated, Net	5,490,409	(236,745)	425,885	4,827,779
Right-to-Use Assets, Being Amortized:				
Leased Building	142,455	-	142,455	-
Accumulated Amortization for:				
Leased Building	92,097	50,358	142,455	-
Total Right-to-Use Assets, Being Amortized, Net	50,358	50,358	142,455	-
Governmental Activities Capital Assets, Net	\$ 11,181,081	\$ 797,443	\$ 568,340	\$ 11,451,923
	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Improvements Other Than Buildings	\$ 238,654	\$ -	\$ -	\$ 238,654
Machinery and Equipment	176,851	15,940	-	192,791
Infrastructure	12,734,295	7	-	12,734,302
Total Capital Assets, Being Depreciated	13,149,800	15,947	-	13,165,747
Accumulated Depreciation for:				
Improvements Other Than Buildings	103,144	5,766	-	108,910
Machinery and Equipment	74,272	9,144	-	83,416
Infrastructure	4,616,738	369,156	-	4,985,894
Total Accumulated Depreciation	4,794,154	384,066	-	5,178,220
Total Capital Assets, Being Depreciated, Net	8,355,646	(368,119)	-	7,987,527
Business-Type Capital Assets, Net	\$ 8,355,646	\$ (368,119)	\$ -	\$ 7,987,527

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

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

General Government	\$ 106,673
Public Safety	45,818
Public Works	214,538
Culture and Recreation	9,567
Total Depreciation and Amortization Expense, Governmental Activities	<u>\$ 376,596</u>

Depreciation expense was charged to proprietary funds as follows:

Water	\$ 245,304
Sewer	89,178
Storm	49,584
Total Depreciation Expense, Business-Type Activities	<u>\$ 384,066</u>

D. Interfund Balances

The composition of interfund balances as of December 31, 2025, is as follows:

Due to/From Other Funds

Fund	Due to other Funds				Total
	2024 Street Reconstruction Fund	Water Fund	Sewer Fund	Debt Service Fund	
Due From Other Funds					
Capital Projects Fund	\$ 1,042,170	\$ 365,726	\$ 119,794	\$ 174	\$ 1,527,864

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services were provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All amounts are expected to be repaid within one year.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund Balances (continued)

Interfund Transfers

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

Fund	Transfers In			
	General Fund	Capital Project Fund	Other Governmental Funds	Total
Transfers Out				
General Fund	\$ -	\$ 110,000	\$ 20,000	130,000
Capital Project Fund	-	-	37,322	37,322
Other Governmental Funds	9,000	-	-	9,000
Storm Water Fund	-	16,200	-	16,200
Total	<u>\$ 9,000</u>	<u>\$ 126,200</u>	<u>\$ 57,322</u>	<u>\$ 192,522</u>

The City annually budgets for transfers between funds. These annual budgeted transfers are made to cover administrative fees and to fund certain capital improvement projects. The \$20,000 and \$37,322 transferred into Other Governmental Funds during the year was to move park dedication fees from both the General Fund and Capital Project Fund into the City's Park Improvement Fund.

E. Long-term Debt

General Obligation Special Assessment Bonds

The following bonds were used to finance infrastructure improvements. They will be repaid with ad valorem taxes, special assessments levied against the properties. The bonds are backed by the full faith and credit of the City.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Improvement Bonds					
Bonds of 2014A	\$ 1,710,000	2.00 - 3.375%	6/25/2014	2/1/2035	\$ 850,000
Bonds of 2016	710,000	1.00 - 3.00	7/28/2016	2/1/2037	460,000
Bonds of 2018	1,015,000	3.00 - 3.375	5/15/2018	2/1/2039	770,000
Bonds of 2021A	970,000	1.00 - 2.00	6/10/2021	2/1/2042	835,000
Bonds of 2021B	240,350	5.00	6/10/2021	2/1/2028	69,596
Bonds of 2022	815,000	4.00	7/14/2022	2/1/2038	735,000
Bonds of 2024A	3,455,800	5.50	6/24/2024	2/1/2045	3,455,800
Total G.O. Special Assessment Bonds					<u>\$ 7,175,396</u>

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term Debt (continued)

General Obligation Special Assessment Bonds (continued)

Annual requirement to maturity for general obligation special assessment bonds are as follows:

Years Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 374,101	\$ 253,243	\$ 627,344
2027	382,340	240,031	622,371
2028	403,555	226,209	629,764
2029	385,800	212,425	598,225
2030	394,500	198,829	593,329
2031 - 2035	2,218,500	763,023	2,981,523
2036 - 2040	1,752,200	385,359	2,137,559
2041 - 2045	1,264,400	121,044	1,385,444
Total	<u>\$ 7,175,396</u>	<u>\$ 2,400,163</u>	<u>\$ 9,575,559</u>

General Obligation Revenue Bonds

The City issued G.O. revenue bonds for business-type activities to provide funds for the acquisition and construction of major capital facilities. These bonds are reported in the proprietary funds since they are expected to be repaid from proprietary fund revenues. The following bonds were issued to finance capital improvements in the enterprise funds. They will be repaid from future revenues pledged from the Water and Sewer funds and are backed by the taxing power of the City.

Annual principal and interest payments on the bonds are expected to require over 83 and 30 percent of revenues from the Water and Sewer funds, respectively. For 2025, principal and interest paid and total customer revenues for the Water fund were \$498,234 and \$512,073, respectively. For 2025, principal and interest paid and total customer revenues for the Sewer fund were \$160,014 and \$606,557 respectively.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term Debt (Continued)

Description	Authorized and Issued	Interest Rate	Issue Rate	Maturity Rate	Balance at Year End
G.O. Revenue Bonds					
G.O. Water Revenue Note of 2007	\$ 3,468,767	2.15%	7/9/2007	8/20/2026	\$ 223,000
G.O. Improvement Bonds of 2014	1,290,000	2.00 - 3.375	6/25/2014	2/1/2035	850,000
G.O. Improvement Bonds of 2016	975,000	1.00 - 3.00	7/28/2016	2/1/2037	645,000
G.O. Improvement Bonds of 2018	935,000	3.00 - 3.375	5/15/2018	2/1/2039	695,000
G.O. Improvement Bonds of 2021A	1,035,000	1.00 - 2.00	6/10/2021	2/1/2042	905,000
G.O. Improvement Bonds of 2021B	804,650	5.00	6/10/2021	2/1/2028	345,404
G.O. Improvement Bonds of 2022	500,000	4.00	7/14/2022	2/1/2038	450,000
G.O. Improvement Bonds of 2024A	1,214,200	5.50	6/24/2024	2/1/2045	1,214,200
Total G.O. Special Assessment Bonds					<u>\$ 5,327,604</u>

Annual requirement to maturity for general obligation revenue bonds are as follows:

Years Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2026	\$ 603,899	\$ 164,962	\$ 735,044
2027	387,661	146,704	768,862
2028	421,444	132,501	534,364
2029	299,200	120,785	553,945
2030	310,500	111,875	419,985
2031 - 2035	1,686,500	408,250	2,093,942
2036 - 2040	1,102,800	167,672	1,545,424
2041 - 2045	515,600	43,956	440,194
Total	<u>\$ 5,327,604</u>	<u>\$ 1,296,703</u>	<u>\$ 7,091,760</u>

Lease Payable

Lease agreements are summarized as follows:

Description	Original Asset Amount	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Discovery Center - Office Space	\$ 275,276	1.3%	10/31/2019	10/31/2025	<u>\$ -</u>

On October 16, 2014, the City entered into a lease agreement with the Orono Independent School District No. 278 for the period of October 1, 2014 through October 31, 2019. On October 31, 2019, the City amended the lease and extended the term through October 31, 2021. On October 1, 2021, the lease was amended to extend the term through October 31, 2025 at a fixed interest rate of 1.30%. The lease can be renewed for one additional year beyond the end date. The leased premises consist of City Office Space and Council Chambers.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term Debt (Continued)

Changes in Long-term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
G.O. Special Assessment Bonds	\$ 7,431,359	\$ -	\$ 255,963	\$ 7,175,396	\$ 374,101
Unamortized Bond Premium	194,454	-	14,152	180,302	-
Total Bonds Payable	7,625,813	-	270,115	7,355,698	374,101
Lease Payable	33,135	-	33,135	-	-
Compensated Absences*	4,514	-	912	3,602	3,602
Governmental Activities Long-Term Liabilities	<u>\$ 7,663,462</u>	<u>\$ -</u>	<u>\$ 304,162</u>	<u>\$ 7,359,300</u>	<u>\$ 377,703</u>
Business-Type Activities:					
Bonds Payable:					
G.O. Revenue Bonds	\$ 5,879,641	\$ -	\$ 552,037	\$ 5,327,604	\$ 603,899
Unamortized Bond Premium	137,590	-	22,027	115,563	-
Business-Type Activities Long-term Liabilities	<u>\$ 6,017,231</u>	<u>\$ -</u>	<u>\$ 574,064</u>	<u>\$ 5,443,167</u>	<u>\$ 603,899</u>

* Note that this change is shown as a net change versus as the actual addition or reduction during the year.

Conduit Debt Obligations

The City has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from private-sector entity revenues. The City is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2025 there was one revenue bond outstanding with Haven Homes with a principal amount of \$36,660,000.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Components of Fund Balance

At December 31, 2025, a summary of the governmental fund balance classifications are as follows:

Purpose	General	Fire Partnership	Capital Project Fund	2024 Street Reconstruction	Debt Service Fund	Other Governmental Funds	Total
Nonspendable:							
Inventories	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344
Prepaid Items	96,915	1,686	-	-	199	-	98,800
Total							
Nonspendable	<u>\$ 97,259</u>	<u>\$ 1,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 99,144</u>
Restricted for:							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,423,869	\$ -	\$ 1,423,869
Park Improvements	-	-	15,166	-	-	-	15,166
Public Safety	68,303	-	-	-	-	-	68,303
Total							
Restricted	<u>\$ 68,303</u>	<u>\$ -</u>	<u>\$ 15,166</u>	<u>\$ -</u>	<u>\$ 1,423,869</u>	<u>\$ -</u>	<u>\$ 1,507,338</u>
Committed for:							
Fire Protection Services	\$ -	\$ 204,717	\$ -	\$ -	\$ -	\$ -	\$ 204,717
Economic Development	-	-	-	-	-	73,300	73,300
Total							
Committed	<u>\$ -</u>	<u>\$ 204,717</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,300</u>	<u>\$ 278,017</u>
Assigned for:							
Capital Projects	\$ -	\$ -	\$ 2,133,988	\$ -	\$ -	\$ 225,337	\$ 2,359,325
Gambling Proceeds	-	-	-	-	-	12,422	12,422
Total Assigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,133,988</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,759</u>	<u>\$ 2,371,747</u>
Unassigned	744,521	-	-	(738,642)	-	-	5,879
Total	<u>\$ 910,083</u>	<u>\$ 206,403</u>	<u>\$ 2,149,154</u>	<u>\$ (738,642)</u>	<u>\$ 1,424,068</u>	<u>\$ 311,059</u>	<u>\$ 4,262,125</u>

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE

A. Plan Description

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

General Employees Retirement Plan (General Plan)

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

B. Benefits Provided

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

General Employees Plan Benefits

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

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

B. Benefits Provided (Continued)

General Employees Plan Benefits (Continued)

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

C. Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the City was required to contribute 7.50% for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2025, were \$15,839. 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 reported a liability of \$74,955 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the City totaled \$1,808.

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 0.0023% at the end of the measurement period and 0.0019% for the beginning of the period.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

	City
Proportionate Share of the Net Pension Liability	\$ 74,955
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the Entity	1,808
Total	<u>\$ 76,763</u>

For the year ended December 31, 2025, the City recognized pension expense of \$10,597 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional \$362 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2025, the City reported 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:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 7,142	\$ -
Changes in Actuarial Assumptions	1,806	17,247
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	29,825
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	24,779	22,078
City Contributions Subsequent to the Measurement Date	8,523	-
Total	<u>\$ 42,250</u>	<u>\$ 69,150</u>

The \$8,523 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2026	(5,835)
2027	(19,568)
2028	(4,692)
2029	(5,328)
Thereafter	-

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

E. Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	33.5 %	5.10 %
International Stocks	16.5	5.30
Private Markets	25.0	5.90
Fixed Income	25.0	0.75
Unallocated Cash	-	-
Totals	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%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

- Inflation is assumed to be 2.25% for the General Employees Plan, Police & Fire Plan, and the Correctional Plan.
- Benefit increases after retirement are assumed to be 1.50% for the General Employees Plan, 1% for the Police & Fire Plan, and 2% for the Correctional Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3% after 27 years of service. In the Police & Fire Plan, salary growth assumptions range in annual increments from 10.75% after one year of service to 3% after 23 years of service. In the Correctional Plan, salary growth assumptions range in annual increment from 8% after one year of service to 3% after 19 years of service.

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

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (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 & Fire Plan and Correctional Plan were 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.

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 position of the General Employees, Police and Fire, and Correctional Plans were projected to be available to make all projected future benefit payments of current plan members. The long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

H. Pension Liability Sensitivity

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

Description	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF Discount Rate	6.00%	7.00%	8.00%
City's Proportionate Share of the GERF Net Pension Liability	\$ 151,550	\$ 69,386	\$ 1,798

I. Pension Plan Fiduciary Net

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 5 PUBLIC EMPLOYEES DEFINED CONTRIBUTION PENSION PLAN

Five Council members of the City 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.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D.03, 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' contributions must be a fixed percentage 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 25-hundredths of 1% (0.25%) of the assets in each member's account annually.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 5 PUBLIC EMPLOYEES DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

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

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 1,366	\$ 1,366	5.0%	5.0%	5.0%

The City's contributions to the DCP Plan for the years ended December 31, 2025, 2024 and 2023 were \$1,366, \$1,666, and \$1,197 respectively. The City's contributions were equal to the contractually required contributions for each year as set by Minnesota statutes.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION

A. Plan Description

All members of the Maple Plain Fire Department (the Department) are covered by a single employer defined benefit plan administered by Maple Plain Fire Department Relief Association (the Association). As of December 31, 2024, the plan covered 20 active firefighters and 4 vested terminated fire fighters whose pension benefits are deferred. The plan is a single employer retirement plan and is established and administered in accordance with Minnesota statute, chapter 69.

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

B. Benefits Provided

A firefighter who completes at least 20 years as an active member of the Department is entitled, after age 50, to a full service pension upon retirement. The bylaws of the Association also provide for an early vested service pension for a retiring member who has completed fewer than 20 years of service. The reduced pension, available to members with 10 years of service, shall be equal to 60 percent of the pension as prescribed by the bylaws. This percentage increases 4 percent per year so that at 20 years of service, the full amount prescribed is paid. Members who retire with less than 20 years of service and have reached the age of 50 years and have completed at least 10 years of active membership are entitled to a reduced service pension not to exceed the amount calculated by multiplying the member's service pension for the completed years of service times the applicable non-forfeitable percentage of pension.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
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Section 11, Item A.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

C. Contributions

Minnesota statutes, chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. The plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota statutes and voluntary City contributions (if applicable). The State of Minnesota contributed \$46,027, \$38,576, and \$35,089 and in 2025, 2024, and 2023, respectively, in fire state aid to the plan on behalf of the City Fire Department, which was recorded as a revenue within the City's financial statements. The City's statutorily required contributions to the plan for the years ended December 31, 2025, 2024, and 2023 were \$177,454, \$101,867, and \$86,971 to the required contributions as set by Minnesota statute. The City made no voluntary contributions to the plan. The firefighter has no obligation to contribute to the plan.

D. Pension Costs

At December 31, 2025, the City reported a net pension liability (asset) of (\$407,125) for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2025. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by PERA, applying an actuarial formula to specific census data certified by the Department. The following table presents the changes in net pension liability (asset) during the year:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a-b)
Total Pension Asset			
Beginning Balance January 1, 2024	\$ 1,186,687	\$ 1,411,985	\$ (225,298)
Changes for the Year			
Service Cost	37,544	-	37,544
Interest Cost	69,745	-	69,745
Assumption Changes	(6,596)	-	(6,596)
Municipal Contributions	-	52,840	(52,840)
Nonemployer Contributions	-	46,027	(46,027)
Projected Investment Return	-	83,372	(83,372)
Gain or Loss	(57,944)	42,703	(100,647)
Benefit Payments	(22,564)	(22,564)	-
Administrative Expenses		(366)	366
Total Net Changes	20,185	202,012	(181,827)
Ending Balance December 31, 2024	\$ 1,206,872	\$ 1,613,997	\$ (407,125)

For the year ended December 31, 2025, the City recognized pension expense of (\$24,786).

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

D. Pension Costs (Continued)

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ -	\$ 127,500
Changes in Actuarial Assumptions	9,750	32,940
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	48,760	-
City Contributions Subsequent to the Measurement Date	177,454	-
Total	<u>\$ 235,964</u>	<u>\$ 160,440</u>

Deferred outflows of resources totaling \$177,454 related to pensions resulting from the City's contributions to the plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources related to the plan will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2026	2,336
2027	11,106
2028	(38,265)
2029	(28,262)
Thereafter	(48,845)

E. Actuarial Assumptions

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

ASSUMPTIONS FROM ACTUARIAL REPORT

Valuation Date	1/1/2025
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar Closed Basis
Actuarial Assumptions:	
Discount Rate	6.00%
Investment Rate of Return	6.00%
20-Year Municipal Bond Yield	N/A (No unfunded liabilities)
Salary Increases	2.50%
Age of Service Retirement	50% at age 50, 20% at ages 51-56, 100% thereafter

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

E. Actuarial Assumptions (Continued)

The following changes in plan provisions occurred in 2025:

- The discount rate changed from 5.75% to 6.00%.

The City's contributions were equal to the required contributions as set by state statute. The City made no voluntary contributions to the plan. 6.00 percent long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using the plan's target investment allocation along with long-term return expectations by asset class. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

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

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return
Cash	9.00 %	3.25 %
Fixed Income	33.00	4.00
Equities	58.00	7.75
Total Portfolio	100.00 %	

F. Discount Rate

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

G. Pension Asset Sensitivity

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

	1% Decrease	Selected Discount Rate	1% Increase
Net Pension Liability (Asset)	\$ (380,491)	\$ (407,125)	\$ (433,024)
Discount Rate	5.00 %	6.00 %	7.00 %

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

H. Pension Plan Fiduciary Net Position

The Association issues a publicly available financial report. The report may be obtained by writing to the Maple Plain Fire Department Relief Association, 5050 Independence Street, Maple Plain, MN 55359.

NOTE 7 JOINT VENTURES

Joint Ventures

West Hennepin Public Safety Department

In 1995, the Cities of Maple Plain and Independence, Minnesota, formed the West Hennepin Public Safety Department (the Department). The City participates in a joint powers agreement, which establishes the Department for the purpose of providing police protection within the two communities. The agreement creates a Board of Commissioners (the Board), composed of representatives from each member city, consisting of four members. The Board exercises legislative authority and determines all matters of policy. The Board appoints personnel responsible for the proper administration of all affairs relating to the Department's activities. The Board must, on or before August 15th each year, prepare and submit a detailed budget of the Department's needs for the next calendar year to the governing body of each city in the Department with a statement of the proportion of the budget to be provided by each city. The governing body of each city in the Department shall review and approve the budget by November 1st.

The following financial information is taken from the Department's audited financial statements for the year ended December 31, 2025

Total Assets and Deferred Outflows of Resources	\$ 2,592,996
Total Liabilities and Deferred Inflows of Resources	3,115,198
Total Net Position	(522,202)
Total Revenue	2,773,838
Total Expense	2,838,813

The City's equity interest and its share of the net income (loss) of the Department are added to the value of the "Investment in Joint Venture" deficit in the government-wide financial statement under governmental activities. As of December 31, 2025 the amount reported as investment in joint venture deficit was \$156,817.

According to a formula in the agreement, the City's share of the Department's budget is approximately 30 percent. Payments to the Department in 2025 totaled \$726,923. The Department's financial statements for the period ending December 31, 2025 are available at the City's Municipal Center.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 7 JOINT VENTURES (CONTINUED)

Joint Ventures (Continued)

Maple Plain – Independence Fire Services Partnership

On December 31, 2002 the Maple Plain-Independence Fire Services Partnership (the "Fire Partnership") was established under a joint powers agreement among the Cities of Maple Plain and Independence to provide fire protection in the fire service area of the two cities. Maple Plain is considered the managing partner.

The governing body consists of a 4 member Board. Two individuals, the Mayor and another City Council Member from each City, are appointed by their respective City Council to serve on the Board. The Fire Partnership does not have any component units.

As provided for in the joint powers agreement, in the event of termination, all real and personal property and cash held by the Fire Partnership would be divided among the members. The managing partner shall, at its sole discretion either sell interest or purchase the partnership interest Independence has in any capital assets of the partnership.

The governmental fund financial activity of the Fire Partnership are currently reported in a special revenue fund in the basic financial statements and the capital assets and related long-term liabilities are recorded within the governmental activities in the statement of net position. The City of Maple Plain contributed \$206,080 to the Fire Partnership in 2025. The City of Independence holds a 55.07 percent equity interest in the Fire Partnership.

Jointly Governed Organizations

Pioneer - Sarah Creek Watershed Management Commission

The Pioneer-Sarah Creek Watershed Management Commission is a joint powers watershed management organization formed under Minnesota statutes 103B.201-103B.255 and Minnesota Rules Chapter 8410. The Pioneer-Sarah Creek watershed covers about 70.5 square miles in northwestern Hennepin County. The six cities in the watershed jointly manage the water resources in this area through the Commission. The member cities are Maple Plain, Loretto, Independence, Medina, Minnetrista and Greenfield. The goal of the Commission is to enhance the water quality of the water resources within the watershed. The Commission seeks to carry out this goal through public information and education, analysis of the causes of harmful impacts on the water resources, regulation of the use of water bodies and their beds, regulation of land use, and capital improvement projects.

The City remitted \$23,251 to the Commission in 2025. The contribution was reported in the City's Storm Water fund.

Complete financial statements can be obtained at the Commission's web site: <http://pioneersarahcreek.org>.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 8 OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City 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 of the past three fiscal years. Settled claims resulting from these risks have not exceeded commercial insurance 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.

B. Legal Debt Margin

The City's statutory debt limit is computed as 3 percent of the taxable market value of property within the City. Long-term debt issued and financed partially or entirely by special assessments or the net revenues of enterprise fund operations is excluded from the debt limit computation. The City's applicable debt does not exceed the limit.

C. Concentrations

The City receives a significant amount of its annual General fund revenue from the State of Minnesota from the Local Government Aid (LGA). The amount received in 2025 was \$266,397. This accounted for 13 percent of General fund revenues.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 9 RESTATEMENT OF BEGINNING NET POSITION AND FUND BALANCE

A. Correction of an Error in Previously Issued Financial Statements

During fiscal year 2025, the City of Maple Plain determined that revenues related to prepaid special assessments that were received in the prior year were not reported. This occurred due to prepayments made near the end of 2024, after certification of the prepaid special assessments was made to the county. These receipts were not recorded as deposits in transit and related revenue, but instead were held until January, deposited and recorded into revenue at that time. In addition, there were some special assessment revenues for the debt service fund erroneously recorded as exchange revenue in the enterprise funds. Therefore, for fiscal year 2024, the debt service fund had cash that was overstated by \$104,240, special assessment revenue was understated by \$217,268 with an overall understatement of fund balance of \$113,028. Governmental Activities as a result was misstated in the same fashion as the debt service fund. The water fund's cash was understated by \$55,453; water sales were overstated by \$29,266 with special assessment revenue understated by \$17,975. This resulted in a net position that was understated by \$44,162. The sewer fund's cash was understated by \$36,668; sewer sales were overstated by \$17,544 with special assessment revenue understated by \$14,846. This resulted in a net position that was understated by \$33,970. The stormwater fund's cash was understated by \$12,119; refuse charges were overstated by \$9,403 with special assessment revenue understated by \$7,475. This resulted in a net position that was understated by \$10,191. Business-Type Activities on the government-wide financial statements, as a result contained the accumulation of the errors noted above for the water, sewer, and stormwater funds.

Restatements of Beginning Balances

	Funds					Government-Wide	
	Debt Service Fund	Water Fund	Sewer Fund	Stormwater Fund	Total	Governmental Activities	Business-Type Activities
December 31, 2024, As Previously Reported	\$ 1,075,384	\$ 3,622,488	\$ 1,461,526	\$ 1,009,753	\$ 4,697,872	\$ 9,414,029	\$ 6,093,767
Error Correction	113,028	44,162	33,970	10,191	201,351	113,028	88,323
December 31, 2024, As Restated	<u>\$ 1,188,412</u>	<u>\$ 3,666,650</u>	<u>\$ 1,495,496</u>	<u>\$ 1,019,944</u>	<u>\$ 4,899,223</u>	<u>\$ 9,527,057</u>	<u>\$ 6,182,090</u>

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

**CITY OF MAPLE PLAIN
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
DEFINED BENEFIT PENSION PLANS
SCHEDULE OF CITY'S AND NONEMPLOYER PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND
YEAR ENDED DECEMBER 31, 2025**

Plan Year Ending	City's Proportion of the Net Position Liability	City's Proportionate Share of the Net Pension Liability	City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability	City's Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2025	0.0023 %	\$ 74,955	\$ 1,808	\$ 76,763	\$ 235,700	31.8 %	90.8 %
6/30/2024	0.0019	69,386	1,798	71,184	194,284	35.7	89.1
6/30/2023	0.0026	145,389	4,050	149,439	214,550	67.8	83.1
6/30/2022	0.0020	158,401	4,737	163,138	154,218	102.7	76.7
6/30/2021	0.0013	55,516	1,645	57,161	80,918	68.6	87.0
6/30/2020	0.0022	131,900	4,125	136,025	159,243	82.8	79.0
6/30/2019	0.0045	248,795	7,833	256,628	319,508	77.9	70.2
6/30/2018	0.0046	255,189	8,281	263,470	308,163	82.8	79.5
6/30/2017	0.0041	261,741	3,306	265,047	256,354	102.1	75.9
6/29/2016	0.0043	349,139	-	349,139	266,607	131.0	68.9

See accompanying Notes to Required Supplementary Information – General Employees Retirement Plan.

**CITY OF MAPLE PLAIN
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
DEFINED BENEFIT PENSION PLANS
SCHEDULE OF CITY'S AND NONEMPLOYER CONTRIBUTIONS
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND
YEAR ENDED DECEMBER 31, 2025**

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Related to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>City Covered Payroll (d)</u>	<u>Contributions as a Percentage of Covered Payroll (b/d)</u>
12/31/2025	\$ 17,889	\$ 17,889	\$ -	\$ 238,522	7.50
12/31/2024	17,462	17,462	-	232,821	7.50
12/31/2023	12,967	12,967	-	172,894	7.50
12/31/2022	13,616	13,616	-	181,548	7.50
12/31/2021	10,350	10,350	-	138,005	7.50
12/31/2020	7,662	7,662	-	102,155	7.50
12/31/2019	18,801	18,801	-	250,686	7.50
12/31/2018	23,768	23,768	-	316,912	7.50
12/31/2017	20,913	20,913	-	278,837	7.50
12/30/2016	19,011	19,011	-	253,485	7.50

See accompanying Notes to Required Supplementary Information – General Employees Retirement Plan.

CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2025

Section 11, Item A.

NOTE 1 PENSION INFORMATION

General Employees Retirement 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

**CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 PENSION INFORMATION (CONTINUED)

General Employees Retirement Fund (Continued)

2023 Changes

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 6.5% to 7.00%

Changes in Plan Provisions

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

2022 Changes

Changes in Actuarial Assumptions:

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

2021 Changes

Changes in Actuarial Assumptions:

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

**CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 PENSION INFORMATION (CONTINUED)

General Employees Retirement Fund (Continued)

2020 Changes

Changes in Actuarial Assumptions

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

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% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 PENSION INFORMATION (CONTINUED)

General Employees Retirement Fund (Continued)

2019 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00% per year through 2044 and 2.50% 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.
- Postretirement benefit 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; 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.

CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2025

Section 11, Item A.

NOTE 1 PENSION INFORMATION (CONTINUED)

General Employees Retirement Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit 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 postretirement 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 years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.5% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**CITY OF MAPLE PLAIN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE FIRE RELIEF
ASSOCIATION'S NET PENSION LIABILITY (ASSET)
AND RELATED RATIOS
YEAR ENDED DECEMBER 31, 2025**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service Cost	\$ 37,544	\$ 35,201	\$ 33,644	\$ 30,010	\$ 30,874	\$ 28,113	\$ 31,245	\$ 30,483	\$ 39,565	\$ 37,413
Interest	69,745	68,782	69,655	63,362	57,732	53,612	49,207	49,395	53,188	43,559
Assumption Changes	(6,596)	-	-	-	(17,946)	-	32,497	-	-	-
Plan Changes		46,239	56,397	81,387	49,554	62,919	57,915	-	-	72,040
Changes of Assumptions		-	(6,444)	-	-	-	-	-	(75,938)	-
Gain or Loss	(57,944)	-	(62,026)	-	(31,488)	-	(38,625)	-	(40,193)	-
Benefit Payments, Including Refunds of Employee Contributions	(22,564)	(249,089)	(76,978)	(50,954)	(130,000)	-	(82,000)	(86,800)	-	-
Net Change in Total Pension Liability	20,185	(98,867)	14,248	123,805	(41,274)	144,644	50,239	(6,922)	(23,378)	153,012
Total Pension Liability - January 1	1,186,687	1,285,554	1,271,306	1,147,501	1,188,775	1,044,131	993,892	1,000,814	1,024,192	871,180
Total Pension Liability - December 31 (a)	\$ 1,206,872	\$ 1,186,687	\$ 1,285,554	\$ 1,271,306	\$ 1,147,501	\$ 1,188,775	\$ 1,044,131	\$ 993,892	\$ 1,000,814	\$ 1,024,192
Plan Fiduciary Net Position										
Contributions - Employer	\$ 52,840	\$ 48,395	\$ 45,875	\$ 44,800	\$ 44,800	\$ 40,000	\$ 38,000	\$ 31,851	\$ 27,026	\$ 26,520
Contributions - State	46,027	42,567	36,089	33,683	32,025	26,488	26,857	36,043	34,714	24,408
Net Investment Income	83,372	78,521	90,818	82,964	71,160	61,093	64,308	58,002	52,901	52,385
Gain or Loss	42,703	46,940	(299,642)	43,848	26,901	133,593	(153,279)	86,154	27,703	(98,405)
Benefit Payments, Including Refunds of Employee Contributions	(22,564)	(249,089)	(76,978)	(50,954)	(130,000)	-	(82,000)	(86,800)	-	-
Administrative Expense	(366)	-	(511)	(24)	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	202,012	(32,666)	(204,349)	154,317	44,886	261,174	(106,114)	125,250	142,344	4,908
Total Pension Liability - January 1	1,411,985	1,444,651	1,649,000	1,494,683	1,449,797	1,188,623	1,294,737	1,169,487	1,027,143	1,022,235
Total Pension Liability - December 31 (b)	\$ 1,613,997	\$ 1,411,985	\$ 1,444,651	\$ 1,649,000	\$ 1,494,683	\$ 1,449,797	\$ 1,188,623	\$ 1,294,737	\$ 1,169,487	\$ 1,027,143
Fire Relief's Net Pension Liability (Asset) - December 31 (a-b)	\$ (407,125)	\$ (225,298)	\$ (159,097)	\$ (377,694)	\$ (347,182)	\$ (261,022)	\$ (144,492)	\$ (300,845)	\$ (168,673)	\$ (2,951)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (b/a)	133.73%	118.99%	112.38%	129.71%	130.26%	121.96%	113.84%	130.27%	116.85%	100.29%
Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fire Relief's Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See accompanying Notes to Required Supplementary Information – Fire Relief Association.

**CITY OF MAPLE PLAIN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER'S FIRE RELIEF ASSOCIATION CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2025**

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>
12/31/2025	\$ 60,959	\$ 177,454	\$ (116,495)
12/31/2024	49,027	101,867	(52,840)
12/31/2023	38,576	86,971	(48,395)
12/31/2022	35,089	79,889	(44,800)
12/31/2021	32,683	76,825	(44,142)
12/31/2020	31,025	66,488	(35,463)
12/31/2019	26,488	67,488	(41,000)
12/31/2018	26,857	64,857	(38,000)
12/31/2017	26,043	57,894	(31,851)
12/31/2016	24,714	51,740	(27,026)

See accompanying Notes to Required Supplementary Information – Fire Relief Association.

**CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FIRE RELIEF ASSOCIATION
DECEMBER 31, 2025**

Section 11, Item A.

NOTE 1 PENSION INFORMATION

Fire Relief Association

Changes in Actuarial Assumptions:

2015 - In 2015, amounts reported as changes of assumptions resulted primarily from adjustments to expected retirement ages of general employees. In 2015, amounts reported as changes of assumptions resulted primarily from adjustments to expected retirement ages of public safety employees. In 2015, amounts reported as changes of assumptions resulted primarily from adjustments to assumed life expectancies as a result of adopting the RP-2000 Healthy Annuitant Mortality Table for purposes of developing mortality rates.

2016 - The retirement age changed from Age 50 to a graded schedule based on age. The interest rate used for deferred benefit increases subject to the rate chosen by the relief association is assumed to be zero. Previously, it was assumed this rate would be equal to the 4.00% rate chosen for other deferred benefit increases.

2025 – The discount rate changed from 5.7% to 6.00%

Changes in Plan Provisions:

2022 - The benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary. In 2022, the benefit fee increased from \$3,200 to \$3,500.

2024 – The Benefit Level changed from \$3,700 to \$3,850.

NOTE 2 BUDGETS

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General, Special Revenue, and Debt Service funds. The capital project funds adopt project length budgets. Annual unused appropriations lapse at year-end for all funds.

Budgetary control is maintained at the object of expenditure category level within each activity. Budgeted amounts are as originally adopted, or as amended by the City Council. The budget may be amended by a majority of the Council by resolution. Management may not amend the budget without Council approval. Budgeted appropriations lapse at year-end.

CITY OF MAPLE PLAIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2025

	Original	Final	Actual Amounts	Variance with Final Budget Positive/ (Negative)
REVENUES				
Taxes	\$ 1,481,290	\$ 1,481,290	\$ 1,429,592	\$ (51,698)
Licenses and permits	51,380	51,380	126,142	74,762
Intergovernmental	311,263	311,263	312,508	1,245
Charges for Services	52,775	52,775	121,659	68,884
Fines and Forfeitures	10,500	10,500	11,857	1,357
Special Assessments	-	-	59	59
Investment Earnings	20,000	20,000	26,727	6,727
Miscellaneous	3,300	3,300	44,637	41,337
Total Revenues	1,930,508	1,930,508	2,073,181	142,673
EXPENDITURES				
Current				
General Government:	525,589	525,589	553,625	(28,036)
Public Safety:	971,003	971,003	975,957	(4,954)
Public Works:	161,738	161,738	228,343	(66,605)
Culture and Recreation:	141,378	141,378	152,185	(10,807)
Economic Development	-	-	2,500	(2,500)
Capital Outlay				-
General Government	300	300	1,197	(897)
Public Safety	500	500	10,980	(10,480)
Public Works:	16,000	16,000	119,282	(103,282)
Culture and Recreation	-	-	4,665	(4,665)
Debt Service				
Principal	-	-	40,189	(40,189)
Interest and Other	-	-	198	(198)
Total Expenditures	1,816,508	1,816,508	2,089,121	(272,613)
EXCESS OF REVENUES OVER EXPENDITURES	114,000	114,000	(15,940)	(129,940)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	690	(690)
Transfers In	9,000	9,000	9,000	-
Transfers Out	(122,000)	(122,000)	(130,000)	(8,000)
Total Other Financing Sources (Uses)	(113,000)	(113,000)	(120,310)	(8,690)
NET CHANGE IN FUND BALANCE	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>(136,250)</u>	<u>\$ (138,630)</u>
Fund Balance - Beginning of Year			1,046,333	
FUND BALANCE - END OF YEAR			<u>\$ 910,083</u>	

CITY OF MAPLE PLAIN
FIRE PARTNERSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2025

	Original	Final	Actual Amounts	Variance with Final Budget Positive/ (Negative)
REVENUES				
Intergovernmental	\$ 49,500	\$ 49,500	\$ 74,901	\$ 25,401
Charges for Services	460,129	460,129	458,629	(1,500)
Interest on Investments	4,500	4,500	8,710	4,210
Miscellaneous	-	-	15,487	15,487
Total Revenues	<u>514,129</u>	<u>514,129</u>	<u>557,727</u>	<u>43,598</u>
EXPENDITURES				
Current				
Public Safety:	511,629	511,629	601,337	89,708
Capital Outlay				
Culture and Recreation	<u>2,500</u>	<u>2,500</u>	<u>58,557</u>	<u>56,057</u>
Total Expenditures	<u>514,129</u>	<u>514,129</u>	<u>659,894</u>	<u>145,765</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	(102,167)	<u>\$ (102,167)</u>
Fund Balance - Beginning of Year			<u>308,570</u>	
FUND BALANCE - END OF YEAR			<u>\$ 206,403</u>	

**CITY OF MAPLE PLAIN
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES (NONMAJOR FUNDS)
DECEMBER 31, 2025**

Section 11, Item A.

	Special Revenue	Capital Projects	Total
ASSETS			
Cash and Cash Equivalents	\$ 84,402	\$ 225,337	\$ 309,739
Accounts Receivable	1,320	-	1,320
Total Assets	<u>\$ 85,722</u>	<u>\$ 225,337</u>	<u>\$ 311,059</u>
FUND BALANCES			
Committed	73,300	-	73,300
Assigned	12,422	225,337	237,759
Total Fund Balances	<u>85,722</u>	<u>225,337</u>	<u>311,059</u>
Total Liabilities and Fund Balances	<u>\$ 85,722</u>	<u>\$ 225,337</u>	<u>\$ 311,059</u>

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CITY OF MAPLE PLAIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUND TYPES (NONMAJOR FUNDS)

YEAR ENDED DECEMBER 31, 2025

	Special Revenue	Capital Projects	Total
REVENUES			
Interest on Investments	\$ 2,515	\$ 4,237	\$ 6,752
Charges for Services	-	63,080	63,080
Contributions and Donations	10,515	24,500	35,015
Total Revenues	13,030	91,817	104,847
EXPENDITURES			
Current:			
Public Works	10,837	-	10,837
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,193	91,817	94,010
OTHER FINANCING SOURCES			
Transfers In	-	57,322	57,322
Transfers Out	(9,000)	-	(9,000)
Total Other Financing Sources/(Uses)	(9,000)	57,322	48,322
NET CHANGE IN FUND BALANCE	(6,807)	149,139	142,332
Fund Balance - Beginning of Year	92,529	76,198	168,727
FUND BALANCE - END OF YEAR	\$ 85,722	\$ 225,337	\$ 311,059

CITY OF MAPLE PLAIN
SPECIAL REVENUE NONMAJOR FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	Economic Development Fund	Gambling Proceeds Fund	Total
ASSETS			
Cash and Investments	\$ 73,300	\$ 11,102	\$ 84,402
Accounts Receivable	-	1,320	1,320
Total Assets	<u>\$ 73,300</u>	<u>\$ 12,422</u>	<u>\$ 85,722</u>
FUND BALANCES			
Assigned	-	12,422	12,422
Committed	<u>73,300</u>	<u>-</u>	<u>73,300</u>
Total Fund Balances	<u>73,300</u>	<u>12,422</u>	<u>85,722</u>
 Total Liabilities and Fund Balances	 <u>\$ 73,300</u>	 <u>\$ 12,422</u>	 <u>\$ 85,722</u>

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CITY OF MAPLE PLAIN
SPECIAL REVENUE NONMAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2025

	Economic Development Fund	Gambling Proceeds Fund	Total
REVENUES			
Investment Earnings	\$ 2,272	\$ 243	\$ 2,515
Contributions and Donations	-	10,515	10,515
Total Revenues	2,272	10,758	13,030
EXPENDITURES			
Current:			
Economic Development	10,837	-	10,837
Total Expenditures	10,837	-	10,837
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(8,565)	10,758	2,193
OTHER FINANCING SOURCES			
Transfers Out	-	(9,000)	(9,000)
NET CHANGE IN FUND BALANCE	(8,565)	1,758	(6,807)
Fund Balance - Beginning of Year	81,865	10,664	92,529
FUND BALANCE - END OF YEAR	<u>\$ 73,300</u>	<u>\$ 12,422</u>	<u>\$ 85,722</u>

**CITY OF MAPLE PLAIN
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2025**

Section 11, Item A.

	Park Improvement Fund	2021 Street Reconstruction Fund	2022 Street Project Fund	City Hall Development Fund	Equipment Repair Fund	Total
ASSETS						
Cash and Temporary Investments	<u>\$ 202,667</u>	<u>\$ 51</u>	<u>\$ 99</u>	<u>\$ 22,520</u>	<u>\$ -</u>	<u>\$ 225,337</u>
FUND BALANCES						
Assigned	<u>\$ 202,667</u>	<u>\$ 51</u>	<u>\$ 99</u>	<u>\$ 22,520</u>	<u>\$ -</u>	<u>\$ 225,337</u>

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CITY OF MAPLE PLAIN
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2025

	Park Improvement Fund	2021 Street Reconstruction Fund	2022 Street Project Fund	City Hall Development Fund	Equipment Repair Fund	Total
REVENUES						
Interest on Investments	\$ 3,769	\$ 2	\$ 2	\$ 464	\$ -	\$ 4,237
Charges for Services	63,080					\$ 63,080
Contributions and Donations	24,500	-	-	-	-	24,500
Total Revenues	91,349	2	2	464	-	91,817
OTHER FINANCING SOURCES						
Transfers In	57,322	-	-	12,000	-	69,322
Transfers Out	-	-	-	-	(12,000)	(12,000)
Total Other Financing Sources	57,322	-	-	12,000	(12,000)	57,322
NET CHANGE IN FUND BALANCE	148,671	2	2	12,464	(12,000)	149,139
Fund Balance - Beginning of Year	53,996	49	97	10,056	12,000	76,198
FUND BALANCE - END OF YEAR	<u>\$ 202,667</u>	<u>\$ 51</u>	<u>\$ 99</u>	<u>\$ 22,620</u>	<u>\$ -</u>	<u>\$ 225,337</u>

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CITY OF MAPLE PLAIN
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET – BY DEBT ISSUANCE
DECEMBER 31, 2025

	2012A G.O. Bonds	2013A G.O. Bonds	2014A G.O. Bonds	2016A G.O. Bonds	2018A G.O. Bonds	2021A G.O. Bonds	2022A G.O. Bonds	2024A G.O. Bonds	Total
ASSETS									
Cash and Investments	\$ 90,968	\$ -	\$ 195,546	\$ 78,792	\$ 147,065	\$ 301,489	\$ 105,110	\$ 503,305	\$ 1,422,275
Special Assessments Receivable	9,097	-	67,459	68,143	109,240	137,721	-	541,006	932,666
Prepaid Expenses	-	-	-	-	-	-	-	199	199
Total Assets	<u>\$ 100,065</u>	<u>\$ -</u>	<u>\$ 263,005</u>	<u>\$ 146,935</u>	<u>\$ 256,305</u>	<u>\$ 439,210</u>	<u>\$ 105,110</u>	<u>\$ 1,044,510</u>	<u>\$ 2,355,140</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Due to Other Funds	\$ -	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174
DEFERRED INFLOWS OF RESOURCES									
Unavailable Revenue - Special Assessments	8,197	-	66,905	68,143	109,240	137,407	-	541,006	930,898
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	199	199
Restricted	91,868	(174)	196,100	78,792	147,065	301,803	105,110	503,305	1,423,869
Total Fund Balances	<u>91,868</u>	<u>(174)</u>	<u>196,100</u>	<u>78,792</u>	<u>147,065</u>	<u>301,803</u>	<u>105,110</u>	<u>503,504</u>	<u>1,424,068</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 100,065</u>	<u>\$ -</u>	<u>\$ 263,005</u>	<u>\$ 146,935</u>	<u>\$ 256,305</u>	<u>\$ 439,210</u>	<u>\$ 105,110</u>	<u>\$ 1,044,510</u>	<u>\$ 2,355,140</u>

CITY OF MAPLE PLAIN
DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BY DEBT ISSUANCE
YEAR ENDED DECEMBER 31, 2025

	2012A G.O. Bonds	2013A G.O. Bonds	2014A G.O. Bonds	2016A G.O. Bonds	2018A G.O. Bonds	2021A G.O. Bonds	2022A G.O. Bonds	2024A G.O. Bonds	Total
REVENUES									
Taxes	\$ 27,053	\$ -	\$ 72,608	\$ 30,191	\$ 47,520	\$ 38,536	\$ 78,120	\$ 125,116	\$ 419,144
Special Assessments	5,098	-	17,612	8,079	13,718	26,434	-	256,798	327,739
Investment Earnings	2,002	-	4,036	1,606	3,218	7,347	1,779	8,602	28,590
Total Revenues	34,153	-	94,256	39,876	64,456	72,317	79,899	390,516	775,473
EXPENDITURES									
Debt Service:									
Principal Retirement	20,963	-	70,000	35,000	45,000	45,000	40,000	-	255,963
Interest and Fiscal Charges	4,004	-	28,614	11,863	25,557	13,936	30,675	169,205	283,854
Total Expenditures	24,967	-	98,614	46,863	70,557	58,936	70,675	169,205	539,817
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,186	-	(4,358)	(6,987)	(6,101)	13,381	9,224	221,311	235,656
NET CHANGE IN FUND BALANCE	9,186	-	(4,358)	(6,987)	(6,101)	13,381	9,224	221,311	235,656
Fund Balance - Beginning, As Originally Reported	82,682	(174)	200,458	85,779	153,166	288,422	95,886	169,165	1,075,384
Restatement (See Note 9)	-	-	-	-	-	-	-	113,028	113,028
Fund Balance - Beginning, As Restated	82,682	(174)	200,458	85,779	153,166	288,422	95,886	282,193	1,188,412
FUND BALANCE - END OF YEAR	\$ 91,868	\$ (174)	\$ 196,100	\$ 78,792	\$ 147,065	\$ 301,803	\$ 105,110	\$ 503,504	\$ 1,424,068

CITY OF MAPLE PLAIN, MINNESOTA
SUPPLEMENTARY INFORMATION
SUMMARY FIANCIAL REPORT
REVENUES AND EXPENDITURES FOR GENERAL OPERATIONS- GOVERNMENTAL FUNDS
FOR YEARS ENDED DECEMBER 31, 2024 AND 2023

	Totals		Percent Increase (Decrease)
	2025	2024	
Revenues			
Taxes	\$ 1,848,736	\$ 1,769,211	4.5 %
Special Assessments	327,798	227,959	43.8
Licenses and Permits	126,142	81,689	54.4
Intergovernmental	411,229	574,911	(28.5)
Charges for Services	643,368	585,859	9.8
Fines and Forfeits	11,857	11,831	0.2
Interest on Investments	189,460	308,229	(38.5)
Miscellaneous	95,139	140,848	(32.5)
Total Revenues	\$ 3,653,729	\$ 3,700,537	(0.0)%
Per Capita	\$ 2,096	\$ 1,959	0.1 %
Expenditures			
Current			
General Government	\$ 553,625	\$ 658,850	(16.0)%
Public Safety	1,577,294	1,591,125	(0.9)
Public Works	231,619	192,007	20.6
Culture and Recreation	152,185	215,126	(29.3)
Economic Development	13,337	2,500	433.5
Capital Outlay			
General Government	6,652	75,636	(91.2)
Public Safety	87,537	127,201	(31.2)
Public Works	974,605	3,606,256	(73.0)
Culture and Recreation	19,181	9,141	109.8
Debt Service			
Principal	296,152	288,886	2.5
Interest and Other Charges	284,052	237,562	19.6
Total Expenditures	\$ 4,196,239	\$ 7,004,290	(40.1)%
Per Capita	\$ 2,407	\$ 3,708	(35.1)%
Total Long-Term Indebtedness	\$ 7,175,396	\$ 7,464,494	(3.9)%
Per Capita	4,117	3,952	4.2 %
General Fund Balance - December 31	\$ 910,083	\$ 1,046,333	(13.0)%
Per Capita	522	554	(5.8)%

**INDEPENDENT AUDITORS’ 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**

City Council
City of Maple Plain
Maple Plain, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Maple Plain, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Maple Plain’s basic financial statements, and have issued our report thereon dated June 15, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Maple Plain’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 City of Maple Plain’s internal control. Accordingly, we do not express an opinion on the effectiveness of City of Maple Plain’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

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

City of Maple Plain's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Maple Plain's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. City of Maple Plain's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 15, 2026

**CITY OF MAPLE PLAIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

MINNESOTA LEGAL COMPLIANCE

Independent Auditor's Report

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, each major fund and the aggregate remaining fund information of the City of Maple Plain, Minnesota (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 15, 2026.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Maple Plain failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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

CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 15, 2026

**CITY OF MAPLE PLAIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

Financial Statement Findings

Material Weakness

2025-001: Prior Period Restatement – Special Assessments

Condition: During our testing of special assessment revenue, it was determined that revenues related to prepaid special assessments that were received in the prior year were not reported. This occurred due to prepayments made near the end of 2024, after certification of the prepaid special assessments was made to the county. These receipts were not recorded as deposits in transit and related revenue, but instead were held until January, deposited and recorded into revenue at that time. In addition, there were some special assessment revenues for the debt service fund erroneously recorded as exchange revenue in the enterprise funds.

Criteria or Specific Requirement: Special assessment revenue should be properly reconciled annually. All receipts for special assessment payments should be recorded in the proper fiscal year.

Effect: In fiscal year 2024, the debt service fund had cash that was overstated by \$104,240, special assessment revenue was understated by \$217,268 with an overall understatement of fund balance of \$113,028. Governmental Activities as a result was misstated in the same fashion as the debt service fund. The water fund's cash was understated by \$55,453; water sales were overstated by \$29,266 with special assessment revenue understated by \$17,975. This resulted in a net position that was understated by \$44,162. The sewer fund's cash was understated by \$36,668; sewer sales were overstated by \$17,544 with special assessment revenue understated by \$14,846. This resulted in a net position that was understated by \$33,970. The stormwater fund's cash was understated by \$12,119; refuse charges were overstated by \$9,403 with special assessment revenue understated by \$7,475. This resulted in a net position that was understated by \$10,191. Business-Type Activities on the government-wide financial statements, as a result contained the accumulation of the errors noted above for the water, sewer, and stormwater funds.

Cause: The city had special assessment receipts received during November and December of 2024 which were not deposited until January of 2025. When deposited, instead of recording the revenues properly in 2024 and including as a deposit in transit on the bank reconciliation they were instead recorded as revenue in January of 2025.

Recommendation: We recommend that the City of Maple Plain ensure that all revenues received are deposited in a timely manner, and when deposited recorded in the proper fiscal year. If deposits are held for any period of time, its important to capture them at month end as deposits in transit within the bank reconciliation. In addition, the City should implement internal controls sufficient to ensure special assessments are properly reconciled each year, and errors like this are identified by the internal control process.

Views of Responsible Officials: There is no disagreement with the audit finding, the City will implement a more robust internal control process.

**CITY OF MAPLE PLAIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2025**

Section 11, Item A.

Financial Statement Findings

Material Weakness

2025-002: Census Data

Condition: During our testing of the net pension asset related to the fire relief association, it came to our attention that proper support for key information that could affect the actuarial calculation was not retained by the city or relief association.

Criteria or Specific Requirement: It is important that any material asset or liability of the City be properly supported and verifiable by the City.

Effect: It is possible that one of the fire fighters' birthdates, retirement dates, or documented years of service could be incorrectly being reported to the actuary that is utilized to calculate the net pension asset. If that occurs, the asset and related deferred inflows and outflows of resources could be materially misstated.

Cause: Between the City and fire relief association, there was not documentation available to be reviewed to verify the birth dates, dates of hire, or verified separation date for 2 of the 5 firefighters sampled for testing. These files have not been retained for these individuals.

Recommendation: Since there is a material asset being recorded within the financial statements that relies on an actuarial calculation, it is important that management of the City review and ensure that the data being provided to the actuary is reasonably accurate. In case something is incorrect, it is important that records of the key information provided to the actuary, such as birth dates, hire dates, and separation dates, are documented and retained so there is something on file to compare the date being sent to the actuaries should the City want to verify it. We recommend that the City implement internal controls sufficient to ensure that type of information is collected and retained for all current and future firefighters that are a part of the relief association.

Views of Responsible Officials: There is no disagreement with the audit finding, the City will implement a more robust internal control process. The City, during the audit process, began collecting such data for their files.



Executive Summary

City Council Business Meeting

AGENDA ITEM:	Resolution 2026-0622-02 Awarding The Sale Of \$4,840,000 General Obligation Improvement Bonds, Series 2026A
PREPARED BY:	Todd Hagen, Ehlers Senior Municipal Advisor Jacob Schillander, City Administrator
RECOMMENDED ACTION:	1 Motion 1. Resolution 2026-0622-02 Awarding The Sale Of \$4,840,000 General Obligation Improvement Bonds, Series 2026A

Background

Resolution 2026-0622-02 awards the sale of the City's \$4,840,000 General Obligation Improvement Bonds, Series 2026A. The bond proceeds will provide financing for the 2026 Downtown Reconstruction Project and the Industrial Street Improvement Project. The City Council previously authorized the issuance and sale of these bonds on May 26, 2026. This resolution formally accepts the bid received for the bonds, establishes the final terms and conditions of the financing, and authorizes the execution and delivery of the bonds.

Fiscal Impact

The bonds will be repaid through a combination of special assessments and property tax levies as authorized under Minnesota Statutes Chapters 429 and 475. The City's full faith and credit are pledged to the repayment of the bonds.
Staff Recommendation

Recommendation

Staff recommends approval of Resolution 2026-0622-02 awarding the sale of the \$4,840,000 General Obligation Improvement Bonds, Series 2026A for the 2026 Downtown Reconstruction and Industrial Street Improvement projects.

Extract of Minutes of Meeting of the
City Council of the City of Maple Plain, Minnesota

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Maple Plain, Minnesota, was held at City Hall in the City on Monday, June 22, 2026, commencing at 7:00 P.M.

The following members were present:

and the following were absent:

* * *

The Mayor announced that the next order of business was consideration of the proposals which had been received for the purchase of the City's \$4,840,000 General Obligation Improvement Bonds, Series 2026A.

The City Administrator presented a tabulation of the proposals that had been received in the manner specified in the Terms of Proposal for the Bonds. The proposals are summarized on **Exhibit A** attached hereto.

The following resolution was introduced by Member _____ who moved its adoption:

RESOLUTION NO. _____

A RESOLUTION AWARDING THE SALE OF
\$4,840,000 GENERAL OBLIGATION
IMPROVEMENT BONDS, SERIES 2026A
FIXING THEIR FORM AND SPECIFICATIONS;
DIRECTING THEIR EXECUTION AND DELIVERY;
AND PROVIDING FOR THEIR PAYMENT

BE IT RESOLVED By the City Council of the City of Maple Plain, Hennepin County, Minnesota (the “City”) as follows:

Section 1. Background.

1.01 Pursuant to a resolution adopted by the City Council on May 26, 2026 (the “Authorizing Resolution”), the City authorized the sale of its General Obligation Improvement Bonds, Series 2026A (the “Bonds”), in the proposed aggregate principal amount of \$4,840,000, to finance the City’s assessable improvements including the 2026 Downtown Reconstruction and Industrial Street Improvement projects within the City (the “Assessable Improvements”), pursuant to Minnesota Statutes, Chapters 429 and Minnesota Statutes, Chapter 475, as amended (collectively, the “Act”).

1.02 Pursuant to the Authorizing Resolution, the City is authorized by Section 475.60, subdivision 2(9) of the Act to negotiate the sale of the Bonds, it being determined that the City has retained an independent municipal advisor in connection with such sale. The actions of the City staff and municipal advisor in negotiating the sale of the Bonds are ratified and confirmed in all aspects.

Section 2. Sale of Bonds.

2.01 Authorization. It is hereby determined that it is necessary to provide financing for the Assessable Improvements to finance those improvements through the issuance of the City’s \$4,840,000 General Obligation Improvement Bonds, Series 2026A (the “Bonds”).

2.02. Award to the Purchaser and Interest Rates. The proposal of _____, _____ (the “Purchaser”) to purchase the Bonds of the City is hereby found and determined to be a reasonable offer received and is hereby accepted, the proposal being to purchase the Bonds at a price of \$_____ (par amount of \$4,840,000.00, plus a [net] premium of \$_____ less underwriter’s discount of \$_____), for Bonds bearing interest as follows:

<u>Year of</u> <u>Maturity</u>	<u>Interest</u> <u>Rate</u>	<u>Year of</u> <u>Maturity</u>	<u>Interest</u> <u>Rate</u>
2028	%	2038	%
2029		2039	
2030		2040	
2031		2041	
2032		2042	
2033		2043	
2034		2044	
2035		2045	
2036		2046	
2037		2047	

2.03. Purchase Contract. Any amount paid by the Purchaser over the minimum purchase price shall be credited to the Debt Service Fund hereinafter created, or deposited in the Construction Fund hereinafter created, as determined by the City Administrator after consultation with the City’s municipal advisor. The City Administrator is directed to retain the good faith deposit of the Purchaser, pending completion of the sale of the Bonds. The Mayor and City Administrator are authorized to execute a contract with the Purchaser on behalf of the City, if requested by the Purchaser.

2.04. Terms and Principal Amounts of Bonds. The City will forthwith issue and sell the Bonds pursuant to the Act, in the original aggregate principal amount of \$4,840,000, dated the date of delivery (which is anticipated to be July 9, 2026), in the denomination of \$5,000 each or any integral multiple thereof, being in fully registered form, numbered No. R-1, upward, bearing interest as above set forth, and maturing serially on February 1 in the years and amounts as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2028	\$	2038	\$
2029		2039	
2030		2040	
2031		2041	
2032		2042	
2033		2043	
2034		2044	
2035		2045	
2036		2046	
2037		2047	

As may be requested by the Purchaser, one or more term Bonds (the “Term Bonds”) may be issued having mandatory sinking fund redemption and final maturity amounts conforming to the foregoing principal repayment schedule, and corresponding additions may be made to the provisions of the applicable Bond(s).

2.05. Optional Redemption. The City may elect on February 1, 2036, and on any day thereafter to prepay Bonds maturing on or after February 1, 2037. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify DTC (as defined in Section 7 hereof) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant’s interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

[2.06. Mandatory Redemption; Term Bonds. The Bonds maturing on February 1, 20____, and February 1, 20____, shall hereinafter be referred to collectively as the “Term Bonds.” The principal amount of the Term Bond subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the City shall determine. The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

<u>Sinking Fund Installment Date</u>	
<u>February 1, 20____ Term Bond</u>	<u>Principal Amount</u>
20____	\$
20____*	
* <i>Maturity</i>	

<u>Sinking Fund Installment Date</u>	
<u>February 1, 20____ Term Bond</u>	<u>Principal Amount</u>
20____	\$
20____*	
* <i>Maturity]</i>	

Section 3. Registration and Payment.

3.01. Registered Form. The Bonds will be issued only in fully registered form. The interest thereon and, upon surrender of each Bond, the principal amount thereof is payable by check or draft issued by the Registrar described herein.

3.02. Dates; Interest Payment Dates. Each Bond will be dated as of the last interest payment date preceding the date of authentication to which interest on the Bond has been paid or made available for payment, unless (i) the date of authentication is an interest payment date to which interest has been paid or made available for payment, in which case the Bond will be dated as of the date of authentication, or (ii) the date of authentication is prior to the first interest payment date, in which case the Bond will be dated as of the date of original issue. The interest on the

Bonds is payable on February 1 and August 1 of each year, commencing February 1, 2027, to the registered owners of record thereof as of the close of business on the fifteenth day of the immediately preceding month, whether or not such day is a business day.

3.03. Registration. The City will appoint, a bond registrar, transfer agent, authenticating agent and paying agent (the “Registrar”). The effect of registration and the rights and duties of the City and the Registrar with respect thereto are as follows:

(a) Register. The Registrar must keep at its principal corporate trust office a bond register in which the Registrar provides for the registration of ownership of Bonds and the registration of transfers and exchanges of Bonds entitled to be registered, transferred or exchanged.

(b) Transfer of Bonds. Upon surrender for transfer of a Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar will authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the fifteenth day of the month preceding each interest payment date and until that interest payment date.

(c) Exchange of Bonds. When any Bonds are surrendered by the registered owner for exchange the Registrar will authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity as requested by the registered owner or the owner’s attorney in writing.

(d) Cancellation. Bonds surrendered upon transfer or exchange will be promptly cancelled by the Registrar and thereafter disposed of as directed by the City.

(e) Improper or Unauthorized Transfer. When a Bond is presented to the Registrar for transfer, the Registrar may refuse to transfer the Bond until the Registrar is satisfied that the endorsement on the Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Registrar will incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The City and the Registrar may treat the person in whose name a Bond is registered in the bond register as the absolute owner of the Bond, whether the Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on the Bond and for all other purposes, and payments so made to a registered owner or upon the owner’s order will be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees and Charges. The Registrar may impose a charge upon the owner thereof for a transfer or exchange of Bonds, sufficient to reimburse the Registrar for

any tax, fee or other governmental charge required to be paid with respect to the transfer or exchange.

(h) Mutilated, Lost, Stolen or Destroyed Bonds. If a Bond becomes mutilated or is destroyed, stolen or lost, the Registrar will deliver a new Bond of like amount, number, maturity date and tenor in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for any Bond destroyed, stolen or lost, upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen or lost, upon filing with the Registrar of evidence satisfactory to it that the Bond was destroyed, stolen or lost, and of the ownership thereof, and upon furnishing to the Registrar an appropriate bond or indemnity in form, substance and amount satisfactory to it and as provided by law, in which both the City and the Registrar must be named as obligees. Bonds so surrendered to the Registrar will be cancelled by the Registrar and evidence of such cancellation must be given to the City. If the mutilated, destroyed, stolen or lost Bond has already matured or been called for redemption in accordance with its terms it is not necessary to issue a new Bond prior to payment.

(i) Redemption. In the event any of the Bonds are called for redemption, notice thereof identifying the Bonds to be redeemed will be given by the Registrar by mailing a copy of the redemption notice by first class mail (postage prepaid) at least 30 days prior to the redemption date to the registered owner of each Bond to be redeemed at the address shown on the registration books kept by the Registrar and by publishing the notice if required by law. Failure to give notice by publication or by mail to any registered owner, or any defect therein, will not affect the validity of the proceedings for the redemption of Bonds. Bonds so called for redemption will cease to bear interest after the specified redemption date, provided that the funds for the redemption are on deposit with the place of payment at that time.

3.04. Appointment of Initial Registrar. The City appoints Bond Trust Services Corporation, Minneapolis, Minnesota, as the initial Registrar. The Mayor and the City Administrator are authorized to execute and deliver, on behalf of the City, a contract with the Registrar. Upon merger or consolidation of the Registrar with another corporation, if the resulting corporation is a bank or trust company authorized by law to conduct such business, the resulting corporation is authorized to act as successor Registrar. The City agrees to pay the reasonable and customary charges of the Registrar for the services performed. The City reserves the right to remove the Registrar upon 30 days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar must deliver all cash and Bonds in its possession to the successor Registrar and must deliver the bond register to the successor Registrar. On or before each principal or interest due date, without further order of the City Council, the City Administrator must transmit to the Registrar moneys sufficient for the payment of all principal and interest then due.

3.05. Execution, Authentication and Delivery. The Bonds will be prepared under the direction of the City Administrator and executed on behalf of the City by the signatures of the Mayor and the City Administrator, provided that those signatures may be printed, engraved or lithographed facsimiles of the originals. If an officer whose signature or a facsimile of whose

signature appears on the Bonds ceases to be such officer before the delivery of any Bond, that signature or facsimile will nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery. Notwithstanding such execution, a Bond will not be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on the Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on a Bond is conclusive evidence that it has been authenticated and delivered under this Resolution. When the Bonds have been so prepared, executed and authenticated, the City Administrator will deliver the same to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser is not obligated to see to the application of the purchase price.

3.06. Form of Bonds. The Bonds will be printed or typewritten in substantially the form set forth in **Exhibit B**.

3.07. Approving Legal Opinion. The City Administrator is authorized and directed to obtain a copy of the proposed approving legal opinion of Kutak Rock LLP, Minneapolis, Minnesota, and cause the opinion to be printed on or accompany each Bond.

Section 4. Funds and Accounts; Security; Payment.

4.01. Debt Service Fund. For the convenience and proper administration of the moneys to be borrowed and repaid on the Bonds, and to provide adequate and specific security for the Purchaser and holders from time to time of the Bonds, there is hereby created a special fund to be designated the “General Obligation Improvement Bonds, Series 2026A Debt Service Fund (the “Debt Service Fund”). The Debt Service Fund shall be administered and maintained by the City Administrator as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the City. Amounts in Debt Service Fund are irrevocably pledged to the Bonds. To the Debt Service Fund hereby created, there is hereby pledged and irrevocably appropriated and there will be credited: (i) the proceeds of ad valorem property taxes herein or hereafter levied (the “Taxes”), and, subject to 4.02, special assessments levied or to be levied against the property specially benefited by the Assessable Improvements (the “Assessments”); (ii) capitalized interest financed from Bond proceeds, if any; (iii) the amount over the minimum purchase price paid by the Purchaser, to the extent designated for deposit in the Debt Service Fund in accordance with Section 2.03 hereof; (iv) all investment earnings on funds in the Debt Service Fund; and (v) any and all other moneys which are properly available and are appropriated by the City Council to the Debt Service Fund. The Debt Service Fund will be maintained in a manner herein specified until all of the Bonds and the interest thereon will have been fully paid. The City Administrator will report to the City Council any current or anticipated deficiency in the Debt Service Fund in the amount necessary to pay principal of and interest on all of the Bonds when due. If a payment of principal or interest on the Bonds becomes due when there is not sufficient money in the Debt Service Fund to pay the same, the City Administrator is directed to pay such principal or interest from the other funds of the City, and such fund will be reimbursed for those advances out of the proceeds of Taxes and Assessments when collected.

4.02. Construction Fund. The City hereby creates the General Obligation Improvement Bonds, Series 2026A Construction Fund (the “Construction Fund”) to be administered and maintained by the City Administrator as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the City. The proceeds of the Bonds, less appropriations made in Section 4.01 hereof, together with any other funds appropriated for the Assessable Improvements and the Assessments and Taxes collected during the construction of the Assessable Improvements, will be deposited in the Construction Fund to be used solely to defray expenses of the Assessable Improvements and the payment of principal of and interest on the Bonds prior to the completion and payment of all costs of the Assessable Improvements. Any balance remaining in the Construction Fund after completion of the Assessable Improvements and payment of the costs thereof may be used to pay the cost in whole or in part of any other improvement instituted under the Act under the direction of the City Council or may be used as provided in Minnesota Statutes, Section 475.65, under the direction of the City Council. Thereafter, the Construction Fund is to be closed and any remaining balances therein and any subsequent collections of Assessments and Taxes for the Assessable Improvements are to be deposited in the Debt Service Fund.

4.03. Tax Levy. For the purpose of paying the principal of and interest on the Bonds, there is hereby levied a direct annual irrepealable ad valorem tax upon all of the taxable property in the City, which Taxes will be spread upon the tax rolls and collected with and as part of other general taxes of the City. Such Taxes will be credited to the Debt Service Fund above provided and will be in the years and amounts as set forth in **Exhibit C**. The tax levy herein provided will be irrepealable until all of the Bonds are paid, provided that the City Administrator may annually, at the time the City makes its tax levies, certify to the County Auditor/Treasurer (the “County Auditor”) of the County the amount available in the Debt Service Fund to pay principal and interest due during the ensuing year on the Bonds, and the County Auditor of the County will thereupon reduce the levy collectible during such year by the amount so certified.

4.04. City Covenants with Respect to the Bonds. It is hereby determined that the Assessable Improvements will directly and indirectly benefit abutting and other benefited property, and the City hereby covenants with the holders from time to time of the Bonds as follows:

(a) The City has caused or will cause the Assessments for the Assessable Improvements to be promptly levied so that the first installment will be collectible not later than 2028 and will take all steps necessary to assure prompt collection, and the levy of the Assessments is hereby authorized. The City Council will cause to be taken with due diligence all further actions that are required for the construction of each Assessable Improvement financed wholly or partly from the proceeds of the Bonds, and will take all further actions necessary for the final and valid levy of the Assessments and the appropriation of any other funds needed to pay the Bonds and interest thereon when due.

(b) In the event of any current or anticipated deficiency in Assessments and Taxes, the City Council will levy additional ad valorem taxes in the amount of the current or anticipated deficiency.

(c) The City will keep complete and accurate books and records showing: receipts and disbursements in connection with the Assessable Improvements, Assessments

and Taxes levied therefor and other funds appropriated for their payment, collections thereof and disbursements therefrom, monies on hand and, the balance of unpaid Assessments.

(d) The City will cause its books and records to be audited at least annually and will furnish copies of such audit reports to any interested person upon request.

(e) At least 20% of the cost to the City of the Assessable Improvements described herein has been or will be specially assessed against benefited properties.

4.05 Registration of Resolution. The City Administrator is authorized and directed to file a certified copy of this resolution with the County Auditor of Hennepin County and to obtain the certificate required by Section 475.63 of the Act.

4.06. Debt Service Coverage. It is hereby determined that the estimated collection of the foregoing Taxes levied under Section 4.03 and the Assessments herein pledged will produce at least 5% in excess of the amount needed to pay when due, the principal and interest payments on the Bonds.

4.07. General Obligation Pledge. For the prompt and full payment of the principal of and interest on the Bonds, as the same respectively become due, the full faith, credit and taxing powers of the City will be and are hereby irrevocably pledged. If the balance in the Debt Service Fund is ever insufficient to pay all principal and interest then due on the Bonds and any other bonds payable therefrom, the deficiency will be promptly paid out of monies in the general fund of the City which are available for such purpose, and such general fund may be reimbursed with or without interest from the Debt Service Fund when a sufficient balance is available therein.

4.08. State Credit Enhancement.

(a) Pursuant to a resolution adopted by the City Council on May 26, 2026, the City Council authorized and directed City staff to enter the City into a Credit Enhancement Program Agreement (the “Credit Agreement”) with the Minnesota Public Facilities Authority (the “Authority”). Pursuant to Minnesota Statutes, Section 446A.086, as amended (the “Credit Enhancement Act”), the State of Minnesota, acting through the Authority, may provide a guarantee of any deficiency of debt service payments on the Bonds. Pursuant to the Credit Enhancement Act, the City makes the following representations and covenants:

(i) the City will notify the Authority of any default or potential default in the payment of principal or interest due on the Bonds;

(ii) the City will deposit with the Registrar all payments of principal and interest due on the Bonds at least three (3) business days prior to the payment due date;

(iii) the agreement the City enters into with the Registrar will include all provisions required by the Credit Enhancement Act; and

(iv) the City will comply with all provisions of the Credit Agreement and with the Credit Enhancement Act.

(b) Pursuant to subdivision 3 of the Credit Enhancement Act, the City acknowledges and agrees that the Registrar is required to inform the Minnesota Commissioner of Management and Budget and the Authority if the Registrar becomes aware of a default or potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days before the date a payment is due on the Bonds, there are insufficient funds to make the payment on deposit with the Registrar.

Section 5. Authentication of Transcript.

5.01. City Proceedings and Records. The officers of the City are authorized and directed to prepare and furnish to the Purchaser and to the attorneys approving the Bonds, certified copies of proceedings and records of the City relating to the Bonds and to the financial condition and affairs of the City, and such other certificates, affidavits and transcripts as may be required to show the facts within their knowledge or as shown by the books and records in their custody and under their control, relating to the validity and marketability of the Bonds and such instruments, including any heretofore furnished, will be deemed representations of the City as to the facts stated therein.

5.02. Certification as to Official Statement. The Mayor and City Administrator, or either of them, are authorized and directed to certify that they have examined the Official Statement prepared and circulated in connection with the issuance and sale of the Bonds and that to the best of their knowledge and belief the Official Statement is, as of the date thereof, a complete and accurate representation of the facts and representations made therein as of the date of the Official Statement as it relates to the City.

5.03. Other Certificates. The Mayor, and City Administrator, or either of them, are hereby authorized and directed to furnish to the Purchaser at the closing such certificates as are required as a condition of sale. Unless litigation shall have been commenced and be pending questioning the Bonds or the organization of the City or incumbency of its officers, at the closing the Mayor and City Administrator are, or either of them, shall also execute and deliver to the Purchaser a suitable certificate as to absence of material litigation, and the City Administrator shall also execute and deliver a certificate as to payment for and delivery of the Bonds.

5.04. Electronic Signatures. The electronic signatures of the Mayor and/or City Administrator to this resolution and to any certificate authorized to be executed hereunder shall be as valid as an original signature of such party and shall be effective to bind the City thereto. For purposes hereof, (i) "electronic signature" means (a) a manually signed original signature that is then transmitted by electronic means or (b) a signature obtained through DocuSign or Adobe or a similarly digitally auditable signature gathering process; and (ii) "transmitted by electronic means" means sent in the form of a facsimile or sent via the internet as a portable document format ("pdf") or other replicating image attached to an electronic mail or internet message.

5.05. Payment of Costs of Issuance. The City authorizes the Purchaser to forward the amount of Bond proceeds allocable to the payment of issuance expenses in accordance with the closing memorandum to be prepared and distributed by Ehlers and Associates, Inc., the municipal advisor to the City, on the date of closing.

Section 6. Tax Covenants.

6.01 Tax-Exempt Bonds. The City covenants and agrees with the holders from time to time of the Bonds that it will not take or permit to be taken by any of its officers, employees, or agents any action which would cause the interest on the Bonds to become subject to taxation under the Internal Revenue Code of 1986, as amended (the “Code”), and the Treasury Regulations promulgated thereunder, in effect at the time of such actions, and that it will take or cause its officers, employees or agents to take, all affirmative action within its power that may be necessary to ensure that such interest will not become subject to taxation under the Code and applicable Treasury Regulations, as presently existing or as hereafter amended and made applicable to the Bonds. To that end, the City will comply with all requirements necessary under the Code to establish and maintain the exclusion from gross income of the interest on the Bonds under Section 103 of the Code, including without limitation requirements relating to temporary periods for investments, and limitations on amounts invested at a yield greater than the yield on the Bonds.

6.02. Rebate. The City will comply with requirements necessary under the Code to establish and maintain the exclusion from gross income of the interest on the Bonds under Section 103 of the Code, including without limitation requirements relating to temporary periods for investments, limitations on amounts invested at a yield greater than the yield on the Bonds, and the rebate of excess investment earnings to the United States (unless the City qualifies for any exception from the rebate requirements based on timely expenditure of proceeds of the Bonds, in accordance with the Code and applicable Treasury Regulations).

6.03. Not Private Activity Bonds. The City further covenants not to use the proceeds of the Bonds or the Assessable Improvements financed by the Bonds or to cause or permit them or any of them to be used, in such a manner as to cause the Bonds to be “private activity bonds” within the meaning of Sections 103 and 141 through 150 of the Code.

6.04. Bank Qualified Tax Exempt Obligations. In order to qualify the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code, the City makes the following factual statements and representations:

- (a) the Bonds are not “private activity bonds” as defined in Section 141 of the Code;
- (b) the City hereby designates the Bonds as “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the Code;
- (c) the reasonably anticipated amount of tax-exempt obligations (other than any private activity bonds that are not qualified 501(c)(3) bonds) which will be issued by the City (and all subordinate entities of the City) during calendar year 2026 will not exceed \$10,000,000; and
- (d) not more than \$10,000,000 of obligations issued by the City during calendar year 2026 have been designated for purposes of Section 265(b)(3) of the Code.

6.05. Procedural Requirements. The City will use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designations made by this section.

Section 7. Book-Entry System; Limited Obligation of City.

7.01. DTC. The Bonds will be initially issued in the form of a separate single typewritten or printed fully registered Bond for each of the maturities set forth in Section 2.04 hereof. Upon initial issuance, the ownership of each Bond will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, and its successors and assigns (DTC). Except as provided in this section, all of the outstanding Bonds will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC.

7.02. Participants. With respect to Bonds registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC, the City, the Registrar and the Paying Agent will have no responsibility or obligation to any broker dealers, banks and other financial institutions from time to time for which DTC holds Bonds as securities depository (the “Participants”) or to any other person on behalf of which a Participant holds an interest in the Bonds, including but not limited to any responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant or any other person (other than a registered owner of Bonds, as shown by the registration books kept by the Registrar,) of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any Participant or any other person, other than a registered owner of Bonds, of any amount with respect to principal of, premium, if any, or interest on the Bonds. The City, the Registrar and the Paying Agent may treat and consider the person in whose name each Bond is registered in the registration books kept by the Registrar as the holder and absolute owner of such Bond for the purpose of payment of principal, premium and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other purposes. The Paying Agent will pay all principal of, premium, if any, and interest on the Bonds only to or on the order of the respective registered owners, as shown in the registration books kept by the Registrar, and all such payments will be valid and effectual to fully satisfy and discharge the City’s obligations with respect to payment of principal of, premium, if any, or interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of Bonds, as shown in the registration books kept by the Registrar, will receive a certificated Bond evidencing the obligation of this resolution. Upon delivery by DTC to the City Administrator of a written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the words “Cede & Co.,” will refer to such new nominee of DTC; and upon receipt of such a notice, the City Administrator will promptly deliver a copy of the same to the Registrar and Paying Agent.

7.03. Representation Letter. The City has heretofore executed and delivered to DTC a Blanket Issuer Letter of Representations (the “Representation Letter”) which will govern payment of principal of, premium, if any, and interest on the Bonds and notices with respect to the Bonds. Any Paying Agent or Registrar subsequently appointed by the City with respect to the Bonds will

agree to take all action necessary for all representations of the City in the Representation Letter with respect to the Registrar and Paying Agent, respectively, to be complied with at all times.

7.04. Transfers Outside Book-Entry System. In the event the City, by resolution of the City Council, determines that it is in the best interests of the persons having beneficial interests in the Bonds that they be able to obtain Bond certificates, the City will notify DTC, whereupon DTC will notify the Participants, of the availability through DTC of Bond certificates. In such event the City will issue, transfer and exchange Bond certificates as requested by DTC and any other registered owners in accordance with the provisions of this Resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the City and discharging its responsibilities with respect thereto under applicable law. In such event, if no successor securities depository is appointed, the City will issue and the Registrar will authenticate Bond certificates in accordance with this resolution and the provisions hereof will apply to the transfer, exchange and method of payment thereof.

7.05. Payments to Cede & Co. Notwithstanding any other provision of this Resolution to the contrary, so long as a Bond is registered in the name of Cede & Co., as nominee of DTC, payments with respect to principal of, premium, if any, and interest on the Bond and notices with respect to the Bond will be made and given, respectively in the manner provided in DTC's Operational Arrangements, as set forth in the Representation Letter.

Section 8. Continuing Disclosure.

8.01. City Compliance with Provisions of Continuing Disclosure Certificate. The City hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Resolution, failure of the City to comply with the Continuing Disclosure Certificate is not an event of default with respect to the Bonds; however, any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the City to comply with its obligations under this section.

8.02. Execution of Continuing Disclosure Certificate. "Continuing Disclosure Certificate" means that certain Continuing Disclosure Certificate executed by the Mayor and City Administrator and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

Section 9. Defeasance. When the Bonds and all accrued interest thereon have been discharged as provided in this section, all pledges, covenants and other rights granted by this resolution to the holders of the Bonds will cease, except that the pledge of the full faith and credit of the City for the prompt and full payment of the principal of and interest on the Bonds will remain in full force and effect. The City may discharge the Bonds which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full or by depositing irrevocably in escrow, with a suitable institution qualified by law as an escrow agent for this purpose, cash or securities which are backed by the full faith and credit of the United States of America, or any other security authorized under Minnesota law for such purpose, bearing interest payable at such times and at such rates and maturing on such dates and in such amounts

as shall be required and sufficient, subject to sale and/or reinvestment in like securities, to pay said obligation(s), which may include any interest payment on such Bond and/or principal amount due thereon at a stated maturity (or if irrevocable provision shall have been made for permitted prior redemption of such principal amount, at such earlier redemption date). If any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit.

Section 10. Effective Date. This resolution shall be in full force and effect from and after its passage.

The motion for the adoption of the foregoing resolution was duly seconded by member _____ and, after full discussion thereof and upon a vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

Approved this 22nd day of June, 2026, by the City Council of the City of Maple Plain, Minnesota.

CITY OF MAPLE PLAIN, MINNESOTA

Julie M. Maas-Kusske, Mayor

ATTEST:

Jacob W. Schillander, City Administrator

EXHIBIT A
PROPOSALS

EXHIBIT B
FORM OF BOND

No. R-_____ UNITED STATES OF AMERICA \$_____
STATE OF MINNESOTA
COUNTY OF HENNEPIN
CITY OF MAPLE PLAIN

GENERAL OBLIGATION IMPROVEMENT
BOND, SERIES 2026A

Rate	Maturity Date	Date of Original Issue	CUSIP
	February 1, 20____	July 9, 2026	

Registered Owner: Cede & Co.

The City of Maple Plain, Minnesota, a duly organized and existing municipal corporation in Hennepin County, Minnesota (the “City”), acknowledges itself to be indebted and for value received hereby promises to pay to the Registered Owner specified above or registered assigns, the principal sum set forth above on the Maturity Date specified above, unless called for earlier redemption, with interest thereon from the date hereof at the annual Rate specified above (calculated on the basis of a 360-day year of twelve 30-day months), payable February 1 and August 1 in each year, commencing February 1, 2027, to the person in whose name this Bond is registered at the close of business on the 15th day (whether or not a business day) of the immediately preceding month. The interest hereon and, upon presentation and surrender hereof, the principal hereof are payable in lawful money of the United States of America by check or draft by Bond Trust Services Corporation, Minneapolis, Minnesota, as Registrar, Authenticating Agent, Transfer Agent and Paying Agent, or its designated successor under the Resolution described herein. For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the City have been and are hereby irrevocably pledged.

This Bond is one of an issue in the aggregate principal amount of \$4,840,000, all of like original issue date and tenor, except as to number, maturity date, denomination, redemption privilege, and interest rate, all issued pursuant to a resolution adopted by the City Council on June 22, 2026 (the “Resolution”), for the purpose of providing monies for various assessable public improvements pursuant to and in full conformity with the Constitution, laws of the State of Minnesota, including Minnesota Statutes, Chapters 429 and 475. The principal hereof and interest hereon are payable from certain special assessments against property specially benefited by local improvements, and from ad valorem taxes, as set forth in the Resolution to which reference is made for a full statement of rights and powers thereby conferred. The full faith and credit of the City are irrevocably pledged for payment of this Bond and the City Council has obligated itself to levy additional ad valorem taxes on all taxable property in the City in the event of any deficiency in special

assessments, net revenues and ad valorem taxes pledged, which additional ad valorem taxes may be levied without limitation as to rate or amount. The Bonds of this series are issued only as fully registered Bonds in denominations of \$5,000 or any integral multiple thereof of single maturities.

The City may elect on February 1, 2036, and on any date thereafter to prepay Bonds due on or after February 1, 2037. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify the Depository Trust Company (“DTC”) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant’s interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

The Bonds maturing on February 1, 20____, and February 1, 20____, shall hereinafter be referred to collectively as the “Term Bonds.” The principal amount of the Term Bond subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the City shall determine. The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

<u>Sinking Fund Installment Date</u>	
<u>February 1, 20____</u>	<u>Term Bond</u>
20____	
20____*	
* <i>Maturity</i>	

<u>Principal Amount</u>
\$

<u>Sinking Fund Installment Date</u>	
<u>February 1, 20____</u>	<u>Term Bond</u>
20____	
20____*	
* <i>Maturity]</i>	

<u>Principal Amount</u>
\$

The City Council has designated the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) relating to disallowance of interest expense for financial institutions and within the \$10 million limit allowed by the Code for the calendar year of issue.

As provided in the Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the City at the principal office of the Registrar, by the registered owner hereof in person or by the owner’s attorney duly authorized in writing upon surrender hereof together with a written instrument of transfer satisfactory to the Registrar, duly executed by the

registered owner or the owner’s attorney; and may also be surrendered in exchange for Bonds of other authorized denominations. Upon such transfer or exchange the City will cause a new Bond or Bonds to be issued in the name of the transferee or registered owner, of the same aggregate principal amount, bearing interest at the same rate and maturing on the same date, subject to reimbursement for any tax, fee or governmental charge required to be paid with respect to such transfer or exchange.

The City and the Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the City nor the Registrar will be affected by any notice to the contrary.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED AND AGREED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to exist, to happen and to be performed preliminary to and in the issuance of this Bond in order to make it a valid and binding general obligation of the City in accordance with its terms, have been done, do exist, have happened and have been performed in regular and due form, time and manner, that prior to the issuance of this bond the City Council of the City has provided funds for the payment of principal and interest on the bonds of this issue as the same become due, but the full faith and credit of the City is pledged for their payment and additional taxes will be levied, if required for such purpose, without limitation as to the rate of amount; and that this bond, together with all other indebtedness of the City outstanding on the date of its issuance, does not exceed any constitutional or statutory limitation of indebtedness.

This Bond is not valid or obligatory for any purpose or entitled to any security or benefit under the Resolution until the Certificate of Authentication hereon has been executed by the Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, the City of Maple Plain, Hennepin County, Minnesota, by its City Council, has caused this Bond to be executed on its behalf by the facsimile or manual signatures of the Mayor and City Administrator and has caused this Bond to be dated as of the date set forth below.

Dated: July 9, 2026

CITY OF MAPLE PLAIN, MINNESOTA

Jacob W. Schillander, City Administrator

Julie M. Maas-Kusske, Mayor

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Resolution mentioned within.

BOND TRUST SERVICES CORPORATION

By _____
Authorized Representative

The following abbreviations, when used in the inscription on the face of this Bond, will be construed as though they were written out in full according to applicable laws or regulations:

TEN COM – as tenants in common	UNIF GIFT MIN ACT _____ Custodian _____ (Cust) (Minor)
TEN ENT – as tenants by entireties	under Uniform Gifts or Transfers to Minors
JT TEN – as joint tenants with right of survivorship and not as tenants in common	Act..... (State)

Additional abbreviations may also be used though not in the above list.

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

Notice: The assignor’s signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by a financial institution that is a member of the Securities Transfer Agent Medallion Program (“STAMP”), the Stock Exchange Medallion Program (“SEMP”), the New York Stock Exchange, Inc. Medallion Signatures Program (“MSP”) or other such “signature guarantee program” as may be determined by the Registrar in addition to,

or in substitution for, STAMP, SEMP or MSP, all in accordance with the Securities Exchange Act of 1934, as amended.

The Registrar will not effect transfer of this Bond unless the information concerning the assignee requested below is provided.

Name and Address: _____

(Include information for all joint owners
if this Bond is held by joint account)

Please insert social security or
other identifying number of assignee

PROVISIONS AS TO REGISTRATION

The ownership of the principal of and interest on the within Bond has been registered on the books of the Registrar in the name of the person last noted below.

<u>Date of Registration</u>	<u>Registered Owner</u>	<u>Signature of Registrar</u>
July 9, 2026	Cede & Co. Federal ID #13-2555119	_____

EXHIBIT C
[LEVY TO BE INSERTED]



Executive Summary

City Council Business Meeting

AGENDA ITEM:	Resolution 2026-0622-03 Awarding The Sale Of General Obligation Street Reconstruction And Tax Abatement Bonds, Series 2026B
PREPARED BY:	Todd Hagen, Ehlers Senior Municipal Advisor Jacob Schillander, City Administrator
RECOMMENDED ACTION:	1 Motion 1. Resolution 2026-0622-03 Awarding The Sale Of General Obligation Street Reconstruction And Tax Abatement Bonds, Series 2026B

Background

On May 26, 2026, the City Council approved a Street Reconstruction Plan and a Tax Abatement Plan following a public hearing held on May 18, 2026. The plans authorized financing for public infrastructure improvements, including street reconstruction projects identified in the City's 2026–2030 Street Reconstruction Plan, underground power line improvements, street lighting improvements, and construction of a fire station parking lot. No referendum petition was filed within the statutory period, allowing the City to proceed with the issuance of bonds to finance these projects. Resolution No. 2026-0622-03 awards the sale of the City's General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B, in the amount of \$1,275,000 and establishes the terms and conditions of the bond issuance.

Fiscal Impact

The resolution authorizes the issuance of \$1,275,000 in General Obligation Street Reconstruction and Tax Abatement Bonds. Bond proceeds will be used to finance eligible public infrastructure improvements identified in the approved Street Reconstruction Plan and Tax Abatement Project. Debt service on the bonds will be repaid through a combination of tax abatement revenues and annual property tax levies, with the City's full faith and credit pledged as security for repayment.

Recommendation

Staff recommends approval of Resolution No. 2026-0622-03 awarding the sale of the \$1,275,000 General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B, to provide financing for the approved public infrastructure improvements and implement the City's adopted capital improvement plans.

Extract of Minutes of Meeting of the
City Council of the City of Maple Plain, Minnesota

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Maple Plain, Minnesota, was held at City Hall in the City on Monday, June 22, 2026, commencing at 7:00 P.M.

The following members were present:

and the following were absent:

* * *

The Mayor announced that the next order of business was consideration of the proposals which had been received for the purchase of the City's \$1,275,000 General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B.

The City Administrator presented a tabulation of the proposals that had been received in the manner specified in the Terms of Proposal for the Bonds. The proposals are summarized on **Exhibit A** attached hereto.

The following resolution was introduced by Member _____ who moved its adoption:

RESOLUTION NO. 2026-0622-03

A RESOLUTION AWARDING THE SALE OF GENERAL
OBLIGATION STREET RECONSTRUCTION AND TAX
ABATEMENT BONDS, SERIES 2026B, IN THE ORIGINAL
AGGREGATE PRINCIPAL AMOUNT OF \$1,275,000; FIXING
THEIR FORM AND SPECIFICATIONS; DIRECTING THEIR
EXECUTION AND DELIVERY; AND PROVIDING FOR
THEIR PAYMENT

BE IT RESOLVED By the City Council of the City of Maple Plain, Hennepin County, Minnesota (the “City”) as follows:

Section 1. Sale of Bonds.

1.01. Authorization for Sale of Bonds.

(a) Pursuant to a resolution adopted by the City Council of the City on May 26, 2026 (the “Authorizing Resolution”), the City authorized the sale of its General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B (the “Bonds”) to finance public infrastructure improvements in the City, including underground power lines, street lighting and a fire station parking lot (the “Abatement Project”) and the street reconstruction projects described in the Street Reconstruction & Overlay Plan in Connection with Financing: 2026 Sidewalk and Budd Avenue Removal and Mill/Overlay at Spring, Marsh, and Industrial Street Reconstruction Project City of Maple Plan, MN 2026 - 2030 (the “Street Reconstruction Plan”) which describes certain street reconstruction activities in the City for the years 2026 through 2030 (the “Street Improvements”).

(b) Under Minnesota Statutes, Chapter 475, as amended, and Minnesota Statutes, Sections 469.1812 through 469.1815, as amended (collectively, the “Abatement Act”), the City is authorized to grant a property tax abatement on specified parcels in order to pay for all or part of the cost of financing or providing public infrastructure, increasing or preserving the tax base, providing employment opportunities, and helping provide access to services for residents of the City.

(c) On May 26, 2026, following a duly noticed public hearing held May 18, 2026, the City Council adopted a resolution (the “Abatement Resolution”) approving a property tax abatement (the “Abatements”) for certain property in the City (the “Abatement Parcels”) over a period of twenty (20) years, in an amount sufficient to pay the principal amount of and a portion of the interest on bonds issued to finance the Abatement Project in a maximum amount of \$810,000.

(d) In the Abatement Resolution, the City Council found and determined that the Abatement Project benefits the Abatement Parcels and that the maximum principal amount of

bonds to be secured by Abatements does not exceed the estimated sum of Abatements from the Abatement Parcels for the term authorized under the Abatement Resolution.

(e) On May 26, 2026, following a duly noticed public hearing held May 18, 2026, the City Council adopted a resolution (the “Street Reconstruction Resolution”) approving the Street Reconstruction Plan to finance the Street Improvements all as described further in the Street Reconstruction Plan, pursuant to Minnesota Statutes, Chapter 475, as amended, specifically Section 475.58, subdivision 3b (the “Street Reconstruction Act”).

(f) No petition requesting a referendum regarding the issuance of the Bonds under the Plan was filed within thirty (30) days after the date of the public hearing conducted on May 18, 2026, and the City is therefore authorized to issue the Bonds under the Street Reconstruction Act.

(g) The City finds it is necessary and expedient to the sound financial management of the affairs of the City to issue the Bonds pursuant to the Act, to provide financing for the Abatement Project and the Street Improvements.

(h) Pursuant to the Authorizing Resolution, the City is authorized by Section 475.60, subdivision 2(9) to negotiate the sale of the Bonds, it being determined that the City has retained an independent municipal advisor in connection with such sale. The actions of the City staff and municipal advisor in negotiating the sale of the Bonds are ratified and confirmed in all aspects.

Section 2. Sale of Bonds.

2.01 Authorization. It is hereby determined that it is necessary to provide financing for the Project through the issuance of the City’s \$1,275,000 General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B (the “Bonds”).

2.02. Award to the Purchaser and Interest Rates. The proposal of _____, _____, _____ (the “Purchaser”) to purchase the Bonds of the City described is hereby found and determined to be a reasonable offer received and is hereby accepted, the proposal being to purchase the Bonds at a price of \$_____ (par amount of \$1,275,000.00, plus a [net] premium of \$_____ less underwriter’s discount of \$_____), for Bonds bearing interest as follows:

<u>Year of</u> <u>Maturity</u>	<u>Interest</u> <u>Rate</u>	<u>Year of</u> <u>Maturity</u>	<u>Interest</u> <u>Rate</u>
2028	%	2038	%
2029		2039	
2030		2040	
2031		2041	
2032		2042	
2033		2043	
2034		2044	
2035		2045	
2036		2046	
2037		2047	

2.03. Purchase Contract. The amount proposed by the Purchaser in excess of the minimum bid shall be credited to the accounts in the Debt Service Fund hereinafter created or deposited in the accounts of the Construction Fund hereinafter created, as determined by the City Administrator in consultation with the City’s municipal advisor. The City Administrator is directed to deposit the good faith deposit of the Purchaser, pending completion of the sale of the Bonds. The execution of a contract by the Mayor and City Administrator with the Purchaser on behalf of the City is hereby authorized.

2.04. Terms and Principal Amounts of the Bonds. The City will forthwith issue and sell the Bonds pursuant to the Abatement Act and the Street Reconstruction Act (together, the “Act”) in the original aggregate principal amount of \$1,275,000 dated the date of delivery (which is anticipated to be July 9, 2026), in the denomination of \$5,000 each or any integral multiple thereof, being in fully registered form, numbered No. R-1, upward, bearing interest as above set forth, and maturing serially on February 1 in the years and amounts as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2028	\$	2038	\$
2029		2039	
2030		2040	
2031		2041	
2032		2042	
2033		2043	
2034		2044	
2035		2045	
2036		2046	
2037		2047	

(a) \$_____ of the principal amount of the Bonds (the “Abatement Bonds”), maturing on February 1 in the years and in the amounts set forth below, will be used to finance construction of the Abatement Project:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2028	\$	2038	\$
2029		2039	
2030		2040	
2031		2041	
2032		2042	
2033		2043	
2034		2044	
2035		2045	
2036		2046	
2037		2047	

(b) The remainder of the principal amount of the Bonds in the amount \$_____ of the principal amount of the Bonds (the “Street Reconstruction Bonds”), maturing on February 1 in the years and in the amounts set forth below, will be used to finance construction of the Street Improvements:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2028	\$	2038	\$
2029		2039	
2030		2040	
2031		2041	
2032		2042	
2033		2043	
2034		2044	
2035		2045	
2036		2046	
2037		2047	

2.05. Optional Redemption. The City may elect on February 1, 2036, and on any day thereafter to prepay Bonds maturing on or after February 1, 2037. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify DTC (as defined in Section 7 hereof) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant’s interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

[2.06. Mandatory Redemption; Term Bonds. The Bonds maturing on February 1, 20____, and February 1, 20____, shall hereinafter be referred to collectively as the “Term Bonds.” The principal amount of the Term Bond subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the City shall determine. The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

<u>Sinking Fund Installment Date</u>	
<u>February 1, 20____</u>	<u>Term Bond</u>
20____	<u>Principal Amount</u>
20____*	\$

* *Maturity*

Sinking Fund Installment Date

<u>February 1, 20</u>	<u>Term Bond</u>	<u>Principal Amount</u>
20__		\$
20__*		
* <i>Maturity</i>		

Section 3. Registration and Payment.

3.01. Registered Form. The Bonds will be issued only in fully registered form. The interest thereon and, upon surrender of each Bond, the principal amount thereof, is payable by check or draft issued by the Registrar described herein.

3.02. Dates; Interest Payment Dates. Each Bond will be dated as of the last interest payment date preceding the date of authentication to which interest on the Bond has been paid or made available for payment, unless (i) the date of authentication is an interest payment date to which interest has been paid or made available for payment, in which case the Bond will be dated as of the date of authentication, or (ii) the date of authentication is prior to the first interest payment date, in which case the Bond will be dated as of the date of original issue. The interest on the Bonds is payable on February 1 and August 1 of each year, commencing February 1, 2027, to the registered owners of record thereof as of the close of business on the fifteenth day of the immediately preceding month, whether or not such day is a business day.

3.03. Registration. The City will appoint, a bond registrar, transfer agent, authenticating agent and paying agent (the “Registrar”). The effect of registration and the rights and duties of the City and the Registrar with respect thereto are as follows:

- (a) Register. The Registrar must keep at its principal corporate trust office a bond register in which the Registrar provides for the registration of ownership of Bonds and the registration of transfers and exchanges of Bonds entitled to be registered, transferred or exchanged.
- (b) Transfer of Bonds. Upon surrender for transfer of a Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar will authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the fifteenth day of the month preceding each interest payment date and until that interest payment date.
- (c) Exchange of Bonds. When any Bonds are surrendered by the registered owner for exchange the Registrar will authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity as requested by the registered owner or the owner’s attorney in writing.

(d) Cancellation. Bonds surrendered upon transfer or exchange will be promptly cancelled by the Registrar and thereafter disposed of as directed by the City.

(e) Improper or Unauthorized Transfer. When a Bond is presented to the Registrar for transfer, the Registrar may refuse to transfer the Bond until the Registrar is satisfied that the endorsement on the Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Registrar will incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The City and the Registrar may treat the person in whose name a Bond is registered in the bond register as the absolute owner of the Bond, whether the Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on the Bond and for all other purposes and payments so made to a registered owner or upon the owner's order will be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees and Charges. The Registrar may impose a charge upon the owner thereof for a transfer or exchange of Bonds, sufficient to reimburse the Registrar for any tax, fee or other governmental charge required to be paid with respect to the transfer or exchange.

(h) Mutilated, Lost, Stolen or Destroyed Bonds. If a Bond becomes mutilated or is destroyed, stolen or lost, the Registrar will deliver a new Bond of like amount, number, maturity date and tenor in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for any Bond destroyed, stolen or lost, upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen or lost, upon filing with the Registrar of evidence satisfactory to it that the Bond was destroyed, stolen or lost, and of the ownership thereof, and upon furnishing to the Registrar an appropriate bond or indemnity in form, substance and amount satisfactory to it and as provided by law, in which both the City and the Registrar must be named as obligees. Bonds so surrendered to the Registrar will be cancelled by the Registrar and evidence of such cancellation must be given to the City. If the mutilated, destroyed, stolen or lost Bond has already matured or been called for redemption in accordance with its terms it is not necessary to issue a new Bond prior to payment.

(i) Redemption. In the event any of the Bonds are called for redemption, notice thereof identifying the Bonds to be redeemed will be given by the Registrar by mailing a copy of the redemption notice by first class mail (postage prepaid) at least 30 days prior to the redemption date to the registered owner of each Bond to be redeemed at the address shown on the registration books kept by the Registrar and by publishing the notice if required by law. Failure to give notice by publication or by mail to any registered owner, or any defect therein, will not affect the validity of the proceedings for the redemption of Bonds. Bonds so called for redemption will cease to bear interest after the specified redemption date, provided that the funds for the redemption are on deposit with the place of payment at that time.

3.04. Appointment of Initial Registrar. The City appoints Bond Trust Services Corporation, Minneapolis, Minnesota as the initial Registrar. The Mayor and the City Administrator are authorized to execute and deliver, on behalf of the City, a contract with the Registrar. Upon merger or consolidation of the Registrar with another corporation, if the resulting corporation is a bank or trust company authorized by law to conduct such business, the resulting corporation is authorized to act as successor Registrar. The City agrees to pay the reasonable and customary charges of the Registrar for the services performed. The City reserves the right to remove the Registrar upon 30 days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar must deliver all cash and Bonds in its possession to the successor Registrar and must deliver the bond register to the successor Registrar. On or before each principal or interest due date, without further order of the City Council, the City Administrator must transmit to the Registrar moneys sufficient for the payment of all principal and interest then due.

3.05. Execution, Authentication and Delivery. The Bonds will be prepared under the direction of the City Administrator and executed on behalf of the City by the signatures of the Mayor and the City Administrator, provided that those signatures may be printed, engraved or lithographed facsimiles of the originals. If an officer whose signature or a facsimile of whose signature appears on the Bonds ceases to be such officer before the delivery of any Bond, that signature or facsimile will nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery. Notwithstanding such execution, a Bond will not be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on the Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on a Bond is conclusive evidence that it has been authenticated and delivered under this Resolution. When the Bonds have been so prepared, executed and authenticated, the City Administrator will deliver the same to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser is not obligated to see to the application of the purchase price.

3.06. Form of Bonds. The Bonds will be printed or typewritten in substantially the form set forth in **EXHIBIT B** attached hereto.

3.07. Approving Legal Opinion. The City Administrator is authorized and directed to obtain a copy of the proposed approving legal opinion of Kutak Rock LLP, Minneapolis, Minnesota, which is to be complete except as to dating thereof and to cause the opinion to be printed on or accompany each Bond.

Section 4. Payment; Security; Pledges and Covenants.

4.01. Debt Service Fund. For the convenience and proper administration of the moneys to be borrowed and repaid on the Bonds, there is hereby created a special fund to be designated the Bonds will be payable from the General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B Debt Service Fund (the "Debt Service Fund") hereby created. The Debt

Service Fund shall be administered and maintained by the City Administrator as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the City. The Debt Service Fund will be maintained in the manner herein specified until all of the Bonds and the interest thereon have been fully paid. The City will maintain the following accounts in the Debt Service Fund: the “Abatement Account” and a “Street Reconstruction Account.” Amounts in the Abatement Account are irrevocably pledged to the Abatement Bonds and amounts in the Street Reconstruction Account are irrevocably pledged to the Street Reconstruction Bonds.

(a) Abatement Account. Abatements from the Abatement Parcels and ad valorem taxes levied for the Abatement Project are hereby pledged to the Abatement Account of the Debt Service Fund. There is also appropriated to the Abatement Account (i) a pro rata portion of any amount over the minimum purchase price paid by the Purchaser, to the extent designated for deposit in the Debt Service Fund in accordance with Section 2.03 hereof; (ii) all investment earnings on funds in the Abatement Account; and (iii) any and all other moneys which are properly available and are appropriated by the City Council to the Abatement Account. A portion of the proceeds of the Abatement Bonds shall be deposited in the Abatement Account of the Debt Service Fund and shall be applied to the payment of capitalized interest on the Abatement Bonds. The City Administrator must report to the City Council any current or anticipated deficiency in the Abatement Account in the amount necessary to pay principal of and interest on all of the Abatement Bonds when due. If a payment of principal or interest on the Abatement Bonds becomes due when there is not sufficient money in the Abatement Account in the Debt Service Fund to pay the same, the City Administrator is directed to pay such principal or interest from the general fund of the City, and the general fund will be reimbursed for the advances out of the proceeds of taxes or Abatements when collected.

(b) Street Reconstruction Account. Ad valorem taxes herein levied for the payment of the principal of, premium, if any, and interest on the Street Reconstruction Bonds are hereby pledged to the Street Reconstruction Account of the Debt Service Fund. There is also appropriated to the Street Reconstruction Account (i) a pro rata portion of any amount over the minimum purchase price paid by the Purchaser, to the extent designated for deposit in the Debt Service Fund in accordance with Section 2.03 hereof; (ii) all investment earnings on funds in the Street Reconstruction Account; and (iii) any and all other moneys which are properly available and are appropriated by the City Council to the Street Reconstruction Account. A portion of the proceeds of the Street Reconstruction Bonds shall be deposited in the Street Reconstruction Account of the Debt Service Fund and shall be applied to the payment of capitalized interest on the Street Reconstruction Bonds. The City Administrator must report to the City Council any current or anticipated deficiency in the Street Reconstruction Account in the amount necessary to pay principal of and interest on all of the Abatement Bonds when due. If a payment of principal or interest on the Street Reconstruction Bonds becomes due when there is not sufficient money in the Street Reconstruction Account in the Debt Service Fund to pay the same, the City Administrator is directed to pay such principal or interest from the general fund of the City, and the general fund will be reimbursed for the advances out of the proceeds of taxes when collected

4.02. Construction Fund. The City hereby creates the General Obligation Street Reconstruction and Tax Abatement Bonds, Series 2026B Construction Fund (the “Construction Fund”) to be administered and maintained by the City Administrator as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the City. The City will maintain the following accounts in the Construction Fund: the “Abatement Account,” and the “Street Reconstruction Account.

(a) Abatement Account. Proceeds of the Abatement Bonds, less the appropriations made in Section 4.01(a) hereof, together with any other funds appropriated for the Abatement Project, will be deposited in the Abatement Project Account of the Construction Fund to be used solely to defray expenses of the Abatement Project. When the Abatement Project is completed and the cost thereof paid, the Abatement Project Account of the Construction Fund is to be closed and any funds remaining may be deposited in the Abatement Project Account of the Debt Service Fund or may be used as provided in Section 475.65 of the Act, under the direction of the City Council.

(b) Street Reconstruction Account. Proceeds of the Street Reconstruction Bonds, less the appropriations made in Section 4.01(b) hereof, together with any other funds appropriated for the Utility Improvements, will be deposited in the Street Reconstruction Account of the Construction Fund to be used solely to defray expenses of the Street Improvements. When the Street Improvements are completed and the cost thereof paid, the Street Reconstruction Account of the Construction Fund is to be closed and any balance remaining therein is to be deposited in the Street Reconstruction Account of the Debt Service Fund or may be used as provided in Section 475.65 of the Act, under the direction of the City Council.

4.03. General Obligation Pledge. For the prompt and full payment of the principal of and interest on the Bonds, as the same respectively become due, the full faith, credit and taxing powers of the City are irrevocably pledged. If the balance in the Debt Service Fund is ever insufficient to pay all principal and interest then due on the Bonds, the deficiency will be promptly paid out of monies in the general fund of the City, which are available for such purpose, and such general fund may be reimbursed with or without interest from the Debt Service Fund when a sufficient balance is available therein.

4.04. Pledge of Taxes. For the purpose of paying the principal of and interest on the Abatement Bonds and the Street Reconstruction Bonds there is levied a direct annual irrepealable ad valorem tax (the “Taxes”) upon all of the taxable property in the City which will be spread upon the tax rolls and collected with and as part of other general taxes of the City. The Taxes will be credited to the Abatement Account of the Debt Service Fund and the Street Reconstruction Account of the Debt Service Fund, as the case may be, above provided and will be in the years and amounts as attached hereto as **EXHIBIT C**. The tax levy herein provided for the Abatement Bonds is irrepealable until all of the Abatement Bonds are paid, and the tax levy herein provided for the Street Reconstruction Bonds is irrepealable until all of the Street Reconstruction Bonds are paid, provided that at the time the City makes its annual tax levies the City Administrator may certify to the County Auditor/Treasurer of Hennepin County, Minnesota (the “County Auditor”) the amount available in the Debt Service Fund to pay principal and interest due during the ensuing

year, and the County Auditor will thereupon reduce the levy collectible during such year by the amount so certified.

4.06. Certification to County Auditor as to Debt Service Fund Amount. It is hereby determined that (a) the estimated collection of the foregoing Abatements and Taxes levies for the Abatement Bonds will produce at least five percent (5%) in excess of the amount needed to meet when due the principal and interest payments on the Abatement Bonds and (b) the estimated collection of the foregoing Taxes levied for the Street Reconstruction Bonds will produce at least five percent (5%) in excess of the amount needed to meet when due the principal and interest payments on the Street Reconstruction Bonds.

4.07. Registration of Resolution. The City Administrator is authorized and directed to file a certified copy of this resolution with the County Auditor and to obtain the certificate required by Minnesota Statutes, Section 475.63.

Section 5. Authentication of Transcript.

5.01. City Proceedings and Records. The officers of the City are authorized and directed to prepare and furnish to the Purchaser and to the attorneys approving the Bonds, certified copies of proceedings and records of the City relating to the Bonds and to the financial condition and affairs of the City, and such other certificates, affidavits and transcripts as may be required to show the facts within their knowledge or as shown by the books and records in their custody and under their control, relating to the validity and marketability of the Bonds, and such instruments, including any heretofore furnished, will be deemed representations of the City as to the facts stated therein.

5.02. Certification as to Official Statement. The Mayor and City Administrator, or either of them, are authorized and directed to certify that they have examined the Official Statement prepared and circulated in connection with the issuance and sale of the Bonds and that to the best of their knowledge and belief the Official Statement is, as of the date thereof, a complete and accurate representation of the facts and representations made therein as of the date of the Official Statement as it relates to the City.

5.03. Other Certificates. The Mayor, and City Administrator, or either of them, are hereby authorized and directed to furnish to the Purchaser at the closing such certificates as are required as a condition of sale. Unless litigation shall have been commenced and be pending questioning the Bonds or the organization of the City or incumbency of its officers, at the closing the Mayor and City Administrator are, or either of them, shall also execute and deliver to the Purchaser a suitable certificate as to absence of material litigation, and the City Administrator shall also execute and deliver a certificate as to payment for and delivery of the Bonds.

5.04. Electronic Signatures. The electronic signatures of the Mayor and/or City Administrator to this resolution and to any certificate authorized to be executed hereunder shall be as valid as an original signature of such party and shall be effective to bind the City thereto. For purposes hereof, (i) “electronic signature” means (a) a manually signed original signature that is then transmitted by electronic means or (b) a signature obtained through DocuSign or Adobe or a

similarly digitally auditable signature gathering process; and (ii) “transmitted by electronic means” means sent in the form of a facsimile or sent via the internet as a portable document format (“pdf”) or other replicating image attached to an electronic mail or internet message.

5.05. Payment of Costs of Issuance. The City authorizes the Purchaser to forward the amount of Bond proceeds allocable to the payment of issuance expenses in accordance with the closing memorandum to be prepared and distributed by Ehlers and Associates, Inc., the municipal advisor to the City, on the date of closing.

Section 6. Tax Covenants.

6.01. Tax-Exempt Bonds. The City covenants and agrees with the holders from time to time of the Bonds that it will not take or permit to be taken by any of its officers, employees, or agents any action which would cause the interest on the Bonds to become subject to taxation under the Internal Revenue Code of 1986, as amended (the “Code”), and the Treasury Regulations promulgated thereunder, in effect at the time of such actions, and that it will take or cause its officers, employees or agents to take, all affirmative action within its power that may be necessary to ensure that such interest will not become subject to taxation under the Code and applicable Treasury Regulations, as presently existing or as hereafter amended and made applicable to the Bonds. To that end, the City will comply with all requirements necessary under the Code to establish and maintain the exclusion from gross income of the interest on the Bonds under Section 103 of the Code, including without limitation requirements relating to temporary periods for investments, and limitations on amounts invested at a yield greater than the yield on the Bonds.

6.02. Rebate. The City will comply with requirements necessary under the Code to establish and maintain the exclusion from gross income of the interest on the Bonds under Section 103 of the Code, including without limitation requirements relating to temporary periods for investments, limitations on amounts invested at a yield greater than the yield on the Bonds, and the rebate of excess investment earnings to the United States (unless the City qualifies for any exception from the rebate requirements based on timely expenditure of proceeds of the Bonds, in accordance with the Code and applicable Treasury Regulations).

6.03. Not Private Activity Bonds. The City further covenants not to use the proceeds of the Bonds or the Abatement Project or the Street Improvements financed by the Bonds or cause or permit them or any of them to be used, in such a manner as to cause the Bonds to be “private activity bonds” within the meaning of Sections 103 and 141 through 150 of the Code.

6.04. Bank Qualified Tax-Exempt Obligations. In order to qualify the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code, the City makes the following factual statements and representations:

(a) the Bonds are not “private activity bonds” as defined in Section 141 of the Code;

(b) the City hereby designates the Bonds as “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the Code;

(c) the reasonably anticipated amount of tax-exempt obligations (other than private activity bonds that are not qualified 501(c)(3) bonds) which will be issued by the City (and all subordinate entities of the City) during calendar year 2026 will not exceed \$10,000,000; and

(d) not more than \$10,000,000 of obligations issued by the City during calendar year 2026 have been designated for purposes of Section 265(b)(3) of the Code.

6.05. Procedural Requirements. The City will use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designations made by this section.

Section 7. Book-Entry System; Limited Obligation of City.

7.01. DTC. The Bonds will be initially issued in the form of a separate single typewritten or printed fully registered Bond for each of the maturities set forth in Section 2.04 hereof. Upon initial issuance, the ownership of each Bond will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, and its successors and assigns (“DTC”). Except as provided in this section, all of the outstanding Bonds will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC.

7.02. Participants. With respect to Bonds registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC, the City, the Registrar and the Paying Agent will have no responsibility or obligation to any broker dealers, banks and other financial institutions from time to time for which DTC holds Bonds as securities depository (the “Participants”) or to any other person on behalf of which a Participant holds an interest in the Bonds, including but not limited to any responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant or any other person (other than a registered owner of Bonds, as shown by the registration books kept by the Registrar) of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any Participant or any other person, other than a registered owner of Bonds, of any amount with respect to principal of, premium, if any, or interest on the Bonds. The City, the Registrar and the Paying Agent may treat and consider the person in whose name each Bond is registered in the registration books kept by the Registrar as the holder and absolute owner of such Bond for the purpose of payment of principal, premium and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other purposes. The Paying Agent will pay all principal of, premium, if any, and interest on the Bonds only to or on the order of the respective registered owners, as shown in the registration books kept by the Registrar, and all such payments will be valid and effectual to fully satisfy and discharge the City’s obligations with respect to payment of principal of, premium, if any, or interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of Bonds, as shown in the registration books kept by the Registrar, will receive a certificated Bond evidencing the obligation of this resolution. Upon delivery by DTC to the City Administrator of a written notice to the effect that DTC has determined

to substitute a new nominee in place of Cede & Co., the words “Cede & Co.” will refer to such new nominee of DTC; and upon receipt of such a notice, the City Administrator will promptly deliver a copy of the same to the Registrar and Paying Agent.

7.03. Representation Letter. The City has heretofore executed and delivered to DTC a Blanket Issuer Letter of Representations (the “Representation Letter”) which will govern payment of principal of, premium, if any, and interest on the Bonds and notices with respect to the Bonds. Any Paying Agent or Registrar subsequently appointed by the City with respect to the Bonds will agree to take all action necessary for all representations of the City in the Representation Letter with respect to the Registrar and Paying Agent, respectively, to be complied with at all times.

7.04. Transfers Outside Book-Entry System. In the event the City, by resolution of the City Council, determines that it is in the best interests of the persons having beneficial interests in the Bonds that they be able to obtain Bond certificates, the City will notify DTC, whereupon DTC will notify the Participants, of the availability through DTC of Bond certificates. In such event the City will issue, transfer and exchange Bond certificates as requested by DTC and any other registered owners in accordance with the provisions of this Resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the City and discharging its responsibilities with respect thereto under applicable law. In such event, if no successor securities depository is appointed, the City will issue and the Registrar will authenticate Bond certificates in accordance with this resolution and the provisions hereof will apply to the transfer, exchange and method of payment thereof.

7.05. Payments to Cede & Co. Notwithstanding any other provision of this Resolution to the contrary, so long as a Bond is registered in the name of Cede & Co., as nominee of DTC, payments with respect to principal of, premium, if any, and interest on the Bond and notices with respect to the Bond will be made and given, respectively in the manner provided in DTC’s Operational Arrangements, as set forth in the Representation Letter.

Section 8. Continuing Disclosure.

8.01. City Compliance with Provisions of Continuing Disclosure Certificate. The City hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Resolution, failure of the City to comply with the Continuing Disclosure Certificate is not an event of default with respect to the Bonds; however, any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the City to comply with its obligations under this section.

8.02. Execution of Continuing Disclosure Certificate. “Continuing Disclosure Certificate” means that certain Continuing Disclosure Certificate executed by the Mayor and City Administrator and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

Section 9. Defeasance. When the Bonds (or all of either the Abatement Bonds or Street Reconstruction Bonds) and all accrued interest thereon have been discharged as provided in this

section, all pledges, covenants and other rights granted by this resolution (with respect to the Abatement Bonds or Street Reconstruction Bonds portion of the Bonds, as the case may be) to the holders of the Bonds will cease, except that the pledge of the full faith and credit of the City for the prompt and full payment of the principal of and interest on the Bonds will remain in full force and effect. The City may discharge all Bonds (or all of either the Abatement Bonds or Street Reconstruction Bonds portion thereof) which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full or by depositing irrevocably in escrow, with a suitable institution qualified by law as an escrow agent for this purpose, cash or securities which are backed by the full faith and credit of the United States of America, or any other security authorized under Minnesota law for such purpose, bearing interest payable at such times and at such rates and maturing on such dates and in such amounts as shall be required and sufficient, subject to sale and/or reinvestment in like securities, to pay said obligation(s), which may include any interest payment on such Bond and/or principal amount due thereon at a stated maturity (or if irrevocable provision shall have been made for permitted prior redemption of such principal amount, at such earlier redemption date). If any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit.

Section 10. Effective Date. This resolution shall be in full force and effect from and after its passage.

The motion for the adoption of the foregoing resolution was duly seconded by member _____ and, after full discussion thereof and upon a vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

Approved this 22nd day of June, 2026, by the City Council of the City of Maple Plain, Minnesota.

CITY OF MAPLE PLAIN, MINNESOTA

Julie M. Maas-Kusske, Mayor

ATTEST:

Jacob W. Schillander, City Administrator

EXHIBIT A
PROPOSALS

EXHIBIT B
FORM OF BOND

No. R-_____

\$_____

UNITED STATES OF AMERICA
STATE OF MINNESOTA
COUNTY OF HENNEPIN
CITY OF MAPLE PLAIN

**GENERAL OBLIGATION STREET RECONSTRUCTION AND TAX
ABATEMENT BOND, SERIES 2026B**

<u>Rate</u>	<u>Maturity</u>	<u>Date of Original Issue</u>	<u>CUSIP</u>
	February 1, 20__	July 9, 2026	

Registered Owner: CEDE & CO.

The City of Maple Plain, Minnesota, a duly organized and existing municipal corporation in Hennepin County, Minnesota (the “City”), acknowledges itself to be indebted and for value received hereby promises to pay to the Registered Owner specified above or registered assigns, the principal sum set forth above on the Maturity Date specified above, unless called for earlier redemption, with interest thereon from the date hereof at the annual Rate specified above (calculated on the basis of a 360-day year of twelve 30-day months), payable February 1 and August 1 in each year, commencing February 1, 2027, to the person in whose name this Bond is registered at the close of business on the 15th day (whether or not a business day) of the immediately preceding month. The interest hereon and, upon presentation and surrender hereof, the principal hereof are payable in lawful money of the United States of America by check or draft by Bond Trust Services Corporation, Minneapolis, Minnesota, as Registrar, Authenticating Agent, Transfer Agent and Paying Agent, or its designated successor under the Resolution described herein. For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the City have been and are hereby irrevocably pledged.

The City may elect on February 1, 2036, and on any date thereafter to prepay Bonds due on or after February 1, 2037. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify the Depository Trust Company (“DTC”) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant’s interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

The Bonds maturing on February 1, 20__, and February 1, 20__, shall hereinafter be referred to collectively as the “Term Bonds.” The principal amount of the Term Bond subject to mandatory

sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the City shall determine. The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

<u>Sinking Fund Installment Date</u>		<u>Principal Amount</u>
<u>February 1, 20__</u>	<u>Term Bond</u>	
20__		\$
20__ *		

* *Maturity*

<u>Sinking Fund Installment Date</u>		<u>Principal Amount</u>
<u>February 1, 20__</u>	<u>Term Bond</u>	
20__		\$
20__ *		

* *Maturity]*

This Bond is one of an issue in the aggregate principal amount of \$1,275,000 all of like original issue date and tenor, except as to number, maturity date, interest rate, and redemption privilege, all issued pursuant to a resolution adopted by the City Council on June 22, 2026 (the “Resolution”), for the purpose of providing money to defray the expenses incurred and to be incurred certain street reconstruction projects and public infrastructure improvements, pursuant to and in full conformity with the Constitution and laws of the State of Minnesota, including Minnesota Statutes, Chapter 475, as amended, and Sections 469.1812 through 469.1815, as amended and Section 475.58, subdivision 3b, as amended. The principal hereof and interest hereon are payable from tax abatement revenues and ad valorem taxes, as set forth in the Resolution to which reference is made for a full statement of rights and powers thereby conferred. The full faith and credit of the City are irrevocably pledged for payment of this Bond and the City Council has obligated itself to levy additional ad valorem taxes on all taxable property in the City in the event of any deficiency in ad valorem taxes and tax abatement revenues pledged, which additional ad valorem taxes may be levied without limitation as to rate or amount. The Bonds of this series are issued only as fully registered Bonds in denominations of \$5,000 or any integral multiple thereof of single maturities.

The City Council has designated the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) relating to disallowance of interest expense for financial institutions and within the \$10 million limit allowed by the Code for the calendar year of issue.

As provided in the Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the City at the principal office of the Registrar, by the registered owner hereof in person or by the owner’s attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Registrar, duly executed by the registered owner or the owner’s attorney; and may also be surrendered in exchange for Bonds of other authorized denominations. Upon such transfer or exchange the City will cause a new Bond or Bonds to be issued in the name of the transferee or registered owner, of the same aggregate principal amount, bearing interest at the same rate and maturing on the same date, subject to reimbursement for any tax, fee or governmental charge required to be paid with respect to such transfer or exchange.

The City and the Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the City nor the Registrar will be affected by any notice to the contrary.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED AND AGREED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to exist, to happen and to be performed preliminary to and in the issuance of this Bond in order to make it a valid and binding general obligation of the City in accordance with its terms, have been done, do exist, have happened and have been performed in regular and due form, time and manner, that prior to the issuance of this bond the City Council of the City has provided funds for the payment of principal and interest on the bonds of this issue as the same become due, but the full faith and credit of the City is pledged for their payment and additional taxes will be levied, if required for such purpose, without limitation as to the rate of amount; and that this bond, together with all other indebtedness of the City outstanding on the date of its issuance, does not exceed any constitutional or statutory limitation of indebtedness.

This Bond is not valid or obligatory for any purpose or entitled to any security or benefit under the Resolution until the Certificate of Authentication hereon has been executed by the Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, the City of Maple Plain, Hennepin County, Minnesota, by its City Council, has caused this Bond to be executed on its behalf by the facsimile or manual signatures of the Mayor and City Administrator and has caused this Bond to be dated as of the date set forth below.

Dated: July 9, 2026

CITY OF MAPLE PLAIN, MINNESOTA

Jacob W. Schillander, City Administrator Julie M. Maas-Kusske, Mayor

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Resolution mentioned within.

**BOND TRUST SERVICES
CORPORATION**

By _____
Authorized Representative

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

Notice: The assignor’s signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by a financial institution that is a member of the Securities Transfer Agent Medallion Program (“STAMP”), the Stock Exchange Medallion Program (“SEMP”), the New York Stock Exchange, Inc. Medallion Signatures Program (“MSP”) or other such “signature guarantee program” as may be determined by the Registrar in addition to, or in substitution for, STAMP, SEMP or MSP, all in accordance with the Securities Exchange Act of 1934, as amended.

The Registrar will not effect transfer of this Bond unless the information concerning the assignee requested below is provided.

Name and Address: _____

(Include information for all joint owners if this Bond is held by joint account.)

Please insert social security or other identifying number of assignee

PROVISIONS AS TO REGISTRATION

The ownership of the principal of and interest on the within Bond has been registered on the books of the Registrar in the name of the person last noted below.

<u>Date of Registration</u>	<u>Registered Owner</u>	<u>Signature of Registrar</u>
<u>July 9, 2026</u>	Cede & Co. Federal ID #13-2555119	

EXHIBIT C
TAX LEVY SCHEDULE



Executive Summary
City Council Business Meeting

AGENDA	Resolution No. 2026-0622-04 A Resolution Approving a Site Plan Review and Conditional Use Permit to Allow a Cannabis Retail Business with a Full Retail Endorsement at 5600 Pioneer Creek Drive
PREPARED BY:	Mark Kaltsas, City Planner
RECOMMENDED ACTION: 1 Motion 1. Motion to approve Resolution 2026-0622-04	

Summary

Please see the staff report and resolution provided by Mark Kaltsas, City Planner.

5600 Pioneer Creek Drive – Site Plan Review / Conditional Use Permit

City of Maple Plain

Request for Site Plan Review and a Conditional Use Permit

to Allow a Cannabis Retail Business with a Full Retail Endorsement

to Operate Within the Existing Building Located at 5600 Pioneer Creek Drive

To:	Mayor and City Council
From:	Mark Kaltsas, City Planner
Meeting Date:	June 22, 2026
Applicant:	Justin Seurer – Zomer Farms, LLC
Owner:	The Louisiana Purchase, LLC
Location:	5600 Pioneer Creek Drive

REQUEST

Justin Seurer – Zomer Farms, LLC (Applicant) and The Louisiana Purchase, LLC (Owner) request that the City consider the following actions for the property located at 5600 Pioneer Creek Drive (PID No. 23-118-24-41-0012):

- **Site plan review** to consider the use of the existing space and property for a cannabis cultivation and manufacturing business.
- **Conditional use permit** to allow a cannabis retail business with a full retail endorsement, authorizing both medical and adult-use (recreational) cannabis sales, including walk-in retail, curbside pickup, and delivery operations, in the I-Industrial zoning district.

PROPERTY / SITE INFORMATION

The property is located north of the intersection of Halgren Road and US Highway 12, on the north side of Pioneer Creek Drive. There is one existing building located on the property with the following characteristics:

Property Address	5600 Pioneer Creek Drive
Zoning	I-Industrial
Comprehensive Plan	Industrial
Acreage	11.1 Acres

5600 Pioneer Creek Drive - Aerial Photograph



APPLICABLE STANDARDS

Sec. 10-544. "I" General Industrial District — Conditional Uses:

(12) Cannabis business, except lower-potency hemp edible retailer.

- a. Must be licensed by the state.
- b. A cannabis retailer or cannabis business with a cannabis business retail endorsement must be registered under city ordinance.
- c. Must meet the cannabis business buffer.
- d. Must not exceed the cannabis business retail limit.

BACKGROUND

There is an existing building on the subject property of approximately 40,000 SF. The applicant is leasing approximately 20,000 SF (east half) for proposed cultivation, manufacturing, and retail operations. All cannabis businesses in the City require a conditional use permit, and all commercial or industrial building changes require site plan review.

PLANNING COMMISSION ACTION

The Planning Commission held a public hearing on June 4, 2026, to review the application for site plan review and a conditional use permit for cannabis retail operations with a full retail endorsement at 5600 Pioneer Creek Drive. Notice of the public hearing was provided in accordance with City ordinance and state law.

PLANNING COMMISSION DISCUSSION

The Planning Commission discussed the following items during its review of the application:

- Traffic flow and volume: Commissioners expressed concern about the volume of traffic generated by cannabis retail operations at this location, including delivery vehicle activity and potential customer traffic associated with curbside pickup and walk-in retail.
- Retail traffic concerns: Discussion focused specifically on the nature of retail-related traffic at an industrial location and the potential impact on the surrounding industrial park.
- Alternative locations within the City: Commissioners discussed whether other areas within the City of Maple Plain would be better suited to accommodate a cannabis retail business, and whether the industrial district is the most appropriate context for retail cannabis sales.
- Public hearing comments from neighboring businesses: Several local business owners adjacent to or near 5600 Pioneer Creek Drive provided comment at the public hearing expressing concern about the proximity of the proposed cannabis retail sales operation to their businesses.
- Hours of operation: Commissioners discussed the applicant’s proposed hours of operation and the requirement under Minnesota Statute § 342.27, Subd. 7, that Sunday retail operations may not commence before 10:00 a.m. Condition No. 4 was clarified to require that hours of operation comply with all state-allowed hours, and that Sunday operations shall not commence before 10:00 a.m.

Planning Commission Action: Following discussion and the public hearing, the Planning Commission voted to recommend approval of the site plan review and conditional use permit to the City Council, subject to the conditions noted in this report.

PROPOSED CANNABIS RETAIL OPERATIONS — FULL RETAIL ENDORSEMENT

In addition to cultivation and manufacturing, Zomer Farms, LLC is requesting approval to conduct cannabis retail sales with a full retail endorsement authorizing both medical cannabis and adult-use (recreational) cannabis sales. The applicant is seeking approval from the state for a medical cannabis and cultivation combination license, which under State law permits retail sales of both medical and adult-use cannabis.

The applicant has described the retail operations as follows:

- Retail operations conducted from Suite E, secured by two access-controlled doors with 24/7 interior and exterior camera surveillance.

- A secured Product Storage Vault houses all retail cannabis products, remaining locked during non-business hours with continuous video surveillance per State guidelines.
- Only Managers have key card access to the Product Storage Vault and Retail Office. Retail employees have access to Suite E and bathrooms during business hours only.
- Delivery drivers enter through the secured Suite E entrance to collect orders for dispatch.
- The security system includes license plate readers (LPR), employee panic buttons, delivery vehicle tracking, and high-definition cameras.
- Delivery service area: West to Delano, North to Buffalo/Corcoran, East to Plymouth, and South to Victoria.
- No more than 2–4 delivery drivers are anticipated on-site at any one time during business hours.
- All deliveries conducted pursuant to Minn. Stat. § 342.42, MN Admin Rules 9810.1100 and 9810.2600.

PROPOSED HOURS OF OPERATION

The applicant proposes retail operations seven days a week, 9:00 a.m. to 9:00 p.m. Monday through Sunday. Under Minnesota Statute § 342.27, Subdivision 7, cannabis retail sales are prohibited between 2:00 a.m. and 10:00 a.m. on Sundays. The applicant's proposed 9:00 a.m. Sunday opening is not permissible and must be corrected as a condition of approval. The following table summarizes compliance:

Day	State Law — Earliest Opening	Applicant Proposes	Compliant?
Monday – Saturday	8:00 a.m.	9:00 a.m.	✓ Yes
Sunday	10:00 a.m.	9:00 a.m.	X No — must be corrected

PARKING ANALYSIS

The applicant proposes to convert approximately 2,200 square feet of existing warehouse/office space within Suite E to cannabis retail operations. The City's mixed-use retail parking standard applies. Based on submitted floor plans, staff estimates Suite E parking demand as follows:

Use / Area	Est. SF	Parking Rate	Spaces Required
Public sales/service (fulfillment)	500 SF	1 per 250 SF	2 spaces
Storage / vault / office / circulation	1,700 SF	1 per 500 SF	4 spaces
Retail Subtotal (Suite E)	2,200 SF		6 spaces
Cultivation / Manufacturing (remainder)	~17,800 SF	1 per 400 SF	45 spaces
Total Required	~20,000 SF		51 spaces

A total of 55 parking spaces are available on-site (16 front, 14 east side, 25 north side), which appears sufficient to meet the calculated demand of 30–51 spaces depending on the method applied. Staff recommends the Council require 3 to 5 spaces be formally designated, signed, and striped for curbside pickup and delivery use, with written authorization from the property owner obtained prior to commencement of retail operations.

CANNABIS RETAIL LICENSE LIMIT

Approval of this conditional use permit for cannabis retail operations would constitute the City of Maple Plain’s one (1) permitted cannabis retail license. Under applicable City ordinance and State law, the City of Maple Plain is permitted to authorize only one (1) cannabis retail license within the City. Once this license is granted, no additional cannabis retail licenses of any kind may be issued within the City of Maple Plain.

WEST HENNEPIN PUBLIC SAFETY REVIEW

West Hennepin Public Safety reviewed the application and site plan and identified one item requiring attention, relating to hours of operation on Sundays, as noted above. With respect to all other aspects of the proposal, West Hennepin Public Safety had no additional comments or conditions.

PLANNING COMMISSION RECOMMENDATION

The Planning Commission recommended that the City Council approve the site plan review and conditional use permit to allow cannabis retail operations with a full retail endorsement (medical and adult-use cannabis sales, including walk-in retail, curbside pickup, and delivery) at 5600 Pioneer Creek Drive, subject to the following conditions:

1. The proposed site plan review and conditional use permit meets all applicable conditions, criteria, and restrictions stated in the City of Maple Plain Zoning Ordinance.
2. The applicant shall address and satisfy all comments made by staff and the Planning Commission.
3. The applicant shall operate the business as described and in accordance with all applicable city, state, and federal regulations. No outdoor storage is permitted.
4. Hours of Operation: Retail operations (walk-in retail, curbside pickup, and delivery) shall be conducted in accordance with all state-allowed hours under Minnesota Statute § 342.27, Subd. 7. At a minimum, Sunday operations shall not commence before 10:00 a.m. The applicant’s proposed hours of 9:00 a.m. to 9:00 p.m. Monday through Saturday, and 10:00 a.m. to 9:00 p.m. on Sundays, are incorporated as a condition of this permit.
5. Parking Designation: Prior to commencement of any retail operations, the applicant shall obtain written authorization from the property owner (The Louisiana Purchase, LLC) to designate 3 to 5 parking spaces for curbside pickup and delivery use only. Said spaces shall be clearly signed and striped.
6. Parking Management Plan: The applicant shall submit a parking management plan, approved by City staff, demonstrating how employee, delivery driver, and curbside pickup parking will be allocated and managed concurrently without conflict with other tenants.
7. Cannabis Retail License: Approval of this conditional use permit constitutes the City of Maple Plain’s one (1) permitted cannabis retail license, the only cannabis retail license the City is authorized to issue. No additional cannabis retail licenses of any kind shall be issued within the City of Maple Plain.
8. The applicant shall obtain all required State of Minnesota and City of Maple Plain cannabis licenses and registrations prior to commencing retail operations.
9. Any material changes in the scope or nature of retail operations beyond what is approved herein, including but not limited to activation of walk-in retail (if not initially commenced), outdoor storage, or expansion of the delivery service area, shall require prior written notice to and approval from City staff. Activation of walk-in retail shall require submission of a revised parking management plan prior to commencement. Any other expansion of use shall require an amendment to this conditional use permit.
10. The applicant shall pay for all costs associated with the City’s review of the site plan and conditional use permit.
11. Upon a violation of any condition of this permit, the City shall notify the owner/applicant/permit holder, and the applicable fee shall be paid within 30 days. Fees: First violation: \$300 | Second violation: \$400 | Third

violation: \$500. Subsequent violation fees shall be determined by doubling the most recent fee. Imposition of fees shall not prohibit the City from taking other action, including permit revocation.

ATTACHMENTS

- Application Materials
- Building Floor Plan
- City Review Letter and Applicant Response
- Zomer Farms, LLC - Retail CUP Supplemental Narrative (revised 4.24.26)
- Resolution No. _____ - Approving Site Plan Review and Conditional Use Permit

**CITY OF MAPLE PLAIN
COUNTY OF HENNEPIN
STATE OF MINNESOTA**

Resolution No. ____-2026

**A Resolution Approving a Site Plan Review and Conditional Use Permit
to Allow a Cannabis Retail Business with a Full Retail Endorsement
at 5600 Pioneer Creek Drive**

WHEREAS, the City of Maple Plain (the “City”) is a municipal corporation under the laws of Minnesota; and

WHEREAS, the City adopted a Comprehensive Plan in 2020 to guide the development of the community; and

WHEREAS, the City has adopted a Zoning Ordinance and other official controls to assist in implementing the Comprehensive Plan; and

WHEREAS, Justin Seurer – Zomer Farms, LLC (the “Applicant”) and The Louisiana Purchase, LLC (the “Owner”) have submitted an application requesting site plan review and a conditional use permit to allow a cannabis retail business with a full retail endorsement — authorizing both medical and adult-use (recreational) cannabis sales, including walk-in retail, curbside pickup, and delivery operations — within the existing building located at 5600 Pioneer Creek Drive (PID No. 23-118-24-41-0012) (the “Property”); and

WHEREAS, the Property is zoned I – General Industrial; and

WHEREAS, the Property is legally described on Exhibit A, attached hereto; and

WHEREAS, Section 10-544(12) of the City’s Zoning Ordinance allows cannabis businesses as a conditional use in the I-Industrial district, subject to the conditions that the business (a) be licensed by the state, (b) be registered under city ordinance, (c) meet the cannabis business buffer, and (d) not exceed the cannabis business retail limit; and

WHEREAS, the Planning Commission held a public hearing on June 4, 2026, to review the application for site plan review and a conditional use permit, following mailed and published notice as required by law; and

WHEREAS, at the public hearing, several local businesses adjacent to or near 5600 Pioneer Creek Drive provided testimony expressing concern about the proximity of the proposed cannabis retail sales operation to their businesses, and those concerns are part of the public record; and

WHEREAS, the Planning Commission discussed traffic flow and volume, the nature of retail traffic in an industrial district, alternative locations within the City, and hours of operation, and following deliberation voted to recommend approval of the site plan review and conditional use permit to the City Council, subject to the conditions stated herein; and

WHEREAS, the City Council has reviewed all materials submitted by the Applicant, the staff report, the Planning Commission’s recommendation, and the oral and written testimony offered at the public hearing and the Planning Commission hearing; and

WHEREAS, the City Council has now concluded that the application, subject to the conditions stated herein, is in compliance with all applicable standards of the City of Maple Plain Zoning Ordinance.

Findings

The City Council hereby makes the following findings in support of approval of the conditional use permit:

1. The proposed cannabis retail use is a conditional use permitted in the I – General Industrial zoning district pursuant to Section 10-544(12) of the City of Maple Plain Zoning Ordinance, subject to the satisfaction of applicable conditions.
2. The Property is guided Industrial in the City’s 2020 Comprehensive Plan, and the proposed use is consistent with the Industrial land use designation.
3. The Applicant has demonstrated that the proposed use will be licensed by the State of Minnesota and registered under the applicable City of Maple Plain cannabis business ordinance prior to commencement of retail operations, as required by Section 10-544(12)(a) and (b).
4. The proposed use, as conditioned, meets the cannabis business buffer requirements of the City’s Zoning Ordinance pursuant to Section 10-544(12)(c).
5. Approval of this conditional use permit constitutes the City’s one (1) permitted cannabis retail license and does not exceed the cannabis business retail limit established by applicable City ordinance and State law, pursuant to Section 10-544(12)(d).
6. The proposed hours of operation, as conditioned herein, are consistent with the requirements of Minnesota Statute § 342.27, Subdivision 7, which prohibits cannabis retail sales between 2:00 a.m. and 10:00 a.m. on Sundays and establishes the permissible range of hours on weekdays.
7. The site contains sufficient on-site parking to serve the proposed mixed cultivation, manufacturing, and retail use, with 55 available spaces exceeding the calculated demand of 30–51 spaces under applicable parking standards, subject to the parking conditions imposed herein.

8. The existing building and site meet all applicable building setback and zoning standards. Site conditions, building improvements, lighting, and landscaping were previously reviewed and conditioned under the prior conditional use permit for cultivation and manufacturing operations, and those conditions remain applicable.
9. West Hennepin Public Safety reviewed the application and identified one item requiring correction (Sunday hours of operation), which has been addressed as a condition of this approval. West Hennepin Public Safety raised no other concerns.
10. The City Council finds that, subject to the conditions stated herein, the proposed conditional use is compatible with the I-Industrial zoning district and surrounding uses, and that the applicable conditional use permit criteria have been satisfied.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MAPLE PLAIN, MINNESOTA that it should and hereby does approve the application by Justin Seurer – Zomer Farms, LLC for site plan review and a conditional use permit to allow a cannabis retail business with a full retail endorsement, including medical and adult-use (recreational) cannabis sales, walk-in retail, curbside pickup, and delivery operations, at 5600 Pioneer Creek Drive, in the I-Industrial zoning district, subject to the following conditions:

1. The proposed site plan review and conditional use permit meets all applicable conditions, criteria, and restrictions stated in the City of Maple Plain Zoning Ordinance.
2. The applicant shall address and satisfy all comments made by staff and the Planning Commission.
3. The applicant shall operate the business as described and in accordance with all applicable city, state, and federal regulations. No outdoor storage of any kind is permitted on the property.
4. Hours of Operation: Retail operations (walk-in retail, curbside pickup, and delivery) shall be conducted in accordance with all state-allowed hours under Minnesota Statute § 342.27, Subd. 7. At a minimum, Sunday operations shall not commence before 10:00 a.m. The permitted hours of operation are 9:00 a.m. to 9:00 p.m. Monday through Saturday, and 10:00 a.m. to 9:00 p.m. on Sundays.
5. Parking Designation: Prior to commencement of any retail operations, the applicant shall obtain written authorization from the property owner (The Louisiana Purchase, LLC) to designate 3 to 5 parking spaces for curbside pickup and delivery driver use only. Said spaces shall be clearly signed and striped prior to commencement of retail operations.
6. Parking Management Plan: Prior to commencement of retail operations, the applicant shall submit a parking management plan, approved by City staff, demonstrating how employee, delivery driver, and curbside pickup parking will be allocated and managed concurrently without conflict with other building tenants.

- 7. Cannabis Retail License: Approval of this conditional use permit constitutes the City of Maple Plain’s one (1) permitted cannabis retail license, the only cannabis retail license the City is authorized to issue under applicable City ordinance and State law. No additional cannabis retail licenses of any kind shall be issued within the City of Maple Plain.
- 8. The applicant shall obtain all required State of Minnesota cannabis licenses and registrations, and all required City of Maple Plain cannabis business registrations, prior to commencing any retail operations.
- 9. Expansion of Use: Any material changes in the scope or nature of retail operations beyond what is approved herein, including but not limited to activation of walk-in retail (if not initially commenced), outdoor storage, or expansion of the delivery service area, shall require prior written notice to and approval by City staff. Activation of walk-in retail shall require the applicant to submit a revised parking management plan for staff review and approval prior to commencement. Any other expansion or material change in the use shall require an amendment to this conditional use permit.
- 10. The conditional use permit shall be reviewed annually by the City.
- 11. The applicant shall pay for all costs associated with the City’s review of the site plan and conditional use permit.
- 12. Upon a violation of any condition of this permit, the City shall notify the owner/applicant/permit holder of the violation, and the applicable fee shall be paid within 30 days of mailing of the notice. Any unpaid fees shall be certified to the City’s tax roll in the November following the imposition of the fees. Imposition of a fee based on a violation of this permit shall not prohibit the City from taking any other action, including revocation of the permit. This CUP Resolution provides that penalties for non-compliance are (i) \$300 for the first violation, (ii) \$400 for a second violation occurring within one year after the date of the first violation, and (iii) revocation of the CUP Resolution for a third violation occurring within two years after the date of the first violation.

This resolution was adopted by the City Council of the City of Maple Plain on this 22nd day of June, 2026, by a vote of _____ ayes and _____ nays.

Julie Maas-Kusske, Mayor

ATTEST:

Jacob Schillander, City Administrator

EXHIBIT A

(Legal Description)

Lot 001, Block 002, Maple Plain Industrial Park 2nd Addition, Hennepin County, Minnesota.



Executive Summary

City Council Business Meeting

AGENDA ITEM: Quote Results for the 2026 Seal Coat
PREPARED BY: Matt Bauman, Assistant City Engineer
RECOMMENDED ACTION: 1 Motion 1. Approving the 2026 Seal Coat Award to Pearson Brothers, INC.

Summary

Please see the memo from Matt Bauman, Assistant City Engineer for the 2026 seal coat project.



**BOLTON
& MENK**

Real People. Real Solutions.

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Section 11, Item E.

Suite 200
Chaska, MN 55318-1172

Ph: (952) 448-8838
Fax: (952) 448-8805
Bolton-Menk.com

June 15, 2026

City of Maple Plain
Attn: Jacob Schillander, City Administrator
5050 Independence Street
PO Box 97
Maple Plain, MN 55359

RE: Quote Results for the 2026 Seal Coat

Dear Jacob:

We received two quotes for the 2026 Seal Coating Project. A location map showing the project area is attached. The project includes all of the new pavements that have been constructed over the past few years and is the second round of maintenance for streets reconstructed about 10 years ago. Quotes include a base bid to seal coat city streets and an alternate to fog seal the Gateway Parking Lot, which would be reimbursed by the parking lot owner. The owner has since confirmed they do not wish to participate in the project this year.

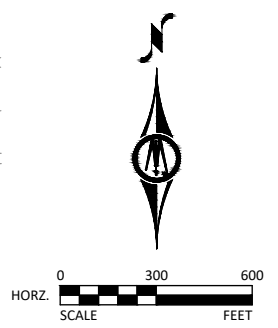
Contractor	Base Bid	Alternate	Total Bid
Pearson Brothers	\$70,551.80	\$10,714.50	\$81,266.30
Allied Blacktop	\$93,406.80	\$8,226.60	\$101,633.40

We have reviewed the quotes and recommend awarding the project to the low bidder, Pearson Brothers, Inc. in the amount of \$70,551.80, for the base bid.

Please let me know if you have questions or need additional information.

Sincerely,
Bolton & Menk, Inc.

Matthew S. Bauman, P.E.
Project Manager





Executive Summary

City Council Business Meeting

AGENDA ITEM:	Ordinance 2026-343 Amending City Code Chapter 6, Article 2 Nuisance Code Enforcement
PREPARED BY:	Kevin Larson, Assistant City Administrator
RECOMMENDED ACTION: 2 Motions 1. Motion to Approve Ordinance 2026-343 Amending City Code Chapter 6, Article 2 Nuisance Code Enforcement. 2. Motion to Approve Ordinance 343- Amending Chapter 6, Article 2 - Nuisance Violation Summary Publication	

Background:

The suggested revisions to City for nuisances (chapter 6 article 2) further define the steps, timelines, or administrative responsibilities. Leading to procedural consistencies, clear expectations for property owners, define how repeat nuisance violations are handled, and provide details on abatement cost recovery.

Reasons for the potential changes

- 1. Clarity and consistency.
- 2. Accountability and transparency
- 3. Efficient enforcement and cost recovery

Proposed alterations summaries

Updated and Expanded Definitions (Sec. 6-27)

The ordinance updates the definition of “noxious weed” to align with plants designated by the Minnesota Commissioner of Agriculture as harmful to public health, the environment, infrastructure, or property.

Defining the City Administrator’s Actions in Enforcement (Sec. 6-31)

The ordinance requires staff to investigate a complaint that is reported and documented to the City within ten (10) business days and to issue a compliance order if a nuisance is confirmed. If the order is not followed, the matter must be sent to the City Council for proper action. It also clarifies that nuisance determinations may be appealed under the procedures outlined in Section 1-21.

Abatement of nuisance by City Council. (Sec. 6-33)

- (a) Assigns a process for the abatement procedure.
 - 1. Hearing
 - 2. After compliance is ordered, allows for the residents to abate in a reasonable time
 - 3. Defines injunctive relief to abate the nuisance

Also, removes the verbiage of the recovery of costs. This will be addressed in Sec. 6-36.

(b) defines the conditions that allow the City to deviate from the standard abatement procedures and defines the Cities actions following a summary abatement.

Immediate hazard abatement (Sec. 6-34)

Defines the City’s action after an immediate hazard abatement.

Recovery of Costs (Sec. 6-35)

- (a) This addition defines the personal liability of the property owner for public nuisances and defines the actions of the City.
- (b) defines that a public health or safety hazard recovery costs can be assessed on the following Council’s determination.

Council Direction

Staff recommend amending City Code with these adjustments. Amending these changes to the City’s nuisance enforcement framework could reinforce the City’s commitment to fair, transparent, and consistent code enforcement. These updates could strengthen the City’s ability to recover costs, and support high community standards for health, safety, and property maintenance.

Exhibits

- A. Ordinance No. 343 Amending City Code Chapter 6, Article 2 Nuisance Violation

ORDINANCE NO. 343
CITY OF MAPLE PLAIN
AN ORDINANCE AMENDING MAPLE PLAIN CITY CODE REGARDING
NUISANCE PROCEDURES

THE CITY COUNCIL OF THE CITY OF MAPLE PLAIN DOES ORDAIN:

SECTION 1. AMENDMENT. The Maple Plain City Code Chapter 6, Article 2 is hereby amended as set forth below to delete the text in ~~strike through~~ and to add the underlined language as follows:

Sec. 6-27. – Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Abandoned property means deteriorated, wrecked, or derelict property in unusable condition, which has no apparent value other than nominal scrap or junk value, if any, and which has been left unprotected from the elements, and shall include machinery, refrigerators, washing machines, plumbing fixtures, furniture, cut trees, branches, building materials, general rubbish, tools, benches, deteriorated, wrecked, inoperative or partially dismantled motor vehicles, trailers, or boats, abandoned vehicles, or any other similar articles in the condition.

Approved driveway means an off-street area of asphaltic, concrete, or gravel surfacing which provides access to required off-street parking areas.

Noxious weed means an annual, biennial, or perennial plant that the commissioner of agriculture designates to be injurious to public health, the environment, public roads, crops, livestock, or other property.

Private premises means any premises for which ownership is not within the category described as public premises, and shall include, but not be limited to, that property on which the owner has a place of business or residence.

Sec. 6-31. – Enforcement.

- (a) The City Administrator or the administrator's officer as designated by the City Council and all law enforcement officers employed or contracted by the City shall enforce the provisions of this article relating to nuisances. Such officers shall have the power to inspect private premises and take all reasonable precautions to prevent the commission and maintenance of public nuisances.

- (b) Whenever, in the judgment of the Officer charged with enforcement, it is determined upon investigation that a public nuisance is being maintained or exists within the City, the Officer shall notify by issuing a compliance order to the person committing and maintaining the public nuisance and require said person to terminate and abate the nuisance and to remove the conditions or remedy the defects. The written notice shall be served on the person committing or maintaining the nuisance in person or by registered mail. If the premises are not occupied and the address of the owner is unknown, service on the owner may be had by posting the compliance order on the premises. The compliance order shall require the owner or occupant of the premises, or both, to take reasonable steps within a reasonable time to abate and remove the nuisance, the steps and time to be designated in the notice, but the maximum time for removal of the nuisance after service of the compliance order shall not in any event exceed 30 days. Service of notice may be proved by filing an affidavit of service in the office of the City Administrator setting forth the manner and time thereof. When a compliance order so given is not complied with, the noncompliance shall be reported forthwith to the City Council for the action as may be necessary and deemed advisable in the name of the City to abate and enjoin the further continuation of the nuisance.
- (c) Whenever a complaint is reported and documented to the City, the Officer charged with enforcement shall investigate the complaint within ten (10) business days.
- (d) A compliance order issued under this section may be appealed in the manner and timeframe provided in section 1-21.

Sec. 6-33. – Abatement of nuisance by City Council.

Unless otherwise provided for in this article and without affecting any other penalty provision contained herein, if the person served fails to abate the nuisance or make the necessary repairs, alterations, or changes in accordance with the compliance order, the nuisance shall be brought before the City Council for a hearing. Written notice of the time, date, place and subject of the hearing shall be served on the owner or occupant of the property either in person or by certified or registered mail. The City Council may, after notice to the owner or occupant and an opportunity to be heard, determine that the condition identified in the compliance order is a nuisance and further order that, if the nuisance is not removed, destroyed, or disposed of within a reasonable time to be determined by the City Council, the City may seek injunctive relief, obtain an administrative search warrant, obtain the consent of the property owner to abate the nuisance, or take any other action permitted by law to abate the nuisance at the expense of the City and the City shall recover the expenditure, including all reasonable costs incurred.

Sec. 6-34. – Immediate hazard abatement.

Without need for prior notice, if in the opinion of the official charged with the enforcement of this Code the nuisance complained of constitutes an immediate hazard, one that is a threat to the life, health, safety, or welfare of any person or property, the Officer shall, in addition to compliance with the other provisions of this Code, abate the hazardous conditions by whatever means said officer deems proper taking into consideration the nature and extent of the hazardous condition involved.

Following any immediate hazard abatement and as soon as the costs incurred are known, the Officer charged with enforcement shall serve written notice upon the person committing or maintaining the nuisance. The notice shall contain a description of the nuisance, the action taken by the City to abate the nuisance, the reasons for summary abatement, the costs incurred in abating the nuisance, and a statement informing said person that it may appeal the decision in the manner and timeframe provided in section 1-21.

Sec. 6-35. – Recovery of cost.

- (a) Personal liability. The owner of any property on which a nuisance has been abated by the City, or a person who has caused a public nuisance on property not owned by that person, shall be personally liable for the cost to the city of the abatement, including administrative costs. As soon as the work has been completed and the cost is determined, the city clerk or other city official shall prepare a bill for the cost and mail it to the owner. Thereupon the amount shall be immediately due and payable at the office of the city clerk.
- (b) Assessment. After notice and hearing as provided in Minn. Stat. § 429.061, as it may be amended from time to time, if the nuisance is a public health or safety hazard on private property, the accumulation of snow and ice on public sidewalks, the growth of weeds on private property or outside the traveled portion of streets, or unsound or insect-infected trees, the city clerk shall, on or before September 1 next following abatement of the nuisance, list the total unpaid charges along with all other such charges as well as other charges for current services to be assessed under Minn. Stat. § 429.101 against each separate lot or parcel to which the charges are attributable. The City Council may then spread the charges against the property under that statute and any other pertinent statutes for certification to the county auditor and collection along with current taxes the following year or in annual installments, not exceeding ten (10), as the City Council may determine in each case.

Sec. 6-3536—6.56. - Reserved

SECTION 3. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage and publications as required by law.

Adopted by the City Council of the City of Maple Plain this ____ day of _____, 2026.

Julie M. Maas-Kusske, Mayor

ATTEST:

Jacob W. Schillander, City Administrator

Published in the _____ on _____, 2026.

(Ordinance Summary)

ORDINANCE NO. 343

CITY OF MAPLE PLAIN

**AN ORDINANCE AMENDING MAPLE PLAIN CITY CODE REGARDING
NUISANCE PROCEDURES**

The above-referenced Ordinance amends Maple Plain City Code Chapter 6 by creating a general procedure for determining the existence of a nuisance and providing a procedure for appealing a nuisance determination. This summary is adopted pursuant to Minn. Stat. § 412.191, Subd. 4.

A printed copy of the entire Ordinance is available for inspection and copying at the Maple Plain City Hall located at 5050 Independence St., Maple Plain, Minnesota, 55359.

Dated: _____, 2026

Jacob W. Schillander, City Administrator



Executive Summary
City Council Special Meeting

AGENDA ITEM:	Ordinance 2026-353-Amending Maple Plain City Code Section 8-64 Regarding Parking Restrictions
PREPARED BY:	Jacob Schillander, City Administrator
RECOMMENDED ACTION:	1 Motion 1. Motion to Approve Ordinance 2026-353-Amending Maple Plain City Code Section 8-64 Regarding Parking Restrictions

Summary

Ordinance No. 2026-353 amends Section 8-64 of the Maple Plain City Code to clarify and expand parking restrictions within the City. In addition to reaffirming existing permanent and seasonal parking regulations, the ordinance establishes new authority for regulating parking in the Public Works Parking Lot

Specifically, the amendment prohibits parking in designated public works zones, such as areas undergoing construction, repair, or other municipal work, when signage is posted, unless a valid public works parking permit has been obtained. The ordinance also authorizes the City Administrator to administer a permitting process and establishes that permits shall be issued upon application and payment of a fee set forth in the City's fee schedule.

More Specifically the No Parking in the Public works parking lot without a permit allows for another revenue stream for the City.

Staff Recommends Passing Ordinance 2026-353

ORDINANCE NO. 2026-353

CITY OF MAPLE PLAIN

AN ORDINANCE AMENDING MAPLE PLAIN CITY CODE SECTION 8-64
REGARDING PARKING RESTRICTIONS

THE CITY COUNCIL OF THE CITY OF MAPLE PLAIN DOES ORDAIN:

SECTION 1. AMENDMENT. The Maple Plain City Code Section 8-64 is hereby amended as set forth below to delete the text in ~~strike through~~ and to add the underlined language as follows:

Section 8-64. – Parking restrictions.

- (a) *Permanent restrictions.* The City Council designates the following areas within the City limits as permanent no parking areas:
 - (1) Boundary Avenue: No parking on either side of the road.
 - (2) Main Street West: West side (side with mailboxes) no parking.
 - (3) Industrial Street: No parking on either side of the street.
 - (4) Baker Park Road (CSAH 29): No parking from Main Street to TH Highway 12 on both sides of the road.
 - (5) Budd Avenue: No parking on either side of the road north of TH Highway 12, except in designated and marked parking spaces at 1815 Budd Avenue.
- (b) *Seasonal restrictions.* From November 1 through April 15 of each year, it shall be unlawful for any person to park or permit to be parked any vehicle upon any City street between the hours of 1:00 a.m. and 7:00 a.m. Following a snow fall of three inches or more in depth, it shall be unlawful to park or permit to be parked, or to continue to park or permit to stand, any vehicle upon any street until the snow has been plowed from curb to curb or the same has been otherwise disposed of.
- (c) *Public works area.* It shall be unlawful for any person to park or permit to be parked any vehicle upon any City street or other public area where construction, repair, or other public work is being undertaken and a sign giving notice of the regulations is posted upon or at the entrance of the parking zone without a public works parking permit. A public works parking permit shall be obtained by making application on a form provided by the City Administrator. A public works parking permit shall require the payment of a fee in the amount established in the City fee schedule.

SECTION 2. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage and publications as required by law.

Adopted by the City Council of the City of Maple Plain this 22nd day of June, 2026.

Julie M. Maas-Kusske, Mayor

ATTEST:

Jacob W. Schillander, City Administrator

Published in the _____ on _____, 2026.