

**AGENDA
OF THE CITY COUNCIL
CITY OF EAST GRAND FORKS
TUESDAY, JUNE 18, 2024 – 5:00 PM**

CALL TO ORDER:

CALL OF ROLL:

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

OPEN FORUM:

“An opportunity for members of the public to address the City Council on items not on the current Agenda. Items requiring Council action maybe deferred to staff or Boards and Commissions for research and future Council Agendas if appropriate.”

APPROVAL OF MINUTES:

1. Consider approving the minutes of the “Regular Meeting” for the East Grand Forks, Minnesota City Council of June 4, 2024.
2. Consider approving the minute summary of the “Closed Meeting” for the East Grand Forks, Minnesota City Council of June 4, 2024.
3. Consider approving the minutes of the “Work Session” for the East Grand Forks, Minnesota City Council of June 11, 2024.

SCHEDULED BID LETTINGS: NONE.

SCHEDULED PUBLIC HEARINGS: NONE

CONSENT AGENDA:

Items under the “Consent Agenda” will be adopted with one motion; however, council members may request individual items to be pulled from the consent agenda for discussion and action if they choose.

4. Consider approving Exempt Gambling Permit Application for the East Grand Forks Home Run Club to hold a raffle on July 24, 2024 at Stauss Park located at 327 8th St NE East Grand Forks, MN 56721 and waive the 30-day waiting period.
5. Consider approving the Special Event Application for the International Association of Fire Fighters Local 3423 to host the Cats Incredible Fishing Tournament and other events in the LaFave Park area from July 26 through July 28, 2024.

Individuals with disabilities, language barriers or other needs who plan to attend the meeting and will need special accommodations should contact Nancy Ellis, ADA Coordinator at (218)-773-2208. Please contact us at least 48 hours before the meeting to give our staff adequate time to make arrangements. Also, materials can be provided in alternative formats for people with disabilities or with limited English proficiency (LEP) by contacting the ADA Coordinator (218)-773-2208 five (5) days prior to the meeting.

6. Consider approving the Facility Use Agreement between the City of East Grand Forks and the Downtown Development Association for the temporary installation of a pickleball court for the month of July in 2024.

ACKNOWLEDGE RECEIPT OF REPORTS OF OFFICERS, BOARDS AND COMMISSIONS:

7. Regular meeting minutes of the Water, Light, Power, and Building Commission for May 15, 2024.

COMMUNICATIONS:

8. Presentation of 2023 Financial Audit Report.

OLD BUSINESS:

9. Consider adopting Ordinance 41, 4th Series amending Chapter 132 discharging firearms in 132.04 (b) and to use of bow and arrow section 132.06 and by adopting by reference City Code Chapter 10 and section 10.99 which, among other things, contain penalty provisions (2nd Reading).

NEW BUSINESS:

10. Consider approving the agreement between the City of East Grand Forks and Countrywide Sanitation Company extending the contract for refuse and recycling collection for the city from July 1, 2024 through June 30, 2029.
11. Consider approving the agreement between the City of East Grand Forks and True Check LLC for Building Inspection Services for a two-year period starting June 20, 2024.
12. Consider approving the grade crossing construction and maintenance agreement between the City of East Grand Forks and BNSF Railway Company for the Central Avenue railroad crossing.

CLAIMS:

13. Consider authorizing the City Administrator/Clerk-Treasurer to issue payment of recommended bills and payroll.

COUNCIL/STAFF REPORTS:

ADJOURN:

Upcoming Meetings

Work Session – Tuesday, June 25, 2024 – Training Room – 5:00 PM
Council Meeting – Tuesday, July 2, 2024 – Council Chambers – 5:00 PM
Work Session – Tuesday, July 9, 2024 – Training Room -5:00 PM
Council Meeting – Tuesday, July 16, 2024 – Council Chambers – 5:00 PM

Individuals with disabilities, language barriers or other needs who plan to attend the meeting and will need special accommodations should contact Nancy Ellis, ADA Coordinator at (218)-773-2208. Please contact us at least 48 hours before the meeting to give our staff adequate time to make arrangements. Also, materials can be provided in alternative formats for people with disabilities or with limited English proficiency (LEP) by contacting the ADA Coordinator (218)-773-2208 five (5) days prior to the meeting.

**UNAPPROVED MINUTES
OF THE CITY COUNCIL
CITY OF EAST GRAND FORKS
TUESDAY, JUNE 4, 2024 – 5:00 PM**

CALL TO ORDER:

The Council Meeting of the East Grand Forks City Council for Tuesday, June 4, 2024 was called to order by Council President Olstad at 5:00 P.M.

CALL OF ROLL:

On a Call of Roll the following members of the East Grand Forks City Council were present: Mayor Steve Gander, Council President Mark Olstad, Council Vice-President Tim Riopelle, Council Members Clarence Vetter, Dale Helms, Brian Larson, and Karen Peterson.

Staff Present: Karla Anderson, Finance Director; Jeff Boushee, Fire Chief; Steve Emery, City Engineer; Ron Galstad, City Attorney; Paul Gorte, Economic Development Director; Michael Hedlund, Police Chief, Charlotte Helgeson, Library Director; Reid Huttunen, City Administrator; Jeremy King, Parks and Recreation Superintendent; Keith Mykleseth, Water and Light General Manager; Megan Nelson, City Clerk; and Jason Stordahl, Public Works Director.

DETERMINATION OF A QUORUM:

The Council President Determined a Quorum was present.

PLEDGE OF ALLEGIANCE:

OPEN FORUM:

Ms. Renee Cardarelle informed the Council she had an update regarding the Laura Jane Musser Grant that was received. She explained the \$25,000 grant was to be used holding multi-cultural events in the community, a number of activities were being planned, and she wanted to personally invite the Council to attend the upcoming Eid celebration that would be held at Sherlock Park on June 17th from 4pm to 8pm. She added there would be free food, it was a family event, and going forward they were looking at holding coffee with a cop or city official to help people understand how things function in the city. She told the Council they were also working with Northland Community and Technical College on programs and more information would be available for other planned events. She asked if there were questions and there were none.

APPROVAL OF MINUTES:

1. Consider approving the minutes of the “Work Session” for the East Grand Forks, Minnesota City Council of May 14, 2024.
2. Consider approving the minutes of the “Regular Meeting” for the East Grand Forks, Minnesota City Council of May 21, 2024.
3. Consider approving the minutes of the “Work Session” for the East Grand Forks, Minnesota City Council of May 28, 2024.

4. Consider approving the minutes of the “Special Meeting” for the East Grand Forks, Minnesota City Council of May 28, 2024.

A MOTION WAS MADE BY COUNCIL MEMBER HELMS, SECONDED BY COUNCIL MEMBER LARSON, TO APPROVE ITEMS ONE (1) THROUGH FOUR (4).

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

SCHEDULED BID LETTINGS: NONE.

SCHEDULED PUBLIC HEARINGS: NONE

CONSENT AGENDA:

Items under the “Consent Agenda” will be adopted with one motion; however, council members may request individual items to be pulled from the consent agenda for discussion and action if they choose.

5. Consider approving the Parade Application for KEM Shriners to hold the Potato Bowl Parade on September 14th from 10am to 12pm contingent upon MNDOT approval of the Sorlie Bridge closure.
6. Consider declaring two of the siren systems as surplus and donate them to Polk County Emergency Management.

A MOTION WAS MADE BY COUNCIL MEMBER RIOPELLE, SECONDED BY COUNCIL MEMBER HELMS, TO APPROVE ITEMS FIVE (5) AND SIX (6).

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

ACKNOWLEDGE RECEIPT OF REPORTS OF OFFICERS, BOARDS AND COMMISSIONS:

NONE

COMMUNICATIONS: NONE

OLD BUSINESS: NONE

NEW BUSINESS:

7. Consider declaring the 2004 CAT Motor Grader as surplus and trade it in for the purchase from RDO Equipment of a John Deere 772G Motor Grader reducing the cost to \$388,203.00.

A MOTION WAS MADE BY COUNCIL MEMBER HELMS, SECONDED BY COUNCIL MEMBER VETTER, TO DECLARE THE 2004 CAT MOTOR GRADER AS SURPLUS AND TRADE IT IN FOR THE PURCHASE FROM RDO EQUIPMENT OF A JOHN DEERE 772G

MOTOR GRADER REDUCING THE COST TO \$388,203.00.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

8. Consider approving the Facility Use Agreement between the City of East Grand Forks and the East Grand Forks Blue Line Club for use of the VFW Arena from June 3-21, 2024.

A MOTION WAS MADE BY COUNCIL MEMBER LARSON, SECONDED BY COUNCIL MEMBER RIOPELLE, TO APPROVE THE FACILITY USE AGREEMENT BETWEEN THE CITY OF EAST GRAND FORKS AND THE EAST GRAND FORKS BLUE LINE CLUB FOR USE OF THE VFW ARENA FROM JUNE 3-21, 2024.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

9. Consider approving the Facility Use Agreement between the City of East Grand Forks and Special Olympics North Dakota for the use of the Civic Center on Saturday, September 21, 2024.

A MOTION WAS MADE BY COUNCIL MEMBER RIOPELLE, SECONDED BY COUNCIL MEMBER HELMS, TO APPROVE THE FACILITY USE AGREEMENT BETWEEN THE CITY OF EAST GRAND FORKS AND SPECIAL OLYMPICS NORTH DAKOTA FOR THE USE OF THE CIVIC CENTER ON SATURDAY, SEPTEMBER 21, 2024.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

10. Consider adopting the Deer Management Plan which set the rules and regulations for the special archery hunt that is scheduled to take place from November 15th through November 24th.

A MOTION WAS MADE BY COUNCIL MEMBER LARSON, SECONDED BY COUNCIL MEMBER VETTER, TO ADOPT THE DEER MANAGEMENT PLAN WHICH SET THE RULES AND REGULATIONS FOR THE SPECIAL ARCHERY HUNT THAT IS SCHEDULED TO TAKE PLACE FROM NOVEMBER 15TH THROUGH NOVEMBER 24TH.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

11. Consider approving Ordinance 41 4th Series amending Chapter 132 discharging firearms in 132.04 (b) and to use of bow and arrow section 132.06 and by adopting by reference City Code Chapter 10 and section 10.99 which, among other things, contain penalty provisions (1st Reading).

A MOTION WAS MADE BY COUNCIL MEMBER VETTER, SECONDED BY COUNCIL MEMBER RIOPELLE, TO APPROVE ORDINANCE 41 4TH SERIES AMENDING CHAPTER

132 DISCHARGING FIREARMS IN 132.04 (B) AND TO USE OF BOW AND ARROW SECTION 132.06 AND BY ADOPTING BY REFERENCE CITY CODE CHAPTER 10 AND SECTION 10.99 WHICH, AMONG OTHER THINGS, CONTAIN PENALTY PROVISIONS (1ST READING).

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

12. Consider approving the assignment agreement between the City of East Grand Forks and Newman Outdoor Advertising assigning right, title, or interest in the permitted billboard structure located within Sherlock Park.

A MOTION WAS MADE BY COUNCIL MEMBER RIOPELLE, SECONDED BY COUNCIL MEMBER HELMS, TO APPROVE THE ASSIGNMENT AGREEMENT BETWEEN THE CITY OF EAST GRAND FORKS AND NEWMAN OUTDOOR ADVERTISING ASSIGNING RIGHT, TITLE, OR INTEREST IN THE PERMITTED BILLBOARD STRUCTURE LOCATED WITHIN SHERLOCK PARK.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

CLAIMS:

13. Consider authorizing the City Administrator/Clerk-Treasurer to issue payment of recommended bills and payroll.

A MOTION WAS MADE BY COUNCIL MEMBER HELMS, SECONDED BY COUNCIL MEMBER RIOPELLE, TO AUTHORIZE THE CITY ADMINISTRATOR/CLERK-TREASURER TO ISSUE PAYMENT OF RECOMMENDED BILLS AND PAYROLL.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

COUNCIL/STAFF REPORTS:

Mayor Gander asked if there was an update on the boat launch project. Mr. King told the Council they had been working on permitting since January, the boat launch would be staying in its current location because the Army Corps had not issued the permit and it could take up to 180 days which would not allow for the project to proceed this year. Mr. Emery added construction was going to be starting on August 1st after some events had taken place.

Council Vice-President Riopelle offered his condolences to Mr. Galstad on the loss of his brother.

Mr. Huttunen informed the Council EDA Director interviews were set with the Civil Service on June 7th and the final interviews were being scheduled for June 17th. He thanked Mr. Perez for doing a great job preparing the Council Chambers for the meeting because there had been issues with the roof replacement and rain. He said there was impact to some of the electronics and damages were still be assessed.

Mr. Emery stated the Quiet Zone project had started on 2nd Avenue and removal of panels would be starting the following day.

Mr. King told the Council the city pool would be opening on Thursday, June 6th and an open house was going to be held at the campground on June 8th starting at 1pm to celebrate the 20th anniversary of the campground. He added it was a free park day so no permit was required.

Council member Helms asked why both lanes were not being poured on 2nd Avenue at the same time by Riverside Christian School. Mr. Stordahl told the Council the project was not a city project; it was being completed by school. He added that they might be able to open one lane once the concrete had cured and Countrywide would still be able to collect the garbage.

ADJOURN:

A MOTION WAS MADE BY COUNCIL MEMBER HELMS, SECONDED BY COUNCIL MEMBER LARSON, TO ADJOURN THE JUNE 4, 2024 COUNCIL MEETING OF THE EAST GRAND FORKS, MINNESOTA CITY COUNCIL AT 5:13 P.M.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

Megan Nelson, City Clerk

**UNAPPROVED MINUTES
OF THE CLOSED MEETING
CITY OF EAST GRAND FORKS
TUESDAY, JUNE 4, 2024 – FOLLOWING THE COUNCIL MEETING**

CALL TO ORDER:

The Closed Meeting of the East Grand Forks City Council for Tuesday, June 4, 2024 was called to order by Council President Olstad at 5:17 P.M.

CALL OF ROLL:

On a Call of Roll the following members of the East Grand Forks City Council were present: Mayor Steve Gander, Council President Mark Olstad, Council Vice-President Tim Riopelle, Council Members Clarence Vetter, Dale Helms, Brian Larson, and Karen Peterson.

Staff Present: Ron Galstad, City Attorney; Reid Huttunen, City Administrator; and Megan Nelson, City Clerk.

DETERMINATION OF A QUORUM:

The Council President Determined a Quorum was present.

1. The meeting will be closed pursuant to MN Statute 13D.05 Subd. 3(3) to develop or consider offers or counteroffers for the purchase or sale of real or personal property that is currently owned by the government entity for parcel 83.02022.00.

A MOTION WAS MADE BY COUNCIL MEMBER LARSON, SECONDED BY COUNCIL MEMBER VETTER, MOVE INTO CLOSED SESSION.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

Discussion followed in closed session.

A MOTION WAS MADE BY COUNCIL MEMBER LARSON, SECONDED BY COUNCIL MEMBER HELMS, MOVE INTO OPEN SESSION.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

ADJOURN:

A MOTION WAS MADE BY COUNCIL MEMBER VETTER, SECONDED BY COUNCIL MEMBER LARSON, TO ADJOURN THE JUNE 4, 2024 CLOSED MEETING OF THE EAST

GRAND FORKS, MINNESOTA CITY COUNCIL AT 5:50 P.M.

Voting Aye: Peterson, Vetter, Riopelle, Helms, Olstad, and Larson.

Voting Nay: None.

Absent: Pokrzywinski.

Megan Nelson, City Clerk

**UNAPPROVED MINUTES
OF THE WORK SESSION
CITY OF EAST GRAND FORKS
TUESDAY, JUNE 11, 2024 – 5:00 PM**

CALL TO ORDER:

The Work Session of the East Grand Forks City Council for Tuesday, June 11, 2024 was called to order by Council President Olstad at 5:00 P.M.

CALL OF ROLL:

On a Call of Roll the following members of the East Grand Forks City Council were present: Mayor Steve Gander, Council President Mark Olstad, Council Vice-President Tim Riopelle, Council Members Clarence Vetter, Ben Pokrzywinski, Dale Helms, Brian Larson, and Karen Peterson.

Staff Present: Karla Anderson, Finance Director; Jeff Boushee, Fire Chief; Nancy Ellis, City Planner; Steve Emery, City Engineer; Paul Gorte, Economic Development Director; Michael Hedlund, Police Chief, Reid Huttunen, City Administrator; Jeremy King, Parks and Recreation Superintendent; Megan Nelson, City Clerk; and Jason Stordahl, Public Works Director.

DETERMINATION OF A QUORUM:

The Council President Determined a Quorum was present.

1. Update on Mural at the Riverwalk Center – Nancy Ellis

Ms. Jill Proctor stated there was an update on the mural process, the renderings had been included in the packet, and they were changing the idea to be more of a greeting from East Grand Forks. She explained the muralists were from Crookston, they were going to include items such as an N for Northland and the High School mascot, and one of the muralist was a biologist so there would be a lot of detail on the fish. She added they made the site accessible, the mural would be started on Monday, and would be completed in 7 to 10 days depending on weather. Council President Olstad asked for questions and there were none.

2. Request for Temporary Pickleball Court in Downtown Parking Lot – Reid Huttunen

Ms. Proctor told the Council foot traffic seemed a bit slower in July, there were many things regarding pickles, so the idea was to spend time downtown and get pickled. She said the plan was to put up a temporary pickleball court behind the movie theater and they would work with the Grand Cities Pickleball group on using the space. Mayor Gander asked if they would be in the area by the veteran memorial. Ms. Proctor said they would. Council President Olstad asked for questions and there were none.

This item will be referred to a City Council Meeting for action.

3. Consider Contract Extension with Countrywide Sanitation – Jason Stordahl

Mr. Stordahl informed the Council the current contract with Countrywide Sanitation was going to expire at the end of June, they had submitted a proposal for a 5-year extension to the contract, and included the proposed pricing. He explained the refuse charges had a small increase but there were greater increases for recycling. He added how they checked around on pricing with other communities, but no one had the same service schedule as the city. He asked for questions. Council member Pokrzywinski asked if they would be required to request bids for this process or if they were able to just extend the contract. Mr. Stordahl said they requested bids 10 years ago, they had already extended the contract once, and requesting bids was not required. Council member Pokrzywinski said he was not suggesting requesting bids but wanted to know what the process was.

Ms. Rachel Gornowicz, Countrywide Sanitation, told the Council they had hauled for the City for the last 10 years and they like hauling for the City. She stated she felt the proposed rates were inline based on the cost of business, East Grand Forks did a lot of recycling, and it cost more to recycle. She said they were changing out trucks, the most recent quote for a truck was \$440,000, and trucks used to be \$250,000 to \$275,000. She added she appreciated the business and hoped they would be able to extend the contract. Council member Larson asked about the increase for recycling. Ms. Gornowicz stated they used to be paid for recycling and now they have to pay to have it processed. She explained they paid \$130 per ton for recycling, the amount did not include processing, but even with the changes they had continued with the contract. Council member Larson asked if separating the items would help. Ms. Gornowicz said that used to be done but there were issues with that process so currently they are sending bails of recycling up to Canada. There were no other questions.

This item will be referred to a City Council Meeting for action.

4. Building Official Update & Proposed Contract – Reid Huttunen & Nancy Ellis

Mr. Huttunen stated it had been a month since this was last discussed, staff still wanted to consider a full-time position, but that could take 12 to 18 months, and for the immediate need they were requesting to contract services. He explained they had met with different companies and were recommending entering into an agreement with True Check LLC. He added this person had 10 years of experience working as a building inspector, he would also be working with other cities that had contracts with Widseth, and they were able to negotiate the rates. Ms. Ellis commented on how the other company wanted to take over the permit process and there would have been significant changes for residents so the company that was being recommended would be a good fit for the community. She added staff would do as much as they could and set inspections for the days the inspector was available.

Council member Pokrzywinski said if there was a 2-year contract, it would take 12 to 18 months to get someone trained, what the long-term plan would be. Ms. Ellis said staff was working on the job description for the Council to consider. Council member Pokrzywinski asked what would happen if they were able to hire a building inspector in six months. Ms. Ellis said there was a 60-day cancellation period included in the proposed contract. There were no other questions.

This item will be referred to a City Council Meeting for action.

5. Quiet Zone Construction & Maintenance Agreement for Central Ave – Reid Huttunen

Mr. Huttunen told the Council the easement information for the Central Ave crossing for the quiet zone project had to be reviewed, that process was finally completed, and the language in this agreement was the same as it was for the 2nd Ave NE crossing agreement. He added this was needed to keep the project on schedule. There were no questions.

This item will be referred to a City Council Meeting for action.

ADJOURN:

A MOTION WAS MADE BY COUNCIL MEMBER RIOPELLE, SECONDED BY COUNCIL MEMBER HELMS, TO ADJOURN THE JUNE 11, 2024 WORK SESSION OF THE EAST GRAND FORKS, MINNESOTA CITY COUNCIL AT 5:21 P.M.

Voting Aye: Vetter, Pokrzywinski, Riopelle, Helms, Olstad, Larson, and Peterson.

Voting Nay: None.

Megan Nelson, City Clerk

LG220 Application for Exempt Permit

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

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

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

Application Fee (non-refundable)

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

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

ORGANIZATION INFORMATION

Organization Name: EAST GRAND FORKS HOME RUN CLUB

Previous Gambling Permit Number: X-05570

Minnesota Tax ID Number, if any: _____

Federal Employer ID Number (FEIN), if any: 41-1846179

Mailing Address: PO BOX 611

City: EAST GRAND FORKS State: MN Zip: 56721 County: POLK

Name of Chief Executive Officer (CEO): DEANE STINAR

CEO Daytime Phone: 218-779-7780

CEO Email: _____

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

Email permit to (if other than the CEO): EGFHOMERUNCLUB@YAHOO.COM

NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☒ Other Nonprofit Organization

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

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

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

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

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

Secretary of State website, phone numbers:

www.sos.state.mn.us

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

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

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

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

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

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

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): STAUSS PARK

Physical Address (do not use P.O. box): 327 8TH ST NE

Check one:

☒ City: EAST GRAND FORKS Zip: 56721 County: POLK

☐ Township: _____ Zip: _____ County: _____

Date(s) of activity (for raffles, indicate the date of the drawing): 24 JUL 24

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

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

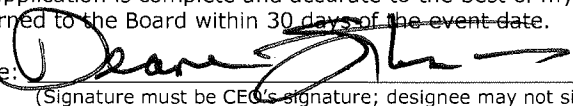
Gambling equipment for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. **EXCEPTION:** Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized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

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

CITY APPROVAL for a gambling premises located within city limits	COUNTY APPROVAL for a gambling premises located in a township
☐ The application is acknowledged with no waiting period. ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city). ☐ The application is denied.	☐ The application is acknowledged with no waiting period. ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days. ☐ The application is denied.
Print City Name: _____	Print County Name: _____
Signature of City Personnel: _____ _____	Signature of County Personnel: _____ _____
Title: _____ Date: _____	Title: _____ Date: _____
The city or county must sign before submitting application to the Gambling Control Board.	
TOWNSHIP (if required by the county) On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.) Print Township Name: _____ Signature of Township Officer: _____ Title: _____ Date: _____	

CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

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

Chief Executive Officer's Signature:  Date: 5/31/24

(Signature must be CEO's signature; designee may not sign)

Print Name: DEANE STINAR

REQUIREMENTS	MAIL APPLICATION AND ATTACHMENTS
Complete a separate application for: - all gambling conducted on two or more consecutive days; or - all gambling conducted on one day. Only one application is required if one or more raffle drawings are conducted on the same day. Financial report to be completed within 30 days after the gambling activity is done: A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board. Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).	Mail application with: _____ a copy of your proof of nonprofit status; and _____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is \$100; otherwise the fee is \$150. Make check payable to State of Minnesota. To: Minnesota Gambling Control Board 1711 West County Road B, Suite 300 South Roseville, MN 55113 Questions? Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the	application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Depart-	ment of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

Megan Nelson

From: noreply@civicplus.com
Sent: Tuesday, May 14, 2024 4:36 PM
To: Megan Nelson; City Administration
Subject: [EXTERNAL]Online Form Submittal: Special Event Application

WARNING - this email is originated from outside the City of East Grand Forks email system. Do not click any link and do not open attachments unless you can confirm the sender.

Special Event Application

Please Submit 60 Days Prior to Event

This application and supporting information must be turned in 60 days prior to the event.

Organization Name International Association of Fire Fighters Local 3423

Phone Number 2187732403

Address1 415 4th ST NW

Email Address rswang@eastgrandforks.net

City East Grand Forks

State MN

Zip 56721

Applicant Name/Contact Person Ryan Swang

Email Address rswang@eastgrandforks.net

Phone Number 7017403020

Second Contact Person Austin Skjei

Email Address askjei@eastgrandforks.net

Phone Number 2182800049

(Section Break)

Special Event Information

*All applications will be reviewed by staff. Depending on the type of event, **staff may come back with additional requirements and cost estimates** for the event such as a security plan, medical plan, traffic plan, etc and will be based on what is required for the event to take place.*

A clean up deposit may also be required and if the City does not need to take care of any of the clean up, the deposit will be returned once everything has been completed.

Event Title	Cast Incredible catfish tournament
Type of Event	Fishing Tournament
Date(s) and Time of Event	7/26/2024 12:00 PM - 7/28/2024 8:00 PM
Description/Narrative of the Event	2 day catfish tournament on the Red River. Along with the fishing tournament, Dock Dogs will be hosting an event wild card event all three days and a car show will be on Sunday. We'd like to close off River ST from the flood wall to the rail bridge underpass for the car show. We are anticipating around 1000 people to attend this event over the three day period. Location for the tournament being Lafave Park, mainly the boat ramp and parking area and the green space between the Sorlie bridge and the train bridge.

(Section Break)

Event Site Plan/Map	<u>Downtown Map.PDF</u>

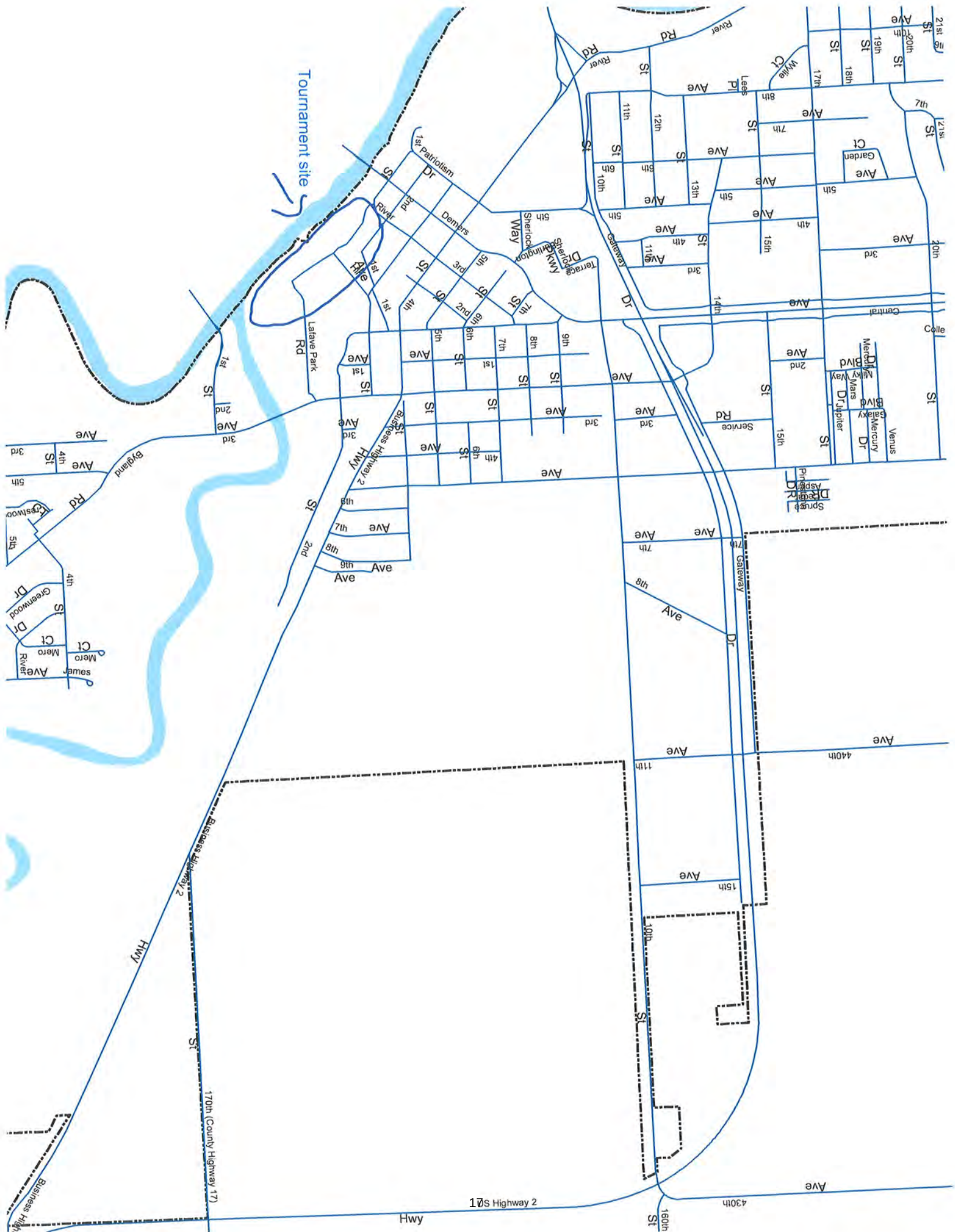
(Section Break)

Power & Water Requests

*All power and water requests must go through and be approved by the Water and Light Commission. **The Water and Light Commission may charge for labor and materials for event related activities.** Contact the Distribution Superintendent by calling (218) 773-0515 between 8am and 4:30pm or email alldsc@egf.mn for further instructions.*

(Section Break)

River Access	Yes
If yes, complete the form	<u>The Polk County Boat & Water Event Permit Application</u>



City of East Grand Forks Facility Use Agreement

It is the City of East Grand Forks' hereinafter "CITY" desire that all patrons who periodically use a CITY building, facility, park, room, arena, field, recreational area, shelter, or other City property are able to enjoy the "Facility". This agreement has been set in place to achieve that goal.

The person signing this agreement and the organization (herinafter the "User") on whose behalf the "Agreement" is being made are responsible for compliance with this agreement. All Users' are required to read and sign the City Use Agreement as part of the rental and before the Facility can be rented by the User. Please read carefully, fill out City, User, and Event sections, initial at the bottom of each page, and sign in the signature page at the end of this document.

1. CITY FACILITY INFORMATION

Name of CITY Facility/Property:	City Park Lot, Veterans Memorial
Address/Area/Location of Facility/Property):	521 4 th Ave NE, East Grand Forks, MN 56721
Room/Area of Use Rented:	City owned Parking Lot, near Veteran's Memorial Flags

The RENTAL FEE and consideration to be paid by the User shall be as follows:

Rental Fee sum of \$0.00 for the following dates:

- July 1, 2024 through July 31, 2024

Special Conditions:

Specific equipment/special conditions included in the rental agreement are as follows:

Downtown Development Association and its partner organizations (Grand Cities Pickleball) will layout and install a temporary pickleball court in the City owned parking lot, near the Veteran's Memorial Flags.

Downtown Development Association will share with the City its special event schedule for the proposed pickleball location. As it schedules events, it shall call the Admin office at 218-773-2483 or email a schedule of events to Admin@egf.mn.

2. USER/LESSEE INFORMATION

Organization Name:	Downtown Development Association
Address, City, State, Zip:	23 N 3 rd St. STE 2. Grand Forks, ND 58203
Contact name/title:	Jill Proctor, President/CEO
Phone:	701-757-4051
Email:	Jill@gfdda.com

- A. **This agreement**, made and entered into this 18th day of June, 2024 by and between the City of East Grand Forks Parks & Recreation Department, a municipal corporation, acting by and through its Superintendent of Parks & Recreation and the "User" Downtown Development Association (list organization/renter), now, therefore, in consideration of the promises contained herein, do hereby agree as follows:

- B. The CITY agrees to provide the use of the above listed Facility or the following parts therein, described above in City Information.

Renting said premises subject to the conditions, rules, regulations and policies that the CITY shall by Ordinance and Resolution establish for CITY property and facilities from time to time, which Ordinance and Resolution are mutually understood and agreed by the parties hereto be a part hereof. It is further mutually agreed that any attached conditions, rules, regulations and policies of the CITY are a part of this Rental agreement.

- C. User shall perform routine pick up after its use of the rented FACILITY, ensuring equipment is cleaned and returned to its beginning location. All garbage will be placed in the appropriate receptacles as determined by the CITY. If not cleaned to the sole satisfaction of the CITY, the User agrees to pay CITY the costs the City incurs for clean-up purposes.
- D. No alcoholic beverages shall be sold or permitted by User upon the premises. Unless authorized by City Council.
- E. **Indemnification**. The User shall defend, indemnify and hold harmless the City and its officials, employees and agents from any liabilities, judgments, losses, costs or charges (including attorneys' fees) incurred by the City or any of its officials, employees or agents as a result of any claim, demand, action or suit relating to any bodily injury or illness (including death), loss or property damage caused by, arising out of, related to or associated with the use of the Facility by the User or by the User's guests or invitees, except to the extent caused by the sole negligence, gross negligence or willful misconduct of the City or its officers, employees or agents.
- F. **Waiver and Assumption of Risk**. The User knows, understands and acknowledges the risks and hazards associated with using the FACILITY and hereby assumes any and all risks and hazards associated therewith. User hereby irrevocably waives any and all claims against the City or any of its officials, employees or agents for any bodily injury (including death), loss or property damage incurred by the User as a result of using the Facility and hereby irrevocably releases and discharges the City and any of its officials, employees or agents from any and all claims of liability.
- G. **Insurance**. The User is required to obtain liability insurance for the Agreement. If insurance is required, User agrees to obtain at least a minimum \$1 Million General Liability coverage. The User agree to provide a certificate of insurance to the City showing the required coverage at least seven (7) days prior to the Rental and naming the City of East Grand Forks as an Additional Insured.
- H. User shall be solely responsible for the supervision and control of its volunteers and participants and it is strongly recommended by the CITY that if said volunteers are working directly with children that background checks be performed in accordance with "The Minnesota Child

Protection Act (MN Stat. 299C)". Any volunteers provided by the User are not "City Volunteers" and are acting on behalf of the User and **ARE NOT** acting on behalf of the CITY.

- I. CITY, its agents and employees shall have the right to enter the rented premise upon reasonable advance notice for the purpose of inspecting, repairing, altering or improving the rented premises, or for any other purpose. There shall be no diminution of rent and no liability on the part of CITY by reason of any inconvenience, annoyance or injury caused by CITY's reasonable exercise of the rights reserved by CITY in this Article.
- J. **DISCRIMINATION.** No person shall be discriminated against in the terms and conditions of employment, personnel practices, or access to and participation in, programs, services, and activities with regard to race, color, creed, religion, national origin, sex, gender, marital status, status with regard to public assistance, disability, sexual orientation, age, family care leave status, or veteran status.
- K. **Governing Law.** This Agreement shall be governed by and interpreted in accordance with the laws of the State of Minnesota.
- L. User agrees to abide by all rules, regulations, and guidelines set in place by the State of Minnesota, County of Polk, and City of East Grand Forks in compliance and operation of event.
- M. User shall not assign this agreement, nor suffer any use of the said leased premises other than as herein specified, nor sublet the premises or any part thereof, without the prior consent of the City.
- N. **Priority of Use/Cancellation.** The City shall have first priority for all governmental activities. The priority for all other users shall be on a first come, first served basis. The City reserves the right to cancel any Event or Agreement as it deems necessary. If the City cancels the event, the User shall be entitled to a full refund of any rent paid.
- O. **Set Up, Clean Up , Misc. Equipment.**
Set up, Clean Up, Misc. Equipment use must be followed under the standards of use and care as described in the Special Conditions listed below or as described above by this agreement.
- P. Special conditions of this Agreement not hereinabove provided are as follows:

(End of page; Signature page to follow)

IN WITNESS WHEREOF, the parties have hereunto set their hands the day and year first above written.

IMPORTANT – READ BEFORE SIGNING

I am an authorized agent of the organization submitting this agreement. The information provided in this agreement is true and correct. I have read and understand this agreement and agree to all of the aforementioned rules, regulations, and conditions of use.

Signature _____
Print name Jill Proctor **Title** President/CEO
Organization Downtown Development Association
Address 23 N 3rd St. Suite 2, Grand Forks, ND 58203
Telephone: Home/Mobile _____ **Work** 701-757-4051

CITY OF EAST GRAND FORKS

By: _____
Its Mayor

By: _____
Its City Administrator



Minutes of the regular meeting of the Water, Light, Power and Building Commission of the City of East Grand Forks, Minnesota held on May 15, 2024, at 8:00 am in the City Council Chambers.

Present: Grinde, Beauchamp, Quirk, Riopelle

Absent: None

Also present: Ron Galstad, Keith Mykleseth, Brian Johnson, Todd Grabanski, Steve Emery, Todd Forster, Brianna Feil, Jordan Midgarden, Corey Thompson, Karla Anderson, Jeremy King, Nicholas McNelis and Alex Breyer

It was moved by Commissioner Beauchamp supported by Commissioner Quirk to approve the minutes of the previous regular meeting held on May 1, 2024.

Voting Aye: Grinde, Beauchamp, Quirk, Riopelle

Voting Nay: None

It was moved by Commissioner Quirk supported by Commissioner Beauchamp to authorize the Secretary to issue payment of the recommended bills and payroll in the amount of \$1,613,073.80.

Voting Aye: Grinde, Beauchamp, Quirk, Riopelle

Voting Nay: None

It was moved by Commissioner Quirk supported by Commissioner Beauchamp to approve providing 326,500 gallons to fill the pool for the 2024 opening in the amount of \$3,083.12.

Voting Aye: Grinde, Beauchamp, Quirk, Riopelle

Voting Nay: None

It was moved by Commissioner Beauchamp supported by Commissioner Quirk to accept the quote of \$90,090.00 from Aqua-Pure and restore the Chlorine Scrubber to its original capacity.

Voting Aye: Grinde, Beauchamp, Quirk, Riopelle

Voting Nay: None

It was moved by Commissioner Quirk supported by Commissioner Beauchamp to adjourn at 8:23 am to the next regular meeting on June 5, 2024, at 8:00 am to be held in the City Council Chambers.

Voting Aye: Grinde, Beauchamp, Quirk, Riopelle

Voting Nay: None

Kristen Shipes
Commission Secretary

City of East Grand Forks Minnesota



ANNUAL COMPREHENSIVE FINANCIAL REPORT

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year ended December 31, 2023



Reid Huttunen
CITY ADMINISTRATOR

CITY OF EAST GRAND FORKS, MINNESOTA
PREPARED BY DEPARTMENT OF ADMINISTRATION & FINANCE

KARLA ANDERSON
FINANCE DIRECTOR

INTRODUCTORY SECTION



CITY OF EAST GRAND FORKS, MINNESOTA

Annual Comprehensive Financial Report

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Administration and Finance

June 13, 2024

To the Honorable Mayor, Members of the City Council, and the Citizens of the City of East Grand Forks:

Minnesota statutes require all cities to issue an annual report on its financial position and activity prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants or the Office of State Auditor. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of East Grand Forks for the fiscal year ended December 31, 2023.

The report consists of management's representations concerning the finances of the City of East Grand Forks. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the City of East Grand Forks has established a comprehensive internal control framework that is designed both to protect the city's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of East Grand Forks' financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of East Grand Forks comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of East Grand Forks' financial statements have been audited by Brady Martz and Associates, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable

assurance that the financial statements of the City of East Grand Forks for the fiscal year ended December 31, 2023, are free of misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of East Grand Forks' financial statements for the fiscal year ended December 31, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The City of East Grand Forks, incorporated on April 13, 1887, is in Polk County on the Minnesota and North Dakota border 70 miles south of the Canadian border. The city currently has a land area of nearly six square miles and a service population of 9,206. The City of East Grand Forks is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which is done periodically when deemed appropriate by the governing council.

The City of East Grand Forks is governed by home rule charter city under Minnesota Statutes with a council-mayor form of government. Policy-making and legislative authority are vested in a governing council consisting of the Mayor, the council president and six other council members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing commissions, authorities, and committees, and hiring both the city administrator and city attorney. The city administrator is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the city government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Two council members and the mayor are elected at large, and five council members are elected to represent wards. Council members and the mayor serve staggered four-year terms, with elections occurring every even year. Council members for wards 1, 3, and 5, the mayor, and one at large council member are elected in one even year. Council

members for wards 2 and 4 and one at large council member are elected the next even year. The council members select a council president every two years.

The City of East Grand Forks provides a full range of services, including police and fire protection; construction and maintenance of streets and infrastructure; recreational facilities, library, and senior center; water, sewer, electric, refuse, and transit services. Additionally, the city owns a 65-unit housing complex, Sunshine Terrace, and one commercial property building, the Infill Building, leased for dining and professional service activities.

The annual budget serves as the foundation for the City of East Grand Forks financial planning and control. All departments of the city submit requests for appropriation to the city administrator in July of each year. The city administrator uses these requests as the starting point for developing a proposed budget. The city administrator then presents this proposed budget to the council for review prior to August 31. The council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than December 31, the close of the City of East Grand Forks' fiscal year. Department heads may make transfers of appropriation within a department. Transfers of appropriations between funds, however, require the special approval of the city council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an annual budget has been adopted. For the general fund, this comparison is presented on page 26 as part of the basic financial statements of the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is present in the governmental fund subsection of this report, which starts on page 71.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of East Grand Forks operates.

Local economy. The City of East Grand Forks is located on the Minnesota side of the intersection of U.S. Highway 2 and I-29. The city serves as part of a regional shopping hub for northwest Minnesota and northeast North Dakota. The city's main shopping attractions are the 60,000 square-foot Cabela's retail outlet and the 65,000 square-foot Riverwalk Centre. Additionally, along the well-maintained shores of the scenic Red River of the North, the city has a popular boardwalk section where several restaurants and entertainment facilities are located. Led by American Crystal Sugar and several other potato and bean companies, agribusinesses are a major portion of the city's economy. The American Crystal Sugar plant in East Grand Forks is the

second largest sugar processing plant in North America and it employs over 300 people.

The City of East Grand Forks employment picture is healthy with a 1.8% unemployment rate (Grand Forks-East Grand Forks metropolitan area), while the state and the country have unemployment rates of 2.7% and 2.5%, respectively. The City of Grand Forks, located just across the river in North Dakota, has an unemployment rate of 1.8%.

East Grand Forks has worked hard to provide more housing in the community. Affordable lot prices and deferred loan/grant programs have helped the sale of lots. In 2023, residential lot sales have slowed down, due in part to increased interest rates and cost of construction. A few years ago, to promote new home construction, The City implemented a revolving building loan for contractors to build homes on City lots. Up to three \$100,000 building loans were funded by the Economic Development Authority (EDA). The \$100,000 builders' loan is paid off when the house and lot is sold. This loan program has been successful and is being funded again 2024. City owned residential lots are listed, marketed, and sold by professional realtors and this has accelerated the sale of the City's remaining residential lots. In early 2024, The City began working with and entered into a purchase agreement with a Northwest Minnesota non-profit organization, NorthStar Neighbors a community land trust, in developing four (4) residential lots with affordable family homes. The City continues to work on additional affordable housing options.

FINANCIAL INFORMATION

Management of the city is responsible for establishing and maintaining internal control designed to ensure that the assets of the government are protected from loss, theft, or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

This report consists of management's representations concerning the finance of the city. As a result, management assumes full responsibility for the completeness and reliability of all the information presented in this report. Management asserts that, to the best of their knowledge and belief, this financial report is complete and reliable in all material respects.

Long-term financial planning. The City has had many large projects in the past few years. In August 2016, the City broke ground on its Interconnect project, to replace the current Wastewater system. This project completed in two phases, sends the wastewater to the City of Grand Forks, ND for treatment. The Interconnect project and Wastewater Pond Decommissioning project were completed in 2020 at a total project cost of \$12,248,514. Wastewater charges for customers were increased in 2013 in anticipation of these improvements. The fixed rates were increased in January of 2022 to help defray maintenance, operation, and debt costs. The usage rate is tied to the water rate, which typically has an inflation factor built in the rate. The City secured funding from the MN Public Facilities Authority for \$6,933,456. And a \$5.3 million grant from the State of Minnesota State 2017 bonding bill to pay for the completion of the interconnect project. In June 2016, the Sherlock Park Swimming Pool renovation was completed at a total cost of \$2.2 million. The completely renovated outdoor pool serves residents of East Grand Forks and the surrounding region and has become a destination for many visitors of our community in the summer months. To fund the swimming pool project, the City Council approved a Special Election for a 1% City sales tax to finance the project. With approval of our residents in the special election, the 1% sales tax went into effect January 1, 2018. The 1% Sales Tax was sunset on September 30, 2020, as the necessary funds to pay for the pool improvements had been collected. Throughout 2023, The City Parks & Recreation Department continued planning for necessary upgrades and improvements to its indoor and outdoor recreation facilities. Improvements included in the proposed plan are refrigeration upgrades to replace aged R22 ice plants, building envelope improvements, HVAC/Mechanical upgrades, and ADA improvements. The City Council authorized a request to the MN Legislature for a 1% Sales Tax increase for 20 years or until \$14.745 million in project construction funds have been collected, to fund improvements at the Civic Center, VFW Memorial Arena, and Itts Williams Baseball Complex. The City received approval during the 2023 legislative session to include a vote for its proposed 1% Sales Tax increase in the November 2024 general election. In addition to sales tax funding, the City will continue working with local sports clubs/organizations to establish fundraising goals for these projects.

State Budget. The State of Minnesota political structures are aligned in a redistributive manner, in which a large portion of the tax burden is affixed at the state level. Cities receive formulaic disbursements of state general fund appropriations known as Local Government Aid (LGA). Historically, LGA had composed approximately one third of the city's total general fund revenues. The City's share of LGA in 2018 and in 2019 were reduced over \$87,000 each year. In 2018 the percentage of LGA was approximately 22% and 21% in 2019 of the total general fund revenues. The city addressed the past LGA cuts through a combination of increased user fees, reduced staffing through attrition, tax levy increases and freezes in non-fixed operating expenses. The

2019 Legislature addressed the LGA formula and the City received the same allocation for 2020 as it did in 2019. The LGA amount for 2021 was reduced by \$88,750. In 2022, the City received a small increase in LGA of \$1,269 and in 2023 it again had a small increase of \$10,299. In 2023, the State of Minnesota had a large budget surplus (approximately \$17 Billion) and voted during the 2023 Legislative session to increase LGA allocations. With this increase, the City will receive an increase of \$226,213 for the year 2024. The State of Minnesota also approved one-time Public Safety Aid funding. In 2023, the City received \$398,427 in one time Public Safety Aid funding to be used for replacement of the City's early warning sirens, new radio systems for Police and Fire Departments, and other miscellaneous upgrades to Police and Fire safety Personnel Protective Equipment.

Revenue. In the past, with the LGA cuts and the State of Minnesota in prior years limited the percentage of allowable city property tax increases to an index known as the Implicit Price Deflator (IPD). The city had broadened its use of user fees and utility rates to compensate for the decrease in LGA funding and the corresponding cap on property tax revenues. The city increased recreation fees, street lighting fees, and storm water utility fee. The city instituted a new Greenway Maintenance Fee in 2009 to provide for the ongoing maintenance of approximately nine miles of asphalt walking and biking trails that are adjacent to the city's levee system and have made many repairs to the trails through this fund. In 2022, the fee went from \$1 per utility account to \$2. There will be an increase of 5% each year starting January 2023, to help defray Greenway trail maintenance costs. The city in 2012 and 2014, adjusted the fixed sewer utility rates with the anticipation of a new \$12 million waste water project. The fee was raised to \$17 in 2014 to help fund the project and for ongoing operation and maintenance. The City increased the Storm Water-Flood Protection rates in 2015 and again in 2022 to maintain the levee system that was built after the 1997 flood, and have used these dollars to maintain lift stations, levies and other needed items. The city has worked hard to keep these fees steady in recent years. The City has only made a slight increase to recreation fees, water, and electric usage in the past year.

Fund Balance. The City's General Fund balance and its total governmental funds balance meets or exceeds the recommendations prescribed by the Office of the State Auditor. The city has positive cash flow relative to its peer cities in Minnesota because of proactive fiscal management.

Capital Investment. The city has reinvested significantly in capital replacement despite fiscal challenges at the state level. Since 2014, the Water and Light department has invested over \$16 million on water line replacement, upgraded water meters, LED street lights, Electric meters, and electric distribution lines. The City has invested over \$26 million on street replacement, ADA improvements, sewer line replacement and building

maintenance. The city had a mill and overlay project split into three years, 2015, 2016 and 2017 for approximately all the city's streets that are not concrete. The Wastewater Interconnect and Pond Decommissioning were completed in 2020 for a combined total of over \$12 million. The City received a state grant of \$5.3 million for the waste water projects. The City renovated swimming pool opened in June of 2016, within the \$2.2 million budget. The City swimming pool is popular with the community and the region. The City has diligently studied the need for improvements in the City's indoor recreation facilities. In the 2024 General Election, the City will ask its residents to vote on a proposed 1% Sales Tax increase to fund its Recreation Facility Improvement initiative. This project and proposed sales tax will fund necessary upgrades improvements to the Civic Center and VFW Memorial Arena refrigeration plants, HVAC/Mechanical systems, gender equity related improvements, and ADA (Americans with Disabilities Act) improvements. The Fire Department has completed a building assessment of Fire Station 2 and proposed to City Council a multi-year plan for renovation and upgrades to the station. Improvements will address gender equity for its living quarters and necessary code compliance upgrades. Fire Station 2 improvements are being planned in Capital Improvement budgets for 2025 and 2026.

Labor. Salaries and benefits compose over 60% of the city's General Fund budget. Five distinct unionized bargaining groups work with the city. The city has adopted a unified compensation plan for all bargaining groups that addresses the city's compliance with state Pay Equity and Comparable Worth guidelines. The city negotiated a 2% Cost of Living Allowance increase for 2023. In 2023, the City completed a Wage Market Comparison Analysis and beginning in 2024 the City council implemented an updated Pay Plan with two additional salary steps, as well as a 3% cost of living Allowance increase for 2024 and 2025. The Water and Light division bargains with its employees separately, and in 2022 they negotiated a 6% cost of living allowance for the year 2023, 5% for 2024, and 4% for 2025.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of East Grand Forks, Minnesota for its annual comprehensive financial report for the fiscal year ending December 31, 2022. This is the 30th year the city has received this prestigious award. To be awarded the Certificate of Achievement, the government must publish an easily readable and efficiently organized annual comprehensive financial report. This report satisfies both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this report could not be accomplished without the professional, efficient services of the staff in the Administration and Finance Office. We would like to express our appreciation to all members of the office who assisted and contributed to the preparation of this report. Due credit also should be given to the Mayor and the City Council for their support in planning and conducting the operations of the government in a responsible and progressive manner.



Reid Huttunen
City Administrator



Karla Anderson, CPA,
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

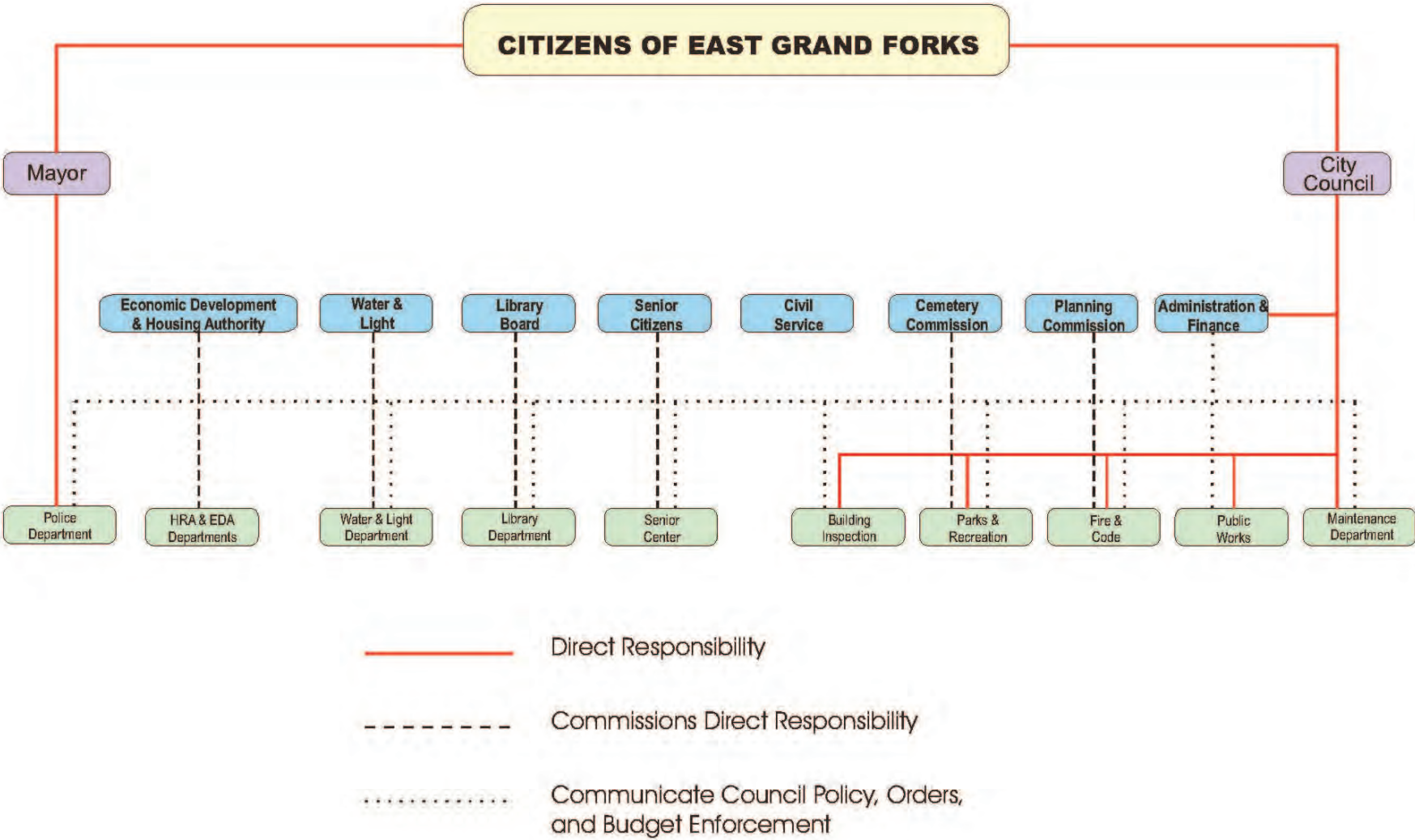
**City of East Grand Forks
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Executive Director/CEO

CITY OF EAST GRAND FORKS ORGANIZATION CHART



<u>ELECTED OFFICIALS:</u>		<u>Term</u>	<u>Term Expires</u>
Mayor	Steven Gander	4 Years	12/31/24
Council member at Large	Brian Larson	4 Years	12/31/24
Council member at Large	Karen Peterson	4 Years	12/31/26
Council member - 1st Ward	Clarence Vetter	4 Years	12/31/24
Council member - 2nd Ward	Ben Pokrzywinski	4 Years	12/31/26
Council member - 3rd Ward	Tim Riopelle	4 Years	12/31/24
Council member - 4th Ward	Dale Helms	4 Years	12/31/26
Council member - 5th Ward	Mark Olstad	4 Years	12/31/24

OFFICIALS NOT ELECTED:

City Administrator/Clerk-Treasurer	Reid Huttunen
Finance Director	Karla Anderson
Police Chief	Michael Hedlund
Fire Chief	Jeff Boushee
Parks & Recreation Superintendent	Jeremy King
Public Works Superintendent	Jason Stordahl
City Planner	Nancy Ellis
Library Director	Charlotte Helgeson
Senior Center Director	Judy DelValle
City Attorney	Ronald Galstad
City Engineer	Widseth, Smith & Nolting
Water & Light Department	
Commissioner	Robert Beauchamp
Commissioner	Josh Grinde
Commissioner	Mike Quirk
General Manager	Keith Mykleseth
Electric Distribution Superintendent	Jeff Olson
Water Plant Superintendent	Brian Johnson



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FINANCIAL SECTION



CITY OF EAST GRAND FORKS, MINNESOTA

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of East Grand Forks, Minnesota

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of East Grand Forks, Minnesota, as of and for the year ended December 31, 2023, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of East Grand Forks, Minnesota, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the City's total OPEB liability and related ratios, schedule of City's contributions to PERA retirement fund, schedule of City's and nonemployer proportionate share of net pension liability, schedule of net pension liability and related ratios – East Grand Forks Fire Department, schedule of employer contributions – East Grand Forks Fire Department, and notes to the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of East Grand Forks, Minnesota's basic financial statements. The accompanying combining and individual non-major fund financial statements and other schedules listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and other schedules listed in the table of contents as supplementary information 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 and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2024, on our consideration of the City of East Grand Forks, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of East Grand Forks, Minnesota's internal control over financial reporting and compliance.



BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

June 13, 2024



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MANAGEMENT'S DISCUSSION AND ANALYSIS

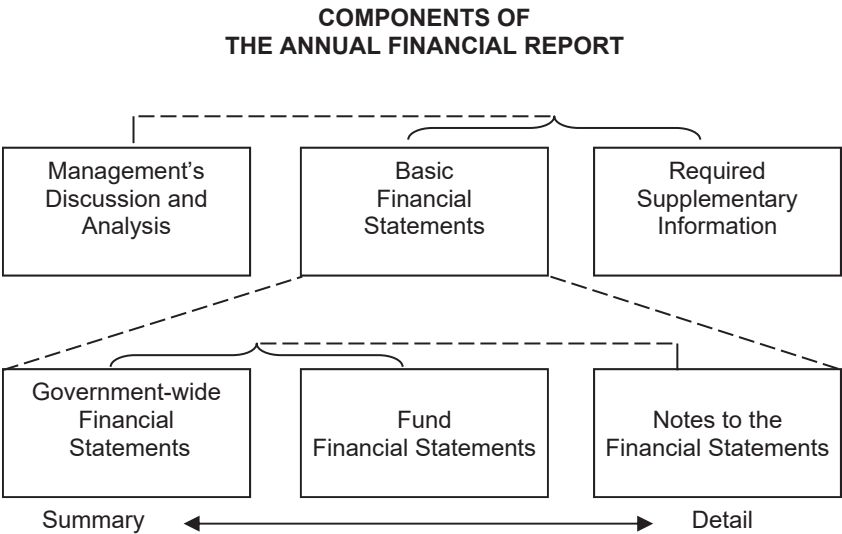


CITY OF EAST GRAND FORKS, MINNESOTA

As management of the City of East Grand Forks (City), we offer readers of the City’s basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-4 of this report. Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year’s presentation.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

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



Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of East Grand Forks’ finances, in a manner similar to a private-sector business.

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

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

Both of the government-wide financial statements distinguish functions of the City of East Grand Forks that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, transit, community development, cemetery and culture and recreation. The business-type activities of the City include electric, water, sewage, storm water, refuse, and commercial rental property.

The government-wide financial statements can be found on pages 19-21 of this report.

Fund financial statements. The fund financial statements focus on current available resources and are organized and operate on the basis of funds, each which is defined as fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific or attaining certain objectives in accordance with special regulations, restriction or limitations. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financial 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 City’s near term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and change in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains four major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, two capital projects funds, and one debt service fund, all of which are considered major funds. Data from the other 24 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general, special revenue, and proprietary funds. A budgetary comparison statement has been provided for the general fund and special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 22-26 of this report.

Proprietary funds. The City of East Grand Forks maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its electric, water, sewer, refuse, storm water protection and commercial rental property operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its central equipment and benefit accrual operations. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for electric, water, sewage, storm water protection, commercial properties, and refuse. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements can be found on pages 27-31 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 on pages 32-53 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor funds and internal service funds can be found immediately following the footnotes. Combining and individual fund statements can be found on pages 63-70.

FINANCIAL HIGHLIGHTS

- The City's net position (assets plus deferred outflows minus liabilities and deferred inflows) increased by 1.28% as a result of this year's operations. The net position of the City's governmental activities increased \$503,078 (0.4%) and net position of the City's business type activities increased \$2,027,965 (2.7%).
- Capital assets decreased \$428,675 (0.30%), with most of the decrease due to depreciation.
- The City's long-term liabilities, excluding pension and OPEB liabilities, decreased \$1,622,882 (11.8%) during the fiscal year ended December 31, 2023. Governmental long-term liabilities decreased \$1,097,694 (16.1%), which was due to scheduled payments on outstanding debt. Business type long-term liabilities decreased \$525,188 (7.5%), which was due to scheduled payments on outstanding debt.
- At the close of the current fiscal year, the City's governmental funds reported total ending fund balances of \$13,736,150, an increase of \$939,480 (7.3%).
- The General Fund's fund balance increased \$743,627 (11.4%) to \$7,244,930. The unassigned fund balance is 62.3% of expenditures, and 57.0% of revenues.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS
NET POSITION**

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 20,793,667	\$ 20,609,700	\$ 28,195,156	\$ 27,058,605	\$ 48,988,823	\$ 47,668,305
Capital assets	116,727,136	117,497,230	58,368,475	58,027,056	175,095,611	175,524,286
Total Assets	137,520,803	138,106,930	86,563,631	85,085,661	224,084,434	223,192,591
Deferred Outflows of Resources	6,242,378	7,271,264	522,647	872,579	6,765,025	8,143,843
Other liabilities	3,126,896	3,349,195	2,534,342	2,674,153	5,661,238	6,023,348
Long-term liabilities	10,100,139	17,585,148	7,833,155	9,209,123	17,933,294	26,794,271
Total Liabilities	13,227,035	20,934,343	10,367,497	11,883,276	23,594,532	32,817,619
Deferred Inflows of Resources	6,497,315	908,098	881,643	265,791	7,378,958	1,173,889
Net position:						
Net investment in capital assets	111,760,449	111,418,567	52,464,149	51,602,782	164,224,598	163,021,349
Restricted	9,868,874	10,210,452	-	-	9,868,874	10,210,452
Unrestricted	2,409,508	1,906,734	23,372,989	22,206,391	25,782,497	24,113,125
Total Net Position	\$ 124,038,831	\$ 123,535,753	\$ 75,837,138	\$ 73,809,173	\$ 199,875,969	\$ 197,344,926

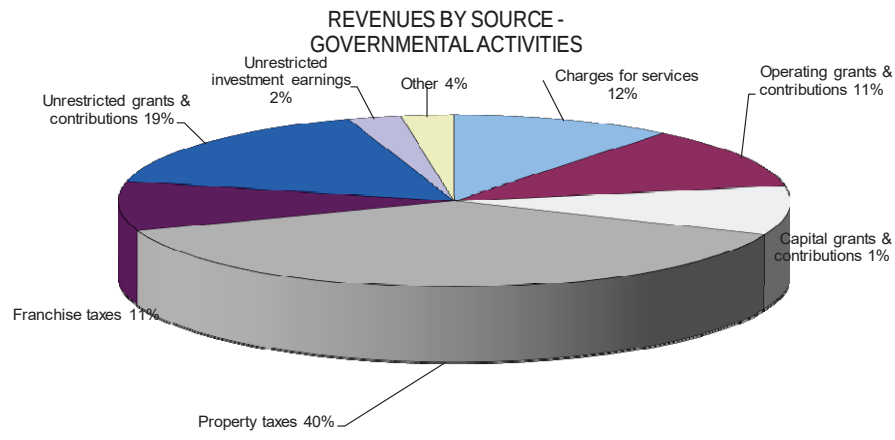
By far the largest portion of the City's net position (82.2%) reflects investments in capital assets (e.g. land, buildings, structures, systems, machinery, equipment and infrastructure) used to acquire those assets that are still outstanding. The City uses assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

A small portion of the City's net position (4.9%) represents resources that are subject to external restrictions on how they can be used. The remaining unrestricted net position of \$25,782,497 may be used to meet the ongoing obligations to citizens and creditors. Of the unrestricted net position, \$23,372,989 is attributable to business-type activities.

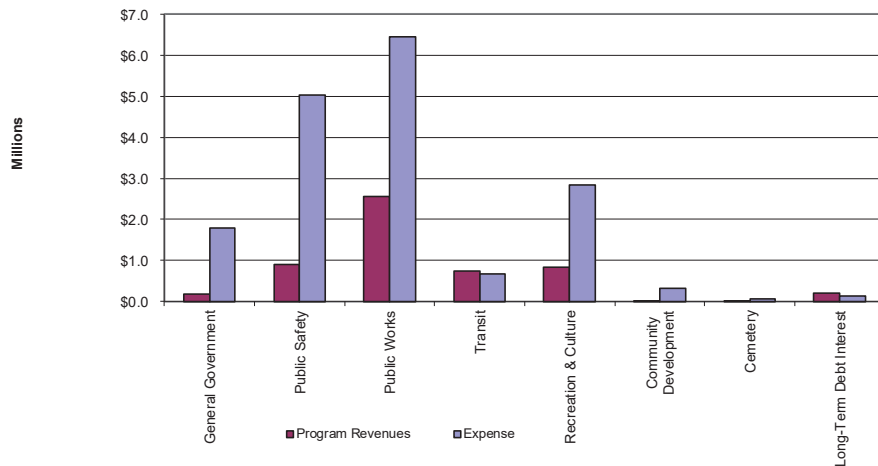
Unrestricted governmental activities net position increased \$502,774 (26.4%), while business-type activities unrestricted net position increased \$1,166,598 (5.3%). Government-wide total unrestricted net position increased \$1,669,372, (6.9%).

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
REVENUES						
Program revenues:						
Charges for services	\$ 1,864,579	\$ 1,817,082	\$ 22,124,284	\$ 22,170,278	\$ 23,988,863	\$ 23,987,360
Operating grants and contributions	1,994,498	1,559,879	51,775	84,064	2,046,273	1,643,943
Capital grants and contributions	1,589,465	89,706	47,442	32,542	1,636,907	122,248
General revenues:						
Property taxes	6,633,007	5,701,296	-	-	6,633,007	5,701,296
Franchise taxes	1,596,113	1,646,755	-	-	1,596,113	1,646,755
Unrestricted grants and contributions	2,827,820	2,728,494	-	-	2,827,820	2,728,494
Unrestricted investment earnings	446,477	360,263	1,783,762	(1,062,535)	2,230,239	(702,272)
Other	443,691	508,291	92,007	38,874	535,698	547,165
Total revenues	17,395,650	14,411,766	24,099,270	21,263,223	41,494,920	35,674,989
EXPENSES						
Program activities:						
Governmental activities:						
General government	1,791,895	2,027,606	-	-	1,791,895	2,027,606
Public safety	5,025,906	5,251,952	-	-	5,025,906	5,251,952
Public works	6,452,568	6,025,630	-	-	6,452,568	6,025,630
Transit	679,433	839,101	-	-	679,433	839,101
Recreation and culture	2,848,845	3,322,150	-	-	2,848,845	3,322,150
Community development	318,537	393,175	-	-	318,537	393,175
Cemetery	66,674	70,314	-	-	66,674	70,314
Interest on long-term debt	131,749	176,829	-	-	131,749	176,829
Business-type activities:						
Electric	-	-	15,367,781	15,416,597	15,367,781	15,416,597
Water	-	-	2,541,404	2,389,938	2,541,404	2,389,938
Sewer	-	-	1,881,033	2,071,588	1,881,033	2,071,588
Storm water	-	-	679,237	850,563	679,237	850,563
Commercial properties	-	-	78,494	87,572	78,494	87,572
Refuse	-	-	1,100,321	1,116,605	1,100,321	1,116,605
Total expenses	17,315,607	18,106,757	21,648,270	21,932,863	38,963,877	40,039,620
Excess (deficiency) before transfers	80,043	(3,694,991)	2,451,000	(669,640)	2,531,043	(4,364,631)
Transfers in (out)	423,035	428,325	(423,035)	(428,325)	-	-
Increase (decrease) in net position	503,078	(3,266,666)	2,027,965	(1,097,965)	2,531,043	(4,364,631)
Net position at beginning of the year	123,535,753	126,802,419	73,809,173	74,907,138	197,344,926	201,709,557
Net position at the end of the year	\$ 124,038,831	\$ 123,535,753	\$ 75,837,138	\$ 73,809,173	\$ 199,875,969	\$ 197,344,926



EXPENSES AND PROGRAM REVENUES - GOVERNMENTAL ACTIVITIES



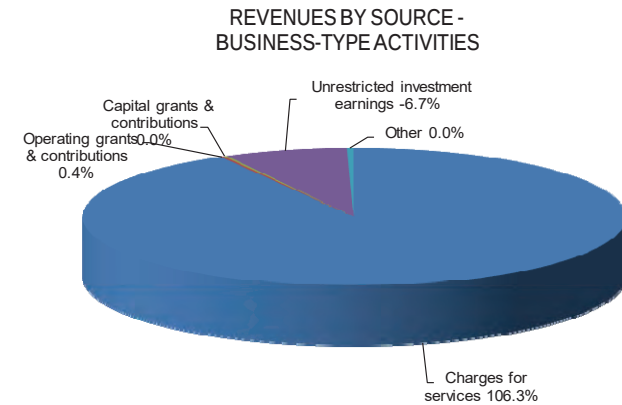
Governmental Activities. Property taxes and franchise taxes accounted for 40% and 11% of total revenues, respectively. Unrestricted grants and contributions in the form of local government aid and other State aids contributed 19% to total revenues. Charges for services brought in 12%.

Public Works (35.8%) expenses are the most significant, followed by public safety (26.4%), recreation and culture (19.8%), general government (9.6%) and transit (4.8%).

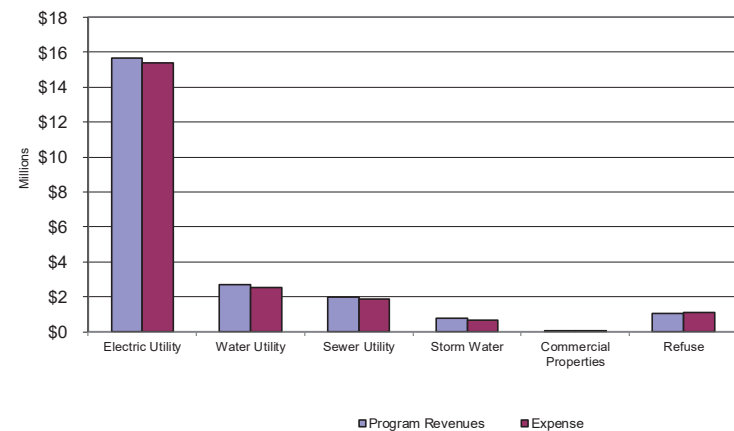
Interest on long-term debt and community development expenses accounted for 1.3% and 2.0% of total expenses, respectively.

Governmental revenues increased \$2,983,884 (20.7%) in the current year.

Governmental activities expenses decreased \$791,150 (4.6%) in the current year. The most significant changes in program expenses were within public safety.



EXPENSES AND PROGRAM REVENUES - BUSINESS-TYPE EXPENSES



Business-type activities. Business-type activities increased the City's net position by \$2,027,965 from the prior fiscal year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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, unreserved fund balances 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 2023, the City's governmental funds reported total ending fund balances of \$13,736,150, an increase of \$939,480 in comparison with the prior year. About 50% of the total ending fund balances constituted unassigned fund balances of \$6,839,065, which are considered available for appropriation. The remainder of the fund balances is restricted to indicate that it is not available for new spending because it has already been restricted by legislative or outside sources or is considered nonspendable.

At the end of the current year, the General Fund reported a fund balance of \$7,244,930, increasing \$743,627 from the previous year. General fund revenues were \$566,823 (4.69%) more than in the prior fiscal year and expenditures decreased by \$236,102 (2.00%). General taxes, including property taxes and franchise fees, increased \$881,177 (11.99%). Intergovernmental revenue decreased \$-285,623 (-9.70%) and charges for services increased \$24,568 (1.71%).

The Capital Projects Fund experienced a \$561,868 fund balance decrease over the prior year due to transfers in and current projects in excess of current year contributions and collections of special assessments.

The Current City Projects Fund decreased \$9,486 from the prior year fund balance due to expenditures greater than transfers and intergovernmental revenues in the current year.

The 2017 Assessment Bonds Fund (ABF) fund balance decreased \$45,879 as assessment collections were less than debt payments.

Proprietary funds. The proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The electric utility's net position increased \$1,627,347 (5.3%). Operating revenues decreased \$392,901 (2.4%) to \$15,645,288. Wholesale purchased power costs decreased \$77,679 (0.8%). Transfers out were \$350,000. Other factors of the changes in income from operations have previously been discussed in the government-wide financial analysis of business-type activities.

The water utility's net position increased \$195,922 (1.4%) in the current year. Operating revenue increased \$243,845 (10.1%) and operating expenses increased \$151,466 (6.3%) from the prior year. Other significant factors of the changes in income from operations have been previously discussed in the government-wide financial analysis of business-type activities.

The sewer utility's net position increased \$153,717 (0.9%) due to higher revenues than expenses during the year.

The storm water utilities net position increased \$134,884 primarily due to delaying improvements and upgrades to 2024.

The Commercial Properties Fund contains the operations of one commercial property, the Infill Building. Net position decreased \$61,642.

The Refuse Fund net position decreased \$22,263. Operating revenue increased \$11,362 from the prior year. Operating expenses decreased \$9,738 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund revenues were \$240,881 more than budget and General Fund expenditures overall were less than budget by \$922,575.

The General Fund year end fund balances since 2012 are as follows:

2012	\$ 3,195,155	2016	\$ 4,596,019	2020	\$ 6,815,105
2013	3,178,595	2017	5,431,535	2021	6,859,459
2014	2,948,560	2018	6,019,602	2022	6,501,303
2015	2,776,298	2019	6,524,064	2023	7,244,930

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

(Net of accumulated depreciation)

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Land	\$ 31,203,471	\$ 31,203,471	\$ 630,302	\$ 630,302	\$ 31,833,773	\$ 31,833,773
Construction in progress	2,706,334	1,141,957	689,185	353,037	3,395,519	1,494,994
Building, structures, & improvements	51,569,300	52,229,018	55,909,055	56,061,064	107,478,355	108,290,082
Machinery and equipment	4,512,253	4,919,233	1,139,933	982,653	5,652,186	5,901,886
Infrastructure	26,708,900	27,975,179	-	-	26,708,900	27,975,179
Right to use lease asset	26,878	-	-	-	26,878	28,372
Total	<u>\$ 116,727,136</u>	<u>\$ 117,497,230</u>	<u>\$ 58,368,475</u>	<u>\$ 58,027,056</u>	<u>\$ 175,095,611</u>	<u>\$ 175,524,286</u>

Capital assets. The City's investment in capital assets for its governmental and business-type activities at December 31, 2023 totaled \$175,095,611 (net of accumulated depreciation/amortization). This investment in capital assets included land, construction in progress, structures, systems, machinery and equipment, infrastructure and right to use assets.

Additional information on the City's capital assets can be found in note 5 to these financial statements.

LONG-TERM DEBT

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 2,643,411	\$ 3,556,637	\$ -	\$ -	\$ 2,643,411	\$ 3,556,637
General obligation PFA Improv bonds	2,276,000	2,389,000	5,846,000	6,404,000	8,122,000	8,793,000
General obligation cert of indebtedness	-	41,484	-	-	-	41,484
Total	<u>\$ 4,919,411</u>	<u>\$ 5,987,121</u>	<u>\$ 5,846,000</u>	<u>\$ 6,404,000</u>	<u>\$ 10,765,411</u>	<u>\$ 12,391,121</u>

Long-term debt. The City's outstanding debt, including bonds and certificates of indebtedness, totaled \$10,765,411 at December 31, 2023. Of this total, \$4,919,411 (45.7%) is in governmental activities and \$5,846,000 (54.3%) is in business-type activities.

Additional information on the City's long-term liabilities can be found in Note 7 to these financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The unemployment rate for the Polk County, Minnesota area for December 31, 2023 was 2.5%, which is slightly below the state average (2.7%) and slightly below the national average (3.7%). The Grand Forks County unemployment rate was 1.8%. The Grand Forks-East Grand Forks metropolitan statistical area unemployment rate was 1.8%. The City of Grand Forks, located in Grand Forks County, is located across the Red River of the North and has a population of approximately 61,000.

- On March 13, 2020, a national emergency was declared for the COVID-19 outbreak in the United States of America. The event has been declared over; however, it is still affecting the economy and financial markets. The City received American Rescue Plan Act dollars in 2021 and 2022, as Revenue Recapture. In 2021 and 2022 these dollars were used to replace lead water service lines to property owners in the City of East Grand Forks. The remaining dollars will be spent in 2024 for facility repairs and improvements to City property. The State of Minnesota has had a surplus budget for the past few years. The City received an increase of \$10,299 for Local Government Aid(LGA) in 2023. The 2024 increase will be \$226,213. LGA was about 17% of the General Fund Revenue in 2023.
- The City's electric utility experienced increases in wholesale power in 2023. The costs have been passed to the customer through monthly power adjustments. The electric utility purchased approximately 45.07% of their power from Western Area Power Administration(WAPA). WAPA did not raise wholesale power costs for 2024. Electric utility sales decreased from 2022; therefore, electric wholesale purchases also decreased.
- The City is still inversely impacted due to the COVID-19 outbreak, financial markets, supply chain disruption and inflation both directly and indirectly, utility was the most recognizable increase. Estimates on how this will affect future costs have not been determined and will vary based on the duration and the increase to inflation. Estimates of the effect cannot be determined at the time of the report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those interested in the government's finances. Questions concerning any information in the report or requests for additional information should be addressed to the Office of Administration and Finance, City of East Grand Forks, 600 DeMers Avenue NW, East Grand Forks, MN 56721.

BASIC FINANCIAL STATEMENTS



CITY OF EAST GRAND FORKS, MINNESOTA



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**Statement of Net Position
December 31, 2023**

CITY OF EAST GRAND FORKS

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	EDA
ASSETS				
Cash and cash equivalents	\$ 6,150,583	\$ 3,611,146	\$ 9,761,729	\$ 977,458
Investments	9,791,816	19,747,217	29,539,033	3,513,946
Accrued interest receivable	46,417	34,951	81,368	-
Accounts receivable, net	72,145	3,123,644	3,195,789	-
Notes receivable, net	71,790	-	71,790	1,360,148
Taxes receivable - property	442,958	-	442,958	-
Taxes receivable - other	159,917	-	159,917	-
Special assessments receivable	2,713,064	-	2,713,064	-
Pledges receivable	90,000	-	90,000	-
Internal balances (net)	297,065	(297,065)	-	-
Due from other government units	339,518	5,443	344,961	-
Prepaid items	-	11,826	11,826	-
Land held for resale	139,482	-	139,482	779,877
Lease receivable	182,583	213,061	395,644	-
Materials and supplies	33,003	1,255,059	1,288,062	-
Restricted cash and investments	-	138,100	138,100	-
Net pension asset - VFD	263,326	-	263,326	-
Customer acquisition costs	-	351,774	351,774	-
Capital assets:				
Nondepreciable	33,909,805	1,319,488	35,229,293	50,300
Depreciable/Amortizable, net	82,817,331	57,048,987	139,866,318	2,739,270
TOTAL ASSETS	137,520,803	86,563,631	224,084,434	9,420,999
DEFERRED OUTFLOWS OF RESOURCES				
Cost Sharing Defined Benefit - Pensions	6,197,037	496,318	6,693,355	37,814
Deferred Outflows of Resources - OPEB	45,341	26,329	71,670	1,464
TOTAL DEFERRED OUTFLOWS OF RESOURCES	6,242,378	522,647	6,765,025	39,278
LIABILITIES				
Accounts payable	546,510	1,282,859	1,829,369	40,157
Retainage payable	19,751	58,326	78,077	-
Accrued wages payable	407,432	73,221	480,653	5,826
Due to other government units	234,770	162,954	397,724	5,443
Accrued interest payable	59,135	29,338	88,473	20
Customer deposits	-	138,100	138,100	27,444
Unearned revenue	704,440	-	704,440	-
Noncurrent liabilities:				
Due within one year	1,154,858	789,544	1,944,402	9,990
Due in more than one year	4,562,773	5,680,842	10,243,615	20,818
Net pension liability	5,228,236	1,972,818	7,201,054	150,310
Other postemployment benefit liability	309,130	179,495	488,625	9,972
TOTAL LIABILITIES	13,227,035	10,367,497	23,594,532	269,980
DEFERRED INFLOWS OF RESOURCES				
Cost Sharing Defined Benefit - Pensions	6,103,766	629,586	6,733,352	47,966
Deferred Inflows of Resources - OPEB	76,484	44,410	120,894	2,468
Leases	317,065	207,647	524,712	-
TOTAL DEFERRED INFLOWS OF RESOURCES	6,497,315	881,643	7,378,958	50,434

See Notes to the Financial Statements

Statement of Net Position
December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	Primary Government		Total	Component Unit
	Governmental Activities	Business-type Activities		EDA
NET POSITION				
Net investment in capital assets	111,760,449	52,464,149	164,224,598	2,781,536
Restricted for:				
Capital Projects	1,896,487	-	1,896,487	-
Community Growth	72,448	-	72,448	-
State Aid Street	359,345	-	359,345	-
New Home Incentive	364,537	-	364,537	-
Sales Tax Pool	359,882	-	359,882	-
Cemetery	12,026	-	12,026	-
Insect Control	327,077	-	327,077	-
Perpetual Care	298,657	-	298,657	-
Greenway Maintenance	103,707	-	103,707	-
Park Facilities	1,500	-	1,500	-
Seized Property	447,272	-	447,272	-
Grants	313,022	-	313,022	-
1997 Downtown Development	5,390	-	5,390	-
08 PFA Loan 23rd Street	169,634	-	169,634	-
Building Improvements	183,153	-	183,153	-
Debt Service	4,615,411	-	4,615,411	-
Library - Nonexpendable	76,000	-	76,000	-
Net Pension Asset - VFD	263,326	-	263,326	-
Unrestricted	2,409,508	23,372,989	25,782,497	6,358,327
TOTAL NET POSITION	\$ 124,038,831	\$ 75,837,138	\$ 199,875,969	\$ 9,139,863

See Notes to the Financial Statements



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Statement of Activities
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
Governmental activities:								
General government	\$ 1,791,895	\$ 184,391	\$ 2,901	\$ -	\$ (1,604,603)	\$ -	\$ (1,604,603)	\$ -
Public safety	5,025,906	435,220	468,794	-	(4,121,892)	-	(4,121,892)	-
Public works	6,452,568	384,091	582,242	1,586,965	(3,899,270)	-	(3,899,270)	-
Transit	679,433	-	731,114	-	51,681	-	51,681	-
Recreation and culture	2,848,845	831,147	11,427	-	(2,006,271)	-	(2,006,271)	-
Community development	318,537	1,725	-	2,500	(314,312)	-	(314,312)	-
Cemetery	66,674	28,005	-	-	(38,669)	-	(38,669)	-
Interest on long-term debt	131,749	-	198,020	-	66,271	-	66,271	-
Total governmental activities	<u>17,315,607</u>	<u>1,864,579</u>	<u>1,994,498</u>	<u>1,589,465</u>	<u>(11,867,065)</u>	<u>-</u>	<u>(11,867,065)</u>	<u>-</u>
Business-type activities								
Electric Utility	15,367,781	15,645,288	5,806	16,442	-	299,755	299,755	-
Water Utility	2,541,404	2,667,967	3,909	-	-	130,472	130,472	-
Sewer Utility	1,881,033	1,958,438	-	31,000	-	108,405	108,405	-
Storm Water	679,237	706,342	42,060	-	-	69,165	69,165	-
Commercial Properties	78,494	75,719	-	-	-	(2,775)	(2,775)	-
Refuse	1,100,321	1,070,530	-	-	-	(29,791)	(29,791)	-
Total business-type activities	<u>21,648,270</u>	<u>22,124,284</u>	<u>51,775</u>	<u>47,442</u>	<u>-</u>	<u>575,231</u>	<u>575,231</u>	<u>-</u>
Total primary government	<u>\$ 38,963,877</u>	<u>\$ 23,988,863</u>	<u>\$ 2,046,273</u>	<u>\$ 1,636,907</u>	<u>(11,867,065)</u>	<u>575,231</u>	<u>(11,291,834)</u>	<u>-</u>
Component unit:								
Community development	<u>\$ 812,449</u>	<u>\$ 546,425</u>	<u>\$ -</u>	<u>\$ -</u>				(266,024)
General Revenues:								
Property taxes					6,633,007	-	6,633,007	-
Franchise taxes					1,596,113	-	1,596,113	-
Unrestricted grants and contributions					2,827,820	-	2,827,820	-
Unrestricted investment income (loss)					446,477	1,783,762	2,230,239	81,612
Other					365,177	41,918	407,095	225,052
Gain on sale of asset					78,514	50,089	128,603	-
Transfers					423,035	(423,035)	-	-
Total general revenues and transfers					<u>12,370,143</u>	<u>1,452,734</u>	<u>13,822,877</u>	<u>306,664</u>
Change in Net Position					503,078	2,027,965	2,531,043	40,640
Net Position - January 1					<u>123,535,753</u>	<u>73,809,173</u>	<u>197,344,926</u>	<u>9,099,223</u>
Net Position - December 31					<u>\$ 124,038,831</u>	<u>\$ 75,837,138</u>	<u>\$ 199,875,969</u>	<u>\$ 9,139,863</u>

See Notes to the Financial Statements

Balance Sheet
Governmental Funds
As of December 31, 2023

CITY OF EAST GRAND FORKS

	General	Capital Projects Fund	Current City Projects Fund	2017 Assessment Bonds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,933,424	\$ 26,526	\$ -	\$ 139,499	\$ 3,135,661	\$ 5,235,110
Investments	5,318,891	850,485	-	-	3,264,941	9,434,317
Interest receivable	46,417	-	-	-	-	46,417
Accounts receivable	8,275	-	50,320	-	13,550	72,145
Taxes receivable - property taxes	442,958	-	-	-	-	442,958
Taxes receivable - other	159,917	-	-	-	-	159,917
Special assessments receivable	2,462	1,069,845	-	371,776	1,268,980	2,713,063
Pledges receivable	-	-	-	-	90,000	90,000
Due from other funds	454,316	-	-	-	20,084	474,400
Due from other government units	315,680	6,879	12,857	2,830	1,272	339,518
Land held for resale	-	-	-	-	139,482	139,482
Lease receivable	182,583	-	-	-	-	182,583
Notes receivable	-	-	-	-	71,790	71,790
Materials and supplies	33,003	-	-	-	-	33,003
TOTAL ASSETS	\$ 8,897,926	\$ 1,953,735	\$ 63,177	\$ 514,105	\$ 8,005,760	\$ 19,434,703
LIABILITIES						
Accounts payable	\$ 345,241	\$ 57,248	\$ 103,275	\$ -	\$ 40,743	\$ 546,507
Retainage payable	-	-	19,751	-	-	19,751
Accrued wages payable	406,402	-	-	-	1,030	407,432
Due to other funds	62,952	-	159,490	-	125	222,567
Due to other government units	75,916	-	-	-	158,854	234,770
Unearned revenue	-	-	-	-	704,440	704,440
Total Liabilities	890,511	57,248	282,516	-	905,192	2,135,467
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue -						
Property taxes and spec. assessments	445,420	1,069,845	-	371,776	1,268,980	3,156,021
Pledges	-	-	-	-	90,000	90,000
Leases	317,065	-	-	-	-	317,065
Total Deferred Inflows of Resources	762,485	1,069,845	-	371,776	1,358,980	3,563,086
FUND BALANCE						
Nonspendable	33,003	-	-	-	76,000	109,003
Restricted	-	826,642	-	142,329	5,819,111	6,788,082
Unassigned	7,211,927	-	(219,339)	-	(153,523)	6,839,065
Total Fund Balance	7,244,930	826,642	(219,339)	142,329	5,741,588	13,736,150
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 8,897,926	\$ 1,953,735	\$ 63,177	\$ 514,105	\$ 8,005,760	\$ 19,434,703

See Notes to the Financial Statements

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
As of December 31, 2023**

CITY OF EAST GRAND FORKS

Total fund balances - governmental funds \$ 13,736,150

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

Capital assets used in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Land	\$ 31,203,471	
Construction in progress	2,706,334	
Buildings, structures and improvements	85,645,317	
Machinery and equipment	7,021,850	
Infrastructure	58,081,732	
Accumulated depreciation and amortization	<u>(69,568,050)</u>	115,090,654

Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds. 3,246,021

Volunteer Fire Department Net Pension Asset 263,326

Internal service funds are used by management to charge the costs of central equipment and compensated absences to individual funds.

These assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.

Cash and cash equivalents	915,472	
Investments	357,499	
Machinery and equipment	4,442,285	
Accumulated depreciation	(2,805,802)	
Due from other funds	45,230	
Compensated absences payable	<u>(770,694)</u>	2,183,990

Net deferred outflows/(inflows) of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported as deferred outflows (inflows) of resources in the governmental funds.

Deferred outflows of resources	6,242,378	
Deferred inflows of resources	<u>(6,180,250)</u>	62,128

Long-term liabilities of the governmental funds, including bonds, certificates of participation, equipment certificates of indebtedness, notes and loans payable, lease liabilities and accrued interest payable, are not due in the current period and therefore are not reported in the funds.

Long-term liabilities	(4,946,937)	
Accrued interest payable	(59,135)	
Net pension liability	(5,228,236)	
Other post employment benefit obligations	<u>(309,130)</u>	<u>(10,543,438)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 124,038,831

See Notes to the Financial Statements

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Current City Projects Fund</u>	<u>2017 Assessment Bonds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:						
General taxes	\$ 8,229,120	\$ -	\$ -	\$ -	\$ -	\$ 8,229,120
Special assessments	1,662	208,452	-	219,818	643,007	1,072,939
Licenses and permits	124,848	-	-	-	-	124,848
Intergovernmental	2,657,902	530,099	1,337,420	-	1,561,376	6,086,797
Charges for services	1,464,037	-	-	-	176,015	1,640,052
Fines and forfeitures	75,479	-	-	-	-	75,479
Interest and other revenues	88,885	21,617	-	583	285,261	396,346
Total revenues	<u>12,641,933</u>	<u>760,168</u>	<u>1,337,420</u>	<u>220,401</u>	<u>2,665,659</u>	<u>17,625,581</u>
Expenditures:						
Current:						
General government	1,427,872	-	-	-	-	1,427,872
Public safety	4,883,190	-	-	-	-	4,883,190
Public works	1,563,764	-	-	-	19,150	1,582,914
Transit	-	-	-	-	690,436	690,436
Recreation and culture	2,696,938	-	-	-	671	2,697,609
Community development	237,910	-	-	-	80,627	318,537
Cemetery	-	-	-	-	45,218	45,218
Other expenditures	329,097	-	-	-	-	329,097
Capital outlay	415,835	1,418,191	1,648,838	-	460,652	3,943,516
Debt service:						
Principal retirement	13,570	-	-	340,000	658,000	1,011,570
Interest and fiscal agent charges	-	-	-	26,280	147,868	174,148
Total expenditures	<u>11,568,176</u>	<u>1,418,191</u>	<u>1,648,838</u>	<u>366,280</u>	<u>2,102,622</u>	<u>17,104,107</u>
Excess (deficiency) of revenues over expenditures	<u>1,073,757</u>	<u>(658,023)</u>	<u>(311,418)</u>	<u>(145,879)</u>	<u>563,037</u>	<u>521,474</u>
Other financing sources (uses):						
Proceeds from sale of capital assets	5,000	-	-	-	73,514	78,514
Insurance proceeds	-	-	-	-	2,077	2,077
Issuance of lease	12,380	-	-	-	-	12,380
Transfers in	149,239	96,155	301,932	100,000	608,113	1,255,439
Transfers out	(496,749)	-	-	-	(433,655)	(930,404)
Total other financing sources (uses)	<u>(330,130)</u>	<u>96,155</u>	<u>301,932</u>	<u>100,000</u>	<u>250,049</u>	<u>418,006</u>
Net change in fund balances	743,627	(561,868)	(9,486)	(45,879)	813,086	939,480
Fund balance at beginning of year	<u>6,501,303</u>	<u>1,388,510</u>	<u>(209,853)</u>	<u>188,208</u>	<u>4,928,502</u>	<u>12,796,670</u>
Fund balance at end of year	<u>\$ 7,244,930</u>	<u>\$ 826,642</u>	<u>\$ (219,339)</u>	<u>\$ 142,329</u>	<u>\$ 5,741,588</u>	<u>\$ 13,736,150</u>

See Notes to the Financial Statements

**Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023**

CITY OF EAST GRAND FORKS

Net change in fund balances - total governmental funds		\$ 939,480
Amounts reported for the governmental activities in the statement of activities are different because:		
Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays	\$ 3,443,690	
Depreciation	<u>(3,936,363)</u>	(492,673)
Issuance of leases is an other financing source in the governmental funds, but the repayment increases long-term liabilities in the statement of net position.		
		(12,380)
Lease payments are reported in governmental funds as expenditures. However, in the statement of activities, those assets are set up as lease assets and amortized over the life of the lease along with interest expenses. In the current period, this resulted in the following differences:		
Amortization expense - leases	(12,472)	
Interest expense - leases	<u>1,025</u>	(11,447)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		1,011,570
Change in net pension asset.		
		(309,971)
Change in net pension liability.		
		6,526,485
Change in deferred outflows and inflows of resources related to net pension liability.		
		(6,515,362)
Change in deferred outflows and inflows of resources related to other postemployment benefits.		
		(13,625)
Revenue in the statement of activities that does not provide current financial resources are not reported as revenues in the governmental funds.		
Unavailable Revenue - December 31, 2022	(3,868,458)	
Unavailable Revenue - December 31, 2023	<u>3,246,021</u>	(622,437)
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 the governmental funds.		
Amortization of bond premiums	28,226	
Other postemployment benefit obligations	<u>21,578</u>	49,804
Changes in long-term debt interest payable.		
		12,822
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service funds is reported with governmental activities on the statement of activities.		
		<u>(59,188)</u>
Change in net position of governmental activities		<u>\$ 503,078</u>

See Notes to the Financial Statements

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual - General Fund
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	Original and Final Budgeted Amounts	Actual	Variance with Final Budget
Revenues:			
General taxes	\$ 8,148,868	\$ 8,230,782	\$ 81,914
Licenses and permits	105,775	124,848	19,073
Intergovernmental	2,613,304	2,657,902	44,598
Charges for services	1,381,105	1,464,037	82,932
Fines and forfeitures	118,000	75,479	(42,521)
Interest and other revenues	34,000	88,885	54,885
Total revenues	<u>12,401,052</u>	<u>12,641,933</u>	<u>240,881</u>
Expenditures:			
Current:			
General government	1,546,418	1,427,872	118,546
Public safety	5,077,321	4,883,190	194,131
Public works	1,657,657	1,563,764	93,893
Recreation and culture	2,979,784	2,696,938	282,846
Community development	294,306	237,910	56,396
Other expenditures	312,939	329,097	(16,158)
Debt service - principal	13,570	13,570	-
Capital outlay	608,756	415,835	192,921
Total expenditures	<u>12,490,751</u>	<u>11,568,176</u>	<u>922,575</u>
Excess (Deficiency) of revenues over expenditures	<u>(89,699)</u>	<u>1,073,757</u>	<u>1,163,456</u>
Other financing sources (uses)			
Proceeds from sale of capital asset	-	5,000	5,000
Issuance of leases	-	12,380	12,380
Transfers in	224,874	149,239	(75,635)
Transfers out	(262,188)	(496,749)	(234,561)
Total other financing sources (uses)	<u>(37,314)</u>	<u>(330,130)</u>	<u>(292,816)</u>
Net change in fund balances	(127,013)	743,627	870,640
Fund balance at beginning of year	<u>6,501,303</u>	<u>6,501,303</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6,374,290</u>	<u>\$ 7,244,930</u>	<u>\$ 870,640</u>

See Notes to the Financial Statements



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**Statement of Net Position
Proprietary Funds
As of December 31, 2023**

CITY OF EAST GRAND FORKS

	Business-Type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	Electric	Water	Sewage	Storm Water	Commercial Properties	Nonmajor (Refuse)	Totals	
ASSETS								
Current assets:								
Cash and cash equivalents	\$ 1,649,045	\$ 554,473	\$ 323,238	\$ 633,110	\$ 99,234	\$ 352,046	\$ 3,611,146	\$ 915,472
Investments	16,564,920	-	2,015,251	745,189	421,857	-	19,747,217	357,499
Restricted cash and investments:								
Cash in customer deposits	138,100	-	-	-	-	-	138,100	-
Interest receivable	34,418	-	-	-	533	-	34,951	-
Accounts receivable (net)	3,110,128	12,775	-	-	-	741	3,123,644	-
Materials and supplies	910,756	344,303	-	-	-	-	1,255,059	-
Prepaid items	7,276	4,550	-	-	-	-	11,826	-
Lease receivable	-	-	-	-	213,061	-	213,061	-
Due from other funds	81,870	327,483	262,760	95,528	-	143,117	910,758	45,230
Total current assets	22,501,956	1,243,584	2,601,249	1,473,827	734,685	495,904	29,051,205	1,318,201
Noncurrent assets:								
Capital assets:								
Land	322,818	44,000	257,184	-	6,300	-	630,302	-
Buildings and systems	32,787,316	31,223,141	30,871,128	16,630,978	1,472,900	-	112,985,463	-
Machinery and equipment	3,742,567	57,847	1,519,966	634,314	-	992,061	6,946,755	4,442,285
Construction in progress	619,036	67,875	2,275	-	-	-	689,186	-
Total capital assets	37,471,737	31,392,863	32,650,553	17,265,292	1,479,200	992,061	121,251,706	4,442,285
Less accumulated depreciation	(23,713,753)	(18,005,238)	(11,697,006)	(7,682,732)	(850,309)	(934,193)	(62,883,231)	(2,805,802)
Total capital assets (net)	13,757,984	13,387,625	20,953,547	9,582,560	628,891	57,868	58,368,475	1,636,483
Customer acquisition costs	268,106	83,668	-	-	-	-	351,774	-
Total noncurrent assets	14,026,090	13,471,293	20,953,547	9,582,560	628,891	57,868	58,720,249	1,636,483
TOTAL ASSETS	36,528,046	14,714,877	23,554,796	11,056,387	1,363,576	553,772	87,771,454	2,954,684
Deferred outflows of resources								
Cost sharing defined benefit - PERA	293,063	122,897	37,815	14,182	-	28,361	496,318	-
Deferred outflows of resources - OPEB	15,358	7,313	1,463	-	-	2,195	26,329	-
Total deferred outflows of resources	308,421	130,210	39,278	14,182	-	30,556	522,647	-

See Notes to the Financial Statements

Statement of Net Position
Proprietary Funds
As of December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	Business-Type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Electric	Water	Sewage	Storm Water	Commercial Properties	Nonmajor (Refuse)	Totals
LIABILITIES							
Current liabilities:							
Accounts payable	1,115,187	87,898	13,151	6,542	1,749	58,332	1,282,859
Retainage payable	7,667	50,659	-	-	-	-	58,326
Due to other funds	1,109,865	44,268	3,507	49,258	925	-	1,207,823
Due to other government units	61,718	5,918	54,296	-	-	41,022	162,954
Accrued interest payable	-	-	29,338	-	-	-	29,338
Accrued wages payable	42,722	19,454	7,289	104	-	3,652	73,221
Customer deposits	138,100	-	-	-	-	-	138,100
Compensated absences payable - current	136,680	52,601	14,673	-	-	17,590	221,544
G.O. revenue bonds payable - current	-	-	568,000	-	-	-	568,000
Total current liabilities	2,611,939	260,798	690,254	55,904	2,674	120,596	3,742,165
Noncurrent liabilities:							
Compensated absences payable	268,675	58,866	36,885	-	-	38,416	402,842
Net pension liability	1,164,902	488,508	150,309	56,367	-	112,732	1,972,818
Total other postemployment benefit liability	104,705	49,860	9,972	-	-	14,958	179,495
G.O. revenue bonds payable, net	-	-	5,278,000	-	-	-	5,278,000
Total noncurrent liabilities	1,538,282	597,234	5,475,166	56,367	-	166,106	7,833,155
TOTAL LIABILITIES	4,150,221	858,032	6,165,420	112,271	2,674	286,702	11,575,320
Deferred inflows of resources							
Cost sharing defined benefit - PERA	371,757	155,897	47,968	17,989	-	35,975	629,586
Deferred inflows of resources - OPEB	25,906	12,336	2,467	-	-	3,701	44,410
Leases	-	-	-	-	207,647	-	207,647
Total deferred inflows of resources	397,663	168,233	50,435	17,989	207,647	39,676	881,643
NET POSITION							
Net investment in capital assets	13,750,317	13,336,966	15,107,547	9,582,560	628,891	57,868	52,464,149
Unrestricted	18,538,266	481,856	2,270,672	1,357,749	524,364	200,082	23,372,989
TOTAL NET POSITION	\$ 32,288,583	\$ 13,818,822	\$ 17,378,219	\$ 10,940,309	\$ 1,153,255	\$ 257,950	\$ 75,837,138

See Notes to the Financial Statements

Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	Business-Type Activities – Enterprise Funds						Governmental Activities - Internal Service Funds
	Electric	Water	Sewage	Storm Water	Commercial Properties	Nonmajor (Refuse)	Totals
Operating revenues:							
Electric charges	\$ 15,645,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,645,288
Water charges	-	2,667,967	-	-	-	-	2,667,967
Sewer charges	-	-	1,958,438	-	-	-	1,958,438
Rental charges	-	-	-	-	75,719	-	75,719
Refuse charges	-	-	-	-	-	1,032,314	1,032,314
Storm water charges	-	-	-	706,342	-	-	706,342
Other	-	-	-	-	-	38,216	38,216
Total operating revenues	<u>15,645,288</u>	<u>2,667,967</u>	<u>1,958,438</u>	<u>706,342</u>	<u>75,719</u>	<u>1,070,530</u>	<u>22,124,284</u>
Operating expenses:							
Purchased power	10,015,827	-	-	-	-	-	10,015,827
Operations and maintenance	2,161,470	1,512,869	854,578	305,642	43,203	1,016,631	5,894,393
Administration	782,343	369,648	114,143	-	-	33,218	1,299,352
Compensated absences	-	-	-	-	-	-	-
Depreciation and amortization	1,076,859	658,887	825,024	371,811	35,291	27,055	2,994,927
Tax and tax equivalents	1,331,282	-	-	-	-	-	1,331,282
Total operating expenses	<u>15,367,781</u>	<u>2,541,404</u>	<u>1,793,745</u>	<u>677,453</u>	<u>78,494</u>	<u>1,076,904</u>	<u>21,535,781</u>
Operating income (loss)	<u>277,507</u>	<u>126,563</u>	<u>164,693</u>	<u>28,889</u>	<u>(2,775)</u>	<u>(6,374)</u>	<u>588,503</u>
Nonoperating revenues (expenses)							
Interest income	1,673,503	19,450	45,312	23,801	14,168	7,528	1,783,762
Interest expense	-	-	(87,288)	(1,784)	-	(23,417)	(112,489)
Gain (loss) on asset disposal	4,089	46,000	-	-	-	-	50,089
Intergovernmental	5,806	3,909	-	42,060	-	-	51,775
Miscellaneous	-	-	-	41,918	-	-	41,918
Total nonoperating revenues (expenses)	<u>1,683,398</u>	<u>69,359</u>	<u>(41,976)</u>	<u>105,995</u>	<u>14,168</u>	<u>(15,889)</u>	<u>1,815,055</u>
Income (loss) before transfers	<u>1,960,905</u>	<u>195,922</u>	<u>122,717</u>	<u>134,884</u>	<u>11,393</u>	<u>(22,263)</u>	<u>2,403,558</u>
Transfers in	-	-	-	-	-	-	-
Transfers out	(350,000)	-	-	-	(73,035)	-	(423,035)
Capital contribution	<u>16,442</u>	<u>-</u>	<u>31,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,442</u>
Change in net position	<u>1,627,347</u>	<u>195,922</u>	<u>153,717</u>	<u>134,884</u>	<u>(61,642)</u>	<u>(22,263)</u>	<u>2,027,965</u>
Total net position - January 1	<u>30,661,236</u>	<u>13,622,900</u>	<u>17,224,502</u>	<u>10,805,425</u>	<u>1,214,897</u>	<u>280,213</u>	<u>73,809,173</u>
Total net position - December 31	<u>\$ 32,288,583</u>	<u>\$ 13,818,822</u>	<u>\$ 17,378,219</u>	<u>\$ 10,940,309</u>	<u>\$ 1,153,255</u>	<u>\$ 257,950</u>	<u>\$ 75,837,138</u>

See Notes to the Financial Statements



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Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	Business-Type Activities – Enterprise Funds						Governmental Activities - Internal Service Funds
	Electric	Water	Sewage	Storm Water	Commercial Properties	Nonmajor (Refuse)	Totals
Cash flows from operating activities:							
Cash received from customers and users	\$ 14,080,156	\$ 2,601,349	\$ 1,958,438	\$ 790,406	\$ 74,573	\$ 1,073,507	\$ 20,578,429
Cash received from interfund activities	781,459	76,515	-	-	-	29,816	887,790
Cash paid to suppliers for goods and services	(10,749,647)	(292,775)	(609,915)	(178,506)	(33,815)	(859,782)	(12,724,440)
Cash paid for interfund activities	(98,127)	(122,367)	(65,634)	(51,339)	(6,614)	(9,136)	(353,217)
Cash paid to employees	(2,133,732)	(897,179)	(293,216)	(94,497)	(1,813)	(178,861)	(3,599,298)
Cash paid for taxes and tax equivalents	(1,331,282)	-	-	-	-	-	(1,331,282)
Other operating revenues (expenses)	-	-	-	83,978	-	-	83,978
Net cash provided (used) by operating activities	<u>548,827</u>	<u>1,365,543</u>	<u>989,673</u>	<u>550,042</u>	<u>32,331</u>	<u>55,544</u>	<u>3,541,960</u>
Cash flows from noncapital financing activities:							
Transfers from (to) other funds	(350,000)	-	-	-	(73,035)	-	(423,035)
State grant proceeds	5,806	3,909	-	-	-	-	9,715
Interfund receivable	89,783	(46,199)	-	-	-	-	43,584
Interfund payable	81,388	4,291	-	(32,140)	-	(45,776)	7,763
Net cash provided (used) by noncapital financing activities	<u>(173,023)</u>	<u>(37,999)</u>	<u>-</u>	<u>(32,140)</u>	<u>(73,035)</u>	<u>(45,776)</u>	<u>(361,973)</u>
Cash flows from capital and related financing activities:							
Proceeds from disposal of capital assets	4,089	46,000	-	-	-	-	50,089
Acquisition of capital assets	(1,083,001)	(1,826,276)	(270,113)	(109,511)	-	-	(3,288,901)
Principal payments on long-term debt	-	-	(558,000)	-	-	-	(558,000)
Interest and fiscal charges on bonds	-	-	(90,747)	(1,784)	-	(23,417)	(115,948)
Net cash used by capital and related financing activities	<u>(1,078,912)</u>	<u>(1,780,276)</u>	<u>(918,860)</u>	<u>(111,295)</u>	<u>-</u>	<u>(23,417)</u>	<u>(3,912,760)</u>
Cash flows from investing activities:							
Interest received on investments	1,670,892	19,450	45,312	23,801	14,168	7,528	1,781,151
Purchase of investments	(2,176,488)	-	-	-	-	-	(2,176,488)
Net cash provided (used) by investing activities	<u>(505,596)</u>	<u>19,450</u>	<u>45,312</u>	<u>23,801</u>	<u>14,168</u>	<u>7,528</u>	<u>(395,337)</u>
Net increase (decrease) in cash and cash equivalents	(1,208,704)	(433,282)	116,125	430,408	(26,536)	(6,121)	(1,128,110)
Cash and cash equivalents - January 1	<u>2,995,849</u>	<u>987,755</u>	<u>207,113</u>	<u>202,702</u>	<u>125,770</u>	<u>358,167</u>	<u>4,877,356</u>
Cash and cash equivalents - December 31	<u>\$ 1,787,145</u>	<u>\$ 554,473</u>	<u>\$ 323,238</u>	<u>\$ 633,110</u>	<u>\$ 99,234</u>	<u>\$ 352,046</u>	<u>\$ 3,749,246</u>
							<u>\$ 915,472</u>

See Notes to the Financial Statements

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	Business-Type Activities – Enterprise Funds						Governmental Activities - Internal Service Funds
	Electric	Water	Sewage	Storm Water	Commercial Properties	Nonmajor (Refuse)	Totals
Reconciliation of operating income to net cash provided (used) by operating activities:							
Operating income (loss)	\$ 277,507	\$ 126,563	\$ 164,693	\$ 28,889	\$ (2,775)	\$ (6,374)	\$ 588,503
Adjustments to reconcile net income (loss) to net cash provided by operating activities:							
Depreciation and amortization	1,076,859	658,887	825,024	371,811	35,291	27,055	2,994,927
Miscellaneous revenue	-	-	-	83,978	-	-	83,978
Changes in assets and liabilities:							
Accounts receivable	(787,634)	9,897	-	-	(88)	2,977	(774,848)
Interfund receivable	(5,554)	-	(17,575)	(2,449)	-	(4,137)	(29,715)
Materials and supplies	72,404	531,278	-	-	-	-	603,682
Prepaid items	(762)	1,704	-	-	-	-	942
Lease receivable	-	-	-	-	(34,771)	-	(34,771)
Due from other government units	111	-	-	84,064	-	-	84,175
Accounts payable	(171,696)	(36,711)	(50,141)	(15,255)	1,221	(39,051)	(311,633)
Retainage payable	7,667	30,385	-	-	-	-	38,052
Interfund payable	(3,367)	-	(4,103)	(4,156)	(260)	25,511	13,625
Accrued wages payable	3,223	1,677	1,205	104	-	112	6,321
Accrued compensated absences	8,727	12,979	8,402	-	-	2,704	32,812
Due to other government units	7,035	3,684	54,276	-	-	41,022	106,017
Customer deposits	3,850	-	-	-	-	-	3,850
Net pension liability	(482,544)	(202,357)	(62,264)	(23,349)	-	(46,698)	(817,212)
Total other postemployment benefit liability	(7,309)	(3,480)	(696)	-	-	(1,044)	(12,529)
Deferred pension inflows	335,330	140,622	43,268	16,226	-	32,451	567,897
Deferred pension outflows	210,365	88,217	27,145	10,179	-	20,357	356,263
Deferred OPEB inflows	8,308	3,956	791	-	-	1,187	14,242
Deferred OPEB outflows	(3,693)	(1,758)	(352)	-	-	(528)	(6,331)
Deferred lease inflows	-	-	-	-	33,713	-	33,713
Net cash provided (used) by operating activities	\$ 548,827	\$ 1,365,543	\$ 989,673	\$ 550,042	\$ 32,331	\$ 55,544	\$ 3,541,960
Cash and cash equivalents are shown on the balance sheet under the following captions:							
Cash and cash equivalents	\$ 1,649,045	\$ 554,473	\$ 323,238	\$ 633,110	\$ 99,234	\$ 352,046	\$ 3,611,146
Restricted assets:							
Cash in customer deposits	138,100	-	-	-	-	-	138,100
Total cash and cash equivalents - December 31	\$ 1,787,145	\$ 554,473	\$ 323,238	\$ 633,110	\$ 99,234	\$ 352,046	\$ 3,749,246

See Notes to the Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of East Grand Forks, Minnesota (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units, as applied by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting entity

The City of East Grand Forks was incorporated April 13, 1887 and is a home rule charter city under Minnesota Statutes with a Council-Mayor form of government. The seven-member council and mayor are elected on staggered, four-year terms in each even-numbered year. The council consists of two at-large members and five ward members.

In accordance with GASB Statement No. 61, *The Financial Reporting Entity Omnibus*, the financial statements present the City and its component units. The City includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from it. Component units are legally separate organizations for which the elected officials of the City are financially accountable and are included within the basic statements because of the significance of their operational or financial relationships to the City.

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

As a result of applying the component unit definition criteria above, one organization has been defined in accordance with GASB Statement No. 61 and is presented in this report as follows:

Discretely Presented Component Unit

Economic Development Authority (EDA). The EDA promotes economic development through the use of various city, state and federal programs. The entire governing board of the authority was appointed by the City Council. Although it is legally separate from the City, the EDA is reported as if it were part of the City because its sole purpose is to provide services for the City's businesses and residents.

The majority of operating funds for economic development programs is provided through tax increment financing and local government aid. Any bonded debt issued by the EDA would be general obligation debt.

Complete financial statements of the component unit may be obtained at the Office of Administration and Finance, City of East Grand Forks, 600 DeMers Avenue NW, East Grand Forks, MN 56721.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

C. Measurement focus, basis of accounting, and financial statement presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if they are collected within 60 days of the end

of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including lease liabilities, as well as expenditures related to claims and judgments, are recorded when payment is due. Sick leave payable, except for the Electric and Water Funds, are recorded as liabilities in an Internal Service Fund.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current period is considered 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.

Since governmental fund statements are presented using a measurement focus and basis of accounting different from that used in the government-wide statements' governmental column, a reconciliation is presented that briefly explains the adjustments necessary to reconcile ending net position and the change in net position.

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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 needed.

Major Governmental Funds – The major governmental funds reported by the City are as follows:

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.

Capital Projects Fund. This capital projects fund accounts for construction of infrastructure projects financed by special assessments, state grants and city funds.

Current City Projects Fund. This capital projects fund is used to account for locally funded projects with multiple year construction periods.

2017 Assessment Bonds Fund. This fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. Debt issued for and serviced by enterprise funds is not included in this fund.

Major Proprietary Funds – The City reports the following major proprietary funds:

Electric Fund. This enterprise fund accounts for the operations of the city-owned electric distribution system.

Water Fund. This enterprise fund accounts for the operations of the city-owned water treatment and distribution system.

Sewage Fund. This enterprise fund accounts for the operations of the city-owned sewage collection and treatment system.

Storm Water Fund. This enterprise fund accounts for the operations of the city-owned storm water system.

Commercial Properties Fund. This enterprise fund accounts for the operations of two city-owned commercial rental properties.

Additionally, the City reports the following fund type:

Internal Service Funds. The operations of the Benefit Accrual Fund and the Central Equipment Fund are reported in internal service funds because they provide services to other departments of the City on a cost reimbursement basis.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of (franchise) taxes, which are reported as taxes and tax equivalents, and other charges between the City's enterprise funds and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues of the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expense from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses include cost of sales and services, administrative expenses, depreciation, and taxes and tax equivalents. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, deferred outflows, liabilities, deferred inflows and net position or equity

1. Cash (including cash equivalents) and investments

Cash balances from all funds, except the Electric and Water Fund, are combined to the extent available for investments authorized by state statutes. Earnings from such investments are allocated to respective funds on the basis of applicable cash balance participation by each fund. Likewise, the Electric and Water Fund are combined for investment purposes.

Investments for the City, as well as for its component units, are reported at fair value. The Minnesota Municipal Investment Pool is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under Rule 2.a.7. The fair value of the City's position in this pool is the same value as the pool shares.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and investments with original maturities of three months or less.

2. Fair Value Measurements

The City accounts for all assets and liabilities that are being measured and reported on a fair value basis in accordance with GAAP. GAAP defines fair value, established a framework for measuring fair value and expands disclosure about fair value measurements.

When fair value measurements are required, various data is used in determining those values. This statement requires that assets and liabilities that are arrived at fair value must be classified and disclosed in the following levels based on the nature of the data used.

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

3. Receivables

Account (trade) receivables are carried at original billing amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a regular basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Trade receivables are written off when deemed uncollectible. Recoveries of trade receivables previously written off are recorded when received.

A receivable is considered past due if any portion of the receivable balance is outstanding for more than 30 days. Interest is charged on receivables that are outstanding for more than 30 days. Accrual of interest is not suspended until a receivable is determined to be uncollectible.

Interest receivable is recorded as revenue in the year the interest is earned and is available to pay liabilities of the current period.

Revenue is recorded when it is measurable and available.

4. Short-term inter-fund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term inter-fund loans are classified as "inter-fund receivables/ payables".

5. Materials & supplies inventory

Materials and supplies are valued at average cost method. The consumption method is used to account for inventories. Inventory costs are recorded as expenditures when individual inventory items are consumed. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. The net change in restricted fund balances is not presented because the combined statements of revenues, expenditures, and changes in fund balances reflects the changes in total fund balances rather than just the unrestricted fund balances.

6. Prepaid items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items and are recorded as expenses/expenditures when consumed, rather than when purchased.

7. Restricted assets

The Water Fund maintains customer deposit accounts that are restricted assets. These deposits are applied against the customer's account when services to them are discontinued.

8. Capital assets (property, plant, and equipment)

Capital assets, including property, plant, and 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 government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two

years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Right-to-use lease assets are measured as discussed in number 6 below. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed, net of interest earned on the invested debt proceeds over the same period.

Property, plant and equipment and right-to-use leases are capitalized when acquired, and depreciation/amortization is provided using the straight-line method applied over the following estimated useful lives of the assets:

Buildings, Structures & Improvements	10-50 Years
Infrastructure	20-50 Years
Machinery and Equipment	5-15 Years
Lease Assets	5 Years

GASB Statement No. 34 requires the City to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipes (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the City. Neither their historical cost nor related depreciation has historically been reported in the financial statements.

9. Customer acquisition costs

The Water and Light Department purchases electric and water service territories. Accordingly, under GAAP, as codified by FASB, *Goodwill and Other Intangible Assets*, the Department will periodically reassess the useful life of these costs (and all other capital asset costs) to determine if any impairment losses should be recognized.

10. Compensated absences

The City compensates all employees upon termination for unused vacation pay and for unused sick pay, up to a limit of 1,280 hours. Vacation is accrued as an expenditure or expense as earned in all funds. Accumulated sick leave in the proprietary funds are recorded as expenses and liabilities in those funds as the benefits accrue to their employees.

Fund	Liability	Accumulated Hours	
		Sick	Vacation
Electric	\$ 405,355	6,269	2,143
Water	111,467	1,548	939
Sewage	51,558	1,096	399
Refuse	56,006	1,343	644

Additionally, the EDA has accrued a liability of \$22,978 for 544 accumulated sick and vacation leave hours. All other accrued sick leave expenses are charged to specific funds and departments, with the liability maintained in a Benefit Accrual Fund.

The Benefit Accrual Fund, an internal service fund, was added to pay for those benefits actually used by governmental fund employees or employees which split their time between proprietary and governmental funds. A liability for unpaid accumulated sick leave of \$770,694 is recorded in this fund, reflecting 24,835 accumulated sick leave hours. Sick leave hours exceeding the eligible reimbursement limit of 1,280 hours totaled 209. Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for them are included as part of governmental activities. The general fund is generally used to liquidate compensated absences in the governmental activities.

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 statements 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 applicable bond premium or discount.

In the governmental fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the 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 actual debt proceeds received, are reported as debt service expenditures.

12. Leases

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term.

Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a

straight-line basis over its useful life. Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long term debt on the statement of net position.

The City is a lessor of the City owned Infill Building. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

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

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The City uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

13. Fund balance

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

Below are the classifications:

Nonspendable – consists of amounts that are not in spendable form, such as inventory and prepaid items.

Restricted – consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by law through constitutional provisions or enabling legislation.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Assigned – consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the City's intended use. These constraints are established by the City Council. Pursuant to Council resolution, the City's Clerk-Treasurer is authorized to establish assignments of fund balance.

Unassigned – is the residual classification for the general fund and also reflects negative residual amounts in other funds.

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

When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order; 1) committed, 2) assigned and 3) unassigned.

14. Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the City's financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term

debt attributable to the acquisition, construction, or improvement of those assets. Restricted Net Position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted Net Position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted component of net position.

15. Net Position Flow Assumption

Sometimes the government will fund outlays for particular purposes for both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

16. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resource (expense/expenditure) until then. The City has two items that qualify for reporting in this category named *Cost sharing defined benefit pension plan* and *Other Postemployment Benefits* which represents actuarial differences within the PERA pension plan as well as amounts paid to the plan after the measurement date.

In addition to liabilities, the statement of net position 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 two items which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue – property taxes and special assessments, are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from 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 has an item, leases, which is reported in both the governmental funds balance sheet and the statement of net position. The other item, *Cost Sharing Defined Benefit Pension Plan* and *Other Postemployment Benefits* which represent actuarial differences within the PERA pension plan and other postemployment benefits and are reported only on the statement of net position.

17. Comparative data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

18. Property taxes

Property tax levies are set by the City Council in October each year and are certified to the county for collection the following year. In Minnesota, counties act as collection agents for all property taxes.

The county spreads the levies over all taxable property in the City. Such taxes become receivables of the City as of January 1.

Property taxes are payable in equal installments by property owners to the county as follows: Personal Property - February 28 and June 30; and Real Property - May 15 and October 15.

The county remits the collections to the City and other taxing districts three times a year, in January, July and December.

Unpaid taxes at December 31 become liens on the respective property and are classified in the financial statements as delinquent taxes receivable. The receivable is fully offset by deferred revenue as it is not available to finance current expenditures.

Taxes payable on homestead property (as defined by Minnesota Statutes) are partially reduced by a homestead credit. This credit is paid to the City by the state in lieu of taxes levied against homestead property. The state remits this credit in December each year.

19. Special assessments receivables

Special assessments are levied against the benefited properties for the assessable costs of special assessment improvement projects in accordance with Minnesota Statutes. The City usually 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.

Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be

excessive by the City Council or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeited sale and the first proceeds of that sale (after costs, penalties, and expenses of sale) are remitted to the City in payment of delinquent special assessments. Generally, the City will collect the full amount of its special assessments not adjusted by City Council or court action. Pursuant to state statutes, a property shall be subject to tax forfeit sale after three years of delinquency except for homestead, agricultural or seasonal recreational property, which is subject to sale after five years.

Special assessments receivable includes the following components:

Delinquent - amounts billed to property owners but not paid.

Deferred - assessment installments which will be billed to property owners in future years.

Unremitted special assessment amounts collected by Polk County are recorded in due from other government units.

20. Power cost

The wholesale power suppliers bill monthly on meter readings taken at the end of each month. The expense related to power delivered is the accrued amount billed by the supplier.

21. Use of estimates

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

22. Pensions

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

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. Annual appropriated budgets are legally adopted by Council resolution for the General and Special Revenue Funds with the exception of the Sales Tax Pool fund and the Economic and Community Development Fund, which adopts project length budgets. The City did not adopt a budget for the Sales Tax Pool, ARPA, Park Facilities and Seized Property funds in 2023.

Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Formal budgetary integration is not employed for the Debt Service Fund because effective budgetary control is alternately achieved through general obligation bond indenture provisions. Budgetary control for Capital Project Funds is based on a project completion time cycle rather than an annual basis; therefore, budgetary comparisons on an annual basis would not present meaningful information.

The City follows these legal compliance procedures in establishing the budgetary data reflected in the financial statements:

1. The city administrator submits a proposed operating budget to the City Council prior to the end of the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to December 30, the budget is legally enacted through the passage of a budget resolution.
4. Management may not legally exceed budgeted expenditures at the department level. Monitoring of budgets is maintained at the sub-department level (i.e., police administration, police investigations, police patrols, etc.) and the category level (i.e., personal services; supplies; other services and charges; capital outlay) within each department. Management can alter the budget at the category or activity level within their department but cannot exceed the total budgeted expenditures for the department that was approved by the City Council. Management cannot amend the budget at the department level. During the year, no formal supplementary appropriations were made. However, the City Council approves all payments of vouchers and payroll at its regular meetings held twice a month, even though budgets may have been exceeded.
5. All budgeted appropriations lapse at the end of the fiscal year. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the department level.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2023, expenditures were over appropriations in the State Aid Street Fund and Greenway Maintenance funds by \$6,819 and \$5,000, respectively.

C. Deficit Fund Equity

At December 31, 2023, there are three governmental funds with a deficit fund balance; the \$219,339 deficit fund balance in the Current City Projects fund and the \$159,437 deficit fund balance in the Transit fund. In addition, the Benefit Accrual internal service fund has a deficit of \$100,099. These will be eliminated with future revenues and transfers from governmental and enterprise funds.

NOTE 3. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash, cash equivalents, and investments at December 31, 2023 are classified in the accompanying financial statements as follows:

	Primary Government	Component Unit
Statement of net position:		
Cash and cash equivalents	\$ 9,761,729	\$ 977,458
Investments	29,539,033	3,513,946
Restricted cash and cash equivalents	138,100	-
Total cash and investments	<u>\$ 39,438,862</u>	<u>\$ 4,491,404</u>

Cash and investments at December 31, 2023 consist of the following:

	Primary Government	Component Unit
Cash:		
Cash on hand	\$ 1,150	\$ -
Deposit with financial institutions	9,883,514	977,458
Cash equivalents:		
Money Market Funds	15,165	-
Investments:		
Various	29,539,033	3,513,946
Total cash, cash equivalents, and investments	<u>\$ 39,438,862</u>	<u>\$ 4,491,404</u>

The 4M 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 and Exchange Commission (SEC); however, it follows the same regulatory rules of the SEC under rule 2a-7. The reported value of the pool is the same as the fair value of the pool share. The 4M Fund is administered by PMA Financial Network, with RBC Capital Markets as investment advisor and fund representative. Financial

statements of the 4M Fund can be obtained by contacting the 4M Fund at 5301 Kyler Avenue NE, Second Floor, Albertville, MN 55301.

Investments Authorized by Minnesota Statutes and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by Minnesota state statute. The City's investment policy does not restrict investment types beyond the limits set forth by state statute. The table also identifies any provisions in state statutes that address interest rate risk, credit risk, and concentration risk. This table also applies to investments of debt proceeds held by bond trustee that are governed by provisions of debt agreements and similarly restricted by state statute.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Investment in One Issuer
U.S. treasury obligations	None	None	None
U.S. agency securities	None	None	None
Banker's acceptances	None	None	None
Commercial paper	270 days	None	None
Negotiable certificates of deposit	None	None	\$250,000
Non-negotiable certificates of deposit	None	None	None
MN state or municipal obligations	None	None	None
Repurchase agreements	None	None	None

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of December 31, 2023, the City's investments in U.S. Agencies are rated AAA by Standard & Poor's and AAA by Moody's Investors Service. The City's investments in negotiable certificates of deposit are below the F.D.I.C. \$250,000 insurance limit per institution. Non-negotiable certificates of deposits exceeding \$250,000 per institution must be collateralized by the limits defined in the custodial credit risk section of this footnote. The City's investment in the 4M – Local Government Investment Pool is a common law trust organized and existing under the laws of the State of Minnesota, in accordance with the provisions of the Minnesota Joint Powers Act. This requires it meets all of the requirements of Rule 2a-7 of the Securities and Exchange Commission. The general objective of the Fund is to provide a high yield for the participants while maintaining liquidity and preserving capital investing only in instruments authorized by Minnesota Statutes, which govern the temporary investment of municipality monies. In addition, the fixed rate/fixed term portion of the

program is also structured with safety of principal as the major objective. Subject to the power of the participants to amend the Declaration of Trust, the Board of Directors of the League of Minnesota Cities serves as the Board of Trustees of the Trust. The City has recently adopted an investment policy.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. One way the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments.

The City also manages this risk by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide cash flow and liquidity for operations. Further, the City purchases some securities that have interest rates that step-up over time. The City monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. The City has no specific limitations with respect to this metric.

Investment Type	Fair Value	Weighted Average Maturity (in years)	Fair Value Level
Federal Farm Credit Bank	\$ 933,521	3.1	1
Federal Home Loan Bank	2,208,158	4.9	1
Non-negotiable certificates of deposit	29,911,300	3.02	N/A
Total Investments	<u>\$ 33,052,979</u>		

Portfolio weighted average maturity 3.67

There are five Federal Farm Credit Bank investments, the last one matures on August 19, 2027 and has credit ratings of AAA and AA+ from the Moody's and S&P rating agencies, respectively.

Concentration of Credit Risk

State statutes contain no limitations on the amount that can be invested in any one issuer.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of

the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to cover the value of its investment or collateral securities that are in possession of another party. Minnesota statutes do not contain legal requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: Minnesota statutes require that all City deposits be protected by insurance, surety bond, or collateral. The market value of the collateral must be a minimum of 110% of deposits not covered by insurance or bonds (140% in the case of mortgage-backed collateral). Authorized collateral includes the legal investment described earlier, as well as certain first mortgage notes, and certain other state or local obligations. Minnesota statutes require that securities pledged as collateral be held in safekeeping by the clerk-treasurer or in a financial institution. The City has no formal policy relating to custodial credit risk. The City was not exposed to custodial credit risk as of December 31, 2023.

NOTE 4. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

At December 31, 2023, there are interfund balances that are generally short-term loans used to cover temporary cash deficits in various funds. The interfund transfers generally are made for the purposes of debt service payments made from a debt service fund but funded from an operating fund or subsidy transfers. There were no significant transfers during the fiscal year that were either non-routine in nature or inconsistent with the activities of the fund making the transfer.

Transfers. The following interfund transfers are reflected in the fund financial statements at December 31, 2023:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Fund	\$ 76,204 (1)
Nonmajor Governmental Fund	Electric Fund	350,000 (1)
General Fund	Nonmajor Proprietary Fund	73,035 (1)
Capital Projects Fund	Nonmajor Governmental Fund	96,155 (1)
Current City Projects Fund	General Fund	90,636 (1)
Current City Projects Fund	Nonmajor Governmental Fund	161,296 (1)
2017 Assessment Bonds Fund	Nonmajor Governmental Fund	100,000 (1)
Nonmajor Governmental Fund	General Fund	258,113 (1)
Internal Service Fund	General Fund	98,000 (2)
Current City Projects Fund	General Fund	50,000 (3)
		<u>\$ 1,353,439</u>

1. Transfer share of debt service payments, capital and project expenses, and wages.
2. Transfer to replenish benefit accrual fund
3. Matching fund transfer

Notes to the Financial Statements
December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

Due From Other Funds. The following due from other funds are reflected on the financial statements at December 31, 2023:

Receivable Fund	Payable Fund	Amount
General Fund	Current City Projects Fund	\$ 159,490 (1)
Electric Fund	General Fund	62,952 (2)
Electric Fund	Nonmajor Governmental Funds	125 (2)
Electric Fund	Water Fund	10,333 (2)
Water Fund	Electric Fund	327,483 (2)
General Fund	Electric Fund	260,892 (2)
General Fund	Water Fund	33,935 (2)
Nonmajor Governmental Funds	Electric Fund	20,085 (2)
Refuse Fund	Electric Fund	143,117 (2)
Sewage Fund	Electric Fund	262,761 (2)
Storm Water Fund	Electric Fund	95,528 (2)
Central Equipment	Storm Water Fund	45,230 (2)
Central Equipment	Refuse Fund	- (2)
Electric Fund	Commercial Properties	925 (2)
Electric Fund	Sewage Fund	3,507 (2)
Electric Fund	Storm Water Fund	4,028 (2)
Electric Fund	Refuse Fund	- (2)
		<u>\$ 1,430,391</u>

1. The purpose of this Interfund receivable is to maintain a positive cash balance at year end.
2. The purpose of this Interfund receivable is to cover year end utility billings between funds.

NOTE 5. CAPITAL ASSETS

Capital asset activities for the year ended December 31, 2023, were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Nondepreciable capital assets				
Land	\$ 31,203,471	\$ -	\$ -	\$ 31,203,471
Construction in progress	1,141,957	2,562,275	(997,898)	2,706,334
Total	<u>32,345,428</u>	<u>2,562,275</u>	<u>(997,898)</u>	<u>33,909,805</u>
Depreciable capital assets:				
Buildings, structures, and improvements	84,528,185	1,117,132	-	85,645,317
Machinery and equipment	12,198,428	349,236	(1,134,624)	11,413,040
Infrastructure	57,558,432	523,300	-	58,081,732
Leased assets - equipment	40,116	10,978	-	51,094
Total	<u>154,325,161</u>	<u>2,000,646</u>	<u>(1,134,624)</u>	<u>155,191,183</u>
Total capital assets	<u>186,670,589</u>	<u>4,562,921</u>	<u>(2,132,522)</u>	<u>189,100,988</u>
Less accumulated depreciation and amortization for:				
Buildings, structures and improvements	(32,299,167)	(1,776,850)	-	(34,076,017)
Machinery and equipment	(7,279,195)	(756,216)	1,134,624	(6,900,787)
Infrastructure	(29,583,253)	(1,789,579)	-	(31,372,832)
Lease equipment	(11,744)	(12,472)	-	(24,216)
Total accumulated depreciation	<u>(69,173,359)</u>	<u>(4,335,117)</u>	<u>1,134,624</u>	<u>(72,373,852)</u>
Total capital assets, being amortized/depreciated, net	<u>85,151,802</u>	<u>(2,334,471)</u>	<u>-</u>	<u>82,817,331</u>
Governmental activities capital assets, net	<u>\$ 117,497,230</u>	<u>\$ 227,804</u>	<u>\$ (997,898)</u>	<u>\$ 116,727,136</u>
	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Nondepreciable capital assets				
Land	\$ 630,302	\$ -	\$ -	\$ 630,302
Construction in progress	353,037	661,981	(325,833)	689,185
Total	<u>983,339</u>	<u>661,981</u>	<u>(325,833)</u>	<u>1,319,487</u>
Depreciable capital assets:				
Buildings, structures, and improvements	112,141,613	2,607,492	(1,891,468)	112,857,637
Machinery and equipment	6,993,876	392,704	(311,999)	7,074,581
Total	<u>119,135,489</u>	<u>3,000,196</u>	<u>(2,203,467)</u>	<u>119,932,218</u>
Total capital assets	<u>120,118,828</u>	<u>3,662,177</u>	<u>(2,529,300)</u>	<u>121,251,705</u>
Less accumulated depreciation for:				
Buildings, structures, and improvements	(56,080,549)	(2,759,502)	1,891,469	(56,948,582)
Machinery and equipment	(6,011,223)	(235,424)	311,999	(5,934,648)
Total accumulated depreciation	<u>(62,091,772)</u>	<u>(2,994,926)</u>	<u>2,203,468</u>	<u>(62,883,230)</u>
Total business-type activities capital assets, net	<u>\$ 58,027,056</u>	<u>\$ 667,251</u>	<u>\$ (325,832)</u>	<u>\$ 58,368,475</u>

Depreciation/amortization was charged to function/programs of the City as follows:

Governmental Activities:	
General Government	\$ 212,380
Public Safety	427,694
Public Works	2,805,729
Culture and Recreation	717,815
Transit	150,043
Cemetery	21,456
Total Depreciation and Amortization Expenses - Governmental Activities	<u>\$ 4,335,117</u>
Business-Type Activities:	
Electric Fund	\$ 1,076,859
Water Fund	658,886
Sewer Fund	825,024
Storm Water Fund	371,811
City Mall Fund	35,291
Refuse Fund	27,055
Total Depreciation Expenses - Business-Type Activities	<u>\$ 2,994,926</u>

Governmental Activities depreciation expense includes Internal Service fund depreciation of \$386,283.

Discretely presented component unit

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Nondepreciable capital assets				
Land	\$ 50,300	\$ -	\$ -	\$ 50,300
Total	<u>50,300</u>	<u>-</u>	<u>-</u>	<u>50,300</u>
Depreciable capital assets:				
Buildings, structures, and improvements	5,694,609	50,894	-	5,745,503
Machinery and equipment	174,258	-	-	174,258
Leased assets - equipment	-	9,270	-	9,270
Total	<u>5,868,867</u>	<u>60,164</u>	<u>-</u>	<u>5,929,031</u>
Total capital assets	<u>5,919,167</u>	<u>60,164</u>	<u>-</u>	<u>5,979,331</u>
Less accumulated depreciation, amortization for:				
Buildings, structures and improvements	(2,888,357)	(146,368)	-	(3,034,725)
Machinery and equipment	(149,051)	(4,749)	-	(153,800)
Leased equipment	-	(1,236)	-	(1,236)
Total accumulated depreciation	<u>(3,037,408)</u>	<u>(152,353)</u>	<u>-</u>	<u>(3,189,761)</u>
Total governmental activities capital assets, net	<u>\$ 2,881,759</u>	<u>\$ (92,189)</u>	<u>\$ -</u>	<u>\$ 2,789,570</u>

NOTE 6. LEASES

The City has entered into lease agreements with various tenants in the City owned Infill Building. Tenant payments are based on square foot annually. Lease terms are from one to six years. The following is the total lease-related revenue for the year ended December 31, 2023:

Lease-related Revenue	
Lease Revenue	
Building	\$ 165,720
Land	19,166
Total Lease Revenue	<u>184,886</u>
Interest Revenue	13,969
Variable & Other Revenue	-
Total	<u>\$ 198,855</u>

The following is a schedule by years of future minimum rental receipts required under the leases:

Maturity Analysis	Principal	Interest	Total Receipts
2024	\$ 90,132	\$ 14,062	\$ 104,194
2025	97,130	7,952	105,082
2026	65,920	5,180	71,100
2027	9,050	4,150	13,200
2028	10,325	3,865	14,190
2029-2033	59,430	14,259	73,689
2034-2038	63,657	4,224	67,881
Total Future Receipts	<u>\$ 395,644</u>	<u>\$ 53,692</u>	<u>\$ 449,336</u>

NOTE 7. LONG-TERM LIABILITIES.

GENERAL OBLIGATION BONDS. The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. In addition, general obligation bonds have been issued to refund general obligation bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds, except for refunding issues. General obligation bonds currently outstanding are as follows:

Governmental activities

General Obligation Improvement Bonds:	Final Maturity	Interest Rates	Issue Amount	Outstanding 12/31/23
12/01/12	02/01/34	2.0%-2.75%	\$ 660,000	\$ 395,000
12/01/15	02/01/31	2.0%-4.0%	870,000	170,000
12/1/15 Refunding	02/01/25	2.0%-4.0%	2,095,000	375,000
12/1/15 Refunding	02/01/27	2.0%-4.0%	760,000	185,000
2017A Improvement and Refunding	02/01/28	2.3%-3.0%	3,950,000	1,340,000
				<u>2,465,000</u>
MN PFA-Transportation	08/20/38	3.645%	3,466,577	2,276,000
Total governmental activities				<u>\$ 4,741,000</u>

Notes to the Financial Statements
December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

Business-type activities

	Final Maturity	Interest Rates	Issue Amount	Outstanding 12/31/23
Revenue bonds:				
MN PFA - Clean Water	08/20/28	2.687%	\$ 4,012,598	\$ 1,240,000
MN PFA - Clean Water	08/20/36	1.039%	6,721,426	4,606,000
Total business-type activities				<u>\$ 5,846,000</u>

Special assessment bonds are backed by the full faith and credit of the City. Currently all governmental activities general obligation bonds are supported by special assessments.

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 887,000	\$ 140,418	\$ 568,000	\$ 81,175
2025	816,000	113,826	577,000	71,400
2026	405,000	96,321	588,000	61,434
2027	400,000	85,002	598,000	51,238
2028	290,000	74,213	608,000	40,822
2029-2033	1,005,000	269,572	1,789,000	114,197
2034-2038	938,000	101,115	1,118,000	23,306
Total	<u>\$ 4,741,000</u>	<u>\$ 880,467</u>	<u>\$ 5,846,000</u>	<u>\$ 443,572</u>

The City leases various office equipment. The maturity dates of the leases range from 2023 to 2028. The following is the total lease expenditure for the year ended December 31, 2023.

Lease expense

Amortization expense by class of underlying asset

Equipment	\$ 15,371
Total amortization expense	15,371
Interest on lease liabilities	1,190
Variable lease expense	-
Total	<u>\$ 16,561</u>

Annual debt service requirements to maturity for leases are as follows:

Maturity Analysis	Principal	Interest	Total Payments
2024	\$ 15,304	\$ 859	\$ 16,163
2025	13,124	416	13,540
2026	4,588	143	4,731
2027	1,942	52	1,994
2028	660	4	664
Total Future Payments	<u>\$ 35,618</u>	<u>\$ 1,474</u>	<u>\$ 37,092</u>

The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the year ended December 31, 2023:

	Beginning Balance	Additions/ Proceeds	Reductions/ Payments	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable:					
General obligation	\$ 3,350,000	\$ -	\$ (885,000)	\$ 2,465,000	\$ 770,000
Unamortized premium	206,637	-	(28,226)	178,411	-
Total	<u>3,556,637</u>	<u>-</u>	<u>(913,226)</u>	<u>2,643,411</u>	<u>770,000</u>
G.O. Transportation Improvement Bonds	2,389,000	-	(113,000)	2,276,000	117,000
Certificates of indebtedness	40,000	-	(40,000)	-	-
Unamortized premium	1,484	-	(1,484)	-	-
Leases	28,715	12,380	(13,570)	27,525	13,529
Compensated absences	799,488	587,321	(616,115)	770,694	254,329
Governmental Activities Total:	<u>6,815,324</u>	<u>599,701</u>	<u>(1,697,395)</u>	<u>5,717,630</u>	<u>1,154,858</u>
Business-type activities:					
Bonds payable:					
G.O. Clean Water Improvement Bonds	1,469,000	-	(229,000)	1,240,000	235,000
G.O. Wastewater Improvement Bonds	4,935,000	-	(329,000)	4,606,000	333,000
Compensated absences	591,574	237,217	(204,405)	624,386	221,544
Business-type activities total	<u>6,995,574</u>	<u>237,217</u>	<u>(762,405)</u>	<u>6,470,386</u>	<u>789,544</u>
Government-wide Total	<u>\$ 13,810,898</u>	<u>\$ 836,918</u>	<u>\$ (2,459,800)</u>	<u>\$ 12,188,016</u>	<u>\$ 1,944,402</u>

Compensated absences and leases are generally liquidated by the fund in which it was earned.

Discretely presented component unit – Economic Development and Housing Authority (EDA)

CHANGES IN LONG-TERM LIABILITIES. Long-term liability activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Additions/ Proceeds	Reductions/ Payments	Ending Balance	Due Within One Year
Component Unit activities:					
Leases	\$ -	\$ 9,270	\$ (1,177)	\$ 8,093	\$ 1,775
Compensated absences	22,978	28,175	(28,437)	22,716	8,215
Component Unit activities total	<u>\$ 22,978</u>	<u>\$ 37,445</u>	<u>\$ (29,614)</u>	<u>\$ 30,809</u>	<u>\$ 9,990</u>

NOTE 8. RISK MANAGEMENT AND LITIGATION

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the past several years, the City obtained coverage from commercial insurance companies and has effectively managed risk through various employee education and prevention programs.

Additionally, the City self-insures the electric distribution assets in the Electric Fund because the deductible for such coverage is \$50,000 per loss for maximum coverage of \$500,000 per loss.

All risk management activities are accounted for in the appropriate fund. Expenditures and claims are recognized when it is probable that a loss has occurred, the amount of the loss can be reasonably estimated, and the loss amount exceeds insurance coverage. In determining claims, events that might create claims, but for which none have been reported, are considered.

The City attorney estimates that the amount of actual or potential claims against the City as of December 31, 2023 will not materially affect the financial condition of the City.

Workers' compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT. If deemed necessary, LMCIT may require the City to pay supplemental assessments. The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. The City's coverage is retrospectively rated, where final premiums are determined after loss experience is known. Property, casualty, and liability insurances are provided by LMCIT through a pooled self-insurance program.

An analysis of claims activities for the last three fiscal periods ended December 31 is presented below:

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Paid Losses	\$ 21,162	\$ 58,593	\$ 119,903
Paid Expenses	-	49,126	-
Reserve Losses	11,190	50,000	2,328
Reserve Expenses	-	51,143	-
Total Incurred	32,351	208,862	122,231
Deductible Recovery	(6,520)	(8,000)	-

The City's commercial insurance carrier has no set reserve losses or reserve expenses for claims filed after December 31, 2023, for incidents occurring prior to that date.

There were no significant reductions in insurance from the previous year and there were no settlements in excess of insurance coverage in each of the past three years.

NOTE 9. CLAIMS AND CONTINGENCIES

Grant Awards

The City participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government.

As of December 31, 2023, significant amounts of grant expenditures have not been audited, but the City believes that disallowed expenditures discovered in subsequent audits, if any, will not have a material effect on any of the individual funds or the overall financial position of the City.

Additionally, unearned revenues are recognized in those funds that have received grant monies in advance of future, reimbursable expenditures.

NOTE 10. DEFINED BENEFIT PENSION PLANS

PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION- STATE-WIDE PLAN

A. Plan Description

The City participates in the following cost-sharing multi-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

1. General Employees Retirement Plan

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Public Employees Police & Fire Plan

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police

officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

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.

1. General Employees Plan Benefits

General Employees Plan 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 PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

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. Recipients that have been receiving the annuity or benefit for at least a full year as of 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 June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

2. Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for the Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

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

will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of June 30 before the effective date of the increase will receive a reduced 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.

1. General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2023 and the City was required to contribute 7.50% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2023 were \$389,528. The City's contributions were equal to the required contributions for each year as set by state statute.

2. Police and Fire Fund Contributions

Police and Fire members were required to contribute 11.8% of their annual covered salary in fiscal year 2023 and the City was required to contribute 17.7% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2023, were \$477,321. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

1. General Employees Fund Pension Costs

At December 31, 2023, the City reported a liability of \$3,757,749 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$103,659. The net pension liability is generally liquidated by the fund in which it was allocated.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0672% at the end of the measurement period and 0.0671% for the beginning of the period.

	Primary Government	Component Unit
City's proportionate share of the net pension liability	\$ 3,607,439	\$ 150,310
State of Minnesota's proportionate share of the net pension liability associated with the City	99,513	4,146
Total	<u>\$ 3,706,952</u>	<u>\$ 154,456</u>

For the year ended December 31, 2023, the City recognized pension expense of \$100,482 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional \$466 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, 2023, the City reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Primary Government	Component Unit	Primary Government	Component Unit
Differences between expected and actual economic experience	\$ 118,433	\$ 4,935	\$ 24,515	\$ 1,020
Difference between projected and actual investment earnings	-	-	118,980	4,958
Changes in actuarial assumptions	576,450	24,019	988,768	41,199
Changes in proportion	25,701	1,069	18,978	789
Contributions paid to PERA subsequent to the measurement date	186,973	7,791	-	-
Total	<u>\$ 907,557</u>	<u>\$ 37,814</u>	<u>\$ 1,151,241</u>	<u>\$ 47,966</u>

The \$194,764 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	Pension Expense Amount	
	Primary Government	Component Unit
2024	\$ 83,155	\$ 3,465
2025	(520,551)	(21,690)
2026	84,989	3,541
2027	(78,253)	(3,259)

2. Police and Fire Fund Pension Costs

At December 31, 2023, the City reported a liability of \$3,593,616 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.2081% at the end of the measurement period and 0.2170% for the beginning of the period. The net pension liability is generally liquidated by the fund in which it was allocated.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2023. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state was paid on October 1, 2022. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later.

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2023, the City recognized pension expense of (\$116,335) for its proportionate share of the Police and Fire Plan's pension expense. In addition, the City recognized an additional (\$8,719) as grant revenue for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City also recognized \$18,729 for the year ended December 31, 2023 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

At December 31, 2023, the City reported its proportionate share of Police and Fire Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,015,302	\$ -
Difference between projected and actual investment earnings	-	220,119
Changes in actuarial assumptions	4,401,540	5,055,158
Changes in proportion	19,519	267,330
Contributions paid to PERA subsequent to the measurement date	238,661	-
Total	<u>\$ 5,675,022</u>	<u>\$ 5,542,607</u>

The \$238,661 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	Pension Expense Amount
2024	\$ 136,312
2025	(10,079)
2026	929,285
2027	(248,035)
2028	(913,729)

E. Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.50%	5.10%
Private Markets	25.00%	5.90%
Fixed Income	25.00%	0.75%
International Equity	16.50%	5.30%

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0%. This 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 return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan. The Police and Fire Plan benefit increase is fixed at 1 percent per year and that increase was used in the valuation.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

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

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was completed in 2020 and was adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

General Employees Fund

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.

- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

Police and Fire Fund

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.5 percent to 7.0 percent.
- The single discount rate changed from 5.40% to 7.00%.

Changes in Plan Provisions:

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

G. Discount Rate

The discount rate used to measure the total pension liability in 2023 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 Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

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

	1% Decrease (6.0%)	Current (7.0%)	1% Increase (8.0%)
Primary Government	\$ 6,381,849	\$ 3,607,439	\$ 1,325,381
Component Unit	265,910	150,310	55,224
Total General Employees Fund	<u>\$ 6,647,759</u>	<u>\$ 3,757,749</u>	<u>\$ 1,380,605</u>

	1% Decrease (6.0%)	Current (7.0%)	1% Increase (8.0%)
Police and Fire Fund	\$ 7,130,164	\$ 3,593,616	\$ 686,102

I. Pension Plan Fiduciary Net Position

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

NOTE 11. DEFINED CONTRIBUTION PLAN - STATEWIDE

Six City Council members and the mayor 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. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and twenty-five hundredths of one percent (0.25%) of the assets in each member's account annually.

Total contributions made by the City during the fiscal year 2023 were:

Amount		Percentage of Covered Payroll		Required Rates
Employees	Employer	Employees	Employer	
\$ 1,430	\$ 1,430	5.00%	5.00%	5.00%

NOTE 12. EAST GRAND FORKS FIRE DEPARTMENT PENSION PLAN

Plan Description

The East Grand Forks Fire Department Pension Plan is the administrator of a single employer lump-sum defined benefit pension plan available to firefighters, retired and active, of the City of East Grand Forks. The plan operates under the provisions of Minn. Stat. §§ 69.051 and 69.80. The assets of the fund are dedicated to providing pension benefits to the plan members.

Plan Membership

At January 1, 2023, the membership of the Department consisted of:

Active Members	30
Vested Terminated and Transfer Members	4
Total Members	34

Benefit Provisions

Twenty Year Service Pension

Each member who is at least 50 years of age; has retired from the East Grand Forks Fire Department, has served at least twenty (20) years of active service with such department before retirement; shall be entitled to a lump sum service pension in the amount of \$4,500 for each completed full year of service (including each year over 20) but not exceeding the maximum amount per year of service allowed by law for the minimum average amount of available financing per firefighter as prescribed by law.

Disability Benefits

If a member of this Association shall become totally and permanently disabled to the extent that a physician or surgeon acceptable to the board of trustees shall certify that such disability will permanently prevent said member from performing their duties in the East Grand Forks Fire Department, the Department shall pay to such member the sum of \$4,500 for each year that they have served as an active member of said fire department. If a member who has received such disability pension should subsequently recover and return to active duty in the East Grand Forks Fire Department, any amount paid to them as a disability pension shall be deducted from their retirement pension.

Death Benefits

Upon the death of any member of the Department who is in good standing at the time of their death, the Department shall pay to the surviving spouse, if any, and if no surviving spouse, to surviving child or children, if any, and if no child or children

survive, to the estate of such deceased member the sum of \$4,500 for each year that they served as an active member of the East Grand Forks Fire Department.

Pension Costs

At December 31, 2023, the City reported a net pension asset of \$263,326 for the plan. The net pension asset was measured as of December 31, 2022. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by applying an actuarial formula to specific census data certified by the fire department as of December 31, 2022. The following table presents the changes in net pension liability (asset) during the year.

	Changes in Net Pension Liability		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at previous Measurement Date 12/31/22	\$ 1,080,875	\$ 1,654,172	\$ (573,297)
Changes for the year:			
Service cost	49,876	-	49,876
Interest	53,028	-	53,028
Nonemployer contributions	-	79,285	(79,285)
Projected investment return	-	81,165	(81,165)
Gain or Loss	-	(366,868)	366,868
Benefit payments	(140,392)	(140,392)	-
Administrative expense	-	(649)	649
Net changes	(37,488)	(347,459)	309,971
Balance at current Measurement Date 12/31/23	\$ 1,043,387	\$ 1,306,713	\$ (263,326)

For the year ended December 31, 2023, the City recognized pension expense of \$(62,473).

At December 31, 2023, the City reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual liability	\$ -	\$ 39,504
Net difference between projected and actual investment earnings	110,776	-
Total	\$ 110,776	\$ 39,504

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

31-Dec	Amount
2024	\$ (23,398)
2025	10,200
2026	38,938
2027	69,484
2028	(3,888)
Thereafter	(20,064)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2022, based on the measurement date of December 31, 2022, and using the following actuarial assumptions.

- Investment rate of return is 5.0%;
- Inflation rate is 2.5%;
- Entry age normal in accordance with the requirements of GASB 67;

Long-Term Expected Rate of Return

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per the actuary's investment consulting practice as of December 31, 2023.

Asset Class	Portfolio Weight	Expected Class Return
Cash	9.00%	1.80%
Fixed Income	34.00%	3.00%
Equities	57.00%	6.80%

Discount Rate

The discount rate used to measure the total pension liability was 5.0%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at the actual statutory contribution rate. Based on those assumptions, the Association's net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis

The following presents the net pension liability calculated using the discount rate of 5.0%, as well as what the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.0%) or one-percentage-point higher (6.0%) than the current rate:

1% Decrease (4.0%)	Current (5.0%)	1% Increase (6.0%)
\$ (229,147)	\$ (263,326)	\$ (295,562)

NOTE 13. CONCENTRATION OF SALES AND REVENUES

American Crystal Sugar Company is the largest customer of the Water and Electric Fund. The company's power purchases account for approximately 45% of the Electric Fund's operating revenue; the company's water purchases account for approximately 23% of the Water Fund's operating revenue. The City collected \$627,522 in franchise fees from the Electric Fund for sales to American Crystal. The fee, calculated at \$.0085 per KWH sold, is classified as general tax revenue in the General Fund and is classified as tax and tax equivalent expense in the Electric Fund.

NOTE 14. FUND BALANCE

	General Fund	Capital Projects Fund	Current City Projects Fund	2017 Assessment Bond	Nonmajor Governmental Funds
Fund Balances:					
Nonspendable:					
Materials and Supplies	\$ 33,003	\$ -	\$ -	\$ -	\$ -
Campbell Library	-	-	-	-	76,000
Total	<u>33,003</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,000</u>
Restricted:					
Debt Service	-	-	-	142,329	2,891,461
Capital Projects	-	826,642	-	-	-
Community Growth	-	-	-	-	72,448
State Aid Street	-	-	-	-	359,345
New Home Incentive	-	-	-	-	364,537
Sales Tax Pool	-	-	-	-	359,882
Cemetery	-	-	-	-	12,026
Insect Control	-	-	-	-	327,077
Perpetual Care	-	-	-	-	298,657
Greenway Maintenance	-	-	-	-	103,707
Park Facilities	-	-	-	-	1,500
Seized Property	-	-	-	-	447,272
Grants	-	-	-	-	223,022
1997 Downtown Development	-	-	-	-	5,390
08 PFA Loan 23rd Street	-	-	-	-	169,634
Building Improvements	-	-	-	-	183,153
Total	<u>-</u>	<u>826,642</u>	<u>-</u>	<u>142,329</u>	<u>5,819,111</u>
Unassigned:	<u>7,211,927</u>	<u>-</u>	<u>(219,339)</u>	<u>-</u>	<u>(153,523)</u>
TOTAL FUND BALANCE	<u>\$7,244,930</u>	<u>\$ 826,642</u>	<u>\$ (219,339)</u>	<u>\$ 142,329</u>	<u>\$ 5,741,588</u>

NOTE 15. COMMITTED CONTRACTS

The City has entered into an agreement to acquire electric service territory from Red River Valley Power Coop (RRVPC). The agreement, entered into January 2003, will be in effect as long as agreed upon by both parties. The City paid RRVPC \$899 during 2023 for electricity sold to the customers in the annexed service territory.

The City entered into an agreement in 2004 with PKM to acquire electric service territory. The City will pay PKM ½ cent per kilowatt hour sold on every meter in the newly acquired area for 10 years. There were payments totaling \$2,393 on this agreement for 2023. The City entered into another agreement in 2017 with PKM to acquire electric service territory. The City will pay PKM \$.006 kilowatt per hour sold

on every meter in the newly acquired area for 10 years. There were no payments on this agreement in 2023.

The City entered into a joint membership agreement with the Minnesota Municipal Power Agency (MMPA) in 2004. The agreement is in effect until December 31, 2040 and requires the City to purchase all required power above the Western Area Power Association (WAPA) allocation from MMPA.

As of December 31, 2023 the City had construction commitments for project 23CP3 ADA Improvements and project 22CP6 HAWKS system on Bygland Rd SE. The 23CP3 ADA Improvement project contract is for \$101,567 and has a remaining commitment for \$5,078. The 22CP6 HAWKS system on Bygland Rd SE project contract is for \$245,807 and has a remaining commitment of \$14,673.

NOTE 16. CONDUIT DEBT OBLIGATION

The City has issued Industrial Development Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial and industrial facilities which are deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issue. The City is not obligated in any manner for the payment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2023, one series of Industrial Revenue Bonds were outstanding with a remaining principal balance of \$8,000,000.

NOTE 17. ARBITRAGE REBATE

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue. As of December 31, 2023, there are no amounts for arbitrage rebates.

NOTE 18. NEW PRONOUNCEMENTS

GASB Statement No. 99, *Omnibus 2022*, provides guidance on the following accounting matters:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions

in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, enhances the accounting and financial reporting requirements for accounting changes and error corrections. The statement is effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences through aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The statement is effective for fiscal years beginning after December 15, 2023.

GASB Statement No. 102, *Certain Risk Disclosures*, requires entities to disclose critical information about their exposure to risks due to certain concentrations or limitations that could lead to financial distress or operational challenges. This statement is effective for fiscal years beginning after June 15, 2024.

Management has not yet determined what effect these statements will have on the City's financial statements.

NOTE 19. OTHER POSTEMPLOYMENT BENEFITS

Plan Description:

Other postemployment benefits provided by the City include allowing retirees to continue their health insurance coverage through the City group plan at their own cost. This plan was established under the authority of the City Council and is of the single employer defined benefit plan. Any amendments to the plan must be approved by the City Council. There is not a separate audited plan financial report.

Benefits Provided:

The City provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the retiree.

Funding Policy:

The City Council establishes employer contribution rates for plan participants and determines how the plan will be funded as part of the budgetary process each year. Retirees pay the full budgeted rates for coverage under the medical plan. The City Council has chosen to fund the healthcare benefits on a pay as you go basis. As such, the City has no assets accumulated in a GASB-compliance trust.

Employees Covered by Benefit Term:

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	6
Active plan members	97
Total Members	<u>103</u>

Total OPEB Liability:

The City's total OPEB liability of \$498,597 was measured as of January 1, 2023 and was determined by an actuarial valuation as of that date. The OPEB liability is generally liquidated by the fund in which it was allocated.

Actuarial Assumptions:

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	vary by service and contract group
Healthcare cost trend rates	6.50% as of January 1, 2021 grading to 5% over 6 years and then to 4% over the next 48 years

Mortality rates were based on the RP-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.

The discount rate is based on the estimated yield of 20-year AA-rated municipal bonds. The overall single discount rate is 2.0%.

In January 1, 2023 actuarial valuation, the entry age, level percentage of pay actuarial cost method was used.

Changes in the Total OPEB Liability

	Total OPEB Liability	
	Primary Government	Component Unit
Balance at 12/31/2022	\$ 522,733	\$ 10,668
Changes for the year:		
Service Cost	37,744	770
Interest Cost	10,864	222
Changes in Actuarial Assumptions	(65,291)	(1,332)
Difference between projected and actual investment earnings	17,140	350
Benefit Payments	(34,566)	(705)
Net Changes	(34,108)	(696)
Balance at 12/31/2023	\$ 488,625	\$ 9,972

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1 percent) or one percentage point higher (3 percent) than the current rate:

Department Total OPEB Liability

	1% Decrease (1%)	Current (2%)	1% Increase (3%)
Primary Government	\$ 527,591	\$ 488,625	\$ 452,969
Component Unit	10,767	9,972	9,244
Total	\$ 538,358	\$ 498,597	\$ 462,213

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB Liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates of 6.50%, gradually decreasing over 6 years to an ultimate rate of 5.0%.

Department Healthcare Cost Trend Rates

	(5.5% decreasing to 4.0% over 6 years)	(6.5% decreasing to 5.0% over 6 years)	(7.5% decreasing to 6.0% over 6 years)
Primary Government	\$ 437,299	\$ 488,625	\$ 550,689
Component Unit	8,924	9,972	11,239
Total	\$ 446,223	\$ 498,597	\$ 561,928

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the year ended December 31, 2023, the City recognized OPEB expense of \$43,953. Pension liabilities are generally liquidated by the fund in which the liability is earned. At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Primary Government	Component Unit	Primary Government	Component Unit
Changes in actuarial assumptions	\$ 14,998	\$ 307	\$ 58,468	\$ 1,194
Difference between expected and actual economic experience	16,559	338	62,426	1,274
Employer contributions paid subsequent to the measurement date	40,113	819	-	-
Total	\$ 71,670	\$ 1,464	\$ 120,894	\$ 2,468

\$40,932 reported as deferred outflows of resources related to OPEB resulting from City contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the total pension liability in the year ending December 31, 2024.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Pension Expense Amount	
	Primary Government	Component Unit
2024	\$ (21,066)	\$ (430)
2025	(21,066)	(430)
2026	(21,055)	(430)
2027	(7,055)	(144)
2028	(7,054)	(144)
Thereafter	(12,041)	(245)

NOTE 20. TAX ABATEMENTS

In accordance with Minnesota Statutes 469.1812 through 469.1815, the statute authorizes Property Tax Abatement for Community Development purposes. The City of East Grand Forks authorized a two-year Tax Rebate for New Home Construction through the year 2026. The program applies to owner-occupied single-family dwellings, including town homes and twin homes. The abatement is for the first two years where payment of taxes are based upon the full value of the new dwelling. The City's amount for 2023 is \$26,205.



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**Schedule of Changes in the City's
Total OPEB Liability and Related Ratios
Last 10 Years**

CITY OF EAST GRAND FORKS

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 38,514	\$ 48,579	\$ 47,164	\$ 35,836	\$ 34,792	\$ 39,358
Interest	11,086	10,729	19,377	18,288	19,185	18,916
Changes in Actuarial Assumptions	(66,623)	-	27,048	-	(14,425)	-
Difference between projected and actual investment earnings	17,490	-	(35,500)	-	(99,940)	-
Benefit Payments	(35,271)	(27,384)	(38,340)	(35,831)	(45,148)	(45,962)
Net Change in Total OPEB Liability	(34,804)	31,924	19,749	18,293	(105,536)	12,312
Total OPEB Liability - Beginning	533,401	501,477	481,728	463,435	568,971	556,659
Total OPEB Liability - Ending	<u>\$ 498,597</u>	<u>\$ 533,401</u>	<u>\$ 501,477</u>	<u>\$ 481,728</u>	<u>\$ 463,435</u>	<u>\$ 568,971</u>
Covered Payroll	\$ 7,393,896	\$ 7,338,628	\$ 7,124,882	\$ 6,599,847	\$ 6,407,618	\$ 6,376,059
City's Total OPEB Liability as a Percentage of a Covered Payroll	6.74%	7.27%	7.04%	7.30%	7.23%	8.92%

The City implemented GASB No 75 for the fiscal year ended December 31, 2018. Information from prior years is not available.

See Notes to the Required Supplementary Information

**Schedule of City's Contributions to PERA Retirement Fund
Last 10 Years**

CITY OF EAST GRAND FORKS

	Fiscal Year Ended	Statutorily Required	Contributions in Relation to the Statutorily Required	Contribution	City's Covered	Contributions as a
	December 31	Contributions	Contributions	Deficiency (Excess)	Payroll	% of Covered Payroll
General Employees Fund	2015	\$ 296,341	\$ 296,341	\$ -	\$ 3,951,212	7.50%
	2016	318,174	318,174	-	4,240,440	7.50%
	2017	329,665	329,665	-	4,395,536	7.50%
	2018	330,577	330,577	-	4,407,691	7.50%
	2019	353,808	353,808	-	4,717,438	7.50%
	2020	372,333	372,333	-	4,964,456	7.50%
	2021	368,253	368,253	-	4,910,034	7.50%
	2022	380,810	380,810	-	5,077,466	7.50%
	2023	389,528	389,528	-	5,193,158	7.50%
Police and Fire Fund	2015	\$ 372,285	\$ 372,285	\$ -	\$ 2,298,054	16.20%
	2016	376,199	376,199	-	2,321,891	16.20%
	2017	392,706	392,706	-	2,424,109	16.20%
	2018	399,268	399,268	-	2,464,617	16.20%
	2019	436,592	436,592	-	2,575,764	16.95%
	2020	476,870	476,870	-	2,694,177	17.70%
	2021	466,522	466,522	-	2,635,716	17.70%
	2022	463,074	463,074	-	2,616,238	17.70%
	2023	477,321	477,321	-	2,696,730	17.70%

The amounts presented for each fiscal year were determined as of the City's year end which is December 31.

The City implemented GASB Statement No. 68 for its year ended December 31, 2015. Information for the prior years is not available.

See Notes to the Required Supplementary Information

**Schedule of City's and Non-Employer Proportionate Share of the Net Pension Liability
Last 10 Years**

CITY OF EAST GRAND FORKS

	Fiscal Year Ended December 31	City's Proportionate Share of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share of the Net Pension Liability Associated with the City	Total	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
General Employees Fund	2015	0.0660%	\$ 3,420,463	\$ -	\$ 3,420,463	\$ 3,812,160	89.7%	78.20%
	2016	0.0650%	5,277,678	68,982	5,346,660	4,007,733	131.7%	68.90%
	2017	0.0682%	4,353,844	54,725	4,408,569	4,201,635	103.6%	75.90%
	2018	0.0659%	3,655,862	119,810	3,775,672	4,428,547	82.6%	79.53%
	2019	0.0645%	3,566,061	110,829	3,676,890	4,562,565	78.2%	80.23%
	2020	0.0676%	4,052,929	125,006	4,177,935	4,840,947	83.7%	79.06%
	2021	0.0663%	2,831,307	86,431	2,917,738	4,937,245	57.3%	87.00%
	2022	0.0671%	5,314,342	155,875	5,470,217	4,993,750	106.4%	76.67%
	2023	0.0672%	3,757,749	103,659	3,861,408	5,135,312	73.2%	83.10%
Police and Fire Fund	2015	0.2390%	\$ 2,715,599	\$ -	\$ 2,715,599	\$ 2,131,642	127.4%	86.61%
	2016	0.2410%	9,671,749	-	9,671,749	2,317,136	417.4%	63.90%
	2017	0.2320%	3,132,276	-	3,132,276	2,370,623	132.1%	85.40%
	2018	0.2322%	2,475,013	-	2,475,013	2,446,747	101.2%	88.84%
	2019	0.2391%	2,545,461	-	2,545,461	2,520,191	101.0%	89.26%
	2020	0.2258%	2,976,286	70,110	3,046,396	2,634,971	113.0%	87.19%
	2021	0.2248%	1,735,218	78,008	1,813,226	2,664,947	65.1%	93.66%
	2022	0.2170%	9,442,983	412,559	9,855,542	2,625,977	359.6%	70.53%
	2023	0.2081%	3,593,616	144,765	3,738,381	2,656,484	135.3%	86.47%

The amounts presented for each fiscal year were determined as of the measurement date of the City's net pension liability which is June 30, of the previous year for PERA.

The City implemented GASB Statement No. 68 for its year ended December 31, 2015. Information for the prior years is not available.

See Notes to the Required Supplementary Information

**Schedule of Net Pension Liability and Related Ratios – East Grand Forks Fire Department
Last 10 Years**

CITY OF EAST GRAND FORKS

Fiscal Year	2023	2022	2021	2020	2019	2018
Total Pension Liability						
Service Cost	\$ 49,876	\$ 45,616	\$ 44,503	\$ 49,539	\$ 45,806	\$ 44,689
Interest Cost	53,028	50,911	51,295	44,535	43,604	46,800
Plan Changes	-	141,799	-	104,176	53,981	-
Gain or Loss	-	(36,442)	-	(13,006)	-	-
Benefit Payments	<u>(140,392)</u>	<u>(187,211)</u>	<u>(21,994)</u>	<u>(68,000)</u>	<u>(189,039)</u>	<u>(123,980)</u>
Net Change in Total Pension Liability	(37,488)	14,673	73,804	117,244	(45,648)	(32,491)
Total Pension Liability - Beginning	<u>1,080,875</u>	<u>1,066,202</u>	<u>992,398</u>	<u>875,154</u>	<u>920,802</u>	<u>953,293</u>
Total Pension Liability - Ending	<u>\$ 1,043,387</u>	<u>\$ 1,080,875</u>	<u>\$ 1,066,202</u>	<u>\$ 992,398</u>	<u>\$ 875,154</u>	<u>\$ 920,802</u>
Plan Fiduciary Net Position						
Nonemployer Contributions	\$ 79,285	\$ 76,184	\$ 73,100	\$ 69,887	\$ 70,691	\$ 69,476
Net Investment Income	81,165	74,258	65,537	53,405	58,131	55,569
Gain or Loss	(366,868)	152,744	143,701	167,970	(89,114)	86,866
Benefit Payments	(140,392)	(187,211)	(21,994)	(68,000)	(189,039)	(123,980)
Pension Plan Administrative Expense	<u>(649)</u>	<u>(4,934)</u>	<u>(4,805)</u>	<u>(5,652)</u>	<u>(4,982)</u>	<u>(4,543)</u>
Net Change in Plan Fiduciary Net Position	(347,459)	111,041	255,539	217,610	(154,313)	83,388
Plan Fiduciary Net Position - Beginning	<u>1,654,172</u>	<u>1,543,131</u>	<u>1,287,592</u>	<u>1,069,982</u>	<u>1,224,295</u>	<u>1,140,907</u>
Plan Fiduciary Net Position - Ending	<u>\$ 1,306,713</u>	<u>\$ 1,654,172</u>	<u>\$ 1,543,131</u>	<u>\$ 1,287,592</u>	<u>\$ 1,069,982</u>	<u>\$ 1,224,295</u>
Net Pension Liability - Ending	\$ (263,326)	\$ (573,297)	\$ (476,929)	\$ (295,194)	\$ (194,828)	\$ (303,493)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	125.24%	153.04%	144.73%	129.75%	122.26%	132.96%
Covered Payroll *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

The City implemented GASB No. 68 for the year ended December 31, 2018.
Information for prior years is not available.

* Because all active plan members are volunteers, there is no actual payroll.

See Notes to the Required Supplementary Information

**Schedule of Employer Contributions – East Grand Forks Fire Department
Last 10 Years**

CITY OF EAST GRAND FORKS

<u>Fiscal Year Ended December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll*</u>
2014	\$ 58,794	\$ 58,794	-	
2015	65,147	65,147	-	
2016	68,281	68,281	-	
2017	67,476	67,476	-	
2018	68,691	68,691	-	
2019	68,887	68,887	-	
2020	71,845	71,845	-	
2021	74,184	74,184	-	
2022	76,184	76,184	-	
2023	79,285	79,285	-	

*Because all active plan members are volunteers, there is no actual payroll.

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	1/1/2022
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar
	Closed
Remaining amortization period:	
Normal cost	20 Years
Prior service cost	10 Years
Asset valuation method	Market
Actuarial assumptions:	
Investment rate of return	5.00%
Projected salary increases	N/A
Includes inflation	N/A

See Notes to the Required Supplementary Information

NOTE 1. DEFINED BENEFIT PLANS

PERA

General Employees Fund

2023 Changes - 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. *Changes in Actuarial Assumptions:* The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent

2022 Changes - Changes in Plan Provisions: There were no changes in plan provisions since the previous valuation. *Changes in Actuarial Assumptions:* The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 Changes - Changes in Plan Provisions: There were no changes in plan provisions since the previous valuation. *Changes in Actuarial Assumptions:* The investment return and single discount rates were changed from 7.50 percent to 6.50 percent for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 Changes - 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. *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 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher

disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

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

2018 Changes - 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 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions. *Changes in Actuarial Assumptions:* The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

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

2016 Changes - Changes in Plan Provisions: There have been no changes since the prior valuation. *Changes in Actuarial Assumptions:* The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years. The assumed investment return *2015 Changes - Changes in Plan Provisions:* On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6 million, which meets the special funding situation definition, was due September 2015. *Changes in Actuarial Assumptions:* The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Police and Fire Fund

2023 Changes - Changes in Plan Provisions: Additional one-time direct state aid contribution of \$19.4 million will be contributed to the Plan on October 1, 2023. Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years, increasing incrementally to 100% after 10 years. A one-time, non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024. Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation. The total and permanent duty disability benefit was increased, effective July 1, 2023. *Changes in Actuarial Assumptions:* The investment return assumption was changed from 6.5 percent to 7.00 percent. The single discount rate changed from 5.4 percent to 7.0 percent.

2022 Changes - Changes in Plan Provisions: There were no changes in plan provisions since the previous valuation. *Changes in Actuarial Assumptions:* The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021. The single discount rate changed from 6.5% to 5.4%.

2021 Changes - Changes in Plan Provisions: There were no changes in plan provisions since the previous valuation. *Changes in Actuarial Assumptions:* The investment return and single discount rates were changed from 7.50 percent to 6.50 percent for financial reporting purposes. The inflation assumption was changed from 2.50 percent to 2.25 percent. The payroll growth assumption was changed from 3.25 percent to 3.00 percent. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020. The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with

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 2.50% for inflation. future mortality improvement according to Scale MP-2020). Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates. Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements. Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations. Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities. Assumed percent married for active female members was changed from 60 percent to 70 percent. Minor changes to form of payment assumptions were applied

2020 Changes - Changes in Plan Provisions: There have been no changes since the prior valuation. *Changes in Actuarial Assumptions:* The mortality projection scale was changed from MP-2018 to MP-2019.

2019 Changes - Changes in Plan Provisions: There have been no changes since the prior valuation. *Changes in Actuarial Assumptions:* The mortality projection scale was changed from MP-2017 to MP-2018.

2018 Changes - Changes in Plan Provisions: Postretirement benefit increases were changed to 1.00 percent for all years, with no trigger. An end date of July 1, 2048 was added to the existing \$9.0 million state contribution. New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019 and 11.80 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019 and 17.70 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions. *Changes in Actuarial Assumptions:* The mortality projection scale was changed from MP-2016 to MP-2017.

2017 Changes - Changes in Plan Provisions: There have been no changes since the prior valuation. *Changes in Actuarial Assumptions:* Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The combined service annuity (CSA) load was 30.00 percent for vested and non-vested, deferred

members. The CSA has been changed to 33.00 percent for vested members and 2.00 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed postretirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

2016 Changes - Changes in Plan Provisions: There have been no changes since the prior valuation. **Changes in Actuarial Assumptions:** The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2037 and 2.50 percent per year thereafter to 1.00 percent per year for all future years. The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 5.60 percent. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 Changes - Changes in Plan Provisions: The postretirement benefit increases to be paid after the attainment of the 90.00 percent funding threshold was changed from inflation up to 2.50 percent, to a fixed rate of 2.50 percent **Changes in Actuarial Assumptions:** The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2037 and 2.50 percent per year thereafter.

NOTE 2. OTHER POSTEMPLOYMENT BENEFITS

2023 Changes -

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans

Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.00% to 4.00%.
- The retirement, withdrawal, and salary increase rates for public safety employees were updated to reflect the latest experience study

2022 Changes -

- None

2021 Changes -

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the RP-2014 Mortality Tables (Blue Collar for Public Safety, White Collar for others) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 3.80% to 2.00%.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The retirement and withdrawal rates for non-public-safety employees were updated to reflect the latest experience study.
- These changes increase the liability \$27,037.

NONMAJOR GOVERNMENTAL FUNDS



CITY OF EAST GRAND FORKS, MINNESOTA

SPECIAL REVENUE FUNDS are used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, charter provisions, or local ordinance to finance particular functions or activities of government.

Community and Economic Growth Fund This fund is used to account for various programs that promote community and economic growth. These programs often have external revenue sources with spending restrictions.

ARPA This fund is used to account for the receipt and disbursement of the American Rescue Plan Act.

State Aid Street This fund is used to account for the receipt and disbursement of Minnesota State Aid for streets.

Transit This fund is used to account for providing contracted transportation services to the community. The services are contracted from the City of Grand Forks, which are funded mostly by state and federal grants.

New Home Incentive This fund is used to account for the disbursement of deferred loans for new home construction to residents that meet certain income limits. The fund is supported with proceeds from the sale of city owned residential lots.

Sales Tax Pool Fund This fund is used to account for sales tax proceeds for the renovation of the City pool.

Cemetery Fund This fund is used to account for the activities of the Cemetery Fund, which is funded by revenue from plot sales.

Insect Control This fund is used to account for the activities of the Insect Control Fund, supported by \$1.00 per month from each utility customer.

Perpetual Care Fund This fund is used to accumulate resources to maintain the cemetery operations after all the plots are sold. A portion of the revenue from each plot sold is attributed to this fund.

Greenway Maintenance Fund This fund is used to accumulate fee revenue to pay for improvements to the Cities greenway areas.

Park Facilities Fund This fund is used to accumulate fee revenue to pay for improvements to the Cities park facilities.

Seized Property Fund This fund is used to accumulate the receipt and sale of seized property.

DEBT SERVICE FUNDS are used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs. Debt issued for and serviced by an enterprise fund is not included in this category.

General obligation bond debt service funds presently established are as follows: 2012 Improvement & Refunding, 12-1-01, 4-1-04, 12-1-03, 3-1-06, 2007, 2015, and 12-1-04.

CAPITAL PROJECTS FUNDS are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Grants This fund is used to better track grant revenue and expenses for budgeting purposes.

1997 Downtown Development Projects This fund is used to account for the construction of new and public facilities, which is primarily funded with a United States Housing and Urban Development grant.

08 PFA Loan 23rd Street Project This fund is used to account for street improvements financed by a PFA bond issue.

Building Improvement Projects This fund is used to account for City building improvements.

PERMANENT FUNDS are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Campbell – Olson Fund This fund is used to account for the principal and interest on endowments for the benefit of the library.

Combining Balance Sheet
Nonmajor Governmental Funds by Fund Type
As of December 31, 2023

CITY OF EAST GRAND FORKS

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Campbell- Olson Fund	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,982,814	\$ 453,154	\$ 617,779	\$ 81,914	\$ 3,135,661
Investments	827,356	2,437,585	-	-	3,264,941
Accounts receivable	13,550	-	-	-	13,550
Due from other funds	20,084	-	-	-	20,084
Due from other government units	-	1,272	-	-	1,272
Special assessments receivable:					
Deferred	-	1,268,980	-	-	1,268,980
Notes receivable	71,790	-	-	-	71,790
Pledges receivable	-	-	90,000	-	90,000
Land held for resale	139,482	-	-	-	139,482
Total Assets	<u>\$ 3,055,076</u>	<u>\$ 4,160,991</u>	<u>\$ 707,779</u>	<u>\$ 81,914</u>	<u>\$ 8,005,760</u>
LIABILITIES					
Accounts payable	\$ 3,613	\$ 550	\$ 36,580	\$ -	\$ 40,743
Accrued wages payable	1,030	-	-	-	1,030
Due to other funds	125	-	-	-	125
Due to other government units	158,854	-	-	-	158,854
Unearned revenue	704,440	-	-	-	704,440
Total Liabilities	<u>868,062</u>	<u>550</u>	<u>36,580</u>	<u>-</u>	<u>905,192</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue - Property Taxes and Spec. Assessments	-	1,268,980	-	-	1,268,980
Unavailable Revenue - Pledges	-	-	90,000	-	90,000
Total Deferred Inflows of Resources	<u>-</u>	<u>1,268,980</u>	<u>90,000</u>	<u>-</u>	<u>1,358,980</u>
FUND BALANCES					
Nonspendable	-	-	-	76,000	76,000
Restricted	2,346,451	2,891,461	581,199	-	5,819,111
Unassigned	(159,437)	-	-	5,914	(153,523)
Total Fund Balances	<u>2,187,014</u>	<u>2,891,461</u>	<u>581,199</u>	<u>81,914</u>	<u>5,741,588</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,055,076</u>	<u>\$ 4,160,991</u>	<u>\$ 707,779</u>	<u>\$ 81,914</u>	<u>\$ 8,005,760</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds by Fund Type
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Campbell- Olson Fund	Total Nonmajor Governmental Funds
Revenues:					
Intergovernmental	\$ 1,313,356	\$ -	\$ 248,020	\$ -	\$ 1,561,376
Special assessments	-	643,007	-	-	643,007
Charges for services	176,015	-	-	-	176,015
Interest and other revenues	166,844	52,755	64,056	1,606	285,261
Total revenues	<u>1,656,215</u>	<u>695,762</u>	<u>312,076</u>	<u>1,606</u>	<u>2,665,659</u>
Expenditures:					
Current:					
Public works	19,150	-	-	-	19,150
Recreation and culture	-	-	-	671	671
Transit	690,436	-	-	-	690,436
Community development	80,627	-	-	-	80,627
Cemetery	45,218	-	-	-	45,218
Capital outlay	186,684	-	273,968	-	460,652
Debt service:					
Principal retirement	-	545,000	113,000	-	658,000
Interest and fiscal agent fees	-	60,789	87,079	-	147,868
Total expenditures	<u>1,022,115</u>	<u>605,789</u>	<u>474,047</u>	<u>671</u>	<u>2,102,622</u>
Excess (deficiency) of revenues over expenditures	<u>634,100</u>	<u>89,973</u>	<u>(161,971)</u>	<u>935</u>	<u>563,037</u>
Other financing sources (uses):					
Proceeds from sale of capital asset	73,514	-	-	-	73,514
Insurance proceeds	2,077	-	-	-	2,077
Transfers in	258,113	-	386,406	-	644,519
Transfers out	(283,656)	(100,000)	(86,405)	-	(470,061)
Total other financing sources (uses)	<u>50,048</u>	<u>(100,000)</u>	<u>300,001</u>	<u>-</u>	<u>250,049</u>
Net change in fund balances	684,148	(10,027)	138,030	935	813,086
Fund balance at beginning of year	<u>1,502,866</u>	<u>2,901,488</u>	<u>443,169</u>	<u>80,979</u>	<u>4,928,502</u>
Fund balance at end of year	<u>\$ 2,187,014</u>	<u>\$ 2,891,461</u>	<u>\$ 581,199</u>	<u>\$ 81,914</u>	<u>\$ 5,741,588</u>

Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2023

CITY OF EAST GRAND FORKS

	Community and Economic Growth	ARPA	State Aid Street	Transit	New Home Incentive	Sales Tax Pool Fund	Cemetery	Insect Control	Perpetual Care	Greenway Maintenance	Park Facilities	Seized Property	Total
ASSETS													
Cash and cash equivalents	\$ 72,448	\$ 704,440	\$ 362,004	\$ 2	\$ 153,265	\$ 9,882	\$ -	\$ 118,494	\$ 23,406	\$ 90,101	\$ 1,500	\$ 447,272	\$ 1,982,814
Investments	-	-	-	-	-	350,000	-	202,105	275,251	-	-	-	827,356
Accounts receivable	-	-	-	-	-	-	13,550	-	-	-	-	-	13,550
Due from other funds	-	-	-	-	-	-	-	6,478	-	13,606	-	-	20,084
Due from other government units	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes receivable (net)	-	-	-	-	71,790	-	-	-	-	-	-	-	71,790
Land held for resale	-	-	-	-	139,482	-	-	-	-	-	-	-	139,482
Total Assets	<u>\$ 72,448</u>	<u>\$ 704,440</u>	<u>\$ 362,004</u>	<u>\$ 2</u>	<u>\$ 364,537</u>	<u>\$ 359,882</u>	<u>\$ 13,550</u>	<u>\$ 327,077</u>	<u>\$ 298,657</u>	<u>\$ 103,707</u>	<u>\$ 1,500</u>	<u>\$ 447,272</u>	<u>\$ 3,055,076</u>
LIABILITIES													
Accounts payable	\$ -	\$ -	\$ 2,659	\$ -	\$ -	\$ -	\$ 954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,613
Accrued wages payable	-	-	-	585	-	-	445	-	-	-	-	-	1,030
Due to other funds	-	-	-	-	-	-	125	-	-	-	-	-	125
Due to other government units	-	-	-	158,854	-	-	-	-	-	-	-	-	158,854
Unearned revenue	-	704,440	-	-	-	-	-	-	-	-	-	-	704,440
Total Liabilities	<u>-</u>	<u>704,440</u>	<u>2,659</u>	<u>159,439</u>	<u>-</u>	<u>-</u>	<u>1,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>868,062</u>
FUND BALANCES													
Restricted	72,448	-	359,345	-	364,537	359,882	12,026	327,077	298,657	103,707	1,500	447,272	2,346,451
Unassigned	-	-	-	(159,437)	-	-	-	-	-	-	-	-	(159,437)
Total fund balances	<u>72,448</u>	<u>-</u>	<u>359,345</u>	<u>(159,437)</u>	<u>364,537</u>	<u>359,882</u>	<u>12,026</u>	<u>327,077</u>	<u>298,657</u>	<u>103,707</u>	<u>1,500</u>	<u>447,272</u>	<u>2,187,014</u>
Total liabilities and fund balances	<u>\$ 72,448</u>	<u>\$ 704,440</u>	<u>\$ 362,004</u>	<u>\$ 2</u>	<u>\$ 364,537</u>	<u>\$ 359,882</u>	<u>\$ 13,550</u>	<u>\$ 327,077</u>	<u>\$ 298,657</u>	<u>\$ 103,707</u>	<u>\$ 1,500</u>	<u>\$ 447,272</u>	<u>\$ 3,055,076</u>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023**

CITY OF EAST GRAND FORKS

	Community and Economic Growth	ARPA	State Aid Street	Transit	New Home Incentive	Sales Tax Pool Fund	Cemetery	Insect Control	Perpetual Care	Greenway Maintenance	Park Facilities	Seized Property	Total
Revenues:													
Intergovernmental	\$ -	\$ -	\$ 183,804	\$ 731,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398,438	\$ 1,313,356
Charges for services	-	-	-	-	-	-	28,005	47,685	-	100,325	-	-	176,015
Other revenue:													
Interest revenue	1,432	-	10,143	-	4,944	-	-	5,974	5,554	1,035	-	-	29,082
Sale of Seized Property	-	-	-	-	-	-	-	-	-	-	-	25,602	25,602
Other	-	-	-	911	109,749	-	-	-	-	-	1,500	-	112,160
Total revenues	<u>1,432</u>	<u>-</u>	<u>193,947</u>	<u>732,025</u>	<u>114,693</u>	<u>-</u>	<u>28,005</u>	<u>53,659</u>	<u>5,554</u>	<u>101,360</u>	<u>1,500</u>	<u>424,040</u>	<u>1,656,215</u>
Expenditures:													
Current:													
Public works	-	-	6,819	-	-	-	-	12,331	-	-	-	-	19,150
Community development	1,475	-	-	-	79,152	-	-	-	-	-	-	-	80,627
Transit	-	-	-	690,436	-	-	-	-	-	-	-	-	690,436
Cemetery	-	-	-	-	-	-	45,218	-	-	-	-	-	45,218
Capital outlay	-	-	-	161,045	-	-	10,639	-	-	15,000	-	-	186,684
Total expenditures	<u>1,475</u>	<u>-</u>	<u>6,819</u>	<u>851,481</u>	<u>79,152</u>	<u>-</u>	<u>55,857</u>	<u>12,331</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>1,022,115</u>
Excess (deficiency) of revenues over expenditures	<u>(43)</u>	<u>-</u>	<u>187,128</u>	<u>(119,456)</u>	<u>35,541</u>	<u>-</u>	<u>(27,852)</u>	<u>41,328</u>	<u>5,554</u>	<u>86,360</u>	<u>1,500</u>	<u>424,040</u>	<u>634,100</u>
Other financing sources (uses):													
Proceeds from sale of capital asset	-	-	-	-	54,844	-	4,186	-	14,484	-	-	-	73,514
Insurance proceeds	-	-	-	2,077	-	-	-	-	-	-	-	-	2,077
Transfers in	-	-	-	227,743	-	-	30,370	-	-	-	-	-	258,113
Transfers out	-	-	(217,588)	-	(26,205)	(39,863)	-	-	-	-	-	-	(283,656)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(217,588)</u>	<u>229,820</u>	<u>28,639</u>	<u>(39,863)</u>	<u>34,556</u>	<u>-</u>	<u>14,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,048</u>
Net change in fund balances	(43)	-	(30,460)	110,364	64,180	(39,863)	6,704	41,328	20,038	86,360	1,500	424,040	684,148
Fund balance at beginning of year	<u>72,491</u>	<u>-</u>	<u>389,805</u>	<u>(269,801)</u>	<u>300,357</u>	<u>399,745</u>	<u>5,322</u>	<u>285,749</u>	<u>278,619</u>	<u>17,347</u>	<u>-</u>	<u>23,232</u>	<u>1,502,866</u>
Fund balance at end of year	<u>\$ 72,448</u>	<u>\$ -</u>	<u>\$ 359,345</u>	<u>\$ (159,437)</u>	<u>\$ 364,537</u>	<u>\$ 359,882</u>	<u>\$ 12,026</u>	<u>\$ 327,077</u>	<u>\$ 298,657</u>	<u>\$ 103,707</u>	<u>\$ 1,500</u>	<u>\$ 447,272</u>	<u>\$ 2,187,014</u>

**Combining Balance Sheet
Nonmajor Debt Service Funds
As of December 31, 2023**

CITY OF EAST GRAND FORKS

	2012 Improvement & Refunding Bonds	12-1-01 Assessment Bonds	04-1-04 Assessment Bonds	12-1-03 Assessment Bonds	3-1-06 Assessment Bonds	2007 Assessment Bonds	2015 Assessment Bonds	12-1-04 Assessment Bonds	Total
ASSETS									
Cash and cash equivalents	\$ 61,563	\$ 3,279	\$ 19,248	\$ 61,994	\$ 32,801	\$ 94,339	\$ 3,623	\$ 176,307	\$ 453,154
Investments	265,874	455,460	241,900	371,277	165,876	887,198	50,000	-	2,437,585
Due from other government units	-	1,056	-	-	142	-	74	-	1,272
Special assessments receivable:									
Deferred	377,291	17,007	-	1,524	121,935	347,900	160,606	242,717	1,268,980
Total assets	<u>\$ 704,728</u>	<u>\$ 476,802</u>	<u>\$ 261,148</u>	<u>\$ 434,795</u>	<u>\$ 320,754</u>	<u>\$1,329,437</u>	<u>\$ 214,303</u>	<u>\$ 419,024</u>	<u>\$ 4,160,991</u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ -	\$ 550
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550</u>	<u>-</u>	<u>550</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue-special assessments	377,291	17,007	-	1,524	121,935	347,900	160,606	242,717	1,268,980
Total deferred inflows of resources	<u>377,291</u>	<u>17,007</u>	<u>-</u>	<u>1,524</u>	<u>121,935</u>	<u>347,900</u>	<u>160,606</u>	<u>242,717</u>	<u>1,268,980</u>
FUND BALANCES									
Restricted	327,437	459,795	261,148	433,271	198,819	981,537	53,147	176,307	2,891,461
Total fund balances	<u>327,437</u>	<u>459,795</u>	<u>261,148</u>	<u>433,271</u>	<u>198,819</u>	<u>981,537</u>	<u>53,147</u>	<u>176,307</u>	<u>2,891,461</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 704,728</u>	<u>\$ 476,802</u>	<u>\$ 261,148</u>	<u>\$ 434,795</u>	<u>\$ 320,754</u>	<u>\$1,329,437</u>	<u>\$ 214,303</u>	<u>\$ 419,024</u>	<u>\$ 4,160,991</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	2012 Improvement & Refunding Bonds	12-1-01 Assessment Bonds	04-1-04 Assessment Bonds	12-1-03 Assessment Bonds	3-1-06 Assessment Bonds	2007 Assessment Bonds	2015 Assessment Bonds	12-1-04 Assessment Bonds	Total
Revenues:									
Special assessments	\$ 51,420	\$ 21,479	\$ -	\$ 40,832	\$ 56,084	\$ 204,389	\$ 61,786	\$ 207,017	\$ 643,007
Other revenue:									
Interest on investments	5,902	10,703	5,104	8,052	3,281	17,344	544	1,825	52,755
Total revenues	<u>57,322</u>	<u>32,182</u>	<u>5,104</u>	<u>48,884</u>	<u>59,365</u>	<u>221,733</u>	<u>62,330</u>	<u>208,842</u>	<u>695,762</u>
Expenditures:									
Debt service:									
Principal retirement	30,000	-	-	-	40,000	190,000	110,000	175,000	545,000
Interest and fiscal agent fees	10,808	-	-	-	6,575	19,255	8,500	15,651	60,789
Total expenditures	<u>40,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,575</u>	<u>209,255</u>	<u>118,500</u>	<u>190,651</u>	<u>605,789</u>
Net change in fund balances	16,514	32,182	5,104	48,884	12,790	12,478	(56,170)	18,191	89,973
Other financing sources (uses):									
Transfers out	-	(100,000)	-	-	-	-	-	-	(100,000)
Total other financing sources (uses)	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>
Net change in fund balances	16,514	(67,818)	5,104	48,884	12,790	12,478	(56,170)	18,191	(10,027)
Fund balance at beginning of year	<u>310,923</u>	<u>527,613</u>	<u>256,044</u>	<u>384,387</u>	<u>186,029</u>	<u>969,059</u>	<u>109,317</u>	<u>158,116</u>	<u>2,901,488</u>
Fund balance at end of year	<u>\$ 327,437</u>	<u>\$ 459,795</u>	<u>\$ 261,148</u>	<u>\$ 433,271</u>	<u>\$ 198,819</u>	<u>\$ 981,537</u>	<u>\$ 53,147</u>	<u>\$ 176,307</u>	<u>\$ 2,891,461</u>

Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2023

CITY OF EAST GRAND FORKS

	Grants	1997 Downtown Development	08 PFA Loan 23rd Street Project	Building Improvements	Total
ASSETS					
Cash and cash equivalents	\$ 223,022	\$ 6,498	\$ 169,634	\$ 218,625	\$ 617,779
Pledges receivable	90,000	-	-	-	90,000
Total assets	<u>\$ 313,022</u>	<u>\$ 6,498</u>	<u>\$ 169,634</u>	<u>\$ 218,625</u>	<u>\$ 707,779</u>
LIABILITIES					
Accounts payable	\$ -	\$ 1,108	\$ -	\$ 35,472	\$ 36,580
Total liabilities	<u>-</u>	<u>1,108</u>	<u>-</u>	<u>35,472</u>	<u>36,580</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Pledges	90,000	-	-	-	90,000
Total deferred inflows of resources	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
FUND BALANCES					
Restricted	223,022	5,390	169,634	183,153	581,199
Total fund balances	<u>223,022</u>	<u>5,390</u>	<u>169,634</u>	<u>183,153</u>	<u>581,199</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 313,022</u>	<u>\$ 6,498</u>	<u>\$ 169,634</u>	<u>\$ 218,625</u>	<u>\$ 707,779</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Grants</u>	<u>1997 Downtown Development</u>	<u>08 PFA Loan 23rd Street Project</u>	<u>Building Improvements</u>	<u>Total</u>
Revenues:					
Intergovernmental	\$ 50,000	\$ -	\$ 198,020	\$ -	\$ 248,020
Other income	57,773	260	-	6,023	64,056
Total revenues	<u>107,773</u>	<u>260</u>	<u>198,020</u>	<u>6,023</u>	<u>312,076</u>
Expenditures:					
Capital outlay:	30,585	10,982	-	232,401	273,968
Debt service:					
Principal retirement	-	-	113,000	-	113,000
Interest and fiscal agent charges	-	-	87,079	-	87,079
Total expenditures	<u>30,585</u>	<u>10,982</u>	<u>200,079</u>	<u>232,401</u>	<u>474,047</u>
Excess (deficiency) of revenues over expenditures	<u>77,188</u>	<u>(10,722)</u>	<u>(2,059)</u>	<u>(226,378)</u>	<u>(161,971)</u>
Other financing sources (uses):					
Transfers in	-	-	-	386,406	386,406
Transfers out	(86,405)	-	-	-	(86,405)
Total other financing sources (uses)	<u>(86,405)</u>	<u>-</u>	<u>-</u>	<u>386,406</u>	<u>300,001</u>
Net change in fund balances	(9,217)	(10,722)	(2,059)	160,028	138,030
Fund balance at beginning of year	<u>232,239</u>	<u>16,112</u>	<u>171,693</u>	<u>23,125</u>	<u>443,169</u>
Fund balance at end of year	<u>\$ 223,022</u>	<u>\$ 5,390</u>	<u>\$ 169,634</u>	<u>\$ 183,153</u>	<u>\$ 581,199</u>

Community and Economic Growth Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Other revenues:			
Interest revenue	\$ -	\$ 1,432	\$ 1,432
Total revenues	<u>-</u>	<u>1,432</u>	<u>1,432</u>
Expenditures:			
Community development:			
Professional services	10,000	1,475	8,525
Total expenditures	<u>10,000</u>	<u>1,475</u>	<u>8,525</u>
Net changes in fund balances	(10,000)	(43)	9,957
Fund balance at beginning of year	72,491	72,491	-
Fund balance at end of year	<u>\$ 62,491</u>	<u>\$ 72,448</u>	<u>\$ 9,957</u>

State Aid Street Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 190,000	\$ 183,804	\$ (6,196)
Other revenues:			
Interest revenue	-	10,143	10,143
Total revenue	<u>190,000</u>	<u>193,947</u>	<u>3,947</u>
Expenditures:			
Public works:			
Contractual services	-	6,819	(6,819)
Total expenditures	<u>-</u>	<u>6,819</u>	<u>(6,819)</u>
Excess of revenues over expenditures	<u>190,000</u>	<u>187,128</u>	<u>(2,872)</u>
Other financing uses:			
Transfers out	(518,481)	(217,588)	300,893
Total other financing uses	<u>(518,481)</u>	<u>(217,588)</u>	<u>300,893</u>
Net changes in fund balances	(328,481)	(30,460)	298,021
Fund balance at beginning of year	389,805	389,805	-
Fund balance at end of year	<u>\$ 61,324</u>	<u>\$ 359,345</u>	<u>\$ 298,021</u>

Transit Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 708,315	\$ 731,114	\$ 22,799
Other revenues:			
Other	-	911	911
Total revenues	<u>708,315</u>	<u>732,025</u>	<u>23,710</u>
Expenditures:			
Transit:			
Contractual services	703,602	690,436	13,166
Capital outlay	-	161,045	(161,045)
Total expenditures	<u>703,602</u>	<u>851,481</u>	<u>(147,879)</u>
Excess (deficiency) of revenues over expenditures	<u>4,713</u>	<u>(119,456)</u>	<u>(124,169)</u>
Other financing sources:			
Insurance proceeds	-	2,077	(2,077)
Transfers in	105,287	227,743	122,456
Total other financing sources	<u>105,287</u>	<u>229,820</u>	<u>120,379</u>
Net changes in fund balances	110,000	110,364	(3,790)
Fund balance at beginning of year	(269,801)	(269,801)	-
Fund balance at end of year	<u>\$ (159,801)</u>	<u>\$ (159,437)</u>	<u>\$ (3,790)</u>

New Home Incentive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Interest revenue	\$ -	\$ 4,944	\$ 4,944
Other revenues	10,000	109,749	99,749
Total revenues	<u>10,000</u>	<u>114,693</u>	<u>104,693</u>
Expenditures:			
Community development:			
Supplies	300	-	300
Contractual services	1,200	25,598	(24,398)
Other expenditures	<u>342,300</u>	<u>53,554</u>	<u>288,746</u>
Total expenditures	<u>343,800</u>	<u>79,152</u>	<u>264,648</u>
Excess (deficiency) of revenues over expenditures	<u>(333,800)</u>	<u>35,541</u>	<u>369,341</u>
Other financing sources (uses):			
Proceeds from sale of capital asset	42,000	54,844	12,844
Transfers out	<u>(65,000)</u>	<u>(26,205)</u>	<u>38,795</u>
Total other financing sources (uses)	<u>(23,000)</u>	<u>28,639</u>	<u>51,639</u>
Net changes in fund balances	(356,800)	64,180	420,980
Fund balance at beginning of year	300,357	300,357	-
Fund balance at end of year	<u>\$ (56,443)</u>	<u>\$ 364,537</u>	<u>\$ 420,980</u>

Cemetery Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for services	\$ 20,500	\$ 28,005	\$ 7,505
Total revenues	<u>20,500</u>	<u>28,005</u>	<u>7,505</u>
Expenditures:			
Cemetery:			
Personal services	35,174	22,417	12,757
Supplies	2,000	676	1,324
Contractual services	10,000	10,344	(344)
Capital Outlay	20,000	10,639	9,361
Other expenditures	<u>14,878</u>	<u>11,781</u>	<u>3,097</u>
Total expenditures	<u>82,052</u>	<u>55,857</u>	<u>26,195</u>
Excess (deficiency) of revenues over expenditures	<u>(61,552)</u>	<u>(27,852)</u>	<u>33,700</u>
Other financing sources:			
Proceeds from sale of capital asset	20,000	4,186	(15,814)
Transfers in	<u>21,552</u>	<u>30,370</u>	<u>8,818</u>
Total other financing sources	<u>41,552</u>	<u>34,556</u>	<u>(6,996)</u>
Net changes in fund balances	(20,000)	6,704	26,704
Fund balance at beginning of year	<u>5,322</u>	<u>5,322</u>	<u>-</u>
Fund balance at end of year	<u>\$ (14,678)</u>	<u>\$ 12,026</u>	<u>\$ 26,704</u>

Insect Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for services	\$ 47,800	\$ 47,685	\$ (115)
Other revenue:			
Interest revenue	-	5,974	5,974
Total revenues	<u>47,800</u>	<u>53,659</u>	<u>5,859</u>
Expenditures:			
Public Works:			
Personal services	11,515	1,840	9,675
Supplies	32,400	9,350	23,050
Other expenditures	<u>6,156</u>	<u>1,141</u>	<u>5,015</u>
Total expenditures	<u>50,071</u>	<u>12,331</u>	<u>37,740</u>
Net changes in fund balances	(2,271)	41,328	43,599
Fund balance at beginning of year	<u>285,749</u>	<u>285,749</u>	<u>-</u>
Fund balance at end of year	<u>\$ 283,478</u>	<u>\$ 327,077</u>	<u>\$ 43,599</u>

Perpetual Care Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Other revenue:			
Interest revenue	\$ -	\$ 5,554	\$ 5,554
Total revenues	<u>-</u>	<u>5,554</u>	<u>5,554</u>
Other financing sources (uses):			
Proceeds from sale of capital asset	15,000	14,484	(516)
Transfers out	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>14,484</u>	<u>19,484</u>
Net change in fund balances	(5,000)	20,038	25,038
Fund balance at beginning of year	278,619	278,619	-
Fund balance at end of year	<u>\$ 273,619</u>	<u>\$ 298,657</u>	<u>\$ 25,038</u>

Greenway Maintenance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for services	\$ 99,000	\$ 100,325	\$ 1,325
Interest income	-	1,035	1,035
Total revenues	<u>99,000</u>	<u>101,360</u>	<u>2,360</u>
Expenditures:			
Public Works:			
Capital Outlay	<u>10,000</u>	<u>15,000</u>	<u>(5,000)</u>
Total expenditures	<u>10,000</u>	<u>15,000</u>	<u>(5,000)</u>
Net change in fund balances	89,000	86,360	(2,640)
Fund balance at beginning of year	<u>17,347</u>	<u>17,347</u>	<u>-</u>
Fund balance at end of year	<u>\$ 106,347</u>	<u>\$ 103,707</u>	<u>\$ (2,640)</u>



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INTERNAL SERVICE FUNDS



CITY OF EAST GRAND FORKS, MINNESOTA

INTERNAL SERVICE FUNDS are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Benefit Accrual Fund This fund is used to account for the expenses associated with accrual of fringe benefits, primarily sick leave accumulations.

Central Equipment Fund This fund is used to account for purchases of capital equipment and the subsequent rental of that equipment to various city departments.

Combining Statement of Net Position
Internal Service Funds
As of December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Benefit Accrual</u>	<u>Central Equipment</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 527,375	\$ 388,097	\$ 915,472
Investments	143,220	214,279	357,499
Due from other funds	-	45,230	45,230
Total current assets	<u>670,595</u>	<u>647,606</u>	<u>1,318,201</u>
Noncurrent assets:			
Capital assets:			
Machinery and equipment	-	4,442,285	4,442,285
Less accumulated depreciation	<u>-</u>	<u>(2,805,802)</u>	<u>(2,805,802)</u>
Capital assets (net)	<u>-</u>	<u>1,636,483</u>	<u>1,636,483</u>
TOTAL ASSETS	<u>670,595</u>	<u>2,284,089</u>	<u>2,954,684</u>
LIABILITIES			
Current Liabilities:			
Compensated absences payable- current	267,089	-	267,089
Accrued interest payable	-	-	-
G.O. revenue bonds payable - current	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>267,089</u>	<u>-</u>	<u>267,089</u>
Noncurrent liabilities:			
Compensated absences payable - net current portion	503,605	-	503,605
Total noncurrent liabilities	<u>503,605</u>	<u>-</u>	<u>503,605</u>
TOTAL LIABILITIES	<u>770,694</u>	<u>-</u>	<u>770,694</u>
NET POSITION			
Net investment in capital assets	-	1,636,483	1,636,483
Unrestricted	<u>(100,099)</u>	<u>647,606</u>	<u>547,507</u>
TOTAL NET POSITION	<u>\$ (100,099)</u>	<u>\$ 2,284,089</u>	<u>\$ 2,183,990</u>

Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	Benefit Accrual	Central Equipment	Total
Operating revenues:			
Charges for services	\$ -	\$ 273,856	\$ 273,856
Total operating revenues	-	273,856	273,856
Operating expenses:			
Compensated absences	84,171	-	84,171
Depreciation	-	386,283	386,283
Total operating expenses	84,171	386,283	470,454
Operating income (loss)	(84,171)	(112,427)	(196,598)
Nonoperating revenues (expenses):			
Interest revenue	12,860	25,201	38,061
Interest expense	-	1,349	1,349
Total nonoperating revenues (expenses)	12,860	26,550	39,410
Income (loss) before transfers	(71,311)	(85,877)	(157,188)
Net position at beginning of year	(126,788)	2,369,966	2,243,178
Net position at end of year	\$ (100,099)	\$ 2,284,089	\$ 2,183,990

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	Benefit Accrual	Central Equipment	Total
Cash flow from operating activities:			
Receipts from interfund service provided	\$ -	\$ 273,856	\$ 273,856
Payments for compensated absences	(112,965)	-	(112,965)
Net cash provided (used) by operating activities	(112,965)	273,856	160,891
Cash flows from noncapital financing activities:			
Transfers in	98,000	-	98,000
Interfund receivable	-	34,384	34,384
Net cash provided by noncapital financing activities	98,000	34,384	132,384
Cash flows from capital financing activities:			
Principal payments on long-term debt	-	(40,000)	(40,000)
Interest payments on long-term debt	-	(800)	(800)
Acquisition of capital assets	-	(121,334)	(121,334)
Net cash used by capital financing activities	-	(162,134)	(162,134)
Cash flows from investing activities:			
Interest on investments	12,860	25,201	38,061
Net cash provided by investing activities	12,860	25,201	38,061
Increase (decrease) in cash and cash equivalents	(2,105)	171,307	169,202
Cash and cash equivalents - January 1	529,480	216,790	746,270
Cash and cash equivalents - December 31	\$ 527,375	\$ 388,097	\$ 915,472
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (84,171)	\$ (112,427)	\$ (196,598)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:			
Depreciation and amortization	-	386,283	386,283
Changes in assets and liabilities:			
Compensated absences	(28,794)	-	(28,794)
Net cash provided (used) by operating activities	\$ (112,965)	\$ 273,856	\$ 160,891

OTHER SUPPLEMENTARY SCHEDULES



CITY OF EAST GRAND FORKS, MINNESOTA



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Schedule of Revenues and Other Sources
Budget to Actual – General Fund
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Current Year Actual</u>	<u>Variance with Final Budget</u>	<u>Prior Year Actual</u>
Taxes:				
Property taxes	\$ 6,600,077	\$ 6,562,480	\$ (37,597)	\$ 5,646,759
Mobile home taxes	-	2,803	2,803	2,834
Hotel/Motel taxes	40,000	67,724	27,724	51,703
Franchise taxes	1,508,691	1,596,113	87,422	1,646,755
Special assessments	100	1,662	1,562	1,554
Total Taxes	<u>8,148,868</u>	<u>8,230,782</u>	<u>81,914</u>	<u>7,349,605</u>
Licenses and permits:				
Liquor and malt licenses	55,575	57,125	1,550	56,533
Tobacco licenses	350	350	-	500
Pet licenses	1,000	680	(320)	710
Other licenses	4,000	3,690	(310)	4,554
Building permits	40,000	55,182	15,182	38,728
Excavation permits	1,500	2,116	616	1,794
Plumbing permits	1,000	1,100	100	920
Other permits	<u>2,350</u>	<u>4,605</u>	<u>2,255</u>	<u>3,280</u>
Total Licenses and Permits	<u>105,775</u>	<u>124,848</u>	<u>19,073</u>	<u>107,019</u>
Intergovernmental:				
Federal grants	15,000	4,748	(10,252)	25,565
Local government aid	2,233,625	2,233,625	-	2,223,326
Police state aid	200,000	232,308	32,308	214,519
Fire state aid	75,000	82,275	7,275	78,285
Ambulance subsidy	21,939	21,939	-	21,939
Other	<u>67,740</u>	<u>83,007</u>	<u>15,267</u>	<u>379,891</u>
Total Intergovernmental	<u>2,613,304</u>	<u>2,657,902</u>	<u>44,598</u>	<u>2,943,525</u>
Charges for services:				
General government	17,068	28,006	10,938	22,619
Rescue unit	252,000	254,324	2,324	258,232

Schedule of Revenues and Other Sources
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Current Year Actual</u>	<u>Variance with Final Budget</u>	<u>Prior Year Actual</u>
Charges for services (continued):				
Police services	60,800	17,025	(43,775)	57,864
Protective inspection services	16,000	-	(16,000)	65
Rural fire service	58,723	61,218	2,495	59,664
Public safety - other	1,400	1,572	172	1,793
Streets and highways	750	8,260	7,510	(836)
Street lights	214,464	216,753	2,289	220,470
Swimming pool	70,000	79,802	9,802	66,642
Summer recreation programs	82,100	80,529	(1,571)	77,414
Winter recreation programs	148,500	140,782	(7,718)	128,633
Recreation - other	252,000	226,765	(25,235)	347,970
Senior Center	9,000	12,504	3,504	11,739
City hall rent	38,000	41,946	3,946	39,784
Blue Line Arena rent	3,500	4,733	1,233	2,553
VFW arena rent	40,000	67,853	27,853	39,983
Civic center rent	112,000	213,177	101,177	96,436
Zoning	500	660	160	615
Library	4,300	8,128	3,828	7,829
Total charges for services	<u>1,381,105</u>	<u>1,464,037</u>	<u>82,932</u>	<u>1,439,469</u>
Fines and forfeits:				
Court fines	80,000	62,390	(17,610)	66,816
Parking fines	2,000	1,598	(402)	1,235
Impound fees	6,000	5,481	(519)	5,479
Sale of seized property	30,000	6,010	(23,990)	6,782
Total fines and forfeits	<u>118,000</u>	<u>75,479</u>	<u>(42,521)</u>	<u>80,312</u>
Miscellaneous revenues:				
Interest revenue	2,000	115,170	113,170	68,369
Donations	9,000	7,627	(1,373)	7,325
Insurance dividends and proceeds	1,000	54,586	53,586	68,080
Other	22,000	(88,498)	(110,498)	11,406
Total miscellaneous	<u>34,000</u>	<u>88,885</u>	<u>54,885</u>	<u>155,180</u>
Total revenues	<u>12,401,052</u>	<u>12,641,933</u>	<u>240,881</u>	<u>12,075,110</u>
Other financing sources:				
Proceeds from sale of capital asset	-	5,000	5,000	9,435
Issuance of leases	-	12,380	12,380	6,102
Transfers in	224,874	149,239	(75,635)	123,850
Total other financing sources	<u>224,874</u>	<u>166,619</u>	<u>(58,255)</u>	<u>139,387</u>
Total revenues and other financing sources	<u>\$ 12,625,926</u>	<u>\$ 12,808,552</u>	<u>\$ 182,626</u>	<u>\$ 12,214,497</u>

**Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023**

CITY OF EAST GRAND FORKS

	Original and Final Budget	Current Year Actual	Variance with Final Budget	Prior Year Actual
General government:				
Council:				
Personal services	\$ 47,313	\$ 46,163	\$ 1,150	\$ 46,713
Other expenditures	6,931	3,305	3,626	6,141
Total	<u>54,244</u>	<u>49,468</u>	<u>4,776</u>	<u>52,854</u>
Ordinances and proceedings:				
Contractual services	1,000	2,978	(1,978)	435
Total	<u>1,000</u>	<u>2,978</u>	<u>(1,978)</u>	<u>435</u>
Mayor:				
Personal services	10,814	10,814	-	10,814
Supplies	186	-	186	-
Contractual services	773	298	475	288
Other expenditures	8,000	6,089	1,911	7,692
Total	<u>19,773</u>	<u>17,201</u>	<u>2,572</u>	<u>18,794</u>
Elections:				
Personal services	-	363	(363)	12,620
Other expenditures	10,000	-	10,000	11,541
Total	<u>10,000</u>	<u>363</u>	<u>9,637</u>	<u>24,161</u>
City administration:				
Personal services	487,727	390,568	97,159	468,058
Supplies	7,450	2,453	4,997	3,646
Contractual services	29,500	62,760	(33,260)	30,828
Other expenditures	30,100	16,626	13,474	15,168
Total	<u>554,777</u>	<u>472,407</u>	<u>82,370</u>	<u>517,700</u>
Accounting and auditing:				
Contractual services	58,000	58,861	(861)	42,459
Total	<u>58,000</u>	<u>58,861</u>	<u>(861)</u>	<u>42,459</u>
City assessor:				
Contractual services	30,000	29,048	952	29,048
Total	<u>30,000</u>	<u>29,048</u>	<u>952</u>	<u>29,048</u>
City attorney:				
Contractual services	285,000	267,031	17,969	277,556
Other expenditures	2,500	-	2,500	-
Total	<u>287,500</u>	<u>267,031</u>	<u>20,469</u>	<u>277,556</u>
Planning and zoning:				
Personal services	43,485	43,784	(299)	43,179
Contractual services	92,000	110,751	(18,751)	96,761
Other expenditures	3,786	3,136	650	2,635
Total	<u>139,271</u>	<u>157,671</u>	<u>(18,400)</u>	<u>142,575</u>

Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Current Year Actual</u>	<u>Variance with Final Budget</u>	<u>Prior Year Actual</u>
General government (continued):				
Civil service commission:				
Personal Services	4,683	3,934	749	3,660
Total	4,683	3,934	749	3,660
Finance and accounting:				
Personal services	145,415	145,493	(78)	142,128
Other expenditures	6,856	5,211	1,645	4,664
Total	152,271	150,704	1,567	146,792
Building:				
Personal services	12,599	17,429	(4,830)	19,051
Supplies	2,500	4,211	(1,711)	3,490
Contractual services	19,700	18,038	1,662	18,214
Other expenditures	200,100	178,528	21,572	320,631
Capital outlay	500	-	500	-
Total	235,399	218,206	17,193	361,386
Summary:				
Current	1,546,418	1,427,872	118,546	1,617,420
Capital outlay	500	-	500	-
Total general government	<u>\$ 1,546,918</u>	<u>\$ 1,427,872</u>	<u>\$ 119,046</u>	<u>\$ 1,617,420</u>
Public safety:				
Police:				
Personal services	\$ 3,080,006	\$ 2,985,685	\$ 94,321	\$ 2,816,095
Supplies	127,100	113,968	13,132	111,194
Contractual services	191,000	160,185	30,815	153,495
Other expenditures	29,118	31,454	(2,336)	28,371
Capital outlay	85,000	95,823	(10,823)	71,491
Total	3,512,224	3,387,115	125,109	3,180,646
Fire:				
Personal services	1,237,997	1,224,215	13,782	1,198,484
Supplies	3,000	2,423	577	1,677
Contractual services	186,671	162,605	24,066	155,425
Other expenditures	14,500	13,761	739	11,614
Capital outlay	-	-	-	45,721
Total	1,442,168	1,403,004	39,164	1,412,921

Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Current Year Actual</u>	<u>Variance with Final Budget</u>	<u>Prior Year Actual</u>
Public safety (continued):				
Building inspection:				
Personal services	74,321	67,942	6,379	66,086
Supplies	350	616	(266)	687
Contractual services	50,600	42,545	8,055	29,134
Other expenditures	1,550	1,077	473	1,479
Total	<u>126,821</u>	<u>112,180</u>	<u>14,641</u>	<u>97,386</u>
Traffic engineering:				
Personal services	20,108	32,996	(12,888)	26,389
Supplies	11,500	8,620	2,880	5,634
Contractual services	37,000	23,831	13,169	43,821
Other expenditures	2,500	2,695	(195)	8,613
Total	<u>71,108</u>	<u>68,142</u>	<u>2,966</u>	<u>84,457</u>
Animal control:				
Contractual services	10,000	8,572	1,428	13,325
Total	<u>10,000</u>	<u>8,572</u>	<u>1,428</u>	<u>13,325</u>
COVID -19				
Supplies	-	-	-	11,722
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,722</u>
Summary:				
Current	5,077,321	4,883,190	194,131	4,683,245
Capital outlay	85,000	95,823	(10,823)	117,212
Total public safety	<u>\$ 5,162,321</u>	<u>\$ 4,979,013</u>	<u>\$ 183,308</u>	<u>\$ 4,800,457</u>
Public works:				
Administration:				
Personal services	\$ 204,190	\$ 189,965	\$ 14,225	\$ 202,071
Supplies	1,500	952	548	1,002
Contractual services	4,400	2,611	1,789	2,959
Other expenditures	8,900	3,525	5,375	9,338
Total	<u>218,990</u>	<u>197,053</u>	<u>21,937</u>	<u>215,370</u>
Streets:				
Personal services	315,229	266,804	48,425	262,915
Supplies	4,500	4,426	74	2,708
Contractual services	2,000	-	2,000	-
Other expenditures	28,500	22,983	5,517	24,604
Capital outlay	256,062	256,062	-	243,218
Total	<u>606,291</u>	<u>550,275</u>	<u>56,016</u>	<u>533,445</u>

Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Current Year Actual</u>	<u>Variance with Final Budget</u>	<u>Prior Year Actual</u>
Public works (continued):				
Engineering services:				
Other professional services	34,302	34,302	-	96,964
Total	34,302	34,302	-	96,964
Downtown parking lots:				
Personal services	9,443	826	8,617	312
Total	9,443	826	8,617	312
Ice and snow removal:				
Personal services	146,764	149,915	(3,151)	182,259
Supplies	450	167	283	-
Contractual services	106,000	120,999	(14,999)	93,695
Other expenditures	600	2,025	(1,425)	2,275
Total	253,814	273,106	(19,292)	278,229
Equipment:				
Supplies	74,400	82,302	(7,902)	91,314
Contractual services	265,554	238,745	26,809	274,713
Other expenditures	500	-	500	308
Capital outlay	-	-	-	15,295
Total	340,454	321,047	19,407	381,630
Equipment building:				
Supplies	13,700	12,066	1,634	12,163
Contractual services	51,600	71,424	(19,824)	52,071
Other expenditures	800	-	800	188
Total	66,100	83,490	(17,390)	64,422
City shop:				
Personal services	200,163	189,576	10,587	192,864
Charged back	(90,000)	(91,350)	1,350	(86,010)
Supplies	255,000	335,130	(80,130)	310,248
Charged back	(255,000)	(307,318)	52,318	(257,343)
Other expenditures	2,500	873	1,627	3,957
Total	112,663	126,911	(14,248)	163,716

Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Current Year Actual</u>	<u>Variance with Final Budget</u>	<u>Prior Year Actual</u>
Public works (continued):				
Street lighting:				
Contractual services	119,500	110,584	8,916	105,370
Total	119,500	110,584	8,916	105,370
Street cleaning:				
Personal services	29,699	29,789	(90)	30,317
Contractual services	58,739	58,740	(1)	58,740
Total	88,438	88,529	(91)	89,057
Weed control:				
Personal services	49,724	14,459	35,265	20,865
Supplies	1,000	743	257	343
Other expenditures	13,000	18,501	(5,501)	5,527
Capital outlay	500	-	500	-
Total	64,224	33,703	30,521	26,735
Summary:				
Current	1,657,657	1,563,764	93,893	1,696,737
Capital outlay	256,562	256,062	500	258,513
Total public works	<u>\$ 1,914,219</u>	<u>\$ 1,819,826</u>	<u>\$ 94,393</u>	<u>\$ 1,955,250</u>
Recreation and culture:				
Parks and recreation administration				
Personal services	\$ 273,683	\$ 267,492	\$ 6,191	\$ 282,617
Supplies	3,400	1,422	1,978	2,518
Contractual services	11,500	7,666	3,834	9,787
Other expenditures	2,050	2,695	(645)	2,323
Total	290,633	279,275	11,358	297,245
Playgrounds:				
Personal services	13,456	17,227	(3,771)	14,710
Supplies	500	153	347	485
Other expenditures	1,000	3,205	(2,205)	1,458
Total	14,956	20,585	(5,629)	16,653

Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	<u>Original and Final Budget</u>	<u>Current Year Actual</u>	<u>Variance with Final Budget</u>	<u>Prior Year Actual</u>
Recreation and culture (continued):				
Swimming pool:				
Personal services	107,140	117,145	(10,005)	87,912
Supplies	20,250	21,778	(1,528)	21,829
Contractual services	8,000	18,432	(10,432)	8,387
Other expenditures	43,750	32,651	11,099	44,521
Capital outlay	-	-	-	18,170
Total	<u>179,140</u>	<u>190,006</u>	<u>(10,866)</u>	<u>180,819</u>
Tennis:				
Personal services	5,383	5,744	(361)	4,584
Supplies	1,000	718	282	317
Other expenditures	300	-	300	-
Total	<u>6,683</u>	<u>6,462</u>	<u>221</u>	<u>4,901</u>
Skating rinks:				
Personal services	10,227	-	10,227	3,783
Supplies	1,000	-	1,000	-
Total	<u>11,227</u>	<u>-</u>	<u>11,227</u>	<u>3,783</u>
Hockey:				
Personal services	56,516	49,450	7,066	45,859
Supplies	3,500	1,679	1,821	542
Other expenditures	20,500	14,884	5,616	18,851
Total	<u>80,516</u>	<u>66,013</u>	<u>14,503</u>	<u>65,252</u>
Figure skating:				
Personal services	51,134	47,835	3,299	54,311
Supplies	2,000	445	1,555	468
Other expenditures	7,500	9,386	(1,886)	6,188
Total	<u>60,634</u>	<u>57,666</u>	<u>2,968</u>	<u>60,967</u>
Baseball:				
Personal services	48,120	28,499	19,621	44,788
Supplies	23,500	23,243	257	15,331
Other expenditures	14,500	10,958	3,542	12,505
Total	<u>86,120</u>	<u>62,700</u>	<u>23,420</u>	<u>72,624</u>
Softball:				
Personal services	21,530	22,117	(587)	24,742
Supplies	5,500	2,293	3,207	905
Other expenditures	1,500	435	1,065	393
Total	<u>28,530</u>	<u>24,845</u>	<u>3,685</u>	<u>26,040</u>

Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	Original and Final Budget	Current Year Actual	Variance with Final Budget	Prior Year Actual
Recreation and culture (continued):				
Civic center:				
Personal services	165,768	172,386	(6,618)	180,744
Supplies	15,500	15,261	239	15,950
Contractual services	163,083	116,509	46,574	130,494
Other expenditures	2,400	1,027	1,373	1,082
Total	<u>346,751</u>	<u>305,183</u>	<u>41,568</u>	<u>328,270</u>
VFW arena:				
Personal services	163,277	166,360	(3,083)	126,144
Supplies	17,500	14,904	2,596	12,867
Contractual services	148,365	122,620	25,745	134,571
Other expenditures	2,200	1,176	1,024	1,460
Total	<u>381,342</u>	<u>305,060</u>	<u>76,282</u>	<u>275,042</u>
Library:				
Personal services	525,155	515,903	9,252	477,869
Supplies	8,250	9,555	(1,305)	10,408
Other expenditures	171,769	151,138	20,631	157,524
Capital outlay	8,320	3,679	4,641	6,002
Total	<u>713,494</u>	<u>680,275</u>	<u>33,219</u>	<u>651,803</u>
Senior Center:				
Personal services	105,974	94,568	11,406	88,765
Supplies	4,700	5,261	(561)	4,034
Other expenditures	37,982	33,833	4,149	31,346
Total	<u>148,656</u>	<u>133,662</u>	<u>14,994</u>	<u>124,145</u>
Blue Line Arena:				
Personal services	21,180	14,228	6,952	11,813
Supplies	4,000	516	3,484	735
Contractual services	51,000	55,899	(4,899)	49,260
Total	<u>76,180</u>	<u>70,643</u>	<u>5,537</u>	<u>61,808</u>
Park areas:				
Personal services	233,156	162,795	70,361	180,849
Supplies	45,000	37,979	7,021	51,310
Contractual services	124,224	107,338	16,886	98,673
Other expenditures	4,250	1,758	2,492	1,085
Capital outlay	-	-	-	2,307
Total	<u>406,630</u>	<u>309,870</u>	<u>96,760</u>	<u>334,224</u>
Campground-Recreation Area:				
Personal services	122,112	125,037	(2,925)	129,092
Supplies	8,000	5,990	2,010	4,906
Contractual services	73,000	56,125	16,875	76,495
Other expenditures	3,500	1,220	2,280	1,899
Total	<u>206,612</u>	<u>188,372</u>	<u>18,240</u>	<u>212,392</u>
Summary:				
Current	2,979,784	2,696,938	282,846	2,689,489
Capital outlay	58,320	3,679	54,641	26,479
Total Recreation and culture	<u>\$ 3,038,104</u>	<u>\$ 2,700,617</u>	<u>\$ 337,487</u>	<u>\$ 2,715,968</u>

Schedule of Expenditures and Other Uses
Budget to Actual – General Fund
For the Year Ended December 31, 2023 (Continued)

CITY OF EAST GRAND FORKS

	Original and Final Budget	Current Year Actual	Variance with Final Budget	Prior Year Actual
Community Development:				
Residential tax abatement	\$ 65,000	\$ 26,205	\$ 38,795	\$ 45,526
General community development	229,306	211,705	17,601	228,416
Total	<u>294,306</u>	<u>237,910</u>	<u>56,396</u>	<u>273,942</u>
Summary:				
Current	294,306	237,910	56,396	273,942
Total community development	<u>\$ 294,306</u>	<u>\$ 237,910</u>	<u>\$ 56,396</u>	<u>\$ 273,942</u>
Debt service				
Principal payments on lease	<u>\$ 13,570</u>	<u>\$ 13,570</u>	<u>\$ -</u>	<u>\$ 11,401</u>
Other expenditures:				
Workers compensation	\$ 6,889	\$ 5,928	\$ 961	\$ 5,991
General liability and other insurance	227,620	224,151	3,469	206,928
Promotional (Lodging)	40,000	64,337	(24,337)	49,119
Memberships and dues	25,000	26,500	(1,500)	25,212
Miscellaneous	13,430	8,181	5,249	13,934
Contributed capital outlay	159,874	-	159,874	78,325
Capital outlay	48,500	60,271	(11,771)	50,331
Total	<u>521,313</u>	<u>389,368</u>	<u>131,945</u>	<u>429,840</u>
Summary:				
Current	312,939	329,097	(16,158)	301,184
Capital outlay	208,374	60,271	148,103	128,656
Total other expenditures	<u>\$ 521,313</u>	<u>\$ 389,368</u>	<u>\$ 131,945</u>	<u>\$ 429,840</u>
Total expenditures	<u>\$ 12,490,751</u>	<u>\$ 11,568,176</u>	<u>\$ 922,575</u>	<u>\$ 11,804,278</u>
Other financing uses:				
Transfers out	\$ 262,188	\$ 496,749	\$ (234,561)	\$ 768,375
Total other financing uses	<u>262,188</u>	<u>496,749</u>	<u>(234,561)</u>	<u>768,375</u>
Total expenditures and other financing uses	<u>\$ 12,752,939</u>	<u>\$ 12,064,925</u>	<u>\$ 688,014</u>	<u>\$ 12,572,653</u>

**Combining Statement of Net Position
Discretely Presented Component Unit – by Focus
As of December 31, 2023**

CITY OF EAST GRAND FORKS

	<u>Housing</u>	<u>Economic Development</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 575,715	\$ 401,743	\$ 977,458
Investments	1,378,946	2,135,000	3,513,946
Notes receivable (current portion)	-	248,626	248,626
Total current assets	<u>1,954,661</u>	<u>2,785,369</u>	<u>4,740,030</u>
Noncurrent assets:			
Capital assets:			
Land	50,300	-	50,300
Buildings and systems	5,745,503	-	5,745,503
Machinery and equipment	164,509	19,019	183,528
Total capital assets	<u>5,960,312</u>	<u>19,019</u>	<u>5,979,331</u>
Less accumulated depreciation/amortization	<u>(3,178,776)</u>	<u>(10,985)</u>	<u>(3,189,761)</u>
Total capital assets (net)	<u>2,781,536</u>	<u>8,034</u>	<u>2,789,570</u>
Land held for resale	-	779,877	779,877
Notes receivable (net current portion)	-	1,111,522	1,111,522
Allowance for uncollectible	-	-	-
Total noncurrent assets	<u>-</u>	<u>1,891,399</u>	<u>1,891,399</u>
TOTAL ASSETS	<u>4,736,197</u>	<u>4,684,802</u>	<u>9,420,999</u>
Deferred outflows of resources			
Cost sharing defined benefit - PERA	18,907	18,907	37,814
Deferred outflows of resources - OPEB	732	732	1,464
Total deferred outflows of resources	<u>19,639</u>	<u>19,639</u>	<u>39,278</u>
LIABILITIES			
Current liabilities:			
Accounts payable	25,296	14,861	40,157
Accrued wages payable	2,518	3,308	5,826
Due to other government units	5,132	311	5,443
Accrued interest payable	-	20	20
Lease liability - current	-	1,775	1,775
Compensated absences payable - current	2,910	5,305	8,215
Total current liabilities	<u>35,856</u>	<u>25,580</u>	<u>61,436</u>
Noncurrent liabilities:			
Customer deposits	27,444	-	27,444
Compensated absences payable (net current)	7,667	6,834	14,501
Lease liability (net current)	-	6,317	6,317
Net pension liability	75,155	75,155	150,310
Total other postemployment benefit liability	4,986	4,986	9,972
Total noncurrent liabilities	<u>115,252</u>	<u>93,292</u>	<u>208,544</u>
Deferred inflows of resources			
Cost sharing defined benefit - PERA	23,983	23,983	47,966
Deferred inflows of resources - OPEB	1,234	1,234	2,468
Total deferred inflows of resources	<u>25,217</u>	<u>25,217</u>	<u>50,434</u>
NET POSITION			
Net investment in capital assets	2,781,536	-	2,781,536
Unrestricted	1,797,975	4,560,352	6,358,327
TOTAL NET POSITION	<u>\$ 4,579,511</u>	<u>\$ 4,560,352</u>	<u>\$ 9,139,863</u>

Statement of Revenues, Expenses and Changes in Fund Net Position
Discretely Presented Component Unit – by Focus
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>Housing</u>	<u>Economic Development</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 523,153	\$ 23,272	\$ 546,425
Other	11,167	95	11,262
Total operating revenues	<u>534,320</u>	<u>23,367</u>	<u>557,687</u>
Operating expenses:			
Community development:			
Administration	491,266	169,257	660,523
Depreciation and amortization	151,117	235	151,352
Other:			
Business development	-	574	574
Total operating expenses	<u>642,383</u>	<u>170,066</u>	<u>812,449</u>
Operating income (loss)	<u>(108,063)</u>	<u>(146,699)</u>	<u>(254,762)</u>
Nonoperating revenues:			
Interest revenue	34,120	47,492	81,612
Miscellaneous revenue	-	2,085	2,085
Total nonoperating revenues	<u>34,120</u>	<u>49,577</u>	<u>83,697</u>
Change in net position before transfers	(73,943)	(97,122)	(171,065)
Transfers in	<u>-</u>	<u>211,705</u>	<u>211,705</u>
Change in net position	(73,943)	114,583	40,640
Net position at beginning of year	<u>4,653,454</u>	<u>4,445,769</u>	<u>9,099,223</u>
Net position at end of year	<u>\$ 4,579,511</u>	<u>\$ 4,560,352</u>	<u>\$ 9,139,863</u>

Combining Schedule of Net Position
Discretely Presented Component Unit – Economic Development Focus
As of December 31, 2023

CITY OF EAST GRAND FORKS

	<u>General</u>	<u>TIF #1-1 Triangle</u>	<u>TIF #1-2 E. DeMers</u>	<u>IRP Loan</u>	<u>DRLF Loan</u>	<u>DEED MIF</u>	<u>Total</u>
ASSETS							
Current assets:							
Cash and cash equivalents	\$ -	\$ -	\$ 56,229	\$ 98,691	\$ 224,222	\$ 22,601	\$ 401,743
Investments	-	-	335,000	255,000	1,545,000	-	2,135,000
Notes receivable (current portion)	-	-	12,196	47,116	174,606	14,708	248,626
Total current assets	-	-	403,425	400,807	1,943,828	37,309	2,785,369
Noncurrent assets:							
Capital assets:							
Machinery and equipment	19,019	-	-	-	-	-	19,019
Total capital assets	19,019	-	-	-	-	-	19,019
Less accumulated depreciation/amortization	(10,985)	-	-	-	-	-	(10,985)
Total capital assets (net)	8,034	-	-	-	-	-	8,034
Land held for resale	-	737,877	42,000	-	-	-	779,877
Notes receivable (net current portion)	260,141	-	(12,196)	112,742	667,453	83,382	1,111,522
Allowance for uncollectible	-	-	-	-	-	-	-
Total noncurrent assets	268,175	737,877	29,804	112,742	667,453	83,382	1,899,433
TOTAL ASSETS	268,175	737,877	433,229	513,549	2,611,281	120,691	4,684,802
Deferred outflows of resources							
Cost sharing defined benefit - PERA	18,907	-	-	-	-	-	18,907
Deferred outflows of resources - OPEB	732	-	-	-	-	-	732
Total deferred outflows of resources	19,639	-	-	-	-	-	19,639
LIABILITIES							
Current liabilities:							
Accounts payable	14,861	-	-	-	-	-	14,861
Accrued wages payable	3,308	-	-	-	-	-	3,308
Due to other governments	311	-	-	-	-	-	311
Accrued interest payable	20	-	-	-	-	-	20
Lease liability - current	1,775	-	-	-	-	-	1,775
Compensated absences payable - current	5,305	-	-	-	-	-	5,305
Total current liabilities	25,580	-	-	-	-	-	25,580
Noncurrent liabilities:							
Compensated absences payable (net current)	6,834	-	-	-	-	-	6,834
Lease liability (net current)	6,317	-	-	-	-	-	6,317
Net pension liability	75,155	-	-	-	-	-	75,155
Total other postemployment liability	4,986	-	-	-	-	-	4,986
Total noncurrent liabilities	93,292	-	-	-	-	-	93,292
Total liabilities	118,872	-	-	-	-	-	118,872
Deferred inflows of resources							
Cost sharing defined benefit - PERA	23,983	-	-	-	-	-	23,983
Deferred inflows of resources - OPEB	1,234	-	-	-	-	-	1,234
Total deferred inflows of resources	25,217	-	-	-	-	-	25,217
NET POSITION							
Unrestricted	143,725	737,877	433,229	513,549	2,611,281	120,691	4,560,352
TOTAL NET POSITION	\$ 143,725	\$ 737,877	\$ 433,229	\$ 513,549	\$2,611,281	\$ 120,691	\$4,560,352

Combining Schedule of Revenues, Expenses and Changes in Fund Net Position
Discretely Presented Component Unit – Economic Development Focus
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	<u>General</u>	<u>TIF #1-1 Triangle</u>	<u>TIF #1-2 E. DeMers</u>	<u>IRP Loan</u>	<u>DRLF Loan</u>	<u>DEED MIF</u>	<u>Total</u>
Operating revenues:							
Charges for services:							
Interest on loans	\$ -	\$ -	\$ -	\$ 1,919	\$ 20,379	\$ 974	\$ 23,272
Other revenues:							
Business development	-	-	95	-	-	-	95
Total operating revenues	-	-	95	1,919	20,379	974	23,367
Operating expenses:							
Administration	169,257	-	-	-	-	-	169,257
Business development	52,068	-	-	-	(60,955)	9,461	574
Depreciation and Amortization	235	-	-	-	-	-	235
Total operating expenses	221,560	-	-	-	(60,955)	9,461	170,066
Operating income (loss)	(221,560)	-	95	1,919	81,334	(8,487)	(146,699)
Nonoperating revenues:							
Interest revenue	-	-	7,591	6,312	33,589	-	47,492
Miscellaneous revenue	10	-	-	-	1,989	86	2,085
Total nonoperating revenues	10	-	7,591	6,312	35,578	86	49,577
Income (loss) before transfers	(221,550)	-	7,686	8,231	116,912	(8,401)	(97,122)
Transfers in	211,705	-	-	-	-	-	211,705
Change in net position	(9,845)	-	7,686	8,231	116,912	(8,401)	114,583
Net position at beginning of year	153,570	737,877	425,543	505,318	2,494,369	129,092	4,445,769
Net position at end of year	<u>\$ 143,725</u>	<u>\$ 737,877</u>	<u>\$ 433,229</u>	<u>\$ 513,549</u>	<u>\$ 2,611,281</u>	<u>\$ 120,691</u>	<u>\$ 4,560,352</u>

Combining Schedule of Net Position
Discretely Presented Component Unit – Housing Focus
As of December 31, 2023

CITY OF EAST GRAND FORKS

	Sunshine Terrace	Housing Loan	Town Square	Totals
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 377,726	\$ 197,989	\$ -	\$ 575,715
Investments	1,378,946	-	-	1,378,946
Total current assets	1,756,672	197,989	-	1,954,661
Noncurrent Assets:				
Capital assets:				
Land	50,300	-	-	50,300
Buildings and systems	5,745,503	-	-	5,745,503
Machinery and equipment	164,509	-	-	164,509
Total capital assets	5,960,312	-	-	5,960,312
Less accumulated depreciation	(3,178,776)	-	-	(3,178,776)
Total capital assets (net)	2,781,536	-	-	2,781,536
Total noncurrent assets	2,781,536	-	-	2,781,536
TOTAL ASSETS	4,538,208	197,989	-	4,736,197
Deferred outflows of resources				
Cost sharing defined benefit - PERA	18,907	-	-	18,907
Deferred outflows of resources - OPEB	732	-	-	732
Total deferred outflows of resources	19,639	-	-	19,639
LIABILITIES				
Current liabilities:				
Accounts payable	25,296	-	-	25,296
Accrued wages payable	2,518	-	-	2,518
Due to other funds	5,132	-	-	5,132
Compensated absences payable - current	2,910	-	-	2,910
Total current liabilities	35,856	-	-	35,856
Noncurrent liabilities:				
Customer deposits	27,444	-	-	27,444
Compensated absences payable (net current)	7,667	-	-	7,667
Net pension liability	75,155	-	-	75,155
Total other postemployment benefit liability	4,986	-	-	4,986
Total noncurrent liabilities	115,252	-	-	115,252
TOTAL LIABILITIES	151,108	-	-	151,108
Deferred inflows of resources				
Cost sharing defined benefit - PERA	23,983	-	-	23,983
Deferred inflows of resources - OPEB	1,234	-	-	1,234
Total deferred inflows of resources	25,217	-	-	25,217
NET POSITION				
Net investment in capital assets	2,781,536	-	-	2,781,536
Unrestricted	1,599,986	197,989	-	1,797,975
TOTAL NET POSITION	\$ 4,381,522	\$ 197,989	\$ -	\$ 4,579,511

Combining Schedule of Revenues, Expenses and Changes in Fund Net Position
Discretely Presented Component Unit – Housing Focus
For the Year Ended December 31, 2023

CITY OF EAST GRAND FORKS

	Sunshine Terrace	Housing Loan	Town Square	Total
Operating revenues:				
Charges for services	\$ 523,153	\$ -	\$ -	\$ 523,153
Other	11,167	-	-	11,167
Total operating revenues	<u>534,320</u>	<u>-</u>	<u>-</u>	<u>534,320</u>
Operating expenses:				
Community development:				
Personal services	104,829	-	-	104,829
Supplies	7,582	-	-	7,582
Contractual services	154,021	-	-	154,021
Depreciation	151,117	-	-	151,117
Other expenditures	181,334	43,500	-	224,834
Total operating expenses	<u>598,883</u>	<u>43,500</u>	<u>-</u>	<u>642,383</u>
Operating income (loss)	<u>(64,563)</u>	<u>(43,500)</u>	<u>-</u>	<u>(108,063)</u>
Nonoperating revenues:				
Interest revenue	29,765	4,355	-	34,120
Total nonoperating revenues	<u>29,765</u>	<u>4,355</u>	<u>-</u>	<u>34,120</u>
Income (loss) before transfers				
Transfers in	185,392	-	-	185,392
Transfers out	<u>-</u>	<u>-</u>	<u>(185,392)</u>	<u>(185,392)</u>
Change in net position	150,594	(39,145)	(185,392)	(73,943)
Net position at beginning of year	<u>4,230,928</u>	<u>237,134</u>	<u>185,392</u>	<u>4,653,454</u>
Net position at end of year	<u>\$ 4,381,522</u>	<u>\$ 197,989</u>	<u>\$ -</u>	<u>\$ 4,579,511</u>



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STATISTICAL SECTION



CITY OF EAST GRAND FORKS, MINNESOTA

Statistical Information

(Unaudited)

CITY OF EAST GRAND FORKS

The Statistical Section is included to provide financial statement users with additional historical perspective, context, and detail for them to use in evaluating the information contained within the financial statements, notes to the financial statements, and required supplementary information with the goal of providing the user a better understanding of the City's economic condition.

Contents

Financial Trends

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

- Net Position by Component
- Changes in Net Position
- Fund Balances of Governmental Funds
- Changes in Fund Balances of Governmental Funds

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue sources.

- Tax Revenues by Source
- State Intergovernmental Revenues by Program
- Tax Capacity and Estimated Market Value of all Taxable Property
- Property Tax Rates - All Direct and Overlapping Governments
- Principal Property Taxpayers
- Property Tax Levies and Tax Collections
- Special Assessment Levies and Collections

Debt Capacity

These schedules contain information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

- Ratio of Net Bonded Debt to Tax Capacity and Estimated Values, and Net Bonded Debt per Capita
- Computation of Direct and Overlapping Debt
- Legal Debt Margin Information
- Computation of Legal Debt Margin

Demographic and Economic Information

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

- Construction
- Demographic and Economic Statistics
- Principal Employers
- Demographic Statistics U.S. Census Data

Operating Information

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

- Full-time Employees by Function/Program
- Operating Indicators by Function
- Schedule of Insurance in Force
- Miscellaneous Statistical Information
- Significant Tax Policies

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



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Net Position by Component
Last Ten Years
(Accrual basis of accounting)

CITY OF EAST GRAND FORKS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 116,911,181	\$ 114,210,487	\$ 118,579,744	\$ 116,652,177	\$ 117,249,450	\$ 116,317,785	\$ 115,003,576	\$ 113,403,279	\$ 111,418,567	\$ 111,760,449
Restricted	8,957,932	13,061,790	10,764,788	12,941,049	12,483,478	11,850,506	12,349,366	11,581,825	10,210,452	9,868,874
Unrestricted	6,540,397	1,041,983	(1,346,405)	(2,267,633)	(528,273)	653,859	976,932	1,817,315	1,906,734	2,409,508
Total governmental activities net position	<u>\$ 132,409,510</u>	<u>\$ 128,314,260</u>	<u>\$ 127,998,127</u>	<u>\$ 127,325,593</u>	<u>\$ 129,204,655</u>	<u>\$ 128,822,150</u>	<u>\$ 128,329,874</u>	<u>\$ 126,802,419</u>	<u>\$ 123,535,753</u>	<u>\$ 124,038,831</u>
Business-type activities										
Net investment in capital assets	\$ 49,290,648	\$ 47,340,484	\$ 49,138,750	\$ 49,242,841	\$ 52,177,632	\$ 53,596,678	\$ 53,716,308	\$ 52,335,957	\$ 51,602,782	\$ 52,464,149
Unrestricted	17,889,666	17,271,336	17,307,983	18,911,475	19,731,246	21,110,837	21,397,470	22,571,181	22,206,391	23,372,989
Total business-type activities net position	<u>\$ 67,180,314</u>	<u>\$ 64,611,820</u>	<u>\$ 66,446,733</u>	<u>\$ 68,154,316</u>	<u>\$ 71,908,878</u>	<u>\$ 74,707,515</u>	<u>\$ 75,113,778</u>	<u>\$ 74,907,138</u>	<u>\$ 73,809,173</u>	<u>\$ 75,837,138</u>
Primary government										
Net investment in capital assets	\$ 166,201,829	\$ 161,550,971	\$ 167,718,494	\$ 165,895,018	\$ 169,427,082	\$ 169,914,463	\$ 168,719,884	\$ 165,739,236	\$ 163,021,349	\$ 164,224,598
Restricted	8,957,932	13,061,790	10,764,788	12,941,049	12,483,478	11,850,506	12,349,366	11,581,825	10,210,452	9,868,874
Unrestricted	24,430,063	18,313,319	15,961,578	16,643,842	19,202,973	21,764,696	22,374,402	24,388,496	24,113,125	25,782,497
Total primary government net position	<u>\$ 199,589,824</u>	<u>\$ 192,926,080</u>	<u>\$ 194,444,860</u>	<u>\$ 195,479,909</u>	<u>\$ 201,113,533</u>	<u>\$ 203,529,665</u>	<u>\$ 203,443,652</u>	<u>\$ 201,709,557</u>	<u>\$ 197,344,926</u>	<u>\$ 199,875,969</u>

Changes in Net Position
Last Ten Years
(Accrual basis of accounting)

CITY OF EAST GRAND FORKS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General government	\$ 1,300,311	\$ 1,421,703	\$ 2,813,025	\$ 1,509,524	\$ 1,342,550	\$ 1,673,184	\$ 1,482,469	\$ 1,521,091	\$ 2,027,606	\$ 1,791,895
Public safety	3,919,550	4,250,080	4,408,879	4,194,432	4,413,214	4,712,127	5,422,717	4,164,685	5,251,952	5,025,906
Public works	4,896,908	4,080,295	3,849,162	4,741,124	5,259,137	4,983,919	5,231,154	5,645,044	6,025,630	6,452,568
Transit	385,912	387,385	409,700	467,747	506,202	830,716	939,616	751,475	839,101	679,433
Recreation and culture	2,748,617	2,638,367	2,919,265	2,899,898	2,495,130	2,905,261	3,005,154	3,085,770	3,322,150	2,848,845
Community development	132,490	109,984	531,305	410,613	509,748	287,297	602,997	323,804	393,175	318,537
Cemetery	43,389	50,317	68,904	68,978	71,304	69,227	62,996	74,614	70,314	66,674
Interest on long-term debt	458,606	504,927	381,875	488,843	369,483	291,521	244,977	209,702	176,829	131,749
Total governmental activities expenses	13,885,783	13,443,058	15,382,115	14,781,159	14,966,768	15,753,252	16,992,080	15,776,185	18,106,757	17,315,607
Business-type activities										
Electric utility	13,796,998	13,603,441	13,646,481	14,034,533	14,217,687	13,686,747	11,734,175	13,295,308	15,416,597	15,367,781
Water utility	2,290,490	2,176,802	2,397,668	2,257,695	2,297,615	2,369,405	2,703,771	2,230,648	2,389,938	2,541,404
Sewer utility	868,049	885,940	951,449	1,062,574	1,513,841	1,797,530	2,048,509	2,276,357	2,071,588	1,881,033
Commercial properties	346,560	1,697,935	63,549	73,689	76,146	78,291	79,805	96,739	87,572	78,494
Storm water	621,122	606,720	614,981	562,484	609,428	753,368	889,915	684,280	850,563	679,237
Refuse collection	906,560	946,497	1,115,119	944,928	1,028,401	1,016,395	993,390	998,564	1,116,605	1,100,321
Total business-type activities expenses	18,829,779	19,917,335	18,789,247	18,935,903	19,743,118	19,701,736	18,449,565	19,581,896	21,932,863	21,648,270
Total primary government expenses	<u>\$ 32,715,562</u>	<u>\$ 33,360,393</u>	<u>\$ 34,171,362</u>	<u>\$ 33,717,062</u>	<u>\$ 34,709,886</u>	<u>\$ 35,454,988</u>	<u>\$ 35,441,645</u>	<u>\$ 35,358,081</u>	<u>\$ 40,039,620</u>	<u>\$ 38,963,877</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 64,999	\$ 62,347	\$ 71,145	\$ 200,787	\$ 160,092	\$ 174,975	\$ 161,679	\$ 156,212	\$ 159,975	\$ 184,391
Public safety	308,152	308,678	302,641	459,527	462,094	501,446	466,917	541,895	481,162	435,220
Public works	305,410	315,286	315,553	313,607	317,059	318,600	315,898	322,840	373,381	384,091
Recreation and culture	382,199	516,167	554,879	553,589	691,104	625,337	504,236	491,051	775,126	831,147
Community development	1,417	1,103	2,212	2,143	2,029	1,622	716	976	2,283	1,725
Cemetery	7,875	21,310	13,945	14,311	7,594	19,193	19,695	22,040	25,155	28,005
Operating grants and contributions	3,001,462	3,158,208	3,221,755	1,107,433	2,305,017	1,509,949	2,643,388	1,385,529	1,559,879	1,994,498
Capital grants and contributions	377,027	16,883	1,150,836	1,371,508	1,506,801	6,768	741,315	949,798	89,706	1,589,465
Total governmental activities program revenues	4,448,541	4,399,982	5,632,966	4,022,905	5,451,790	3,157,890	4,853,844	3,870,341	3,466,667	5,448,542

Changes in Net Position
Last Ten Years (Continued)
(Accrual basis of accounting)

CITY OF EAST GRAND FORKS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type activities:										
Charges for services:										
Electric utility	14,329,858	14,304,963	14,096,598	14,255,245	15,024,875	14,689,006	12,681,376	14,213,753	16,038,189	15,645,288
Water utility	2,691,644	2,646,805	2,490,088	2,615,520	2,600,636	2,317,806	2,344,906	2,592,272	2,424,122	2,667,967
Sewer utility	1,659,431	1,629,153	1,647,609	1,660,340	1,668,778	1,632,242	1,615,642	1,664,566	1,861,368	1,958,438
Commercial properties	192,156	109,489	64,842	66,318	66,189	68,611	73,169	75,134	75,570	75,719
Storm water	235,222	286,021	479,086	482,463	485,348	486,107	487,305	494,944	711,861	706,342
Refuse collection	868,003	914,545	1,039,110	1,011,456	1,042,996	1,044,029	1,034,899	1,053,764	1,059,168	1,070,530
Operating grants and contributions	15,000	-	-	-	-	-	180,573	118,457	84,064	51,775
Capital grants and contributions	-	-	-	486,277	2,903,474	1,857,467	52,782	-	32,542	47,442
Total business-type activities program revenues	19,991,314	19,890,976	19,817,333	20,577,619	23,792,296	22,095,268	18,470,652	20,212,890	22,286,884	22,223,501
Total primary government program revenues	<u>\$ 24,439,855</u>	<u>\$ 24,290,958</u>	<u>\$ 25,450,299</u>	<u>\$ 24,600,524</u>	<u>\$ 29,244,086</u>	<u>\$ 25,253,158</u>	<u>\$ 23,324,496</u>	<u>\$ 24,083,231</u>	<u>\$ 25,753,551</u>	<u>\$ 27,672,043</u>
Net (expense)/revenue										
Governmental activities	\$ (9,437,242)	\$ (9,043,076)	\$ (9,749,149)	\$ (10,758,254)	\$ (9,514,978)	\$ (12,595,362)	\$ (12,138,236)	\$ (11,905,844)	\$ (14,640,090)	\$ (11,867,065)
Business-type activities	1,161,535	(26,359)	1,028,086	1,641,716	4,049,178	2,393,532	21,087	630,994	354,021	575,231
Total primary government net expense	<u>\$ (8,275,707)</u>	<u>\$ (9,069,435)</u>	<u>\$ (8,721,063)</u>	<u>\$ (9,116,538)</u>	<u>\$ (5,465,800)</u>	<u>\$ (10,201,830)</u>	<u>\$ (12,117,149)</u>	<u>\$ (11,274,850)</u>	<u>\$ (14,286,069)</u>	<u>\$ (11,291,834)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 4,970,612	\$ 4,071,021	\$ 5,384,765	\$ 4,494,800	\$ 3,948,855	\$ 5,112,790	\$ 5,316,585	\$ 5,480,971	\$ 5,701,296	\$ 6,633,007
Franchise taxes	1,466,924	1,431,503	1,411,787	1,531,556	1,614,958	1,616,436	1,378,386	1,471,638	1,646,755	1,596,113
Sales taxes	-	-	-	-	802,604	1,002,469	779,080	-	-	-
Unrestricted grants and contributions	1,597,294	1,101,345	1,077,233	2,629,546	3,505,420	2,623,301	2,643,907	2,322,337	2,728,494	2,827,820
Investment earnings	174,674	84,835	125,608	494,906	56,116	810,552	651,837	139,401	360,263	446,477
Other	888,472	1,045,580	1,021,419	797,628	1,010,547	694,937	688,512	342,133	508,291	443,691
Transfers	555,506	1,103,174	385,154	137,284	287,877	352,372	187,653	621,909	428,325	423,035
Total governmental activities	<u>9,653,482</u>	<u>8,837,458</u>	<u>9,405,966</u>	<u>10,085,720</u>	<u>11,226,377</u>	<u>12,212,857</u>	<u>11,645,960</u>	<u>10,378,389</u>	<u>11,373,424</u>	<u>12,370,143</u>
Business-type activities										
Investment earnings	470,668	273,526	237,847	194,186	169,612	757,277	565,004	(223,225)	(1,062,535)	1,783,762
Gain on sale	-	-	8,249	-	-	-	-	-	31,552	50,089
Capital contributions	-	-	258,293	-	-	-	-	-	-	-
Other	-	-	7,500	8,965	7,500	200	7,825	7,500	7,322	41,918
Transfers	(555,506)	(1,259,323)	(385,154)	(137,284)	(287,877)	(352,372)	(187,653)	(621,909)	(428,325)	(423,035)
Total business-type activities	<u>(84,838)</u>	<u>(985,797)</u>	<u>126,735</u>	<u>65,867</u>	<u>(110,765)</u>	<u>405,105</u>	<u>385,176</u>	<u>(837,634)</u>	<u>(1,451,986)</u>	<u>1,452,734</u>
Total primary government	<u>\$ 9,568,644</u>	<u>\$ 7,851,661</u>	<u>\$ 9,532,701</u>	<u>\$ 10,151,587</u>	<u>\$ 11,115,612</u>	<u>\$ 12,617,962</u>	<u>\$ 12,031,136</u>	<u>\$ 9,540,755</u>	<u>\$ 9,921,438</u>	<u>\$ 13,822,877</u>
Changes in Net Position										
Governmental activities	\$ 216,240	\$ (205,618)	\$ (343,183)	\$ (672,534)	\$ 1,711,399	\$ (382,505)	\$ (492,276)	\$ (1,527,455)	\$ (3,266,666)	\$ 503,078
Business-type activities	1,076,697	(1,012,156)	1,154,821	1,707,583	3,938,413	2,798,637	406,263	(206,640)	(1,097,965)	2,027,965
Total primary government	<u>\$ 1,292,937</u>	<u>\$ (1,217,774)</u>	<u>\$ 811,638</u>	<u>\$ 1,035,049</u>	<u>\$ 5,649,812</u>	<u>\$ 2,416,132</u>	<u>\$ (86,013)</u>	<u>\$ (1,734,095)</u>	<u>\$ (4,364,631)</u>	<u>\$ 2,531,043</u>

Fund Balances of Governmental Funds
Last Ten Years
(Modified Accrual basis of accounting)

CITY OF EAST GRAND FORKS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Fund										
Nonspendable	\$ 90,799	\$ 18,438	\$ 18,834	\$ 24,249	\$ 18,546	\$ 13,710	\$ 7,644	\$ 31,254	\$ 115,523	\$ 33,003
Assigned	-	824,534	-	-	-	-	-	-	-	-
Unassigned	<u>2,857,761</u>	<u>1,910,902</u>	<u>4,577,185</u>	<u>5,407,286</u>	<u>6,001,056</u>	<u>6,510,353</u>	<u>6,807,461</u>	<u>6,828,205</u>	<u>6,385,780</u>	<u>7,211,927</u>
Total general fund	<u>\$ 2,948,560</u>	<u>\$ 2,753,874</u>	<u>\$ 4,596,019</u>	<u>\$ 5,431,535</u>	<u>\$ 6,019,602</u>	<u>\$ 6,524,063</u>	<u>\$ 6,815,105</u>	<u>\$ 6,859,459</u>	<u>\$ 6,501,303</u>	<u>\$ 7,244,930</u>
All other governmental funds										
Nonspendable	\$ 209,754	\$ 202,219	\$ 76,000	\$ 76,000	\$ 76,000	\$ 76,000	\$ 76,000	\$ 76,000	\$ 76,000	\$ 76,000
Restricted	5,101,261	7,867,046	5,185,436	7,000,958	5,844,071	6,186,397	7,366,290	7,235,350	6,694,042	6,788,082
Unassigned	<u>(534,491)</u>	<u>(443,018)</u>	<u>(2,902,243)</u>	<u>(2,051,907)</u>	<u>(1,315,136)</u>	<u>(369,488)</u>	<u>(253,476)</u>	<u>(464,554)</u>	<u>(474,675)</u>	<u>(372,862)</u>
Total all other governmental funds	<u>\$ 4,776,524</u>	<u>\$ 7,626,247</u>	<u>\$ 2,359,193</u>	<u>\$ 5,025,051</u>	<u>\$ 4,604,935</u>	<u>\$ 5,892,909</u>	<u>\$ 7,188,814</u>	<u>\$ 6,846,796</u>	<u>\$ 6,295,367</u>	<u>\$ 6,491,220</u>

**Changes in Fund Balances of Governmental Funds
Last Ten Years**

(Modified accrual basis of accounting)

CITY OF EAST GRAND FORKS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
General Taxes	\$ 4,548,543	\$ 4,682,355	\$ 5,261,885	\$ 6,026,359	\$ 7,279,298	\$ 7,731,694	\$ 7,474,051	\$ 6,952,609	\$ 7,348,051	\$ 8,229,120
Special Assessments	1,284,961	1,245,386	1,500,017	1,534,432	1,448,823	1,266,385	1,344,335	1,196,278	1,033,327	1,072,939
Licenses and Permits	119,602	128,766	141,650	141,454	110,687	120,630	107,263	104,258	107,019	124,848
Intergovernmental	4,909,773	4,164,660	4,874,995	3,693,302	5,751,681	4,042,333	5,490,221	4,168,810	4,277,857	6,086,797
Charges for Services	1,070,052	1,228,243	1,272,883	1,259,032	1,408,655	1,364,979	1,252,704	1,292,590	1,608,309	1,640,052
Fines and Forfeitures	110,954	96,018	134,397	143,477	120,626	155,566	110,300	141,116	80,312	75,479
Investment Earnings & Other Revenues	350,201	378,562	790,796	387,111	511,322	805,672	590,196	65,757	329,090	396,346
Total Revenues	<u>12,394,086</u>	<u>11,923,990</u>	<u>13,976,623</u>	<u>13,185,167</u>	<u>16,631,092</u>	<u>15,487,259</u>	<u>16,369,070</u>	<u>13,921,418</u>	<u>14,783,965</u>	<u>17,625,581</u>
Expenditures										
General Government	960,902	996,073	1,082,021	1,074,528	1,191,847	1,286,762	1,311,421	1,462,820	1,617,420	1,427,872
Public Safety	3,681,664	4,008,399	4,094,298	4,213,347	4,323,543	4,476,947	5,316,358	4,711,996	4,683,245	4,883,190
Public Works	1,563,762	1,263,546	1,285,161	1,272,744	1,409,335	1,441,427	1,436,234	1,480,007	1,797,753	1,582,914
Transit	350,484	353,824	373,701	422,206	435,960	727,424	829,958	600,149	697,219	690,436
Culture and Recreation	2,084,534	2,041,966	2,244,883	2,284,037	2,395,072	2,575,444	2,385,162	2,527,567	2,689,964	2,697,609
Community Development	132,491	109,985	531,305	410,613	509,749	287,296	602,997	323,804	393,176	318,537
Cemetery	43,389	44,799	56,943	79,324	53,398	50,240	43,616	63,002	48,858	45,218
Other	240,002	261,263	241,159	395,249	260,466	295,204	268,812	290,172	325,944	329,097
Capital Outlay	2,493,270	4,178,606	3,684,508	2,721,705	3,527,284	1,433,153	1,419,489	2,325,379	2,234,064	3,943,516
Debt Service										
Principal	1,096,000	709,000	3,858,000	841,000	2,519,000	1,207,000	1,206,000	1,015,000	995,401	1,011,570
Interest	459,405	449,626	401,875	409,402	398,866	326,295	282,303	248,323	217,322	174,148
Other Charges	-	57,745	-	62,055	3,100	-	-	-	-	-
Total All Other Governmental Funds	<u>13,105,903</u>	<u>14,474,832</u>	<u>17,853,854</u>	<u>14,186,210</u>	<u>17,027,620</u>	<u>14,107,192</u>	<u>15,102,350</u>	<u>15,048,219</u>	<u>15,700,366</u>	<u>17,104,107</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(711,817)</u>	<u>(2,550,842)</u>	<u>(3,877,231)</u>	<u>(1,001,043)</u>	<u>(396,528)</u>	<u>1,380,067</u>	<u>1,266,720</u>	<u>(1,126,801)</u>	<u>(916,401)</u>	<u>521,474</u>
Other Financing Sources (Uses)										
Transfers In	1,634,691	4,539,727	2,912,888	1,137,270	1,180,691	683,759	649,433	1,307,581	1,228,707	1,255,439
Transfers Out	(1,079,187)	(3,236,555)	(2,527,734)	(900,269)	(923,814)	(331,387)	(461,780)	(685,672)	(1,271,916)	(930,404)
Long-term Debt Issued	-	3,725,000	-	2,375,000	-	-	-	-	-	-
Refunding Debt Issued	-	-	-	1,575,000	-	-	-	-	-	-
Premium on Long-term Debt	-	172,980	-	199,307	-	-	-	-	-	-
Contributions	-	42,050	-	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	144,099	186,558	-	-	-	-	2,077
Lease Issuance	-	-	-	-	-	-	-	-	6,102	12,380
Sale of Capital Assets	138,023	106,060	40,118	72,010	121,044	59,996	132,574	207,228	43,923	78,514
Total Other Financing Sources (Uses)	<u>693,527</u>	<u>5,349,262</u>	<u>425,272</u>	<u>4,602,417</u>	<u>564,479</u>	<u>412,368</u>	<u>320,227</u>	<u>829,137</u>	<u>6,816</u>	<u>418,006</u>
Net Change in Fund Balances	<u>\$ (18,290)</u>	<u>\$ 2,798,420</u>	<u>\$ (3,451,959)</u>	<u>\$ 3,601,374</u>	<u>\$ 167,951</u>	<u>\$ 1,792,435</u>	<u>\$ 1,586,947</u>	<u>\$ (297,664)</u>	<u>\$ (909,585)</u>	<u>\$ 939,480</u>
Debt Service as % of Noncapital Expenditures	13.5%	11.0%	30.1%	10.6%	21.3%	11.8%	10.6%	9.2%	8.4%	8.7%

Tax Revenues by Source
Last Ten Years

(Modified accrual basis of accounting)

CITY OF EAST GRAND FORKS

<u>Year</u>	<u>Property Taxes</u>	<u>Electric Franchise (1)</u>	<u>Gas Franchise(2)</u>	<u>Cable TV Franchise(3)</u>	<u>Other</u>	<u>Total</u>
2014	\$3,062,285	\$1,216,484	\$ 110,593	\$ 139,847	\$ 19,334	\$4,548,543
2015	3,219,544	1,203,368	84,168	143,967	31,308	4,682,355
2016	3,803,949	1,194,587	68,520	148,679	46,149	5,261,884
2017	4,453,551	1,304,715	77,863	148,978	41,252	6,026,359
2018	4,815,813	1,383,262	87,882	143,814	45,924	6,476,695
2019	5,069,878	1,394,826	88,520	133,090	42,911	6,729,225
2020	5,279,713	1,184,113	73,123	121,150	36,873	6,694,972
2021	5,436,780	1,268,543	84,883	118,211	44,192	6,952,609
2022	5,646,259	1,352,038	180,487	114,230	54,538	7,347,552
2023	6,562,480	1,338,332	146,731	111,050	70,527	8,229,120
Change 2014-2023	114.3%	10.0%	32.7%	-20.6%	264.8%	80.9%

Notes: General Fund only.
 (1) The electric franchise fee is \$.0085 per kwh sold by the city-owned utility.
 (2) The gas franchise fee is 3% of gross revenues generated by NSP/Xcel Energy.
 (3) The cable franchise fee is 5% of gross revenues.

Source: Administration and Finance

State Intergovernmental Revenues by Program
Last Ten Years
(Modified accrual basis of accounting)

CITY OF EAST GRAND FORKS

<u>Year</u>	<u>Local Government Aid</u>	<u>Market Value Credit</u>	<u>Disparity Reduction Credit</u>	<u>Police State Aid</u>	<u>PERA and Fire Aid</u>	<u>Total</u>
2014	\$ 2,514,149	\$ -	\$ 620,651	\$ 145,338	\$ 74,482	\$ 3,354,620
2015	2,520,671	784	686,780	144,226	80,835	3,433,296
2016	2,492,055	56	682,499	179,157	83,969	3,437,736
2017	2,491,273	-	862,776	183,341	87,164	3,624,554
2018	2,399,237	-	829,698	169,652	84,379	3,482,966
2019	2,310,807	-	864,597	199,983	88,575	3,463,962
2020	2,310,807	-	857,298	207,135	71,845	3,447,085
2021	2,222,057	-	811,344	194,576	76,184	3,304,161
2022	2,223,326	-	778,629	214,519	78,285	3,294,759
2023	2,233,625	-	-	232,308	82,275	2,548,208
Change 2014-2023	-11.2%	0.0%	-100.0%	59.8%	10.5%	-24.0%

Notes: General Fund only.

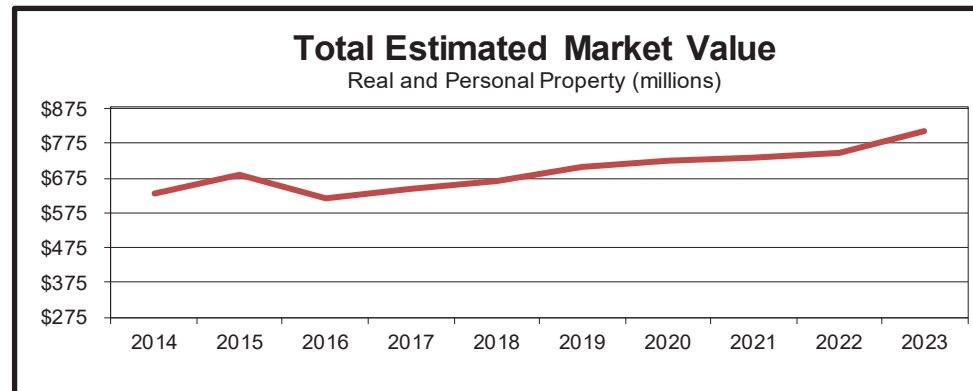
Source: Administration and Finance

**Tax Capacity and Estimated Market Value of all Taxable Property
Last Ten Years**
(Unaudited)

CITY OF EAST GRAND FORKS

Year	Real Property		Personal Property		Total		Direct Tax Rate	Tax Cap % of Mkt Value
	Tax Capacity	Estimated Market Value	Tax Capacity	Estimated Market Value	Tax Capacity	Estimated Market Value		
2014	\$ 5,085,984	\$ 628,323,900	\$ 64,158	\$ 3,293,000	\$ 5,150,142	\$ 631,616,900	57.53	0.8%
2015	5,504,832	682,547,100	70,198	3,600,700	5,575,030	686,147,800	55.81	0.8%
2016	6,522,297	612,179,400	70,198	3,600,700	6,592,495	615,780,100	61.28	1.1%
2017	6,894,302	640,767,200	77,183	3,951,600	6,971,485	644,718,800	64.48	1.1%
2018	7,192,028	664,363,600	77,455	3,967,800	7,269,483	668,331,400	68.53	1.1%
2019	7,609,999	704,248,200	70,082	3,628,600	7,680,081	707,876,800	67.09	1.1%
2020	7,828,869	722,071,500	76,029	3,935,900	7,904,898	726,007,400	71.36	1.1%
2021	7,965,215	731,129,900	85,604	4,386,700	8,050,819	735,516,600	71.21	1.1%
2022	8,044,989	741,107,000	72,934	3,755,300	8,117,923	744,862,300	74.15	1.1%
2023	8,766,931	803,917,300	75,970	3,913,500	8,842,901	807,830,800	75.24	1.1%

Source: County Assessor



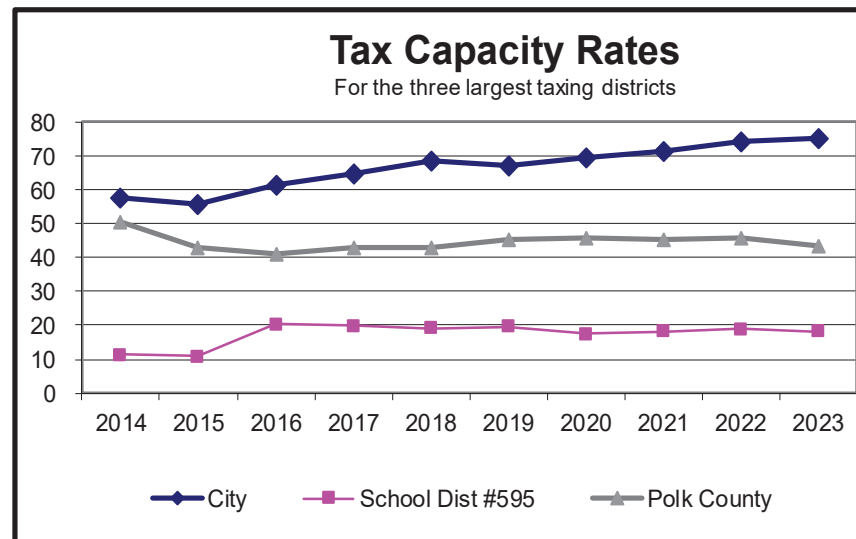
Note: The county assessor is occasionally required to make city wide adjustments to estimated market values. The State of Minnesota will instruct the county assessor to make these type of adjustments when data comparing actual sales to assessed values warrant such actions.

Property Tax Rates – All Direct and Overlapping Governments
Last Ten Years
(Unaudited)

CITY OF EAST GRAND FORKS

Year	General	Debt	Tax Rates per \$1,000 of Tax Capacity						Total
			Total City	School Dist #595	Polk County	Watershed Value	NWRDC	Ambulance District	
2014	55.04	2.49	57.53	11.37	50.61	5.28	0.24	0.90	125.93
2015	53.39	2.42	55.81	10.80	42.99	3.68	0.19	0.83	114.31
2016	59.05	2.23	61.28	20.27	41.11	3.98	0.19	0.74	127.57
2017	60.56	3.92	64.48	19.76	42.86	4.14	0.20	0.66	132.10
2018	64.08	4.45	68.53	19.10	42.90	5.11	0.20	0.65	136.48
2019	61.21	5.89	67.09	19.50	45.05	5.31	0.21	0.60	137.76
2020	64.53	4.67	69.20	17.36	45.64	4.06	0.21	0.59	137.06
2021	66.54	4.67	71.21	18.17	45.39	4.09	0.21	0.58	139.65
2022	69.46	4.69	74.15	18.83	45.73	4.11	0.22	0.58	143.62
2023	71.02	4.22	75.24	18.19	43.26	3.69	0.20	0.53	141.11

Source: County Auditor



Notes: State paid tax credits comprise the difference between the city's gross and net tax levies.

Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

CITY OF EAST GRAND FORKS

<u>Taxpayer</u>	2023			2014		
	<u>Tax Capacity</u>	<u>Rank</u>	<u>% of Total Tax Capacity of \$8,766,931</u>	<u>Tax Capacity</u>	<u>Rank</u>	<u>% of Total Tax Capacity of \$5,150,142</u>
American Crystal Sugar Co	\$ 358,112	1	4.08%	\$ 451,124	1	8.76%
Burlington Northern Tax Dept	147,182	2	1.68%	67,316	2	1.31%
Pierce Investments LLC	117,732	3	1.20%	57,348	4	1.11%
Green Acres II LLP	105,113	4	1.34%	54,095	7	1.05%
GMR East Grand Forks LLC	102,296	5	1.17%			
Riverview Terrace LLC	98,996	6	1.01%	56,309	5	
SPT Prairie 210 Demers Avenue LLC	88,784	7	1.13%			0.00%
Valley Markets	84,612	8	0.97%	52,728	8	1.02%
EVI MN Heights LLC	76,326	9	0.87%			
Proll LLC	71,952	10	0.82%			
Xcel Energy				61,010	3	1.18%
Cabela's				55,146	6	1.07%
City of EGF				29,583	9	0.57%
RJ Zavoral & Sons Inc.				28,388	10	0.55%
	<u><u>\$ 1,251,105</u></u>		<u><u>14.27%</u></u>	<u><u>\$ 913,047</u></u>		<u><u>16.64%</u></u>

Note: Tax capacity is calculated by multiplying the estimated market value by property classification rates prescribed by Minnesota state law.
Total includes rounding errors.

Source: County Auditor

Property Tax Levies and Tax Collections
Last Ten Years
(Unaudited)

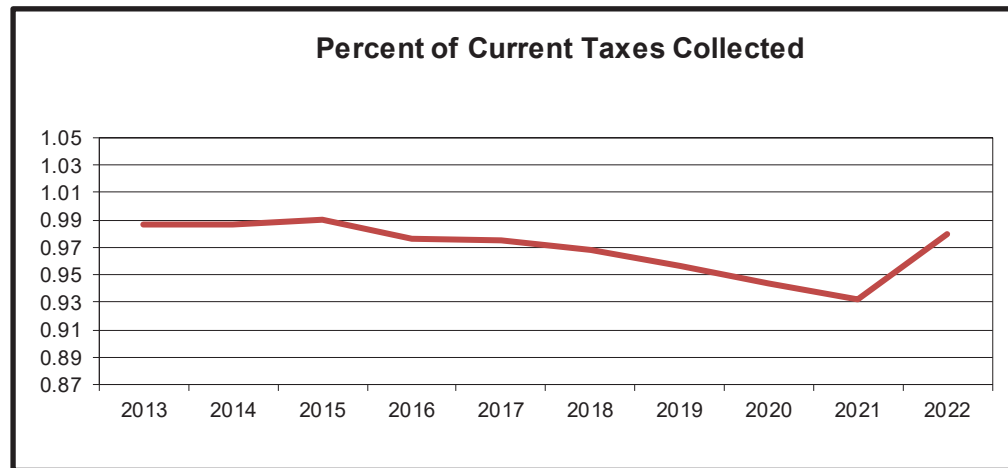
CITY OF EAST GRAND FORKS

Levy Year (1)	Collected Within the Year of Levy		Percent of Levy	Collections in Subsequent Years	Total Tax Collection	Total as % of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as a % of Levy
	Net Tax Levy	Current Tax Collection						
2013	\$2,424,552	\$2,391,898	98.7%	\$ 49,735	\$2,441,633	100.7%	\$ 111,449	4.6%
2014	2,515,399	2,483,433	98.7%	35,907	2,519,341	100.2%	97,795	3.9%
2015	3,121,752	3,089,866	99.0%	22,896	3,112,762	99.7%	70,068	2.2%
2016	4,527,998	4,420,906	97.6%	30,561	4,451,467	98.3%	76,531	1.7%
2017	4,912,878	4,792,886	97.6%	31,361	4,824,247	98.2%	88,631	1.8%
2018	5,183,086	5,018,098	96.8%	51,780	5,069,878	97.8%	113,209	2.2%
2019	5,442,241	5,206,297	95.7%	73,416	5,279,713	97.0%	162,528	3.0%
2020	5,714,353	5,394,904	94.4%	41,876	5,436,780	95.1%	277,573	4.9%
2021	6,000,070	5,591,854	93.2%	54,405	5,646,259	94.1%	353,311	5.9%
2022	6,600,077	6,469,950	98.0%	92,530	6,562,480	99.4%	442,958	6.7%

(1) Collection year is one year later (i.e., Levy Year 2022 Collection Year 2023)

(2) The County changed how they report their total collections from years 2014 and forward

Source: County Auditor



Special Assessment Levies and Collections
Last Ten Years
(Unaudited)

CITY OF EAST GRAND FORKS

<u>Year</u>	<u>Special Assessment Billings</u>	<u>Special Assessment Collections</u>		<u>Uncertified (2) Special Assessments</u>	<u>Prepayment of Special Assessments</u>	<u>Prepayment Ratio (3) as a % of Uncertified</u>	<u>Total Special Assessments Collected</u>
		<u>Amount(1)</u>	<u>% of Billings</u>				
2014	\$ 1,150,497	\$ 1,133,817	98.6%	\$ 6,739,704	\$ 161,588	2.3%	\$ 1,295,405
2015	1,080,944	1,081,464	100.0%	6,184,225	164,769	2.6%	1,246,233
2016	1,112,629	1,118,284	100.5%	6,570,326	381,734	5.5%	1,500,018
2017	1,186,246	1,176,146	99.1%	6,555,362	361,292	5.2%	1,537,438
2018	1,292,363	1,284,441	99.4%	6,365,898	167,892	2.6%	1,452,333
2019	1,188,961	1,176,494	99.0%	5,634,588	93,687	1.6%	1,270,181
2020	1,105,273	1,090,174	98.6%	5,209,226	255,315	4.7%	1,345,489
2021	998,500	1,004,486	100.6%	4,184,512	60,249	1.4%	1,064,735
2022	994,469	983,295	98.9%	3,378,041	44,549	1.3%	1,027,844
2023	821,963	818,493	99.6%	2,911,933	84,680	2.8%	903,173

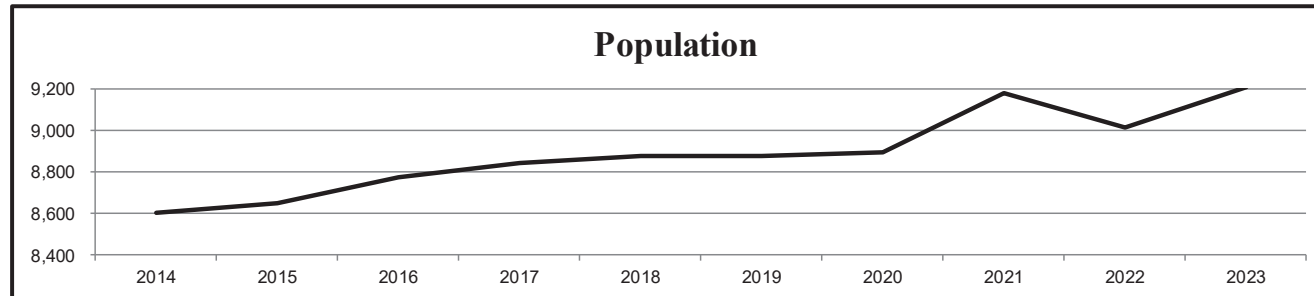
Source: Administration and Finance

- Notes:
- (1) Includes current and delinquent assessments, and assessments collected by the general fund after debt service obligations have been satisfied (miscellaneous revenues - other).
 - (2) In 2004, the city deferred \$3,197,276 on city-owned residentially zoned property, which will be assessed as the lots are sold.
 - (3) Prepayment ratio is calculated by dividing the prepayments by the sum of uncertified special assessments and prepayments.

**Ratio of Net Bonded Debt to Tax Capacity and Estimated Values, and Net Bonded Debt per Capita
Last Ten Years**
(Unaudited)

CITY OF EAST GRAND FORKS

Year	Popu- lation(1)	Tax Capacity	Bonded Debt Type			Governmental	Total Gross Bonded Debt	Less Amount for Retirement	Net Bonded Debt	As a % of Tax Capacity	Estimated Market Values	Bonded Debt Per Capita
			Governmental		Business							
			G.O. Improvement Bonds	Certificate of Indebtedness	G.O. Revenue Bonds							
						Leases						
2014	8,601	5,150,142	\$ 7,231,200	\$ 3,961,311	\$3,096,000	\$ -	\$ 7,057,311	\$2,227,211	\$ 4,830,100	137.0%	0.8%	821
2015	8,651	5,575,030	10,782,089	3,786,086	2,911,000	-	6,697,086	5,393,270	1,303,816	120.1%	0.2%	774
2016	8,774	6,592,495	6,737,279	3,871,119	5,658,815	-	9,529,934	2,505,321	7,024,613	144.6%	1.1%	1,086
2017	8,843	6,971,485	10,098,675	3,646,788	8,365,346	-	12,012,134	4,624,130	7,388,004	172.3%	1.1%	1,358
2018	8,876	7,269,483	7,669,203	3,423,727	7,840,347	-	18,933,277	3,264,438	15,668,839	260.4%	2.3%	2,133
2019	8,875	7,680,081	6,556,313	3,182,666	7,306,347	-	10,489,013	3,256,338	7,232,675	136.6%	1.0%	1,182
2020	8,893	7,904,898	5,398,088	2,937,606	7,104,245	-	10,041,851	3,315,131	6,726,720	127.0%	0.9%	1,129
2021	9,179	8,050,819	4,459,863	2,688,545	6,942,971	-	9,631,516	3,146,515	6,485,001	119.6%	0.9%	1,050
2022	9,015	8,117,923	3,556,637	2,430,484	6,404,000	28,715	8,863,199	3,089,696	5,773,503	109.2%	0.8%	983
2023	9,206	8,766,931	2,643,411	2,276,000	5,846,000	27,525	8,149,525	3,033,790	5,115,735	93.0%	0.6%	885



Notes: (1) The annual population estimates are obtained from the state demographer. When current year populations are not available, previous year estimates are carried forward.

Source: Administration and Finance and Polk County Auditor

Computation of Direct and Overlapping Debt
As of December 31, 2023
(Unaudited)

CITY OF EAST GRAND FORKS

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to City (1)</u>	<u>Overlapping Debt</u>	<u>Amount Applicable to City</u>
DIRECT DEBT:				
City of East Grand Forks	<u>\$ 4,946,936</u>	<u>100.0%</u>		<u>\$ 4,946,936</u>
OVERLAPPING DEBT:				
I.S.D. 595	24,435,000	57.7%	\$ 14,098,995	
Polk County	<u>22,145,000</u>	<u>13.6%</u>	<u>3,011,720</u>	
Total Overlapping Debt				<u>17,110,715</u>
Total direct and overlapping debt				<u>\$ 22,057,651</u>

Source: Taxable value data used to estimate applicable percentages provided by Polk County.

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

(1) The percentage overlapping debt applicable is estimated using taxable property values. Applicable percentages are estimated by determining the portion of the county's taxable value that is within the City's boundaries and dividing it by the county's total taxable valuation.



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Legal Debt Margin Information
Last Ten Years
(Unaudited)

CITY OF EAST GRAND FORKS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Estimated market value	\$631,616,900	\$686,147,800	\$615,780,100	\$644,718,800	\$668,331,400	\$707,876,800	\$726,007,400	\$735,516,600	\$744,862,300	\$807,830,800
Total debt	\$14,279,000	\$17,285,000	\$16,084,815	\$21,765,346	\$18,596,347	\$16,715,347	\$15,167,245	\$13,850,971	\$12,183,000	\$10,587,000
Deductions:										
Bonds:										
G.O. Improvement Bonds	7,245,000	10,610,000	6,575,000	9,775,000	7,350,000	6,240,000	5,135,000	4,225,000	3,350,000	2,465,000
Certificates of indebtedness	780,000	690,000	865,000	730,000	605,000	465,000	325,000	185,000	40,000	0
G.O. Clean Water Improvement Bonds	3,096,000	2,911,000	2,721,000	2,526,000	2,326,000	2,120,000	1,909,000	1,692,000	1,469,000	1,240,000
G.O. Transportation Improvement Bonds	3,158,000	3,074,000	2,986,000	2,895,000	2,801,000	2,704,000	2,603,000	2,498,000	2,389,000	2,276,000
G.O. Wastewater Improvement Bonds			2,937,815	5,839,346	5,514,347	5,186,347	5,195,245	5,250,971	4,935,000	4,606,000
Debt service funds:										
Cash, securities, and restricted cash	2,202,530	5,371,084	2,483,795	3,014,680	3,242,696	3,259,448	3,290,148	3,138,533	3,080,174	3,030,238
Less amount applicable to excluded bonds	(2,202,530)	(5,371,084)	(2,483,795)	(3,014,680)	(3,242,696)	(3,259,448)	(3,290,148)	(3,138,533)	(3,080,174)	(3,030,238)
Total net debt applicable to debt limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt limit is 2% of estimated market value	\$12,632,338	\$13,722,956	\$12,315,602	\$12,894,376	\$13,366,628	\$14,157,536	\$14,520,148	\$14,710,332	\$14,897,246	\$16,156,616
Legal Debt Margin	\$12,632,338	\$13,722,956	\$12,315,602	\$12,894,376	\$13,366,628	\$14,157,536	\$14,520,148	\$14,710,332	\$14,897,246	\$16,156,616
Total net debt applicable to limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

COMPUTATION OF LEGAL DEBT MARGIN

Note (A): Minnesota Statutes 475.53 et seq.Limit on Net Debt

"Subdivision 1. Generally, except as otherwise provided in sections 475.51 to 475.74, no municipality, except a school district or a city of the first class, shall incur or be subject to a net debt in excess of 3% of the estimated market value of taxable property in the municipality"

Note (B): Minnesota Statutes 475.51

Subdivision 4. 'Net Debt' means the amount remaining after deducting from its gross debt the amount of current revenues which are applicable within the current fiscal year to the payment of any debt, and the aggregate of the principal of the following:

(1) Obligations issued for improvements which are payable wholly or partly from the proceeds of special assessments levied upon property specially benefited thereby, including those which are general obligations of the municipality issuing them, if the municipality is entitled to reimbursement in whole or in part from the proceeds of the special assessments.

(2) Warrants or orders having no definite or fixed maturity.

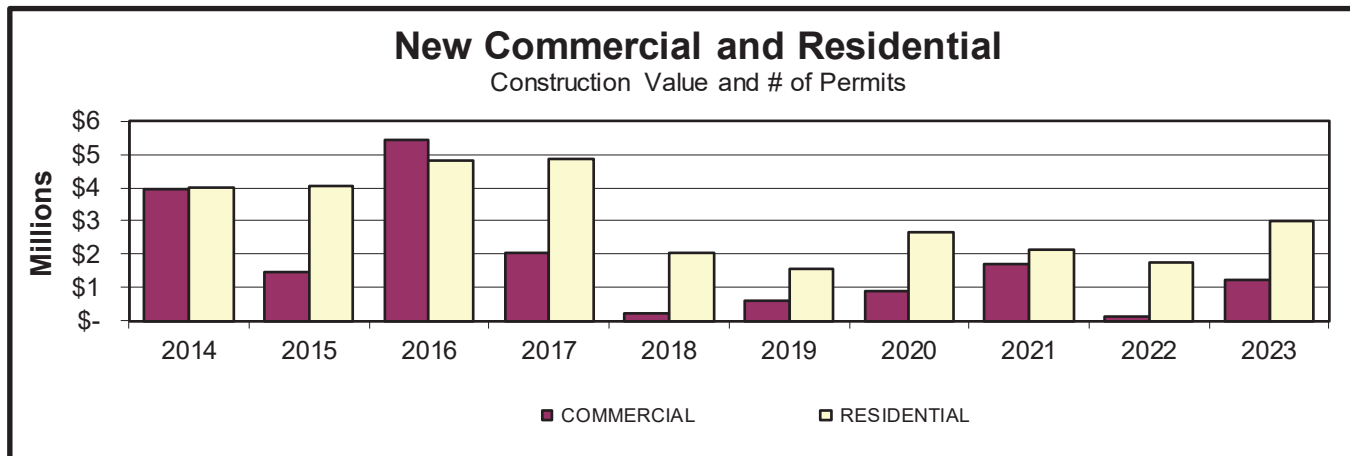
(3) Obligations payable wholly from the income from revenue-producing conveniences.

(4) Obligations issued to create or maintain a permanent improvement revolving fund.

(5) Obligations issued for the acquisition and betterment of public water-works systems and public lighting, heating, or power systems, and of any combination thereof or for any other public convenience from which revenue is or may be derived.

Year	CONSTRUCTION (1)				
	COMMERCIAL		RESIDENTIAL		Total
	Permits	Value	Permits	Value	
2014	2	3,965,000	17	3,993,700	7,958,700
2015	5	1,493,000	16	4,046,951	5,539,951
2016	3	5,430,459	18	4,832,228	10,262,687
2017	4	2,059,021	19	4,876,287	6,935,308
2018	1	222,419	11	2,028,460	2,250,879
2019	1	619,587	5	1,565,541	2,185,128
2020	3	882,143	19	2,681,968	3,564,111
2021	3	1,724,515	8	2,135,445	3,859,960
2022	1	123,000	6	1,745,664	1,868,664
2023	3	1,211,180	6	2,990,420	4,201,600

Source: City Planner



Notes: (1) Only new construction permits.

Demographic and Economic Statistics
Last Ten Years
(Unaudited)

CITY OF EAST GRAND FORKS

Calendar Year	Population (1)	Personal Income (thousands of dollars)	Per Capita Personal Income (1)	Median Age (2)	Population 25 yrs & over-Bachelor's degree or higher (1)	School Enrollment (3)	Unemployment Rate (1)
2014	*8,601	na	25885	35	2,098	2,239	3.1%
2015	*8,651	na	24764	35	2,111	2,281	2.8%
2016	*8,774	na	26,658	35	2,509	2,340	2.5%
2017	*8,843	na	27,315	35	2,595	2,393	2.7%
2018	*8,876	na	27,940	34	2,698	2,535	2.5%
2019	*8,875	na	28,748	34	2,751	2,553	2.5%
2020	8,893	na	30,073	34	2,792	2,676	3.6%
2021	9,176	na	28,913	35	2,441	2,751	3.0%
2022	*9,105	na	31,046	35	2,367	2,640	2.3%
2023	*9,206	na	34,821	34	2,651	2,706	1.8%

Data Sources: (1) State of Minnesota Demographic Center.
 (2) U.S. Census Data.
 (3) East Grand Forks Public School District, East Grand Forks private schools.
 *Estimated Projection

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

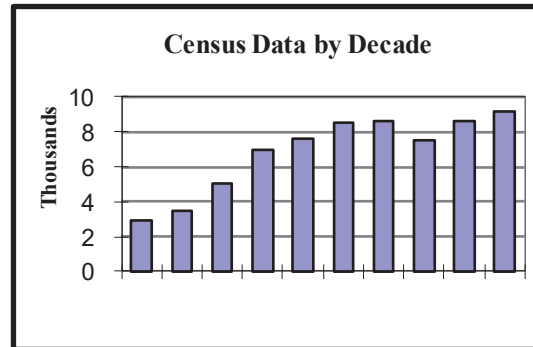
CITY OF EAST GRAND FORKS

2023				2014			
Taxpayer	Employees	Rank	% of Total City Employment 2,511	Taxpayer	Employees	Rank	% of Total City Employment 2,550
ISD 595	367	1	14.62%	ISD 595	308	1	12.1%
American Crystal	320	2	12.74%	American Crystal	303	2	11.9%
R. J. Zavoral and Sons, Inc.	151	3	6.01%	Northwest Technical College	295	3	11.6%
City of East Grand Forks	95	4	3.78%	Valley Markets	140	4	5.5%
Northland College-NTC-EGF	77	5	3.07%	Cabela's	126	5	4.9%
Sacred Heart	75	6	2.99%	R.J. Zavoral and Sons, Inc.	105	6	4.1%
Northern Valley	70	7	2.79%	City of East Grand Forks	81	7	3.2%
Sanford	59	8	2.35%	Blue Moose	80	8	3.1%
Valley Markets	52	9	2.07%	Northern Valley	71	9	2.8%
Mayo Manufacturing Inc.	35	10	1.39%	Sacred Heart	65	10	2.5%
	<u>1,301</u>		<u>51.81%</u>		<u>1,574</u>		<u>61.7%</u>

Source: Various businesses contact via phone or email.

Population Changes:

1930	2,922
1940	3,511
1950	5,049
1960	6,988
1970	7,607
1980	8,537
1990	8,658
2000	7,501
2010	8,601
2020	9,176



Population Characteristic:	2010 (1)	% Total	2020	% Total
Under 18	2,490	29%	2,478	27%
18 and Over	6,111	71%	6,698	73%
	8,601	100%	9,176	100%

Miscellaneous:	2010	2020
Median Age:	35.00 Years	34.50 Years
Household Size:	2.33 People	3.26 People
Number of Households:	3,488.00 Units	3,831.00 Units

Notes: (1) In 2010, data was categorized by being either Under 20, or 20 and Over
2020 data is now categorized as either Under 18, or 18 and Over

Full-time Employees by Function/Program
Last Ten Years
(Unaudited)

CITY OF EAST GRAND FORKS

<u>Function</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Government:										
Administration and Finance	5	5	5	5	5	5	5	5	5	4
EDA-Community Develop	2	3	4	4	4	4	4	4	4	4
Public Safety:										
Fire	10	9	10	11	11	10	10	10	10	10
Police	23	25	25	25	25	25	24	23	23	22
Public Works:										
Administration	-	-	3	3	3	3	3	3	3	2
Refuse	5	5	5	4	4	4	4	4	4	4
Sewage	2	2	2	3	3	3	3	3	3	3
Streets	6	6	5	6	6	6	6	6	6	6
Culture and Recreation:										
Administration	3	2	3	2	2	3	3	3	3	3
Parks	2	2	2	2	2	2	2	2	2	2
Arenas	3	3	3	2	3	3	3	3	3	3
Library	3	3	3	4	4	4	4	3	4	4
Senior center	1	1	1	1	1	1	1	1	1	1
Water and Light										
Administration	5	4	7	6	6	7	6	6	6	6
Electric	12	12	13	13	12	12	13	13	13	13
Water	8	8	8	9	9	9	8	8	8	8
Total	<u>90</u>	<u>90</u>	<u>99</u>	<u>100</u>	<u>100</u>	<u>101</u>	<u>99</u>	<u>97</u>	<u>98</u>	<u>95</u>

Note: Excludes seasonal and part-time positions.

Source: Administration and Finance

Operating Indicators by Function
Last Ten Years
(Unaudited)

CITY OF EAST GRAND FORKS

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
On Sale Liquor license by entity	13	12	13	14	14	15	15	14	14	14
Off Sale Liquor license by entity	3	2	3	5	5	4	4	4	4	5
Number of AP checks written	2,980	2,476	2,547	2,538	2,513	2,487	2,331	2,167	2,014	2,054
Police										
DUI arrests	98	105	87	182	147	170	39	77	73	56
Traffic violations	600	802	667	721	840	742	526	560	559	388
No. of dog/cat licenses	99	113	129	108	70	115	101	96	79	83
Fire										
No. of rescue & EMS incidents	736	798	826	906	907	921	686	791	849	842
No. of fire calls	99	102	105	90	104	145	31	43	31	38
Building Official										
Building permits issued	285	287	425	460	377	337	348	266	289	312
Other permits issued	189	1,106	195	1	0	1	0	0	0	0
Refuse collection										
Refuse collected annually (tons)	4,265	4,365	4,280	4,297	4,350	4,335	4,256	4,553	4,668	4,709
Recyclables collected annually (tons)	530	399	443	448	509	478	488	455	418	398
Recreation and culture										
Number of summer registrants	620	545	556	537	583	570	425	604	595	613
Number of winter registrants	480	490	475	475	469	471	440	460	445	498
Attendance for general swim	9,853	0	10,531	0	14,452	16,002	14,614	21,925	19,334	20,739
Library										
Volumes in collection	55,071	50,422	49,230	50,936	50,243	49,900	49,620	49,471	42,510	38,280
Total volumes borrowed	34,929	30,051	29,388	26,842	33,446	36,154	26,314	31,188	31,675	37,710
Water										
Annual tap water billed (millions)	337	322	300	312	304	274	266	286	260	272
Average number of monthly meters	2,867	2,888	2,906	2,924	2,940	2,957	2,965	2,987	2,996	3,009
Electric										
Annual Kwhs billed (millions)	161	157	157	156	165	162	140	150	159	156
Cemetery										
No. of Lots Sold	40	57	45	47	49	42	34	31	32	18
No. of Interments	24	26	40	42	37	43	43	29	37	42
No. of Columbarium Niches							8	16	8	11
Transit										
Total route miles	16	16	16	16	26	26	26	20	20	20
Passengers	37,426	31,586	27,563	22,883	28,665	26,318	13,401	15,700	25,504	25,369

Source: Various city departments

Schedule of Insurance in Force
As of December 31, 2023
(Unaudited)

CITY OF EAST GRAND FORKS

Name of Company	Policy Number	Policy Period	Type of Coverage	Liability Limits
PROPERTY				
League of Minnesota Cities (C&H Insurance)	CMC 1000404-5	1/1/23-1/1/24	General Limit of Coverage excluding flood.	\$152,814,365 \$50,000,000 Terrorism Activity \$500,000 Valuable Papers per location
League of Minnesota Cities (C&H Insurance)	CMC 1000404-5	1/1/23-1/1/24	Boiler and Machinery (Equipment Breakdown)	\$100,000,000
BONDS				
League of Minnesota Cities (C&H Insurance)	CMC 1000404-5	1/1/23-1/1/24	Public Officials	\$250,000
League of Minnesota Cities (C&H Insurance)	CMC 1000404-5	1/1/23-1/1/24	Commercial Bond/Crime	\$250,000
LIABILITY				
League of Minnesota Cities (C&H Insurance)	CMC 1000404-5	1/1/23-1/1/24	General/Public Officials Liability	\$2,000,000 Per Occurrence
League of Minnesota Cities (C&H Insurance)	CMC 1000404-5	1/1/23-1/1/24	General Auto Liability	\$2,000,000 Per Occurrence
League of Minnesota Cities (C&H Insurance)	CMC 1000404-5	1/1/23-1/1/24	General Liability	\$2,000,000 Per Occurrence
League of Minnesota Cities (C&H Insurance)	VA 1000922-5	1/13/23-1/12/24	Accident Plan for Volunteers	\$500,000 Per Accident
OPEN MEETING LAW				
League of Minnesota Cities (C&H Insurance)	OML1000405-5	1/1/23-1/1/24	Open Meeting Law Defense Cost Reimbursement	\$50,000 Per City Official \$250,000 aggregate
WORKERS COMPENSATION				
League of Minnesota Cities (Berkley Risk Administrators)	WC1000923-5	1/13/23-1/13/24	Workers Compensation	\$1,500,000 Bodily Injury Each Occurrence \$1,500,000 Bodily Injury by Disease

Source: League of Minnesota Cities Insurance Trust.

Miscellaneous Statistical Information
(Unaudited)

CITY OF EAST GRAND FORKS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of employees	81	90	99	100	100	101	99	97	97	95
Area in square miles	6	6	6	6	6	6	6	6	6	6
Developed	5	5	5	5	5	5	5	5	5	5
Undeveloped	1	1	1	1	1	1	1	1	1	1
Miles of streets	70	70	70	70	70	70	70	70	70	70
Culture and Recreation:										
Senior Center	1	1	1	1	1	1	1	1	1	1
Library	1	1	1	1	1	1	1	1	1	1
Arenas	3	3	3	3	3	3	3	3	3	3
Parks	14	14	14	17	17	17	17	17	17	17
Park acreage owned	278	278	278	157	157	157	157	157	157	157
Park acreage developed	218	218	218	146	146	146	146	146	146	146
Red River State Recreation Area Campground Acreage	103	103	103	103	103	103	103	103	103	103
Red River State Recreation Area Campground Sites	113	113	113	113	113	113	113	113	113	113
Greenway Acres in East Grand Forks	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Swimming Pools	1	1	1	1	1	1	1	1	1	1
Tennis Courts	3	3	3	3	1	1	1	-	-	-
Pickle Ball Courts	2	2	2	2	5	5	5	8	8	8
Fire Protection:										
Number of stations	2	2	2	2	2	2	2	2	2	2
Number of vehicles	14	14	14	13	14	14	11	10	11	11
Number of full-time Firefighters	10	10	10	11	10	10	10	10	10	10
Number of volunteer Firefighters	24	24	24	19	21	18	19	21	21	21
Fire Insurance Rating	4	4	4	4	3	3	3	3	3	3
Police Protection:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Number of police officers	22	22	22	22	22	23	23	22	22	22
Number of patrol units	5	5	5	5	5	6	6	6	6	6
Sewage System:										
Miles of force mains	9	9	9	10	10	10	10	10	10	10
Miles of sewer mains	40	40	40	46	46	46	46	46	46	46
Miles of storm sewers	54	54	54	55	55	55	55	55	55	55
Number of lift stations	12	12	12	13	13	13	13	13	13	13
Number of storm sewer lift stations	14	14	14	13	13	13	13	13	13	13
Water System:										
Miles of water mains	52	52	52	58	60	60	60	60	60	60
Number of fire hydrants	461	461	461	494	494	494	494	494	494	494
Gallons of storage capacity	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Daily treatment capacity	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Towers and reservoirs	4	4	4	4	4	4	4	4	4	4
Electric System:										
Number of substations	3	3	3	3	3	3	3	3	3	3
Miles of distribution lines	60.3	60.3	60.3	104.0	105.0	105.0	105.0	105.0	105.0	106.4
Peak Demand in MW	33.10	33.10	33.10	36.11	34.30	34.07	30.38	30.99	34.19	30.60
Public Education Facilities/Services Not Included In Reporting Entity:										
Number of elementary schools	2	2	2	2	2	2	2	2	2	2
Number of middle schools	1	1	1	1	1	1	1	1	1	1
Number of senior high schools	1	1	1	1	1	1	1	1	1	1
Northland Community & Technical College	1	1	1	1	1	1	1	1	1	1
Bond rating	A1	A1	A1	A1	Aa3	Aa3	Aa3	Aa3	Aa3	Aa3

SIGNIFICANT MINNESOTA TAX POLICIES
DECEMBER 31, 2023

GENERAL

All non-exempt property in Minnesota is subject to taxation by local taxing districts. The tax levied on a property is determined by computing its tax capacity, which is the property's market value multiplied by the appropriate class rates. The taxes on a property are computed by multiplying the tax rate by the property's tax capacity. The tax rate is determined by the County Auditor, dividing each tax levy by the taxing jurisdiction adjusted net tax capacity.

Properties are physically reviewed by assessors at least once every four years.

The Minnesota Department of Revenue analyzes sales of properties annually, comparing sales prices with the local assessor's market value. This establishes a sales ratio. The sales ratio is also used in determining municipal and school district state aids.

The assessor's market value is multiplied by the appropriate class rates to arrive at the Adjusted Net Tax Capacity (taxable value). The class rates vary by class of property. The schedule below shows some of the major classes of property and their applicable class rate:

TYPE OF PROPERTY	2023 TAXES PAYABLE
<u>Residential Homestead</u>	
First \$500,000	1.00%
Over \$500,000	1.25%
<u>Commercial/Industrial</u>	
First \$150,000	1.50%
Over \$150,000	2.00%
<u>Rentals</u>	
Regular (4 or more units)	1.25%
Low income per unit:	
First \$162,000	0.75%
Over \$162,000	0.25%

Property Tax Refund. Residential property tax credits are gauged by percentages of the net property tax to household income: homeowners may receive up to a \$3,310 refund.

Special Refund. Residential property taxpayers may be entitled to a special property tax refund if the net property tax on their homestead increased by more than 12% from 2023-2024, and the increase was \$100 or more. The refund is 60% of the amount of tax paid that exceeds the 12% increase up to \$1,000.

Source: 2023 Property Tax Refund Booklet and Minnesota Department of Revenue website.

TAX RATES AND LEVIES

Tax Limitation by Statute:

The City Tax Levy is pursuant to the limitations instituted by Minnesota Statue 275.70.

Debt Service, certain special levies and special assessments for local improvements are not included in the above limitation.

Taxes Due Date:

January 2nd of the following year

Taxes Delinquent Date:

Personal Property, amounts less than \$50.00 - May 1; Amounts over \$50.00 First Half, May 15; Second Half, October 15.

Real Estate - First Half, May 15; Second Half, October 15.

No Discount Allowed

Penalties for Late Payments:

If the tax is not paid by the due date of the installment, a late penalty will be assessed at the percentage rate provided by law. The following table shows the rate of penalty if the tax installment remains unpaid on the 16th of each month:

Penalty Month of:	May	June	July	Aug	Sep	Oct	Nov	Dec
On Homestead Property:								
1st half installment	2%	4%	5%	6%	7%	8%	8%	8%
2nd half installment						2%	4%	5%
Both unpaid						5%	6%	7%
On Non-Homestead Property								
1st half installment	4%	8%	9%	10%	11%	12%	12%	12%
2nd half installment						4%	8%	9%
Both unpaid						8%	10%	12%

On the first Monday in January, following the year in which taxes were due, the penalty will increase to a maximum of:

Homestead	10%	Non-Homestead	14%

Tax Sale can take place any time after Judgment has been in effect for 5 years on Homestead Properties and 3 years on Non-Homestead Properties; with a handful of exceptions.

Taxes are certified to Polk County and collected by the county treasurer and remitted to the city.

Source: County Auditor, Polk County.



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ORDINANCE NO. 41, 4th SERIES

AN ORDINANCE OF THE CITY OF EAST GRAND FORKS, MINNESOTA, TO AMEND CHAPTER 132: DISCHARGING FIREARMS IN 132.04 (B) AND TO USE OF BOW AND ARROW SECTION 132.06 AND BY ADOPTING BY REFERENCE CITY CODE CHAPTER 10 AND SECTION 10.99 WHICH, AMONG OTHER THINGS, CONTAIN PENALTY PROVISIONS.

THE CITY OF EAST GRAND FORKS ORDAINS:

Section 1. That Section 132.04 shall be modified by removing the current 132.04 (B) and replacing it with the following:

(B) Hunting. No person shall use a gun, pistol, or firearm of any description to engage in the practice of hunting wild game including deer within city limits or on city-owned land located outside of city limits.

1. Exceptions. White tail deer may be taken by lawful means of archery within the city limits during special archery hunts as approved by the State DNR. All State DNR rules and regulations will apply to any special hunt. The City of East Grand Forks may restrict the duration and location of said hunting activities. The City may also place local restrictions on said permits and develop a lottery system for the issuance of said permits.

2. Responsible party. The East Grand Forks Police Department will be responsible for the issuance of any special permits and the monitoring of any special hunts approved by the State DNR.

Section 2. That section 132.06 Use of Bow and Arrow shall be removed, and the following shall be replaced:

132.06 USE OF BOW AND ARROW/CROSS BOW

(A) Bow and Arrow/Cross Bows. It is unlawful for any person to shoot a bow and arrow or crossbow within the city limits of the city, except in a school physical education program supervised by a member of its faculty, or a community wide-supervised class or an event specifically authorized by the City Council or a bow and arrow/crossbow or archery range authorized by the City Council.

(B) Deer stands and similar devices:

1. Generally deer stands and other similar devices which may be used in the taking of wild game including deer are prohibited within the city limits or on city owned property that is outside of city limits.

2. Exceptions. Individuals approved to participate in a special archery hunt approved by the State DNR may use deer stands and similar devices that comply with local restrictions.

3. Special hunt will have following regulations will be in place:

a. All hunters will have to attend the mandatory orientation put on by the city and demonstrate their proficiency in shooting archery.

b. Only those with permits issued by the City will be allowed to hunt on city property within city limits. No hunting is allowed on city property outside of city limits

c. Only specific, designated areas can be used for the special hunt.

d. All hunters will be required to wear one piece of blaze orange that will be visible from all directions.

e. An ATV or UTV can be utilized to remove a deer from the designated hunting location and a permit will be issued for use when the permit for hunting is issued.

f. All deer harvested from city property will be reported to both the East Grand Forks Police Department and the Minnesota Department of Natural Resources.

g. Any hunters found hunting on city property within city limits or on city property located outside of city limits without a permit from the City will be subject to City Code Section 10.99 General Penalty.

Section 3. City Code Chapter 10 entitled "General Provisions" applicable to entire city code including penalty for violation and Section 10.99 entitled "General Penalty" are hereby adopted in their entirety, by reference, as though repeated verbatim herein.

Section 4. This ordinance shall take effect and be in force from and after its passage and publication and be given the Number 41, 4th Series.

Voting Aye:

Voting Nay:

Absent:

ATTEST:

PASSED:

June 18, 2024

City Administrator

President of Council

I hereby approve the foregoing Ordinance this 18th day of June, 2024.

Mayor

Request for Council Action

Date: 6/6/2024

To: East Grand Forks City Council Mayor Steve Gander, Council President Mark Olstad, Council Vice-President Tim Riopelle, Council members Clarence Vetter, Ben Pokrzywinski, Dale Helms, Brian Larson, and Karen Peterson.

Cc: File

From: Jason Stordahl_Public Works Director

RE: Countrywide Sanitation contract extension

Background: The City's residential refuse and recycling contract with Countrywide Sanitation expires June 30th, 2024. Rachel Gornowicz, owner of Countrywide Sanitation submitted a proposal that would extend their current contract out five years to June 30th, 2029. A copy of the proposed contract and a rate comparison are attached for your review.

Recommendation: Council reviews the proposed contract and decides whether they would like to proceed with moving the contract proposal forward to a future Council Meeting for a vote.

**Collection Agreement Contract
Refuse & Garbage AND Recyclable Materials**

INTRODUCTION

THIS AGREEMENT made and entered into on this ____ day of _____, 2024 by and between the City of East Grand Forks, a governmental subdivision of the State of Minnesota, 600 Demers Avenue, East Grand Forks, MN 56721 hereinafter referred to as the "City" and Countrywide Sanitation Company, 4200 – 16th Avenue North, Grand Forks, ND 58203, hereinafter referred to as "CSC."

WITNESSETH, that the City is a governmental subdivision of the State of Minnesota;

WHEREAS, the City has a continued need to purchase services of a contractor for providing pickup, transportation, and disposal of recyclable and residential solid waste materials in East Grand Forks, Minnesota;

WHEREAS, the City previously released a request for proposal for Residential Mixed Solid Waste and Recyclable Material Collection in 2014;

WHEREAS, CSC submitted a proposal to the City in response to the RFP;

WHEREAS, the Council accepted the Contractor's proposal and entered into a five-year Refuse, Garbage and Recycling Materials contract for the term of July 1, 2014 to June 30, 2019;

WHEREAS, CSC has approached the City to negotiate a new 5-year contract to begin July 1, 2019.

WHEREAS, after negotiation, discussion, and Council debate, the City agrees to enter into a new contract for July 1, 2019, to June 30, 2024.

WHEREAS, CSC has approached the City to negotiate a new 5-year contract to begin July 1, 2024.

WHEREAS, after negotiation, discussion, and Council debate, the City agrees to enter into a new contract for July 1, 2024, to June 30, 2029.

NOW THEREFORE, The City and the CSC mutually agree to this Contract in consideration of the mutual promises and covenants contained herein.

GENERAL REQUIREMENTS FOR ALL COLLECTIONS

1. TERM OF CONTRACT

The term of the Contract shall be from July 1, 2024, through June 30, 2029, both dates inclusive, unless extended by agreement of the parties.

2. BACKGROUND

The contents of the City's previous Request for Proposal (RFP) for Trash Services, the Contractor's proposal (dated April 4, 2014), and the Contractor's Letter dated April 8, 2014, are part of the contractual obligations and are incorporated by reference into this Contract. The materials attached formed the basis of the understanding between the parties for entering into the original July 1, 2014 agreement. They are included for reference purposes only. If any provision of this Contract conflicts with the referenced RFP, Contractor proposal, or other documents, this Contract shall take precedence.

3. RESIDENTIAL CURBSIDE RECYCLING SERVICES

CSC will furnish all necessary equipment for pickup and transportation of recyclable materials on a biweekly basis on a schedule and route set by the City from all city residents, as identified by the City. Recyclables should include the following:

PLASTIC: #1 thru #7, with a neck, commonly accepted plastic bottles and soda bottles, milk and water jugs, and laundry product containers (no lids, caps, pumps, and metal handle- rinse clean)

METAL and ALUMINUM CANS: Rinse Clean

MIXED PAPER: Newspaper, Magazines, Office Paper, Phonebooks, and Corrugated Cardboard

All recyclable materials listed above, excluding hazardous materials deposited for pickup shall be accepted. Countrywide Sanitation agrees to provide carts to each household.

4. RESIDENTIAL CURBSIDE SOLID WASTE SERVICES

CSC will furnish all necessary equipment for the pickup and transportation of all solid waste materials once a week, on a schedule and route set by the City from the

city residents, as identified by the City, such solid waste includes the following:

GARBAGE: All food wastes or material that will decay shall be drained and wrapped in paper. Such wrapped garbage shall then be placed in the containers provided. Do not place liquid waste in the garbage container.

RUBBISH: Rags, waste paper, floor sweepings, glass, and tins shall be placed in the garbage container. Ashes and large tin cans shall be placed in metal containers separate from the garbage.

5. BUILDING MATERIALS, TIRES & APPLIANCES

No Collection will be made of stones, plaster, cement, dirt, concrete, and other construction material from remodeling and construction work, tree trunks and stumps, tires, and appliances unless special arrangements are made with CSC and an extra fee will be established by CSC which will be paid by the owner or occupant of such property. CSC shall advise the City of any rejected materials by the Landfill that are not specifically prohibited herein.

6. REFUSE & RECYCLING CONTAINERS

CSC agrees to provide 96-gallon or 64-gallon carts to each resident. The carts will be provided to each resident, provided, however, that should a cart be lost, stolen, or destroyed, while in the possession of the resident, such resident shall be held responsible for the full replacement value of the container. CSC shall bill the City for any lost, stolen, or destroyed cart, and the City shall thereafter bill the resident.

7. NEW RESIDENT OR CHANGE OF CONTAINER SIZE.

CSC agrees to gather all new resident refuse collection information on forms provided by the City and or change of container size requests and provide said forms to the City public works department within ten (10) days of a new resident request so the information can be input into the City billing system.

8. CURBSIDE RECYCLING AND SOLID WASTE SCHEDULE

The residents of the City shall be responsible for placing their CSC containers on the curb no later than 7:00 a.m. on their scheduled service pickup day. It is the responsibility of the City to inform residents of pickup times and days.

9. RATE FOR SERVICE

The City shall pay CSC for residential recycling of materials and residential Solid Waste materials as listed in the rate schedule attached as Addendum B. The City has an agreement with the Grand Forks City Landfill in which it is the City's responsibility to

pay all landfill fees from the collection of residential solid waste. However, the City has discussed purchasing trucks and equipment which could transport the roll off trash and roll of compost materials presently being performed by CSC as a part of this contract. If the City decides to take over this service, the parties agree to reopen contract negotiations for the sole purpose of renegotiating the rate schedule as set forth in Addendum B to this agreement.

10. WALK UP SERVICE

CSC agrees to walk up to no more than two (2) percent of residential households at no additional cost. If the households requiring this service increase above (2) percent, CSC and the City will renegotiate a fee.

11. RECYCLING DROP SITE

CSC provides all equipment deemed necessary for the collection/transportation of its recyclable materials from the City's drop site, also referred to as the City's green site. CSC will provide the following level of service: One (1) twenty-five (25) cubic yard container, three (3) eight (8) cubic yards, four (4) six (6) cubic yards and one (1) four (4) cubic yard containers for mixed paper, newspaper, and cardboard. The twenty-five (25) cubic yard container will be dumped as needed, and the paper containers will be dumped five (5) days a week. Any pulls above weekly service of the mixed recycling container will be billed per the agreed upon rate schedule as set forth in Addendum B. Any additional containers for paper will be billed as referenced in Addendum B. If the mixed roll-off becomes contaminated with household garbage and the material does not meet the criteria of recycled material, CSC may pass through the landfill disposal fee. CSC will work together with the City to maintain the drop site clean and free of debris. CSC will also make available collection of recycled materials once per week utilizing carts at any of the current apartments, commercial buildings, and City of government buildings and will be billed at a rate set forth in Addendum B. The City will provide a current list of all the current locations and the City will inform CSC of any new sites.

12. COMPOST MATERIAL

CSC will furnish roll-off containers for pickup and transportation of compost materials from all the named city residents, as identified by the City. Service will be on an "as needed" basis from a central collection point within the City. Compost material is defined as leaves, grass, brush, and hedge clippings. The City will pay CSC for each container pulled at a rate as set forth in Addendum B plus disposal fees.

13. MARKETING OF MATERIALS:

CSC shall be responsible and assume the expense of all labor and any other expenses incurred in connection, therewith, the transportation and final disposal of such recyclable materials to their destination with qualified recyclable company or other appropriate end.

CSC reserves the right to discontinue recycling a material if CSC is charged by its buyer for excess residuals contained in the recyclable materials from the City residents or if a market becomes unavailable or market conditions become so poor that it becomes uneconomical to continue. In this case, a thirty (30) day written notice will be given to allow time to inform participants of such change. In the alternative, the parties may renegotiate the fees to be paid for recycling services. CSC also may make recommendations to integrate additional recyclables into the program should a reliable market become available.

14. BILLING AND PAYMENT

Statements for refuse and recycling services provided by CSC will be submitted to the City monthly. Included in the statements will be information concerning the current number of households serviced and the number of containers provided to each resident. These statements will be due on and payable within thirty (30) days after the date of the statement.

15. DEFAULT OF PAYMENT

CSC, in the event of nonpayment for all refuse and recycling services, the Contract may be terminated within a thirty (30) day notice to the City by CSC.

16. TERMINATION-CITY OF EAST GRAND FORKS

The Contract may be terminated by the City for CSC's failure to complete its obligations as herein before setting forth in a workmanlike manner or in accordance with established practices and standards as recognized for similar types of work. If CSC receives notice of non-compliance, CSC reserves the right to remedy the issues within thirty (30) days from its receipt. If the problems are not resolved and CSC is deemed non-compliant after such period, the City can terminate its "Agreement" following a 30-day notice period.

17. ADDITIONAL COSTS: See ADDENDUM A

Any county, township, or state fees or taxes shall be passed on to the City as described by law or city ordinance. Furthermore, any enactment or amendment of Minnesota or the United States statutes and regulations governing recyclables or solid waste services after July 1, 2024, that would affect operational costs to CSC would become a negotiable item between the City and CSC.

City agrees to pay a fuel surcharge as set forth in Addendum A if the costs of fuel exceed the rates set forth in the attached Addendum A.

18. MONTHLY AND ANNUAL REPORTS

The Contractor will submit to the City monthly and annual reports. At a minimum,

the report shall include in the monthly report:

- Total quantities of trash collected (in tons).
- Total quantities of yard Waste collected (in tons).
- Revisions to any counts of households served.
- Safety and accident reports.

At a minimum, the Contractor shall include the following information in the annual reports:

- The same information as per the monthly reports above rolled up into an annual report.
- Residents with walk-in service.

Monthly reports shall be due to the City by the 15th day of each month. Annual reports shall be due by January 31 of each year. The Contractor and the City shall agree on a mutually acceptable data report format. The Contractor will be encouraged to include in its annual report recommendations for continuous improvement in the City's Trash and recycling program (e.g., public education, multiple family trash, etc.)

19. ANNUAL PERFORMANCE REVIEW

Upon receipt of the Contractor's annual report, the City shall schedule an annual meeting with the Contractor and the City's Public Works Director. Once concluded, the report shall be presented to the City Council, and a meeting will be held between the Council and Contractor to review the performance of the Contractor. The objectives of this annual meeting will include, but not be limited to:

- Review the Contractor's annual report.
- Review the Contractor's performance based on feedback from residents to the Public Works Department, City Council, and City staff.
- Review Contractor's recommendations for improvement in the City's comprehensive trash collection program, including enhanced public education and other opportunities as contained within the annual work plan for the upcoming year.

- Review City staff recommendations for Contractor's service improvements.
- Discuss other opportunities for improvement with the remaining years under the current Contract.

20. PUBLIC EDUCATION INFORMATION FOR ELIGIBLE HOUSEHOLDS

At its own cost as part of the base collection fee, the Contractor shall develop, publish, and distribute (via mail or hand delivery):

- a. One (1) public education flyer at least twice during the contract term.
- b. Education tags to be left by Contractor's collection crews at the time any material is left behind without being collected to instruct residents why the material was not collected (e.g., prohibited material, bulky items, or other waste requiring separation collection (trucks) and a phone number to call to place an order for a special collection.

The City shall provide an annual calendar specifying the day of certain trash/recycling collection days.

The Contractor must be able to provide public education material in languages other than English (e.g., Spanish, Somali, etc.). The City will work with the Contractor regarding the quantities needed and the locations for distribution for the households where English is the second language (ESL).

21. THE CITY SHALL APPROVE ALL CONTRACTOR PUBLIC EDUCATION TOOLS

Whenever feasible, the Contractor shall submit a draft of any public education literature or other public education tools (e.g., web page instructions, "Call them all" telephone messages, etc.) for approval by the City, at least one (1) month before printing, distribution or other release of any such literature or tools. No prohibited mailings, public education materials, or other communications to City residents shall be produced or distributed without prior City written approval.

22. MISSED COLLECTIONS

The Contractor shall have a duty to pick up missed trash collections. The Contractor agrees to pick up all missed collections on the same day the Contractor receives notice of a missed collection, provided notice is received by the Contractor before 11:00 a.m. on a business day. With respect to all notices of a missed collection received after 11:00 a.m. on a business day, the Contractor agrees to pick up that missed collection before

4:00 p.m. on the following business day. If the resident did not have their trash container in place for collection at the time when the Contractor provided service, it is not deemed a "missed collection."

23. POSTPONE TRASH COLLECTION

After consultation with the City, the Contractor may postpone trash collections due to severe weather or other causes outside the Contractor's reasonable discretion. Every effort shall be made by the Contractor to coordinate severe weather service postponement announcements with the City so that mixed messages are not broadcast to City residents.

"Severe Weather" shall include, but not be limited to, those cases in which snow, sleet, ice or cold temperatures might jeopardize the safety of the Contractor's staff or result in unsafe driving conditions. "Other causes" shall include, but not be limited to, those cases that occur beyond the Contractor's control such as road construction preventing regular collection of selected routes. If collections are postponed, the Contractor shall notify the City. Upon postponement, collection will be made on the next day following the conclusion of the service weather event or ASAP at the Contractor's discretion.

24. COLLECTION HOURS AND DAYS

The City requires all such collections to begin no sooner than 7 a.m. and shall be complete by 5 p.m. Furthermore, the City requires scheduled collection days to be Monday through Friday. The Contractor may request City approval of exceptions to these times and day requirements (e.g., pursuant to the "Postpone Trash Collection" Section 22 above). The Contractor must request such exception from the City's Designated Contact Person via telephone or email prior to the requested collection event and specify the date, time, and reason for the exception.

25. CUSTOMER COMPLAINTS

The Contractor shall provide staffing of a telephone-equipped office to receive missed collection complaints and other complaints between 7:00 a.m. and 5:00 p.m. on all collection days as specified in this Contract. Phone calls to the Contractor must be answered by a "live person" rather than a recording within an average of one (1) minute of call connection or roll over to an answering machine/voice mail system to leave a message. The Contractor may have music or City-approved educational information during the one (1) minute delay but no "prompts" of any kind. Return calls to voice mail messages must be returned within one (1) hour during the hours of 7:30 a.m. to 4:00 p.m. during regular business hours. Voice mail messages left after 4:00 p.m. must be returned prior to 8:30 a.m. the next business day. Recorded messages

of the Contractor shall request a daytime phone number from which the caller can be reached. The Contractor may also request a daytime email address and a daytime phone number for customers.

The Contractor shall have an answering machine or voice mail system activated to receive phone calls after hours. The address and telephone numbers of such office shall be given to the City in writing, with ten (10) days prior notice of changes therein. The address of this office as of the execution of the Contract is 4200 – 16th Avenue North, Grand Forks, ND 58203, and the telephone number is (701) 772-3344. The Contractor shall also allow complaints to be made electronically.

Each month, the Contractor shall provide the City with a list of all customer complaints, the nature of these complaints, and a description of how each complaint was resolved. The names of the complainants and contact numbers or email addresses must also be included.

Complaints on service will be taken and collected by the City and the Contractor. The City will notify the Contractor of all complaints it receives. The Contractor is responsible for corrective actions. The Contractor shall answer all complaints courteously and promptly.

26. WEIGHING OF LOADS

The Contractor will keep accurate records consisting of an approved weight slip with the date, time, collection route, driver's name, vehicle number, tare weight, gross weight, and net weight. A copy of each weight ticket shall be kept on file and made available for inspection upon request by the City.

27. SCAVENGING PROHIBITED

All trash materials placed for collection shall be owned by and the responsibility of the occupants or residents until the Contractor handles them. Upon collection of the trash by the Contractor, the trash materials become the property and responsibility of the Contractor.

It is unlawful for any person other than the Contractor to collect, remove, or dispose of designated trash after the materials have been placed or deposited for collection in the Trash carts. The Contractor's employees may not collect or "scavenge" through trash in any manner that interferes with the contract trash services.

28. CLEANUP OF SPILLAGE OR BLOWING LITTER

The Contractor shall clean up any material knowingly spilled or blown during the course

of collection and/or hauling operations. All collection vehicles shall be equipped with at least one broom and shovel to clean up material spillage. Designated trash shall be transported in a covered vehicle, and best efforts must be made not to drop or blow onto any public street or private property during transport.

Disposal and Recovery at licensed and permitted facilities only.

The Contractor shall be responsible for the safe, legal, and environmentally sound disposal of all trash, yard waste, bulk items, and any other items and materials collected under this Contract. All garbage and refuse shall be disposed of at the Grand Forks Landfill or a predetermined site defined by the City.

29. VEHICLE REQUIREMENTS

Vehicles shall be clearly signed on both sides as trash collection vehicles. In addition, all Collection vehicles used in the performance of the Contract shall:

- Be marked with the name and telephone number of the Contractor prominently displayed on both sides of the truck;
- Operate within the weight allowed by Minnesota Statutes and local ordinances;
- Have a maximum loaded weight not to exceed the vehicle's rated GVWR;
- Have a two (2) way communication device;
- Have a first aid kit;
- Have an approved fire extinguisher;
- Have warning flashers;
- Have a broom and shovel for cleaning up spills;
- Have warning alarms to indicate movement in reverse;
- Have a sign on the vehicle's rear that states, "This vehicle makes frequent stops;"
- All the required equipment must be in proper working order;
- All vehicles must be maintained in proper working order and be as clean and free of offensive odors as possible.

30. VEHICLE INSPECTIONS

All proposed services, trucks, and facilities are subject to inspection, approval, and acceptance by the City. The City will give reasonable notice of such inspections. The Contractor will not be responsible for normal City inspection costs.

31. PERSONAL REQUIREMENTS

The Contractor shall retain enough personnel and equipment to fulfill the requirements and specifications of this Contract. The Contractor's personnel shall be trained both in program operations and in customer service, and ensure that all personnel maintain a positive attitude with the public and in the workplace, and shall:

- Conduct themselves at all times in a courteous manner and use no abusive or foul language.
- Always make a concerted effort to have a presentable appearance and attitude.
- Wear a uniform and employee identification badge or name tag.
- Drive in a safe and considerate manner.
- Manage curbside trash carts in a careful manner to avoid spillage, littering, or damage to the cart.
- Monitor for any spillage and be responsible for cleaning up any litter.
- Avoid damage to property.
- Not perform their duties or operate vehicles while consuming alcohol or illegally using controlled substances or while under the influence of alcohol and/or such substances.

32. LITTER PICKUP

The Contractor shall be responsible for the collection and pickup of any litter spilled during cart unloading, driving, or other collection operations.

33. SAFETY

The Contractor will ensure adequate working conditions and safety procedures are in place to comply with all applicable local, state, and federal laws and regulations.

The City reserves the right to inspect on a random basis all trucks, equipment, facilities, working conditions, training manuals, records of claims for Worker's Compensation or safety violations, and standard operating procedures documents.

The Contractor shall submit a detailed safety plan to the City for review and approval within two (2) months after executing this Contract. This safety plan shall address all elements of this Contract, including (but not limited to) trash, yard waste, and bulky waste collection operations.

The annual report and work plan shall have a safety component to report incidents and recommend improvements.

34. TRUCK AND DRIVER LICENSES AND PERMITS

The Contractor shall ensure that all driver and truck licenses and permits are current and in full compliance with local, state, and federal laws and regulations.

35. PERFORMANCE MONITORING

The City will monitor the Contractor's performance against the goals and performance standards required within this Contract. Substandard performance as determined by the City in its sole discretion will constitute non-compliance. If action to correct such substandard performance is not taken by the Contractor within thirty (30) days after being notified by the City, the City may initiate contract termination procedures.

36. ACCOMMODATIONS FOR ROAD AND OTHER CONSTRUCTION PROJECTS

The City, County, and State reserve the right to improve any street or alley. Such road construction projects may temporarily prevent the Contractor from traveling its accustomed route and routes for collection. The City shall contact the Contractor prior to each construction season to determine areas of conflict and possible alternate routes or solutions. The Contractors shall work with the City to maintain regular or modified service during street reconstruction projects.

TRASH COLLECTION REQUIREMENTS

37. TRASH CARTS

All occupants of residential dwelling units in the City shall be required by ordinance to keep trash in approved wheeled trash carts, not trash cans. Standardized trash carts will be purchased and owned by the Contractor. Carts shall be received, assembled, distributed, warehoused, and maintained by Contractor. The Contractor shall take

reasonable care to prevent damage to residential carts during collection. Contractor shall repair or provide sanitized replacements for the replacement of carts. Requests for replacement of existing carts must be handled within five (5) business days after receiving the request. Repairs to existing carts must be handled within five (5) business days of receiving the request.

38. TRUCKS SHALL BE EQUIPPED WITH AUTOMATIC LIFTERS

The Contractor shall provide automated trash collection service, and the trucks shall be equipped with automatic lifters.

39. TRUCKS SHALL BE EQUIPPED WITH WINDSCREENS

The Contractor's truck dumping hoppers must be outfitted with windscreens or shields to minimize wind-blown litter when tipping the carts.

40. PROCEDURE FOR HANDLING PROHIBITED MATERIALS

If the Contractor determines that a resident has set out prohibited materials, the driver shall use the following procedure:

- a. The Contractor shall leave the prohibited materials in the resident's curbside trash cart and leave an "education tag" indicating prohibited materials and the proper disposal method and/or other disposal options.
- b. The driver shall record the address, and the Contractor shall report the address to the City in the required monthly report.

If this procedure for handling prohibited materials is not feasible for automated collection systems, the Contractor must specify and demonstrate alternative public education methods to the City for its approval so that prohibited materials are not accepted for collection.

**INSURANCE AND OTHER LEGAL
REQUIREMENTS**

41. INSURANCE

Insurance secured by the Contractor shall be issued by insurance companies acceptable to the City and admitted in Minnesota. The insurance specified may be in a policy or policies of insurance, primary or excess. Such insurance shall be in force on the date of execution of the Contract and shall remain continuously in force for the duration of the Contract. The Contractor and its sub-contractors shall secure and maintain the

following insurance as itemized below.

Acceptance of the insurance by the City shall not relieve, limit, or decrease the liability of the Contractor. Any policy deductibles or retention shall be the responsibility of the Contractor. The Contractor shall control any special or unusual hazards and be responsible for any damages that result from those hazards. The City does not represent that the insurance requirements are enough to protect the Contractor's interest or provide adequate coverage. Evidence of coverage is to be provided on an ACORD Insurance Certificate. A thirty (30)-day written notice is required if the policy is canceled. The Contractor shall require any of its sub-contractors, if sub-contracting is allowable under this Contract, to comply with these provisions.

Workers Compensation Insurance

Worker's Compensation insurance shall meet the statutory obligations with Coverage B - Employers Liability limits of at least \$100,000 for each accident, \$500,000 disease - policy limit, and \$100,000 disease for each employee.

Commercial General Liability Insurance

Commercial General Liability insurance shall be at the limits of at least \$1,000,000 general aggregate, \$1,000,000 personal and advertising injury, \$1,000,000 for each occurrence, and \$50,000 fire damage on any one person. The policy shall be on an "occurrence" basis and include contractual liability coverage. The City shall be named an additional insured.

Commercial Automobile Liability Insurance

Commercial Automobile Liability insurance covers all owned, non-owned, and hired automobiles with limits of at least \$1,000,000 per accident. This insurance shall include a cause of loss where there is a spill of fuels and lubricants used in the vehicle for its operation.

42. TRANSFER OF INTEREST

The Contractor shall not assign any interest in the Contract and shall not transfer any interest in the Contract, either by assignment or notation, without the prior written approval of the City. Consent by the City shall not be unreasonably withheld, delayed, or qualified. The Contractor shall not subcontract any services under this Contract without prior written approval of the City. Failure to obtain such written approval by the City before any such assignment or subcontract shall be grounds for immediate Contract termination.

43. NON-ASSIGNMENT AND BANKRUPTCY

The parties hereby agree that the Contractor shall have no right to assign or transfer its rights and obligations under said Contract without written approval from the City. In the event the City or its successors or assigns files for bankruptcy as provided by federal law, this Contract shall be immediately deemed null and void, relieving all parties of their contract rights and obligations.

44. DISPUTE RESOLUTION

The parties agree that any controversy or claim arising out of or relating to this Contract or the breach thereof shall be resolved in the courts in Polk County, Minnesota.

45. GENERAL COMPLIANCE

The Contractor agrees to comply with all applicable local, state, and federal laws and regulations governing funds provided under this Contract.

46. INDEPENDENT CONTRACTOR

Nothing contained in this Contract is intended to or shall be construed in any manner as creating or establishing the relationship of employer/employee between the parties. The Contractor shall always remain an independent Contractor with respect to the services to be performed under this Contract. Any and all employees of Contractor or other persons engaged in the performance of any work or services required by Contractor under this Contract shall be considered employees or subcontractors of the Contractor only and not of the City, and any and all claims that might arise, including worker's compensation claims under the Worker's Compensation Act of the State of Minnesota or any other state, on behalf of said employees or other persons while so engaged in any of the work or services provided to be rendered herein, shall be the sole obligation and responsibility of the Contractor.

47. HOLD HARMLESS

The Contractor agrees to defend, indemnify, and hold harmless the City, its officers, and employees from any liabilities, claims, damages, costs, judgments, and expenses, including attorney's fees, resulting directly or indirectly from a negligent act or negligent omission of the Contractor, its employees, its agents, or employees of subcontractors, in the performance of the services provided by this Contract.

ACCOUNTING STANDARDS

The Contractor agrees to maintain the necessary source documentation and enforce enough internal controls dictated by generally accepted accounting practices to properly account for expenses incurred under this Contract.

48. RETENTION OF RECORDS

The Contractor shall retain all records pertinent to expenditures incurred under this Contract for six (6) years after the resolution of all audit findings. Records for non-expendable property acquired with funds under this Contract shall be retained for six (6) years after final disposition of such property.

49. DATA PRACTICES

The Contractor agrees to comply with the Minnesota Government Data Practices Act and all other applicable state and federal laws relating to data privacy or confidentiality. Individual household set-out data (e.g., number and date of trash collections) shall be held as confidential, non-public data by the Contractor. The Contractor must immediately report to the City any requests from third parties for information relating to this Contract. The City agrees to promptly respond to inquiries from the Contractor concerning data requests. The Contractor agrees to hold the City, its officers, and employees harmless from any claims resulting from the Contractor's unlawful disclosure or use of data protected under state and federal laws.

50. INSPECTION OF RECORDS

All Contractor records with respect to any matters covered by this Contract shall be made available to the City or its designees at any time during regular business hours, as often as the City deems necessary, to audit, examine, and make excerpts or transcripts of all relevant data.

51. APPLICABLE LAW

The laws of the State of Minnesota shall govern all interpretations of this Contract, and the appropriate venue and jurisdiction for any litigation which may arise hereunder will be in those courts located within the County of Polk, State of Minnesota, regardless of the place of business, residence or incorporation of the Contractor.

52. CONTRACT TERMINATION

The City may cancel the Contract if the Contractor fails to fulfill its obligations under the Contract in a proper and timely manner or otherwise violates the terms of the Contract

if the default has not been cured after Thirty (30) days written notice has been provided. The City shall pay the Contractor all compensation earned prior to the date of termination minus any reasonable damages and costs incurred by the City due to the breach. If the Contract is canceled or terminated, all finished or unfinished documents, data, studies, surveys, maps, models, photographs, reports, or other materials prepared by the Contractor under this Contract shall, at the option of the City, become the property of the City. The Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents or materials prior to the termination.

53. CONTRACT AMENDMENTS

Any Amendments to this Contract shall be valid only when reduced to writing and duly signed by the parties.

COUNTRYWIDE SANITATION COMPANY

Date

By: _____
Rachel M. Gornowicz, Its President

ACCEPTED BY THE CITY OF EAST GRAND FORKS

Date

By: _____
Steven Gander, Mayor

Date

By: _____
Reid Huttunen, Its City Administrator

ADDENDUM A

PERCENTAGE INCREASE: A four (4) % increase will be implemented each year after the second year of the Contract. This increase will be effective July 1, 2025.

FUEL SURCHARGE: The City agrees to pay CSC an additional fee if diesel fuel increases to a dollar amount equal to or above \$4.35 per gallon. If diesel fuel remains below \$4.35 per gallon, the fuel surcharge will be zero (0) %. If diesel fuel is at or above \$4.35 per gallon, the following percentages will apply to CSC's base rates.

The published index for determining monthly diesel fuel prices will be the Department of Energy's (DOE) "Weekly Retail On-Highway Diesel Prices" for the Midwest region. The price is published on the first Monday of every month in, which will be used to determine that month's average diesel fuel price.

DIESEL FUEL PRICE PER GALLON	FUEL SURCHARGE
\$4.35 or less	0%
\$4.36 to \$4.70	2%
\$4.71 to \$5.70	3%
\$5.71 and up	4%

However, should the Contractor fail to include the fuel surcharge on the monthly billing statement for two consecutive billing cycles, the surcharge is deemed to be waived, and the City will be forever discharged for its payment.

ADDENDUM B
PRICE SCHEDULE

Residential trash per container per month:	\$ 8.95
Residential recycling per container per month:	\$ 6.50
Commercial carts per month:	\$ 14.00
Green site per month:	\$2,175.00
Sunshine Terrace per month (FL Recycling)	\$ 165.00
Roll off per pull	\$ 225.00 plus landfill fees.
Roll off compost per pull	\$ 180.00 plus landfill fees.
Roll off mixed recycling per pull	\$ 180.00 plus landfill/disposition fees.

<i>Countrywide Sanitation</i>			
	current rates	proposed rates	% increase
refuse rate/month/home	\$ 8.23	\$ 8.95	8.78%
recycling rate/month/home	\$ 4.44	\$ 6.50	46.40%
greensite/month	\$ 1,266.05	\$ 2,175.00	71.79%
compost/pull	\$ 139.27	\$ 180.00	29.24%
Commercial Carts/month	\$ 13.93	\$ 14.00	0.48%
PWD yard roll offs/pull+landfill fees	\$ 208.89	\$ 225.00	7.71%
Mixed Recycling Per Pull Plus Landfill	\$ 139.27	\$ 180.00	29.24%
Sunshine Terrace per month (FL recycling)	\$ 113.94	\$ 165.00	44.81%

Request for Council Action

Date: 6/11/2024

To: East Grand Forks City Council Mayor Steve Gander, Council President Mark Olstad, Council Vice-President Tim Riopelle, Council members Clarence Vetter, Ben Pokrzywinski, Dale Helms, Brian Larson, and Karen Peterson.

Cc: File

From: Nancy Ellis, City Planner / Transit Manager
Reid Huttunen, City Administrator

RE: Building Official update and proposed contract

Background:

For many years, East Grand Forks has contracted Building Official responsibilities with Widseth/In-Depth Inspection. In early May, Widseth informed the City that it would terminate the Building Official contract effective May 31st.

Since this notice was delivered, City Staff have been reviewing and considering multiple options to fulfill the MN Department of Labor and Industry requirement that the City have an appointed Certified Building Official. At present time, the City continues to have Kade Paulson, formally of Widseth/In-Depth Inspections, serving as our Certified Building Official on an independent contractor basis. His last date available to us will be around June 21st.

Options for full-time Building Official considered and reviewed have included the following:

- Consider the option of a full-time Building Official as a City employee
 - Staff continue to review and consider this option. We have determined that while this might be a long term solution, it does not provide an immediate answer to our needs. Staff continue to work through a potential job description. If we do at any point in the future bring this request forward, we should expect that if a new candidate without experience or current Building Official Certification to take as long as 12-18 months to gain full Certified Building Official in MN.
- Contract Services with a Certified Building Official
 - City Staff have reviewed proposals from two companies proposing to serve as our Certified Building Official.
 - Midwest Inspection Services, based in Mapleton, ND and,
 - True Check LLC, based in Newfolden, MN.

Budget Impact:

Proposed rates from both contractors were very similar. Midwest Inspections would require some modification to our Building Permitting process and fee schedule. True Check, LLC will not require any

modification to our current permit application process.

True Check, LLC contracted rate is \$115 per hour for Certified Building Official services. We have discussed initially having the building official available in East Grand Forks two days a week for inspection and review.

Recommendation:

Staff are recommending a two-year contract with True Check LLC. With approval of the contract, True Check will begin their work on Thursday, June 20th and the contract terms will expire on June 30, 2026.

Enclosure

Proposed contract and fee schedule.

AGREEMENT FOR BUILDING INSPECTION SERVICES

This agreement is made and entered into this 18th day of June, 2024 by and between the City of East Grand Forks ("Municipality") and True Check LLC ("Consultant")

WHEREAS, the Municipality wishing to contract with the consultant to perform Building Official services within the municipalities boundaries; and

WHEREAS, the Municipality has adopted the Minnesota State Building code by Ordinance which regulates building permits; and

WHEREAS, the Consultant agrees to provide building inspection services under the terms and conditions hereinafter set forth.

Therefore, be it resolved that it is mutually agreed between Consultant and Municipality as follows:

Services:

1. Consultant agrees to function as the building official for the municipality and maintain all licenses and qualifications as required by the State of Minnesota. Such duties shall only include those customarily rendered by a Building Official under Minnesota law, statutes, and rules. This includes inspections (both on site and virtual), permit review, correction orders, stop work orders, plan reviews, issuing a certificate of occupancy on new structures, and testifying in court, as necessary. Any other requests from the municipality shall be considered and an agreement of charges shall be agreed upon by both parties.
2. It is expressly understood that the Consultant is an independent contractor and not an employee of the municipality. The Consultant shall have control over the manner in which the services are performed under this Agreement. The Consultant shall supply at its own expense all materials, supplies, equipment and tools required to accomplish the work contemplated by this Agreement. The Consultant shall not be entitled to any benefits from the municipality, including, without limitation, insurance benefits, sick and vacation leave, workers' compensation benefits, unemployment compensation, disability, severance pay, or retirement benefits.
3. The municipality shall review all applications for building permits and provide instruction / guidance to the Consultant for any Municipal laws, codes, and zoning ordinances. Including variances, special use permits. Consultant shall not issue any permit until the Municipality has issued and approved said permits.

Fees and Charges:

1. The municipality shall collect, receipt, distribute, and maintain records for all fees and charges collected incidental to the administration of the building inspection services contained herein. The municipality shall collect all building permit surcharge fees,

sewer/water connection charges and fees as required by statute regulation, or ordinance and shall account for and forward all such monies to the appropriate agency. All fees and charges shall be due and payable by the permittee upon issuance of the permit and will be collected by the municipality.

2. The valuation of structures, additions, and alterations, for permit purposes shall be determined by the Consultant and shall be calculated by multiplying the square foot area of the proposed structure times the building valuation factor as published annually by the building codes and standards division of the State of Minnesota Department of Administration. The building permit fees shall be the fee schedule adopted by the Municipality and its City Council.
3. Where work for which a permit is required or proceeded with prior to obtaining all required permits, a special investigation shall be made by the Consultant before a permit may be issued for such work, and the investigation fee shall be equal to the amount of the permit fee required and shall be collected whether or not a permit is subsequently issued. Payment of such an investigation fee shall not exempt any person from compliance with all other provisions of existing building codes, rules or regulations nor from any penalty prescribed by law.
4. Municipal fee and charges shall be in addition to fees and charges required by the State of Minnesota for electrical permits and inspections.
5. Municipality shall compensate Consultant in accordance with the schedule of fees attached for the time and travel spent in performance of services under this contract.
6. Municipality shall make monthly payments within 30 days of invoice based on computations made in accordance with the above charges for services provided and expenses incurred to date, accompanied by supporting evidence as available.

Terms and Conditions:

1. This agreement is to be governed by the laws of the State of Minnesota.
2. Municipality officers, agents, employees will cooperate and assist the Consultant in the orderly performance of services provided herein.
3. Customer shall perform in a manner consistent with the degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances. Consultant makes no warranty, express or implied, as to its professional services rendered under this agreement.
4. The Consultant agrees to the fullest extent permitted by law to indemnify and hold harmless the Client, its officers, directors and employees (client) against all damages or liabilities to the extent caused by the Consultant's negligent performance of professional services under this Agreement and the Client agrees to the fullest extent permitted by law, to indemnify and hold harmless the Consultant, its officers, directors and employees (Subconsultant) against all damages or liabilities, to the extent caused by the Clients negligent performance of professional services under this Agreement and that of its subconsultants or anyone whom the Client is legally liable.
5. It is understood that this Agreement contains the entire agreement between the Municipality and Consultant and that no statement, promise, or inducements made by

any party hereto, or officer, agent or employee of either party hereto which is not contained in this written Agreement shall be valid or binding; this agreement may not be enlarged, modified, or altered except in writing signed by the parties and endorsed hereon. It is expressly understood between parties hereto, and this understanding shall be considered in interpreting the provisions of this Agreement, that upon notice given by any party hereto, good faith negotiations may be undertaken for the purpose of revising, adding to or striking any provision or provisions of this agreement which appear to be unworkable or insufficient to perfect, maintain, and ensure the attainment of the Municipalities goals in requiring building permits and inspections. Any mutually acceptable change to the original provisions of this agreement shall be written and attached to the agreement as provided above and any such revision, addition, or deletion shall only apply to the provision revised, added, or deleted, and the remainder of this agreement shall remain in full force and effect.

6. Consultant shall procure and maintain insurance for protection of claims against it under workers compensation for employees.
7. Consultant shall procure and maintain professional liability insurance for protection from claims arising out of performance of professional services caused by negligent act, errors, or omissions for which Consultant is legally liable. And shall be provided upon request to the Municipality.
8. Consultant agrees to abide by the requirements and regulations of the Americans with Disabilities Act of 1990 (ADA) and the Human Rights Act.
9. Data Practices Act Compliance and Audit: Data provided by the Consultant under this Agreement shall be administered in accordance with the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13. Furthermore, the books, records, documents, and accounting procedures of the Consultant are subject to examination by the Municipality, the legislative auditor, and the State auditor for a period of six years.

Insurance Requirements:

1. Liability. The Consultant agrees to maintain Professional Liability, Errors and Omissions Insurance in an amount of at least \$500,000 single limit coverage, covering all personnel employed by the Consultant in the capacity of acting as an Agent of the City.
2. The Consultant agrees to maintain commercial general liability insurance in a minimum amount of \$1,000,000 per occurrence and \$2,000,000 in annual aggregate. The policy shall cover liability arising from premises, operations, products-completed operations, personal injury, advertising injury, and contractually assumed liability. The City shall be named as an additional insured.
3. Automobile Liability. If the Consultant operates a motor vehicle in performing the services under this Agreement, the Consultant shall maintain automobile liability insurance, including owned, hired, and non-owned automobiles, with a minimum liability limit of \$1,000,000, combined single limit. The City shall be named as an additional insured.
4. Workers' Compensation. The Consultant agrees to comply with all applicable workers' compensation laws in Minnesota.

5. Certificate of Insurance. The Consultant shall, prior to commencing services, deliver to the City a Certificate of Insurance as evidence that the above coverages are in full force and effect.

Term and Effective Date:

1. Consultant shall complete its services withing the following specific time period:
 - A. Effective: June 20th, 2024
 - B. Expiration: June 30th, 2026
2. This agreement may be terminated within 15 (fifteen) days upon written notice for the breach of any material term or provision of this contract by either party. Material terms and provisions of the Agreement include but are not limited to:
 - a. Failure of payment to Consultant for services rendered.
 - b. Failure of Consultant to maintain proper licensing or certification under State or local law.
 - c. Any conduct by Consultant which constitutes and actual conflict of interest, or which compromises the Municipalities interest.
 - d. Act of dishonesty by either party.
3. Either party may terminate this contract, for any reason, with 60 (sixty) days written notice to the other party.
4. This Agreement shall be governed by and construed in accordance with the laws of the state of Minnesota and all disputes shall be venued in State District court located in Polk County Minnesota.
5. Notices pursuant to this contract shall be given by deposit in the United States Mail, postage prepaid, address as follows:

Consultant: True Check LLC

11495 260th Street NW

Newfolden MN 56738

Municipality: City of East Grand Forks

600 Demers Avenue

East Grand Forks, MN 56721

Alternatively, notices required by this contract maybe personally delivered to the persons named below.

Notice shall be deemed given as of the date of person service or as of the date of deposit of the notice in the United State Mail.

(End of Page; Signature page to follow)

IN WITNESS WHEREOF, the parties hereto have executed this Agreement at East Grand Forks, Minnesota, the day and year first above written.

CITY OF EAST GRAND FORKS

By: _____
Its Mayor – Steven Gander

By: _____
Its City Administrator – Reid Huttunen

Date: _____

TRUE CHECK LLC

By: _____
Its Chief Executive Officer – Greg Hufnagle

Date: _____

2024 Fee Schedule

East Grand Forks

Classification

Building inspector	\$95 / hour
Building inspector with limited License	\$105 / hour
Certified Building Official	\$115 / hour
Drive time to and from East Grand Forks	\$80 / hour

Other

Mileage (federal Standard Rate) subject to IRS Guidelines – will not be charged to East Grand Forks	
Meals / Lodging	cost

Request for Council Action

Date: June 11, 2024

To: East Grand Forks City Council Mayor Steve Gander, Council President Mark Olstad, Council Vice-President Tim Riopelle, Council members Clarence Vetter, Ben Pokrzywinski, Dale Helms, Brian Larson, and Karen Peterson.

Cc: File

From: Reid Huttunen, City Administrator

RE: Quiet Zone Construction & Maintenance Agreement for Central Ave

Background:

At the time of approval of the Quiet Zone project agreements and bid, the Construction & Maintenance (C&M) Agreement with BNSF for Central Ave was not included in the council meeting for approval. At that time, BNSF was still reviewing and writing easement agreements for the Street Right of Way running parallel to the railway from Central Ave to the 3rd St intersection.

The updated C&M and Easement Agreements have now been finalized and are ready for approval.

Recommendation:

Approve the enclosed C&M and Easement Agreements as shown.

Enclosures:

Construction & Maintenance Agreement and Easement Agreements for Central Ave.



Contract Number: BF-20265886

GRADE CROSSING CONSTRUCTION AND MAINTENANCE AGREEMENT

BNSF File No.: BF-20265886
Mile Post 106.799
Line Segment 32
U.S. DOT Number 081277T
Grand Forks Subdivision

This Agreement ("**Agreement**"), is executed to be effective as of _____, ____ ("**Effective Date**"), by and between **BNSF RAILWAY COMPANY**, a Delaware corporation ("**BNSF**") and the **CITY OF EAST GRAND FORKS**, a political subdivision of the State of Minnesota ("**Agency**").

RECITALS

WHEREAS, BNSF owns and operates a line of railroad in and through the City of East Grand Forks, State of Minnesota;

WHEREAS, in the interest of aiding vehicular travel and public safety, the Agency is undertaking a project to improve the existing Central Ave at-grade crossing, located at BNSF Line Segment **32** and Milepost **106.799**, and designated by D.O.T. No. **081277T**, by reconstructing the roadway, adding pedestrian facilities to the west side of the crossing, center medians, and curb & gutter within the new roadway easement across the BNSF right-of-way as indicated on the Exhibit A and Exhibit B, attached hereto and incorporated herein; and

WHEREAS, the Agency will sign the release agreement attached under Exhibit B for the existing 1969 and 1976 easements; and

WHEREAS, the parties agree that the RAILROAD will receive no ascertainable benefit from the installation of advance warning signs and pavement marking stop bars; and

WHEREAS, the Agency also desires BNSF to install an extension of the existing crossing surface at Central Ave with a new concrete and rubber crossing surface to accommodate the new pedestrian sidewalk; and

WHEREAS, the Agency is paying for the acquisition and installation of the extended crossing surface at Central Ave; and



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WHEREAS, the BNSF agrees to purchase and install, at AGENCY'S sole expense, the new crossing surface material described in the scope of work herein, and upon the terms and conditions set forth below; and

NOW, THEREFORE, in consideration of the mutual covenants and agreements of the parties contained herein, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

ARTICLE I – SCOPE OF WORK

- 1) The term "**Project**" as used herein includes any and all work related to the reconstruction/construction of the roadway, adding pedestrian facilities to the west side of the crossing, center medians, and curb & gutter at the Central Ave crossing by Agency and installation of new crossing surfaces at U.S. D.O.T No. 081277T, (hereinafter referred to as the "**Crossing**") by BNSF, more particularly described on the Exhibit A, including, but not limited to, any and all changes to telephone, telegraph, signal and electrical lines and appurtenances, temporary and permanent track work, fencing, grading, alterations to or new construction of drainage facilities, preliminary and construction engineering and contract preparation.

ARTICLE II – RAILROAD OBLIGATIONS

In consideration of the covenants of Agency set forth herein and the faithful performance thereof, BNSF agrees as follows:

- 1) Upon Agency's payment to BNSF of an administrative fee in the sum of Two Thousand Five Hundred and No/100 Dollars (\$2,500), together with the Temporary Construction License Fee in the sum of Zero and No/100 Dollars (\$0.00), BNSF hereby grants to Agency, its successors and assigns, upon and subject to the terms and conditions set forth in this Agreement, a temporary non-exclusive license (hereinafter called, "Temporary Construction License") to enter upon and use the portion of BNSF's right-of-way as is necessary to reconstruct the roadway, add pedestrian facilities to the west side of the crossing, center medians, and curb & gutter at the Central Ave crossing and thereafter maintain, the Crossing as described further on Exhibit A-1, excepting and reserving BNSF's rights, and the rights of any others who have obtained, or may obtain, permission or authority from BNSF, to do the following:
 - A. Operate, maintain, renew and/or relocate any and all existing railroad track or tracks, wires, pipelines and other facilities of like character upon, over or under the surface of said right-of-way;



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- B. Construct, operate, maintain, renew and/or relocate upon said right-of-way, without limitation, such facilities as the BNSF may from time to time deem appropriate;
- C. Otherwise use or operate the right-of-way as BNSF may from time to time deem appropriate.

The term of the Temporary Construction License begins on the Effective Date and ends on the earlier of (i) substantial completion of the Structure, or (ii) 18 months following the Effective Date. The Temporary Construction License and related rights given by BNSF to Agency in this provision are without warranty of title of any kind, express or implied, and no covenant of warranty of title will be implied from the use of any word or words herein contained. The Temporary Construction License is for construction of the Structure only and shall not be used by Agency for any other purpose. Agency acknowledges and agrees that Agency shall not have the right, under the Temporary Construction License, to use the Structure for any other purpose than construction. In the event Agency is evicted by anyone owning, or claiming title to or any interest in said right-of-way, BNSF will not be liable to Agency for any damages, losses or any expenses of any nature whatsoever. The granting of similar rights to others, subsequent to the date of this Agreement, will not impair or interfere with the rights granted to Agency herein.

Upon Agency's payment to BNSF of the additional sum of Five Thousand Five Hundred and No/100 Dollars (\$5,500.00), such payment to be made within thirty (30) days of issuing the Notice to Proceed pursuant to Article III, Section 8 of this Agreement, and provided further that Agency is in compliance with the term and conditions of this Agreement, BNSF will grant to Agency, its successors and assigns, an easement (hereinafter called, the "Easement") to enter upon and use that portion of BNSF's right-of-way as is necessary to use and maintain the Crossing, substantially in the form of Exhibit B attached to this Agreement. If Agency fails to pay BNSF within the thirty day time period set forth in the preceding sentence, BNSF may stop construction of the Project until full payment is received by BNSF.

- 1) BNSF will furnish all labor, materials, tools, and equipment for railroad work required for the construction of the Project, such railroad work and the estimated cost thereof being as shown on Exhibit D attached hereto and made a part hereof. In the event construction on the Project has not commenced within six (6) months following the Effective Date, BNSF may, in its sole and absolute discretion, revise the cost estimates set forth in said Exhibit D. In such event, the revised cost estimates will become a part of this Agreement as though originally set forth herein. Any item of work incidental to the items listed on Exhibit D not specifically mentioned therein may



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be included as a part of this Agreement upon written approval of Agency, which approval will not be unreasonably withheld. Construction of the Project must include the following railroad work by BNSF:

- A. Procurement of materials, equipment and supplies necessary for the railroad work;
 - B. Preliminary engineering, design, and contract preparation;
 - C. Furnishing of flagging services during construction of the Project as required and set forth in further detail on Exhibit C, attached to this Agreement and made a part hereof;
 - D. Furnishing engineering and inspection as required in connection with the construction of the Project;
 - E. Removal and disposal of the existing crossing surfaces from the Crossing;
 - F. Installation of one 24-foot concrete crossing surface extension for the one track complete with new rail, ties, ballast, fasteners, along with appropriate surfacing, to carry the improved roadway and sidewalk;
 - G. Make such changes in the alignment, location and elevation of its telephone, telegraph, signal and/or wire lines and appurtenances along, over or under the tracks, both temporary and permanent, as may become necessary by reason of the construction of the Project.
- 2) BNSF will do all railroad work set forth in Article II, Section 2 above on an actual cost basis, when BNSF, in its sole discretion, determines it is required by its labor agreements to perform such work with its own employees working under applicable collective bargaining agreements.
- 3) Agency agrees to reimburse BNSF for work of an emergency nature caused by Agency or Agency's contractor in connection with the Project which BNSF deems is reasonably necessary for the immediate restoration of railroad operations, or for the protection of persons or BNSF property. Such work may be performed by BNSF without prior approval of Agency and Agency agrees to fully reimburse BNSF for all such emergency work.
- 4) BNSF may charge Agency for insurance expenses, including self-insurance expenses, when such expenses cover the cost of Employer's Liability (including,



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without limitation, liability under the Federal Employer's Liability Act) in connection with the construction of the Project. Such charges will be considered part of the actual cost of the Project, regardless of the nature or amount of ultimate liability for injury, loss or death to BNSF's employees, if any.

- 5) During the construction of the Project, BNSF will send Agency progressive invoices detailing the costs of the railroad work performed by BNSF under this Agreement. Agency must reimburse BNSF for completed force-account work within thirty (30) days of the date of the invoice for such work. Upon completion of the Project, BNSF will send Agency a detailed invoice of final costs, segregated as to labor and materials for each item in the recapitulation shown on Exhibit D. Pursuant to this section and Article IV, Section 7 herein, Agency must pay the final invoice within ninety (90) days of the date of the final invoice. BNSF will assess a finance charge of .033% per day (12% per annum) on any unpaid sums or other charges due under this Agreement which are past its credit terms. The finance charge continues to accrue daily until the date payment is received by BNSF, not the date payment is made or the date postmarked on the payment. Finance charges will be assessed on delinquent sums and other charges as of the end of the month and will be reduced by amounts in dispute and any unposted payments received by the month's end. Finance charges will be noted on invoices sent to Agency under this section

ARTICLE III – AGENCY OBLIGATIONS

In consideration of the covenants of BNSF set forth herein and the faithful performance thereof, Agency agrees as follows:

- 1) Agency must furnish to BNSF plans and specifications for the Project. Said plans (reduced size 11" x 17"), showing the plan and profile of the roadway work on BNSF right-of-way and marked as Exhibit A, attached hereto and made a part hereof, must be submitted to BNSF for the development of railroad cost estimates.
- 2) Agency must make any required application and obtain all required permits and approvals for the construction of the Project.
- 3) Agency must acquire all rights of way necessary for the construction of the Project.
- 4) Agency must make any and all arrangements, in compliance with BNSF's Utility Accommodation Manual (<http://www.bnsf.com/communities/faqs/pdf/utility.pdf>), for the installation or relocation of wire lines, pipe lines and other facilities owned by private persons, companies, corporations, political subdivisions or public utilities other than BNSF which may be necessary for the construction of the Project.



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- 5)** Agency must construct the Project as shown on the attached Exhibit A and do all work ("Agency's Work") provided for in the plans and specifications for the Project, except railroad work that will be performed by BNSF hereunder. Agency must furnish all labor, materials, tools and equipment for the performance of Agency's Work. The principal elements of Agency's Work are as follows:
- A.** Design and Reconstruction/Construction of Central Ave;
 - B.** Installation of a pavement marking stop bar in accordance with the Manual on Uniform Traffic Control Devices (hereinafter called, "MUTCD");
 - C.** Installation of advance warning signs in accordance with the MUTCD
 - D.** Perform all necessary grading and paving, including backfill of excavations and restoration of disturbed vegetation on BNSF's right-of-way;
 - E.** Provide suitable drainage, both temporary and permanent;
 - F.** Provide all barricades, lights, flagmen or traffic control devices necessary for preventing vehicular traffic from using a portion of the Crossing, during the installation of the concrete crossing surfaces, and also during the installation of the Crossing Signal Equipment.
 - G.** Construct asphalt/concrete roadway surface on approaches to each track;
 - H.** Provide and place six (6) to twelve (12) inch wide section of asphalt between roadway concrete headers (and sidewalk) and the new concrete crossing surfaces;
 - I.** Job site cleanup including removal of all construction materials, concrete debris, surplus soil, refuse, contaminated soils, asphalt debris, litter and other waste materials to the satisfaction of BNSF;
- 6)** The Agency will approve the location of the signals and signal bungalow prior to the installation by BNSF.
- 7)** The Agency must have advanced railroad crossing signs and standard pavement markings in place at the crossing shown on Exhibit A (if the same are required by the MUTCD) prior to the acceptance of this Project by the Agency.



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- 8) The Agency must give BNSF's Manager Public Projects written notice to proceed ("**Notice to Proceed**") with the railroad portion of the work after receipt of necessary funds for the Project. BNSF will not begin the railroad work (including, without limitation, procurement of supplies, equipment or materials) until written Notice to Proceed is received from Agency.
- 9) The Agency's Work must be performed by Agency or Agency's contractor in a manner that will not endanger or interfere with the safe and timely operations of BNSF and its facilities.
- 10) For any future inspection or maintenance, either routine or otherwise, performed by subcontractors on behalf of the Agency, Agency shall require the subcontractors to comply with the provisions of the attached Exhibit C and execute the agreement attached hereto as Exhibit C-1. Prior to performing any future maintenance with its own personnel, Agency shall: comply with all of BNSF's applicable safety rules and regulations; require any Agency employee performing maintenance to complete the safety training program at the BNSF's Internet Website "www.contractororientation.com"; notify BNSF when, pursuant to the requirements of Exhibit C, a flagger is required to be present; procure, and have approved by BNSF's Risk Management Department, Railroad Protective Liability insurance.
- 11) Agency must require its contractor(s) to notify BNSF's Roadmaster at least thirty (30) calendar days prior to requesting a BNSF flagman in accordance with the requirements of Exhibit C attached hereto. Additionally, Agency must require its contractor(s) to notify BNSF's Manager of Public Projects thirty (30) calendar days prior to commencing work on BNSF property or near BNSF tracks.
- 12) Agency must include the following provisions in any contract with its contractor(s) performing work on said Project:
 - A. The Contractor is placed on notice that fiber optic, communication and other cable lines and systems (collectively, the "Lines") owned by various telecommunications companies may be buried on BNSF's property or right-of-way. The locations of these Lines have been included on the plans based on information from the telecommunications companies. The contractor will be responsible for contacting BNSF and the telecommunications companies and notifying them of any work that may damage these Lines or facilities and/or interfere with their service. The contractor must also mark all Lines shown on the plans or marked in the field in order to verify their locations. The contractor must also use all reasonable methods when working in the BNSF right-of-way or on BNSF property to determine if any other Lines (fiber optic, cable, communication or otherwise) may exist.



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- B. Failure to mark or identify these Lines will be sufficient cause for BNSF's engineering representative Dan Peltier at 763-782-3495 to stop construction at no cost to the Agency or BNSF until these items are completed.
 - C. The Contractor will be responsible for the rearrangement of any facilities or Lines determined to interfere with the construction. The Contractor must cooperate fully with any telecommunications company(ies) in performing such rearrangements.
 - D. In addition to the liability terms contained elsewhere in this Agreement, the contractor hereby indemnifies, defends and holds harmless BNSF for, from and against all cost, liability, and expense whatsoever (including, without limitation, attorney's fees and court costs and expenses) arising out of or in any way contributed to by any act or omission of Contractor, its subcontractors, agents and/or employees that cause or in any way or degree contribute to (1) any damage to or destruction of any Lines by Contractor, and/or its subcontractors, agents and/or employees, on BNSF's property or within BNSF's right-of-way, (2) any injury to or death of any person employed by or on behalf of any telecommunications company, and/or its contractor, agents and/or employees, on BNSF's property or within BNSF's right-of-way, and/or (3) any claim or cause of action for alleged loss of profits or revenue by, or loss of service by a customer or user of such telecommunication company(ies). **THE LIABILITY ASSUMED BY CONTRACTOR WILL NOT BE AFFECTED BY THE FACT, IF IT IS A FACT, THAT THE DAMAGE, DESTRUCTION, INJURY, DEATH, CAUSE OF ACTION OR CLAIM WAS OCCASIONED BY OR CONTRIBUTED TO BY THE NEGLIGENCE OF BNSF, ITS AGENTS, SERVANTS, EMPLOYEES OR OTHERWISE, EXCEPT TO THE EXTENT THAT SUCH CLAIMS ARE PROXIMATELY CAUSED BY THE INTENTIONAL MISCONDUCT OR GROSS NEGLIGENCE OF BNSF.**
- 13) Agency must require compliance with the obligations set forth in this agreement, including Exhibit C and Exhibit C-1, and incorporate in each prime contract for construction of the Project, or the specifications therefor (i) the provisions set forth in Article III and IV; and (ii) the provisions set forth in Exhibit C and Exhibit C-1, attached hereto and by reference made a part hereof.
- 14) Except as otherwise provided below in this Section 14, all construction work performed hereunder by Agency for the Project will be pursuant to a contract or contracts to be let by Agency, and all such contracts must include the following:



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- A. All work performed under such contract or contracts within the limits of BNSF's right-of-way must be performed in a good and workmanlike manner in accordance with plans and specifications approved by BNSF;
 - B. Changes or modifications during construction that affect safety or BNSF operations must be subject to BNSF's approval;
 - C. No work will be commenced within BNSF's right-of-way until each of the prime contractors employed in connection with said work must have (i) executed and delivered to BNSF an agreement in the form of Exhibit C-1, and (ii) delivered to and secured BNSF's approval of the required insurance; and
 - D. If it is in Agency's best interest, Agency may direct that the construction of the Project be done by day labor under the direction and control of Agency, or if at any time, in the opinion of Agency, the contractor has failed to prosecute with diligence the work specified in and by the terms of said contract, Agency may terminate its contract with the contractor and take control over the work and proceed to complete the same by day labor or by employing another contractor(s) provided; however, that any contractor(s) replacing the original contractor(s) must comply with the obligations in favor of BNSF set forth above and, provided further, that if such construction is performed by day labor, Agency will, at its expense, procure and maintain on behalf of BNSF the insurance required by Exhibit C-1.
 - E. To facilitate scheduling for the Project, Agency shall have its contractor give BNSF's Roadmaster 60 days advance notice of the proposed times and dates for work windows. BNSF and Agency's contractor will establish mutually agreeable work windows for the Project. BNSF has the right at any time to revise or change the work windows, due to train operations or service obligations. BNSF will not be responsible for any additional costs and expenses resulting from a change in work windows. Additional costs and expenses resulting from a change in work windows shall be accounted for in the contractor's expenses for the Project.
- 15) Agency must advise the appropriate BNSF Manager Public Projects, in writing, of the completion date of the Project within thirty (30) days after such completion date. Additionally, Agency must notify BNSF's Manager Public Projects, in writing, of the date on which Agency and/or its Contractor will meet with BNSF for the purpose of making final inspection of the Project.
- 16) **TO THE FULLEST EXTENT PERMITTED BY LAW, AGENCY HEREBY RELEASES, INDEMNIFIES, DEFENDS AND HOLDS HARMLESS BNSF, ITS AFFILIATED COMPANIES, PARTNERS, SUCCESSORS, ASSIGNS, LEGAL**



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REPRESENTATIVES, OFFICERS, DIRECTORS, SHAREHOLDERS, EMPLOYEES AND AGENTS FOR, FROM AND AGAINST ANY AND ALL CLAIMS, LIABILITIES, FINES, PENALTIES, COSTS, DAMAGES, LOSSES, LIENS, CAUSES OF ACTION, SUITS, DEMANDS, JUDGMENTS AND EXPENSES (INCLUDING, WITHOUT LIMITATION, COURT COSTS AND ATTORNEYS' FEES) OF ANY NATURE, KIND OR DESCRIPTION OF ANY PERSON (INCLUDING, WITHOUT LIMITATION, THE EMPLOYEES OF THE PARTIES HERETO) OR ENTITY DIRECTLY OR INDIRECTLY ARISING OUT OF, RESULTING FROM OR RELATED TO (IN WHOLE OR IN PART) (I) THE USE, OCCUPANCY OR PRESENCE OF AGENCY, ITS CONTRACTORS, SUBCONTRACTORS, EMPLOYEES OR AGENTS IN, ON, OR ABOUT THE CONSTRUCTION SITE, (II) THE PERFORMANCE, OR FAILURE TO PERFORM BY THE AGENCY, ITS CONTRACTORS, SUBCONTRACTORS, EMPLOYEES, OR AGENTS, ITS WORK OR ANY OBLIGATION UNDER THIS AGREEMENT, (III) THE SOLE OR CONTRIBUTING ACTS OR OMISSIONS OF AGENCY, ITS CONTRACTORS, SUBCONTRACTORS, EMPLOYEES, OR AGENTS IN, ON, OR ABOUT THE CONSTRUCTION SITE, (IV) AGENCY'S BREACH OF THE TEMPORARY CONSTRUCTION LICENSE OR EASEMENT GRANTED TO AGENCY PURSUANT TO ARTICLE II OF THIS AGREEMENT, (V) ANY RIGHTS OR INTERESTS GRANTED TO AGENCY PURSUANT TO THE TEMPORARY CONSTRUCTION LICENSE OR EASEMENT DISCUSSED IN ARTICLE II OF THIS AGREEMENT, (VI) AGENCY'S OCCUPATION AND USE OF BNSF'S PROPERTY OR RIGHT-OF-WAY, INCLUDING, WITHOUT LIMITATION, SUBSEQUENT MAINTENANCE OF THE STRUCTURE BY AGENCY, OR (VII) AN ACT OR OMISSION OF AGENCY OR ITS OFFICERS, AGENTS, INVITEES, EMPLOYEES OR CONTRACTORS OR ANYONE DIRECTLY OR INDIRECTLY EMPLOYED BY ANY OF THEM, OR ANYONE THEY CONTROL OR EXERCISE CONTROL OVER. HOWEVER, THE AGENCY DOES NOT ASSUME THE LIABILITY FOR DAMAGE, DESTRUCTION, INJURY OR DEATH IF IT WAS OCCASIONED OR CONTRIBUTED TO BY THE MISCONDUCT OR NEGLIGENCE OF BNSF, ITS AGENTS, SERVANTS, EMPLOYEES OR PARTNERS TO THE EXTENT THAT SUCH CLAIMS ARE PROXIMATELY CAUSED BY THE NEGLIGENCE OF BNSF.

ARTICLE IV – JOINT OBLIGATIONS

IN CONSIDERATION of the premises, the parties hereto mutually agree to the following:

- 1) All work contemplated in this Agreement must be performed in a good and workmanlike manner and each portion must be promptly commenced by the party obligated hereunder to perform the same and thereafter diligently prosecuted to



Contract Number: BF-20265886

conclusion in its logical order and sequence. Furthermore, any changes or modifications during construction which affect BNSF will be subject to BNSF's approval prior to the commencement of any such changes or modifications.

- 2) The work hereunder must be done in accordance with the Exhibit A and the detailed plans and specifications approved by BNSF.
- 3) Agency must require its contractor(s) to reasonably adhere to the Project's construction schedule for all Project work. The parties hereto mutually agree that BNSF's failure to complete the railroad work in accordance with the construction schedule due to inclement weather or unforeseen railroad emergencies will not constitute a breach of this Agreement by BNSF and will not subject BNSF to any liability. Regardless of the requirements of the construction schedule, BNSF reserves the right to reallocate the labor forces assigned to complete the railroad work in the event of an emergency to provide for the immediate restoration of railroad operations of either BNSF or its related railroads, or to protect persons or property on or near any BNSF owned property. BNSF will not be liable for any additional costs or expenses resulting from any such reallocation of its labor forces. The parties mutually agree that any reallocation of labor forces by BNSF pursuant to this provision and any direct or indirect consequences or costs resulting from any such reallocation will not constitute a breach of this Agreement by BNSF.
- 4) BNSF will have the right to stop construction work on the Project if any of the following events take place: (i) Agency (or any of its contractors) performs the Project work in a manner contrary to the plans and specifications approved by BNSF; (ii) Agency (or any of its contractors), in BNSF's opinion, prosecutes the Project work in a manner that is hazardous to BNSF property, facilities or the safe and expeditious movement of railroad traffic; (iii) the insurance described in the attached Exhibit C-1 is canceled during the course of the Project; or (iv) Agency fails to pay BNSF for the Temporary Construction License or the Easement pursuant to Article II, Section 1 of this Agreement. The work stoppage will continue until all necessary actions are taken by Agency or its contractor to rectify the situation to the satisfaction of BNSF's Division Engineer or until proof of additional insurance has been delivered to and accepted by BNSF. In the event of a breach of (i) this Agreement, (ii) the Temporary Construction License, or (iii) the Easement, BNSF may immediately terminate the Temporary Construction License or the Easement. Any such work stoppage under this provision will not give rise to any liability on the part of BNSF. BNSF's right to stop the work is in addition to any other rights BNSF may have including, but not limited to, actions or suits for damages or lost profits. In the event that BNSF desires to stop construction work on the Project, BNSF agrees to immediately notify the following individual in writing:



Contract Number: BF-20265886

Reid Huttunen, City Administrator
City of East Grand Forks
Email: RHuttunen@egf.mn
Phone: 218-773-2483

- 5) Agency must supervise and inspect the operations of all Agency contractors to ensure compliance with the plans and specifications approved by BNSF, the terms of this Agreement and all safety requirements of BNSF. If BNSF determines that proper supervision and inspection are not being performed by Agency personnel at any time during construction of the Project, BNSF has the right to stop construction (within or adjacent to its operating right-of-way). Construction of the Project will not proceed until Agency corrects the situation to BNSF's reasonable satisfaction. If BNSF feels the situation is not being corrected in an expeditious manner, BNSF will immediately notify Reid Huttunen, City Administrator (218)773-2483 for appropriate corrective action.
- 6) Pursuant to this section and Article II, Section 6 herein, Agency must, reimburse BNSF in full for the **actual costs** of all work performed by BNSF under this Agreement (including taxes, such as applicable sales and use taxes, business and occupation taxes, and similar taxes).
- 7) All expenses detailed in statements sent to Agency pursuant to Article II, Section 6 herein will comply with the terms and provisions of the Title 23 U.S. Code, Title 23 Code of Federal Regulations, and the Federal-Aid Policy Guide, U.S. Department of Transportation, as amended from time to time, which manual is hereby incorporated into and made a part of this Agreement by reference. The parties mutually agree that BNSF's preliminary engineering, design, and contract preparation costs described in Article II, Section 2 herein are part of the costs of the Project even though such work may have preceded the date of this Agreement.
- 8) The construction of the Project will not commence until Agency gives BNSF's Manager Public Projects thirty (30) days prior written notice of such commencement. The commencement notice will reference BNSF's file number and D.O.T. Crossing No. 081277T and must state the time that construction activities will begin.
- 9) In addition to the terms and conditions set forth elsewhere in this Agreement, BNSF and the Agency agree to the following terms upon completion of construction of the Project:



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- A.** Agency will own and be fully responsible for repairs, maintenance, future construction or reconstruction of the Central Ave roadway.
- B.** Will maintain the elevation of the Central Ave roadway approaches to match the elevation on the railroad track crossing surfaces and to be no more than three (3) inches above or six (6) inches below top-of-rail elevation at a distance measured thirty (30) feet from the nearest rail.
- C.** Agency will maintain the advanced railroad crossing warning signs and pavement markings and agrees to hold harmless and indemnify BNSF for any claims, damages or losses, in whole or in part, caused by or due to the Agency's failure to maintain the advanced warning signs and markings or other requirements of the MUTCD.
- D.** Agency will do nothing and permit nothing to be done in the maintenance of the Central Ave roadway, which will interfere with or endanger facilities of BNSF.
- E.** It is expressly understood by Agency and BNSF that any right to install utilities will be governed by a separate permit or license agreement between the parties hereto.
- F.** Notwithstanding the preceding provision, if any regulations, ordinances, acts, rules or other laws subsequently passed or amended by the Agency or any other governmental or legislative authority increase the Agency's portion of maintenance cost under this Agreement, BNSF will receive the benefit of any such regulations, ordinances, acts, rules or other laws and the Agency's increased portion of maintenance costs will be incorporated into and made a part of this Agreement.
- G.** If a railway or highway improvement project necessitates rearrangement, relocation, or alteration of the Crossing Signal Equipment, Crossing Signal House, or the new crossing surface installed hereunder, the costs for such rearrangement, relocation or alteration will be the responsibility of the party requesting such changes.
- H.** If any of the Crossing Signal Equipment is partially or wholly destroyed, then such repair and/or replacement costs must be distributed among the parties as follows:



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- i) In the event the BNSF's sole negligence destroys or damages the Crossing Signal Equipment and/or the Crossing Signal House, BNSF must, at its sole cost and expense, replace or repair such Crossing Signal Equipment and/or Crossing Signal House.
 - ii) In the event the Crossing Signal Equipment is damaged or destroyed by any other cause, Agency must reimburse BNSF for the costs to replace or repair such Crossing Signal Equipment and/or Crossing Signal House.
- 10) Agency must notify and obtain prior authorization from BNSF's Manager of Public Projects before entering BNSF's right-of-way for **Inspection and Maintenance** purposes and the BNSF Manager of Public Projects will determine if flagging is required. If the construction work hereunder is contracted, Agency must require its prime contractor(s) to comply with the obligations set forth in Exhibit C and Exhibit C-1, as the same may be revised from time to time. Agency will be responsible for its contractor(s) compliance with such obligations.
- 11) Any books, papers, records and accounts of the parties hereto relating to the work hereunder or the costs or expenses for labor and material connected with the construction will at all reasonable times be open to inspection and audit by the agents and authorized representatives of the parties hereto, as well as the State of Minnesota and the Federal Highway Administration, for a period of one (1) year from the date of the final BNSF invoice under this Agreement.
- 12) The covenants and provisions of this Agreement are binding upon and inure to the benefit of the successors and assigns of the parties hereto. Notwithstanding the preceding sentence, neither party hereto may assign any of its rights or obligations hereunder without the prior written consent of the other party.
- 13) In the event construction of the Project does not commence within 18 months of the Effective Date, this Agreement will become null and void.
- 14) Neither termination nor expiration of this Agreement will release either party from any liability or obligation under this Agreement, whether of indemnity or otherwise, resulting from any acts, omissions or events happening prior to the date of termination or expiration.
- 15) To the maximum extent possible, each provision of this Agreement will be interpreted in such a manner as to be effective and valid under applicable law. If any



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provision of this Agreement is prohibited by, or held to be invalid under, applicable law, such provision will be ineffective solely to the extent of such prohibition or invalidity and the remainder of the provision will be enforceable.

- 16)** This Agreement (including exhibits and other documents, manuals, etc. incorporated herein) is the full and complete agreement between BNSF and Agency with respect to the subject matter herein and supersedes any and all other prior agreements between the parties hereto.
- 17)** Any notice provided for herein or concerning this Agreement must be in writing and will be deemed sufficiently given when sent by certified mail, return receipt requested, to the parties at the following addresses:

BNSF: BNSF's Manager Public Projects

80 44th Ave NE

Minneapolis, MN 55421

Agency: City of East Grand Forks
600 Demers Ave
East Grand Forks, MN 56721

SIGNATURE PAGE FOLLOWS



Contract Number: BF-20265886

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and attested by its duly qualified and authorized officials as of the day and year first above written.

BNSF RAILWAY COMPANY

By: _____

Printed Name: _____

Title: _____

WITNESS:

**AGENCY
CITY OF EAST GRAND FORKS**

WITNESS:

By: _____

Printed Name: _____

Title: _____



Contract Number: BF-20265886

Exhibit A

Construction Plans For
CITY OF EAST GRAND FORKS
2022 CITY PROJECT NO.3
QUIET ZONE STREET & SIDEWALK IMPROVEMENTS
East Grand Forks, Minnesota

EAST GRAND FORKS, MN



SHEET NO.	DESCRIPTION
G1.0	TITLE SHEET
G1.1	STANDARD SYMBOLS
C1.0	STATEMENT OF ESTIMATED QUANTITIES & NOTES
C1.1	GENERAL AREA LAYOUT
C1.2	EXISTING AND PROPOSED SIGN TABULATION
C2.0	UTILITY & SIGN DETAILS
C2.1	FENCING & CROSSWALK STRIPPING DETAILS
C2.2	CONSTRUCTION DETAILS
C2.3	EROSION CONTROL & RR MARKING DETAILS
C2.4 - C2.5	EXISTING & PROPOSED TYPICAL SECTIONS
C2.6 - C2.7	PEDESTRIAN RAMP LAYOUT
C2.8	PEDESTRIAN RAMP LAYOUT AT RAILROAD XING
C3.0 - C3.5	PEDESTRIAN CURB RAMP DETAILS
C4.0	REMOVAL PLAN
C4.1	CONSTRUCTION PLAN
C4.2	REMOVAL PLAN
C4.3	PLAN & PROFILE
C4.4 - C4.6	REMOVAL & CONSTRUCTION PLAN
C5.0 - C5.2	SIGNING & STRIPING PLAN
C6.0	GRADING PLAN
C7.0 - C7.2	EROSION CONTROL PLAN
C8.0	FENCING PLAN
C9.0	TRAFFIC CONTROL PLAN PHASING
C9.1 - C9.3	TRAFFIC CONTROL DETOUR PLAN (PHASE 1-3)

HORIZONTAL DATUM - NAD83 NORTH DAKOTA NORTH
VERTICAL DATUM - NAVD29

City of East Grand Forks, Minnesota

HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT
WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND
IN ACCORDANCE WITH THE PROFESSIONAL ENGINEER UNDER
THE LAWS OF THE STATE OF MINNESOTA
STEVEN R. EMERY
DATE: 04/20/2023
LIC. NO. 41354

REVISIONS	DESCRIPTION	DATE	REV#

DATE:	04/20/2023
SCALE:	AS SHOWN
DRAWN BY:	MBA
CHECKED BY:	SRE
JOB NUMBER:	32358-2020-11835

2022 CITY PROJECT NO. 3
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS
EAST GRAND FORKS, MINNESOTA
TITLE SHEET

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SURVEY MONUMENTS

	BENCH MARK
	FOUND CIM
	FOUND CPNT.
	FOUND JLM
	FOUND LATH
	FOUND PIPE
	FOUND READING
	STAKED CIM
	STAKED CPNT.
	STAKED JLM
	STAKED PIPE

EXISTING TOPO SYMBOLS

	AC UNIT
	FENCE POST
	FLAG POLE
	GUARD POST
	HANDICAP SYMBOL
	MAILBOX
	SHRUB
	SIGN DOUBLE POST
	SIGN SINGLE POST
	TREE CONIFER
	TREE DECIDUOUS
	TREE STUMP
	TV DISH
	WETLAND SYMBOL
	YARD LIGHT

EXISTING UTILITY MUNICIPAL SYMBOLS

	APRON
	LIFT STATION
	SANITARY CLEANOUT
	SANITARY MANHOLE
	STORM CATCH BASIN
	STORM INLET
	STORM MANHOLE
	WATER CURB STOP
	WATER HANDHOLE
	WATER HYDRANT
	WATER MANHOLE
	WATER METER

EXISTING UTILITY MUNICIPAL SYMBOLS (cont.)

	WATER VALVE
	WATER WELL
	UTILITY SIZE & TYPE

EXISTING UTILITY PRIVATE SYMBOLS

	ELEC GROUND LIGHT
	ELEC HANDHOLE
	ELEC LIGHT POLE
	ELEC MANHOLE
	ELEC METER
	ELEC PEDESTAL
	ELEC POLE
	ELEC SIGNAL
	ELEC TRANSFORMER BOX
	GAS METER
	GAS VALVE
	LP TANK
	TELE HANDHOLE
	TELE MANHOLE
	TELE PEDESTAL
	TELE POLE
	TV HANDHOLE
	TV PEDESTAL

EROSION CONTROL SYMBOLS

	SURFACE DRAINAGE ARROW
	STORM DRAIN INLET PROTECTION

TRAFFIC CONTROL DEVICES & SYMBOLS

	TRAFFIC CONTROL SIGN (1 POST)
	TRAFFIC CONTROL SIGN (2 POST)
	TYPE III BARRICADE
	DRUM CHANNELIZER
	FLASHING ARROW OR MESSAGE BOARD

EXISTING TOPOGRAPHIC LINES

	CENTER LINE
	EDGE OF WOODS
	FENCE WOOD
	FORCEMAIN
	OVERHEAD CABLE TV
	OVERHEAD ELECTRIC
	OVERHEAD TELE
	SANITARY SEWER SERVICE

EXISTING TOPOGRAPHIC LINES (CONT.)

	WATERMAIN
	SILT FENCE TYPE MACHINE SLICED
	WETLAND EDGE

EROSION CONTROL LINES

	BIO ROLL
	SILT FENCE

R/W, LOT & EASEMENTS LINES

	EASEMENT LINE
	LOT LINE
	RIGHT OF WAY EXISTING
	RIGHT OF WAY PROPOSED

HATCH PATTERN AND SHADING LEGEND

	SOD
	SEED
	HYDRAULIC STABILIZER
	BITUMINOUS SURFACE
	CONCRETE SURFACE
	INPLACE SIGNAL POLE
	PROPOSED SIGNAL POLE
	PEDESTRIAN PUSH BUTTON STATION
	PEDESTRIAN PUSH BUTTON
	CONTROL POINTS AT GUTTER FLOW LINE
	TRUNCATED DOMES (SEE STANDARD PLATE 7038)
	CONSTRUCT CONCRETE CURB & GUTTER
	BITUMINOUS TREATMENT-SEE TABULATIONS
	CURB HEIGHT
	LANDING AREA - 4' X 4' MIN. DIMENSIONS AND MAX 2.0% SLOPE IN ALL DIRECTIONS
	INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%
	INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE GREATER THAN 2.0% AND LESS THAN 5.0% IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%
	DRAINAGE FLOW ARROW

PLAN SYMBOLS

	STATE LINES
	COUNTY LINE
	TOWNSHIP OR RANGE LINE
	SECTION LINE
	QUARTER LINE
	SIXTEENTH LINE
	RIGHT-OF-WAY LINE

PLAN SYMBOLS (CONT.)

	TIMBER
	ORCHARD
	BRUSH
	NURSERY
	CATCH BASIN
	FIRE HYDRANT
	CATTLE GUARD
	OVERPASS (HIGHWAY OVER)
	UNDERPASS (HIGHWAY UNDER)
	BRIDGE
	CONTROL OF ACCESS LINE
	PROPERTY LINE (EXCEPT LAND LINES)
	VACATED PLATTED PROPERTY
	CORPORATED FOR CITY LIMITS
	TRUNK HIGHWAY CENTERLINE
	RETAINING WALL
	RAILROADS
	RAILROAD RIGHT-OF-WAY LINE
	RIVER OR CREEK
	DRY RUN
	DRAINAGE DITCH
	DRAIN TILE
	CULVERT
	DROP INLET
	GUARD RAIL
	BARBED WIRE FENCE
	WOVEN WIRE FENCE
	CHAIN LINK FENCE
	SPLIT RAIL FENCE
	RAILROAD SNOW FENCE
	STONE WALL OR FENCE
	HEDGE
	RAILROAD CROSSING SIGN
	RAILROAD CROSSING BELL
	ELECTRIC WARNING SIGN
	CROSSING GATE
	MEANDER CORNER
	SPRINGS
	MARSH

PLAN SYMBOLS (CONT.)

	BUILDING (ONE STORY FRAME)
	F-FRAME
	C-CONCRETE
	S-STONE
	T-TILE
	B-BRICK
	ST-STUCCO
	IRON PIPE OR ROD
	MONUMENT (STONE, CONCRETE OR METAL)
	WOODEN HUB
	GRAVEL PIT
	SAND PIT
	BORROW PIT
	ROCK QUARRY
	SLOPE EASEMENT
	POWER POLE LINE
	TELEPHONE OR TELEGRAPH POLE LINE
	JOINT TELEPHONE AND POWER ON POWER POLES
	JOINT TELEPHONE AND POWER ON TELEPHONE POLES
	ANCHOR
	STEEL TOWER
	STREET LIGHT
	PEDESTAL (TELEPHONE CABLE TERMINAL)
	GAS MAIN
	WATERMAIN
	CONDUIT
	TELEPHONE CABLE IN CONDUIT
	ELECTRIC CABLE IN CONDUIT
	TELEPHONE MANHOLE
	ELECTRIC MANHOLE
	BURIED TELEPHONE CABLE
	BURIED ELECTRIC CABLE
	AERIAL TELEPHONE CABLE
	SEWER (SANITARY OR STORM)
	SEWER MANHOLE

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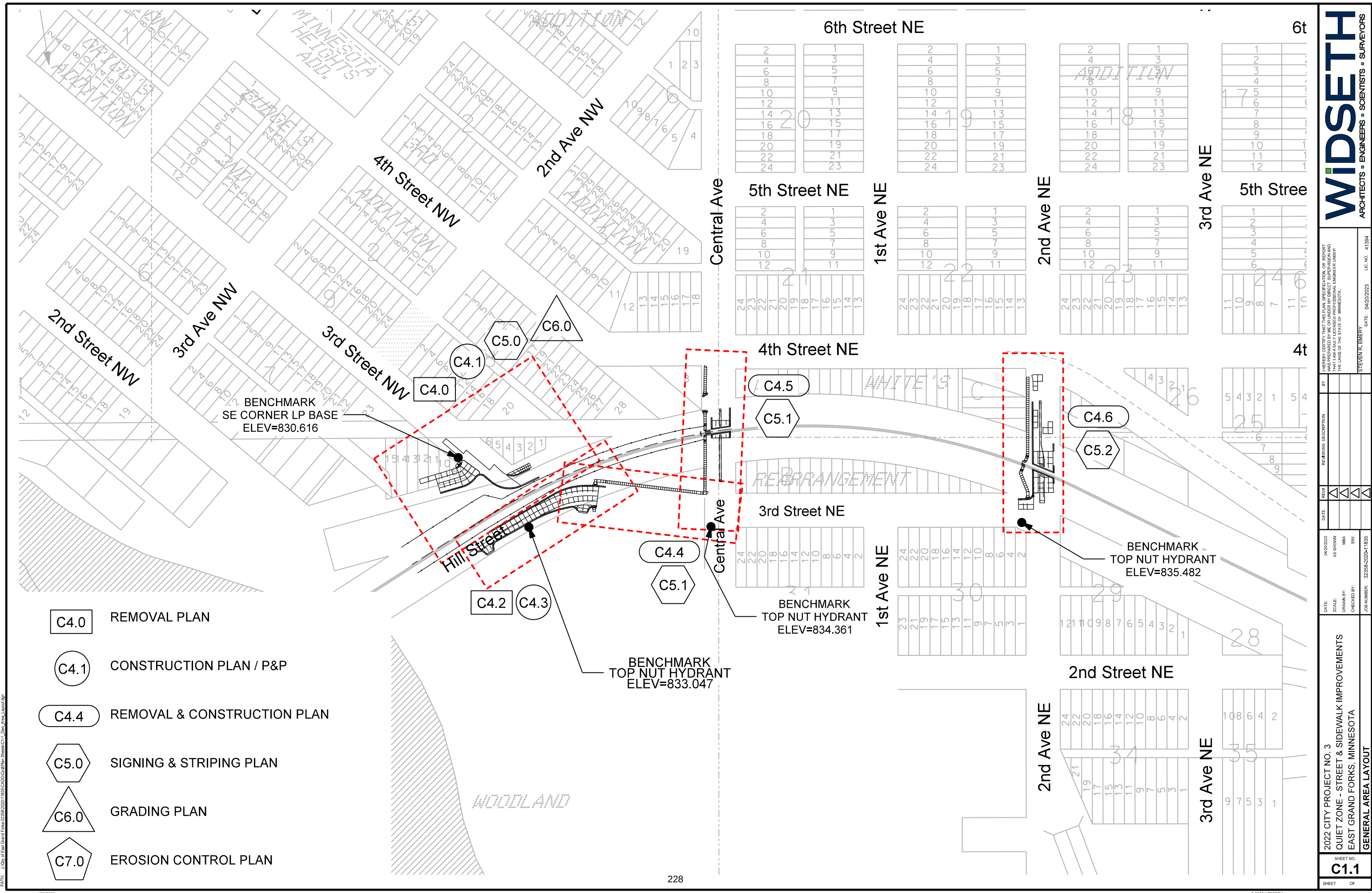
STATEMENT OF ESTIMATED QUANTITIES			
ITEM NO.	DESCRIPTION	UNIT	QUANTITY
011000	Mobilization	LS	1
015526	Traffic Control	LS	1
015526	Furnish & Install Sign Panel & Post	EA	28
	Install Salvaged Sign Panel & Post	EA	4
015713	Inlet Protection	EA	8
015713	Temporary Construction Entrance	EA	1
024100	Remove Bituminous Pavement	SY	337
024100	Remove Concrete Pavement	SY	2052
024100	Remove Concrete Curb & Gutter	LF	898
024100	Remove Concrete Driveway Pavement	SY	321
024100	Remove Concrete Sidewalk	SF	3228
024100	Remove Catch Basin Casting	EA	2
024100	Remove Sign Panel & Post	EA	8
024100	Salvage Sign Panel & Post	EA	8
	Adjust Frame & Ring Casting	EA	1
312200	Subgrade Preparation	SY	1976
312200	Common Excavation (P)	CY	128
312200	Compaction Tests	EA	??
321123	Aggregate Base Course (CV)	CY	288
321123	Geogrid Fabric	SY	1976
321216	Bituminous Transition	SY	254
321600	4" Concrete Sidewalk	SF	4610
321600	6" Concrete Sidewalk	SF	659
321600	7" Reinforced Concrete Pavement	SY	896
321600	8" Reinforced Concrete Pavement	SY	629
	8" Concrete Median	SY	224
321600	Reinforcement / Tie Bars (Epoxy Coated)	LBS	?
321600	Concrete Curb & Gutter, Design B624	LF	1013
321600	6" Concrete Driveway	SY	1840
321600	Detectable Warning Panels	SF	97
329219	Topsoil Borrow (LV)	CY	72
329219	Turf Establishment	SY	1351
	Pedestrian Access Gate	EA	4
	Site Fencing	LF	1540
334111	Storm Sewer Manhole Casting Assembly	EA	1
334111	Catch Basin Casting Assembly	EA	1
	Solid White Paint-Cross Walk	SF	492
	24" Solid Line Paint-White	LF	570
	Median Solid Paint-Yellow	LF	755
	4" Solid Double Yellow	LF	52
	4" Solid White Paint	LF	155
	Pavement Marking White Paint (Left Turn)	SF	15
	Pavement Marking White Paint (Straight-Right Turn)	SF	26
	Railroad Crossing Pavement Marking	EA	4

GENERAL NOTES

1. CONTRACTOR SHALL CONTACT GOPHER STATE ONE CALL FOR EXACT LOCATIONS OF ALL UTILITIES. 1-800-252-1166
2. ANY EXCESS EXCAVATION MATERIALS SHALL BE DISPOSED OF BY THE CONTRACTOR AT CONTRACTOR PROVIDED DISPOSAL SITE. THIS WORK SHALL BE CONSIDERED INCIDENTAL TO CONSTRUCTION AND NO ADDITIONAL PAYMENT WILL BE MADE.
3. ALL OPEN HOLES OR EXCAVATION AREAS SHALL BE COMPLETELY ENCLOSED OFF WITH SNOW FENCE DURING EVENING. THIS WORK SHALL BE CONSIDERED INCIDENTAL TO CONSTRUCTION.
4. ALL PAVEMENT AND CURB REMOVALS SHALL BE SAWCUT FULL DEPTH. INCIDENTAL TO REMOVALS.
5. THE SUBSURFACE UTILITY INFORMATION IN THIS PLAN IS UTILITY QUALITY LEVEL D. THIS QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CL / ASCE 38-02, ENTITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA".
6. CONTRACTOR WILL BE REQUIRED TO DESIGNATE A CONCRETE TRUCK WASH OUT AREA APPROVED BY THE ENGINEER.
7. THE SPACING OF THE WORK ZONE TRAFFIC CONTROL DEVICES SHALL CONFORM TO THE CURRENT EDITION OF THE MMUTCD ON ALL TRAFFIC CONTROL ZONE LAYOUTS, INCLUDING THE CURRENT TEMPORARY TRAFFIC CONTROL ZONE LAYOUTS FIELD MANUAL.
8. OWNER/ENGINEER RESERVES THE RIGHT TO MAKE MINOR REVISIONS TO THE PLANS TO FIT CONDITIONS ENCOUNTERED DURING CONSTRUCTION.
9. ALL STREET LIGHTS SHALL BE REMOVED AND REPLACED BY THE EAST GRAND FORKS WATER AND LIGHT DEPARTMENT.

REVISIONS	DESCRIPTION	REV#	DATE
		△	
		△	
		△	
		△	

DATE: 04/20/2023	NO SCALE	MBA	SRE
SCALE: DRAWN BY: CHECKED BY:			
JOB NUMBER: 32356-2020-11935			



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4/20/2023

EXISTING SIGNING TABULATION							
STATION	OFFSET	STREET ALIGNMENT	REFERENCE INTERSECTON	SIGN #	DESCRIPTION	TASK	NOTES
0+00.0	186.2' LT	HILL	300' WEST OF 3RD ST NW ON 2ND ST NW	W10-2R	GRADE CROSSING ADVANCE WARNING	REMOVE	
2+01.9	235.8' LT	HILL	90' NORTH OF 2ND ST NE ON 3RD ST NW	W10-2R	GRADE CROSSING ADVANCE WARNING	REMOVE	
2+24.8	123.3' LT	HILL	SW QUAD 2ND ST NW & 3RD ST NW	R1-2	YIELD	SALVAGE?	
2+53.4	17.8' RT	HILL	HILL ST & 3RD ST NW	R1-2	YIELD	SALVAGE?	
2+65.12	32.8' LT	HILL	HILL ST & 3RD ST NW	NA	PUBLIC WATER ACCESS	SALVAGE	
3+25.5	99.3' LT	HILL	NE QUAD 2ND ST NW & 3RD ST NW	R1-1	STOP	SALVAGE	
3+62.0	64.6' LT	HILL	NE QUAD 2ND ST NW & 3RD ST NW	NA	NO PARKING THIS SIDE OF STREET	SALVAGE	
4+46.2	90.0' LT	HILL	200' EAST OF 3RD ST NW ON 2ND ST NW	NA	DIAGONAL REFLECTOR	SALVAGE	
4+47.8	37.8' RT	HILL	3RD ST NW & TRAILHEAD ENTRANCE	R1-1	STOP	REMAIN IN PLACE	
5+65.4	35.5' LT	HILL	185' NORTH OF CENTRAL AVE ON 3RD ST NW	W10-1	GRADE CROSSING	REMOVE	
5+64.2	30.8' LT	HILL	185' NORTH OF CENTRAL AVE ON 3RD ST NW	NA	SCHOOL ZONE AHEAD	REMOVE	
7+90.4	33.6' LT	HILL	NW QUAD 3RD ST NW & CENTRAL AVE	D3-1	STREET SIGN	SALVAGE	
7+95.5	28.2' RT	HILL	NE QUAD 3RD ST NE & CENTRAL AVE	W10-1	GRADE CROSSING ADVANCE WARNING	REMOVE	
8+83.9	29.8' LT	HILL	50' SOUTH OF CL TRACKS ON CENTRAL AVE	NA	BURIED GAS PIPELINE	REMAIN IN PLACE	
9+76.4	46.5' LT	HILL	SW QUAD 2ND ST NW & CENTRAL AVE	R1-1	STOP	REMAIN IN PLACE	
10+47.4	30.3' LT	HILL	NW QUAD 2ND ST NW & CENTRAL AVE	NA	BURIED GAS PIPELINE	REMAIN IN PLACE	
10+60.1	25.1' LT	HILL	65' SOUTH OF 4TH ST NW ON CENTRAL AVE	W10-1	GRADE CROSSING ADVANCE WARNING	REMOVE	
10+84.9	32.8' LT	HILL	SW QUAD 4TH ST NW & CENTRAL AVE	D3-1	STREET SIGN	SALVAGE	
100+64.9	297.0 LT	2ND	300' WEST OF 2ND AVE NE ON 3RD ST NE	W10-2R	GRADE CROSSING ADVANCE WARNING	REMOVE	
101+20.2	43.3' LT	2ND	NW QUAD 2ND AVE NE & 3RD ST NE	D3-1	STREET SIGN	REMAIN IN PLACE	
101+26.6	30.2' LT	2ND	NW QUAD 2ND AVE NE & 3RD ST NE	NA	BURIED GAS PIPELINE	REMAIN IN PLACE	
103+56.1	29.6' LT	2ND	SW QUAD 2ND AVE NE & 4TH ST NE	W10-1	GRADE CROSSING ADVANCE WARNING	REMOVE	

PROPOSED SIGNING TABULATION							
STATION	OFFSET	STREET ALIGNMENT	SIGN #	DESCRIPTION	GRAPHIC	SIZE	NOTES
1+88.0	26.0' RT	HILL	R1-1	STOP		30"x30"	
2+12.8	206.5' LT	HILL	W1-2L	CURVE AHEAD WARNING		36"x36"	
2+32.8	136.7' LT	HILL	R1-1	STOP		30"x30"	
2+82.8	75.3' LT	HILL	W1-6L	ONE DIRECTION LARGE ARROW		24"x48"	1
3+24.6	100.0' LT	HILL	R1-1	STOP		30"x30"	2
5+99.5	27.6' RT	HILL	W10-2L / W10-9P	PARALEL RR ADVANCE LT / NO TRAIN HORN		30"x30" / 30"x24"	
6+17.8	28.0' LT	HILL	M5-2L	ADVANCE TURN 45° LT		21"x15"	
7+94.8	26.8' RT	HILL	W10-1/ W10-9P	RR ADVANCE WARNING / NO TRAIN HORN		30"DIA / 30"x24"	
7+96.1	31.7' LT	HILL	D3-1	STREET SIGN CENTRAL AVE / 3RD ST NW		NA	2
8+24.3	1.1' LT	HILL	R4-7	KEEP RIGHT		24"x30"	
9+17.2	31.5' LT	HILL	R15-8	LOOK		18"x9"	3
9+47.8	42.1' LT	HILL	R15-8	LOOK		18"x9"	3
9+66.7	65.0' LT	HILL	W10-4 / W10-9P	GRADE CROSSING WARNING / NO TRAIN HORN		30"x30" / 30"x24"	
9+81.8	1.3' LT	HILL	R4-7	KEEP RIGHT		24"x30"	
10+55.2	27.0' LT	HILL	W10-1/ W10-9P	RR ADVANCE WARNING / NO TRAIN HORN		30" DIA / 30"x24"	
10+85.3	32.0' LT	HILL	D3-1	STREET SIGN CENTRAL AVE / 4TH ST NW		NA	2
100+42.6	37.1' RT	2ND	W10-1/ W10-9P	RR ADVANCE WARNING / NO TRAIN HORN		30" DIA / 30"x24"	
100+63.6	150.0' LT	2ND	W10-4L / W10-9P	PARALEL RR ADVANCE LT / NO TRAIN HORN		30"x30" / 30"x24"	
101+30.4	2.9' LT	2ND	R4-7	KEEP RIGHT		24"x30"	
101+82.6	44.9' LT	2ND	R15-8	LOOK		18"x9"	3
102+13.3	42.8' LT	2ND	R15-8	LOOK		18"x9"	3
103+16.8	28.9' LT	2ND	W10-1/ W10-9P	RR ADVANCE WARNING / NO TRAIN HORN		30" DIA / 30"x24"	
103+37.7	6.3' LT	2ND	R4-7	KEEP RIGHT		24"x30"	

- 1 REQUIRES TWO SIGN POSTS
- 2 INSTALLATION OF SALVAGED SIGN PANEL & POST
- 3 LOCATED AT SIDEWALK / RR CROSSING

2022 CITY PROJECT NO. 3

QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS

EAST GRAND FORKS, MINNESOTA

EXISTING AND PROPOSED SIGN TABULATION

DATE: 04/20/2023

SCALE: NO SCALE

DRAWN BY: MBA

CHECKED BY: SRE

JOB NUMBER: 32356-2024-11935

SHEET NO. 1.2

SHEET OF

BY:

REVISIONS:

DATE:

REV#

HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

STEVEN R. EMERY

DATE: 04/20/2023

LIC. NO. 41364

WIDSETH

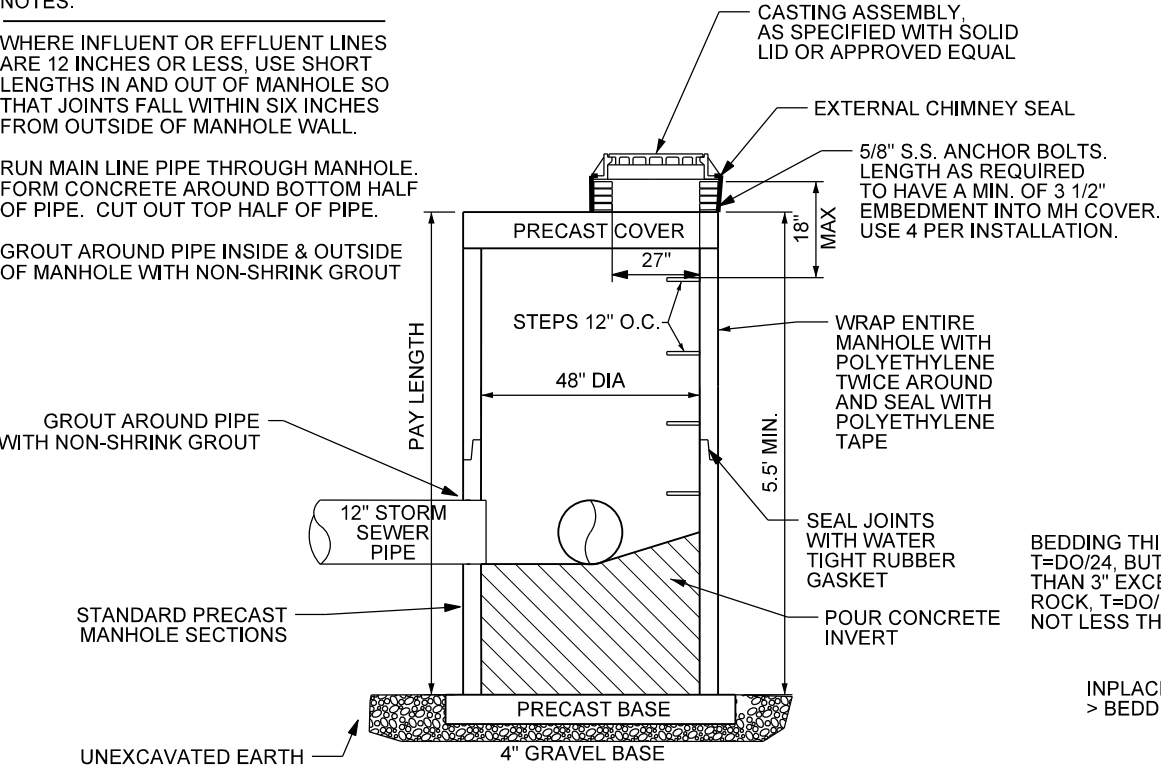
ARCHITECTS ■ ENGINEERS ■ SCIENTISTS ■ SURVEYORS

NOTES:

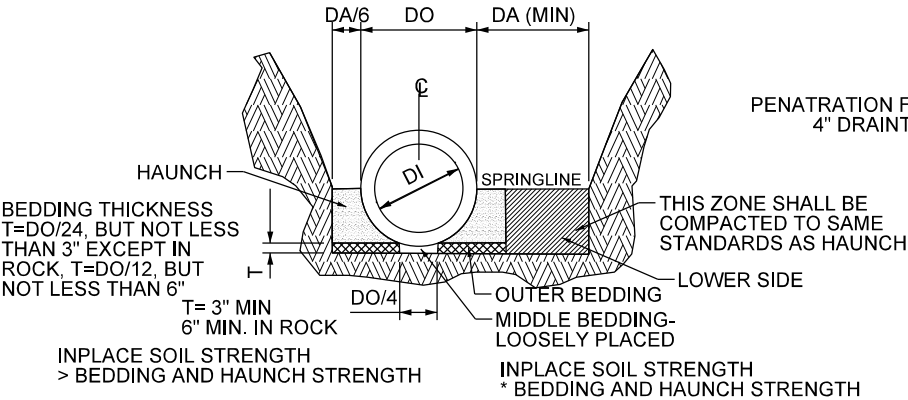
WHERE INFLUENT OR EFFLUENT LINES ARE 12 INCHES OR LESS, USE SHORT LENGTHS IN AND OUT OF MANHOLE SO THAT JOINTS FALL WITHIN SIX INCHES FROM OUTSIDE OF MANHOLE WALL.

RUN MAIN LINE PIPE THROUGH MANHOLE. FORM CONCRETE AROUND BOTTOM HALF OF PIPE. CUT OUT TOP HALF OF PIPE.

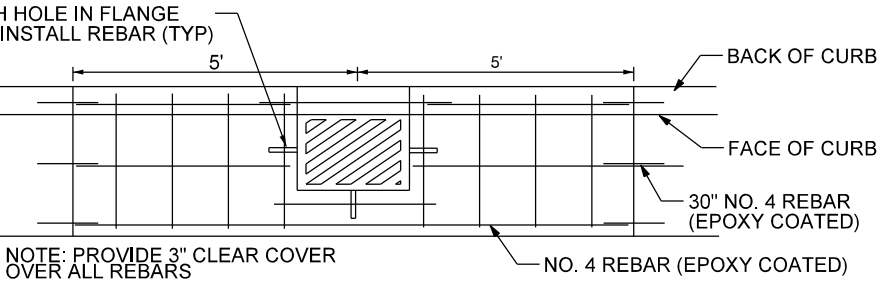
GROUT AROUND PIPE INSIDE & OUTSIDE OF MANHOLE WITH NON-SHRINK GROUT



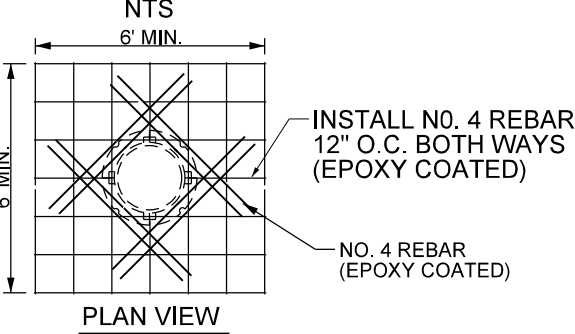
STANDARD STORM SEWER MANHOLE DETAIL
NTS



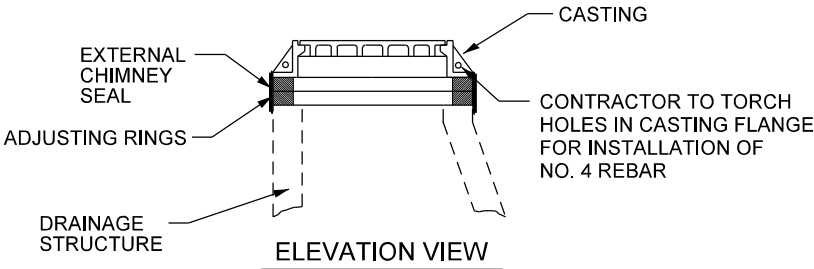
CONCRETE PIPE BEDDING DETAIL
NTS



CATCH BASIN DETAIL
NTS



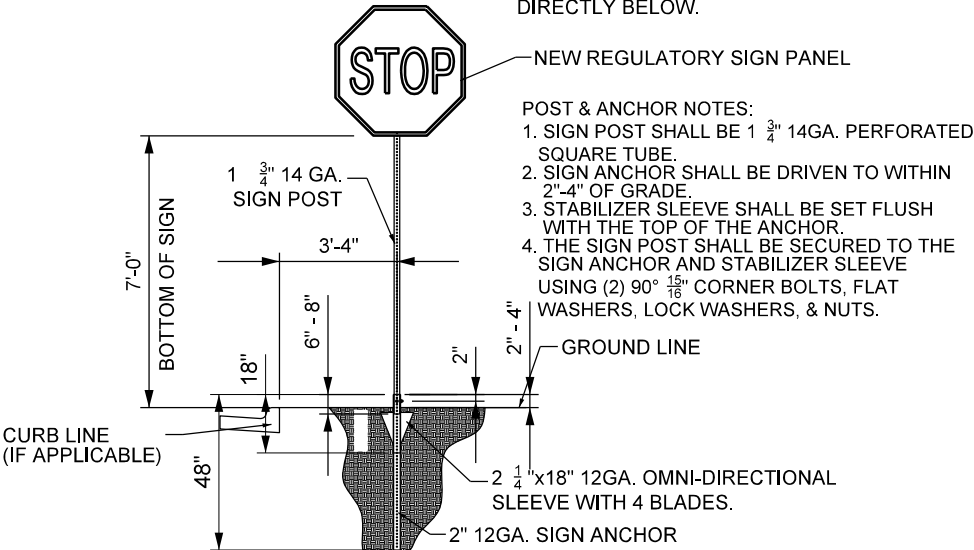
PLAN VIEW



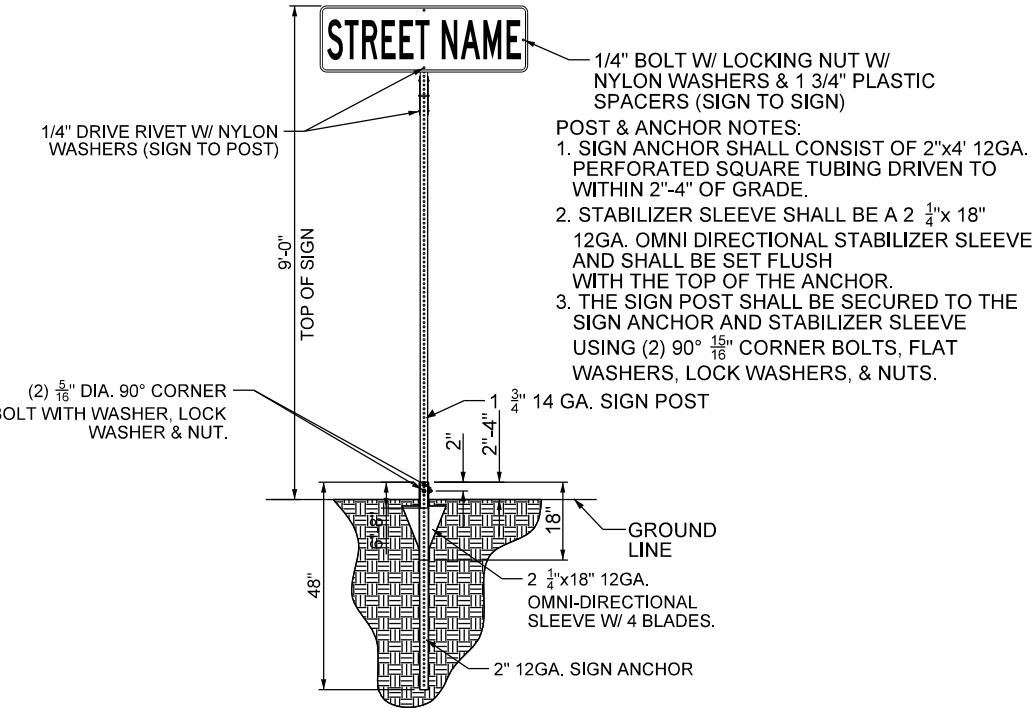
ELEVATION VIEW

FLOATING CASTING DETAIL
NTS

SIGN NOTES:
1. PRIMARY SIGNS SHALL BE MOUNTED 7'-0" TO THE BOTTOM OF THE SIGN WITH SIGN PLAQUES TO BE MOUNTED DIRECTLY BELOW.



REGULATORY SIGN INSTALLATION DETAIL
NTS



STREET MARKER SIGN INSTALLATION DETAIL

NTS

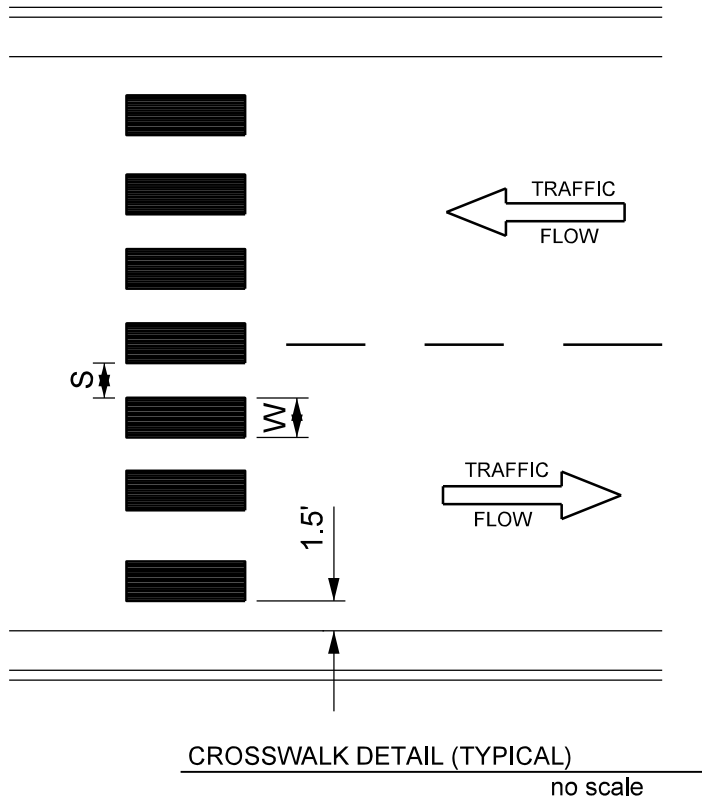
MODEL - Detail
PART - 2202 of East Grand Forks 2022-2024 1435 CAD/CDD Civil Plan Sheet C2.1 Detail 1.dgn
4/20/2023

(L) WIDTH OF INSIDE LANE	(W) WIDTH OF STRIPED AREA	(S) WIDTH OF SPACE
9'	2.0'	2.5'
10'	2.5'	2.5'
11'	2.5'	3.0'
12'	3.0'	3.0'
13'	3.0'	3.5'

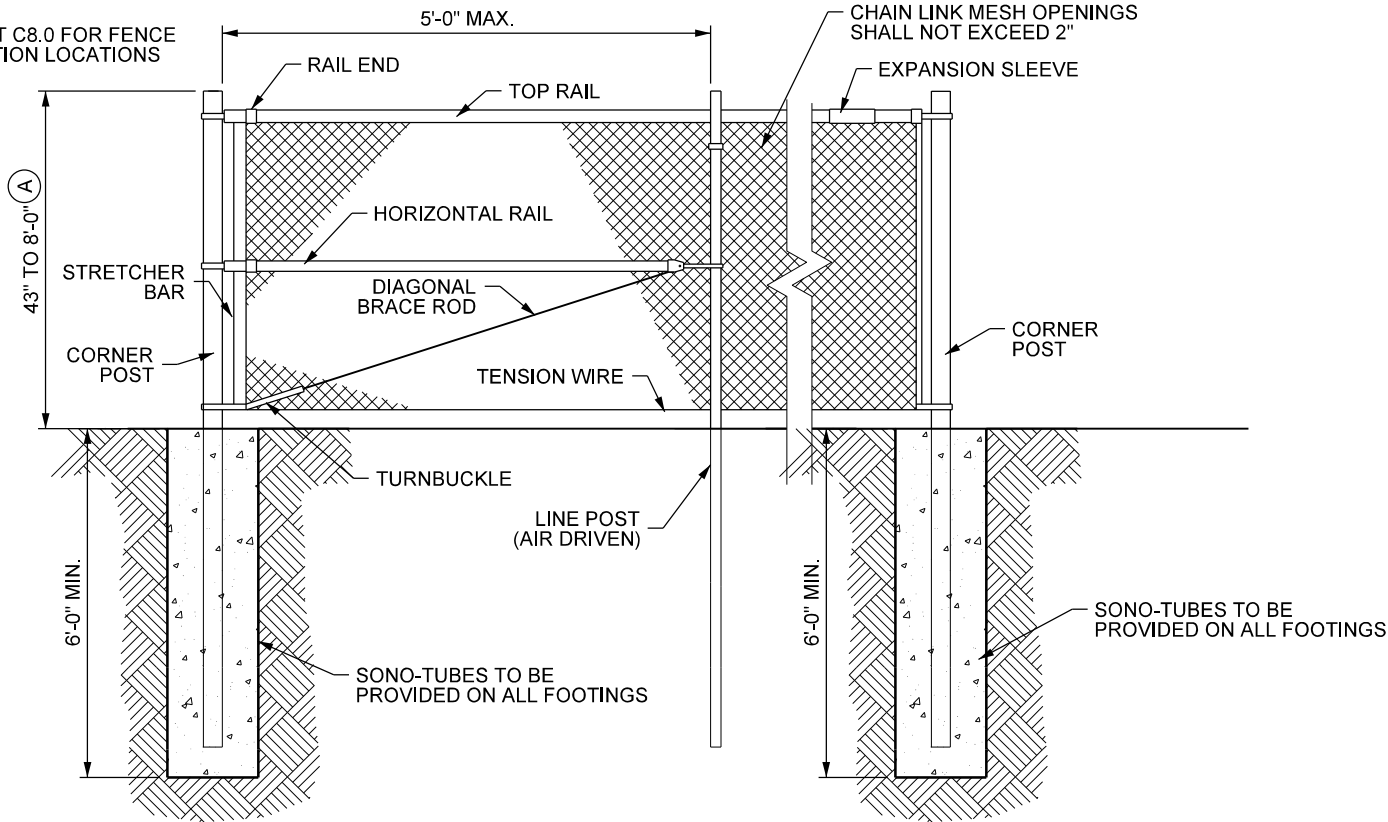
NOTES:

- 1.) TAPED AREAS TO BE CENTERED ON CENTER LINE AND LANE LINES.
- 2.) ZEBRA CROSSWALKS REQUIRE PREFORM TAPE GROUND IN AS SPECIFIED.
- 3.) A MINIMUM OF 1.5 FT CLEAR DISTANCE MUST BE LEFT ADJACENT TO CURB. IF LAST PAINTED AREA FALLS INTO THIS DISTANCE IT MUST BE OMITTED.

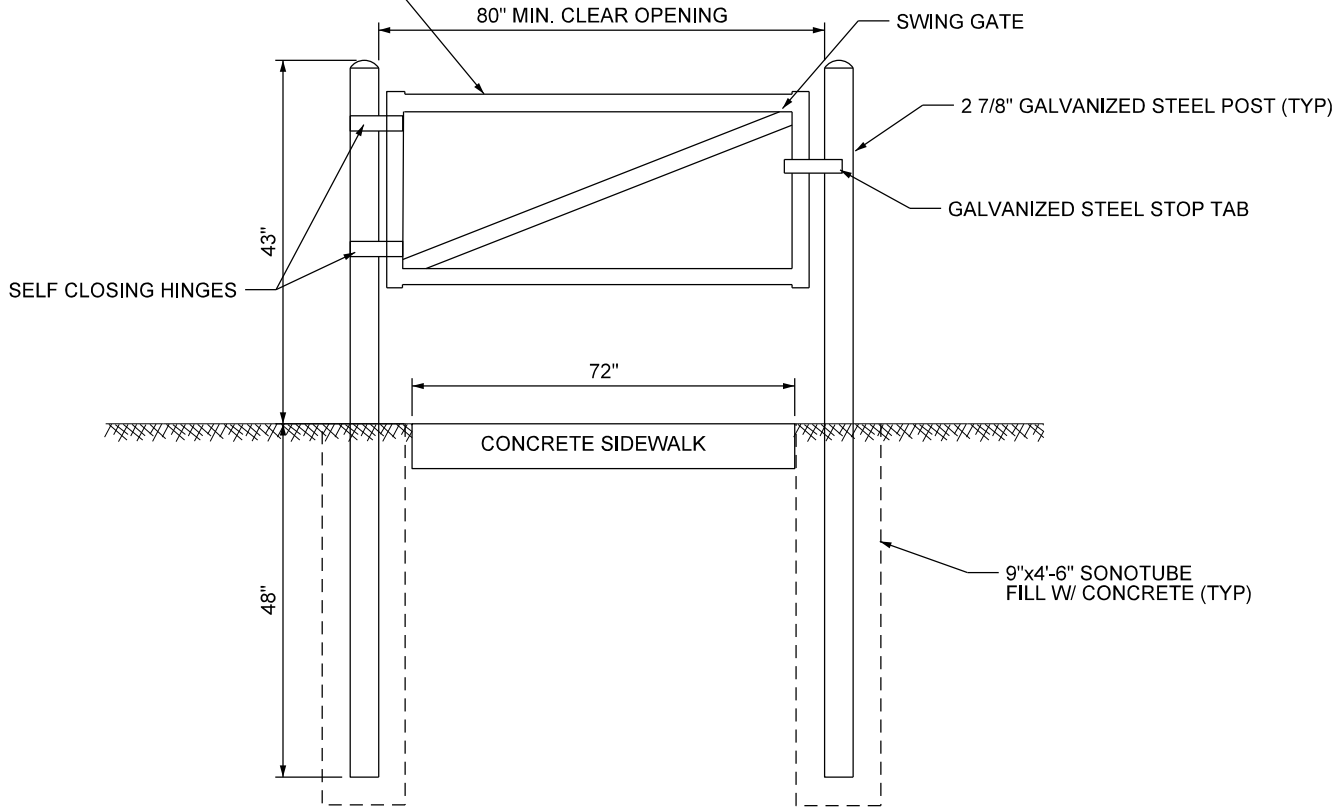
NOTE:
LAYOUT FOR CROSSWALK WIDTH (W) & SPACING (S) OF STRIPING SHOWN ON PLANS AND BASIS FOR ESTIMATED QUANTITIES IS BASED UPON A 12 FOOT LANE WIDTH.



(A) SEE PLAN SHEET C8.0 FOR FENCE HEIGHT TRANSITION LOCATIONS

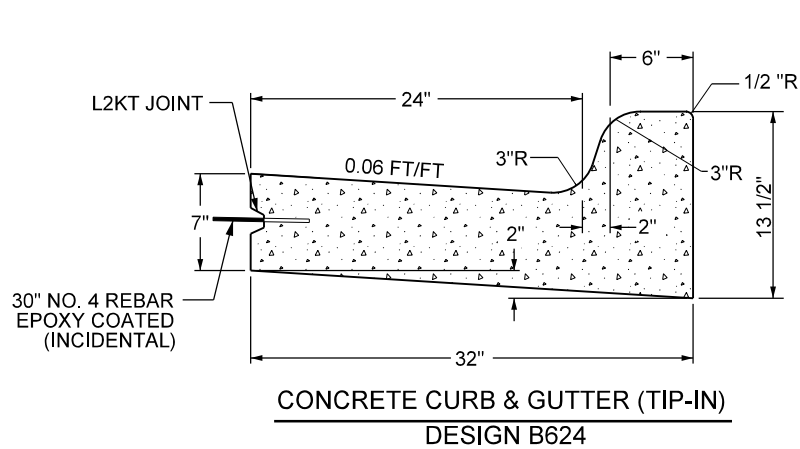


1 5/8" GALVANIZED STEEL WELDED FRAME

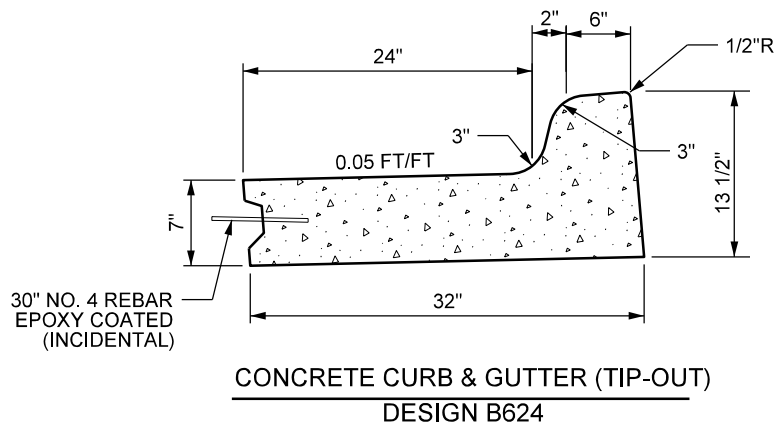


REVISION DESCRIPTION	BY

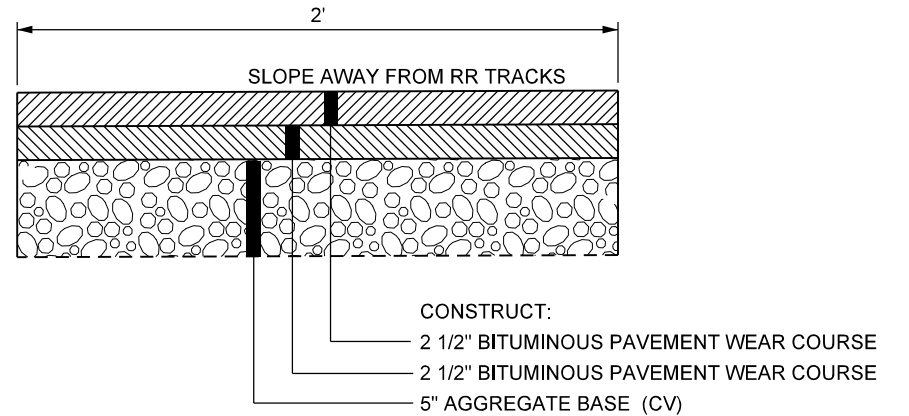
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04/20/2023	1		
NO SCALE			



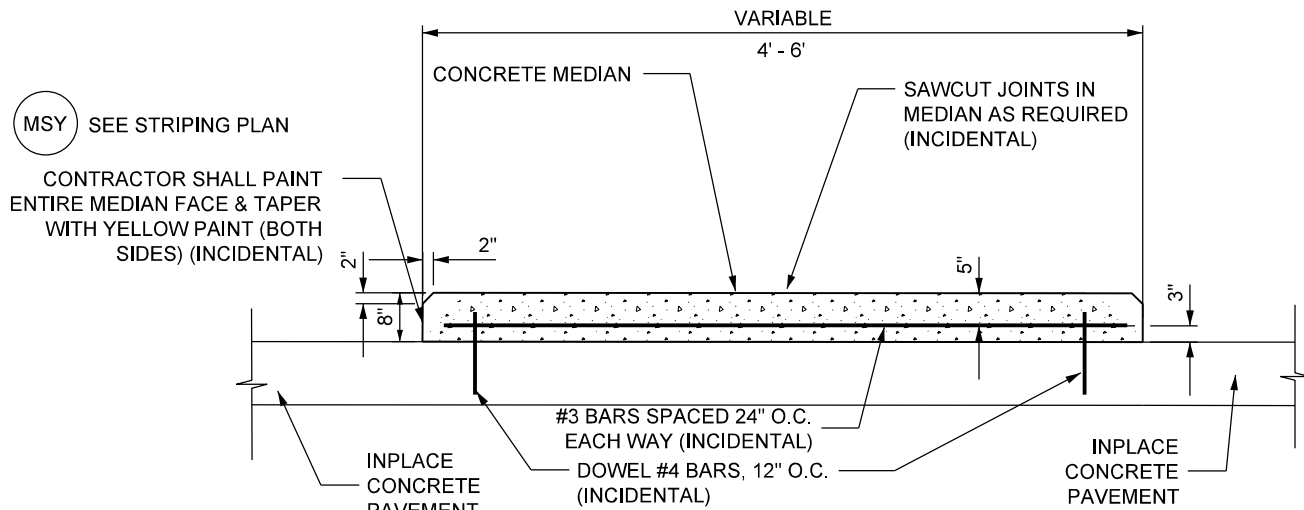
CONCRETE CURB & GUTTER (TIP-IN)
DESIGN B624



CONCRETE CURB & GUTTER (TIP-OUT)
DESIGN B624

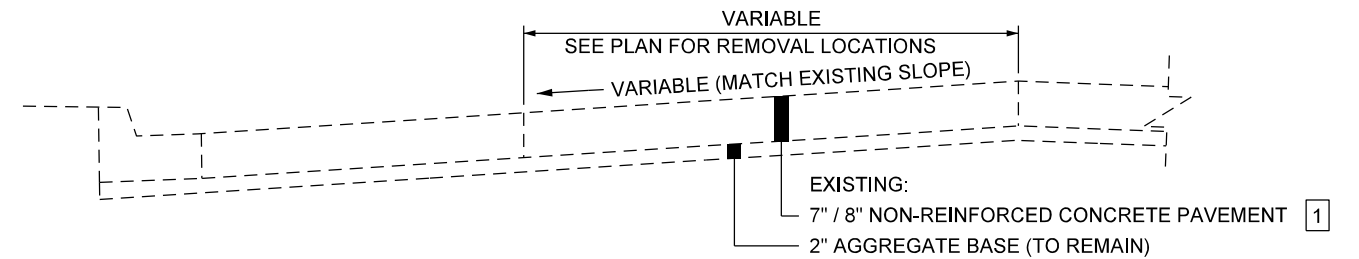


CONSTRUCT BITUMINOUS TRANSITION
NTS



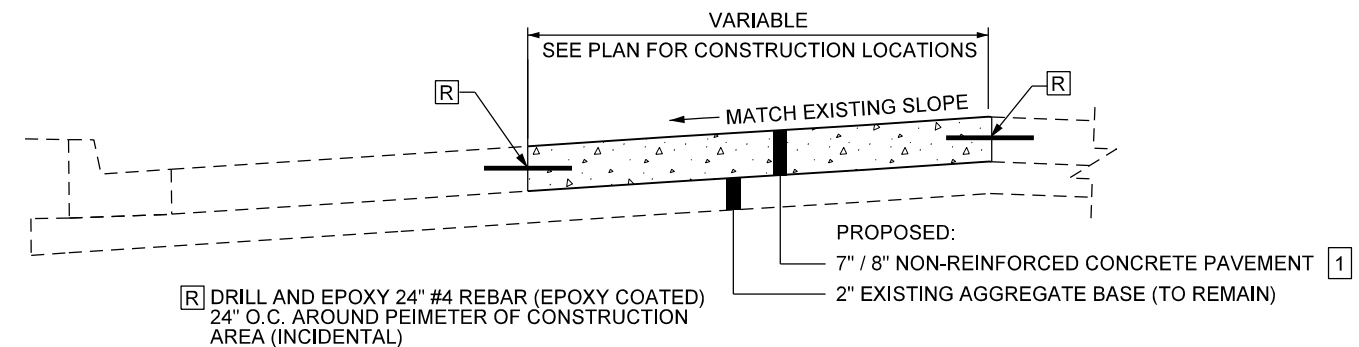
CONCRETE MEDIAN PINNING DETAIL

NTS

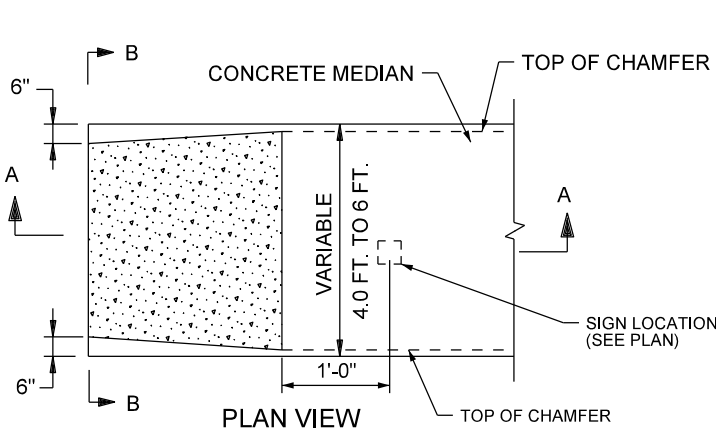


EXISTING TYPICAL SECTION
CENTRAL AVENUE
2ND AVENUE NE
NTS

1 7" NON-REINFORCED CONCRETE PAVEMENT - CENTRAL AVE
8" NON-REINFORCED CONCRETE PAVEMENT - 2ND AVE NE

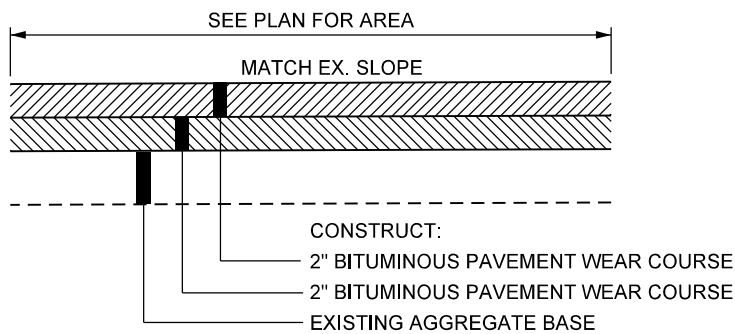


PROPOSED TYPICAL SECTION
CENTRAL AVENUE
2ND AVENUE NE
NTS

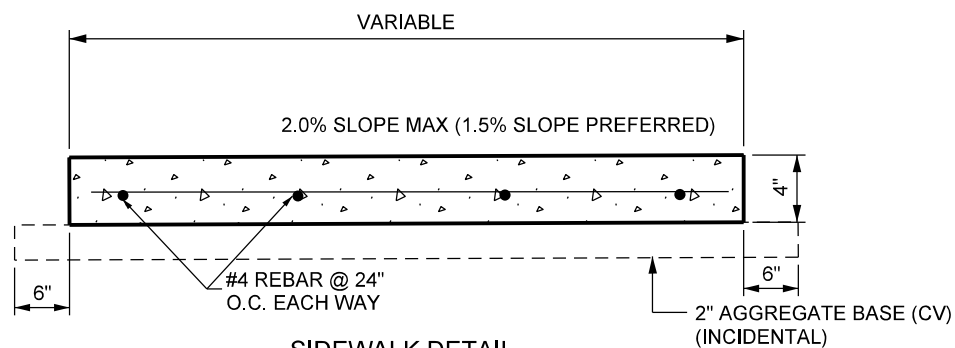


CONCRETE MEDIAN NOSE DETAIL

NTS

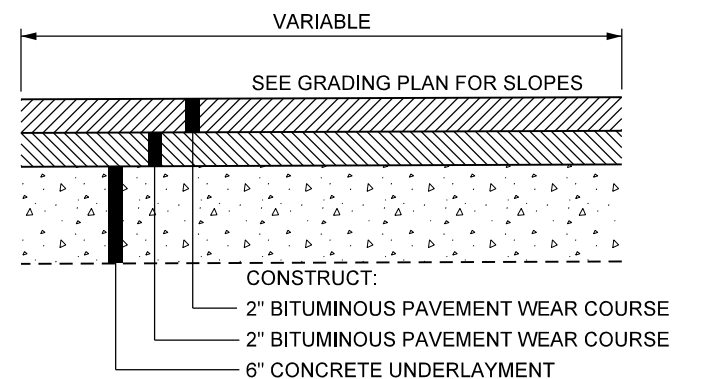


BITUMINOUS PAVEMENT PATCH
TRAILHEAD ENTRANCE ON HILL ST.
NTS



SIDEWALK DETAIL

no scale
232



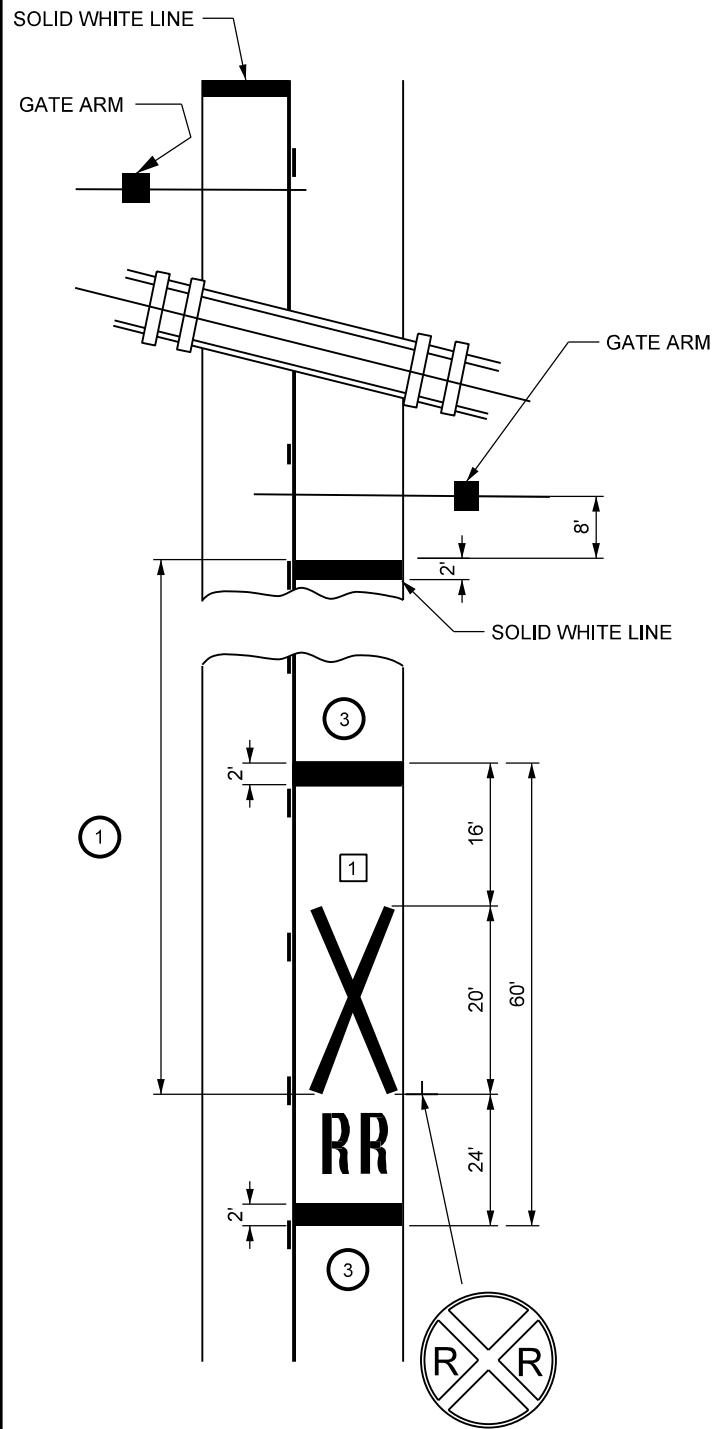
CONSTRUCT PAVEMENT SECTION
3RD STREET NW
NTS

MSY SEE STRIPING PLAN

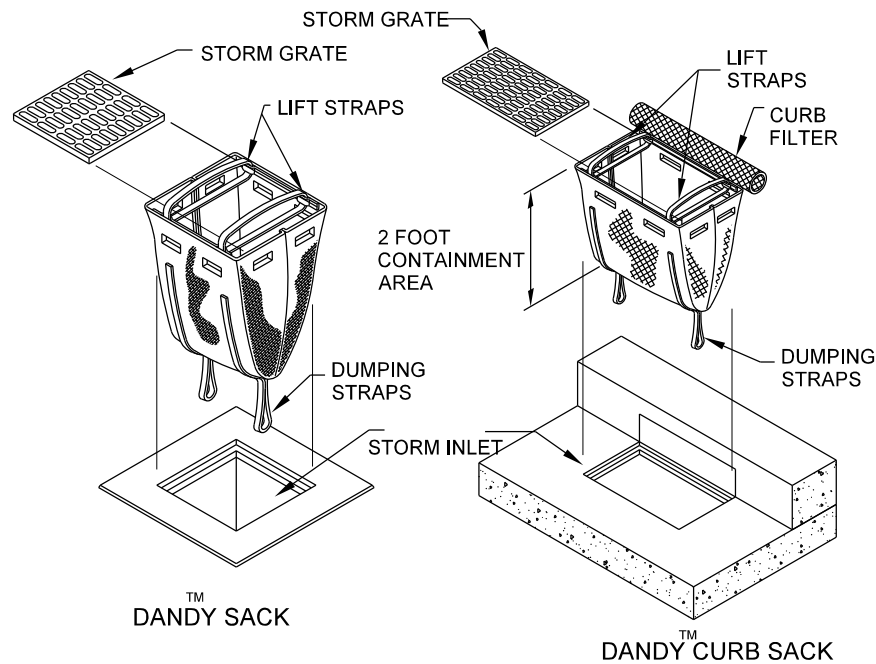
CONTRACTOR SHALL PAINT
ENTIRE MEDIAN FACE & TAPER
WITH YELLOW PAINT (BOTH
SIDES) (INCIDENTAL)

NOTE:
DO NOT TAPER MEDIAN
NOSE AT TRACK LOCATION.
LEAVE FULL HEIGHT MEDIAN.

MODEL: Detail
PATH: J:\City of East Grand Forks\2022\2023-1\335\GDD\Civil\Plan Sheet\23. Detail_3.dgn
4/20/2023



RAILROAD CROSSING DETAIL
no scale



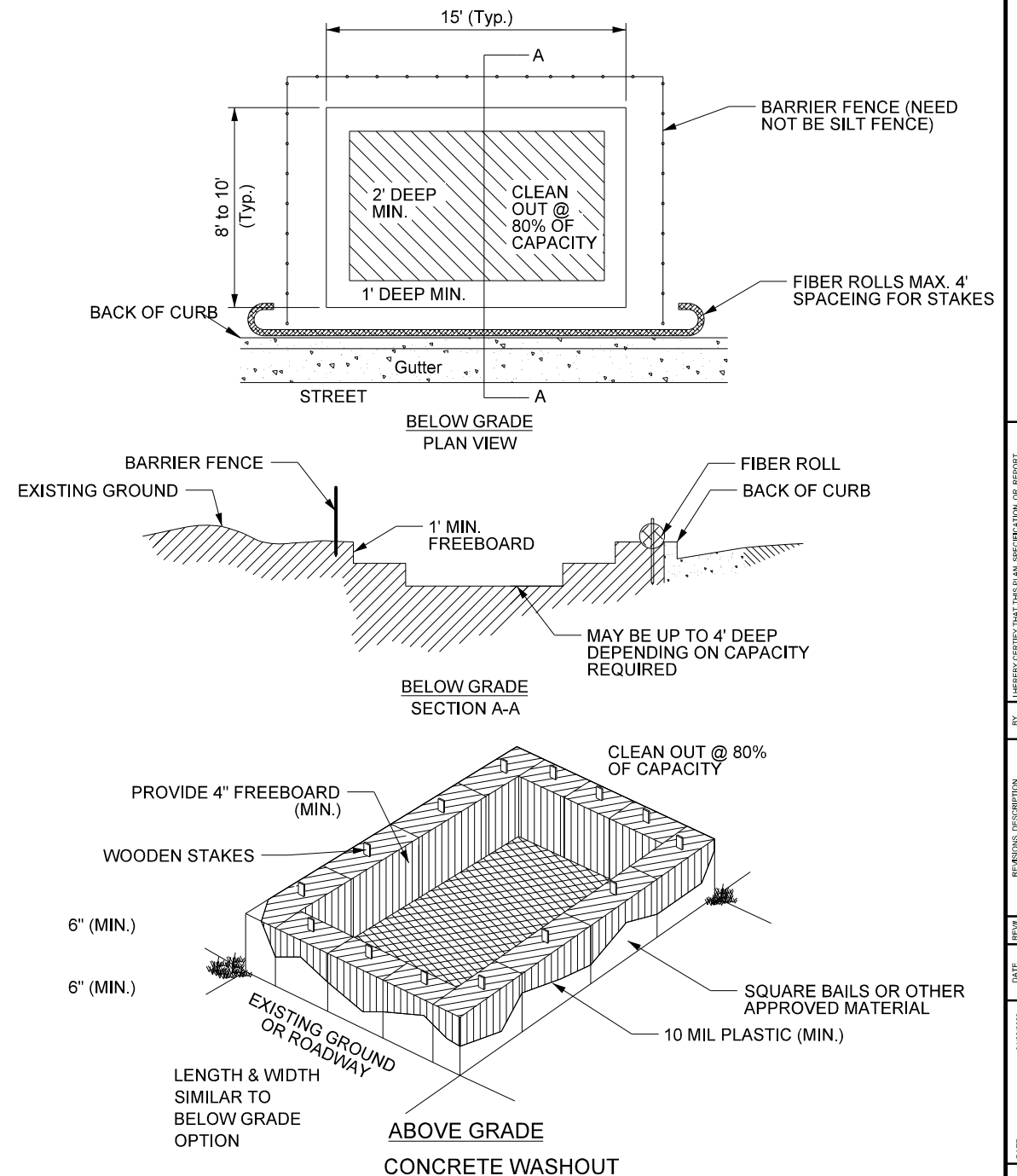
- NOTES:
1. ALL FILTER BAGS SHALL BE DANDY CURB SACKS, DANDY SACKS OR APPROVED EQUAL.
 2. INSTALL AS PER MANUFACTURERS SPECIFICATIONS:
 - a) Remove the grate from the catch basin.
 - b) Stand the grate on end. Move the top lifting straps out of the way and place the grate into the Dandy Curb Sack or Dandy Sack unit so that the grate is below the top straps and above the lower straps. The grate should be cradled between the upper and lower straps.
 - c) Holding the lifting devices, insert the grate into the inlet, then lower back edge with cylindrical tube (Dandy Curb Sack only) into place, being careful that the grate remains in place and being careful not to damage the unit. The cylindrical tube should partially block the curb hood opening when installed properly (Dandy Curb Sack only).

INLET PROTECTION

- NOTES:
- SIGN LOCATION FOR REFERENCE ONLY.
- 1 WHEN USED, A PORTION OF THE PAVEMENT MARKING SYMBOL SHOULD BE DIRECTLY OPPOSITE THE ADVANCE WARNING SIGN (W10-1).

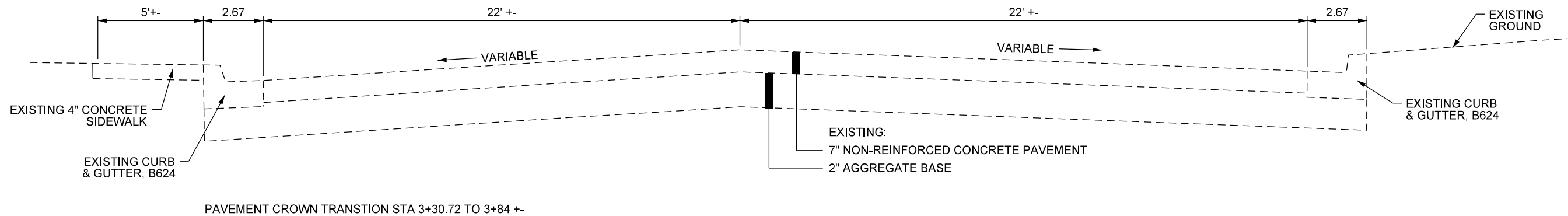
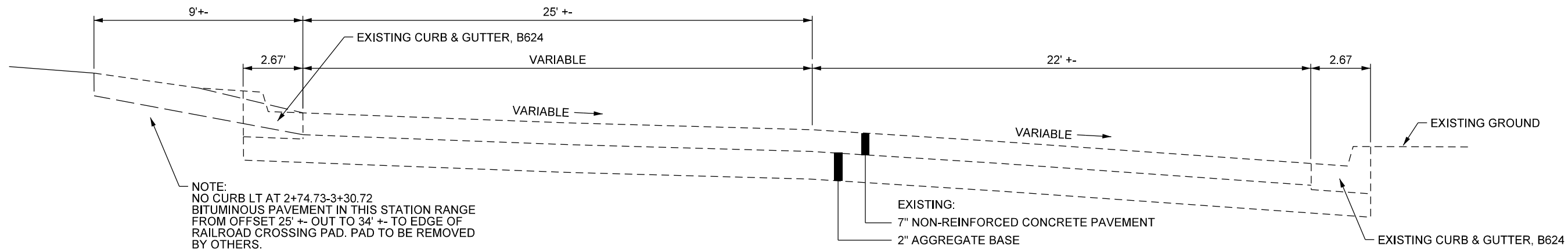
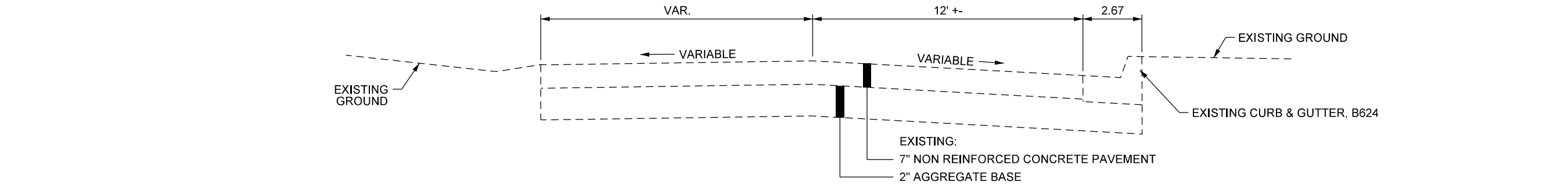
DESIGNER'S NOTES:

- 1 REFER TO TABLE 2C-4 OF THE MNMUTCD FOR ADVANCED PLACEMENT OF WARNING SIGNS.
- 2 IF THE DISTANCE BETWEEN TWO NO-PASSING ZONES IS LESS THAN THAT SPECIFIED IN TABLE 7-5 OF THE TEM, THE NO-PASSING LINES SHOULD BE CONNECTED TO PROVIDE A CONTINUOUS RESTRICTION THROUGH BOTH ZONES.
- 3 INSTALLATION AND REMOVAL OF HORIZONTAL BARS FOR RAILROAD CROSSING PAVEMENT MESSAGE PAID FOR AS 24" SOLID LINE WHITE.
4. ON MULTI -LANE ROADS THE HORIZONTAL BARS SHOULD EXTEND ACROSS ALL APPROACH LANES, AND INDIVIDUAL R X R SYMBOLS SHOULD BE USED IN EACH APPROACH LANE.
5. USE THE SAME SIGNING AND PAVEMENT MARKINGS FOR THE OPPOSITE DIRECTION.



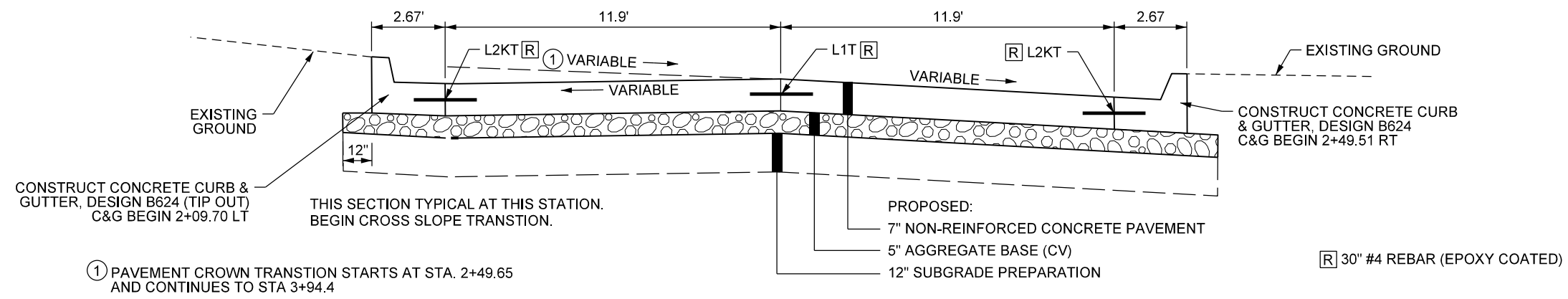
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		3		
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4/20/2023

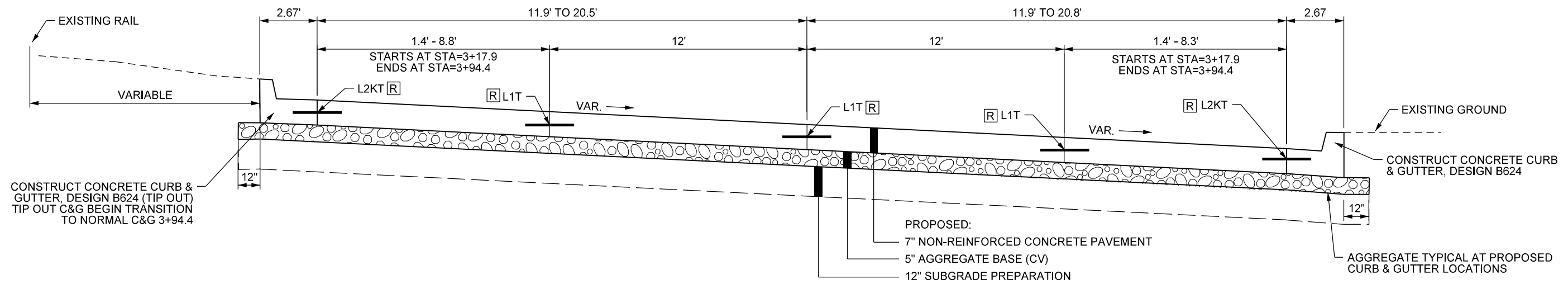


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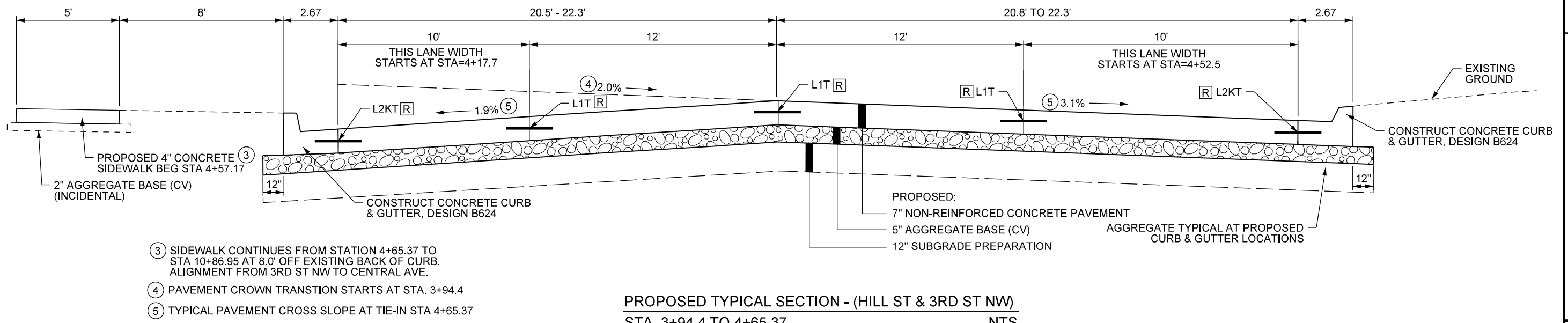
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SCALE: AS SHOWN	DRAWN BY: JEM	CHECKED BY: JEM	JOB NUMBER: 32358-2024-11935



PROPOSED TYPICAL SECTION - (HILL STREET)
STA. 2+49.65 NTS



PROPOSED TYPICAL SECTION - (HILL ST & 3RD ST NW)
STA. 3+17.9 TO STA. 3+94.4 NTS



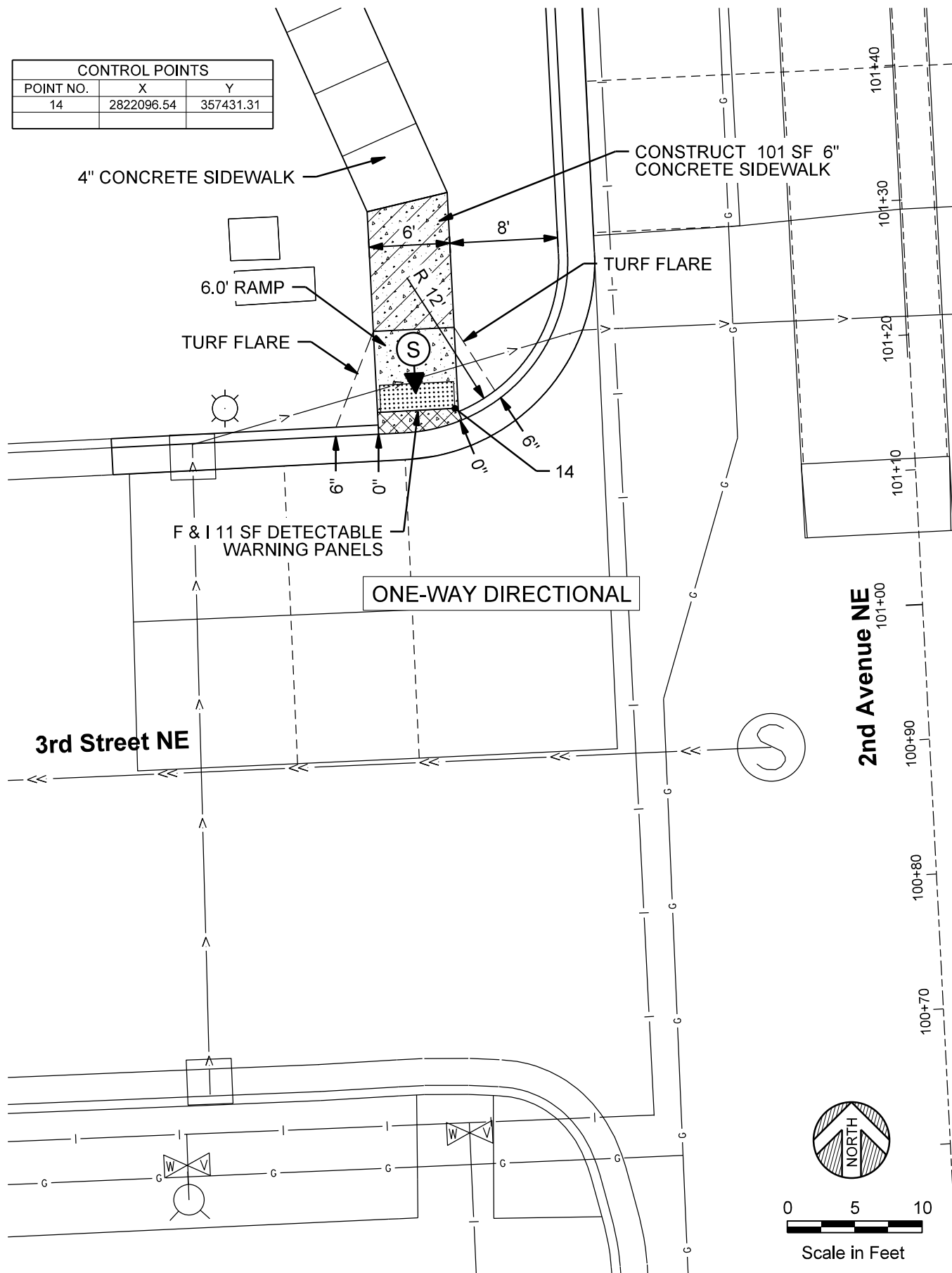
PROPOSED TYPICAL SECTION - (HILL ST & 3RD ST NW)
STA. 3+94.4 TO 4+65.37 NTS

- ③ SIDEWALK CONTINUES FROM STATION 4+65.37 TO STA 10+86.95 AT 8.0' OFF EXISTING BACK OF CURB. ALIGNMENT FROM 3RD ST NW TO CENTRAL AVE.
- ④ PAVEMENT CROWN TRANSITION STARTS AT STA. 3+94.4
- ⑤ TYPICAL PAVEMENT CROSS SLOPE AT TIE-IN STA 4+65.37

REV#	DATE	REVISIONS
1		
2		
3		
4		

DATE: 04/20/2023	SCALE: NO SCALE	DRAWN BY: MBE	CHECKED BY: SRE	JOB NUMBER: 32355-2020-11835

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4/20/2023



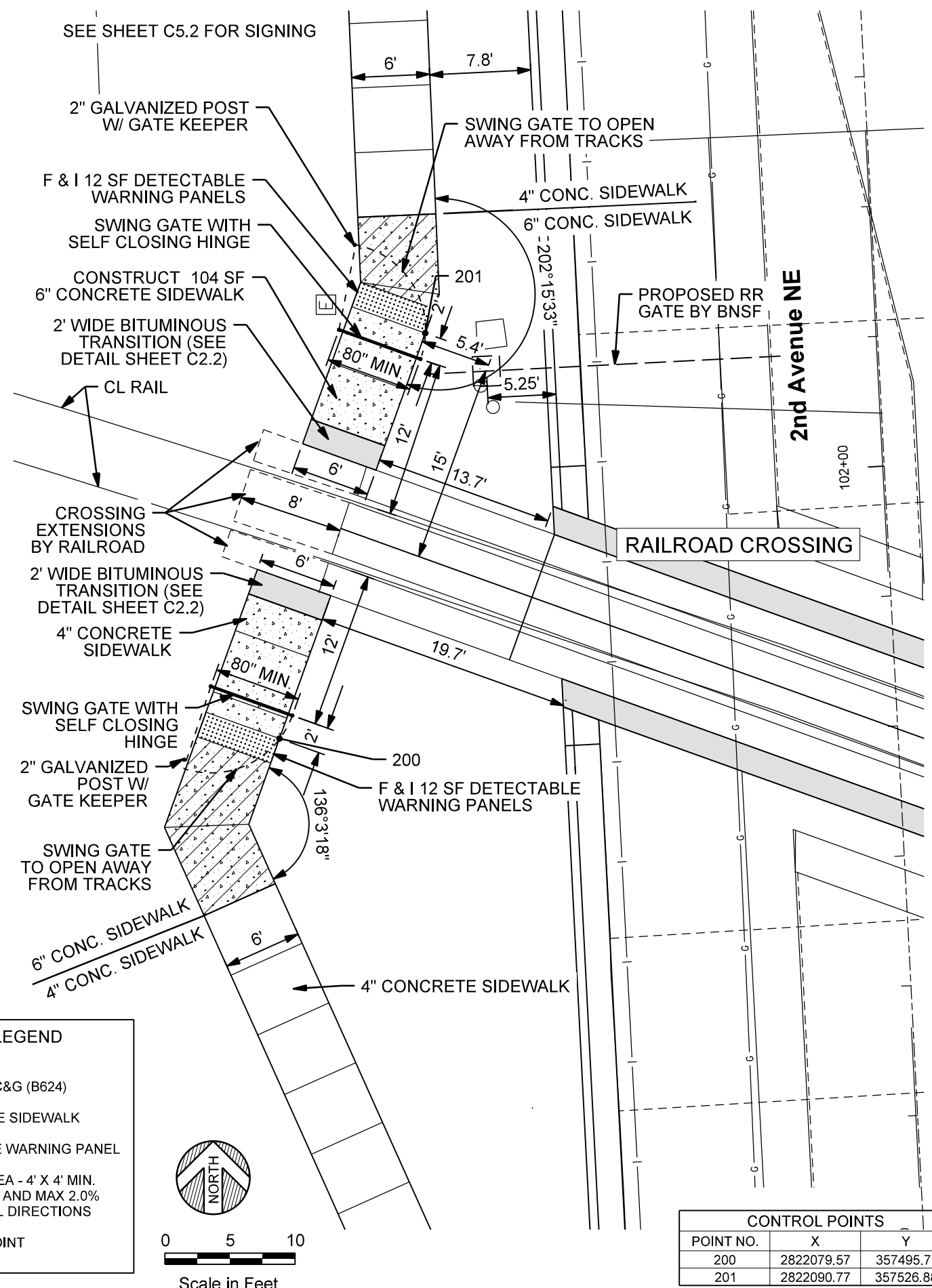
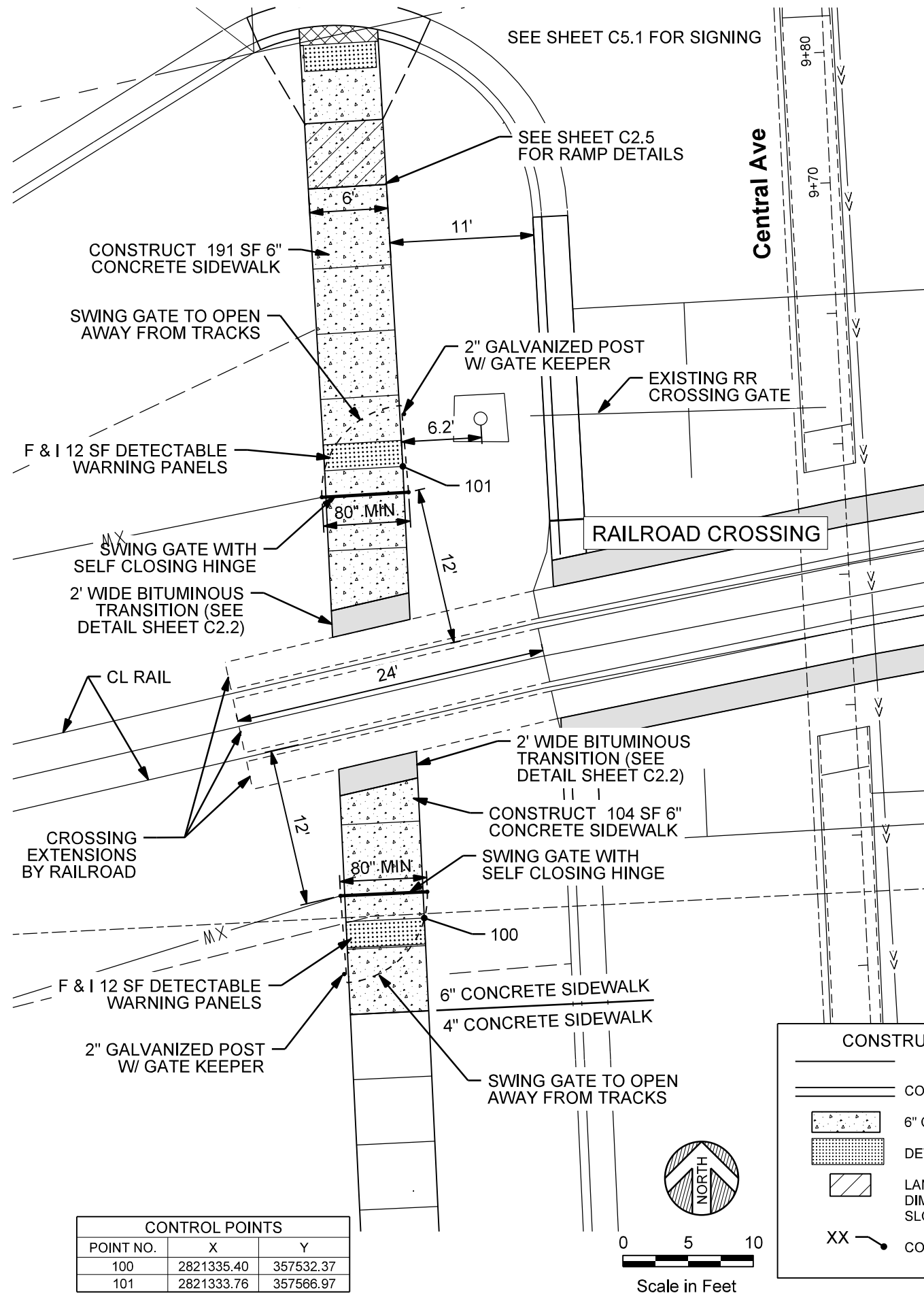
CONSTRUCTION LEGEND

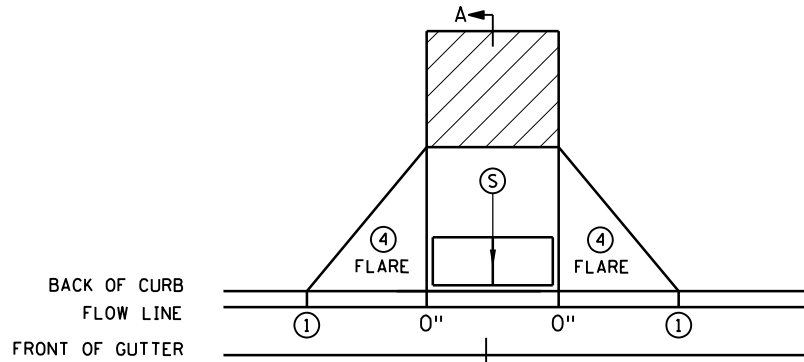
	CONCRETE C&G (B624)		INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%
	6" CONCRETE SIDEWALK		MAX. 2.0% SLOPE IN ALL DIRECTIONS IN FRONT OF GRADE BREAK AND DRAIN TO FLOW LINE. SHALL BE CONSTRUCTED INTEGRAL WITH CURB & GUTTER
	DETECTABLE WARNING PANELS		CONTROL POINT
	LANDING AREA - 4' X 4' MIN. DIMENSIONS AND MAX 2.0% SLOPE IN ALL DIRECTIONS		X" CURB HEIGHT
	FLOW DIRECTION		

DATE	REV#	REVISIONS DESCRIPTION	BY
	1		
	2		
	3		
	4		

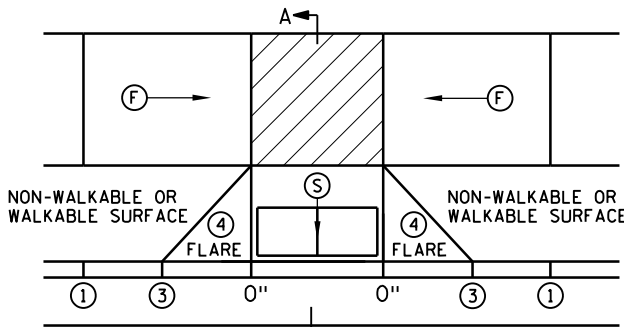
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DRAWN BY:	SHE
CHECKED BY:	
JOB NUMBER:	32358-2020-11835

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4/20/2023

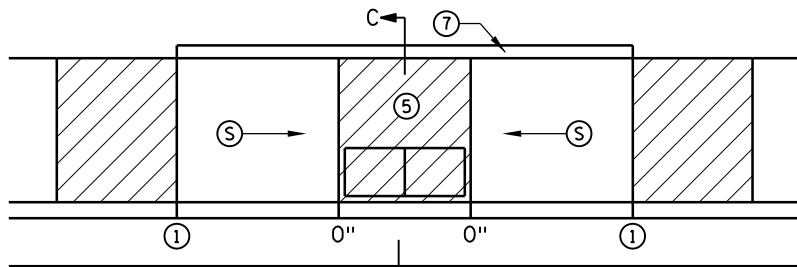




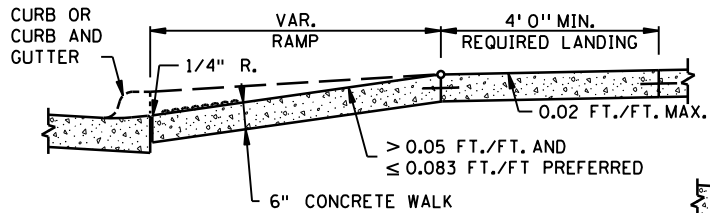
PERPENDICULAR



TIERED PERPENDICULAR

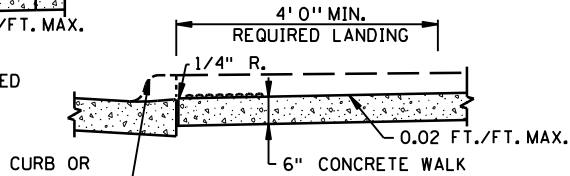


PARALLEL



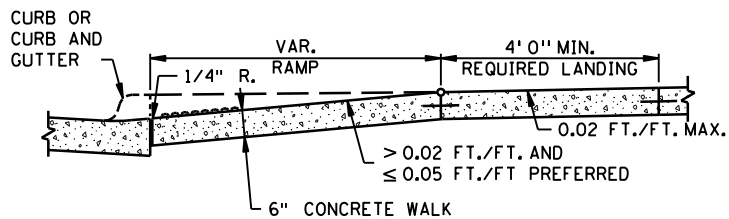
SECTION A-A

PERPENDICULAR/TIERED/DIAGONAL



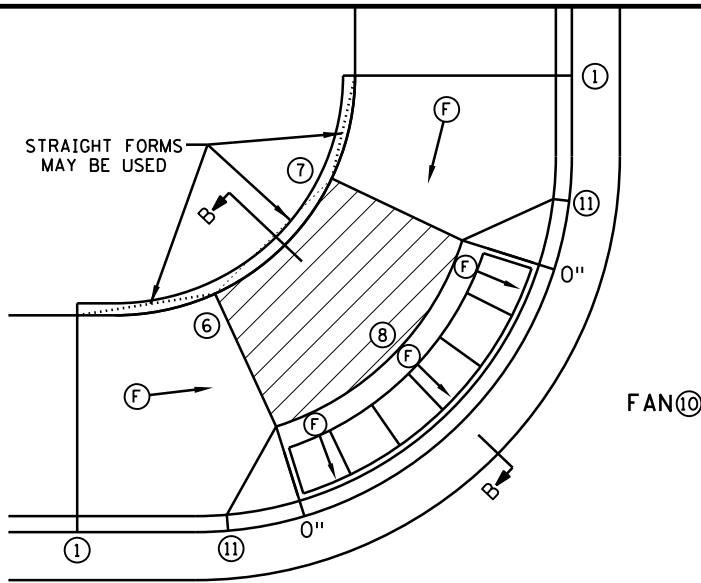
SECTION C-C

PARALLEL/DEPRESSED CORNER

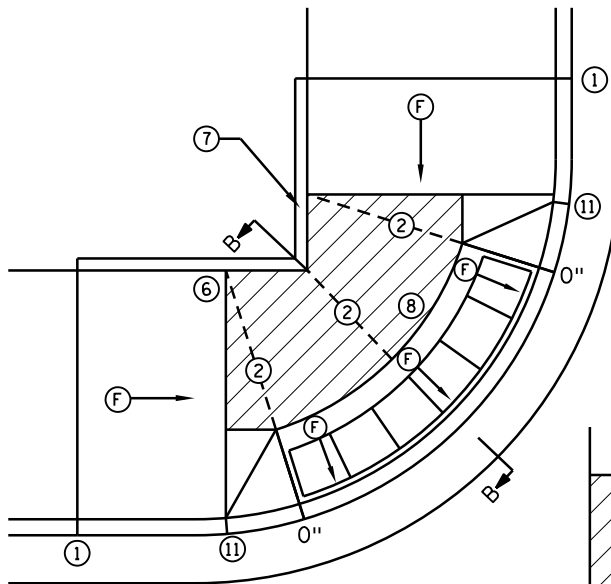


SECTION B-B

FAN

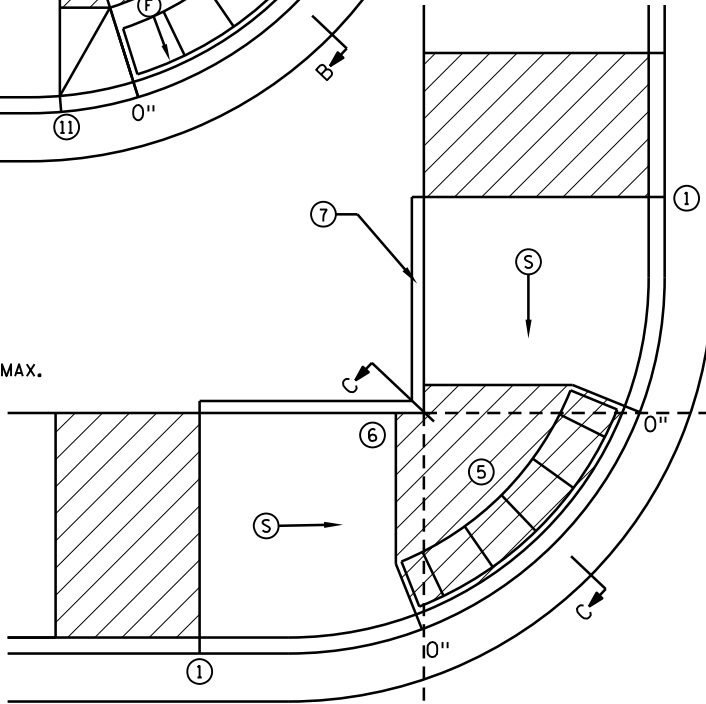


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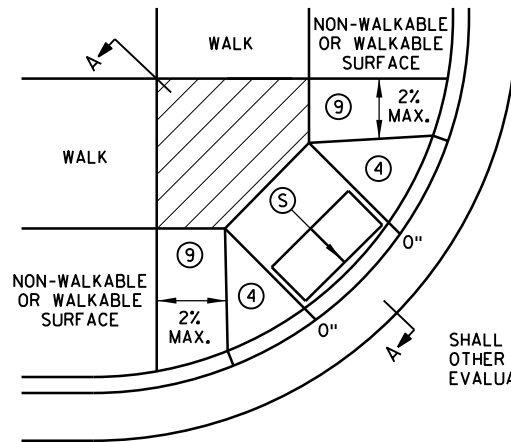


MODIFIED FAN

USED WHEN RIGHT-OF-WAY IS CONSTRAINED



DEPRESSED CORNER



DIAGONAL

SHALL ONLY BE USED AFTER ALL OTHER CURB RAMP TYPES HAVE BEEN EVALUATED AND DEEMED IMPRACTICAL

NOTES:

- LANDINGS SHALL BE LOCATED ANYWHERE THE PEDESTRIAN ACCESS ROUTE (PAR) CHANGES DIRECTION, AT THE TOP OF RAMPS THAT HAVE RUNNING SLOPES GREATER THAN 5.0%, AND IF THE APPROACHING WALK IS INVERSE GRADE GREATER THAN 2%.
- INITIAL CURB RAMP LANDINGS SHALL BE CONSTRUCTED WITHIN 15' FROM THE BACK OF CURB, WITH 6' FROM THE BACK OF CURB BEING THE PREFERRED DISTANCE, ONLY APPLICABLE WHEN THE INITIAL RAMP RUNNING SLOPE IS OVER 5.0%.
- SECONDARY CURB RAMP LANDINGS ARE REQUIRED FOR EVERY 30" OF VERTICAL RISE WHEN THE LONGITUDINAL RUNNING SLOPE IS GREATER THAN 5.0%.
- CONTRACTION JOINTS SHALL BE CONSTRUCTED ALONG ALL GRADE BREAKS WITHIN THE PAR. 1/4" DEEP VISUAL JOINTS SHALL BE USED AT THE TOPS OF CONCRETE FLARES ADJACENT TO WALKABLE SURFACES.
- ALL GRADE BREAKS WITHIN THE PAR SHALL BE PERPENDICULAR TO THE PATH OF TRAVEL, THUS BOTH SIDES OF A SLOPED WALKING SURFACE MUST BE EQUAL LENGTH, EXCEPT AS STATED IN (6) BELOW.
- TO ENSURE RAMPS AND LANDINGS ARE PROPERLY CONSTRUCTED, ALL INITIAL LANDINGS AT A TOP OF A RAMPED SURFACE (RUNNING SLOPE GREATER THAN 2%) SHALL BE FORMED AND PLACED SEPARATELY IN AN INDEPENDENT CONCRETE POUR. FOLLOW SIDEWALK REINFORCEMENT DETAILS ON SHEET 6 OF 6 FOR ALL SEPARATELY POURED INITIAL LANDINGS.
- WHEN SIDEWALK IS AT BACK OF CURB, TOP OF CURB SHALL MATCH PROPOSED ADJACENT WALK GRADE. MAINTAIN POSITIVE BOULEVARD DRAINAGE TO TOP OF CURB.
- ALL RAMP TYPES SHOULD HAVE A MINIMUM 3' LONG RAMP LENGTH.
- 4' MINIMUM WIDTH OF DETECTABLE WARNING IS REQUIRED FOR ALL RAMPS. DETECTABLE WARNINGS SHALL CONTINUOUSLY EXTEND FOR A MIN. OF 24" IN THE PATH OF TRAVEL. DETECTABLE WARNING TO COVER THE ENTIRE PAR WIDTH OF SHARED-USE PATHS AND THE ENTIRE PAR WIDTH OF THE WALK WITH THE EXCEPTION OF 3" MAXIMUM ON EACH OUTSIDE EDGE WHICH ENSURES THE DETECTABLE WARNINGS ARE ENCASED IN CONCRETE WHEN ADJACENT TO TURF. WHEN ADJACENT TO CONCRETE FLARES 0" - 3" OFFSET IS ALLOWED.
- WHEN DESIGNING OR ORDERING RECTANGULAR DETECTABLE WARNING SURFACES SHOULD BE 6" LESS THAN THE INCOMING PAR. ARC LENGTH OF THE RADIAL DETECTABLE WARNING SHOULD NOT BE GREATER THAN 20 FEET.
- RECTANGULAR DETECTABLE WARNINGS SHALL BE SETBACK 3" FROM THE BACK OF CURB. RADIAL DETECTABLE WARNINGS SHALL BE SETBACK 3" MINIMUM TO 6" MAXIMUM FROM THE BACK OF CURB.
- (1) MATCH FULL HEIGHT CURB.
- (2) 4' MINIMUM DEPTH LANDING REQUIRED ACROSS TOP OF RAMP.
- (3) 3" HIGH CURB WHEN USING A 3' LONG RAMP, 4" HIGH CURB WHEN USING A 4' LONG RAMP.
- (4) SEE SHEET 4 OF 6, TYPICAL SIDE TREATMENT OPTIONS, FOR DETAILS ON FLARES AND RETURNED CURBS.
- (5) DETECTABLE WARNINGS MAY BE PART OF THE 4' X 4' MIN. LANDING AREA IF IT IS NOT FEASIBLE TO CONSTRUCT THE LANDING OUTSIDE OF THE DETECTABLE WARNING AREA.
- (6) THE GRADE BREAK SHALL BE PERPENDICULAR TO THE BACK OF WALK, THIS WILL ENSURE THAT THE GRADE BREAK IS PERPENDICULAR TO THE DIRECTION OF TRAVEL. (TYPICAL FOR ALL)
- (7) WHEN ADJACENT TO GRASS, GRADING SHALL ALWAYS BE USED WHEN FEASIBLE. V CURB, IF USED, SHALL BE PLACED OUTSIDE THE SIDEWALK LIMITS WHEN RIGHT OF WAY ALLOWS. WHEN ADJACENT TO PARKING LOTS, CONCRETE OR BITUMINOUS TAPERS LESS THAN 5% RUNNING SLOPE SHOULD BE USED OVER V CURB TO REDUCE TRIPPING HAZARDS AND FACILITATE SNOW & ICE REMOVAL.
- (8) A 7' MIN TOP RADIUS GRADE BREAK IS REQUIRED TO BE CONSTRUCTIBLE.
- (9) PAVE FULL WALK WIDTH.
- (10) "S" SLOPES ON FANS SHALL ONLY BE USED WHEN ALL OTHER FEASIBLE OPTIONS HAVE BEEN EVALUATED AND DEEMED IMPRACTICAL.
- (11) INTERMEDIATE CURB HEIGHTS TAPER SHALL RISE AT 8-10% TO A MINIMUM 3" CURB HEIGHT. REDUCE INTERMEDIATE CURB HEIGHT TO 2+ INCHES IF NECESSARY TO MATCH ADJACENT BOULEVARD OR SIDEWALK GRADES.

LEGEND

- THESE LONGITUDINAL SLOPE RANGES SHALL BE THE STARTING POINT. IF SITE CONDITIONS WARRANT, LONGITUDINAL SLOPES UP TO 8.3% OR FLATTER ARE ALLOWED.
- (S) INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND THE CROSS SLOPE SHALL NOT EXCEED 2.0%.
 - (F) INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE GREATER THAN 2.0% AND LESS THAN 5.0% IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%.
 - LANDING AREA - 4' X 4' MIN. (5' X 5' MIN. PREFERRED) DIMENSIONS AND MAX 2.0% SLOPE IN ALL DIRECTIONS. LANDING SHALL BE FULL WIDTH OF INCOMING PAR.
 - X" CURB HEIGHT

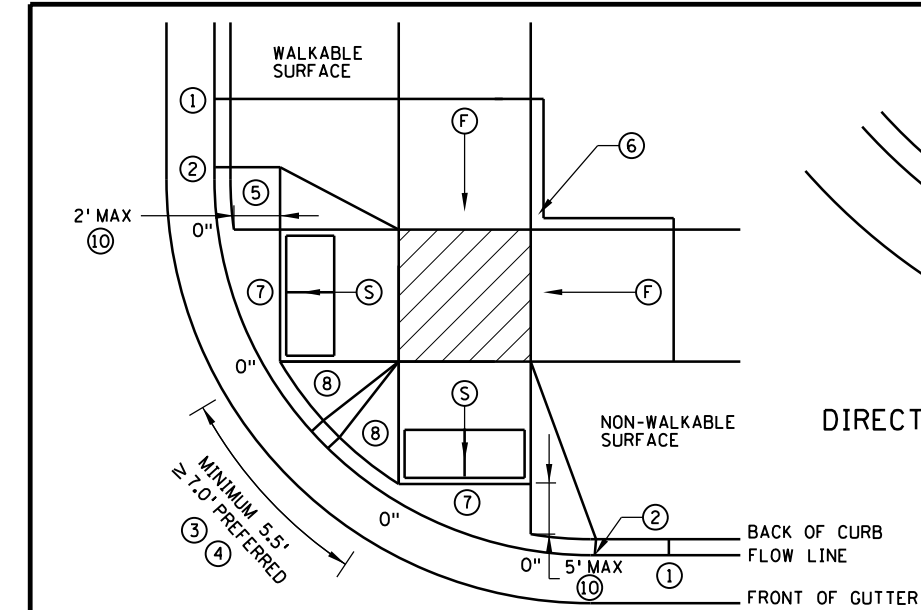
REVISION:
APPROVED: 11-04-2021
<i>Jeffrey Perkins</i>
JEFFREY PERKINS
OPERATIONS DIVISION

m MINNESOTA DEPARTMENT OF TRANSPORTATION	STANDARD PLAN 5-297.250	1 OF 6
<i>Rom Styrbicki</i>	APPROVED: 11-04-2021	
ROMAN STYRBICKI STATE DESIGN ENGINEER	REVISED:	

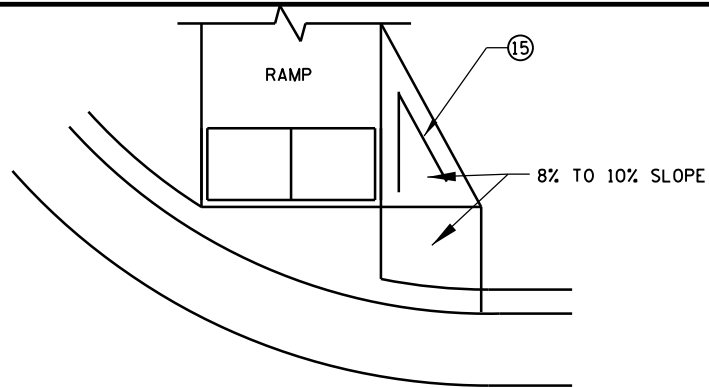
PEDESTRIAN CURB RAMP DETAILS

REVISION	DESCRIPTION	DATE
1	NO SCALE	04/20/2023
2	NO SCALE	04/20/2023
3	NO SCALE	04/20/2023
4	NO SCALE	04/20/2023

DATE: 04/20/2023	SCALE: NO SCALE	DRAWN BY: MHA	CHECKED BY: SRE	JOB NUMBER: 32358-2024-11835

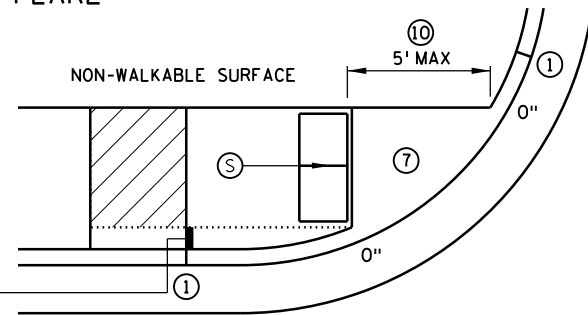


COMBINED DIRECTIONAL

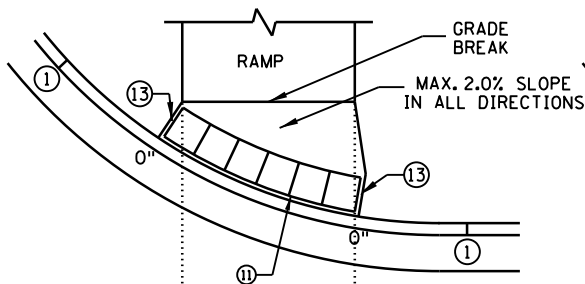


DIRECTIONAL RAMP WALKABLE FLARE

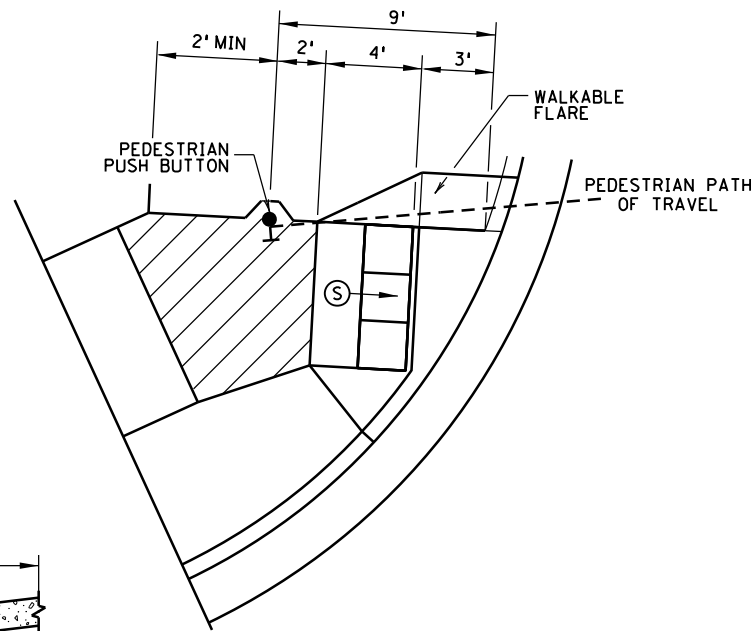
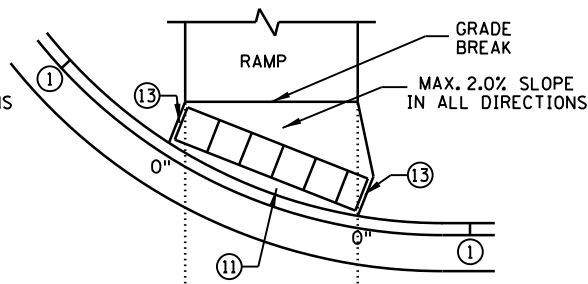
IF NON-CONCRETE BLVD. IS CONSTRUCTED AND IS LESS THAN 2' IN WIDTH AT TOP OF CURB TRANSITION, PAVE CONCRETE RAMP WIDTH TO ADJACENT BACK OF CURB.



STANDARD ONE-WAY DIRECTIONAL ⑨



ONE-WAY DIRECTIONAL WITH DETECTABLE WARNING AT BACK OF CURB



SEMI-DIRECTIONAL RAMP ③④⑨

3' DOME SETBACK, 4' LONG RAMP AND PUSH BUTTON 9' FROM THE BACK OF CURB
PRIMARYLY USED FOR APS APPLICATIONS WHERE THE PAR DOES NOT CONTINUE PAST THE PUSH BUTTON (DEAD-END SIDEWALK)

NOTES:

LANDINGS SHALL BE LOCATED ANYWHERE THE PEDESTRIAN ACCESS ROUTE (PAR) CHANGES DIRECTION, AT THE TOP OF RAMPS THAT HAVE RUNNING SLOPES GREATER THAN 5.0%, AND IF THE APPROACHING WALK IS INVERSE GRADE.

INITIAL CURB RAMP LANDINGS SHALL BE CONSTRUCTED WITHIN 15' FROM THE BACK OF CURB, WITH 6' FROM THE BACK OF CURB BEING THE PREFERRED DISTANCE, ONLY APPLICABLE WHEN THE INITIAL RAMP RUNNING SLOPE IS OVER 5.0%.

SECONDARY CURB RAMP LANDINGS ARE REQUIRED FOR EVERY 30' OF VERTICAL RISE WHEN THE LONGITUDINAL SLOPE IS GREATER THAN 5.0%.

CONTRACTION JOINTS SHALL BE CONSTRUCTED ALONG ALL GRADE BREAKS WITHIN THE PAR, 1/4" DEEP VISUAL JOINTS SHALL BE USED AT THE TOP GRADE BREAK OF CONCRETE FLARES ADJACENT TO WALKABLE SURFACES.

ALL GRADE BREAKS WITHIN THE PAR SHALL BE PERPENDICULAR TO THE PATH OF TRAVEL. THUS BOTH SIDES OF A SLOPED WALKING SURFACE MUST BE EQUAL LENGTH.

TO ENSURE INITIAL RAMPS AND INITIAL LANDINGS ARE PROPERLY CONSTRUCTED, LANDINGS SHALL BE CAST SEPARATELY, FOLLOW SIDEWALK REINFORCEMENT DETAILS ON SHEET 6 AND THE ADA SPECIAL PROVISION (PROSECUTION OF WORK).

TOP OF CURB SHALL MATCH PROPOSED ADJACENT WALK GRADE.

WHEN THE BOULEVARD IS 4' WIDE OR LESS, THE TOP OF CURB TAPER SHALL MATCH THE RAMP SLOPES TO REDUCE NEGATIVE BOULEVARD SLOPES FROM THE TOP BACK OF CURB TO THE PAR.

ALL RAMP TYPES SHOULD HAVE A MINIMUM 3' LONG RAMP LENGTH.

4' MINIMUM WIDTH OF DETECTABLE WARNING IS REQUIRED FOR ALL RAMPS. DETECTABLE WARNINGS SHALL CONTINUOUSLY EXTEND FOR A MIN. OF 24" IN THE PATH OF TRAVEL. DETECTABLE WARNING TO COVER THE ENTIRE PAR WIDTH OF SHARED-USE PATHS AND THE ENTIRE PAR WIDTH OF THE WALK WITH THE EXCEPTION OF 3" MAXIMUM ON EACH OUTSIDE EDGE WHICH ENSURES THE DETECTABLE WARNINGS ARE ENCASED IN CONCRETE WHEN ADJACENT TO TURF. WHEN ADJACENT TO CONCRETE FLARES 0" - 3" OFFSET IS ALLOWED.

WHEN DESIGNING OR ORDERING RECTANGULAR DETECTABLE WARNING SURFACES SHOULD BE 6" LESS THAN THE INCOMING PAR. ARC LENGTH OF THE RADIAL DETECTABLE WARNINGS SHOULD NOT BE GREATER THAN 20 FEET.

RADIAL DETECTABLE WARNINGS SHALL BE SETBACK 3" MINIMUM TO 6" MAXIMUM FROM THE BACK OF CURB. SEE NOTES ⑩ & ⑪ FOR INFORMATION REGARDING RECTANGULAR DETECTABLE WARNING PLACEMENT.

- ① MATCH FULL CURB HEIGHT.
- ② 3" HIGH CURB WHEN USING A 3' LONG RAMP
4" HIGH CURB WHEN USING A 4' LONG RAMP.
- ③ 3" MINIMUM CURB HEIGHT (5.5' MIN. DISTANCE REQUIRED BETWEEN DOMES)
4" PREFERRED (7' MIN. DISTANCE REQUIRED BETWEEN DOMES).
- ④ THE "BUMP" IN BETWEEN THE RAMPS SHOULD NOT BE IN THE PATH OF TRAVEL FOR COMBINED DIRECTIONAL RAMPS. IF THIS OCCURS MODIFY THE RAMP LOCATION OR SWITCH RAMP TO A FAN/DEPRESSED CORNER.
- ⑤ WHEN USING CONCRETE PAVED FLARES ON THE OUTSIDE OF DIRECTIONAL RAMPS, AND ADJACENT TO A WALKABLE SURFACE, DIRECTIONAL RAMP FLARES SHALL BE USED. SEE THE DETAIL ON THIS SHEET.
- ⑥ GRADING SHALL ALWAYS BE USED WHEN FEASIBLE. V CURB, IF USED, SHALL BE PLACED OUTSIDE THE SIDEWALK LIMITS WHEN RIGHT OF WAY ALLOWS. WHEN ADJACENT TO PARKING LOTS, CONCRETE OR BITUMINOUS TAPERS SHOULD BE USED OVER V CURB TO REDUCE TRIPPING HAZARDS AND FACILITATE SNOW & ICE REMOVAL.
- ⑦ MAX. 2.0% SLOPE IN ALL DIRECTIONS IN FRONT OF GRADE BREAK AND DRAIN TO FLOW LINE. SHALL BE CONSTRUCTED INTEGRAL WITH CURB AND GUTTER.
- ⑧ 8% TO 10% WALKABLE FLARE.
- ⑨ PLACE DOMES AT THE BACK OF CURB WHEN ALLOWABLE SETBACK CRITERIA IS EXCEEDED.
- ⑩ FRONT EDGE OF DETECTABLE WARNING SHALL BE SET BACK 2' MAXIMUM WHEN ADJACENT TO WALKABLE SURFACE, AND 5' MAXIMUM WHEN ADJACENT TO NON-WALKABLE SURFACE WITH ONE CORNER SET 3" FROM BACK OF CURB. A WALKABLE SURFACE IS DEFINED AS A PAVED SURFACE ADJACENT TO A CURB RAMP WITHOUT RAISED OBSTACLES THAT COULD MISTAKENLY BE TRAVERSED BY A USER WHO IS VISUALLY IMPAIRED.
- ⑪ RECTANGULAR DETECTABLE WARNINGS MAY BE SETBACK UP TO 9" FROM THE BACK OF CURB WITH CORNERS SET 3" FROM BACK OF CURB. IF 9" SETBACK IS EXCEEDED USE RADIAL DETECTABLE WARNINGS.
- ⑫ FOR DIRECTIONAL RAMPS WITH THE DETECTABLE WARNINGS PLACED AT THE BACK OF CURB, THE DETECTABLE WARNINGS SHALL COVER THE ENTIRE WIDTH OF THE WALK/PATH. THIS ENSURES A DETECTABLE EDGE AND HELPS ELIMINATE THE CURB TAPER OBSTRUCTING THE PATH OF PEDESTRIAN TRAVEL.
- ⑬ THE CONCRETE WALK SHALL BE FORMED AND CONSTRUCTED PERPENDICULAR TO THE BACK OF CURB. MAINTAIN 3" BETWEEN EDGE OF DOMES AND EDGE OF CONCRETE.
- ⑭ TO BE USED FOR ALL DIRECTIONAL RAMPS, EXCEPT WHERE DOMES ARE PLACED ALONG THE BACK OF CURB.
- ⑮ PLACE 2 NO. 4 BARS 4 INCHES FROM SIDE OF FORMS WITH A MINIMUM 2 INCHES OF CONCRETE COVER ALONG EACH SIDE OF FLARE (INCIDENTAL).

LEGEND

THESE LONGITUDINAL SLOPE RANGES SHALL BE THE STARTING POINT. IF SITE CONDITIONS WARRANT, LONGITUDINAL SLOPES UP TO 8.3% OR FLATTER ARE ALLOWED.

⑤ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND THE CROSS SLOPE SHALL NOT EXCEED 2.0%.

⑥ INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE GREATER THAN 2.0% AND LESS THAN 5.0% IN THE DIRECTION SHOWN AND CROSS SLOPE SHALL NOT EXCEED 2.0%.

⑦ LANDING AREA - 4' X 4' MIN. (5' X 5' MIN. PREFERRED) DIMENSIONS AND MAX 2.0% SLOPE IN ALL DIRECTIONS. LANDING SHALL BE FULL WIDTH OF INCOMING PAR.

⑧ CURB HEIGHT

REVISION:
APPROVED: 11-04-2021
<i>Jeffrey J. Perkins</i>
JEFFREY PERKINS
OPERATIONS DIVISION



STANDARD PLAN 5-297.250

2 OF 6

APPROVED: 11-04-2021
REVISED:

Tom Styrbicki
THOMAS STYRBICKI
STATE DESIGN ENGINEER

PEDESTRIAN CURB RAMP DETAILS

WIDSETH
ARCHITECTS • ENGINEERS • SCIENTISTS • SURVEYORS

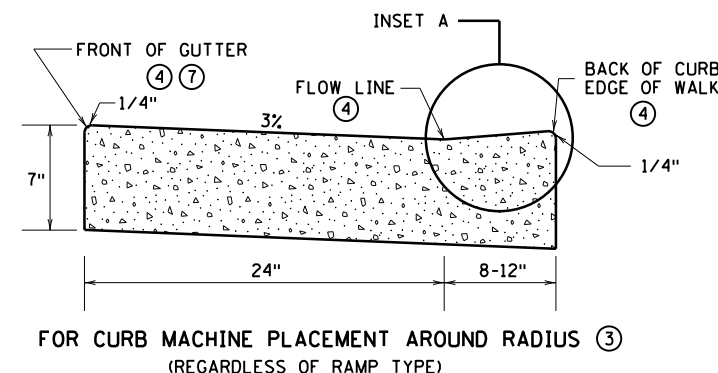
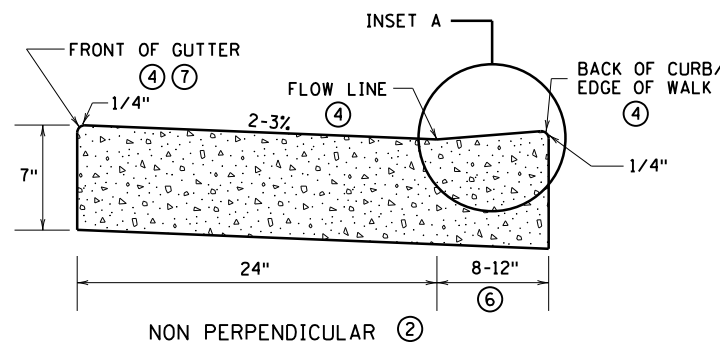
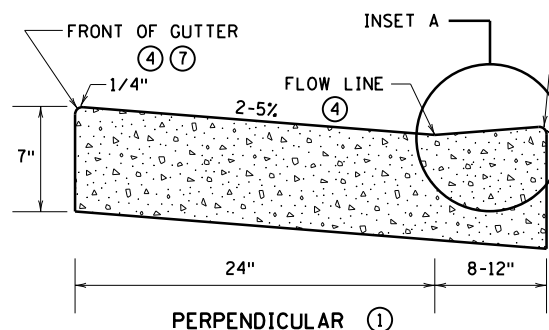
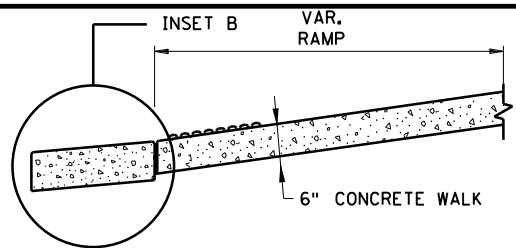
HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
STEVEN R. EMERY
DATE: 04/20/2023
LIC. NO.: 41354

REVISION DESCRIPTION	DATE	BY

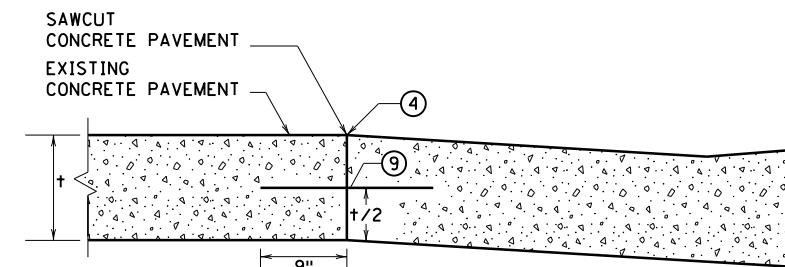
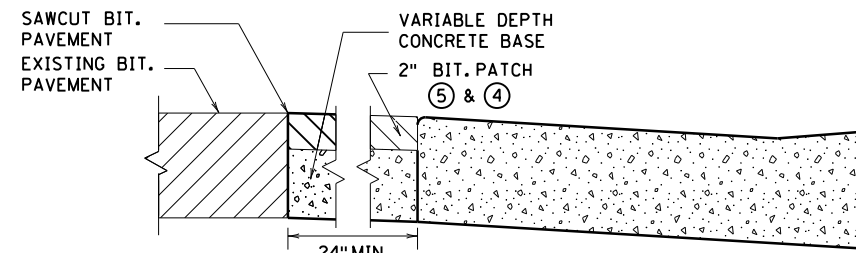
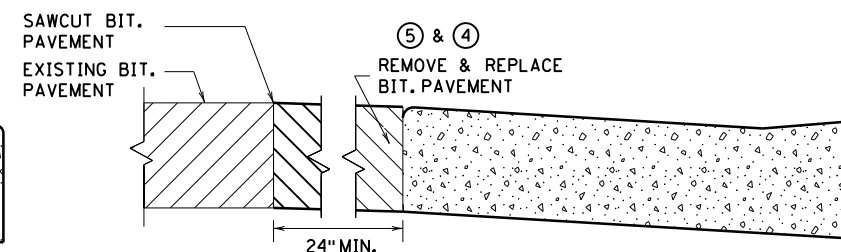
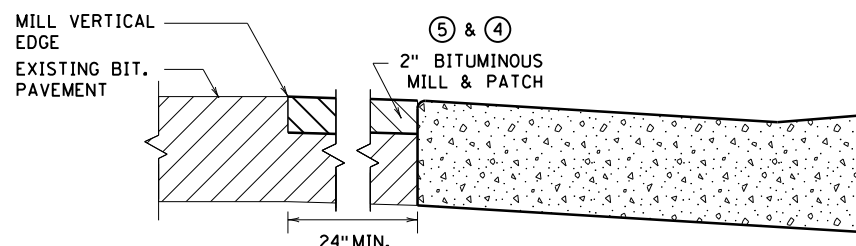
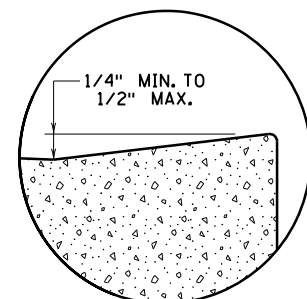
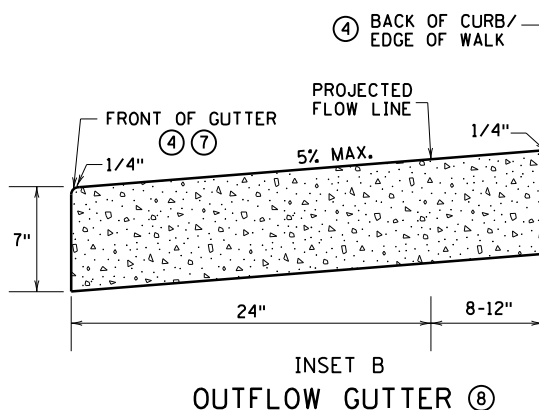
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JOB NUMBER: 32356-2024-11835		JOB NUMBER: 32356-2024-11835	

2022 CITY PROJECT NO. 3
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS
EAST GRAND FORKS, MINNESOTA
PEDESTRIAN CURB RAMP DETAILS

SHEET NO.
C3.1
SHEET OF

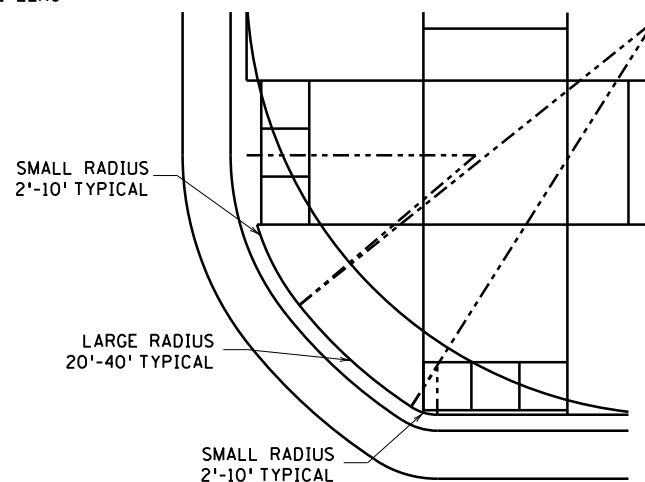
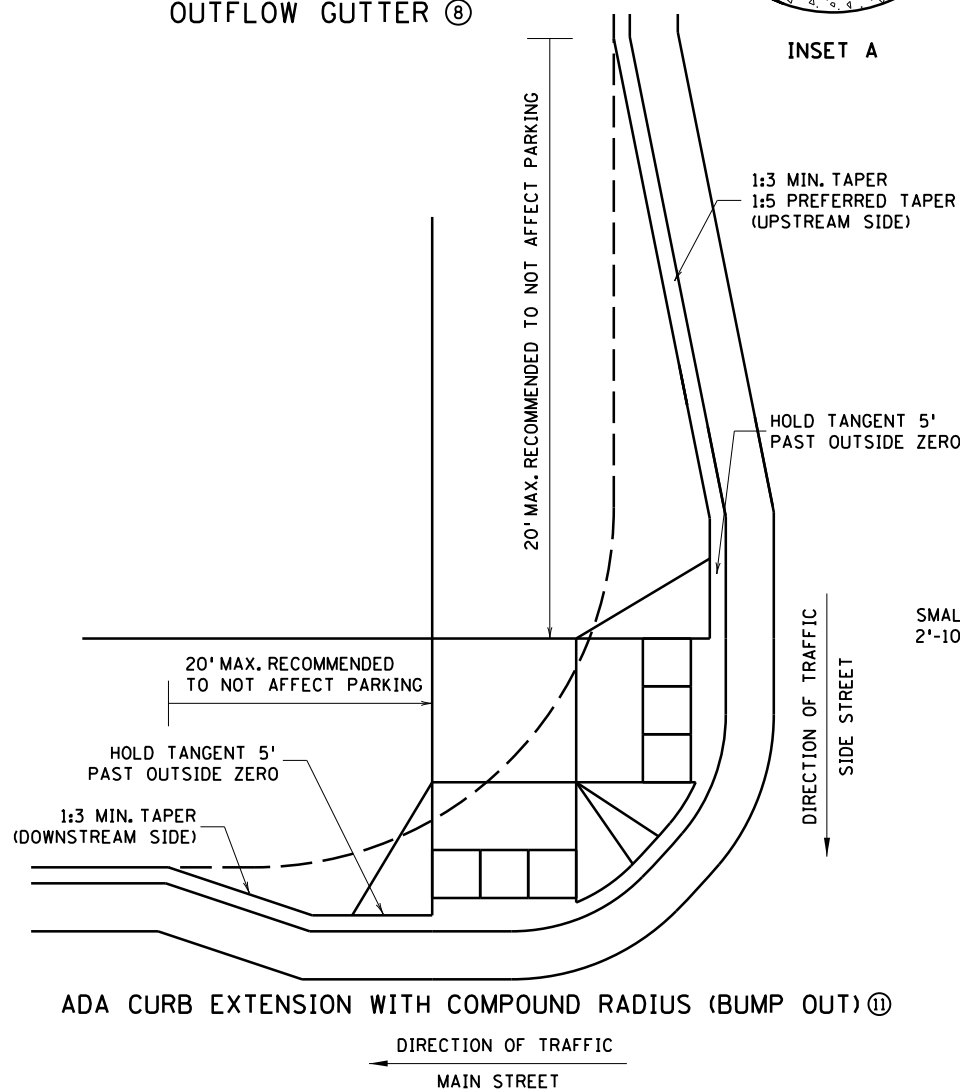


PEDESTRIAN ACCESS ROUTE CURB & GUTTER DETAIL



ONLY ALLOWED PER ENGINEER'S APPROVAL

PAVEMENT TREATMENT OPTIONS IN FRONT OF CURB & GUTTER FOR USE ON CURB RAMP RETROFITS



COMBINED DIRECTIONAL ⑩ (COMPOUND RADIUS)

NOTES:

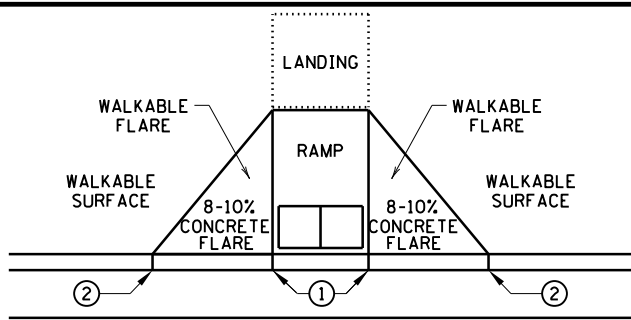
- POSITIVE FLOW LINE DRAINAGE SHALL BE MAINTAINED THROUGH THE PEDESTRIAN ACCESS ROUTE (PAR) AT A 2% MAXIMUM. NO PONDING SHALL BE PRESENT IN THE PAR.
- ANY VERTICAL LIP THAT OCCURS AT THE FLOW LINE SHALL NOT BE GREATER THAN 1/4 INCH.
- FOR USE AT CURB CUTS WHERE THE PEDESTRIAN'S PATH OF TRAVEL IS ASSUMED PERPENDICULAR TO THE GUTTER FLOW LINE. RAMP TYPES INCLUDE: PERPENDICULAR, TIERED PERPENDICULAR, PARALLEL, AND DIAGONAL RAMP.
- FOR USE AT CURB RAMP RETROFITS WHERE THE PEDESTRIAN'S PATH OF TRAVEL IS ASSUMED NON PERPENDICULAR TO THE GUTTER FLOW LINE. RAMP TYPES INCLUDE: FANS & DEPRESSED CORNERS.
- BEGIN GUTTER SLOPE TRANSITION 10' OUTSIDE OF ALL CURB RAMP.
- THERE SHALL BE NO VERTICAL DISCONTINUITIES GREATER THAN 1/4".
- ELEVATION CHANGE TAKES PLACE FROM THE EXISTING TO NEW FRONT OF GUTTER. PATCH IS USED TO MATCH THE NEW GUTTER FACE INTO THE EXISTING ROADWAY.
- VARIABLE WIDTH FOR DIRECTIONAL CURB APPLICATIONS. SEE SHEET 2 FOR DIRECTIONAL CURB SLOPE REQUIREMENTS.
- TOP FRONT OF GUTTER SHALL BE CONSTRUCTED FLUSH WITH PROPOSED ADJACENT PAVEMENT ELEVATION. TOP 1.5" OF THE GUTTER FACE MUST BE A FORMED EDGE. PAR GUTTER SHALL NOT BE OVERLAID.
- SHOULD BE USED AT VERTICALLY CONSTRAINED AREAS WHEN AT A DRAINAGE HIGH POINT OR SUPER ELEVATED ROADWAY SEGMENTS.
- DRILL AND GROUT NO. 4 EPOXY-COATED 18" LONG TIE BARS AT 30" CENTER TO CENTER INTO EXISTING CONCRETE PAVEMENT 1' MINIMUM FROM ALL JOINTS.
- HELPS PROVIDE TWO SEPARATE RAMPS, REDUCES THE DOME SETBACK LENGTH AND MINIMIZES DIRECTIONAL CURB. THIS RADIUS DESIGN CLOSELY FOLLOWS THE TURNING VEHICLE PATH WHILE OPTIMIZING CURB RAMP LENGTH.
- CURB EXTENSIONS SHOULD BE USED IN VERTICALLY CONSTRAINED AREAS, USUALLY IN DOWNTOWN ROADWAY SEGMENTS WHERE ON-STREET PARKING IS AVAILABLE. CURB EXTENSIONS SHOULD BE CONSIDERED FOR APS INTERSECTIONS WHERE SPACE IS LIMITED. PUSH BUTTONS MUST MEET APS CRITERIA AS DESCRIBED IN THE PUSH BUTTON LOCATION DETAIL SHEET.

REVISION:
APPROVED: 11-04-2021
<i>Jeffrey J. Perkins</i>
JEFFREY PERKINS
OPERATIONS DIVISION

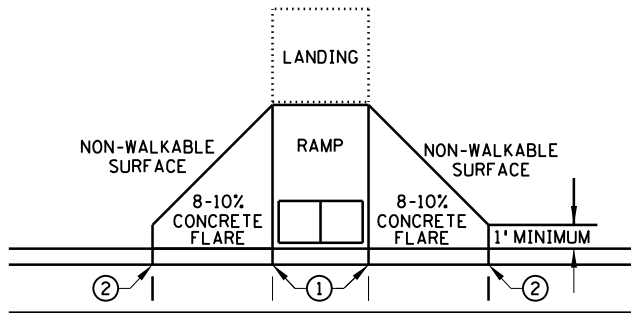


STANDARD PLAN 5-297.250	3 OF 6
APPROVED: 11-04-2021	REVISED:
<i>Tom Styrbicki</i>	
THOMAS STYRBICKI	
STATE DESIGN ENGINEER	

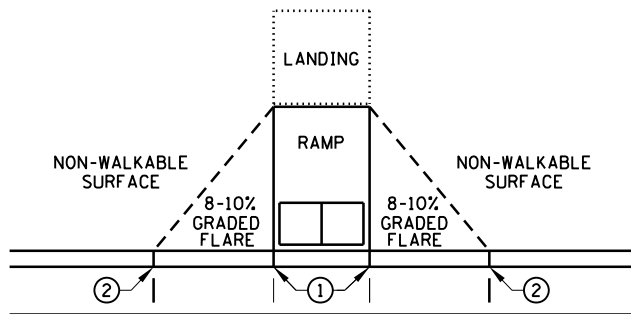
PEDESTRIAN CURB RAMP DETAILS



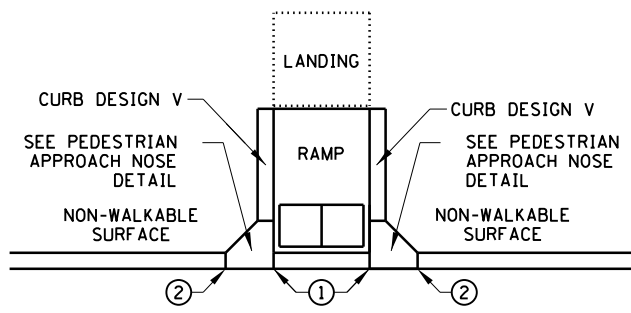
PAVED FLARES
ADJACENT TO WALKABLE SURFACE



PAVED FLARES
ADJACENT TO NON-WALKABLE SURFACE

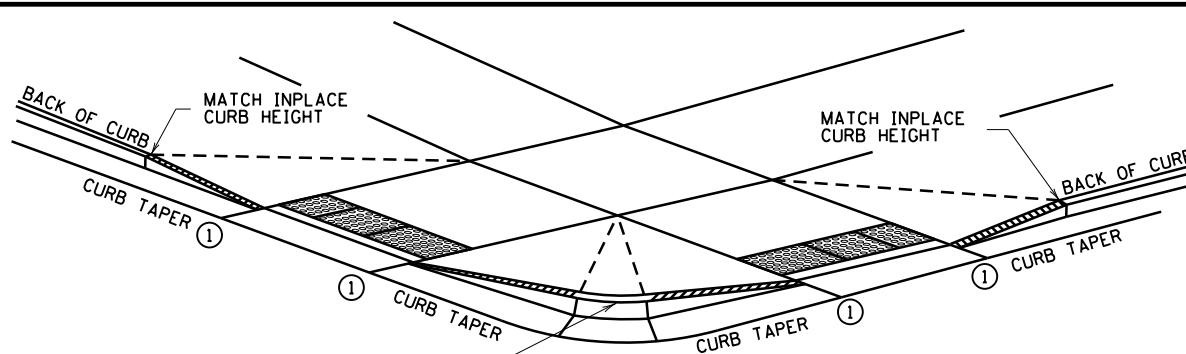


GRADED FLARES



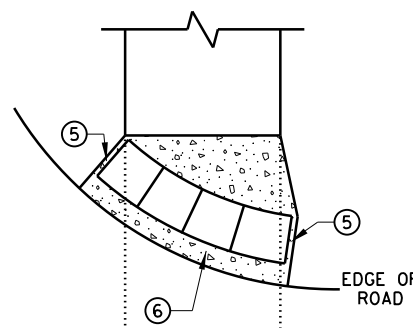
RETURNED CURB ④

TYPICAL SIDE TREATMENT OPTIONS ③ ⑩

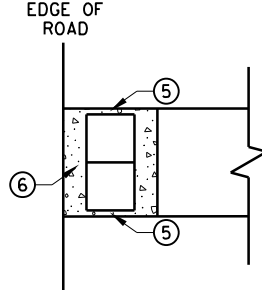


3" MINIMUM CURB HEIGHT, 4" PREFERRED
(MEASURED AT FRONT FACE OF CURB)
FOR A MIN. 6" LENGTH (MEASURED ALONG FLOW LINE)

DETECTABLE EDGE WITH ⑦
CURB AND GUTTER

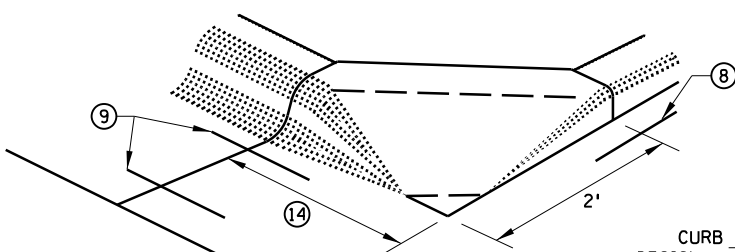


RADIAL DETECTABLE WARNING

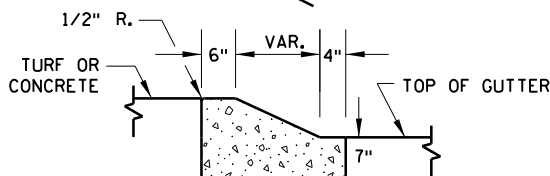


RECTANGULAR DETECTABLE WARNING

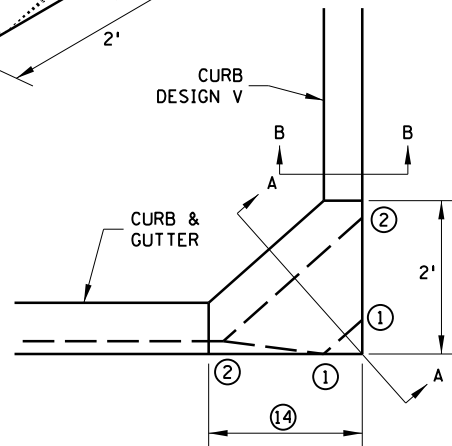
DETECTABLE EDGE WITHOUT CURB AND GUTTER



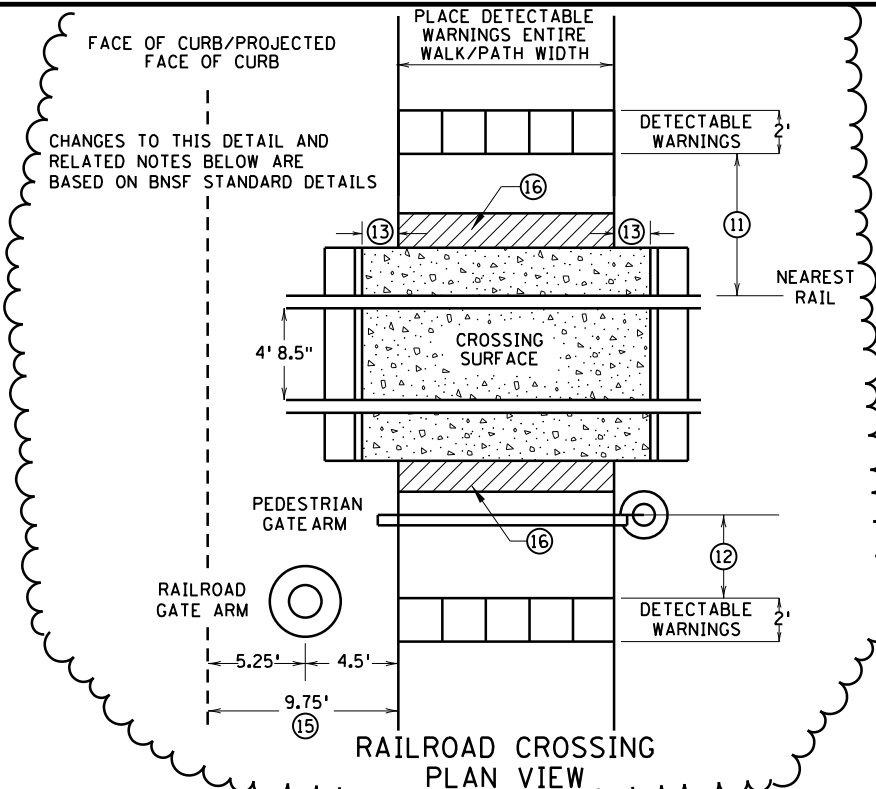
SECTION A-A



SECTION B-B



PEDESTRIAN APPROACH
NOSE DETAIL
(FOR RETURNED CURB
SIDE TREATMENT)



RAILROAD CROSSING
PLAN VIEW

NOTES:

INTERMEDIATE CURB HEIGHTS TAPER SHALL RISE AT 8-10% TO A MINIMUM 3 INCH CURB HEIGHT, INCREASE CURB TAPER LENGTH AT LESS THAN 8% OR REDUCE INTERMEDIATE CURB HEIGHT TO 2+ INCHES IF NECESSARY TO MATCH ADJACENT BOULEVARD OR SIDEWALK GRADES.

SEE STANDARD PLATE 7038 AND THIS SHEET FOR ADDITIONAL DETAILS ON DETECTABLE WARNING.

A WALKABLE SURFACE IS DEFINED AS A PAVED SURFACE ADJACENT TO A CURB RAMP WITHOUT RAISED OBSTACLES THAT COULD MISTAKENLY BE TRAVERSED BY A USER WHO IS VISUALLY IMPAIRED.

CONCRETE FLARE LENGTHS ADJACENT TO NON-WALKABLE SURFACES SHOULD BE LESS THAN 8' LONG MEASURED ALONG THE RAMPS FROM THE BACK OF CURB.

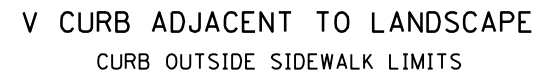
- ① 0" CURB HEIGHT, SEE INSET A ON SHEET 3 OF 6.
- ② FULL CURB HEIGHT.
- ③ SIDE TREATMENTS ARE APPLICABLE TO ALL RAMP TYPES AND SHOULD BE IMPLEMENTED AS NEEDED AS FIELD CONDITIONS DICTATE. THE ENGINEER SHALL DETERMINE THE RAMP SIDE TREATMENTS BASED ON MAINTENANCE OF BOTH ROADWAY AND SIDEWALK, ADJACENT PROPERTY CONSIDERATIONS, AND MITIGATING CONSTRUCTION IMPACTS.
- ④ TYPICALLY USED FOR MEDIANS AND ISLANDS.
- ⑤ WHEN NO CONCRETE FLARES ARE PROPOSED, THE CONCRETE WALK SHALL BE FORMED AND CONSTRUCTED PERPENDICULAR TO THE EDGE OF ROADWAY. MAINTAIN 3" MAX. BETWEEN EDGE OF DOMES AND EDGE OF CONCRETE.
- ⑥ IF NO CURB AND GUTTER IS PLACED IN RURAL SECTIONS, DETECTABLE WARNINGS SHALL BE PLACED 1' FROM THE EDGE OF BITUMINOUS ROADWAY AND/OR BITUMINOUS SHARED-USE PATH TO PROVIDE VISUAL CONTRAST.
- ⑦ ALL CONSTRUCTED CURBS MUST HAVE A CONTINUOUS DETECTABLE EDGE FOR THE VISUALLY IMPAIRED. THIS DETECTABLE EDGE REQUIRES DETECTABLE WARNINGS WHEREVER THERE IS ZERO-INCH HIGH CURB. CURB TAPERS ARE CONSIDERED A DETECTABLE EDGE WHEN THE TAPER STARTS WITHIN 3" OF THE EDGE OF THE DETECTABLE WARNINGS, AND UNIFORMLY RISES TO A 3-INCH MINIMUM CURB HEIGHT. ANY CURB NOT PART OF A CURB TAPER AND LESS THAN 3 INCHES IN HEIGHT IS NOT CONSIDERED A DETECTABLE EDGE AND THEREFORE IS NOT COMPLIANT WITH ACCESSIBILITY STANDARDS.
- ⑧ DRILL AND GROUT 1 - NO. 4 12" LONG REINFORCEMENT BAR (EPOXY COATED) WITH 3" MIN. COVER. REINFORCEMENT BARS ARE NOT NEEDED IF THE APPROACH NOSE IS POURED INTEGRAL WITH THE V CURB.
- ⑨ DRILL AND GROUT 2 - NO. 4 12" LONG REINFORCEMENT BARS (EPOXY COATED) WITH 3" MIN. COVER. REINFORCEMENT BARS ARE NOT NEEDED IF THE APPROACH NOSE IS POURED INTEGRAL WITH THE CURB AND GUTTER.
- ⑩ SIDE TREATMENT EXAMPLES SHOWN ARE WHEN THE INITIAL LANDING IS APPROXIMATELY LEVEL WITH THE FULL HEIGHT CURB (I.E. 6' LONG RAMP FOR 6" HIGH CURB). WHEN THE INITIAL LANDING IS MORE THAN 1" BELOW FULL HEIGHT CURB REFER TO SHEETS 1 & 2 TO MODIFY THE CURB HEIGHT TAPERS AND MAINTAIN POSITIVE BOULEVARD DRAINAGE. CONSTRUCT THESE TAPERS AT 0"-3" AT 8-10%, THEN LESS THAN 5% FROM 3" CURB TO FULL CURB HEIGHT.
- ⑪ NEAREST EDGE OF DETECTABLE WARNING SURFACES SHALL BE PLACED 12' MINIMUM TO 15' MAXIMUM FROM THE NEAREST RAIL, FOR SKEWED RAILWAYS IN NO INSTANCE SHALL THE DETECTABLE WARNING BE CLOSER THAN 12' MEASURED PERPENDICULAR TO THE NEAREST RAIL.
- ⑫ WHEN PEDESTRIAN GATES ARE PROVIDED, DETECTABLE WARNING SURFACES SHALL BE PLACED ON THE SIDE OF THE GATES OPPOSITE THE RAIL, 2' FROM THE APPROACHING SIDE OF THE GATE ARM. THIS CRITERIA GOVERNS OVER NOTE ⑪.
- ⑬ CROSSING SURFACE SHALL EXTEND 2' MINIMUM PAST THE OUTSIDE EDGE OF WALK OR SHARED-USE PATH.
- ⑭ 3' FOR MEDIANS AND SPLITTER ISLANDS. NOSE CAN BE REDUCED TO 2' ON FREE RIGHT ISLANDS.
- ⑮ SIDEWALK TO BE PLACED 9.75' MIN. FROM THE FACE OF CURB/PROJECTED FACE OF CURB. THIS ENSURES MIN. CLEARANCE BETWEEN THE SIDEWALK AND GATE ARM COUNTERWEIGHT SUPPORTS.
- ⑯ CONSTRUCT BITUMINOUS TRANSITION. SHALL MATCH FULL HEIGHT OF ADJACENT CONCRETE. SEE SECTION DETAIL SHEET C2.2

REVISION:
APPROVED: 11-04-2021
Jeffrey Perkins
OPERATIONS DIVISION

STANDARD PLAN 5-297.250	4 OF 6
APPROVED: 11-04-2021	REVISD:
THOMAS STYRICKI	STATE DESIGN ENGINEER

PEDESTRIAN CURB RAMP DETAILS

REVISION	DATE	BY	DESCRIPTION
1	04/20/2023	NO SCALE	NO SCALE
2	04/20/2023	NO SCALE	NO SCALE
3	04/20/2023	NO SCALE	NO SCALE
4	04/20/2023	NO SCALE	NO SCALE
5	04/20/2023	NO SCALE	NO SCALE
6	04/20/2023	NO SCALE	NO SCALE
7	04/20/2023	NO SCALE	NO SCALE
8	04/20/2023	NO SCALE	NO SCALE
9	04/20/2023	NO SCALE	NO SCALE
10	04/20/2023	NO SCALE	NO SCALE
11	04/20/2023	NO SCALE	NO SCALE
12	04/20/2023	NO SCALE	NO SCALE
13	04/20/2023	NO SCALE	NO SCALE
14	04/20/2023	NO SCALE	NO SCALE
15	04/20/2023	NO SCALE	NO SCALE
16	04/20/2023	NO SCALE	NO SCALE



The diagram illustrates a proposed transit station layout. It features a central platform area with a 'LANDING' and a 'RAMP' section. To the right, there is a 'T' (Ticket Machine) and a '6' (likely a platform number or station identifier). A 'LENGTH' dimension is indicated for the platform area. The layout includes an 'INSET A' and an 'EXISTING SIDEWALK' area. The station is situated between two tracks, with a 'RAMP' and 'LANDING' structure on the left side of the platform. A 'STAIRS' area is also shown, leading up to the platform level. The diagram uses solid lines for the main structure and dashed lines for the inset and sidewalk areas.



SIGNAL PEDESTAL & PUSH BUTTON (V-CURB)



PUSH BUTTON STATION (V-CURB)

LEGEND

① TRANSITION PANEL(S) - TO BE USED FOR TRANSITIONING THE CROSS-SLOPE OF A RAMP TO THE EXISTING WALK CROSS-SLOPE. RATE OF TRANSITION SHOULD BE 0.5% PER 1 LINEAR FOOT OF WALK. SEE THIS SHEET FOR ADDITIONAL INFORMATION.



mn
MINNESOTA
DEPARTMENT
OF
TRANSPORTATION

APPROVED: 11-04-2021
REVISED:

THOMAS STYRBICKI
STATE DESIGN ENGINEER

PEDESTRIAN CURB RAMP DETAILS

WIDSETH
ARCHITECTS ■ ENGINEERS ■ SCIENTISTS ■ SURVEYORS

THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

FOIA b 7 - D

[illegible]

1

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[illegible]NO SCALE
MBA

SCALE: _____

DRAWN BY: _____

10

MENT

PROVI

ALK IN

SIDEW

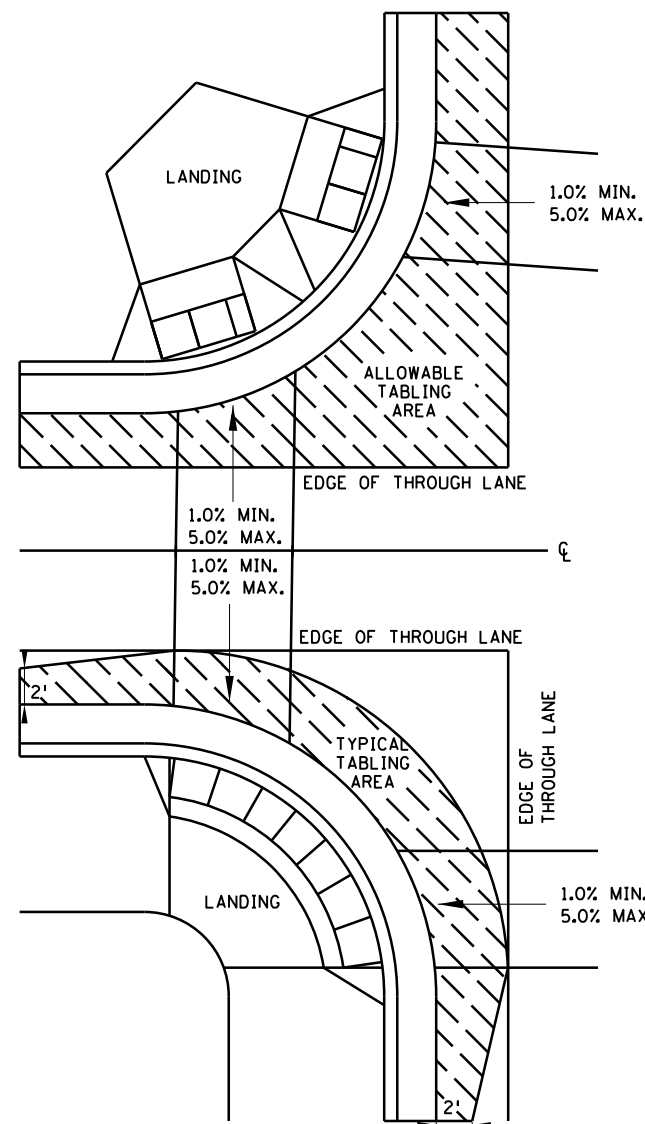
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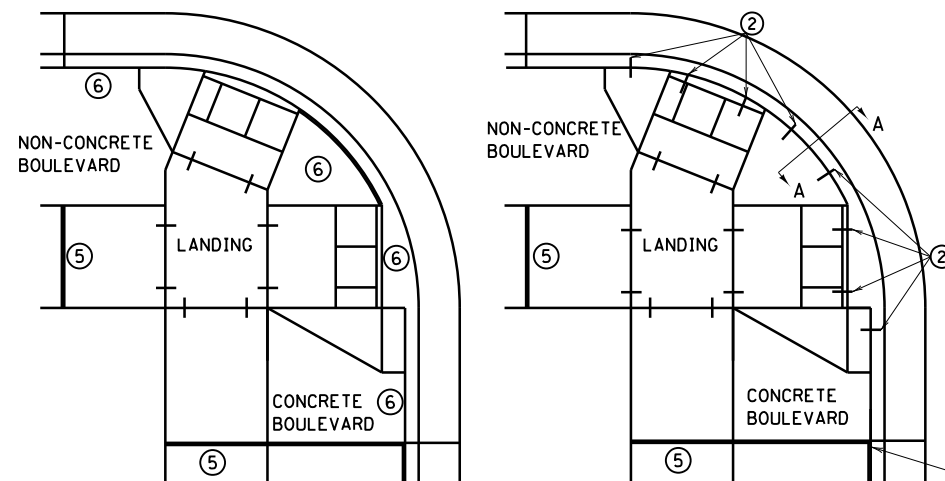
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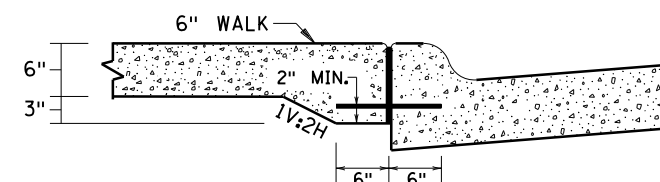


CURB LINE AND ROAD CROSSING ADJUSTMENTS

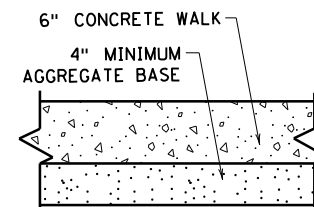


EXPANSION MATERIAL PLACEMENT FOR CONCRETE ROADWAYS

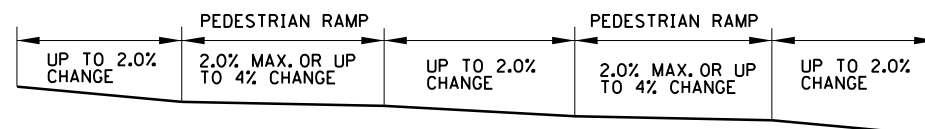
CURB LINE REINFORCEMENT ④



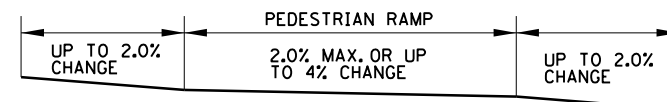
SECTION VIEW A-A
THICKENED SECTION
THROUGH CURB RAMP FLARES



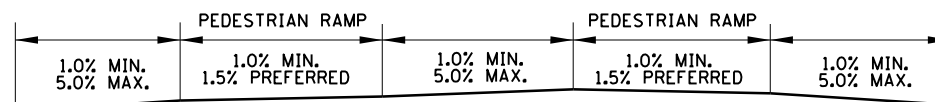
TYPICAL SIDEWALK SECTION
WITHIN INTERSECTION CORNER



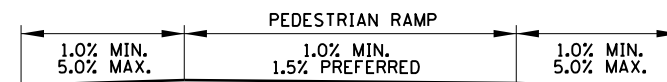
FLOW LINE PROFILE "TABLE" - TWIN PERPENDICULARS



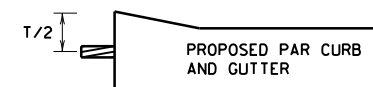
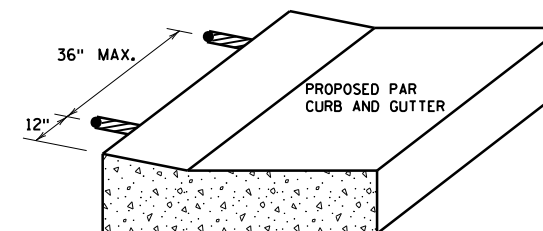
FLOW LINE PROFILE "TABLE" - FAN



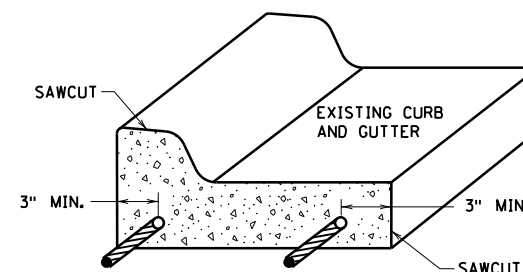
FLOW LINE PROFILE RAISE - TWIN PERPENDICULARS



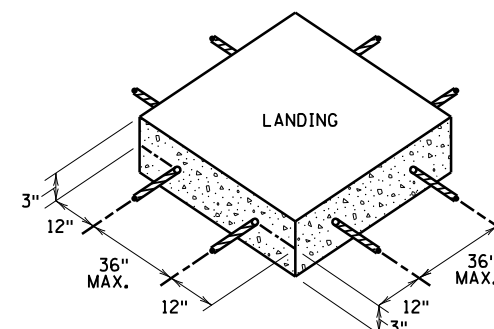
FLOW LINE PROFILE RAISE - FAN



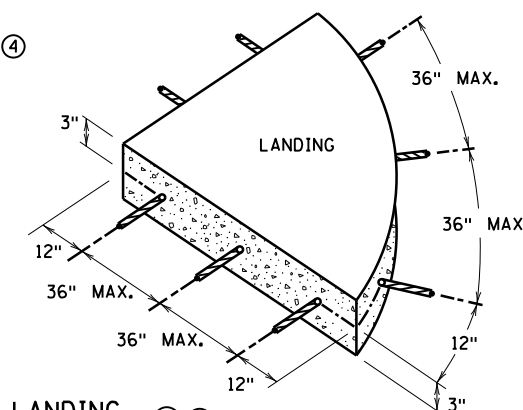
CURB RAMP REINFORCEMENT DETAILS ②④



CURB AND GUTTER
REINFORCEMENT ③



SEPARATE LANDING
POUR REINFORCEMENT ① ②



GENERAL NOTES:

"TABLING" OF CROSSWALKS MEANS MAINTAINING LESS THAN 2% CROSS SLOPE WITHIN A CROSSWALK, IS REQUIRED WHEN A ROADWAY IS IN A STOP OR YIELD CONDITION AND THE PROJECT SCOPE ALLOWS.

RECONSTRUCTION PROJECTS: ON FULL PAVEMENT REPLACEMENT PROJECTS "TABLING" OF ENTIRE CROSSWALK SHALL OCCUR WHEN FEASIBLE.

MILL & OVERLAY PROJECTS: "TABLING" OF FLOW LINES, IN FRONT OF THE PEDESTRIAN RAMP, IS REQUIRED WHEN THE EXISTING FLOW LINE IS GREATER THAN 2%. WARPING OF THE BITUMINOUS PAVEMENT CAN NOT EXTEND INTO THE THROUGH LANE. TABLE THE FLOW LINE TO 2% OR AS MUCH AS POSSIBLE WHILE ADHERING TO THE FOLLOWING CRITERIA:

- 1) 1.0% MIN. CROSS-SLOPE OF THE ROAD
- 2) 5.0% MAX. CROSS-SLOPE OF THE ROAD
- 3) "TABLE" FLOW LINE UP TO 4% CHANGE FROM EXISTING SLOPE IN FRONT OF PEDESTRIAN RAMP
- 4) UP TO 2% CHANGE IN FLOW LINE FROM EXISTING SLOPE BEYOND THE PEDESTRIAN CURB RAMP

STAND-ALONE ADA RETROFITS: FOLLOW MILL & OVERLAY CRITERIA ABOVE HOWEVER ALL PAVEMENT WARPING IS DONE WITH BITUMINOUS PATCHING ON BITUMINOUS ROADWAYS AND FULL-DEPTH APRON REPLACEMENT ON CONCRETE ROADWAYS.

RAISING OF CURB LINES SHOULD OCCUR IN VERTICALLY CONSTRAINED AREAS. RAISE THE CURB LINES ENOUGH TO ALLOW COMPLIANT RAMPS OR AS MUCH AS POSSIBLE WHILE ADHERING TO THE FOLLOWING CRITERIA:

- 1) 1.0% MIN. AND 5.0% MAXIMUM CROSS-SLOPE OF THE ROAD
- 2) 1.0% MIN. FLOW LINE (ON EITHER SIDE OF PEDESTRIAN RAMP) TO MAINTAIN POSITIVE DRAINAGE
- 3) 5.0% RECOMMENDED MAX. FLOW LINE
- 4) LONGITUDINAL THROUGH LANE ROADWAY TAPERS SHOULD BE 1" VERTICAL PER 15' HORIZONTAL

NOTES:

- ① TO ENSURE RAMPS AND LANDINGS ARE PROPERLY CONSTRUCTED, ALL INITIAL LANDINGS AT A TOP OF A RAMPED SURFACE (RUNNING SLOPE GREATER THAN 2%) SHALL BE FORMED AND PLACED SEPARATELY IN AN INDEPENDENT CONCRETE POUR. FOLLOW SIDEWALK REINFORCEMENT DETAILS ON THIS SHEET FOR ALL SEPARATELY POURED INITIAL LANDINGS.
- ② DRILL AND GROUT NO. 4 12" LONG REINFORCEMENT BARS (EPOXY COATED) AT 36" MAXIMUM CENTER TO CENTER MINIMUM 12" SPACING FROM CONSTRUCTION JOINTS. BARS TO BE ADJUSTED TO MATCH RAMP GRADE. BARS TO BE PAID BY EACH.
- ③ DRILL AND GROUT 2 - NO. 4 X 12" LONG (6" EMBEDDED) REINFORCEMENT BARS (EPOXY COATED). REINFORCEMENT REQUIRED FOR ALL CONSTRUCTION JOINTS. BARS TO BE PAID BY EACH.
- ④ THIS CURB LINE REINFORCEMENT DETAIL SHALL BE USED ON BITUMINOUS ROADWAYS. FOR CONCRETE ROADWAYS, SEE NOTE 6.
- ⑤ CONSTRUCT WITH EXPANSION MATERIAL PER MNDOT SPECIFICATION 3702 TYPES A-E. EXPANSION MATERIAL SHALL MATCH FULL HEIGHT OF ADJACENT CONCRETE.
- ⑥ USE AN APPROVED TYPE F (1/4 INCH THICK) SEPARATION MATERIAL. SEPARATION MATERIAL SHALL MATCH FULL HEIGHT DIMENSION OF ADJACENT CONCRETE.

REVISION:

APPROVED: 11-04-2021

Jeffrey J. Perkins

JEFFREY PERKINS

OPERATIONS DIVISION



STANDARD PLAN 5-297.250

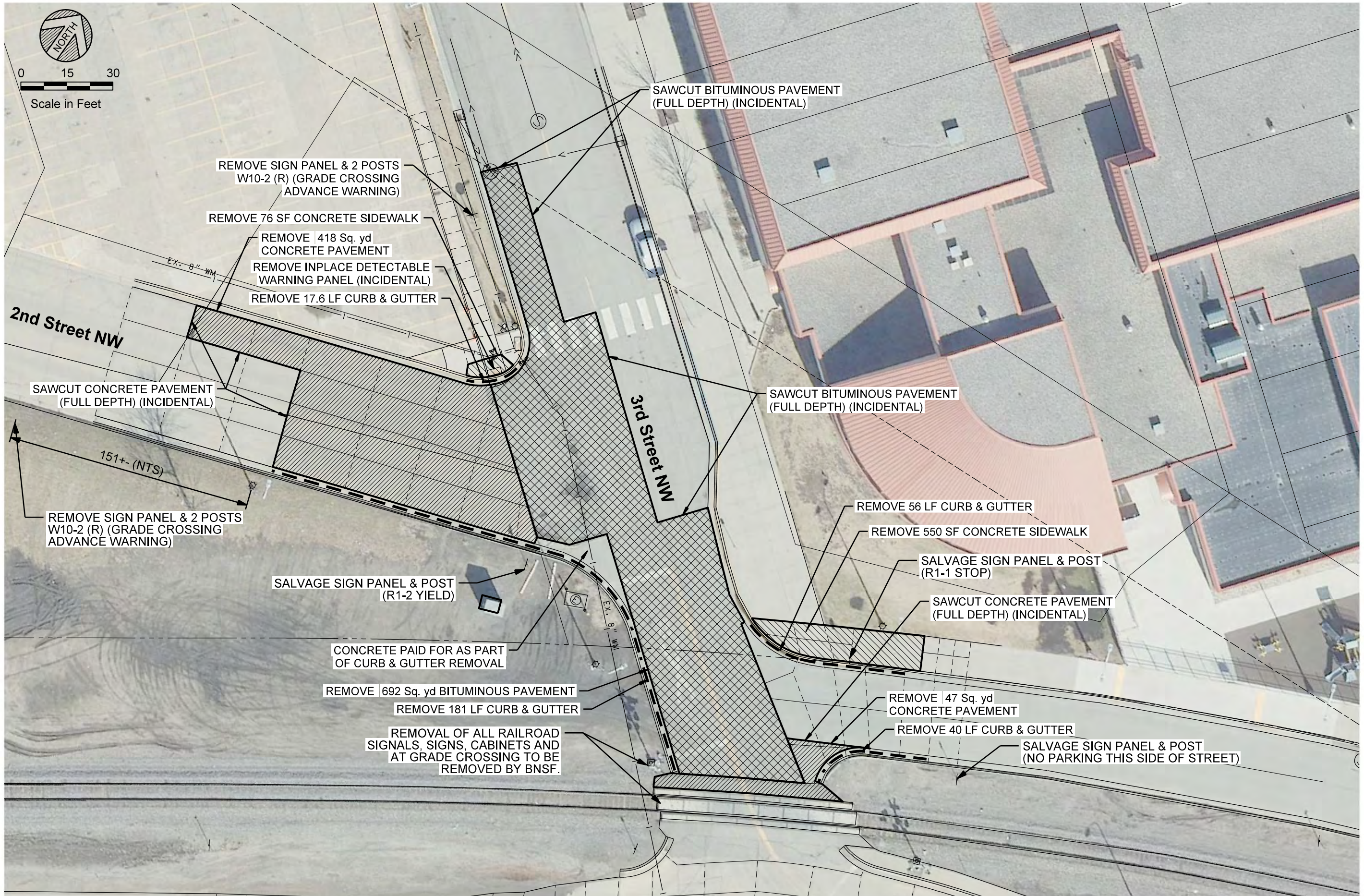
6 OF 6

APPROVED: 11-04-2021

REVISSED:

THOMAS STYRBICKI
STATE DESIGN ENGINEER

PEDESTRIAN CURB RAMP DETAILS



0 15 30
Scale in Feet

REMOVE SIGN PANEL & 2 POSTS
W10-2 (R) (GRADE CROSSING
ADVANCE WARNING)

REMOVE 76 SF CONCRETE SIDEWALK

REMOVE 418 Sq. yd
CONCRETE PAVEMENT

REMOVE INPLACE DETECTABLE
WARNING PANEL (INCIDENTAL)

REMOVE 17.6 LF CURB & GUTTER

SAWCUT BITUMINOUS PAVEMENT
(FULL DEPTH) (INCIDENTAL)

SAWCUT BITUMINOUS PAVEMENT
(FULL DEPTH) (INCIDENTAL)

SAWCUT CONCRETE PAVEMENT
(FULL DEPTH) (INCIDENTAL)

REMOVE SIGN PANEL & 2 POSTS
W10-2 (R) (GRADE CROSSING
ADVANCE WARNING)

SALVAGE SIGN PANEL & POST
(R1-2 YIELD)

CONCRETE PAID FOR AS PART
OF CURB & GUTTER REMOVAL

REMOVE 692 Sq. yd BITUMINOUS PAVEMENT

REMOVE 181 LF CURB & GUTTER

REMOVAL OF ALL RAILROAD
SIGNALS, SIGNS, CABINETS AND
AT GRADE CROSSING TO BE
REMOVED BY BNSF.

REMOVE 56 LF CURB & GUTTER

REMOVE 550 SF CONCRETE SIDEWALK

SALVAGE SIGN PANEL & POST
(R1-1 STOP)

SAWCUT CONCRETE PAVEMENT
(FULL DEPTH) (INCIDENTAL)

REMOVE 47 Sq. yd
CONCRETE PAVEMENT

REMOVE 40 LF CURB & GUTTER

SALVAGE SIGN PANEL & POST
(NO PARKING THIS SIDE OF STREET)

WIDSETH

ARCHITECTS ■ ENGINEERS ■ SCIENTISTS ■ SURVEYORS

2022 CITY PROJECT NO. 3

QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS

EAST GRAND FORKS, MINNESOTA

SHEET NO.

C4.0

SHEET

OF

DATE: 04/20/2023

SCALE: AS SHOWN

DRAWN BY: MBA

CHECKED BY: SRE

JOB NUMBER: 32358-2020-11835

DATE: 04/20/2023

DATE: 04/20/2023

DATE: 04/20/2023

DATE: 04/20/2023

REVISION DESCRIPTION

BY

REV#

DATE

DATE

DATE

DATE

HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

STEVEN R. EMERY

DATE: 04/20/2023

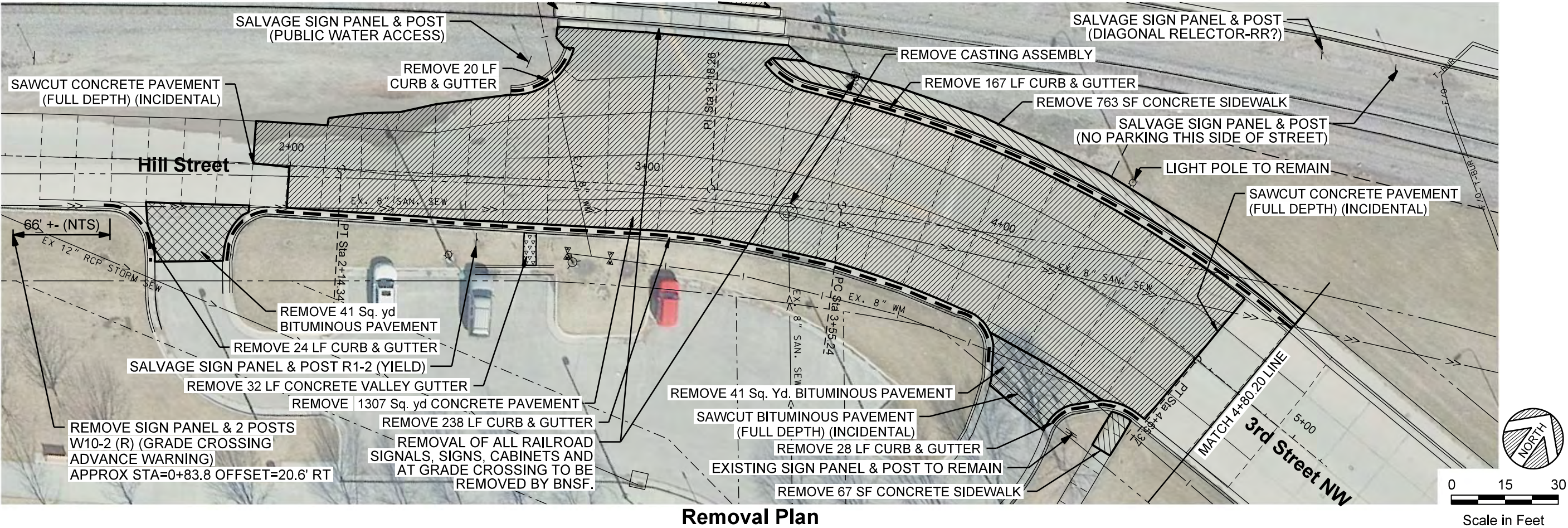
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4/20/2023

245

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4/20/2023



Removal Plan

SEE SHEET C4.3 FOR PLAN & PROFILE

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BY:

REVISIONS

DATE	REV#	DESCRIPTION
04/20/2023	1	AS SHOWN
	2	MBA
	3	SRE
	4	

DATE: 04/20/2023
SCALE: AS SHOWN
DRAWN BY: MBA
CHECKED BY: SRE
JOB NUMBER: 32358-2020-11835

2022 CITY PROJECT NO. 3
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS
EAST GRAND FORKS, MINNESOTA

SHEET NO. **C4.2**
SHEET OF

REMOVAL PLAN

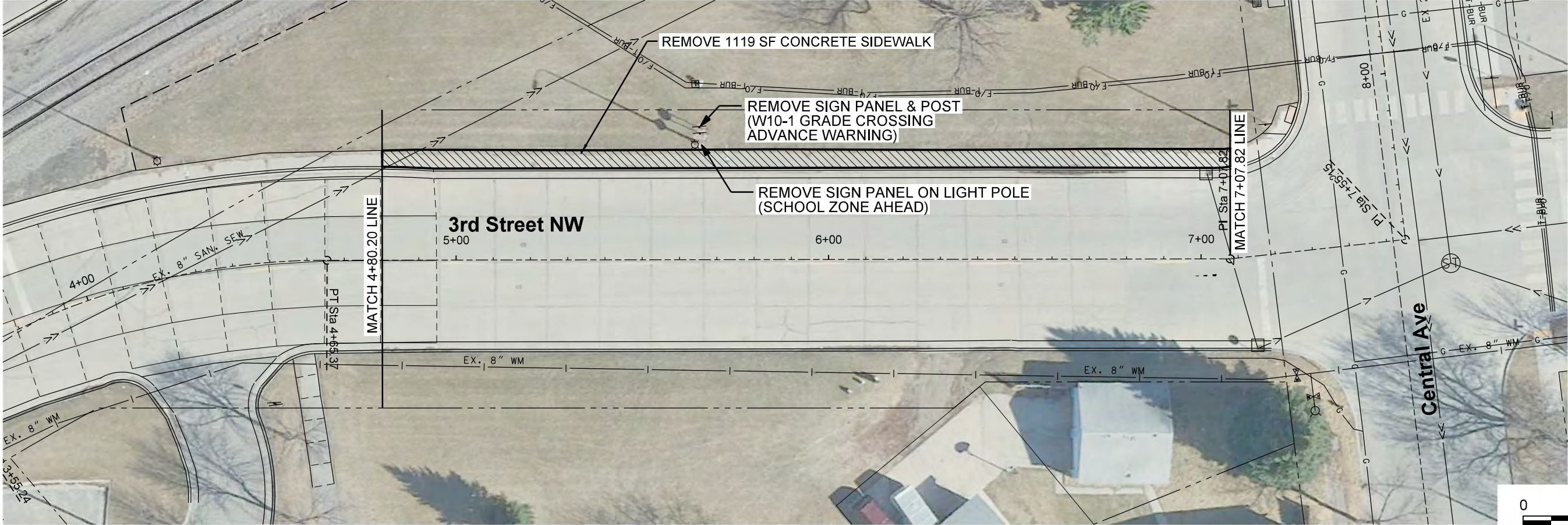
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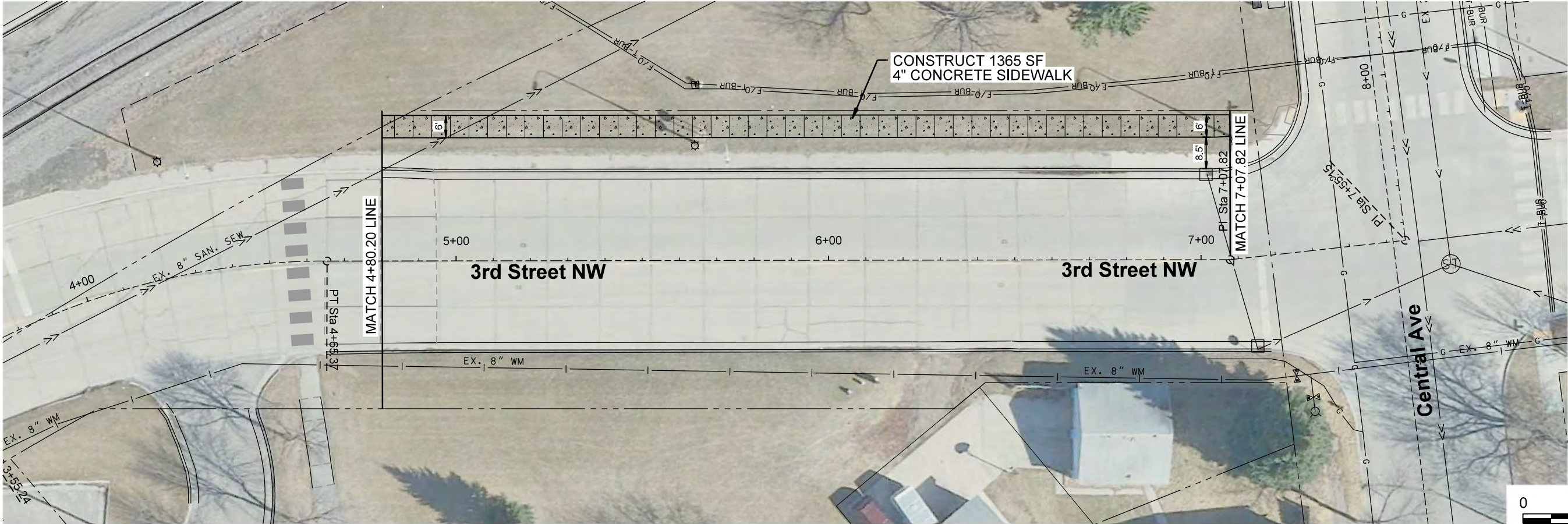
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4/20/2023



Removal Plan



Construction Plan

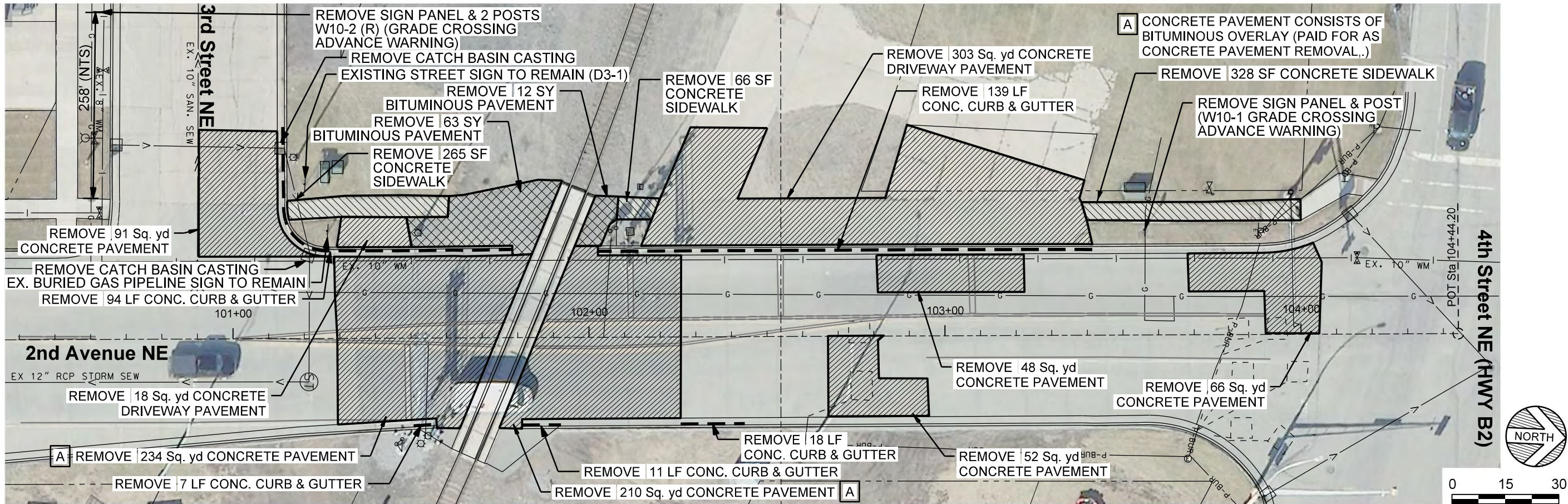


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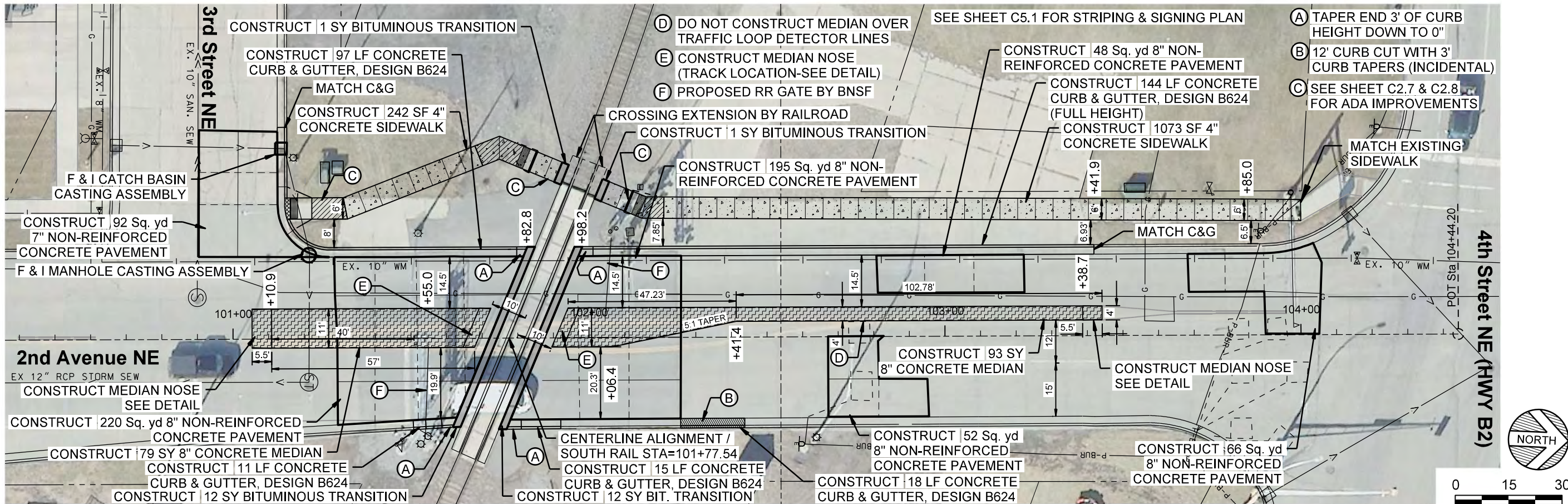


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Scale in Feet

2022 CITY PROJECT NO. 3		DATE: 04/20/2023	REVISIONS	BY: [Signature]		I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.	
SHEET NO. C4.4		SCALE: AS SHOWN	DATE	REV#	DESCRIPTION	ARCHITECTS ■ ENGINEERS ■ SCIENTISTS ■ SURVEYORS	
SHEET OF		DRAWN BY: MBA				WIDSETH	
REMOVAL & CONSTRUCTION PLAN		CHECKED BY: SRE				ARCHITECTS ■ ENGINEERS ■ SCIENTISTS ■ SURVEYORS	
		JOB NUMBER: 32358-2024-11835				STEVEN R. EMERY	
						DATE: 04/20/2023	
						LIC. NO. 41354	



Removal Plan



Construction Plan

WIDSETH

ARCHITECTS • ENGINEERS • SCIENTISTS • SURVEYORS

BY: STEVEN R. EMERY

DATE: 04/20/2023

LIC. NO. 41354

REVISIONS

REV#	DATE	DESCRIPTION
1	04/20/2023	AS SHOWN
2		DATE
3		SCALE
4		DRAWN BY: MBE
5		CHECKED BY: SBE
6		JOB NUMBER: 32358-2024-11835

2022 CITY PROJECT NO. 3

QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS

EAST GRAND FORKS, MINNESOTA

REMOVAL & CONSTRUCTION PLAN

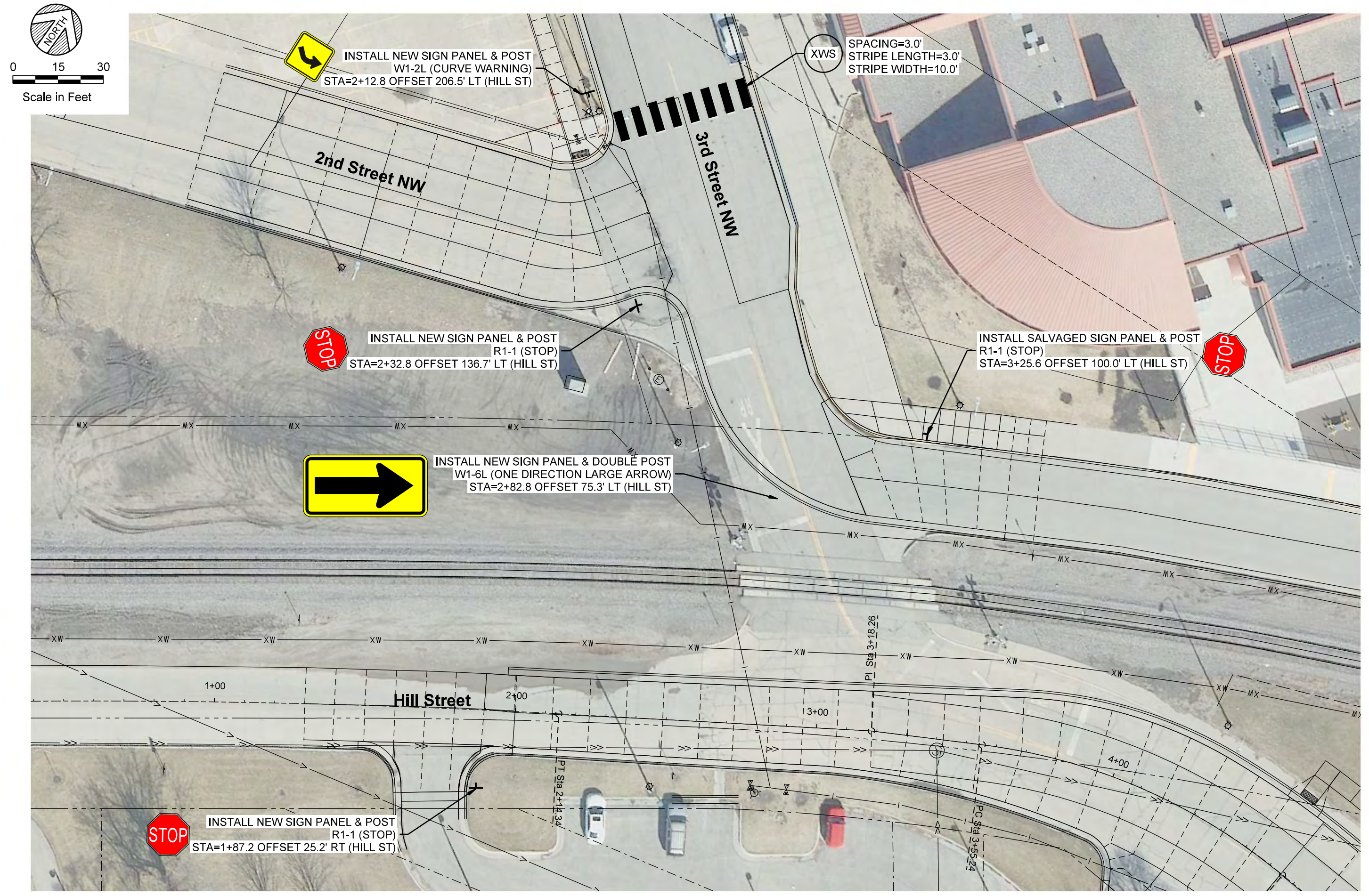
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SHEET OF

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4/20/2023



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2022 CITY PROJECT NO. 3
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS
EAST GRAND FORKS, MINNESOTA

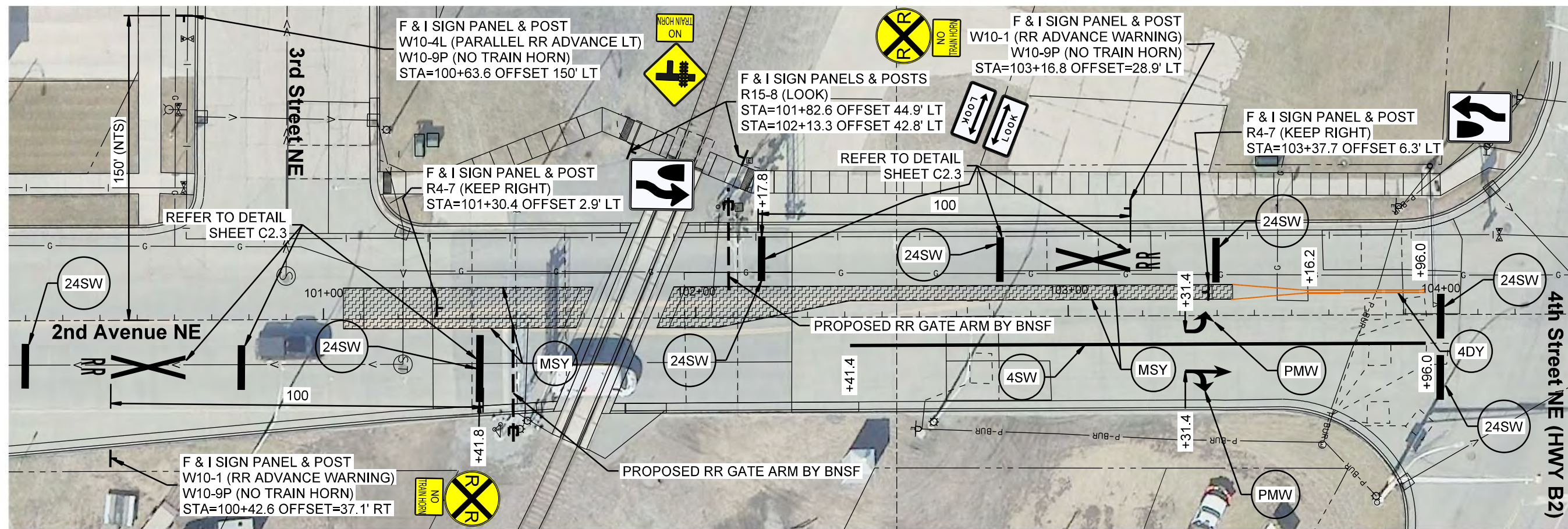
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REVISIONS	DESCRIPTION	DATE	REV#	BY					
			1						
			2						
			3						
			4						

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THE LAWS OF THE STATE OF MINNESOTA.

STEVEN R. EMERY
DATE: 04/20/2023
LIC. NO. 41354

SIGNING & STRIPING PLAN



0 15 30
Scale in Feet

ABREVIATION LEGEND

24" SOLID WHITE PAINT (STOP BAR) — (24SW

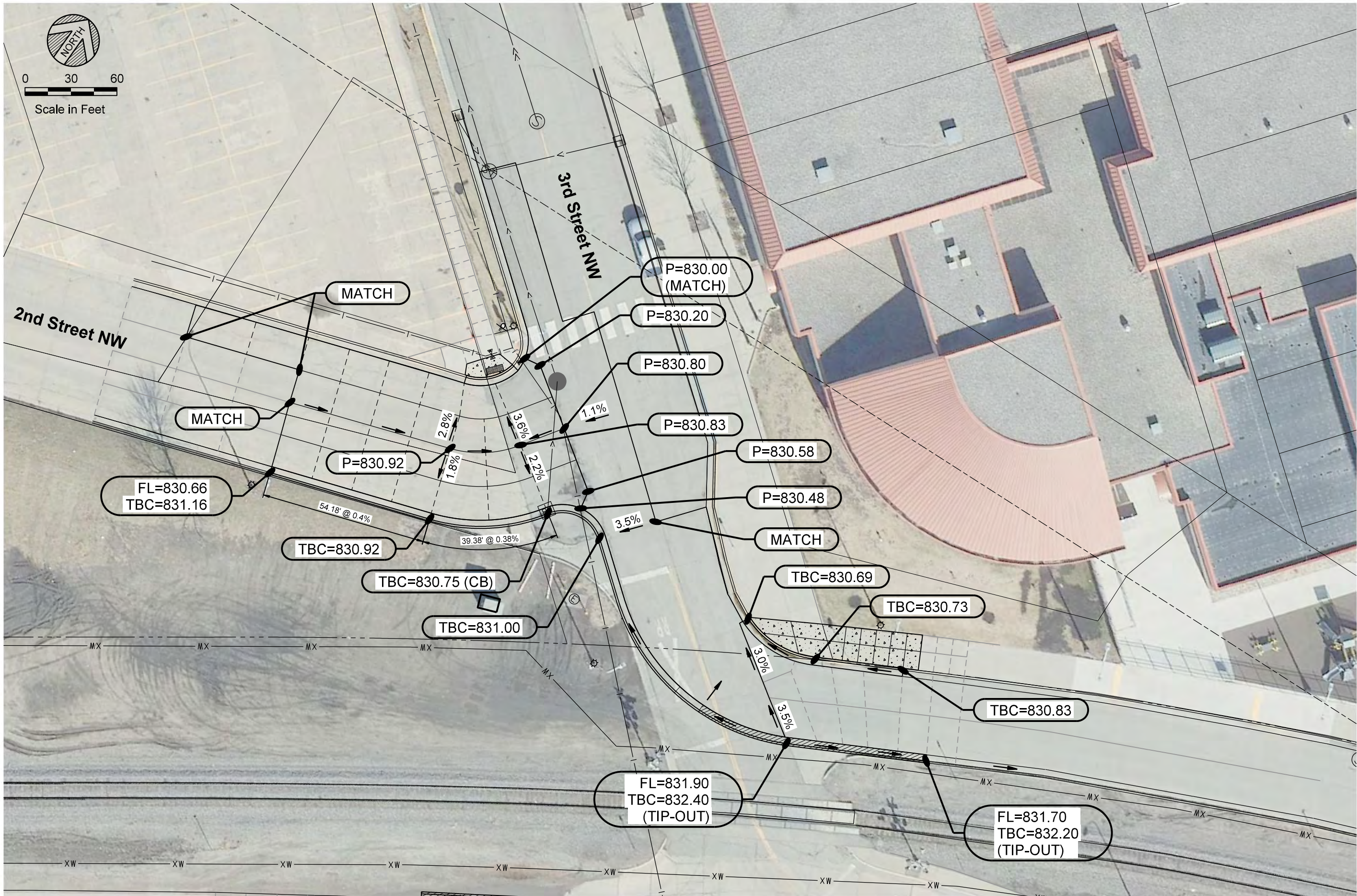
MEDIAN SOLID YELLOW (MEDIAN FACE) — (MSY)

4" DOUBLE YELLOW PAINT — (4DY)

SOLID WHITE PAINT CROSS WALK - (XWS

4" SOLID WHITE PAINT - (4SW

PAVEMENT MARKING WHITE PAINT (PMW)

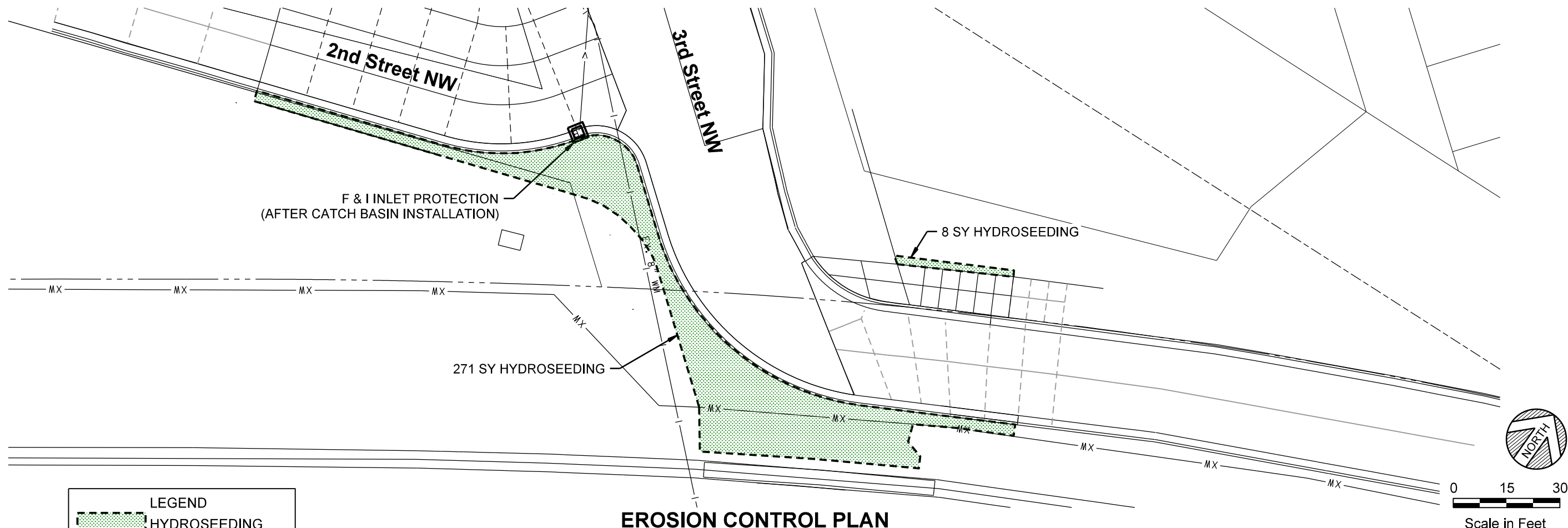


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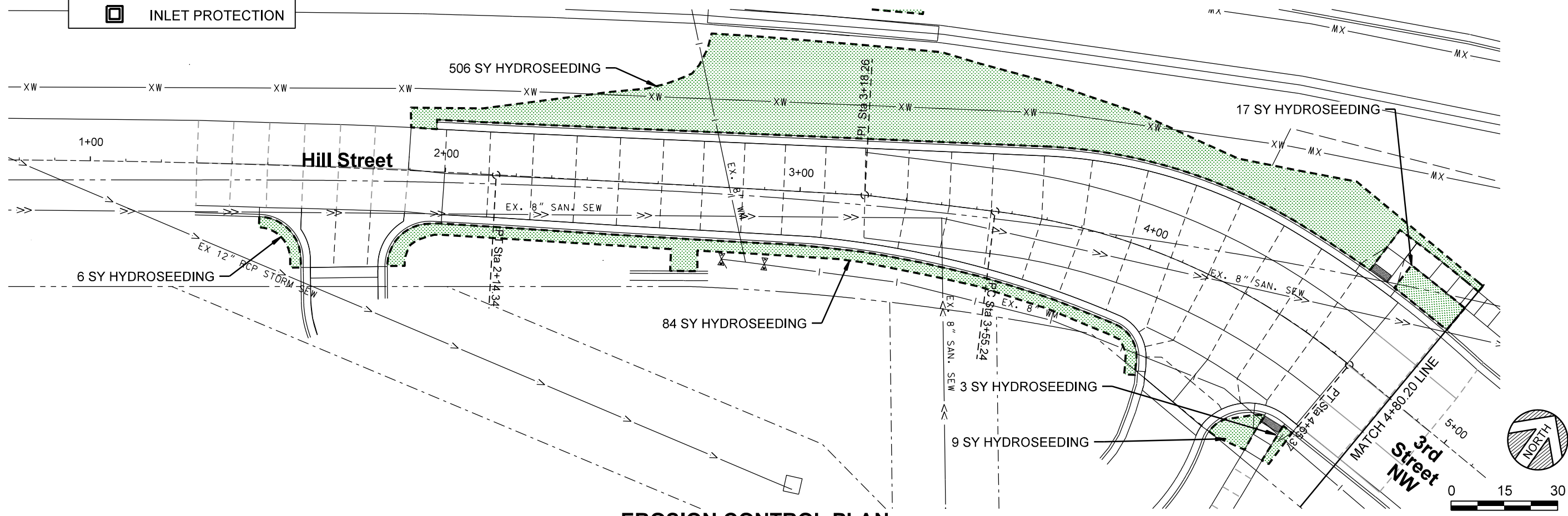
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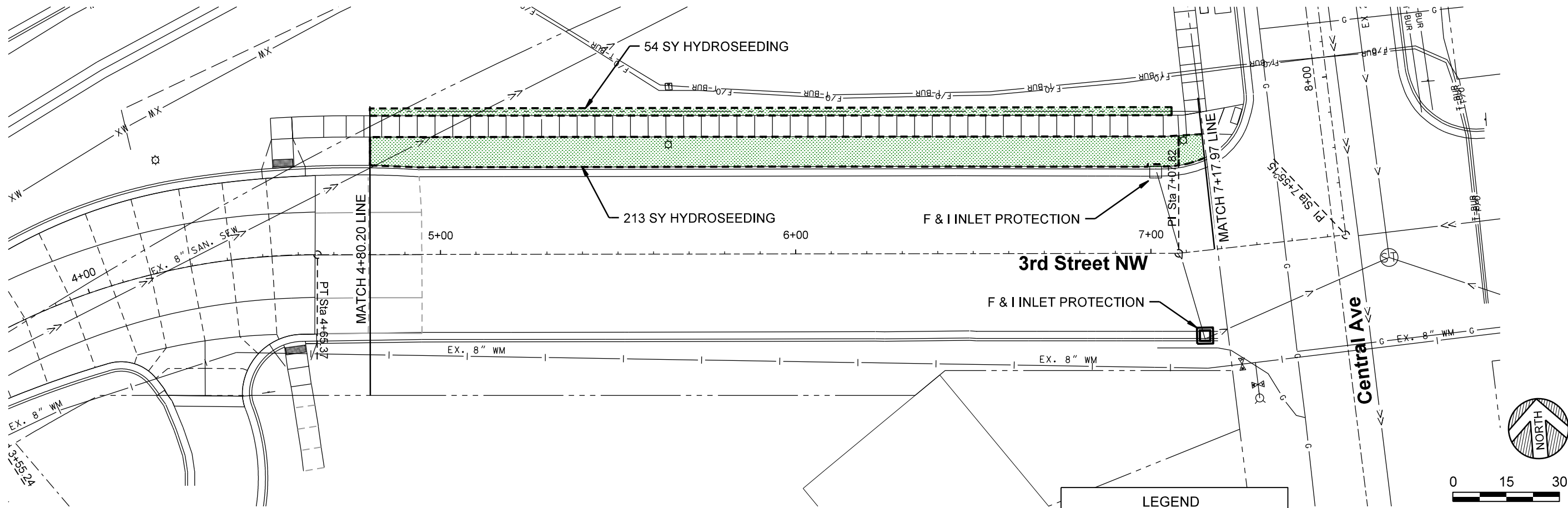
EROSION CONTROL PLAN



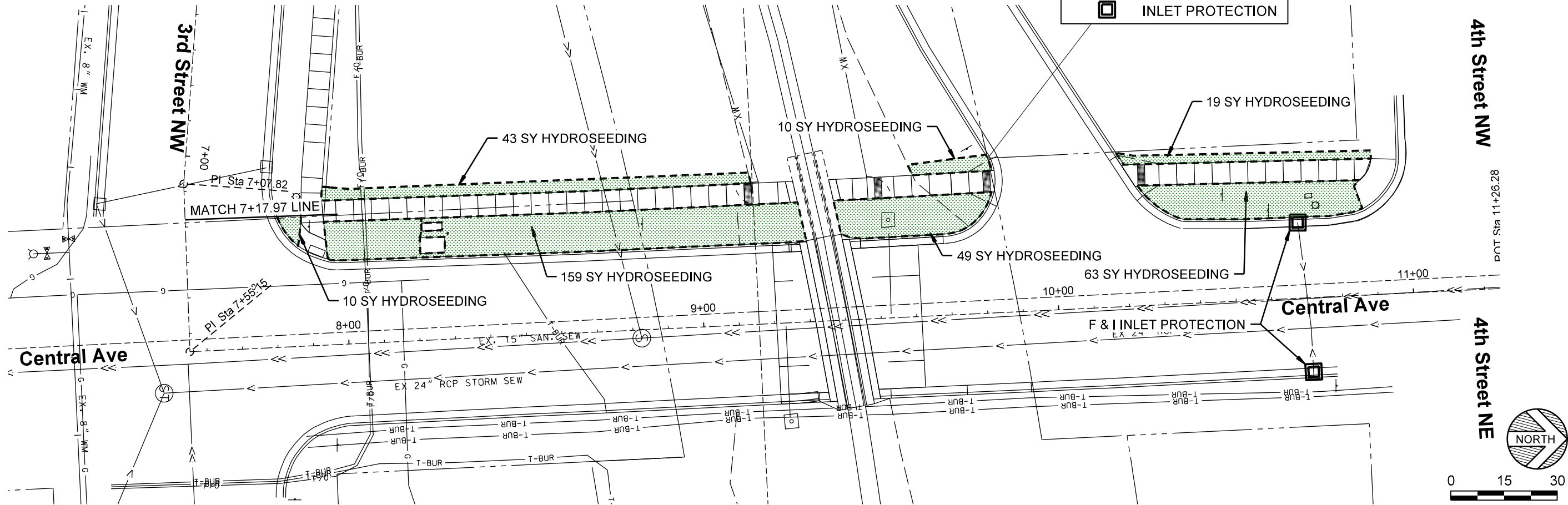
EROSION CONTROL PLAN

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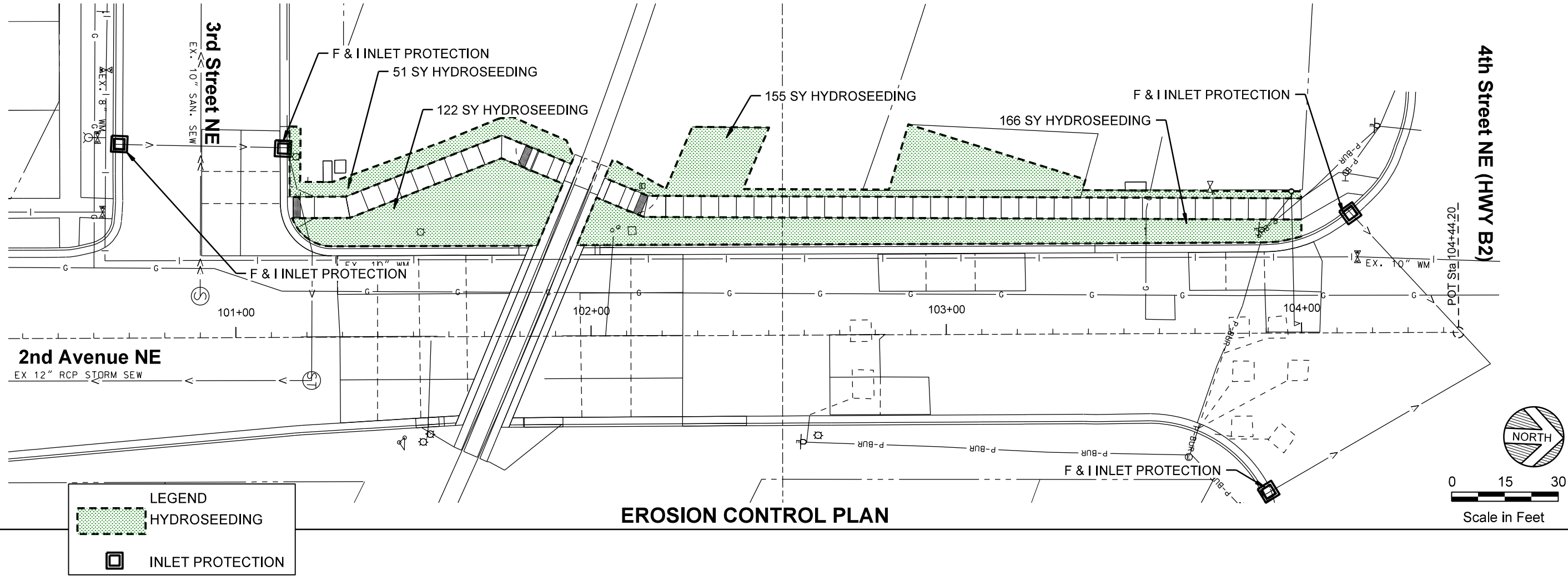
EROSION CONTROL PLAN



EROSION CONTROL PLAN

2022 CITY PROJECT NO. 3		DATE: 04/20/2023	DATE: 04/20/2023	DATE: 04/20/2023	DATE: 04/20/2023
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS		SCALE: AS SHOWN	AS SHOWN	AS SHOWN	AS SHOWN
EAST GRAND FORKS, MINNESOTA		DRAWN BY: MHA	MHA	MHA	MHA
EROSION CONTROL PLAN		CHECKED BY: SRE	SRE	SRE	SRE
SHEET NO. C7.1		JOB NUMBER: 32358-2024-1135	32358-2024-1135	32358-2024-1135	32358-2024-1135
SHEET OF		BY: STEVEN R. EMERY	DATE: 04/20/2023	LIC. NO. 41354	LIC. NO. 41354

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WIDSETH

ARCHITECTS ■ ENGINEERS ■ SCIENTISTS ■ SURVEYORS

2022 CITY PROJECT NO. 3 QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS EAST GRAND FORKS, MINNESOTA EROSION CONTROL PLAN	DATE: 04/20/2023	DATE: 04/20/2023	DATE: 04/20/2023	DATE: 04/20/2023	DATE: 04/20/2023
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JOB NUMBER: 32358-2020-11935	JOB NUMBER: 32358-2020-11935	JOB NUMBER: 32358-2020-11935	JOB NUMBER: 32358-2020-11935	JOB NUMBER: 32358-2020-11935	JOB NUMBER: 32358-2020-11935

BY: [Signature]

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

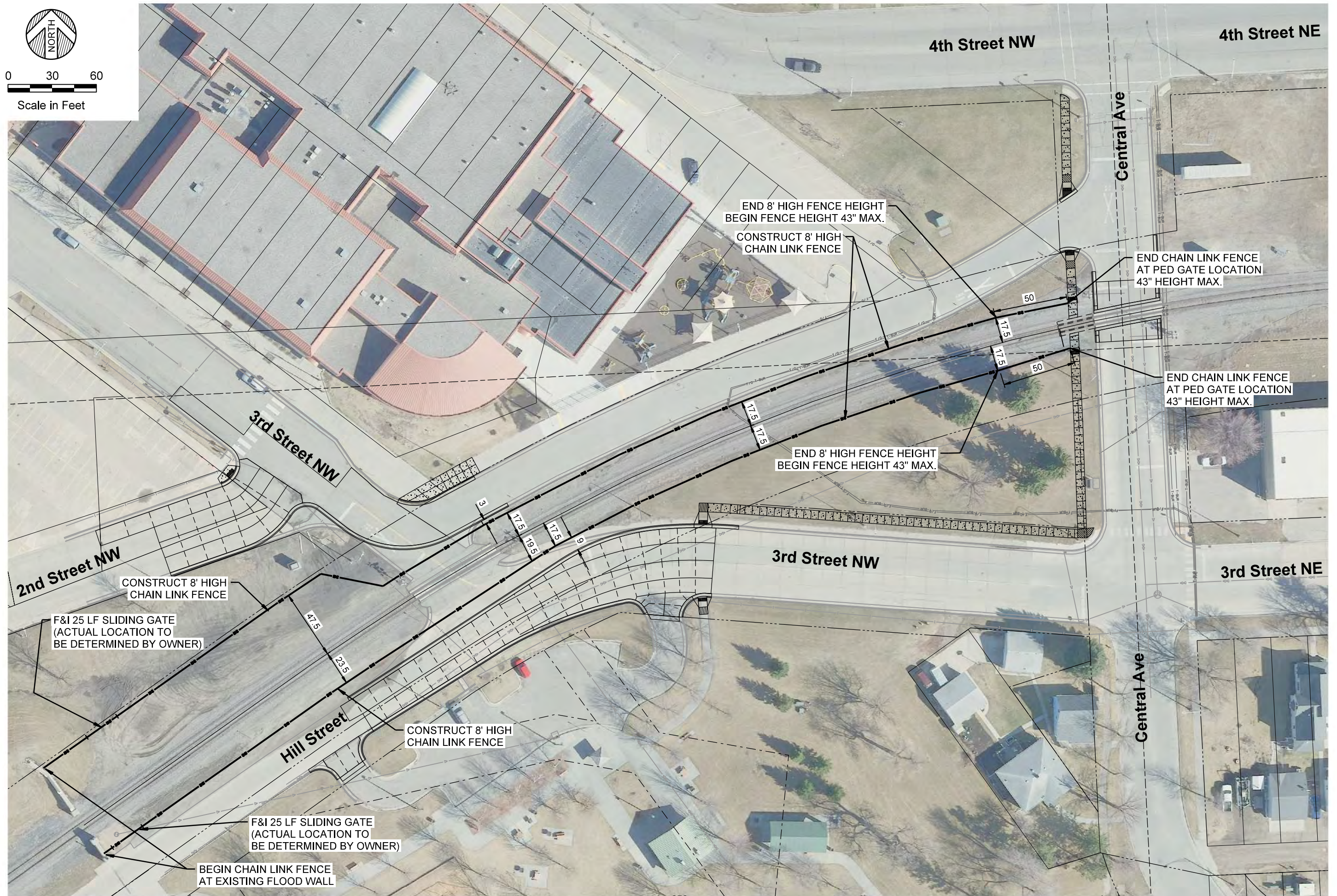
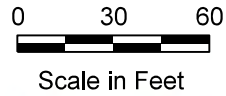
STEVEN R. EMERY
DATE: 04/20/2023
LIC. NO. 41364

SHEET

OF

C7.2

SHEET NO.



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WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

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DATE: _____ AS SHOWN
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2022 CITY PROJECT NO. 3
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS
EAST GRAND FORKS, MINNESOTA
FENCING PLAN

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LEARNING OBJECTIVES

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HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT
 WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND
 THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER
 THE LAWS OF THE STATE OF MINNESOTA.

DATE: 04/20/2023 LIC. NO. 41394

DATE	SHEET NO.	THE PROJECTING ACCOUNTANT'S NAME
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	△	
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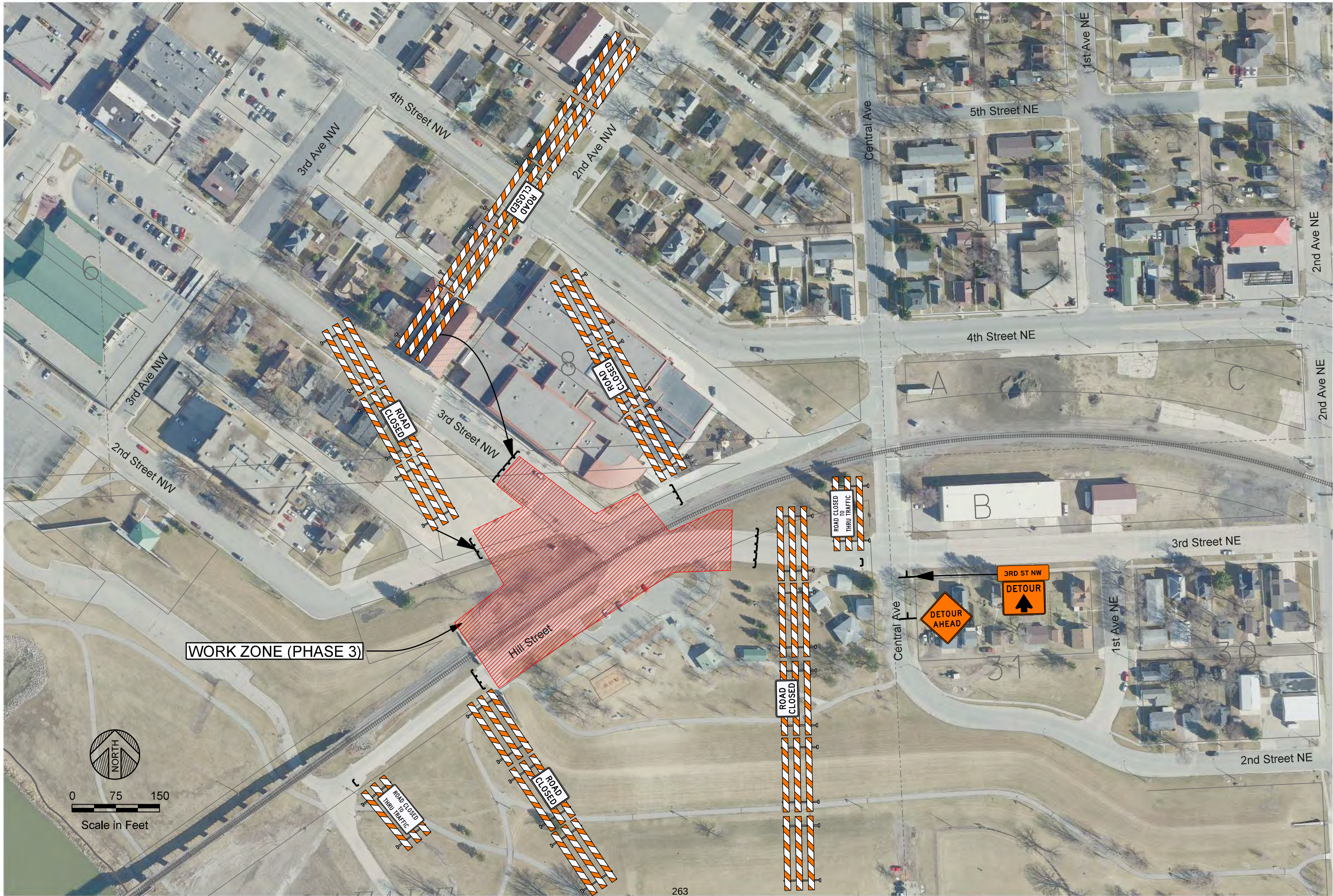
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CHECKED BY: SRE
JOB NUMBER: 32358-2020-11835

2022 CITY PROJECT NO. 3
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS
EAST GRAND FORKS, MINNESOTA
TRAFFIC CONTROL PLAN PHASING

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4/20/2023



I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT
WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND
THAT I AM A LICENSED PROFESSIONAL ENGINEER UNDER
THE LAWS OF THE STATE OF MINNESOTA.

DATE	REV#	REVISIONS DESCRIPTION	BY
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DATE: 04/20/2023
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DRAWN BY: MBA
CHECKED BY: SRE
JOB NUMBER: 32358-2020-11835

2022 CITY PROJECT NO. 3
QUIET ZONE - STREET & SIDEWALK IMPROVEMENTS
EAST GRAND FORKS, MINNESOTA
TRAFFIC CONTROL DETOUR PLAN (PHASE 3)

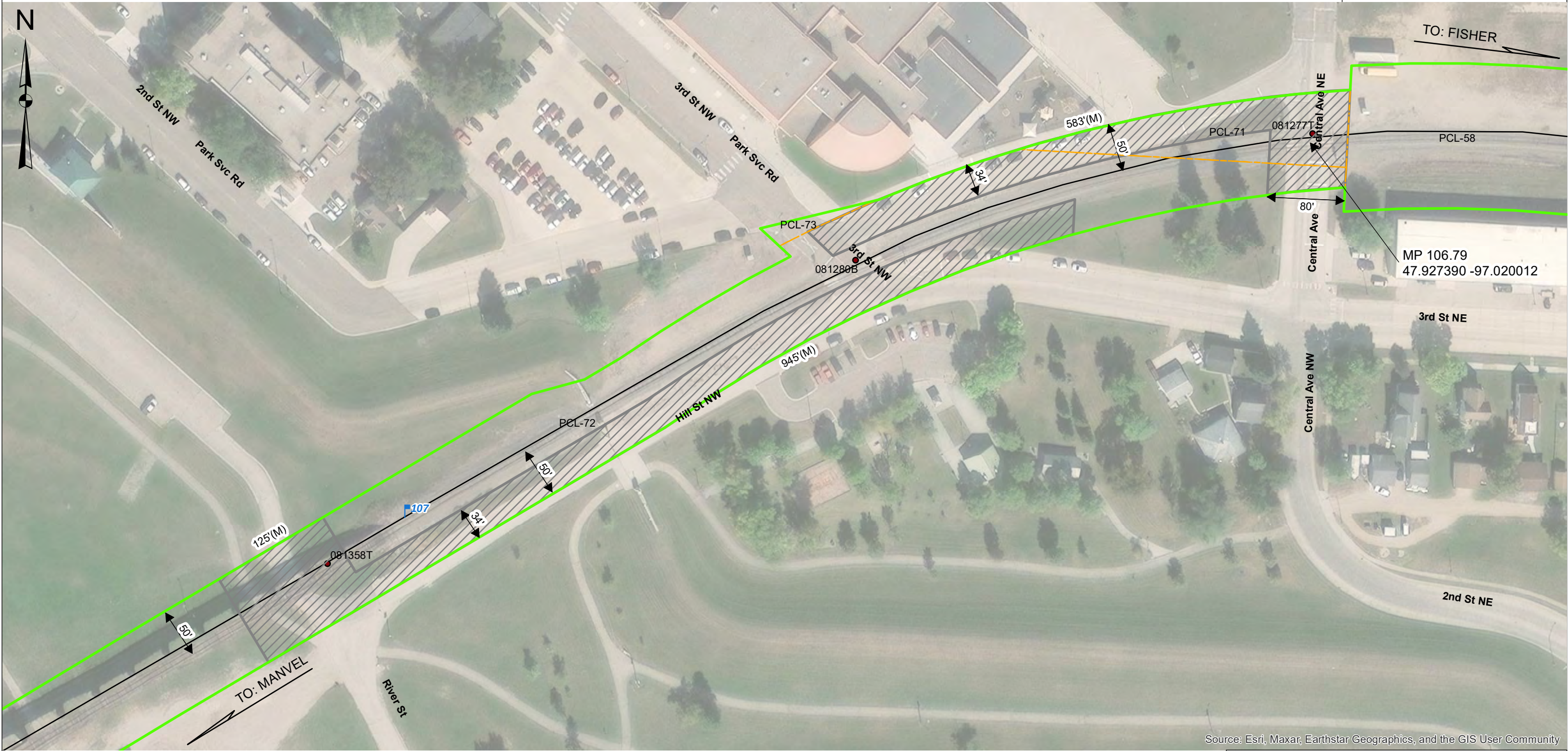
STEVEN R. EMERY
DATE: 04/20/2023
LIC. NO. 41354

Exhibit A-1

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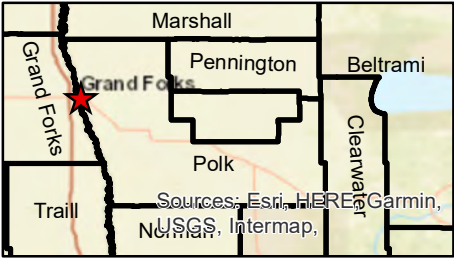
This map used by BNSF RAILWAY COMPANY in the ordinary course of business, but it is subject to audit and should be used only with the expressed understanding the BNSF make no representations whatsoever about the quality, accuracy, errors or omissions relating to this map.



Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community

TO: CITY OF EAST GRAND FORKS
AT: EAST GRAND FORKS
POLK COUNTY,
MN

- LEGEND:**
- EASEMENT AREA
 - RIGHT OF WAY LINE
 - PARCEL LINES
 - TRACK



MEASUREMENTS BASED ON PROVIDED SURVEYS
(S) MEASUREMENTS TAKEN OFF SURVEY
(M) MEASUREMENT

TWIN CITIES DIVISION
GRAND FORKS SUBDIVISION - L.S. 0032-3
VAL.SEC. 69026
GN RY MN-26, MAP S-6-A
SEC. 2/2, T151N, R50W 5PM
DATE: 5/31/2024
MP 106.79

EXHIBIT B
EASEMENT AGREEMENT
FOR AT GRADE CROSSING
(C&M Agreement)

THIS EASEMENT AGREEMENT FOR SEPARATED GRADE CROSSING ("Easement Agreement") is made and entered into as of the _____ day of _____, 2024 ("**Effective Date**"), by and between **BNSF RAILWAY COMPANY**, a Delaware corporation ("**Grantor**"), and **CITY OF EAST GRAND FORKS**, a political subdivision of the State of Minnesota ("**Grantee**").

A. Grantor owns or controls certain real property situated at or near the vicinity of East Grand Forks, County of Polk, State of Minnesota, at Railroad Line Segment **32** Mile Post 106.79, as described or depicted on **Exhibit "A"** attached hereto and made a part hereof (the "**Premises**").

B. Grantor and its predecessors-in-interest have previously granted to Grantee a certain Easement dated June 26, 1969 by and between the Great Northern Railway Company and the City of East Grand Forks, recorded with the Polk County Recorder ("1969 Easement").

C. Grantor and its predecessors-in-interest have previously granted to Grantee a certain Easement dated March 9, 1976 by and between the Great Northern Railway Company and the City of East Grand Forks, recorded with the Polk County Recorder ("1976 Easement"). Grantor and Grantee have since entered into that certain C & M Agreement dated as of _____, 2024 concerning improvements on or near the Premises (the "**C & M Agreement**").

C. Grantee has requested that Grantor grant to Grantee an easement over the Premises for the Easement Purpose (as defined below), and Grantor and Grantee have agreed that the easement provided herein will replace and supersede the 1969 Easement and the 1976 Easement.

D. Grantor has agreed to grant Grantee such easement, subject to the terms and conditions set forth in this Easement and in the Overpass Agreement incorporated herein as if fully set forth in this instrument which terms shall be in full force and effect for purposes of this Easement even if the C&M Agreement is, for whatever reason, no longer in effect.

E. Grantor and Grantee have entered into that certain Construction and Maintenance Agreement dated as of _____ concerning improvements on or near the Premises (the "**C&M Agreement**").

F. Grantee has requested that Grantor grant to Grantee an easement over the Premises for the Easement Purpose (as defined below).

G. Grantor has agreed to grant Grantee such easement, subject to the terms and conditions set forth in this Easement and in the C&M Agreement incorporated herein as if fully set forth in this instrument which terms shall be in full force and effect for purposes of this Easement even if the C&M Agreement is, for whatever reason, no longer in effect.

NOW, THEREFORE, for and in consideration of the foregoing recitals which are incorporated herein, the mutual promises contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

Section 1 Granting of Easement.

1.1 Easement Purpose. The "**Easement Purpose**" shall be for the purposes set forth in the C&M Agreement. Any improvements to be constructed in connection with the Easement Purpose are referred to herein as "**Improvements**" and shall be constructed, located, configured and maintained by Grantee in strict accordance with the terms of this Easement Agreement and the C&M Agreement.

1.2 Grant. Grantor does hereby grant unto Grantee a non-exclusive easement ("**Easement**") over the Premises for the Easement Purpose and for no other purpose. The Easement is granted subject to any and all restrictions, covenants, easements, licenses, permits, leases and other encumbrances of whatsoever nature whether or not of record, if any, relating to the Premises and subject to all with all applicable federal, state and local laws, regulations, ordinances, restrictions, covenants and court or administrative decisions and orders, including Environmental Laws (defined below) and zoning laws (collectively, "**Laws**"). Grantor may not make any alterations or improvements or perform any maintenance or repair activities within the Premises except in accordance with the terms and conditions of the C&M Agreement.

1.3 Reservations by Grantor. Grantor excepts and reserves the right, to be exercised by Grantor and any other parties who may obtain written permission or authority from Grantor:

- (a) to install, construct, maintain, renew, repair, replace, use, operate, change, modify and relocate any existing pipe, power, communication, cable, or utility lines and appurtenances and other facilities or structures of like character (collectively, "**Lines**") upon, over, under or across the Premises;
- (b) to install, construct, maintain, renew, repair, replace, use, operate, change, modify and relocate any tracks or additional facilities or structures upon, over, under or across the Premises; and
- (c) to use the Premises in any manner as the Grantor in its sole discretion deems appropriate, provided Grantor uses all commercially reasonable efforts to avoid material interference with the use of the Premises by Grantee for the Easement Purpose.

1.4 Release of Prior Easements. Effective upon the delivery of this fully-executed Easement Agreement by and between the parties, the rights and privileges previously granted in the 1969 and 1976 Easements shall and hereby are deemed to be released and conveyed back to Grantor. Grantee agrees to cooperate with any reasonable request of Grantor or Grantor's designee(s) as may hereafter be necessary to effectuate the release of such prior easements within the applicable public records. Grantee further agrees that the Release of Easement (attached as Exhibit "C") shall be recorded simultaneously with the Memorandum of Easement.

Section 2 Term of Easement. The term of the Permanent Easement, unless sooner terminated under provisions of this Easement Agreement, shall be perpetual.

Section 3 No Warranty of Any Conditions of the Premises. Grantee acknowledges that Grantor has made no representation whatsoever to Grantee concerning the state or condition of the Premises, or any personal property located thereon, or the nature or extent of Grantor's ownership interest in the Premises. Grantee has not relied on any statement or declaration of Grantor, oral or in writing, as an inducement to entering into this Easement Agreement, other than as set forth herein. GRANTOR HEREBY DISCLAIMS ANY REPRESENTATION OR WARRANTY, WHETHER EXPRESS OR IMPLIED, AS TO THE DESIGN OR CONDITION OF ANY PROPERTY PRESENT ON OR CONSTITUTING THE PREMISES, ITS MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE, THE QUALITY OF THE MATERIAL OR WORKMANSHIP OF ANY SUCH PROPERTY, OR THE CONFORMITY OF ANY SUCH PROPERTY TO ITS INTENDED USES. GRANTOR SHALL NOT BE RESPONSIBLE TO GRANTEE OR ANY OF GRANTEE'S CONTRACTORS FOR ANY DAMAGES RELATING TO THE DESIGN, CONDITION, QUALITY, SAFETY, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OF ANY PROPERTY PRESENT ON OR CONSTITUTING THE PREMISES, OR THE CONFORMITY OF ANY SUCH PROPERTY TO ITS INTENDED USES. GRANTEE ACCEPTS ALL RIGHTS GRANTED UNDER THIS EASEMENT AGREEMENT IN THE PREMISES IN AN "AS IS, WHERE IS" AND "WITH ALL FAULTS" CONDITION, INCLUDING ENVIRONMENTAL CONDITION, AND SUBJECT TO ALL LIMITATIONS ON GRANTOR'S RIGHTS, INTERESTS AND TITLE TO THE PREMISES. Grantee has inspected or will inspect the Premises, and enters upon Grantor's rail corridor and property with knowledge of its physical condition and the danger inherent in Grantor's rail operations on or near

the Premises. Grantee acknowledges that this Easement Agreement does not contain any implied warranties that Grantee or Grantee's Contractors (as hereinafter defined) can successfully construct or operate the Improvements.

Section 4 Nature of Grantor's Interest in the Premises. GRANTOR DOES NOT WARRANT ITS TITLE TO THE PREMISES NOR UNDERTAKE TO DEFEND GRANTEE IN THE PEACEABLE POSSESSION OR USE THEREOF. NO COVENANT OF QUIET ENJOYMENT IS MADE. In case of the eviction of Grantee by anyone owning or claiming title to or any interest in the Premises, or by the abandonment by Grantor of the affected rail corridor, Grantor shall not be liable to refund Grantee any compensation paid hereunder.

Section 5 Improvements. Grantee shall take, in a timely manner, all actions necessary and proper to the lawful establishment, construction, operation, and maintenance of the Improvements, including such actions as may be necessary to obtain any required permits, approvals or authorizations from applicable governmental authorities. Any and all cuts and fills, excavations or embankments necessary in the construction, maintenance, or future alteration of the Improvements shall be made and maintained in such manner, form and extent as will provide adequate drainage of and from the adjoining lands and premises of the Grantor; and wherever any such fill or embankment shall or may obstruct the natural and pre-existing drainage from such lands and premises of the Grantor, the Grantee shall construct and maintain such culverts or drains as may be requisite to preserve such natural and pre-existing drainage, and shall also wherever necessary, construct extensions of existing drains, culverts or ditches through or along the premises of the Grantor, such extensions to be of adequate sectional dimensions to preserve the present flowage of drainage or other waters, and of materials and workmanship equally as good as those now existing. In the event any construction, repair, maintenance, work or other use of the Premises by Grantee will affect any Lines, fences, buildings, improvements or other facilities (collectively, "**Other Improvements**"), Grantee will be responsible at Grantee's sole risk to locate and make any adjustments necessary to such Other Improvements. Grantee must contact the owner(s) of the Other Improvements notifying them of any work that may damage these Other Improvements and/or interfere with their service and obtain the owner's written approval prior to so affecting the Other Improvements. Grantee must mark all Other Improvements on the Plans and Specifications and mark such Other Improvements in the field in order to verify their locations. Grantee must also use all reasonable methods when working on or near Grantor property to determine if any Other Improvements (fiber optic, cable, communication or otherwise) may exist. The Grantee agrees to keep the above-described premises free and clear from combustible materials and to cut and remove or cause to be cut and removed at its sole expense all weeds and vegetation on said premises, said work of cutting and removal to be done at such times and with such frequency as to comply with Grantee and local laws and regulations and abate any and all hazard of fire.

Section 6 Taxes and Recording Fees. Grantee shall pay when due any taxes, assessments or other charges (collectively, "**Taxes**") levied or assessed upon the Improvements by any governmental or quasi-governmental body or any Taxes levied or assessed against Grantor or the Premises that are attributable to the Improvements. Grantee agrees to purchase, affix and cancel any and all documentary stamps in the amount prescribed by statute, and to pay any and all required transfer taxes, excise taxes and any and all fees incidental to recordation of the Memorandum of Easement. In the event of Grantee's failure to do so, if Grantor shall become obligated to do so, Grantee shall be liable for all costs, expenses and judgments to or against Grantor, including all of Grantor's legal fees and expenses.

Section 7 Environmental.

7.1 Compliance with Environmental Laws. Grantee shall strictly comply with all Environmental Laws (as defined below). Grantee shall not maintain a "treatment," "storage," "transfer" or "disposal" facility, or "underground storage tank," as those terms are defined by Environmental Laws, on the Premises. Grantee shall not handle, transport, release or suffer the release of Hazardous Materials (as defined below) on or about the Premises.

7.2 Notice of Release. Grantee shall give Grantor immediate notice to Grantor's Resource Operations Center at (800) 832-5452 of any release of Hazardous Materials on, from, or affecting the Premises. Grantee shall use its best efforts to immediately respond to any release on or from the Premises. Any violation

of Environmental Laws or any inspection or inquiry by governmental authorities charged with enforcing Environmental Laws with respect to Grantee's use of the Premises must be immediately reported to Grantor at EnvironmentalLeases@bnsf.com. Grantee also shall give Grantor prompt notice of all measures undertaken on behalf of Grantee to investigate, remediate, respond to or otherwise cure a release or violation.

7.3 Remediation of Release. In the event that Grantor has notice from Grantee or otherwise of a release or violation of Environmental Laws which occurred or may occur during the term of this Easement Agreement, Grantor may require Grantee, at Grantee's sole risk and expense, to take timely measures to investigate, remediate, respond to or otherwise cure such release or violation affecting the Premises.

7.4 Soils and Materials Management.

(a) If during the construction or subsequent maintenance of the Improvements or any other soil-disturbing activities, soils or other materials considered to be environmentally impacted are encountered, Grantee will stop work immediately and notify Grantor. After consultation with Grantor, Grantee shall, at Grantee's expense, characterize any such impacted soils. Upon receiving sampling results, Grantee shall, at Grantee's expense in consultation with Grantor, manage, remove, and/or dispose any such impacted soils offsite at an appropriately-licensed facility in accordance with Environmental Laws. Soil characterization and applicable disposal requirements, shall be in accordance with applicable federal, state, and local Environmental Laws or in consultation with an agency having the capacity and authority to make such a determination.

(b) All soils and materials to be removed from the Grantor's property or right of way must be properly characterized, managed, transported, and disposed at an appropriately-licensed facility, at Grantee's expense, in accordance with all Environmental Laws. Grantee shall be the "Generator" of any and all such materials and waste, as such term is defined in Environmental Laws.

(c) All fill materials to be imported to Grantor's property shall be certified clean fill or from a BNSF-approved source.

7.5 Preventative Measures. Grantee shall promptly report to Grantor in writing any conditions or activities upon the Premises known to Grantee which create a risk of harm to persons, property or the environment and shall take all reasonable actions necessary to prevent injury to persons or property arising out of such conditions or activities; provided, however, that Grantee's reporting to Grantor shall not relieve Grantee of any obligation whatsoever imposed on it by this Easement Agreement. Grantee shall promptly respond to Grantor's request for information regarding said conditions or activities.

7.6 Evidence of Compliance. Upon request by Grantor, Grantee agrees to furnish Grantor with proof satisfactory to Grantor that Grantee is in compliance with this **Section 7**. Should Grantee not comply fully with obligations of this **Section 7**, notwithstanding anything contained in any other provision hereof, Grantor may, at its option, terminate this Easement Agreement by serving five (5) days' notice of termination upon Grantee. Upon termination, Grantee shall remove the Improvements and restore the Premises as provided in **Section 9**.

7.7 Notwithstanding anything in this Section 7, the parties agree that Grantor has no duty or obligation to monitor Grantee's use of the Premises to determine Grantee's compliance with Environmental Laws, it being solely Grantee's responsibility to ensure that Grantee's use of the Premises is compliant. Neither the exercise nor the failure by Grantor to exercise any rights granted in this Section will alter the liability allocation provided by this Easement Agreement.

7.8 "Environmental Law(s)" shall mean any federal, state, local, or tribal law, statute, ordinance, code, rule, regulation, policy, common law, license, authorization, decision, order, or injunction which pertains to health, safety, any Hazardous Material, or the environment (including but not limited to ground, air, water, or noise pollution or contamination, and underground or above-ground tanks) and shall include, without limitation, CERCLA 42 U.S.C. §9601 et seq.; the Resource Conservation and Recovery Act, 42 U.S.C. §6901 et seq.; CERCLA; the Hazardous Materials Transportation Act, 49 U.S.C. §5101 et seq.; the Federal Water Pollution Control Act, 33 U.S.C. §1251 et seq.; the Clean Air Act, 42 U.S.C. §7401 et seq.; the Toxic Substances Control Act, 15 U.S.C.

§2601 et seq.; the Safe Drinking Water Act, 42 U.S.C. §300f et seq.; the Emergency Planning and Community Right-to-Know Act, 42 U.S.C. 11001 et seq.; the Federal Insecticide, Fungicide and Rodenticide Act, 7 U.S.C. 136 to 136y; the Oil Pollution Act, 33 U.S.C. 2701 et seq.; and the Occupational Safety and Health Act, 29 U.S.C. 651 et seq.; all as have been amended from time to time, and any other federal, state, local, or tribal environmental requirements, together with all rules, regulations, orders, and decrees now or hereafter promulgated under any of the foregoing, as any of the foregoing now exist or may be changed or amended or come into effect in the future.

7.9 "Hazardous Material(s)" shall include but shall not be limited to any substance, material, or waste that is regulated by any Environmental Law or otherwise regulated by any federal, state, local, or tribal governmental authority because of toxic, flammable, explosive, corrosive, reactive, radioactive or other properties that may be hazardous to human health or the environment, including without limitation asbestos and asbestos-containing materials, radon, petroleum and petroleum products, urea formaldehyde foam insulation, methane, lead-based paint, polychlorinated biphenyl compounds, hydrocarbons or like substances and their additives or constituents, pesticides, agricultural chemicals, and any other special, toxic, or hazardous (i) substances, (ii) materials, or (iii) wastes of any kind, including without limitation those now or hereafter defined, determined, or identified as "hazardous chemicals", "hazardous substances," "hazardous materials," "toxic substances," or "hazardous wastes" in any Environmental Law.

Section 8 Default and Termination.

8.1 Grantor's Performance Rights. If at any time Grantee, or Grantee's Contractors, fails to properly perform its obligations under this Easement Agreement, Grantor, in its sole discretion, may: (i) seek specific performance of the unperformed obligations, or (ii) at Grantee's sole cost, may arrange for the performance of such work as Grantor deems necessary for the safety of its rail operations, activities and property, or to avoid or remove any interference with the activities or property of Grantor, or anyone or anything present on the rail corridor or property with the authority or permission of Grantor. Grantee shall promptly reimburse Grantor for all costs of work performed on Grantee's behalf upon receipt of an invoice for such costs. Grantor's failure to perform any obligations of Grantee or Grantee's Contractors shall not alter the liability allocation set forth in this Easement Agreement.

8.2 Abandonment. Grantor may, at its option, terminate this Easement Agreement by serving five (5) days' notice in writing upon Grantee if Grantee should abandon or cease to use the Premises for the Easement Purpose. Any waiver by Grantor of any default or defaults shall not constitute a waiver of the right to terminate this Easement Agreement for any subsequent default or defaults, nor shall any such waiver in any way affect Grantor's ability to enforce any section of this Easement Agreement.

8.3 Effect of Termination or Expiration. Neither termination nor expiration will release Grantee from any liability or obligation under this Easement, whether of indemnity or otherwise, resulting from any acts, omissions or events happening prior to the date of termination or expiration, or, if later, the date the Premises are restored as required by **Section 9**.

8.4 Non-exclusive Remedies. The remedies set forth in this **Section 8** shall be in addition to, and not in limitation of, any other remedies that Grantor may have under the C&M Agreement, at law or in equity.

Section 9 Surrender of Premises.

9.1 Removal of Improvements and Restoration. Upon termination of this Easement Agreement, whether by abandonment of the Easement or by the exercise of Grantor's termination rights hereunder, Grantee shall, at its sole cost and expense, immediately perform the following:

- (a) remove all or such portion of Grantee's Improvements and all appurtenances thereto from the Premises, as Grantor directs at Grantor's sole discretion;

- (b) repair and restore any damage to the Premises arising from, growing out of, or connected with Grantee's use of the Premises, including, but not limited to, environmental damage;
- (c) remedy any unsafe conditions on the Premises created or aggravated by Grantee; and
- (d) leave the Premises in the condition which existed as of the Effective Date.

9.2 **Limited License for Entry.** If this Easement Agreement is terminated, Grantor may direct Grantee to undertake one or more of the actions set forth above, at Grantee's sole cost, in which case Grantee shall have a limited license to enter upon the Premises to the extent necessary to undertake the actions directed by Grantor. The terms of this limited license include all of Grantee's obligations under this Easement Agreement. Termination will not release Grantee from any liability or obligation under this Easement Agreement, whether of indemnity or otherwise, resulting from any acts, omissions or events happening prior to the date of termination, or, if later, the date when Grantee's Improvements are removed and the Premises are restored to the condition that existed as of the Effective Date. If Grantee fails to surrender the Premises to Grantor upon any termination of the Easement, all liabilities and obligations of Grantee hereunder shall continue in effect until the Premises are surrendered.

Section 10 Liens. Grantee shall promptly pay and discharge any and all liens arising out of any construction, alterations or repairs done, suffered or permitted to be done by Grantee on the Premises or attributable to Taxes that are the responsibility of Grantee pursuant to **Section 6**. Grantor is hereby authorized to post any notices or take any other action upon or with respect to the Premises that is or may be permitted by Law to prevent the attachment of any such liens to any portion of the Premises; provided, however, that failure of Grantor to take any such action shall not relieve Grantee of any obligation or liability under this **Section 10** or any other section of this Easement Agreement.

Section 11 Tax Exchange. Grantor may assign its rights (but not its obligations) under this Easement Agreement to Goldfinch Exchange Company LLC, an exchange intermediary, in order for Grantor to effect an exchange under Section 1031 of the Internal Revenue Code. In such event, Grantor shall provide Grantee with a Notice of Assignment, attached as Exhibit C, and Grantee shall execute an acknowledgement of receipt of such notice.

Section 12 Notices. Any notice required or permitted to be given hereunder by one party to the other shall be delivered in the manner set forth in the C&M Agreement. Notices to Grantor under this Easement shall be delivered to the following address: BNSF Railway Company, Real Estate Department, 2500 Lou Menk Drive, Ft. Worth, TX 76131, Attn: Permits, or such other address as Grantor may from time to time direct by notice to Grantee.

Section 13 Recordation. It is understood and agreed that this Easement Agreement shall not be in recordable form and shall not be placed on public record and any such recording shall be a breach of this Easement Agreement. Grantor and Grantee shall execute a Memorandum of Easement in the form attached hereto as Exhibit "B" (the "**Memorandum of Easement**") subject to changes required, if any, to conform such form to local recording requirements. The Memorandum of Easement shall be recorded in the real estate records in the county where the Premises are located. If a Memorandum of Easement is not executed by the parties and recorded as described above within 30 days of the Effective Date, Grantor shall have the right to terminate this Easement Agreement upon notice to Grantee.

Section 14 Miscellaneous.

14.1 All questions concerning the interpretation or application of provisions of this Easement Agreement shall be decided according to the substantive Laws of the State of **[Minnesota]** without regard to conflicts of law provisions.

14.2 In the event that Grantee consists of two or more parties, all the covenants and agreements of

Grantee herein contained shall be the joint and several covenants and agreements of such parties. This instrument and all of the terms, covenants and provisions hereof shall inure to the benefit of and be binding upon each of the parties hereto and their respective legal representatives, successors and assigns and shall run with and be binding upon the Premises.

14.3 If any action at law or in equity is necessary to enforce or interpret the terms of this Easement Agreement, the prevailing party or parties shall be entitled to reasonable attorneys' fees, costs and necessary disbursements in addition to any other relief to which such party or parties may be entitled.

14.4 If any provision of this Easement Agreement is held to be illegal, invalid or unenforceable under present or future Laws, such provision will be fully severable and this Easement Agreement will be construed and enforced as if such illegal, invalid or unenforceable provision is not a part hereof, and the remaining provisions hereof will remain in full force and effect. In lieu of any illegal, invalid or unenforceable provision herein, there will be added automatically as a part of this Easement Agreement a provision as similar in its terms to such illegal, invalid or unenforceable provision as may be possible and be legal, valid and enforceable.

14.5 This Easement Agreement and the C&M Agreement, which is incorporated herein, is the full and complete agreement between Grantor and Grantee with respect to all matters relating to Grantee's use of the Premises, and supersedes any and all other agreements between the parties hereto relating to Grantee's use of the Premises as described herein. However, nothing herein is intended to terminate any surviving obligation of Grantee or Grantee's obligation to defend and hold Grantor harmless in any prior written agreement between the parties.

14.6 Time is of the essence for the performance of this Easement Agreement.

Section 15. Administrative Fee. Grantee acknowledges that a material consideration for this agreement, without which it would not be made, is the agreement between Grantee and Grantor, that the Grantee shall pay upon return of this Easement Agreement signed by Grantee to Grantor's Broker a processing fee in the amount of \$2,500.00 over and above the agreed upon acquisition price. Said fee shall be made payable to BNSF Railway Company by a separate check.

Witness the execution of this Easement Agreement as of the date first set forth above.

GRANTOR:

BNSF RAILWAY COMPANY, a Delaware corporation

By: _____
Name: Dean Ferris
Title: Director of Real Estate and Right of Way Management

GRANTEE:

CITY OF EAST GRAND FORKS,
a political subdivision of the State of Minnesota

By: _____

Name: _____
Title: _____

EXHIBIT "A"

Premises



EXHIBIT "B-1"

MEMORANDUM OF EASEMENT

THIS MEMORANDUM OF EASEMENT is hereby executed this _____ day of _____, 2024, by and between **BNSF RAILWAY COMPANY**, a Delaware corporation ("**Grantor**"), whose address for purposes of this instrument is 2500 Lou Menk Drive, Fort Worth, Texas 76131, and **CITY OF EAST GRAND FORKS**, a political subdivision of the State of Minnesota ("**Grantee**"), whose address for purposes of this instrument is _____, which terms "Grantor" and "Grantee" shall include, wherever the context permits or requires, singular or plural, and the heirs, legal representatives, successors and assigns of the respective parties:

WITNESSETH:

WHEREAS, Grantor owns or controls certain real property situated in Polk County, Minnesota as described on **Exhibit "A"** attached hereto and incorporated herein by reference (the "**Premises**");

WHEREAS, Grantor and Grantee entered into an Easement Agreement, dated _____, 2024 (the "**Easement Agreement**") which set forth, among other things, the terms of an easement granted by Grantor to Grantee over and across the Premises (the "**Easement**"); and

WHEREAS, Grantor and Grantee desire to memorialize the terms and conditions of the Easement Agreement of record.

For valuable consideration the receipt and sufficiency of which are hereby acknowledged, Grantor does grant unto Grantee and Grantee does hereby accept from Grantor the Easement over and across the Premises.

The term of the Easement, unless sooner terminated under provisions of the Easement Agreement, shall be perpetual.

All the terms, conditions, provisions and covenants of the Easement Agreement are incorporated herein by this reference for all purposes as though written out at length herein, and both the Easement Agreement and this Memorandum of Easement shall be deemed to constitute a single instrument or document. This Memorandum of Easement is not intended to amend, modify, supplement, or supersede any of the provisions of the Easement Agreement and, to the extent there may be any conflict or inconsistency between the Easement Agreement or this Memorandum of Easement, the Easement Agreement shall control.

END OF PAGE – SIGNATURE PAGE FOLLOWS



IN WITNESS WHEREOF, Grantor and Grantee have executed this Memorandum of Easement to as of the date and year first above written.

GRANTOR:

BNSF RAILWAY COMPANY, a Delaware corporation

By: _____
Name: Dean Ferris
Title: Director Real Estate and Right of Way Management

STATE OF TEXAS §
 §
COUNTY OF TARRANT §

This instrument was acknowledged before me on the _____ day of _____, 2024, by _____ (name) as _____ (title) of **BNSF RAILWAY COMPANY**, a Delaware corporation.

Notary Public

My appointment expires: _____

(Seal)



GRANTEE:

CITY OF EAST GRAND FORKS,

By: _____
Name: _____
Title: _____

STATE OF _____ §

COUNTY OF _____ §

This instrument was acknowledged before me on the _____ day of _____, 2024, by
_____ (name) as _____ (title) of
_____, a _____.

Notary Public

My appointment expires: _____

(Seal)



EXHIBIT "B-2"
RELEASE OF EASEMENT 1



RELEASE AND TERMINATION OF EASEMENT RIGHTS

THIS RELEASE AND TERMINATION OF EASEMENT RIGHTS ("**Release**") is made and entered into to be effective as of the ____ day of _____, 20__ (the "**Effective Date**") by **CITY OF EAST GRAND FORKS** ("**Releasor**"), for the benefit of **BNSF RAILWAY COMPANY**, a Delaware corporation, and its successors and assigns (collectively, "**Releasee**").

RECITALS:

A. Pursuant to that certain recorded Easement dated March 9, 1976 (the "**Easement**"), Releasor was granted certain easement rights by **Great Northern Railway Company** (the "**Original Grantor**") across certain real property ("**Property**") described as follows, to wit:

[insert legal description].

B. Releasee has acquired or otherwise controls the Property and is successor-in-interest to the Original Grantor.

C. Releasor desires to release and terminate any rights, titles, or interests it may have in or to the Easement affecting the Property.

RELEASE:

NOW THEREFORE, Releasor does hereby irrevocably **TERMINATE, DISCHARGE, RELEASE, RELINQUISH, ABANDON, DISCHARGE, and QUITCLAIM** any rights, titles, or interests Releasor may have in or to the Easement, and any and all rights, titles, or interests arising thereunder, and declares that such Easement and said rights, titles, and interests arising thereunder are **NULL and VOID** and shall have **NO FURTHER FORCE AND EFFECT**, and that the Property shall hereinafter be forever held and transferred free and clear of the Easement, and Releasor acknowledges and confirms that it no longer has any rights in or to the Easement. Releasor further agrees to execute and deliver any further documents or instruments that may be reasonably necessary to evidence or confirm such release.



EXECUTED to be effective as of the Effective Date hereinabove written.

RELEASOR:

CITY OF EAST GRAND FORKS

By: _____

Name: _____

Title: _____

STATE OF MINNESOTA §

COUNTY OF POLK §
 §

 This instrument was acknowledged before me this __ day of _____, 20__, by _____,
as _____ of _____, a _____, on behalf of said
_____.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

{seal}

Notary Public, State of _____

My commission expires: _____

AFTER RECORDING RETURN TO:

BNSF Railway Company
2650 Lou Menk Drive, MOB2
Fort Worth, Texas 76131-2830
Attn: _____



EXHIBIT "B-3"
RELEASE OF EASEMENT 2



RELEASE AND TERMINATION OF EASEMENT RIGHTS

THIS RELEASE AND TERMINATION OF EASEMENT RIGHTS ("**Release**") is made and entered into to be effective as of the ____ day of _____, 20__ (the "**Effective Date**") by **CITY OF EAST GRAND FORKS** ("**Releasor**"), for the benefit of **BNSF RAILWAY COMPANY**, a Delaware corporation, and its successors and assigns (collectively, "**Releasee**").

RECITALS:

A. Pursuant to that certain recorded Easement dated **June 26, 1969** (the "**Easement**"), Releasor was granted certain easement rights by **Great Northern Railway Company** (the "**Original Grantor**") across certain real property ("**Property**") described as follows, to wit:

[insert legal description].

B. Releasee has acquired or otherwise controls the Property and is successor-in-interest to the Original Grantor.

C. Releasor desires to release and terminate any rights, titles, or interests it may have in or to the Easement affecting the Property.

RELEASE:

NOW THEREFORE, Releasor does hereby irrevocably **TERMINATE, DISCHARGE, RELEASE, RELINQUISH, ABANDON, DISCHARGE**, and **QUITCLAIM** any rights, titles, or interests Releasor may have in or to the Easement, and any and all rights, titles, or interests arising thereunder, and declares that such Easement and said rights, titles, and interests arising thereunder are **NULL** and **VOID** and shall have **NO FURTHER FORCE AND EFFECT**, and that the Property shall hereinafter be forever held and transferred free and clear of the Easement, and Releasor acknowledges and confirms that it no longer has any rights in or to the Easement. Releasor further agrees to execute and deliver any further documents or instruments that may be reasonably necessary to evidence or confirm such release.



EXECUTED to be effective as of the Effective Date hereinabove written.

RELEASOR:

CITY OF EAST GRAND FORKS

By: _____

Name: _____

Title: _____

STATE OF MINNESOTA §

COUNTY OF POLK §
 §

This instrument was acknowledged before me this ____ day of _____, 20____, by _____,
as _____ of _____, a _____, on behalf of said
_____.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

{seal}

Notary Public, State of _____

My commission expires: _____

AFTER RECORDING RETURN TO:

BNSF Railway Company
2650 Lou Menk Drive, MOB2
Fort Worth, Texas 76131-2830
Attn: _____



EXHIBIT "C"

CONTRACTOR REQUIREMENTS

1. General

1. The Contractor must cooperate with BNSF RAILWAY COMPANY, hereinafter referred to as "Railway" where work is over or under on or adjacent to Railway property and/or right-of-way, hereafter referred to as "Railway Property", during the construction of Central Ave near and around railroad crossing DOT# 081277T
2. The Contractor must execute and deliver to the Railway duplicate copies of the Exhibit "C-1" Agreement, in the form attached hereto, obligating the Contractor to provide and maintain in full force and effect the insurance called for under Section 3 of said Exhibit "C-1". Questions regarding procurement of the Railroad Protective Liability Insurance should be directed to Rosa Martinez at Marsh, USA, 214-303-8519.
3. The Contractor must plan, schedule and conduct all work activities so as not to interfere with the movement of any trains on Railway Property.
4. The Contractor's right to enter Railway's Property is subject to the absolute right of Railway to cause the Contractor's work on Railway's Property to cease if, in the opinion of Railway, Contractor's activities create a hazard to Railway's Property, employees, and/or operations. Railway will have the right to stop construction work on the Project if any of the following events take place: (i) Contractor (or any of its subcontractors) performs the Project work in a manner contrary to the plans and specifications approved by Railway; (ii) Contractor (or any of its subcontractors), in Railway's opinion, prosecutes the Project work in a manner which is hazardous to Railway property, facilities or the safe and expeditious movement of railroad traffic; (iii) the insurance described in the attached Exhibit C-1 is canceled during the course of the Project; or (iv) Contractor fails to pay Railway for the Temporary Construction License or the Easement. The work stoppage will continue until all necessary actions are taken by Contractor or its subcontractor to rectify the situation to the satisfaction of Railway's Division Engineer or until additional insurance has been delivered to and accepted by Railway. In the event of a breach of (i) this Agreement, (ii) the Temporary Construction License, or (iii) the Easement, Railway may immediately terminate the Temporary Construction License or the Easement. Any such work stoppage under this provision will not give rise to any liability on the part of Railway. Railway's right to stop the work is in addition to any other rights Railway may have including, but not limited to, actions or suits for damages or lost profits. In the event that Railway desires to stop construction work on the Project, Railway agrees to immediately notify the following individual in writing:



Reid Huttunen, City Administrator
City of East Grand Forks
Phone: 218-773-2483
Email: RHuttunen@egf.mn

5. The Contractor is responsible for determining and complying with all Federal, State and Local Governmental laws and regulations, including, but not limited to environmental laws and regulations (including but not limited to the Resource Conservation and Recovery Act, as amended; the Clean Water Act, the Oil Pollution Act, the Hazardous Materials Transportation Act, CERCLA), and health and safety laws and regulations. The Contractor hereby indemnifies, defends and holds harmless Railway for, from and against all fines or penalties imposed or assessed by Federal, State and Local Governmental Agencies against the Railway which arise out of Contractor's work under this Agreement.
6. The Contractor must notify **The City of East Grand Forks** at 218-773-2483 and Railway's Manager Public Projects, telephone number 763-782-3476 at least thirty (30) calendar days before commencing any work on Railway Property. Contractor's notification to Railway must refer to Railway's file BF-20265886.
7. For any bridge demolition and/or falsework above any tracks or any excavations located with any part of the excavations located within, whichever is greater, twenty-five (25) feet of the nearest track or intersecting a slope from the plane of the top of rail on a 2 horizontal to 1 vertical slope beginning at eleven (11) feet from centerline of the nearest track, both measured perpendicular to center line of track, the Contractor must furnish the Railway five sets of working drawings showing details of construction affecting Railway Property and tracks. The working drawing must include the proposed method of installation and removal of falsework, shoring or cribbing, not included in the contract plans and two sets of structural calculations of any falsework, shoring or cribbing. For all excavation and shoring submittal plans, the current "BNSF-UPRR Guidelines for Temporary Shoring" must be used for determining the design loading conditions to be used in shoring design, and all calculations and submittals must be in accordance with the current "BNSF-UPRR Guidelines for Temporary Shoring". All submittal drawings and calculations must be stamped by a registered professional engineer licensed to practice in the state the project is located. All calculations must take into consideration railway surcharge loading and must be designed to meet American Railway Engineering and Maintenance-of-Way Association (previously known as American Railway Engineering Association) Coopers E-80 live loading standard. All drawings and calculations must be stamped by a registered professional engineer licensed to practice in the state the project is located. The Contractor must not begin work until notified by the Railway that plans have been approved. The Contractor will be



required to use lifting devices such as, cranes and/or winches to place or to remove any falsework over Railway's tracks. In no case will the Contractor be relieved of responsibility for results obtained by the implementation of said approved plans.

8. Subject to the movement of Railway's trains, Railway will cooperate with the Contractor such that the work may be handled and performed in an efficient manner. The Contractor will have no claim whatsoever for any type of damages or for extra or additional compensation in the event his work is delayed by the Railway.

2. Contractor Safety Orientation

1. No employee of the Contractor, its subcontractors, agents or invitees may enter Railway Property without first having completed Railway's Engineering Contractor Safety Orientation, found on the web site www.BNSFContractor.com. The Contractor must ensure that each of its employees, subcontractors, agents or invitees completes Railway's Engineering Contractor Safety Orientation through internet sessions before any work is performed on the Project. Additionally, the Contractor must ensure that each and every one of its employees, subcontractors, agents or invitees possesses a card certifying completion of the Railway Contractor Safety Orientation before entering Railway Property. The Contractor is responsible for the cost of the Railway Contractor Safety Orientation. The Contractor must renew the Railway Contractor Safety Orientation annually. Further clarification can be found on the web site or from the Railway's Representative.

3. Railway Requirements

1. The Contractor must take protective measures as are necessary to keep railway facilities, including track ballast, free of sand, debris, and other foreign objects and materials resulting from his operations. Any damage to railway facilities resulting from Contractor's operations will be repaired or replaced by Railway and the cost of such repairs or replacement must be paid for by the Agency.
2. The Contractor must notify the Railway's Division Engineer Steve Lyne at 402-304-6670 and provide blasting plans to the Railway for review seven (7) calendar days prior to conducting any blasting operations adjacent to or on Railway's Property.
3. The Contractor must abide by the following temporary clearances during construction:

15'-0" Horizontally from centerline of nearest track
21'-6" Vertically above top of rail



- 27'-0" Vertically above top of rail for electric wires carrying less than 750 volts
- 28'-0" Vertically above top of rail for electric wires carrying 750 volts to 15,000 volts
- 30'-0" Vertically above top of rail for electric wires carrying 15,000 volts to 20,000 volts
- 34'-0" Vertically above top of rail for electric wires carrying more than 20,000 volts

1. Upon completion of construction, the following clearances shall be maintained:

- 25' Horizontally from centerline of nearest track
- 23' 6" Vertically above top of rail

1. Any infringement within State statutory clearances due to the Contractor's operations must be submitted to the Railway and to the **City of East Grand Forks** and must not be undertaken until approved in writing by the Railway, and until the **City of East Grand Forks** has obtained any necessary authorization from the State Regulatory Authority for the infringement. No extra compensation will be allowed in the event the Contractor's work is delayed pending Railway approval, and/or the State Regulatory Authority's approval.
2. In the case of impaired vertical clearance above top of rail, Railway will have the option of installing tell-tales or other protective devices Railway deems necessary for protection of Railway operations. The cost of tell-tales or protective devices will be borne by the Agency.
3. The details of construction affecting the Railway's Property and tracks not included in the contract plans must be submitted to the Railway by **The City of East Grand Forks** for approval before work is undertaken and this work must not be undertaken until approved by the Railway.
4. At other than public road crossings, the Contractor must not move any equipment or materials across Railway's tracks until permission has been obtained from the Railway. The Contractor must obtain a "Temporary Construction Crossing Agreement" from the Railway prior to moving his equipment or materials across the Railways tracks. The temporary crossing must be gated and locked at all times when not required for use by the Contractor. The temporary crossing for use of the Contractor will be constructed and, at the completion of the project, removed at the expense of the Contractor.
5. Discharge, release or spill on the Railway Property of any hazardous substances, oil, petroleum, constituents, pollutants, contaminants, or any hazardous waste is prohibited and Contractor must immediately notify the **Railway's Resource Operations Center at 1(800) 832-5452**, of any discharge, release or spills in excess of a reportable quantity. Contractor must not allow Railway Property to become a



treatment, storage or transfer facility as those terms are defined in the Resource Conservation and Recovery Act or any state analogue.

6. The Contractor upon completion of the work covered by this contract, must promptly remove from the Railway's Property all of Contractor's tools, equipment, implements and other materials, whether brought upon said property by said Contractor or any Subcontractor, employee or agent of Contractor or of any Subcontractor, and must cause Railway's Property to be left in a condition acceptable to the Railway's representative.

1. **Contractor Roadway Worker on Track Safety Program and Safety Action Plan**

1. Each Contractor that will perform work within 25 feet of the centerline of a track must develop and implement a Roadway Worker Protection/On Track Safety Program and work with Railway Project Representative to develop an on track safety strategy as described in the guidelines listed in the on track safety portion of the Safety Orientation. This Program must provide Roadway Worker protection/on track training for all employees of the Contractor, its subcontractors, agents or invitees. This training is reinforced at the job site through job safety briefings. Additionally, each Contractor must develop and implement the Safety Action Plan, as provided for on the web site www.BNSFContractor.com, which will be made available to Railway prior to commencement of any work on Railway Property. During the performance of work, the Contractor must audit its work activities. The Contractor must designate an on-site Project Supervisor who will serve as the contact person for the Railway and who will maintain a copy of the Safety Action Plan, safety audits, and Material Safety Datasheets (MSDS), at the job site.
1. Contractor shall have a background investigation performed on all of its employees, subcontractors and agents who will be performing any services for Railroad under this Agreement which are determined by Railroad in its sole discretion **a)** to be on Railroad's property, or **b)** that require access to Railroad Critical Infrastructure, Railroad Critical Information Systems, Railroad's Employees, Hazardous Materials on Railroad's property or is being transported by or otherwise in the custody of Railroad, or Freight in Transit involving Railroad.
 1. The required background screening shall at a minimum meet the rail industry background screening criteria defined by the e-RAILSAFE Program as outlined at www.eVerifile.com, in addition to any other applicable regulatory requirements.
 2. Contractor shall obtain written consent from all its employees, subcontractors or agents screened in compliance with the e-RAILSAFE Program to participate in the Program on their behalf and to release completed



background information to Railroad's designee. Contractor shall be subject to periodic audit to ensure compliance.

3. Contractor subject to the e-RAILSAFE Program hereunder shall not permit any of its employees, subcontractors or agents to perform services hereunder who are not first approved under e-RAILSAFE Program standards. Railroad shall have the right to deny entry onto its premises or access as described in this section above to any of Contractor's employees, subcontractors or agents who do not display the authorized identification badge issued by a background screening service meeting the standards set forth in the e-RAILSAFE Program, or who in Railroad's opinion, which may not be unreasonable, may pose a threat to the safety or security of Railroad's operations, assets or personnel.
4. Contractors shall be responsible for ensuring that its employees, subcontractors and agents are United States citizens or legally working in the United States under a lawful and appropriate work VISA or other work authorization.

1. **Railway Flagger Services**

1. The Contractor must give Railway's **Roadmaster Nels Christianson (telephone 701-795-1266)** a minimum of thirty (30) calendar days advance notice when flagging services will be required so that the Roadmaster can make appropriate arrangements (i.e., bulletin the flagger's position). If flagging services are scheduled in advance by the Contractor and it is subsequently determined by the parties hereto that such services are no longer necessary, the Contractor must give the Roadmaster five (5) working days advance notice so that appropriate arrangements can be made to abolish the position pursuant to union requirements.
2. Unless determined otherwise by Railway's Project Representative, Railway flagger will be required and furnished when Contractor's work activities are located over, under and/or within twenty-five (25) feet measured horizontally from centerline of the nearest track and when cranes or similar equipment positioned beyond 25-feet from the track centerline could foul the track in the event of tip over or other catastrophic occurrence, but not limited thereto for the following conditions:
 1. When, upon inspection by Railway's Representative, other conditions warrant.
 2. When any excavation is performed below the bottom of tie elevation, if, in the opinion of Railway's representative, track or other Railway facilities may be subject to movement or settlement.



3. When work in any way interferes with the safe operation of trains at timetable speeds.
 4. When any hazard is presented to Railway track, communications, signal, electrical, or other facilities either due to persons, material, equipment or blasting in the vicinity.
 5. Special permission must be obtained from the Railway before moving heavy or cumbersome objects or equipment which might result in making the track impassable.
3. Flagging services will be performed by qualified Railway flaggers.
1. Flagging crew generally consists of one employee. However, additional personnel may be required to protect Railway Property and operations, if deemed necessary by the Railways Representative.
 2. Each time a flagger is called, the minimum period for billing will be the eight (8) hour basic day.
 3. The cost of flagger services provided by the Railway will be borne by **BNSF**. The estimated cost for one (1) flagger is approximately between \$1,200.00-\$2,000.00 for an eight (8) hour basic day with time and one-half or double time for overtime, rest days and holidays. The estimated cost for each flagger includes vacation allowance, paid holidays, Railway and unemployment insurance, public liability and property damage insurance, health and welfare benefits, vehicle, transportation, meals, lodging, radio, equipment, supervision and other costs incidental to performing flagging services. Negotiations for Railway labor or collective bargaining agreements and rate changes authorized by appropriate Federal authorities may increase actual or estimated flagging rates. **THE FLAGGING RATE IN EFFECT AT THE TIME OF PERFORMANCE BY THE CONTRACTOR HEREUNDER WILL BE USED TO CALCULATE THE ACTUAL COSTS OF FLAGGING PURSUANT TO THIS PARAGRAPH.**
 4. The average train traffic on this route is 8 freight trains per 24-hour period at a timetable speed 20 MPH and N/A passenger trains at a timetable speed of N/A MPH.

1. **Contractor General Safety Requirements**



1. Work in the proximity of railway track(s) is potentially hazardous where movement of trains and equipment can occur at any time and in any direction. All work performed by contractors within 25 feet of any track must be in compliance with FRA Roadway Worker Protection Regulations.
2. Before beginning any task on Railway Property, a thorough job safety briefing must be conducted with all personnel involved with the task and repeated when the personnel or task changes. If the task is within 25 feet of any track, the job briefing must include the Railway's flagger, as applicable, and include the procedures the Contractor will use to protect its employees, subcontractors, agents or invitees from moving any equipment adjacent to or across any Railway track(s).
3. Workers must not work within 25 feet of the centerline of any track without an on track safety strategy approved by the Railway's Project Representative. When authority is provided, every contractor employee must know: (1) who the Railway flagger is, and how to contact the flagger, (2) limits of the authority, (3) the method of communication to stop and resume work, and (4) location of the designated places of safety. Persons or equipment entering flag/work limits that were not previously job briefed, must notify the flagger immediately, and be given a job briefing when working within 25 feet of the center line of track.
4. When Contractor employees are required to work on the Railway Property after normal working hours or on weekends, the Railway's representative in charge of the project must be notified. A minimum of two employees must be present at all times.
5. Any employees, agents or invitees of Contractor or its subcontractors under suspicion of being under the influence of drugs or alcohol, or in the possession of same, will be removed from the Railway's Property and subsequently released to the custody of a representative of Contractor management. Future access to the Railway's Property by that employee will be denied.
6. Any damage to Railway Property, or any hazard noticed on passing trains must be reported immediately to the Railway's representative in charge of the project. Any vehicle or machine which may come in contact with track, signal equipment, or structure (bridge) and could result in a train derailment must be reported immediately to the Railway representative in charge of the project and to the Railway's Resource Operations Center at 1(800) 832-5452. Local emergency numbers are to be obtained from the Railway representative in charge of the project prior to the start of any work and must be posted at the job site.
7. For safety reasons, all persons are prohibited from having pocket knives, firearms or other deadly weapons in their possession while working on Railway's Property.



8. All personnel protective equipment (PPE) used on Railway Property must meet applicable OSHA and ANSI specifications. Current Railway personnel protective equipment requirements are listed on the web site, www.BNSFContractor.com, however, a partial list of the requirements include: a) safety glasses with permanently affixed side shields (no yellow lenses); b) hard hats; c) safety shoe with: hardened toes, above-the-ankle lace-up and a defined heel; and d) high visibility retro-reflective work wear. The Railway's representative in charge of the project is to be contacted regarding local specifications for meeting requirements relating to hi-visibility work wear. Hearing protection, fall protection, gloves, and respirators must be worn as required by State and Federal regulations. **(NOTE – Should there be a discrepancy between the information contained on the web site and the information in this paragraph, the web site will govern.)**
9. **THE CONTRACTOR MUST NOT PILE OR STORE ANY MATERIALS, MACHINERY OR EQUIPMENT CLOSER THAN 25'-0" TO THE CENTER LINE OF THE NEAREST RAILWAY TRACK. MATERIALS, MACHINERY OR EQUIPMENT MUST NOT BE STORED OR LEFT WITHIN 250 FEET OF ANY HIGHWAY/RAIL AT-GRADE CROSSINGS OR TEMPORARY CONSTRUCTION CROSSING, WHERE STORAGE OF THE SAME WILL OBSTRUCT THE VIEW OF A TRAIN APPROACHING THE CROSSING. PRIOR TO BEGINNING WORK, THE CONTRACTOR MUST ESTABLISH A STORAGE AREA WITH CONCURRENCE OF THE RAILWAY'S REPRESENTATIVE.**
10. Machines or vehicles must not be left unattended with the engine running. Parked machines or equipment must be in gear with brakes set and if equipped with blade, pan or bucket, they must be lowered to the ground. All machinery and equipment left unattended on Railway's Property must be left inoperable and secured against movement. (See internet Engineering Contractor Safety Orientation program for more detailed specifications)
11. Workers must not create and leave any conditions at the work site that would interfere with water drainage. Any work performed over water must meet all Federal, State and Local regulations.
12. All power line wires must be considered dangerous and of high voltage unless informed to the contrary by proper authority. For all power lines the minimum clearance between the lines and any part of the equipment or load must be; 200 KV or below - 15 feet; 200 to 350 KV - 20 feet; 350 to 500 KV - 25 feet; 500 to 750 KV - 35 feet; and 750 to 1000 KV - 45 feet. If capacity of the line is not known, a minimum clearance of 45 feet must be maintained. A person must be designated to observe clearance of the equipment and give a timely warning for all operations where it is difficult for an operator to maintain the desired clearance by visual means.



1. Excavation

1. Before excavating, the Contractor must determine whether any underground pipe lines, electric wires, or cables, including fiber optic cable systems are present and located within the Project work area. The Contractor must determine whether excavation on Railway's Property could cause damage to buried cables resulting in delay to Railway traffic and disruption of service to users. Delays and disruptions to service may cause business interruptions involving loss of revenue and profits. Before commencing excavation, the Contractor must contact **BNSF's Field Engineering Representative Dan Peltier (763-782-3495)**. All underground and overhead wires will be considered HIGH VOLTAGE and dangerous until verified with the company having ownership of the line. **It is the Contractor's responsibility to notify any other companies that have underground utilities in the area and arrange for the location of all underground utilities before excavating.**
2. The Contractor must cease all work and notify the Railway immediately before continuing excavation in the area if obstructions are encountered which do not appear on drawings. If the obstruction is a utility and the owner of the utility can be identified, then the Contractor must also notify the owner immediately. If there is any doubt about the location of underground cables or lines of any kind, no work must be performed until the exact location has been determined. There will be no exceptions to these instructions.
3. All excavations must be conducted in compliance with applicable OSHA regulations and, regardless of depth, must be shored where there is any danger to tracks, structures or personnel.
4. Any excavations, holes or trenches on the Railway's Property must be covered, guarded and/or protected when not being worked on. When leaving work site areas at night and over weekends, the areas must be secured and left in a condition that will ensure that Railway employees and other personnel who may be working or passing through the area are protected from all hazards. All excavations must be back filled as soon as possible.

2. **Hazardous Waste, Substances and Material Reporting:**

1. If Contractor discovers any hazardous waste, hazardous substance, petroleum or other deleterious material, including but not limited to any non-containerized commodity or material, on or adjacent to Railway's Property, in or near any surface water, swamp, wetlands or waterways, while performing any work under this Agreement, Contractor must immediately: (a) notify the Railway's Resource Operations Center at 1(800) 832-5452, of such discovery: (b) take safeguards



necessary to protect its employees, subcontractors, agents and/or third parties: and (c) exercise due care with respect to the release, including the taking of any appropriate measure to minimize the impact of such release.

3. Personal Injury Reporting

1. The Railway is required to report certain injuries as a part of compliance with Federal Railroad Administration (FRA) reporting requirements. Any personal injury sustained by an employee of the Contractor, subcontractor or Contractor's invitees while on the Railway's Property must be reported immediately (by phone mail if unable to contact in person) to the Railway's representative in charge of the project. The Non-Employee Personal Injury Data Collection Form contained herein is to be completed and sent by Fax to the Railway at 1(817) 352-7595 and to the Railway's Project Representative no later than the close of shift on the date of the injury.



NON-EMPLOYEE PERSONAL INJURY DATA COLLECTION

(If injuries are in connection with rail equipment accident/incident, highway rail grade crossing accident or automobile accident, ensure that appropriate information is obtained, forms completed and that data entry personnel are aware that injuries relate to that specific event.)

Injured Person Type:

- ☐ Passenger on train (C) ☐ Non-employee (N)
(i.e., emp of another railroad, or, non-BNSF emp involved in vehicle accident, including company vehicles)
- ☐ Contractor/safety ☐ Contractor/non-safety sensitive (G)
- ☐ Volunteer/safety sensitive (H) ☐ Volunteer/other non-safety sensitive (I)
- ☐ Non-trespasser (D) - to include highway users involved in highway rail grade crossing accidents who did not go around or through gates
- ☐ Trespasser (E) - to include highway users involved in highway rail grade crossing accidents who went around or through gates
- ☐ Non-trespasser (J) - Off railroad property

If train involved, Train ID:

Transmit attached information to Accident/Incident Reporting Center by:

Fax 1-817-352-7595 or by Phone 1-800-697-6736 or email to: Accident-Reporting.Center@BNSF.com

Officer Providing Information:

(Name) (Employee No.) (Phone #)

REPORT PREPARED TO COMPLY WITH FEDERAL ACCIDENT REPORTING REQUIREMENTS AND PROTECTED FROM DISCLOSURE PURSUANT TO 49 U.S.C. 20903 AND 83 U.S.C. 490



NON-EMPLOYEE PERSONAL INJURY DATA COLLECTION

Please complete this form and provide to the BNSF supervisor, who will input this information into the EHS Star system. For questions, call (817) 352-1267 or email Safety.IncidentReporting@BNSF.com.

Accident City/State: _____ Date: _____ Time: _____

County: _____ Temperature: _____ Weather: _____
(if non-BNSF location)

Name (Last/First/MI): _____

Age: _____ Gender (if available): _____

Company: _____

eRailsafe Badge Number: _____ Expiration Date: _____

BNSF Contractor Badge Number: _____ Expiration Date: _____

Injury: _____ Body Part: _____
(e.g., laceration) (e.g., hand)

Description of accident (including how accident occurred, potential cause, etc.):

Work activity in progress at time of accident: _____

Tools, machinery, or hazardous materials involved in accident: _____

Treatment:

1. First Aid Only
2. Required Medical Treatment
3. Other Medical Treatment: _____

Dr. Name: _____ Date: _____

Dr. Street Address: _____ City: _____ State: _____ Zip: _____

Hospital Name: _____

Hospital Street Address: _____ City: _____ State: _____ Zip: _____

Diagnosis: _____

THIS REPORT IS PART OF BNSF'S ACCIDENT REPORT PURSUANT TO THE ACCIDENT REPORTS STATUTE AND, AS SUCH SHALL NOT "BE ADMITTED AS EVIDENCE OR USED FOR ANY PURPOSE IN ANY SUIT OR ACTION FOR DAMAGES GROWING OUT OF ANY MATTER MENTIONED IN SAID REPORT...." 49 U.S.C. § 20903. See 49 C.F.R. § 225.7(b).



EXHIBIT "C-1"

Agreement Between BNSF RAILWAY COMPANY and the CONTRACTOR

Railway File: _____

Agency Project: _____

_____, (hereinafter called "Contractor"), has entered into an agreement (hereinafter called "Agreement") dated _____, 20__, with the City of East Grand Forks for the performance of certain work in connection with the following project: Construction of Central Ave near and around railroad crossing DOT# 081277T. Performance of such work will necessarily require Contractor to enter **BNSF RAILWAY COMPANY** (hereinafter called "Railway") right of way and property (hereinafter called "Railway Property"). The Agreement provides that no work will be commenced within Railway Property until the Contractor employed in connection with said work for the City of East Grand Forks (i) executes and delivers to Railway an Agreement in the form hereof, and (ii) provides insurance of the coverage and limits specified in such Agreement and Section 3 herein. If this Agreement is executed by a party who is not the Owner, General Partner, President or Vice President of Contractor, Contractor must furnish evidence to Railway certifying that the signatory is empowered to execute this Agreement on behalf of Contractor.

Accordingly, in consideration of Railway granting permission to Contractor to enter upon Railway Property and as an inducement for such entry, Contractor, effective on the date of the Agreement, has agreed and does hereby agree with Railway as follows:

1) RELEASE OF LIABILITY AND INDEMNITY

- A. Contractor hereby waives, releases, indemnifies, defends and holds harmless Railway for all judgments, awards, claims, demands, and expenses (including attorneys' fees), for injury or death to all persons, including Railway's and Contractor's officers and employees, and for loss and damage to property



belonging to any person, arising in any manner from Contractor's or any of Contractor's subcontractors' acts or omissions or any work performed on or about Railway's property or right-of-way. **THE LIABILITY ASSUMED BY CONTRACTOR WILL NOT BE AFFECTED BY THE FACT, IF IT IS A FACT, THAT THE DESTRUCTION, DAMAGE, DEATH, OR INJURY WAS OCCASIONED BY OR CONTRIBUTED TO BY THE NEGLIGENCE OF RAILWAY, ITS AGENTS, SERVANTS, EMPLOYEES OR OTHERWISE, EXCEPT TO THE EXTENT THAT SUCH CLAIMS ARE PROXIMATELY CAUSED BY THE INTENTIONAL MISCONDUCT OR GROSS NEGLIGENCE OF RAILWAY.**

- B. It is mutually negotiated between the parties that the indemnification obligation shall include all claims brought by Contractor's employees against Railway, its agents, servants, employees or otherwise, and Contractor expressly waives its immunity under the industrial insurance act (RCW Title 51) and assumes potential liability for all actions brought by its employees.**
- C. THE INDEMNIFICATION OBLIGATION ASSUMED BY CONTRACTOR INCLUDES ANY CLAIMS, SUITS OR JUDGMENTS BROUGHT AGAINST RAILWAY UNDER THE FEDERAL EMPLOYEE'S LIABILITY ACT, INCLUDING CLAIMS FOR STRICT LIABILITY UNDER THE SAFETY APPLIANCE ACT OR THE LOCOMOTIVE INSPECTION ACT, WHENEVER SO CLAIMED.**
- D. Contractor further agrees, at its expense, in the name and on behalf of Railway, that it will adjust and settle all claims made against Railway, and will, at Railway's discretion, appear and defend any suits or actions of law or in equity brought against Railway on any claim or cause of action arising or growing out of or in any manner connected with any liability assumed by Contractor under this Agreement for which Railway is liable or is alleged to be liable. Railway will give notice to Contractor, in writing, of the receipt or dependency of such claims and thereupon Contractor must proceed to adjust and handle to a conclusion such claims, and in the event of a suit being brought against Railway, Railway may forward summons and complaint or other process in connection therewith to Contractor, and Contractor, at Railway's discretion, must defend, adjust, or settle such suits and protect, indemnify, and save harmless Railway from and against all damages, judgments, decrees, attorney's fees, costs, and expenses growing out of or resulting from or incident to any such claims or suits.**



- E. In addition to any other provision of this Agreement, in the event that all or any portion of this Article shall be deemed to be inapplicable for any reason, including without limitation as a result of a decision of an applicable court, legislative enactment or regulatory order, the parties agree that this Article shall be interpreted as requiring Contractor to indemnify Railway to the fullest extent permitted by applicable law. **THROUGH THIS AGREEMENT THE PARTIES EXPRESSLY INTEND FOR CONTRACTOR TO INDEMNIFY RAILWAY FOR RAILWAY'S ACTS OF NEGLIGENCE.**
- F. It is mutually understood and agreed that the assumption of liabilities and indemnification provided for in this Agreement survive any termination of this Agreement.

2) TERM

- A. This Agreement is effective from the date of the Agreement until (i) the completion of the project set forth herein, and (ii) full and complete payment to Railway of any and all sums or other amounts owing and due hereunder.

3) INSURANCE

Contractor shall, at its sole cost and expense, procure and maintain during the life of this Agreement the following insurance coverage:

- A. Commercial General Liability insurance. This insurance shall contain broad form contractual liability with a combined single limit of a minimum of \$2,000,000 each occurrence and an aggregate limit of at least \$4,000,000 but in no event less than the amount otherwise carried by the Contractor. Coverage must be purchased on a post 2004 ISO occurrence form or equivalent and include coverage for, but not limit to the following:

- ◆ Bodily Injury and Property Damage
- ◆ Personal Injury and Advertising Injury
- ◆ Fire legal liability
- ◆ Products and completed operations



This policy shall also contain the following endorsements, which shall be indicated on the certificate of insurance:

- ◆ The definition of insured contract shall be amended to remove any exclusion or other limitation for any work being done within 50 feet of railroad property.
- ◆ Waiver of subrogation in favor of and acceptable to Railway.
- ◆ Additional insured endorsement in favor of and acceptable to Railway.
- ◆ Separation of insureds.
- ◆ The policy shall be primary and non-contributing with respect to any insurance carried by Railway.

It is agreed that the workers' compensation and employers' liability related exclusions in the Commercial General Liability insurance policy(s) required herein are intended to apply to employees of the policy holder and shall not apply to **Railway** employees.

No other endorsements limiting coverage as respects obligations under this Agreement may be included on the policy with regard to the work being performed under this agreement.

B. Business Automobile Insurance. This insurance shall contain a combined single limit of at least \$1,000,000 per occurrence, and include coverage for, but not limited to the following:

- ◆ Bodily injury and property damage
- ◆ Any and all vehicles owned, used or hired

The policy shall also contain the following endorsements or language, which shall be indicated on the certificate of insurance:

- ◆ Waiver of subrogation in favor of and acceptable to Railway.
- ◆ Additional insured endorsement in favor of and acceptable to Railway.



- ◆ Separation of insureds.
- ◆ The policy shall be primary and non-contributing with respect to any insurance carried by Railway.

C. Workers Compensation and Employers Liability insurance including coverage for, but not limited to:

- ◆ Contractor's statutory liability under the worker's compensation laws of the state(s) in which the work is to be performed. If optional under State law, the insurance must cover all employees anyway.
- ◆ Employers' Liability (Part B) with limits of at least \$500,000 each accident, \$500,000 by disease policy limit, \$500,000 by disease each employee.

This policy shall also contain the following endorsements or language, which shall be indicated on the certificate of insurance:

- ◆ Waiver of subrogation in favor of and acceptable to Railway.

A. Railroad Protective Liability insurance naming only the **Railway** as the Insured with coverage of at least \$2,000,000 per occurrence and \$6,000,000 in the aggregate. The policy Must be issued on a standard ISO form CG 00 35 12 04 and include the following:

- ◆ Endorsed to include the Pollution Exclusion Amendment
- ◆ Endorsed to include the Limited Seepage and Pollution Endorsement.
- ◆ Endorsed to remove any exclusion for punitive damages.
- ◆ No other endorsements restricting coverage may be added.
- ◆ The original policy must be provided to the **Railway** prior to performing any work or services under this Agreement
- ◆ Definition of "Physical Damage to Property" shall be endorsed to read: "means direct and accidental loss of or damage to all property owned by any named insured and all property in any named insured' care, custody, and control



arising out of the acts or omissions of the contractor named on the Declarations.

In lieu of providing a Railroad Protective Liability Policy, Licensee may participate (if available) in Railway's Blanket Railroad Protective Liability Insurance Policy.

Other Requirements:

Where allowable by law, all policies (applying to coverage listed above) shall contain no exclusion for punitive damages.

Contractor agrees to waive its right of recovery against **Railway** for all claims and suits against **Railway**. In addition, its insurers, through the terms of the policy or policy endorsement, waive their right of subrogation against **Railway** for all claims and suits. Contractor further waives its right of recovery, and its insurers also waive their right of subrogation against **Railway** for loss of its owned or leased property or property under Contractor's care, custody or control.

Allocated Loss Expense shall be in addition to all policy limits for coverages referenced above.

Contractor is not allowed to self-insure without the prior written consent of **Railway**. If granted by **Railway**, any self-insured retention or other financial responsibility for claims shall be covered directly by Contractor in lieu of insurance. Any and all **Railway** liabilities that would otherwise, in accordance with the provisions of this Agreement, be covered by Contractor's insurance will be covered as if Contractor elected not to include a deductible, self-insured retention or other financial responsibility for claims.

Prior to commencing services, Contractor shall furnish to **Railway** an acceptable certificate(s) of insurance from an authorized representative evidencing the required coverage(s), endorsements, and amendments. The certificate should be directed to the following address:

BNSF Railway Company
c/o CertFocus
P.O. Box 140528
Kansas City, MO 64114
Toll Free: 877-576-2378
Fax number: 817-840-7487



Email: BNSF@certfocus.com
www.certfocus.com

Contractor shall notify **Railway** in writing at least 30 days prior to any cancellation, non-renewal, substitution or material alteration.

Any insurance policy shall be written by a reputable insurance company acceptable to **Railway** or with a current Best's Guide Rating of A- and Class VII or better, and authorized to do business in the state(s) in which the service is to be provided.

If coverage is purchased on a "claims made" basis, Contractor hereby agrees to maintain coverage in force for a minimum of three years after expiration, cancellation or termination of this Agreement. Annually Contractor agrees to provide evidence of such coverage as required hereunder.

Contractor represents that this Agreement has been thoroughly reviewed by Contractor's insurance agent(s)/broker(s), who have been instructed by Contractor to procure the insurance coverage required by this Agreement.

Not more frequently than once every five years, **Railway** may reasonably modify the required insurance coverage to reflect then-current risk management practices in the railroad industry and underwriting practices in the insurance industry.

If any portion of the operation is to be subcontracted by Contractor, Contractor shall require that the subcontractor shall provide and maintain insurance coverage(s) as set forth herein, naming **Railway** as an additional insured, and shall require that the subcontractor shall release, defend and indemnify **Railway** to the same extent and under the same terms and conditions as Contractor is required to release, defend and indemnify **Railway** herein.

Failure to provide evidence as required by this section shall entitle, but not require, **Railway** to terminate this Agreement immediately. Acceptance of a certificate that does not comply with this section shall not operate as a waiver of Contractor's obligations hereunder.

The fact that insurance (including, without limitation, self-insurance) is obtained by Contractor shall not be deemed to release or diminish the liability of Contractor including, without limitation, liability under the indemnity provisions of this Agreement. Damages recoverable by **Railway** shall not be limited by the amount of the required insurance coverage.

In the event of a claim or lawsuit involving **Railway** arising out of this agreement, Contractor will make available any required policy covering such claim or lawsuit.



These insurance provisions are intended to be a separate and distinct obligation on the part of the Contractor. Therefore, these provisions shall be enforceable and Contractor shall be bound thereby regardless of whether or not indemnity provisions are determined to be enforceable in the jurisdiction in which the work covered hereunder is performed.

For purposes of this section, **Railway** shall mean "Burlington Northern Santa Fe LLC", "BNSF Railway Company" and the subsidiaries, successors, assigns and affiliates of each.

4) SALES AND OTHER TAXES

- A.** In the event applicable sales taxes of a state or political subdivision of a state of the United States are levied or assessed in connection with and directly related to any amounts invoiced by Contractor to Railway ("Sales Taxes"), Railway shall be responsible for paying only the Sales Taxes that Contractor separately states on the invoice or other billing documents provided to Railway; *provided, however*, that (i) nothing herein shall preclude Railway from claiming whatever Sales Tax exemptions are applicable to amounts Contractor bills Railway, (ii) Contractor shall be responsible for all sales, use, excise, consumption, services and other taxes which may accrue on all services, materials, equipment, supplies or fixtures that Contractor and its subcontractors use or consume in the performance of this Agreement, (iii) Contractor shall be responsible for Sales Taxes (together with any penalties, fines or interest thereon) that Contractor fails to separately state on the invoice or other billing documents provided to Railway or fails to collect at the time of payment by Railway of invoiced amounts (except where Railway claims a Sales Tax exemption), and (iv) Contractor shall be responsible for Sales Taxes (together with any penalties, fines or interest thereon) if Contractor fails to issue separate invoices for each state in which Contractor delivers goods, provides services or, if applicable, transfers intangible rights to Railway.
- B.** Upon request, Contractor shall provide Railway satisfactory evidence that all taxes (together with any penalties, fines or interest thereon) that Contractor is responsible to pay under this Agreement have been paid. If a written claim is made against Contractor for Sales Taxes with respect to which Railway may be liable for under this Agreement, Contractor shall promptly notify Railway of such claim and provide Railway copies of all correspondence received from the taxing authority. Railway shall have the right to contest, protest, or claim a refund, in Railway's own name, any Sales Taxes paid by Railway to Contractor or for which Railway might otherwise be responsible for under this Agreement; *provided*, however, that if Railway is not permitted by law to contest any such Sales Tax in its own name, Contractor shall, if requested by Railway at Railway's sole cost



and expense, contest in Contractor's own name the validity, applicability or amount of such Sales Tax and allow Railway to control and conduct such contest.

- C. Railway retains the right to withhold from payments made under this Agreement amounts required to be withheld under tax laws of any jurisdiction. If Contractor is claiming a withholding exemption or a reduction in the withholding rate of any jurisdiction on any payments under this Agreement, before any payments are made (and in each succeeding period or year as required by law), Contractor agrees to furnish to Railway a properly completed exemption form prescribed by such jurisdiction. Contractor shall be responsible for any taxes, interest or penalties assessed against Railway with respect to withholding taxes that Railway does not withhold from payments to Contractor.

5) EXHIBIT "C" CONTRACTOR REQUIREMENTS

- A. The Contractor must observe and comply with all provisions, obligations, requirements and limitations contained in the Agreement, and the Contractor Requirements set forth on Exhibit "C" attached to the Agreement and this Agreement, including, but not be limited to, payment of all costs incurred for any damages to Railway roadbed, tracks, and/or appurtenances thereto, resulting from use, occupancy, or presence of its employees, representatives, or agents or subcontractors on or about the construction site. Contractor shall execute a Temporary Construction Crossing Agreement or Private Crossing Agreement (<http://www.bnsf.com/communities/faqs/permits-real-estate/>), for any temporary crossing requested to aid in the construction of this Project, if approved by BNSF.

6) TRAIN DELAY

- A. Contractor is responsible for and hereby indemnifies and holds harmless Railway (including its affiliated railway companies, and its tenants) for, from and against all damages arising from any unscheduled delay to a freight or passenger train which affects Railway's ability to fully utilize its equipment and to meet customer service and contract obligations. Contractor will be billed, as further provided below, for the economic losses arising from loss of use of equipment, contractual loss of incentive pay and bonuses and contractual penalties resulting from train delays, whether caused by Contractor, or subcontractors, or by the Railway performing work under this Agreement. Railway agrees that it will not perform any act to unnecessarily cause train delay.



- B.** For loss of use of equipment, Contractor will be billed the current freight train hour rate per train as determined from Railway's records. Any disruption to train traffic may cause delays to multiple trains at the same time for the same period.
- C.** Additionally, the parties acknowledge that passenger, U.S. mail trains and certain other grain, intermodal, coal and freight trains operate under incentive/penalty contracts between Railway and its customer(s). Under these arrangements, if Railway does not meet its contract service commitments, Railway may suffer loss of performance or incentive pay and/or be subject to penalty payments. Contractor is responsible for any train performance and incentive penalties or other contractual economic losses actually incurred by Railway which are attributable to a train delay caused by Contractor or its subcontractors.
- D.** The contractual relationship between Railway and its customers is proprietary and confidential. In the event of a train delay covered by this Agreement, Railway will share information relevant to any train delay to the extent consistent with Railway confidentiality obligations. The rate then in effect at the time of performance by the Contractor hereunder will be used to calculate the actual costs of train delay pursuant to this agreement.
- E.** Contractor and its subcontractors must give Railway's representative Nels Christianson 701-795-1266 (4) weeks advance notice of the times and dates for proposed work windows. Railway and Contractor will establish mutually agreeable work windows for the project. Railway has the right at any time to revise or change the work windows due to train operations or service obligations. Railway will not be responsible for any additional costs or expenses resulting from a change in work windows. Additional costs or expenses resulting from a change in work windows shall be accounted for in Contractor's expenses for the project.
- F.** Contractor and subcontractors must plan, schedule, coordinate and conduct all Contractor's work so as to not cause any delays to any trains.

SIGNATURE PAGE FOLLOWS



IN WITNESS WHEREOF, each of the parties hereto has caused this Agreement to be executed by its duly authorized officer the day and year first above written.

Contractor Legal Name Signature: _____ Printed Name: _____ Title: _____ Date: _____	BNSF RAILWAY COMPANY Signature: _____ Printed Name: _____ Title: <u>Manager Public Projects</u> Date: _____

Accepted and effective this _____ day of 20__.

Contact Person: _____	
Address: _____	
City: _____	
State: _____	Zip: _____
Fax: _____	
Phone: _____	
E-mail: _____	



EXHIBIT D

AUTHORITY FOR EXPENDITURE

LOCATION : MINNESOTA/NO D	LINE SEGMENT : 32	AFE NUMBER :
PLANITEM NUMBER : 933810000	MILEPOST : 106.6 TO 106.9	RFA NUMBER : 5901324
PROPERTY OF : BNSF RAILWAY COMPANY	DIVISION : TC	CPAR NUMBER : CB960023
OPERATED BY : BNSF RAILWAY COMPANY	SUBDIVISION : GRAND FORKS	BUDGET YEAR : 2024
JOINT FACILITY : EAST GRAND FORKS	TRACK TYPE : S	BUDGET CLASS : 6
% BILLABLE (+/-) : 100.0	TAX STATE : MN	REPORTING OFFICE : 124
	SPONSOR : VP ENGINEERING	CENTER/ROLLUP : 13537

PURPOSE, JUSTIFICATION AND DESCRIPTION

PIP, TCW DIV, GRAND FORKS SUB, DOT# 081277T, LS 32, MP 106.6 TO 106.9,100% BILLABLE TO E GRAND FORKS. CITY OF EAST GRAND FORKS TO FUND THE EXTENSION OF DOT# 081277T CENTRAL AVE TO ACCOMMODATE PEDESTRIAN FACILITIES ON THE WEST SIDE OF THE CROSSING.

PRIMARY FUNDING SOURCE IS FHWA

** BUY AMERICA(N) APPLIES **

PLAN ITEM	LINE SEG	BEG MP	END MP	TRK NBR	BEGIN STATION	END STATION	PROJECT TYPE	BUD YEAR
933810000	32	106.6	106.9	S	MINNESOTA/NO	MINNESOTA/NO D	PUBLIC IMPROVEMENT PROJECT	2024

	CASH CAPITAL	NONCASH CAPITAL	OPERATING EXP	REMOVAL COSTS	BILLABLE	TOTALS
LABOR COSTS	0	0	0	0	36,949	36,949
MATERIAL COSTS	0	0	0	0	32,532	32,532
OTHER COSTS	0	0	0	0	7,108	7,108
TOTALS	0	0	0	0	76,589	76,589

SYSTEM MAINTENANCE AND PLANNING
ESTIMATE REF. NUMBER: 5901324
COSTING DATE: 01/01/2024

PRINTED ON: 02/16/2024
ESTIMATED BY: MORGAN
PRINTED BY: MORGAN

***** MAINTAIN PROPRIETARY CONFIDENTIALITY *****

BNSF RAILWAY COMPANY
FHPM ESTIMATE FOR
EAST GRAND FORKS

LOCATION MINNESOTA/NO D

DETAILS OF ESTIMATE

PLAN ITEM : 933810000

VERSION : 2

PURPOSE, JUSTIFICATION AND DESCRIPTION

PIP, TCW DIV, GRAND FORKS SUB, DOT# 081277T, LS 32, MP 106.6 TO 106.9,
CITY OF EAST GRAND FORKS TO FUND THE EXTENSION OF DOT# 081277T CENTRAL AVE TO ACCOMMODATE PEDESTRIAN FACILITIES
ON THE WEST SIDE OF THE CROSSING.

REQUESTED BY ALEX FIORINI ON 6/9/23
PRIMARY FUNDING SOURCE IS FHWA
** BUY AMERICA(N) APPLIES **

DESCRIPTION	QUANTITY	U/M	COST	TOTAL \$

LABOR				

PLACE FIELD WELDS - CAP	107.0	MH	4,251	
REPLACE PUBLIC CROSSING - TOTAL REHAB	64.0	MH	2,408	
REPLACE TRACK PANELS - CAP	10.0	MH	377	
SIGNAL LABOR - CAP	8.0	MH	352	
SURFACE TRACK - REPLACEMENT - CAP	24.0	MH	928	
UNLOAD BALLAST - REPLACEMENT - CAP	6.0	MH	226	
UNLOAD CROSSING MATERIAL - PUBLIC - CAP	12.0	MH	452	
UNLOAD TRACK PANELS - REPLACEMENT	10.0	MH	377	
PAYROLL ASSOCIATED COSTS			6,074	
DA OVERHEADS			10,530	
EQUIPMENT EXPENSES			9,207	
INSURANCE EXPENSES			1,767	
TOTAL LABOR COST			36,949	36,949

MATERIAL				

BALLAST NT, SYSTEM AVERAGE COST	100.0	NT **	1,469	
PANEL, TRACK; 40 FT; 136 LB; SC; 10 FT; STD; WOOD	2.0	EA **	14,686	
RAIL, TRANS, 136 N; 132 W; 40 FT; UNVRSL	4.0	EA	4,924	
SIGNAL MATERIAL	150.0	EA	150	
SPIKE, TBR SCREW 3/4" X 13", F/ROAD XING	54.0	EA **	162	
WELDKIT, GENERIC FOR ALL RAIL WEIGHTS	10.0	KT **	765	
CROSSING, CONCRETE PANELS; 10 FT TIES TANGENT	24.0	FT **	4,654	
XING CONC RAMP 136 LB COMPLETE SET	1.0	ST **	360	
MATERIAL HANDLING			1,356	
ONLINE TRANSPORTATION			1,550	
USE TAX			2,135	
OFFLINE TRANSPORTATION			321	
TOTAL MATERIAL COST			32,532	32,532

OTHER				

TOTAL OTHER ITEMS COST			0	0
PROJECT SUBTOTAL				69,481
CONTINGENCIES				6,349
BILL PREPARATION FEE				759
GROSS PROJECT COST				76,589
LESS COST PAID BY BNSF				0
TOTAL BILLABLE COST				76,589

Accounts Payable

Check Register Totals Only

User: mnelson
 Printed: 6/13/2024 - 2:52 PM



City of East Grand Forks

P. O. Box 373
 East Grand Forks, MN 56721
 (218) 773-2483

Check	Date	Vendor No	Vendor Name	Amount	Voucher
42587	06/18/2024	ACM001	Acme Electric Companies	591.38	0
42588	06/18/2024	ADV007	Advanced Auto Parts	27.54	0
42589	06/18/2024	ADV001	Advanced Business Methods Inc	344.15	0
42590	06/18/2024	ALL003	All Seasons Garden Center	479.60	0
42591	06/18/2024	PET005	Allstate Peterbilt of Grand Forks	13.21	0
42592	06/18/2024	ALL011	Allstream	177.84	0
42593	06/18/2024	ATV001	Auto Value Grand Forks	678.38	0
42594	06/18/2024	BIG001	Big Jim's East Side Tire	6,488.35	0
42595	06/18/2024	BNS001	BNSF Railway Company	8,750.00	0
42596	06/18/2024	C&R001	C&R Cleaners & Laundry	173.05	0
42597	06/18/2024	CEN008	Century Electric	133.00	0
42598	06/18/2024	CEN006	Century Link	386.86	0
42599	06/18/2024	CEN010	Century Link	46.81	0
42600	06/18/2024	CIN001	Cintas Corporation No. 2	148.22	0
42601	06/18/2024	COL002	Cole Papers Inc	581.07	0
42602	06/18/2024	COM003	Complete Pest Control Inc	255.00	0
42603	06/18/2024	COT001	Susan Cote	70.00	0
42604	06/18/2024	CUS002	Custom Stripes Inc	963.00	0
42605	06/18/2024	DAK004	Dakota Supply Group	316.36	0
42606	06/18/2024	DAY002	Daydreams Specialties, LLC	28.00	0
42607	06/18/2024	EQU002	Equipment Management Company	515.00	0
42608	06/18/2024	FAS001	Fastenal Company	27.29	0
42609	06/18/2024	FLA002	Flat Plains Services Inc	1,050.00	0
42610	06/18/2024	FOR001	Forks Freightliner	5.19	0
42611	06/18/2024	FOR005	Forum Communications Company	200.00	0
42612	06/18/2024	GAL003	Galstad Jensen & McCann PA	27,377.91	0
42613	06/18/2024	GAR001	Garden Hut Inc	96.42	0
42614	06/18/2024	GER001	Gerrells Sport Center	12.99	0
42615	06/18/2024	GGF001	GGF Convention & Visitors Bureau	5,927.22	0
42616	06/18/2024	GLO003	Global Safety Network, Inc.	90.96	0
42617	06/18/2024	GOP002	Gopher State Lawn Sprinklers	1,866.42	0
42618	06/18/2024	GFW001	Grand Forks Welding & Machine	263.23	0
42619	06/18/2024	GRE002	Greg's Lawn Care	509.59	0
42620	06/18/2024	REY001	Harbott Knutson Larson & Holten PLI	29.00	0
42621	06/18/2024	HAW001	Hawkins Chemical	4,077.60	0
42622	06/18/2024	HOR001	Horizon Commercial Pool Supply	1,177.24	0
42623	06/18/2024	HUG001	Hugo's	196.43	0
42624	06/18/2024	HUT001	Reid & Kelsey Huttunen	445.52	0
42625	06/18/2024	K&H001	K&H Custom	4,400.00	0
42626	06/18/2024	KEI001	Keith's Security World	34.75	0
42627	06/18/2024	LEA008	League of Minnesota Cities Insurance	1,000.00	0
42628	06/18/2024	LEI001	Leighton Broadcasting	639.00	0
42629	06/18/2024	HAR086	Local Ace	259.48	0
42630	06/18/2024	HAR087	Local Ace	906.06	0
42631	06/18/2024	HAR089	Local Ace	15.99	0
42632	06/18/2024	MARCD1	Marco Technologies LLC	91.61	0
42633	06/18/2024	MAR008	Marshall & Polk Rural Water System	10.92	0
42634	06/18/2024	MEN001	Menards	195.02	0
42635	06/18/2024	MID003	Midcontinent Communications	48.16	0
42636	06/18/2024	MND006	MN Dept of Revenue	887.00	0

Check	Date	Vendor No	Vendor Name	Amount	Voucher
42637	06/18/2024	MND013	MN Dept of Transportation	60.00	0
42638	06/18/2024	COM002	Morgan Printing	115.00	0
42639	06/18/2024	MOT002	Motorola Solutions Inc	177,595.20	0
42640	06/18/2024	NOR004	Northern Plumbing Supply	183.60	0
42641	06/18/2024	OPP001	Opp Construction LLC	2,000.00	0
42642	06/18/2024	EXP002	Page 1 Publications, Inc.	687.77	0
42643	06/18/2024	PAT001	Patio World	1,245.00	0
42644	06/18/2024	PDQ001	PDQ Sanitary Services	560.00	0
42645	06/18/2024	PET001	Peterson Veterinary Clinic P.C.	1,952.50	0
42646	06/18/2024	PKM001	PKM Electric Cooperative, Inc	2,080.56	0
42647	06/18/2024	PRE001	Premium Waters Inc	82.38	0
42648	06/18/2024	PSD001	PS Garage Doors	726.59	0
42649	06/18/2024	ROT001	Schwingler Enterprises, Inc.	710.00	0
42650	06/18/2024	SIM001	Simonson Station Stores	16.06	0
42651	06/18/2024	MIK001	SJA Thunder Corp	710.96	0
42652	06/18/2024	SPR002	Spray Advantage	41.72	0
42653	06/18/2024	STE001	Stenns Granite	406.00	0
42654	06/18/2024	STA005	Strata Corp	776.98	0
42655	06/18/2024	TER002	Terry's Tree Service	2,750.00	0
42656	06/18/2024	THU002	Thur-O-Clean	342.66	0
42657	06/18/2024	TIM001	Tim Shea's Nursery & Landscaping	5,248.50	0
42658	06/18/2024	USB001	US Bank	22,388.75	0
42659	06/18/2024	USB005	US Bank Corporate Payment Systems	77,468.61	0
42660	06/18/2024	USP002	USPS Postmaster	232.00	0
42661	06/18/2024	VAL002	Valley Truck Parts and Services Inc.	337.81	0
42662	06/18/2024	VER001	Verizon Wireless	2,564.55	0
42663	06/18/2024	VES001	Vestis Services LLC	850.55	0
42664	06/18/2024	VIL001	Vilandre Heating & A/C	1,877.96	0
42665	06/18/2024	WAT001	Water and Light Department	17,492.76	0
42666	06/18/2024	BUL001	Kent Wavra	60.00	0
42667	06/18/2024	XCE001	Xcel Energy	20.05	0
Check Total:				394,592.34	

Accounts Payable
Check Register Totals Only

User: mnelson
Printed: 6/13/2024 - 3:00 PM



City of East Grand Forks
P. O. Box 373
East Grand Forks, MN 56721
(218) 773-2483

Check	Date	Vendor No	Vendor Name	Amount	Voucher
42668	06/18/2024	BNS001	BNSF Railway Company	8,000.00	0
Check Total:				8,000.00	