REGULAR MEETING OF CITY COUNCIL
City of Birchwood Village
Washington County, MN

November 10th, 2026 at 6:45 pm

MISSION STATEMENT

The Birchwood Village City Council is dedicated to enhancing the quality of life for all residents by fostering a safe, inclusive, and thriving community. We are committed to responsible governance and transparent decision-making. Through collaboration with residents, businesses, and local organizations, we strive to improve public services and infrastructure while preserving the unique character of our city. Our goal is to make Birchwood Village a better place to live and grow for generations to come.

MEMBERS:
Jennifer Arsenault, Mayor
Bridget Sperl, Council
Kathy Weier, Council
Ryan Eisele, Council
Ryan Hankins, Council

NOTE: Due to Open Meeting Law restrictions, the City Council may be discussing agenda items for the first time. Your patience and understanding are appreciated during this process.

CALL TO ORDER
ROLL CALL
PUBLIC FORUM (*members of the public are given 3 minutes to present issues not on the agenda*)
APPROVAL of AGENDA

AGENDA

PRESENTATIONS

CITY BUSINESS (Unfinished)

1. **Second Reading and Public Hearing regarding Ordinance to Amend Code Section 300.020 adding definitions*(CM Hankins) (pgs. 1-3)**
   ACTIONS: Introduce subject; open and close Public Hearing; Vote the matter; Vote the Summary Publication.
2. **Second Reading and Public Hearing regarding Ordinance to Amend Code Section 301.070 and 301.080 regarding permits for land disturbances*(CM Hankins) (pgs. 4,5)**
   ACTIONS: Introduce subject; open and close Public Hearing; Vote the matter; Vote the Summary Publication.
3. **Second Reading and Public Hearing regarding Ordinance to Amend Code Section 302.055 regarding land disturbance activity standards* (CM Hankins) (pgs. 6,7)**
   ACTIONS: Introduce subject; open and close Public Hearing; Vote the matter; Vote the Summary Publication.

* Denotes item that supporting documentation will be provided

4. **Second Reading and Public Hearing regarding Ordinance to Amend Code Section 306.030 regarding/adding required information for CUP applications*(CM Hankins) (pgs. 8,9)**
   ACTIONS: Introduce subject; open and close Public Hearing; Vote the matter; Vote the Summary Publication.
5. **Second Reading and Public Hearing regarding Ordinance to Amend Code Adding Section 311 regarding the requirement of as-built surveys to the Code*(CM Hankins) (pgs. 10-12)**
   ACTIONS: Introduce subject; open and close Public Hearing; Vote the matter; Vote the Summary Publication.
6. **Second Reading and Public Hearing regarding Ordinance repealing Chapters 611 and 802 and replacing them with a new combined Section 802* (CM Hankins) (pgs. 13-15)**
   ACTIONS: Introduce subject; open and close Public Hearing; Vote the matter; Vote the Summary Publication.
7. **Consider Resolution prohibiting parking on the north (Lake) side of Wildwood Avenue.* (CM Hankins) (pgs. 16-19)**
8. **Consider Adopting Ordinance (first reading) regarding outdoor storage of organic materials (woody material) and calling for Public Hearing* (CM Sperl) (pgs. 20-23)**

CITY BUSINESS (New)

1. **Consider options for Birchwood Avenue and Polly's Park Projects* (pgs. 24-32)**
2. **Consider formally changing City Council Meetings to the THIRD WEDNESDAY of each month in 2027(staff)**
3. **Consider Resolution Regarding Advance-Disbursements* (CM Hankins) (pgs. 33-37)**

CONSENT AGENDA

1. **Resolution 2026-16 Directing Parks Committee to Prepare Annual Report and Action Plan*(pgs. 38-45)**
2. **Approval of Storage Permit (winter storage of watercraft)* (pg. 46)**
3. **Approval of Winter Roads Contract with White Bear Lawn and Snow* (pgs. 47-53)**
4. **Consider placement of speed-sign/monitor from 158-170 Wildwood to 262 Wildwood* 9 (pgs. 54,55)**
5. **Approve Final Audit Report from Abdo* (pgs. 56-103)**
6. **Approve City Council Meeting Minutes from October 8, 2026* (pg. 104)**
7. **Approve City Council Meeting Minutes from October 13, 2026* (pgs. 105-108)**
8. **October Treasurer's Financial Summary* (pg. 109)**
9. **October Claims Signature Template* (pg. 110)**
10. **October Claims History* (pgs. 111-113)**
11. **October Financial Statement* (pgs. 114-116)**
12. **October Disbursements**
13. **October Receipts**

* Denotes items that have supporting documentation provided

ANNOUNCEMENTS

1. **Sheriff's Monthly Report* (pgs. 117-119)**
2. **Ordinance Checklist* (pgs 120-123)**
3. **From the Corner Desk* (pg. 124)**
4. **Tennis Quarterly Report* (pg. 125)**

ADJOURN

* Denotes items that have supporting documentation provided

CITY OF BIRCHWOOD VILLAGE WASHINGTON COUNTY, MINNESOTA
ORDINANCE NO. 2026-02

AN ORDINANCE AMENDING SECTION 300.020 OF THE BIRCHWOOD VILLAGE CITY CODE TO ADD DEFINITIONS RELATED TO LAND DISTURBANCE AND SHORELAND REGULATIONS

The City Council of the City of Birchwood Village, Minnesota, ordains:

Section 1, Amendment. Section 300.020 (DEFINITIONS) of the Birchwood Village City Code is hereby amended to add the following definitions in their appropriate alphabetical order. The City Administrator-Clerk is authorized to renumber the existing subdivisions of this section accordingly to accommodate these additions.

Bluff. A topographic feature such as a hill, cliff, or embankment having all of the following characteristics:

a, Part or all of the feature is located in a shoreland area;
b. The slope rises at least 25 feet above the ordinary high water level of the waterbody;
c. The grade of the slope from the toe of the bluff to a point 25 feet or more above the ordinary high water level averages 30 percent or greater; and
d. The slope must drain toward the waterbody.

An area with an average slope of less than 18 percent over a distance for 50 feet or more shall not be considered part of the bluff.

Bluff Impact Zone. A bluff and land located within 20 feet from the top of a bluff.

Retaining Wall. A structure constructed of rock, wood, block, concrete, or other materials designed to resist the lateral pressure of soil and to retain or prevent the sliding, shifting, or erosion of earth, rock, or other materials. For the purposes of this code, any structural slope or shoreline stabilization measure that exceeds the definition, size, or slope limitations of natural riprap shall be considered a retaining wall.

Shore Impact Zone. Land located between the ordinary high water level of a public water and a line parallel to It at a setback of 50 percent of the required structure setback.

Steep Slope. Land where development is either not recommended or described as poorly suited due to slope steepness and the site's soil characteristics, as mapped and described in available county soil surveys or other technical reports, unless appropriate design and construction techniques are used in accordance with the provisions of this ordinance.

Where specific information i s not available, steep slopes are lands having average slopes over twelve (12) percent, as measured over horizontal distances of fifty (50) feet or more. that are not bluffs.

Toe of the Bluff. The lower point of a 50-foot segment with an average slope exceeding 18 percent.

Top of the Bluff. The higher point of a 50-foot segment with an average slope exceeding 18 percent.

Passed by the City Council of the City of Birchwood Village, Minnesota this 10th day of November, 2026.

Mayor
Attested:
City Administrator-Clerk

Please be advised that the City of Birchwood has duly-passed the following ORDINANCE:

AN ORDINANCE AMENDING SECTION 300.020 ADDING DEFINITIONS TO THE ZONING CODE.

The following is a SUMMARY of the Ordinance:

On November 10, 2026 the City adopted an Ordinance (2026-10-02) to add definitions to the zoning code for land-use disturbance activities and shoreland disturbances.

PLEASE BE ADVISED, this is not the full text of the Ordinance passed and the published material is only a summary. The full text is available for public inspection at the City of Birchwood, 207 Birchwood Avenue, Birchwood, Minnesota 55110 or delivered upon request electronically or by U.S. Mail.

Summary complies with Minn. Stat. §§ 331A.05 subd. 8. & 412.191 subd 4.

CITY OF BIRCHWOOD VILLAGE WASHINGTON COUNTY, MINNESOTA

ORDINANCE NO. 2026-03

AN ORDINANCE AMENDING SECTIONS 301.070 AND 301.080 OF THE BIRCHWOOD VILLAGE CITY CODE REGARDING CONDITIONAL USE PERMITS AND ZONING PERMITS FOR LAND DISTURBANCE ACTIVITIES

The City Council of the City of Birchwood Village, Minnesota, ordains:

Section 1. Amendment. Section 301.070, Subdivision 1 of the Birchwood Village City Code is hereby amended to read as follows:

301.070. CONDITIONAL USES.

1. A Conditional Use Permit shall be required for the following projects:
   a. Any land disturbance activity **~~where the slope is toward a lake, pond, wetland or watercourse leading to such waters, and the alteration is closer to such waters than the structure setback requirements.~~ that involves the movement of more than ten (10) cubic yards of material on steep slopes or within the shore impact zone.**
   ~~b. Any land disturbance activity where such work involves an area greater that four hundred (400) square feet and/or fifty (50 cubic yards in volume.~~

Section 2. Amendment. Section 301.080, Subdivision 1 of the Birchwood Village City Code is hereby amended to read as follows:

301.080. ZONING PERMIT.

1, A Zoning Permit shall be required for the following projects:

[**…**]

f. Land Disturbance Activities **~~greater than one hundred (100) square feet or~~** greater than ten (10) cubic yards.

Passed by the City Council of the City of Birchwood Village, Minnesota this 10th day of November, 2026.

Mayor

Attested:

City Administrator-Clerk

Please be advised that the City of Birchwood has duly-passed the following ORDINANCE:

AN ORDINANCE AMENDING SECTION 301.070 and 301.080 REGARDING REQUIREMENTS FOR LAND-USE DISTURBANCE PERMITS.

The following is a SUMMARY of the Ordinance:

On November 10, 2026 the City adopted an Ordinance (2026-10-03) to amend 301.070 and 301.080 to clarify what activities will trigger the need for a, 'land-use disturbance,' permit.

PLEASE BE ADVISED, this is not the full text of the Ordinance passed and the published material is only a summary. The full text is available for public inspection at the City of Birchwood, 207 Birchwood Avenue, Birchwood, Minnesota 55110 or delivered upon request electronically or by U.S. Mail.

Summary complies with Minn. Stat. §§ 331A.05 subd. 8. & 412.191 subd 4.

CITY OF BIRCHWOOD VILLAGE WASHINGTON COUNTY, MINNESOTA

ORDINANCE 2026-04

AN ORDINANCE AMENDING SECTION 302.055 OF THE BIRCHWOOD VILLAGE CITY CODE REGARDING LAND DISTURBANCE ACTIVITY STANDARDS

The City Council of the City of Birchwood Village, Minnesota, ordains:

Section 1. Amendment. Section 302.055, Subdivision 2(c) of the Birchwood Village City Code is hereby amended to read as follows:

302.055. LAND DISTURBANCE ACTIVITY STANDARDS,

2. The following are Specific Standards:

c. Requirements and Standards During Construction

[...]

3. ~~**Temporary ground cover, (mulch) shall be used within 2 weeks of finish and permanent vegetative cover, sod and plantings shall be provided as soon as possible but not exceeding 1 year after completion of finish grading.**~~ **Alterations must be designed and conducted** in **a manner that ensures only** the **smallest amount of bare ground** Is **exposed for the shortest time possible. Temporary ground cover (such as mulch) shall be applied within seven (7) days of any significant pause In grading. Permanent vegetative cover, sod, and plantings shall be established as soon as possible, but in no case later than fourteen (**14**) days after the completion of finish grading.**

Passed by the City Council of the City of Birchwood Village, Minnesota this 10th day of November, 2026.

Mayor

Attested:

City Administrator-Cle1'k:

Please be advised that the City of Birchwood has duly-passed the following ORDINANCE:

AN ORDINANCE AMENDING SECTION 302.055 REGARDING LAND USE DISTURBANCE ACTIVITY STANDARDS IN THE ZONING CODE.

The following is a SUMMARY of the Ordinance:

On November 10, 2026 the City adopted an Ordinance (2026-10-04) to add specific language (standards) to the zoning code for land-use disturbance activities and bare-ground.

PLEASE BE ADVISED, this is not the full text of the Ordinance passed and the published material is only a summary. The full text is available for public inspection at the City of Birchwood, 207 Birchwood Avenue, Birchwood, Minnesota 55110 or delivered upon request electronically or by U.S. Mail.

Summary complies with Minn. Stat. §§ 331A.05 subd. 8. & 412.191 subd 4.

CITY OF BIRCHWOOD VILLAGE WASHINGTON COUNTY, MINNESOTA

ORDINANCE NO. 2026-05

AN ORDINANCE AMENDING SECTION 306.030 OF THE BIRCHWOOD VILLAGE CITY CODE REGARDING REQUIRED INFORMATION FOR LAND DISTURBANCE ACTIVITY CONDITIONAL USE PERMIT APPLICATIONS

The City Council of the City of Birchwood Village, Minnesota, ordains:

Section 1. Amendment. Section 306.030, Subdivision 3(a) of the Birchwood Village City Code is hereby amended to read as follows:

306.030. CONDITIONAL USE PERMIT FOR LAND DISTURBANCE ACTIVITY.

3. Required Information in Application for Land Disturbance Activity

a. Plans: Existing, Construction, and Final Site Plans must include detail on how the applicant intends to control and minimize erosion and storm water runoff and to follow Section 302.050 IMPERVIOUS SURFACES and Section 302.055 LAND DISTURBANCE ACTIVITY STANDARDS.

Existing Site Plan: A map of existing site conditions showing the site and innnediately adjacent areas, including:

[...]

3. Existing topography with a contour interval appropriate to the topography of the land, but in no case having a contour interval greater than two (2) feet. Include designation of areas that have -- the potential for serious erosion problems, e.g. slope of greater than twelve (12) percent **and-the exact boundaries of any steep slopes, bluffs, bluff impact zones, and the shore impact zone.**

Passed by the City Council of the City of Birchwood Village, Minnesota this 10th day of November, 2026.

Mayor

Attested:

City Administrator-Clerk

Please be advised that the City of Birchwood has duly-passed the following ORDINANCE:

AN ORDINANCE AMENDING SECTION 306.030 REGARDING REQUIRED INFORMATION FOR LAND USE DISTURBANCE PERMIT APPLICATIONS

The following is a SUMMARY of the Ordinance:

On November 10, 2026 the City adopted an Ordinance (2026-10-05) to add required data to the zoning code for land-use disturbance permit applications.

PLEASE BE ADVISED, this is not the full text of the Ordinance passed and the published material is only a summary. The full text is available for public inspection at the City of Birchwood, 207 Birchwood Avenue, Birchwood, Minnesota 55110 or delivered upon request electronically or by U.S. Mail.

Summary complies with Minn. Stat. §§ 331A.05 subd. 8. & 412.191 subd 4.

CITY OF BIRCHWOOD VILLAGE WASHINGTON COUNTY, MINNESOTA

ORDINANCE NO. 2026-06

AN ORDINANCE AMENDING CHAPTER 300 OF THE BIRCHWOOD VILLAGE CITY CODE BY ADDING SECTION 311 REGARDING AS-BUILT SURVEY REQUIREMENTS

The City Council of the City of Birchwood Village, Minnesota, ordains:

Section 1. Amendment. Chapter 300 of the Birchwood Village City Code is hereby amended by adding Section 311 to read as follows:

311. AS-BUILT SURVEY REQUIREMENTS

311.100 DEFINITIONS. For the purposes of this section, the following tem1 shall have the meanings ascribed to them:

> **As-Built Survey:** A survey prepared and certified by a state-licensed qualified person conducted after construction is complete. The survey shall show the actual, final horizontal and vertical locations, dimensions, and elevations of all newly constructed or altered improvements for which a building permit was issued. This includes, but is not limited to, building footprints, decks, patios, driveways, retaining walls, and accesso1y structures.

311.110 CRITERIA FOR REQUIRING AN AS-BUILT SURVEY.

An As-Built Survey shall not be required for the issuance of a Certificate of Occupancy or final project approval *unless* one or more of the following conditions exist.

1. **Proximity to Setbacks:** When any portion of a new permanent structure or horizontal addition is constructed within two feet (2') of a required minimum property line setback.
2. **Impervious Surface Limits:** When the approved project plans indicate that the total impervious surface coverage on the lot will be within five percent (5%) of the maximum coverage allowed by the zoning district, For example, if the maximum allowed coverage is 30%, a survey may be required if the project brings the total coverage to between 25% and 30%.
3. **Complex Site Conditions:** For projects on Jots with characteristics that increase the risk of encroachment or non-compliance, including:
    - Lots with irregular or unusual shapes.
    - Significant changes in topography or the construction of substantial retaining walls near a property line.

- The location of new structures in or adjacent to a public utility easement, drainage easement, or environmentally sensitive area (e.g., wetland buffer).

4. **Observed Field Discrepancies:** When a visual inspection by City staff (luring or after construction reveals a potential or apparent deviation from the approved site plan that could result in a zoning violation,
5. **Projects with Variances or Special Conditions:** When a project was approved through a variance, conditional use permit, or other special approval.
6. **History of Property Line Disputes:** When there **is** a known or documented history of a property line dispute or uncertainty concerning the prope1ty lines of the subject parcel or an adjacent parcel.

311.120 SUBMISSION AND REVIEW.

If an As-Built Survey is required under the criteria in Section 2, it must be submitted to the City for review and approval prior to the final inspection and issuance of a Certificate of Occupancy or the refund of any deposit. The City shall withhold the Certificate of Occupancy until a compliant survey is submitted and approved,

311.130 SEVERABILITY.

If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected,

311.140 EFFECTIVE DATE.

TI1is Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law.

Passed by the City Council of the City of Birchwood Village, Minnesota this 10th day of November, 2026

Mayor
Attested:
City Administrator-Clerk

Please be advised that the City of Birchwood has duly-passed the following ORDINANCE:

AN ORDINANCE ADDING SECTION 311 REQUIRING AS-BUILT SURVEYS FOR ALL CONSTRUCTION PROJECTS WHERE A BEFORE-SURVEY IS REQUIRED

The following is a SUMMARY of the Ordinance:

On November 10, 2026 the City adopted an Ordinance (2026-10-06) to add section 311 to Chapter 300 of the City Code mandating as-built surveys for construction projects in the City.

PLEASE BE ADVISED, this is not the full text of the Ordinance passed and the published material is only a summary. The full text is available for public inspection at the City of Birchwood, 207 Birchwood Avenue, Birchwood, Minnesota 55110 or delivered upon request electronically or by U.S. Mail.

Summary complies with Minn. Stat. §§ 331A.05 subd. 8. & 412.191 subd 4.

CITY OF BIRCHWOOD VILLAGE WASHINGTON COUNTY, MINNESOTA

ORDINANCE NO. 2026-07

AN ORDINANCE REPEALING CHAPTERS 611 AND 802 OF THE CITY CODE AND ADOPTING A NEW CHAPTER 802 TO RESTATE AND CONTINUE THE PUBLIC WORKS RESERVE FUND

THE CITY COUNCIL OF BIRCHWOOD VILLAGE ORDAINS:

SECTION 1. REPEAL, Chapters 611 and 802 of the Birchwood Village City Code are hereby repealed in their entirety.

SECTION 2, ADOPTION. A new Chapter 802 is hereby adopted to read as follows:

CHAPTER 802: PUBLIC WORKS RESERVE FUND

802.010. CONTINUATION OF FUND. Pursuant to M.S.A. 471.57, the City of Birchwood Village hereby continues and maintains the "Public Works Reserve Fund," previously established for the purpose of holding designated funds to be used for capital improvements in the city.

802.020. SEPARATION OF MONIES. 'The City shall segregate designated monies and non-designated monies into their respective proper accounts. Designated monies shall be held in the Public Works Reserve Fund and the non-designated monies shall be held in the Capital Projects Fund.

802.030. FUNDING OF PUBLIC WORKS RESERVE FUND. There shall be accumulated in the Public Works Reserve Fund the following monies:

- The proceeds of any taxes levied for its support.
- Fund earnings.
- Such other revenues as may be directed by the City Council to be placed in the Fund and are not required by statute to be paid into some other fund.
- Any funds that are required to be legally restricted for specific purposes.

- **802.040. USES OF THE FUND.** Monies in the Public Works Reserve Fund-shall be used only for capital improvements, specifically those designated by the establishing ordinance or those. for which the City of Birchwood Village is authorized to issue bonds. The City Council may designate current revenue for use on a specific project, which has the same effect as establishing a separate public works reserve fund for that purpose. The City Council may submit to voters the question of diverting these designated monies for some other approved purpose. •
- **802.050. CAPITAL IMPROVEMENT DEFINED.** A capital improvement is any

purchase, repair, maintenance, or replacement of equipment, land, or facilities having a value of $5,000 or more and a projected useful life of five years or more. Operating expenses shall not be considered a capital improvement.

802.060. INVESTMENT OF MONIES. The City Council shall provide for the temporary investment of all monies in the Public Works Reserve Fund in obligations in which investment of municipal funds is authorized by M.S.A. 475.66 and approved by the City Council.

802.070. HALL AVENUE/CEDAR STREET RESERVE FUND. The Hall Avenue/Cedar-Street Reserve Fund, previously created, is hereby continued and shall remain a part of the Public Works Reserve Fund. The following provisions apply to the Hall Avenue/Cedar Street Reserve Fund:

802.071. In 1996 the City Council deposited into the Public Works Reserve Fund the sum of $31,800 for the purpose of funding the first major repairs to Hall Avenue/Cedar Street. These monies were received from Washington County after the tum-back of the jurisdiction of County State Aid Highway 29 to the City.

802.072. As the City has in place a Public Improvement Financing and Assessment Ordinance (chapter 805), the City could finance all or a part of the costs of the Hall Avenue/Cedar Street improvements through an assessment. The City may use the money within the Public Works Reserve Fund to finance the cost of those improvements until the assessments have been paidoff.

802.073. It is the intention of the City that money paid back to the City by way of assessments or other means are no longer considered designated funds and may either be re-designated and placed back into the Public Works Reserve Fund, or may be left non-designated and placed into the Capital Projects Fund or such other fund as the City Council deems necessary and proper.

SECTION 3. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, approval, and publication, as required by law.

Passed by the City Council of the City of Birchwood Village, Minnesota this 10th day of November, 2026.

Mayor
Attested:
City Administrator-Clerk

Please be advised that the City of Birchwood has duly-passed the following ORDINANCE:

AN ORDINANCE REPEALING CHAPTERS 611 AND 802 AND ADOPTING RESTATED CHAPTER 802 REGARDING SPECIAL FUNDS OF THE CITY

The following is a SUMMARY of the Ordinance:

On November 10, 2026 the City adopted an Ordinance (2026-10-07) to repeal chapters 611 and 802 and restate the same in Chapter 802 regarding funds and uses of funds in a dedicated public works reserve fund.

PLEASE BE ADVISED, this is not the full text of the Ordinance passed and the published material is only a summary. The full text is available for public inspection at the City of Birchwood, 207 Birchwood Avenue, Birchwood, Minnesota 55110 or delivered upon request electronically or by U.S. Mail.

Summary complies with Minn. Stat. §§ 331A.05 subd. 8. & 412.191 subd 4.

CITY OF BIRCHWOOD VILLAGE
WASHINGTON COUNTY, MINNESOTA
RESOLUTION NO. 2026-XX

A RESOLUTION PERMANENTLY PROHIBITING PARKING ON THE ODD-NUMBERED (NORTH) SIDE OF WILDWOOD AVE FROM HIGHWAY 120 TO CEDAR AVE, WITH EXCEPTIONS, TO ENSURE PUBLIC SAFETY AND EMERGENCY VEHICLE ACCESS

WHEREAS, the City Council of Birchwood Village, Washington County, Minnesota, is responsible for regulating traffic and parking on local roadways to protect the health, safety, and welfare of its residents; and

WHEREAS, Wildwood Ave is an inherently narrow roadway, and numerous residential properties along the street feature unusually short driveways, leading to an increased reliance on on-street parking and frequently resulting in vehicles overhanging or extending directly into the public right-of-way; and

WHEREAS, recent residential development on the north side of Wildwood Ave has further reduced the availability of safe on-street parking on that side of the street, while the south side of the roadway offers significantly more available frontage and capacity to safely accommodate on-street parking; and

WHEREAS, the segment of Wildwood Ave spanning from Highway 120 to Cedar Ave lacks any intersecting side-streets, meaning there are virtually no alternative routes for traffic to flow or detour when the main roadway becomes impassable; and

WHEREAS, during holidays, particularly throughout the summer months, the heavy volume of parked vehicles on both sides of the street has historically caused Wildwood Ave to become entirely blocked to through-traffic; and

WHEREAS, recent and ongoing construction projects in the vicinity have also frequently resulted in full-block closures or severely limited access, highlighting the vulnerability of this single-access corridor; and

WHEREAS, the narrowness of the street, combined with this compounding vehicle congestion, creates severe operational concerns for the Fire Department, EMS, and law enforcement by restricting the necessary clearance for emergency apparatus to quickly and safely access the area during a crisis; and

WHEREAS, the narrow roadway and the presence of protruding vehicles severely compromise sightlines and visibility, creating an unsafe environment for children, pedestrians, and bicyclists navigating the neighborhood; and

WHEREAS, the routing of the Lake Links Trail through Birchwood Village along Wildwood Ave will further necessitate safe, shared roadway access for both motor vehicles and bicycles, and

restricting parking to only one side of the street ensures sufficient lane width for a vehicle to safely navigate around a slower-moving bicycle; and

WHEREAS, because the Lake Links Trail along the south shore is situated on the south and right-hand side, bicyclists naturally tend to travel in a clockwise direction around the lake, and restricting parking exclusively to the south side of Wildwood Ave provides these bicyclists with a clear, predictable path of travel that prevents the need to weave around parked cars and eliminates dangerous blind spots; and

WHEREAS, unobstructed roadways are essential for the safe and efficient delivery of routine municipal services, including snow plowing, street sweeping, and solid waste collection; and

WHEREAS, Wildwood Ave physically splits into separate eastbound and westbound lanes around Wildwood Park, situated between Highway 120 and Cedar Ave, and the City Council recognizes that this uniquely divided section of the roadway can safely accommodate the retention of its current parallel parking configuration without presenting the same congestion and life-safety hazards found on the undivided portions of the street; and

WHEREAS, the City Council considered alternative parking configurations, including restricting parking entirely to the north side of the street, but concluded this would be impractical due to the significantly lower parking availability on that side; and

WHEREAS, the City Council also evaluated implementing an alternating side parking schedule, but determined such a system would be unnecessarily confusing to residents and visitors, require significantly more signage, create a heavier administrative and enforcement burden on law enforcement, and negatively affect the consistent availability of parking; and

WHEREAS, after reviewing the traffic conditions, safety hazards, and available alternatives, the City Council has determined that permanently restricting parking solely to the south side of the street—outside of the Wildwood Park split—is the most practical, necessary, and proportionate measure to alleviate congestion, maintain traffic flow, and eliminate life-safety hazards.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Birchwood Village, Washington County, Minnesota, as follows:

1. **Permanent Parking Prohibition and Exception:** Parking of motor vehicles, trailers, or equipment of any kind is hereby permanently prohibited at all times on the odd-numbered (north) side of Wildwood Ave, from Highway 120 to Cedar Ave. **Exception:** This prohibition shall not apply to the specific section where Wildwood Ave splits into separate east and west lanes around Wildwood Park. The divided roadway surrounding Wildwood Park shall retain its current parallel parking configuration.
2. **Installation of Signage:** City staff and the Department of Public Works are hereby authorized and directed to procure and install appropriate "No Parking" signs along the odd-numbered (north) side of the designated roadway area on Wildwood Ave, taking care to clearly demarcate the permitted parking areas around Wildwood Park. All

signage shall be installed in accordance with the Manual on Uniform Traffic Control Devices (MUTCD).

3. **Enforcement:** This parking prohibition shall be in full force and effect immediately upon the installation of the official signage. Law enforcement officers are hereby authorized to enforce this restriction, which may include the issuance of citations and the towing of violating vehicles at the registered owner's expense.
4. **Review and Evaluation:** While the parking restriction established by this resolution is implemented as a permanent change, the City Administrator is hereby directed to monitor and evaluate the impact of this restriction on traffic flow, public safety, and neighborhood parking availability. The City Administrator shall review the matter with the City Council twelve (12) months from the date of adoption of this resolution to allow the Council to re-evaluate the effectiveness of the change.

ADOPTED by the City Council of the City of Birchwood Village, Washington County, Minnesota, this 13th day of October, 2026.

Jennifer Arsenault, Mayor

ATTEST:

Alan Kantrud, City Administrator

Wildwood Avenue Parking Survey – Summary of Resident Feedback

The majority of survey respondents expressed opposition to restricting parking to the south side of Wildwood Avenue. The primary concerns include:

- **Mail delivery:** All mailboxes are located on the south side, and residents worry that parked vehicles would block access and interfere with mail delivery.
- **Fire hydrants:** Two fire hydrants on the south side would create additional parking limitations and potential accessibility concerns.
- **Limited parking:** Restricting parking to one side would reduce an already limited number of spaces for residents, guests, and summer gatherings.
- **Driveway and property access:** Residents are concerned about making it more difficult to safely enter and exit driveways, as well as potentially shifting congestion to other areas.
- **Construction-related congestion:** Several respondents feel recent parking problems are primarily related to temporary construction activity rather than ongoing parking issues. They suggested temporary parking restrictions during construction instead.
- **Existing ordinances and enforcement:** Residents questioned whether current overnight parking and snow-removal restrictions are being consistently enforced and felt enforcement of existing rules should be addressed first.

Suggestions and Alternatives: Residents proposed considering parking restrictions in specific problem areas rather than along the entire street, allowing parking on the lake side instead, implementing temporary restrictions during construction, and exploring a one-way traffic option. Clear signage and consistent enforcement were also frequently mentioned.

Survey Response Breakdown: Of the 23 unique responses, 14 explicitly opposed the proposed south-side-only parking restriction, while 4 expressed support for restricting parking to one side. Other responses raised questions, concerns, or alternative suggestions without stating a definitive position.

615. EXTERIOR STORAGE

615.010. POLICY. All materials and equipment shall be stored within buildings or in the rear yard in a screened area. Such screened area may consist of fencing of a suitable height, natural shrubbery, and/or topography so that the stored items are not visible from the frontage street or adjoining properties.

615.020. EXCEPTIONS TO POLICY.

1. Stacked firewood piles.
2. accumulations of brush and wood-cuttings (branches and logs) located near the street or other specific area for pickup or collection for a period of time of less than one week.
3. accumulations of brush and wood-cuttings (branches and logs) from a large storm event where it is not reasonable that they be collected in a week or less but for which collection has been arranged for
4. wood-cuttings (branches and logs) that have fallen in natural wooded or wetland areas
5. Clothesline poles and sires/lines.
6. Children's playground equipment.
7. Construction and landscaping equipment currently in use on the premises for use in the near future, pursuant to an existing and current building permit.
8. The normal tools used in lawn, garden and tree maintenance.
9. Off street parking of correctly licensed and operational automobiles and pickup trucks, parked on a designated driveway or on one (!) open paved or graveled space located adjacent to a driveway or garage. Provided, moreover, that any vehicle or boat parked on residential property for sale by the resident must be owned and licensed to the resident.
10. Boats, trailers, snowmobiles and recreational vehicles currently licensed and owned by the resident may be stored in the rear yard subject to the following:
    a. Motorized boats, boat trailers, utility trailers, travel trailers, snowmobiles, and motorized recreational vehicles cannot exceed twenty-three (23) feet in length, per manufacturer's specifications.
    b. Sailboats cannot exceed thirty-eight (38) feet in length, per manufacturer's specifications.

    "AMENDED BY ORDINANCE 2017-07-01; APRIL 14, 2020."
11. Seasonal storage of boats is-are permitted in the rear yard of a resident's lot. If storage in the rear yard of the lot presents a verifiable hardship storage may be in the front yard by permit. Whether in the front or back yard, a boat must be stored six (6) feet from the right-of-way. Such storage is only authorized between October Ist through May 1st. Boats must be owned by the resident-property-owner where the boat is being stored and boats must be on their trailer.

"AMENDED BY ORDINANCE 2017-07-01; APRIL 1, 202."

12. Visitors to Birchwood may park currently licensed and operational travel trailers and motorized recreational vehicles in a residents designated driveway for a period of up to seven (7) days. Parking beyond the seven (7) day period will require a non-fee permit from the City Clerk. The permit will provide for an additional parking period of up to fourteen (14) days. In no event will visitor parking by any one visitor exceed twenty-one (21) days during a six (6) month period.

615.030. EXCEPTIONS TO STORAGE LOCATIONS.

I. Normal storage items which are subject to the screening requirements of Section 615.010, and the items enumerated in Section 615.020 (7) (subject to the length limitations therein) may be stored at any place on the lot (but not closer to any street frontage lot line than the buildings existing on that lot) of forty (40) feet (whichever is less) for the following properties:

a. Lots abutting White Bear Lake;

b. Multiple frontage lots (where there is no defined rear yard); or

c. Lots on which a substantial portion of the dwelling is located within the rear one-third (1/3) of the lot.

2. Seasonal storage of boats, subject to length limitations found in 615.020 (7) a and b, boat lifts and docks are permitted on those lots abutting White Bear Lake in the area from the lake side of the residence to the ordinary high water level.

615.040.

DELETED BY ORDINANCE 2012-11, December 13, 2012

615.050.

DELETED BY ORDINANCE 2012-11, December 13, 2012

615.060 TEMPORARY OUTDOOR STORAGE CONTAINERS. Temporary outdoor storage containers include, but are not limited to, portable on-demand storage units and roll-off dumpsters. All temporary outdoor storage containers shall be regulated by this section. No person shall allow any temporary outdoor storage container to be placed or to remain in any street, roadway, parkway or alley.

"ADOPTED BY ORDINANCE 1995-4; JULY 11, 1995."
"AMENDED BY ORDINANCE 2008-1; FEBRUARY 12, 2008."
"AMENDED BY ORDINANCE 2012-11; DECEMBER 13, 2012."
"AMENDED BY ORDINANCE 2017-07-01; APRIL 14, 2020."
"AMENDED BY ORDINANCE 2023-04-03; JUNE 13 2023"

606. PUBLIC NUISANCES

606.010. GENERAL PROHIBITION. It shall be unlawful for any person, firm, corporation or association (however organized) to allow any premises under the ownership or control of said person, firm, corporation or association to cause, create, permit or maintain any nuisance within the meaning of this Ordinance.

606.015. PENALTY. Any person convicted of violating this Ordinance shall be guilty of a misdemeanor or subject to City Abatement and assessment.

606.020. NUISANCES. The following shall be deemed nuisances:

1. All limbs of trees or shrubs which are less than 12 feet above the surface of any street.

2. All accumulations of brush and similar woody materials and/or lawn clippings or leaf-piles not properly stored in a closed container or building, or subject to the exceptions provided for in Chapter 615 located upon any lot or parcel of land in the City are considered a public nuisance and dangerous to the health, safety and good order of the City. Violators who are notified and fail to remedy the situation with the removal of the material will be subject to the City abating the nuisance and assessing the property in addition to any criminal prosecution.

3. All wires, cables, or chains which are strung less than fifteen (15) feet above the surface of any public street or alley.

4. All trees, hedges, or other obstructions which obscure normal traffic visibility.

5. The maintenance, setting out or planting of any tree or shrub whose roots are causing damage to any public sewer, sidewalk, pavement, roadway, or other public property.

6. All dangerous, unguarded machinery, in any public place, or so situated or operated on private property as to attract the public.

7. Obstructions and excavations affecting the ordinary use of the public streets, alleys, sidewalks or public grounds, except under such conditions as are provided by ordinance.

8. Making repairs to motor vehicles, or tires, in public roadways, easements, or alley, excepting only emergency repairs when it will not unduly impede or interfere with traffic.

9. Operating any artificial lighting devices so as to adversely affect residents.

10. Any lighting used to illuminate an off-street parking area, sign or other structure shall be arranged as to deflect light or sky-related glare, away from any adjoining property or public street. The source of lights shall be hooded or controlled in some manner so as not to light adjacent property. Bare light bulbs shall not be permitted in view of adjacent property or public rights-of-way. Any light or combination of lights which cast light on a public street shall not exceed one (I) foot candle (meter reading) as measured at the centerline of any public street. Any light or combination of lights which cast light on residential property shall not exceed four-tenths (0.4) foot candles (meter reading) as measured from said property.

a. Exemptions. The standards of this section shall not apply to the following:

(i) Temporary holiday lighting. This Development Code does not prohibit the use of temporary outdoor lighting used during customary holiday seasons.

(ii) Civic Event Lighting. This Development Code does not prohibit use of temporary outdoor lighting used for civic celebrations and promotions.

(iii) Emergency Lighting by police, fire and rescue authorities.

(iv) Lighting installed on City streets or parks.

(amended by ordinance 1995-3; 5/9/1995; Amended by ordinance 1999-2; 7/13/1999)

I0. The maintenance, creation or allowance of a condition that unreasonably annoys, injures or endangers the safety health, comfort, or repose of any considerable number of members of the public.
(amended by ordinance 2013-08-02; 8/13/2013)

"AMENDED BY ORDINANCE 1995-3; MAY 9, 1995"
"AMENDED BY ORDINANCE 1999-2; JULY 13, 1999"
"AMENDED BY ORDINANCE 2013-08-02; AUGUST 13, 2013"

DETAILED COST ESTIMATE

CLIENT:		BOLTON & MENK, INC.								
PROJECT:	Birchwood Stormwater BMP,									
TASK NO.	WORK TASK DESCRIPTION	Principal-in-Charge	Water Resources Project Manager	Water Resources Design Engineers	Water Resources Graduate Engineer	GIS Technician	Survey			Totals
	HIDE	Tim	Brent	Brian	Jackson	Aaron P or	Chris P			
1.0	**Data Collection:**									
1.1	Download LiDAR topography and parcel data and import into CAD. GIS Tech assistance to convert LiDAR, parcels, Aerial Photos.			1		1				2
1.2	Field Surveying is included in this proposal. Site survey will identify property corners and/or parcel lines, topography, trees and catchbasins, stormdrains or culverts.						17			17
1.3	Wetland Delineations?									0
	SUBTOTAL HOURS - TASK 1	0	0	1	0	1	17	0	0	**19**
2.0	**Hydrology, Hydraulics and Water Quality**									
2.1	Delineate Drainage Areas and Times of Concentration, Determine Curve Numbers and/or impervious areas, compute rainfall/runoff to catch basins and existing and proposed conveyances from subwatershed to Poly Park for standard design events of 2-yr, 10-yr and 100-yr 24-hour duration.		1		4					5
2.2	Construct pre and post project conditions hydraulic models. Incorporate survey data and add typical sections as necessary to simulate the hydraulics within the study area.		1		6					7
2.3	Identify the existing condition problem(s) and explore several alternative solutions. Develop proposed conditions water quality BMP(s) and design and size the proposed solution features. Perform Infiltration Tests at several locations within the proposed basin.		1	4	4					9
2.4	Compute pollutant loads from study area for existing and proposed conditions and determine the potential beneficial impacts. Use the MIDS model or similar water quality model to compute pre and post loads.				4					4
	SUBTOTAL HOURS - TASK 2	0	3	4	18	0	0	0	0	**25**
3.0	**Technical Memo with BMP Drawings and Costs**									
3.1	Create a brief technical memo to describe the data, methods, assumptions, results and conclusions of the study. Include an opinion of probable construction cost for the identified items and quantities.		4		4					8
3.2	Develop Drawings of the Proposed Solution Features including: plan-profile or pipe network, dimensions and sizes of BMPs such as sumps, tree removal and proposed tree and vegetation restoration, erosion control, hydrodynamic separators, rain gardens, infiltration or filtration basins, and energy dissipators. These drawings will likely be used in grant applications and permit application submittals and will likely be included as part of the street improvement construction plans and specifications. The plans and specifications will be by others.		4	20	6					30
	SUBTOTAL HOURS - TASK 3	0	8	20	10	0	0	0	0	**38**
4.0	**Project Management**									
4.1	Meetings: monthly status reports and invoices. This proposal does not include meetings with City, County, Watershed District, Conservation District or MN DNR. If presentations and/or meetings attendance by Bolton & Menk are requested by the Client, we will bill the actual time on an hourly basis at our standard hourly rates.									0
4.2										0
4.3										0
4.4										0
	SUBTOTAL HOURS - TASK 4	0	0	0	0	0	0	0	0	**0**
5A										
5A1										0
#VALUE!										0
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5.4										0
5.5										0
5.5										0
	SUBTOTAL HOURS - TASK 5	0	0	0	0	0	0	0	0	**0**
5B										
5B1										0
5B2										0
										0
										0
	SUBTOTAL HOURS - TASK 6	0	0	0	0	0	0	0	0	**0**
6A										
6a1										
	SUBTOTAL HOURS - TASK 7	0	0	0	0	0	0	0	0	**0**
6B										
6B.1										0
		0	0	0	0	0	0	0	0	$ -
4.0	**Project Management**									
4.1	Meetings: monthly status reports and invoices. This proposal does not include meetings with City, County, Watershed District, Conservation District or MN DNR. If presentations and/or meetings attendance by Bolton & Menk are requested by the Client, we will bill the actual time on an hourly basis at our standard hourly rates.									
	SUBTOTAL HOURS - TASK 8	0	0	0	0	0	0	0	0	**0**

DETAILED COST ESTIMATE

CLIENT:	Birchwood Village	BOLTON & MENK, INC.						
PROJECT:	Birchwood Stormwater BMP,							
TASK NO.	WORK TASK DESCRIPTION	Water Resources Project Manager	Water Resources Design Engineers	Water Resources Graduate Engineer	GIS Technician	Survey	Total Hours	Total Cost
1.0	Data Collection:	0	1	0	1	17	19	$3,802
2.0	Hydrology, Hydraulics and Water Quality	3	4	18	0	0	25	$4,093
3.0	Technical Memo with BMP Drawings and Costs	**8**	**20**	**10**	**0**	**0**	38	$6,886
	TOTAL HOURS	11	25	28	1	17	82	
	AVERAGE HOURLY RATE	$237	$175	$149	$142	$205		
	SUBTOTAL	$2,607	$4,375	$4,172	$142	$3,485		$14,781
	TOTAL							**$14,781**

CITY COUNCIL WORKSHOP
City of Birchwood Village
Washington County, MN

October 21st, 2026 at 6:00 pm

MISSION STATEMENT

The Birchwood Village City Council is dedicated to enhancing the quality of life for all residents by fostering a safe, inclusive, and thriving community. We are committed to responsible governance and transparent decision-making. Through collaboration with residents, businesses, and local organizations, we strive to improve public services and infrastructure while preserving the unique character of our city. Our goal is to make Birchwood Village a better place to live and grow for generations to come.

MEMBERS:
Jennifer Arsenault, Mayor
Bridget Sperl, Council
Kathy Weier, Council
Ryan Eisele, Council
Ryan Hankins, Council

NOTE: Due to Open Meeting Law restrictions, the City Council may be discussing agenda items for the first time. Your patience and understanding are appreciated during this process.

AGENDA

The City Council will be discussing drainage and utility project-planning for Birchwood Avenue with their City Engineer. Discussion will include design options, project logistics, timing and funding that will potentially include RCWD grant for stormwater management.

* Denotes item that supporting documentation will be provided

2027 STORM SEWER IMPROVEMENTS

CITY OF BIRCHWOOD VILLAGE

FIGURE 1 STORM SEWER OPTION 5

OCTOBER 2026

BOLTON & MENK



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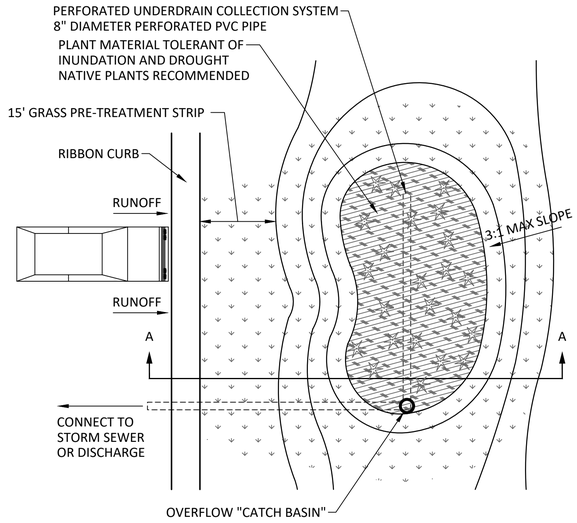
2027 STORM SEWER IMPROVEMENTS

CITY OF BIRCHWOOD VILLAGE

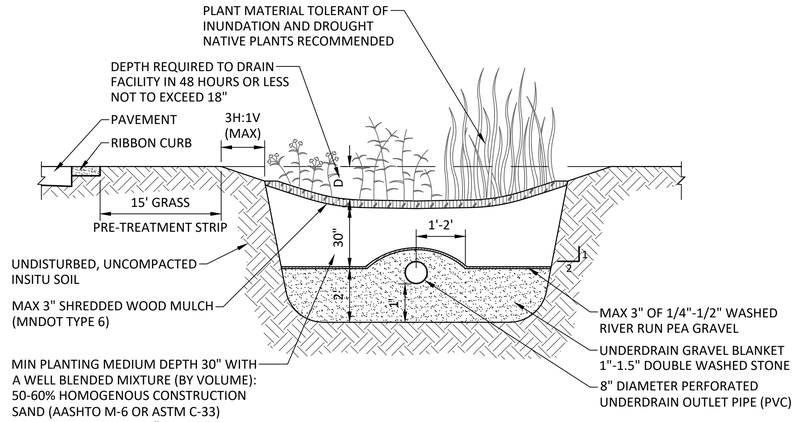
FIGURE 2 STORM SEWER OPTION 5

OCTOBER 2026

BOLTON & MENK



GENERAL PLAN

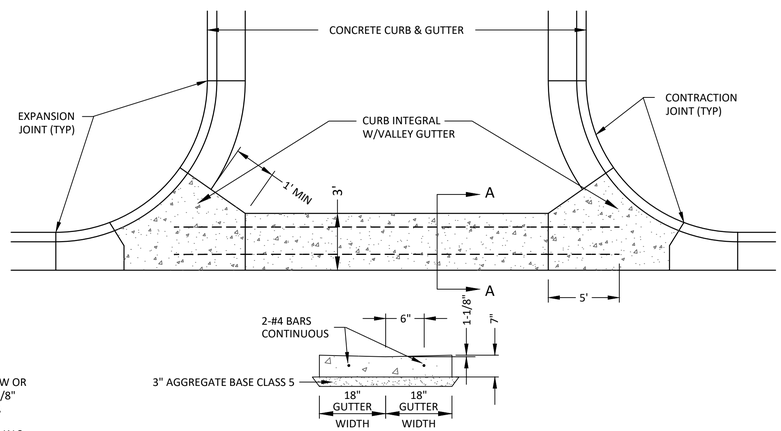


CROSS-SECTION A-A

XX
X.XX

BIORETENTION FACILITIES

NOT TO SCALE



SECTION A

NOTE:
1. VALLEY GUTTER JOINTS: SAW OR SCORE 1/8" MINIMUM TO 3/8" MAXIMUM WIDTH JOINTS A MINIMUM OF 2" DEPTH AT APPROXIMATELY 10' INTERVALS. SEAL JOINTS IN ACCORDANCE TO MnDOT 2301.3.N.3
2. THE CONCRETE VALLEY GUTTER SHALL BE CONSTRUCTED ON 3" AGGREGATE BASE, CLASS 5

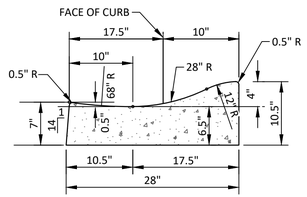
BOLTON & MENK

CONCRETE VALLEY GUTTER

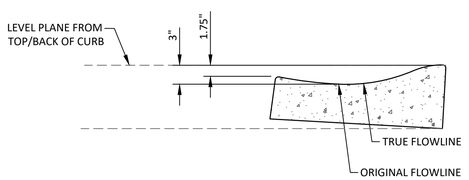
NOT TO SCALE

LAST REVISION: 2026-08

PLATE NO. 7-100-1



① NOTE:
CURB SHALL BE PLACED IN A TILTED POSITION AS SUCH TO PROVIDE A 3" DEPTH FROM THE TOP OF CURB TO THE FLOWLINE WHEN MEASURED ON A LEVEL PLANE.



BOLTON & MENK

CONCRETE CURB & GUTTER MOUNTABLE

NOT TO SCALE

LAST REVISION: 2026-08

PLATE NO. 7-006

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DETAILED COST ESTIMATE

CLIENT: / PROJECT: Poly's Park Stormwater BMP,		BOLTON & MENK, INC.								
TASK NO.	WORK TASK DESCRIPTION	Principal-in-Charge	Water Resources Project Manager	Water Resources Design Engineers	Water Resources Graduate Engineer	GIS Technician	Survey			Totals
	HIDE	Tim Olson	Brent Johnson	Brian Rucker	Jackson Chu	Aaron P or Evan Saunders-Pearce	Chris P			
1.0	**Data Collection:**									
1.1	Download LiDAR topography and parcel data and import into CAD. GIS Tech assistance to convert LiDAR, parcels, Aerial Photos.			1		1				2
1.2	Field Surveying is included in this proposal. Site survey will identify property corners and/or parcel lines, topography, trees and catchbasins, stormdrains or culverts.						0			0
1.3	Wetland Delineations?									0
	SUBTOTAL HOURS - TASK 1	0	0	1	0	1	0	0	0	**2**
2.0	**Hydrology, Hydraulics and Water Quality**									
2.1	Delineate Drainage Areas and Times of Concentration, Determine Curve Numbers and/or impervious areas, compute rainfall/runoff to catch basins and existing and proposed conveyances from subwatershed to Poly Park for standard design events of 2-yr, 10-yr and 100-yr 24-hour duration.		1		4					5
2.2	Construct pre and post project conditions hydraulic models. Incorporate survey data and add typical sections as necessary to simulate the hydraulics within the study area.		1		4					5
2.3	Identify the existing condition problem(s) and explore several alternative solutions. Develop proposed conditions water quality BMP(s) and design and size the proposed solution features. Perform Infiltration Tests at several locations within the proposed basin.		1	2	8					11
2.4	Compute pollutant loads from study area for existing and proposed conditions and determine the potential beneficial impacts. Use the MIDS model or similar water quality model to compute pre and post loads.				4					4
	SUBTOTAL HOURS - TASK 2	0	3	2	20	0	0	0	0	**25**
3.0	**Technical Memo with BMP Drawings and Costs**									
3.1	Create a brief technical memo to describe the data, methods, assumptions, results and conclusions of the study. Include an opinion of probable construction cost for the identified items and quantities.		4		4					8
3.2	Develop Drawings of the Proposed Solution Features including: plan-profile or pipe network, dimensions and sizes of BMPs such as sumps, tree removal and proposed tree and vegetation restoration, erosion control, hydrodynamic separators, rain gardens, infiltration or filtration basins, and energy dissipators. These drawings will likely be used in grant applications and permit application submittals and will likely be included as part of the street improvement construction plans and specifications. The plans and specifications will be by others.		4	24	8					36
	SUBTOTAL HOURS - TASK 3	0	8	24	12	0	0	0	0	**44**
4.0	**Project Management**									
4.1	Meetings: monthly status reports and invoices. This proposal does not include meetings with City, County, Watershed District, Conservation District or MN DNR. If presentations and/or meetings attendance by Bolton & Menk are requested by the Client, we will bill the actual time on an hourly basis at our standard hourly rates.									0
4.2										0
4.3										0
4.4										0
	SUBTOTAL HOURS - TASK 4	0	0	0	0	0	0	0	0	**0**
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5.4										0
5.5										0
5.5										0
	SUBTOTAL HOURS - TASK 5	0	0	0	0	0	0	0	0	**0**
5B										
5B1										0
5B2										0
										0
										0
	SUBTOTAL HOURS - TASK 6	0	0	0	0	0	0	0	0	**0**
6A										
6a1										
	SUBTOTAL HOURS - TASK 7	0	0	0	0	0	0	0	0	**0**
6B										
6B.1										0
		0	0	0	0	0	0	0	0	$ -
4.0	**Project Management**									
4.1	Meetings: monthly status reports and invoices. This proposal does not include meetings with City, County, Watershed District, Conservation District or MN DNR. If presentations and/or meetings attendance by Bolton & Menk are requested by the Client, we will bill the actual time on an hourly basis at our standard hourly rates.									
	SUBTOTAL HOURS - TASK 8	0	0	0	0	0	0	0	0	**0**

DETAILED COST ESTIMATE

CLIENT:	Birchwood Village	BOLTON & MENK, INC.						
PROJECT:	Poly's Park Stormwater BMP,							
TASK NO.	WORK TASK DESCRIPTION	Water Resources Project Manager	Water Resources Design Engineers	Water Resources Graduate Engineer	GIS Technician	Survey	Total Hours	Total Cost
1.0	Data Collection:	0	1	0	1	0	2	$317
2.0	Hydrology, Hydraulics and Water Quality	3	2	20	0	0	25	$4,041
3.0	Technical Memo with BMP Drawings and Costs	**8**	**24**	**12**	**0**	**0**	44	$7,884
	TOTAL HOURS	11	27	32	1	0	71	
	AVERAGE HOURLY RATE	$237	$175	$149	$142	$205		
	SUBTOTAL	$2,607	$4,725	$4,768	$142	$0		$12,242
	TOTAL							**$12,242**

BOLTON & MENK
Real People. Real Solutions.

3507 High Point Drive North
Bldg. 1 – Suite E130
Oakdale, MN 55128

Phone: (651) 704-9970
Bolton-Menk.com

MEMORANDUM

Date: 11/5/26

To: City of Birchwood Village

From: Marcus Johnson, Bolton & Menk

Subject: 2027 Birchwood Drainage and Water Quality Improvements – Scope and Fee

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The attached proposal outlines drainage and water quality services for Birchwood Village at an estimated fee of $14,781 (82 hours). The scope includes:

Data Collection — $3,802. Compile LiDAR, parcel data, and aerial imagery; survey property boundaries, topography, trees, and drainage infrastructure. (Survey was collected along Birchwood Avenue but it was stopped at the intersection of Jay and Birchwood Avenue).

Hydrology, Hydraulics and Water Quality — $4,093. Evaluate drainage along Birchwood Avenue for the 2-, 10-, and 100-year, 24-hour storms; model existing and proposed conditions; develop and size stormwater best management practices (BMPs); conduct infiltration testing; and compare pollutant loads.

Technical Memo with BMP Drawings and Costs — $6,886. Document findings and recommendations, prepare BMP concept drawings for grant and permit applications and potential street improvement use, and provide an opinion of probable construction cost.

Limitations. Construction plans and specifications are by others. City and agency meetings and presentations are excluded and, if requested, billed at standard hourly rates. Wetland delineation has no hours or fee allocated.

The first RCWD grant milestone is November 20, with the application due January 6th 2027; the required milestone materials and exact application deadline remain to be confirmed from RCWD as they have a guide but have the ability to request additional information. Modeling, figures, and cost estimating were previously completed for Birchwood Avenue under the original scope of the 2026 Maintenance project. The Council removed the Birchwood Avenue work in August/September because of limited funds and the desire to pursue an RCWD grant. City staff may conduct RCWD meetings, or I may attend at the City's request. The availability and conditions of the reduced engineering rate for this coordination should be confirmed.

Maintenance work, including a mill and overlay, was included in last year's scope but may not be eligible for RCWD funding; eligibility should be confirmed. If that work is ineligible, I recommend deferring it from the 2027 project to 2028 unless City funds allow it to proceed. Even if funds are available, the City could defer maintenance to 2028 and instead include Poly's Park pond improvements in the 2027 project. The work completed in 2026 is expected to increase water entering the park. Combining the

Bolton & Menk is an equal opportunity employer.

Birchwood Avenue and pond improvements into one project could reduce Bolton & Menk's grant application fees by requiring one application rather than two and could help maximize potential RCWD funding. Any fee savings and funding benefits would need to be confirmed before revising the scope. If council would like to pursue both projects, Bolton & Menk recommends approving the feasibility study for Birchwood Avenue, with the request the scope and fee's be revisited to include Poly's park to be added and reviewed at the December Council meeting (or a special meeting). That would allow us to start hitting the milestones RCWD requires while we optimize our fee's for final approval in December. Funds aren't required to be spent until 2029, so if the result of the feasibility study is larger than our slated 2027 budget, we have the opportunity to make it into a 2 year project or delay construction.

Sincerely,

Bolton & Menk, Inc.

Marcus A. Johnson

Marcus Johnson PE
Associate Project Engineer

Bolton & Menk is an equal opportunity employer.

CITY OF BIRCHWOOD VILLAGE WASHINGTON COUNTY, MINNESOTA RESOLUTION NO. 2026-____

A RESOLUTION ENDING ADVANCE DISBURSEMENTS AND DIRECTING THAT ALL PAYMENTS TO CITY CONTRACTORS AND PROFESSIONAL CONSULTANTS BE MADE STRICTLY IN ARREARS

WHEREAS, the City of Birchwood Village ("City") is a Minnesota statutory city governed by Minnesota Statutes Chapter 412; and

WHEREAS, Minnesota Statutes § 412.271, subdivisions 1 and 2, strictly prohibit a statutory city from disbursing municipal funds unless the claimant submits an itemized, audited claim in writing verifying that the account, claim, or demand is just and correct, that no part thereof has been paid, and that the services charged therein have been actually performed; and

WHEREAS, under Article XI, Section 13 of the Minnesota Constitution, Minnesota Statutes § 412.201, and the public purpose doctrine, public funds may only be expended for authorized public purposes and the credit or funds of the municipality may never be advanced or loaned in aid of any private individual, firm, or corporation; and

WHEREAS, even where a professional services contract purports to allow the City Council to direct payment in advance—such as Article VII, Section 7.02 of the City Attorney Professional Services Agreement approved on August 12, 2026, which states that the monthly retainer shall be paid monthly in arrears after submission of a monthly invoice or service summary unless the Council directs payment in advance—any such contract provision is superseded by and cannot waive the mandatory statutory requirements of Minnesota Statutes § 412.271; and

WHEREAS, the City desires to update its administrative procedures to align standard payment schedules strictly with completed services as part of ongoing financial housekeeping;

WHEREAS, the City Council desires to reassert strict internal financial controls, ensure full compliance with Minnesota municipal finance statutes, and protect public funds by prohibiting prepayments or advance disbursements to any independent contractor, vendor, or professional service provider.

WHEREAS, this resolution constitutes a standard administrative housekeeping measure intended strictly for financial alignment and process control, and does not imply or allege any prior impropriety, wrongdoing, or malpractice by any city contractor, vendor, or official; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Birchwood Village, Washington County, Minnesota, as follows:

1. **Strict Payment in Arrears Required:** No municipal funds, checks, electronic fund transfers, or other disbursements shall be issued or released to any contractor, vendor, or professional consultant of the City—including, but not limited to, the City Attorney,

Water Superintendent, City Planner, City Engineer, Building Official, Auditor, Bookkeeper, or any public works or maintenance contractor—until after the applicable service period has fully concluded and the contracted services or deliverables have been actually performed and completed.

2. **Prohibition on Advance Retainers and Prepayments:** City staff are hereby directed to advise all contractors affected by this change in payments of the change.
3. **Directive to Financial Staff and Signatories:** The City Treasurer, City Administrator/Clerk, Deputy Clerk, Bookkeeper, and all authorized check signatories (including the Mayor and Acting Mayor) are hereby directed to reject and withhold any payment request, claim, or check that represents payment for future, unrendered, or incomplete services, and to hold any such premature invoice until the service period has concluded.
4. **Effective Date:** This Resolution shall take effect immediately upon its adoption.

Adopted by the City Council of the City of Birchwood Village this ____ day of _____, 2026.

Voting in Favor: _____ **Voting Against:** _____ **Abstaining:** _____

Jennifer Arsenault, Mayor

ATTEST:

City Clerk / Administrator

City of Birchwood Village, Minnesota
Proprietary Funds
Statement of Balances Arising from Cash Transactions
December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
Assets			
Cash and cash equivalents	$ 119,544	$ (4,529)	$ 115,015
Net Cash Position			
Unrestricted	119,554	(4,529)	115,015
Total Net Cash Position	$ 119,544	$ (4,529)	$ 115,015

The notes to the financial statements are an integral part of this statement.

City of Birchwood Village, Minnesota
Proprietary Funds
Statement of Receipts, Disbursements and Changes in Net Cash Position
For the Year Ended December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
Operating Receipts			
Charges for services	$ 185,523	$ 117,995	$ 303,518
Operating Disbursements			
Supplies	742	141	883
Other services and charges	139,068	154,365	293,433
Repairs and maintenance	5,899	400	6,299
Utilities	2,744	9,552	12,296
Total Operating Disbursements	148,453	164,458	312,911
Change in Net Cash Position	37,070	(46,463)	(9,393)
Net Cash Position, January 1	82,474	41,934	124,408
Net Cash Position, December 31	$ 119,554	$ (4,529)	$ 115,015

The notes to the financial statements are an integral part of this statement.

City of Birchwood Village, Minnesota
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
Cash Flows from Operating Activities			
Receipts from customers	$ 185,523	$ 117,995	$ 303,518
Payments to vendors and suppliers	(148,453)	(164,458)	(312,911)
Net Cash Provided (Used) by Operating Activities	37,070	(46,463)	(9,393)
Net Increase (Decrease) in Cash and Cash Equivalents	37,070	(46,463)	(9,393)
Cash and Cash Equivalents, January 1	82,474	41,934	124,408
Cash and Cash Equivalents, December 31	$ 119,544	$ (4,529)	$ 115,015

The notes to the financial statements are an integral part of this statement.

STATE OF MINNESOTA

COUNTY OF WASHINGTON

CITY OF BIRCHWOOD VILLAGE

RESOLUTION 2026-16

A Resolution Directing the Parks and Natural Resources Committee to Prepare an Annual Report and Action Plan and to Monitor the Use of Funds in the Parks Special Revenue Fund.

WHEREAS, the City of Birchwood Village is a political subdivision, organized and existing under the laws of the State of Minnesota; and

WHEREAS, the City Council created a Parks Special Revenue Fund in 2012 when it adopted City Code Chapter 804; and

WHEREAS, the City has established certain fees that are required to be paid by the Birchwood Dock Association in exchange for authority to install docks and boats and to store such on city-owned land; and

WHEREAS, Section 804.040 provides that these certain fees paid by the Birchwood Dock Association shall be accumulated in the Parks Special Revenue Fund; and

WHEREAS, the City is desirous of monitoring how all funds in the Parks Special Revenue Fund are accumulated and spent; and

WHEREAS, the City Council created the existing Parks and Natural Resources Committee in February 2023; and

WHEREAS, this Parks and Natural Resources Committee was created to advise the Council regarding priorities with respect to parks and natural resources in the City; and

WHEREAS, the Parks and Natural Resources Committee is an appropriate body to be responsible for monitoring how fees paid by the dock association and other funds in the Parks Special Revenue Fund are accumulated and spent.

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

1. The Parks and Natural Resources Committee shall prepare an annual Action Plan and Budget and submit such Plan and Budget to the City Council by August I of each year.

2. Upon approval of the Action Plan and Budget by the City Council, the Committee shall be authorized to undertake the activities in the Plan and spend funds from the Parks Special Revenue Fund to the amount approved by the Council.

3. The Committee may seek Council approval of modifications to the Action Plan and Budget at any time.
4. The Committee shall monitor how funds in the Parks Special Revenue Fund are spent or transferred.
5. Upon request of the City Council, the Committee shall report to the Council on the status of the Parks Special Revenue Fund, including the amount of funds in the Fund that have been spent in the current year or other designated time period.
6. By February 1 of each year, the Committee shall report to the Council on the status of projects in the previous year's Action Plan, including the costs of such projects.
7. The Council shall direct whether any reports it requires from the Committee shall be submitted in writing or orally.
8. Resolution 2025-38 is hereby rescinded and replaced with this Resolution.

Adopted by the City Council on this ____th day of _____, 2026.

Table 1: Draft 2027 Parks Committee Action Plan

Item	Project	Description	Status (Last Updated October 2026)	Contact Person
Tier 1 – Priority Projects				
26.1.02	Elm Beach Erosion Control	Improvements to Beach Area	On hold.	City Staff
26.1.03	Ash Beach Access and Safety	Improve the access area to Ash Beach	Scope to be developed.	Margaret Ford
26.1.04	Music in the Park	Summer concert series at hockey rink	Twelve Sunday evenings June – August.	Alan Mitchell
26.1.05	City Rain Garden Annual Maintenance	Contractor required for proper cleanup of all rain gardens in the city	Birch Beach Swale Cleanout approved and contract to be executed with the Washington Conservation District (WCD). Committee to seek bids from WCD and others for annual cleanout of all rain gardens in 2027.	City Staff
27.1.06	Landscape North End of Hockey Rink	Replace landscaping between hockey rink and sidewalk/street	Dead Arborvitae and other vegetation removed in 2026.	TBD
27.1.07	Wildwood Park Runoff Control	Reduce runoff to White Bear Lake from the neighborhood	Seeking grant opportunities.	TBD
27.1.08	Landscape at new Birchwood Village City Signs	New city signs will be installed in 2027. Landscape and annual maintenance around signs	Coordinate with city staff on timing and location of new signs.	TBD
27.1.09	Replace Metal Fencing at Beach Easements	Install new split-rail fencing at beach easements to match other fencing around city. Maintain access restriction to the lake	Scope to be developed.	Zach Michalk

Item	Project	Description	Status (Last Updated October 2026)	Contact Person
Tier 2 – Secondary Projects				
26.2.01	Improvements to Curt Feistner Memorial Preserve	Considering options at the lake site	No grant funding identified.	Amy Hulett
26.2.02	Hockey Rink Painting	Center portion of the rink requires painting	Barton Winter to paint test area. Committee will review how the test area held up after the winter season.	TBD
26.2.04	Landscaping at Lift Station	Plantings around the lift station on Wildwood Avenue – perhaps painting of facility	Kathy to see interest from local boy and girl scout troops.	Kathy Weier
26.2.05	Village Hall Improvements	Planting around Village Hall to improve aesthetics. Construct fencing to hide trash cans.	Ongoing project.	TBD
26.2.06	Swim Buoy at Kay Beach	Additional swim buoy for safety purposes	Coordinate with city staff to purchase in spring 2027.	Zach Michalk
26.2.07	Improvements at Tighe-Schmitz Pavilion	New picnic tables for pavilion and area beaches. Other improvements	Ongoing project	Zach Michalk
26.2.08	Upgrade playground equipment at Tighe-Schmitz Park and Bloomquist Park	Annual maintenance (Table 3) and possibility of acquiring new equipment	Ongoing every year.	City Staff
26.2.09	Additional rain gardens around playground at Tighe-Schmitz Park	More water control to minimize discharges to lake	Planning in progress.	Mary Sue Simmons
Tier 3 – Projects on Hold				

Item	Project	Description	Status (Last Updated October 2026)	Contact Person
27.3.01	Polly's Park Improvements	Begin planning for park improvements once drainage is fixed and dead trees are removed.	Planning in progress	TBD
Projects Complete				
26.1.01	Tighe-Schmitz Water Management Projects	Various water control projects in and around Tighe-Schmitz Park	Construction complete in summer 2026.	City Staff
26.2.03	Lake Links Trail Amenities	Benches and exercise equipment along Lake Links bike trail, along with other non-park work on the bike trail	Construction complete in summer/ fall 2026	Bridget Sperl

Table 2: Proposed 2027 Budget

Item	Project	Total Estimated Cost	Special Revenue Fund	Grant Funding	City Funding	Contact Person
Tier 1 – Priority Projects						
26.1.02	Elm Beach Erosion Control	$8,000	$800	$7,200		City Staff
26.1.03	Ash Beach Access and Safety	$3,000	$300	$2,700		Margaret Ford
26.1.04	Music in the Park	$4,320	$3,600		$720	Alan Mitchell
26.1.05	City Rain Garden Annual Maintenance	$5,000	$5,000			City Staff
27.1.06	Landscape North End of Hockey Rink	$500	$500			TBD
27.1.07	Wildwood Park Runoff Control	$100,000	$10,000	$90,000		TBD
27.1.08	Landscape at new Birchwood Village City Signs	$500	$500			TBD
27.1.09	Replace Metal Fencing at Beach Easements	$2,000	$2,000			Zach Michalk
	Subtotal	*$123,320*	*$22,700*	*$99,900*	*$720*	
Tier 2 – Secondary Projects						
26.2.01	Improvements to Curt Feistner Memorial Preserve	$1,000	$1,000			Amy Hulett
26.2.02	Hockey Rink Painting	$1,000	$1,000			TBD
26.2.04	Landscaping at Lift Station	$500	$500			Kathy Weier
26.2.05	Village Hall Improvements	$500	$500			TBD
26.2.06	Swim Buoy at Kay Beach	$250	$250			Zach Michalk
26.2.07	Improvements at Tighe-Schmitz Pavilion	$1,000	$1,000			Zach Michalk
26.2.08	Upgrade playground equipment at Tighe-Schmitz Park and Bloomquist Park	$500	$500			City Staff

Item	Project	Total Estimated Cost	Special Revenue Fund	Grant Funding	City Funding	Contact Person
26.2.09	Additional rain gardens around playground at Tighe-Schmitz Park	$2,000	$2,000			Mary Sue Simmons
	Subtotal	*$6,750*	*$6,750*	*$0*	*$0*	
Tier 3 – Projects on Hold						
27.3.01	Polly's Park Improvements	$5,000	$5,000			TBD
	Subtotal	*$5,000*	*$5,000*	*$0*	*$0*	
	Total	**$135,070**	**$34,450**	**$99,900**	**$720**	

Table 3: Parks Committee One-Time Projects

Item	Project	Description	Status (as of October 2026)
Playground at Tighe-Schmitz Park			
26.1	Replace plastic around the steps of the jungle gym	Plastic showing signs of tearing with sharp edges	Carried over to 2027
26.2	Remove balance beam		Carried over to 2027
26.3	Replace rotten landscape timbers behind the swing set		Carried over to 2027
26.4	New chains and s-hooks for swing set	One swing should be lowered for smaller children	Carried over to 2027
26.5	New seat on digger toy		Carried over to 2027
26.6	Refill sand next to slide		Carried over to 2027
26.7	Sand and paint picnic tables	Evaluate all city picnic tables for sanding and painting	Carried over to 2027
26.8	Fill crack in concrete under pavilion		Carried over to 2027
Other City Parks and Open Spaces			
26.12	Remove buckthorn and treat stumps at Elm Beach		Carried over to 2027
26.13	Remove buckthorn and treat stumps at Birch Beach		Carried over to 2027

City of Birchwood Village

PERMIT--Boat Storage Hardship-Exception Code #615

207 Birchwood Ave, Birchwood, MN 55110
Phone: 651-426-3403
Email: info@cityofbirchwood.com

Resident Address: _____

Permit Applicant: _____ Phone No: _____

Watercraft type and DNR registration #: _____

Homeowner (if different): _____ Phone No: _____

Authorization Period: October 1st through May 1st (2026-27 season)

Birchwood Regulation Code #615-EXTERIOR STORAGE:

Seasonal storage of boats is-are permitted in the rear yard of a resident's lot. If storage in the rear yard of the lot presents a verifiable hardship storage may be in the front yard by permit. Whether in the front or back yard, a boat must be stored six (6) feet from the right-of-way. Such storage is only authorized between October 1st through May 1st. Boats must be owned by the resident property-owner where the boat is being stored and boats must be on their trailer.

Description of Hardship:

_____
_____
_____
_____

As the Applicant and homeowner I certify that the craft is registered to me, as reflected on the title/DNR license attached hereto and that I further understand that this Permit is only annually-granted and that I will have to apply for another for each season for which this specific hardship exists that affects my ability to comply with the Ordinance as written.

***Under penalty of perjury the applicant declares that the information provided in and enclosed herewith is complete, true and correct.**

Signature of Applicant: _____ Date: _____

Authorized by City Clerk: _____ Date: _____

Printed Name: _____

To: Mayor and Members of the City Council
City of Birchwood Village
207 Birchwood Ave
Birchwood Village, MN 55110

Subject: Proposal for Municipal Snow Removal Services

Dear Mayor and Council,

We would like to present you with our snow removal quote for the city of Birchwood Village. White Bear Lawn and Snow is a local, family-owned company proudly serving the White Bear Lake Area. Because we live and operate right next door, we can offer the highly responsive, dependable service that the residents of Birchwood Village deserve when winter weather hits.

Our Approach to Birchwood Village
As a neighborhood provider, we understand the specific layout, streets, and community expectations of the White Bear Lake region. We are fully equipped to handle municipal clearing operations while remaining deeply mindful of the details that matter to local governments, including:

- **Route Reliability:** Quick mobilization times ensuring streets and public walkways remain clear and safe for municipal traffic, emergency vehicles, and residents.
- **Asset Protection:** Specialized equipment operators trained to avoid damage to curbings, private lawns, and hidden utilities.
- **Local Accountability:** Direct communication lines to our family leadership team for real-time updates and emergency callouts.

Scope of Proposed Services
Attached to this letter, you will find our comprehensive Snow Plowing and Ice Management Quot**e**, which details:

- A cost break down of the 2025 season to show how changing the snowplow trigger to 1” could save the City thousands of dollars.
- De-icing standardizing optimized for the local environment.

We recommend lowering the snow plowing trigger from **2 inches of snow accumulation to 1 inch**. While this may initially seem like it would increase workloads, data and operational logic show that this proactive shift will actually optimize our resources, improve safety, and protect our local environment.

Switching to a 1-inch trigger offers three distinct advantages for our community:

- **Reduces Total Deployments:** Shifting to a 1-inch trigger on an average year will save on **callouts for extra services**.

- **Improves Road Maintenance:** By clearing roads earlier, we prevent snow from compacting into dangerous ice. This drastically reduces the need for difficult, high-effort ice removal trips later on.
- **Protects the Environment:** Sweeping the snow away before it bonds to the pavement means **significantly less chemical product and salt** are needed, lowering our budget and reducing harmful runoff into local waterways.

By adopting a proactive 1-inch plowing trigger, the city can achieve cleaner, safer roads while simultaneously lowering total service trips and chemical usage.

We would also like to present a standardized deicing callout price. By standardizing this service, you are eliminating the surprises of time and material costs.

Finally, we would show that the changeover to road salt versus salt brine would also save the city thousands and reduce the environmental impact immensely.

Here are a few breakdowns of these cost savings:

2025 Est. T & M	**$67,770.45**
2025 Base Tier 1 (2")	**$35,835.00**
2025 Est. Total Cost	**$103,605.45**
WBLS 2026 1" Trigger	**$62,500.00**
2026 extra est. deicing events	**10.00**
Per application rate	**$1,710.00**
Est. Extra Deice Total	**$17,100.00**
Est 2026 WBLS	**$79,600.00**
2025 Est. Total Cost	**$103,605.45**
Est. Savings:	**$24,005.45**

We carry full commercial liability insurance and strictly enforce professional safety protocols across all of our service vehicles.

Thank you for considering a local family business to keep Birchwood Village safe and clear this coming winter season. We look forward to the opportunity to partner with the City. Please feel free to reach out directly to schedule a time to discuss our attached rate structure or customize this proposal to better fit the city's upcoming seasonal budget.

Sincerely,

Joe Reil
Adam Schauls
White Bear Lawn and Snow

WHITE BEAR LAWN & SNOW

City of Birchwood Village
207 Birchwood Ave
Birchwood, MN 55110

Outline of Services Provided:
Snow removal, ice control and hauling

A. SNOW PLOWING SPECIFICATIONS

Snow plowing of roadways, and parking areas, will be completed within the following guidelines:

a) ***Snow Clearing During Continual Snowfalls: (open up) Trigger Depth: 2" or more of Snow***
"Snow plowing during continual snowfalls will be based off the following specifications.
> 4.0" An open-up will be completed during continuing snowfalls exceeding 4.0 inches, and/or during high wind conditions, causing blowing or drifting snow. This open up will be completed prior to 7am or 6pm; pending trigger depths have been met prior to those timeframes.
> 8.0" We will administer a single open up of primary roads first then secondary roads as possible.

b) ***Snow Clearing Upon Snowfall Cessation: (full push)***
"Full Push" snow plowing will commence after the snow has exceeded specified trigger depth noted below and snowfall has ceased.
> Any 2" or more amount normal clean-up will be completed as soon as possible **after** the cessation of snowfalls. The goal is to have a majority completed before the 7am or 6pm timeframes.
> 12.0" Any snowfall that exceeds 12 inches will be handled on a best effort basis. When the National Weather Service has advised continuing snow exceeding the trigger amount, the contractor will remain in an open-up mode until said storm subsides.

c) If any other local city, state and/or county plows are ordered off the roads due to blizzard conditions, contractor's plows will be removed from the roads. Plowing operations will commence when city, state and county plows are allowed back on the roads, then snow plowing timeframes will be reset accordingly.

- Deicing materials will be applied one time at the end of a plowable event.
- Additional materials, when requested by the Client shall be provided and invoiced based on the here-to agreed Time & Materials rates.
- For Indicated Service Levels, the agreed to prices exclude Hauling, Stacking or Relocation of Snow piles, unless otherwise noted.
- Hauling, relocation, blowing & moving of piles are outside of contract and by request only at T&M rates.
- See map for route reference and service areas.

Service Summary	**Highlights of items included in quoted price** ***Refer to Section I for detailed specifications for each service***
Snow Plowing – 1" or 2" trigger	Plowing of roadways and parking areas
De-icing	Completed at the end of plowable snowfall
Snow Haul Away/Relocation	Time and Material as requested

Communication

The vendor must provide email response within 24 hours and be available by phone. All services outside the contract require city approval in advance. Information on the issue or request and the cost for the service must be provided in writing to the city and approved via email or in writing prior to work commencement.

A response from the city must be provided within 24 hours.

SECTION II

NON-CONTRACTED RATES FOR SERVICE AND EQUIPMENT
Time and material basis

Any winter services performed outside of these specifications will be billed at the following rates.

Equipment/Product Rates:

Hand shoveling	$85.00 per hour
Snow blowers	$30.00 per hour + labor
3/4-1 ton Truck w/ Snow Plow	$95.00 per hour
Skid loader w/ Snow Bucket	$145.00 per hour, 3-hour min
Skid loader w/ plow	$160.00 per hour, 3-hour min
Skid loader w/ snow blower	$250.00 per hour, 3-hour min
Loader w/ Large bucket	$185.00 per hour, 3-hour min
Loader w/ containment	$280.00 per hour, 3-hour min
Dump truck/snow haul	$170.00 per hour
Dump fee	$50.00 per dump
Straight salt mixture	$250.00 per ton applied
Treated road salt	$320.00 per ton applied
Call out per application deice	$1,710.00 per application applied
De-Ice products for walks	$0.75/lb. applied ($37.50 per bag)
Handy Man Rate	$85.00 per hour

SECTION III

ACCEPTANCE AND TERMINATION PROVISIONS

The contractor guarantees all work listed within this contract. The contractor will provide all needed insurance to cover all aspects of this contract.

This agreement may be terminated with a 60-day written notice, with or without cause, by either party.

Contractor may terminate this agreement, with a 30-day written notice, for late or non-payment. Any payment received over 30 days from the date of billing is considered delinquent.

Scope of work: Contractor agrees to provide labor, equipment, and materials necessary to perform the work listed in the Section I, and will perform all duties on site in a workman like professional manner.

Payment terms: Client agrees to pay contractor the specified equal monthly payments outlined within the contract overview. These prices do not include applicable sales tax. Payments not received by client within thirty (30) days of invoice date will be charged a service charge of 1 1/2% per month. Contractor is entitled to collect all legal fees associated with the collection of past due balances. Both parties will agree upon any work completed outside of the specifications listed in Section I. This work is billable and charged at the additional rates.

Term: The term of this agreement shall be for the period outlined within the contract overview. Either party may terminate this agreement with or without cause with sixty (60) days written notice. The time performance listed of any portion of the obligations of this contract shall be of the essence; subject only to delay caused by or contributed to by the act of the client, its agents or employees, unavoidable casualties, acts of God, action or non-action of public utilities and governmental entities.

Insurance: White Bear Lawn & Snow will fully insure itself against any and all liability, which is required under the Worker's Compensation Law, general liability, and automobile liability coverage. The amounts of coverage will be listed in the certificate of liability insurance certificate. A copy of this certificate is available upon request. If Client requires any names to be added as additional insured, it may be done at the rate of $15.00.

Property Damages: Any property damage caused by the negligence of the contractor shall be the responsibility of the contractor. Normal roadway, curb, and speed bump wear and degeneration is not covered under negligence. The client agrees to report such damage within 15 days of occurrence, so that the contractor can address the damage and make any repairs needed. The client agrees not to hold the contractor responsible for damages caused by acts of God and/or recommendations not followed by the client.

Fuel Surcharge: Fuel surcharge will be based on the US Energy Information Administration website for the monthly average to determine the surcharge the following month. The surcharge will be broken down into the following percentage tiers of the monthly invoice.

$3.50 to $3.99 = 3%	$4.00 to $4.49 = 4%	$4.50 to $4.99 = 5%	$5.00 to $5.49 = 7%
$5.50 to $5.99 = 9%	$6.00 to $6.49 = 11%	$6.50 to $6.99 = 13%	$7.00 to $7.49 = 15%
$7.50 to $7.99= 18%			

De-icing Material: Due to the unpredictable nature of winter weather severity and the number of seasonal snow falls, salt and de-icing materials are priced based on current market rates. If there is a change in the price of these materials, adjustments to the application price may follow with notice and explanation to City prior to any adjustments.

- Exclusive of triggers, when seasonal snowfall exceeds 69.99 Inches, service will be billed via Time & Materials rates.
    - Tier 1 is seasonal snowfall between 0.00 and 29.99 Inches.
    - Tier 2 is seasonal snowfall between 30 and 39.99 Inches.
    - Tier 3 is seasonal snowfall between 40 and 49.99 Inches.
    - Tier 4 is seasonal snowfall between 50 and 59.99 Inches.
    - Tier 5 is seasonal snowfall between 60 and 69.99 Inches.

Base Seasonal Fee -Tier 1 with 2" trigger	**$ 35,500.00**
November Installment Payment	$ 7,100.00
December Installment Payment	$ 7,100.00
January Installment Payment	$ 7,100.00
February Installment Payment	$ 7,100.00
March Installment Payment	$ 7,100.00
(Tier 1) Seasonal Fee	$ 35,500.00
(Tier 2) Seasonal Fee	$ 44,000.00
(Tier 3) Seasonal Fee	$ 52,500.00
(Tier 4) Seasonal Fee	$ 61,000.00
(Tier 5) Seasonal Fee	$ 69,500.00

Base Seasonal Fee -Tier 1 with 1" trigger	**$ 62,500.00**
November Installment Payment	$ 12,500.00
December Installment Payment	$ 12,500.00
January Installment Payment	$ 12,500.00
February Installment Payment	$ 12,500.00
March Installment Payment	$ 12,500.00
(Tier 1) Seasonal Fee	$ 62,500.00
(Tier 2) Seasonal Fee	$ 71,000.00
(Tier 3) Seasonal Fee	$ 79,500.00
(Tier 4) Seasonal Fee	$ 88,000.00
(Tier 5) Seasonal Fee	$ 96,500.00

Call out deicing service per each app Includes all City roads. Mains or a problem area will be billed at T & M.	**$ 1,710.00**

Signatures on next page

Contract period: November 1, 2026 – March 31, 2027. Contract term, pricing, payment and termination provisions subject to Section II and Section III. Contract is good until cancelled or updated.

Respectfully submitted: Joseph Reil Date: 9/10/2026
White Bear Lawn and Snow

Accepted by: _____ Date: _____
Birchwood Village

Its: _____
**The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do work as specified. Payment will be made as outlined.*

Dear Council Members,

We respectfully request that the City Council acknowledge the revised location of the electronic speed sign already installed on Hall Avenue and approve the proposed revised location on Wildwood Avenue so that installation may proceed.

The original locations at 600 Hall Avenue and 170 Wildwood Avenue were recommended by the Roads Committee to the Lake Links Committee. The Lake Links Committee subsequently secured funding for the signs and developed the final recommendations presented to the City Council.

Lake Links Committee members Mary Cahill and Jesse Granec, Council Member Bridget Sperl, and City Manager Alan Kantrud have been coordinating the installation.

Following further evaluation and consultation with the sign vendor, we determined that adjustments to the recommended locations were necessary to ensure reliable operation, improve visibility for approaching motorists, and minimize the impact on nearby residents.

The revised locations are:

- **Hall Avenue:** Between 529 and 536 Hall Avenue.
- **Wildwood Avenue:** Across from 259/262 Wildwood Avenue.

Reasons for the Changes

The original location at **600 Hall Avenue** did not receive sufficient sunlight to reliably maintain the solar-powered sign's battery.

The proposed location at **170 Wildwood Avenue** presented similar concerns about sunlight, as well as limited space for the 14-foot pole and its 2-foot base. The proximity to neighboring homes also raised concerns about the visual impact of the installation, the possibility of the illuminated display shining into residences, and the likelihood of obtaining resident support.

In consultation with the sign vendor, we identified alternative locations that provide better solar exposure, adequate installation space, and longer, unobstructed views of the roadway, allowing motorists to see the signs from a greater distance. We also sought to minimize disruption to nearby residents.

Please see the attached photograph of the sign already installed on Hall Avenue.

Council Approval and Implementation

Our understanding was that the locations presented to the Council were recommendations rather than fixed installation sites and that reasonable adjustments could be made to address practical considerations. At the August 2025 Council meeting, Jesse Granec clarified that the Lake Links Committee was presenting recommendations to the Council, which was responsible for their appropriate implementation.

Based on that understanding, we proceeded with the revised Hall Avenue location and continued planning for the Wildwood Avenue installation.

In retrospect, we recognize that it would have been preferable to bring these adjustments back to the Council before proceeding. We are doing so now to ensure the Council is fully informed and has the opportunity to formally approve the remaining installation.

We respectfully request that the Council:

1. Acknowledge the revised location of the Hall Avenue sign, which has already been installed.
2. Approve the revised Wildwood Avenue location across from 259/262 Wildwood Avenue so installation may proceed.

We believe these adjustments are consistent with the original intent of the project and will provide effective traffic-calming measures while respecting the interests of nearby residents.

Respectfully,

Bridget Sperl
Mary Cahill
Jesse Granec
Alan Kantrud



Client: *301313 - Birchwood Village, City of*
Engagement: *2025A - City of Birchwood Village*
Period Ending: *12/31/2025*
Trial Balance: *5061 - TB*
Workpaper: *5062 - Fund Statement Trial Balance (TO CLEINT)*

Account	Description	1st PP-FINAL 12/31/2024	WPRef >	FINAL 12/31/2025	$Var	OBud 12/31/2025	FBud 12/31/2025
Group : [100]	**General Fund**						
Subgroup : [10100]	**Cash**						
100-10100	Cash	971,135.00	1052	892,460.00	78,675.00	0.00	0.00
Subtotal [10100]	**Cash**	**971,135.00**		**892,460.00**	**78,675.00**	**0.00**	**0.00**
Subgroup : [25300]	**Unreserved Fund Balance**						
100-25300	Fund Balance	(924,576.00)	2502	(975,469.00)	50,893.00	0.00	0.00
Subtotal [25300]	**Unreserved Fund Balance**	**(924,576.00)**		**(975,469.00)**	**50,893.00**	**0.00**	**0.00**
Subgroup : [31000]	**General Property Taxes**						
100-31001	General Property Taxes (31001 through 3	(567,249.00)	1153	(617,920.00)	50,671.00	0.00	(618,134.00)
Subtotal [31000]	**General Property Taxes**	**(567,249.00)**		**(617,920.00)**	**50,671.00**	**0.00**	**(618,134.00)**
Subgroup : [31010]	**Other Taxes**						
100-31005	Property Taxes Delinquent Utility Collectio	0.00	1153	(187.00)	187.00	0.00	0.00
Subtotal [31010]	**Other Taxes**	**0.00**		**(187.00)**	**187.00**	**0.00**	**0.00**
Subgroup : [32100]	**Licenses and Permits - Business**						
100-32001	LICENSES AND PERMITS	(1,646.00)		(1,182.00)	(464.00)	0.00	(500.00)
Subtotal [32100]	**Licenses and Permits - Business**	**(1,646.00)**		**(1,182.00)**	**(464.00)**	**0.00**	**(500.00)**
Subgroup : [32200]	**Licenses and Permits - Nonbusiness**						
100-32201	Non-Business Licenses-Permits	0.00		(230.00)	230.00	0.00	0.00
100-32211	Building Permits	(60,716.00)		(33,031.00)	(27,685.00)	0.00	(90,000.00)
100-32212	Kayak/Canoe Permits	(2,055.00)		(2,095.00)	40.00	0.00	(1,700.00)
100-32214	Zoning Permits	0.00		(989.00)	989.00	0.00	(300.00)
100-32240	Animal Licenses	(200.00)		(1,905.00)	1,705.00	0.00	(100.00)
Subtotal [32200]	**Licenses and Permits - Nonbusiness**	**(62,971.00)**		**(38,250.00)**	**(24,721.00)**	**0.00**	**(92,100.00)**
Subgroup : [33400]	**Federal Aid**						
100-33101	Federal Grants and Aids	(3,192.00)		0.00	(3,192.00)	0.00	(3,192.00)
Subtotal [33400]	**Federal Aid**	**(3,192.00)**		**0.00**	**(3,192.00)**	**0.00**	**(3,192.00)**
Subgroup : [33404]	**State Grants and Aids**						
100-33422	State Grants and Aid	(26,973.00)		0.00	(26,973.00)	0.00	(603,000.00)
100-34170	State and Misc fees	0.00	1352	(11,579.00)	11,579.00	0.00	0.00
Subtotal [33404]	**State Grants and Aids**	**(26,973.00)**		**(11,579.00)**	**(15,394.00)**	**0.00**	**(603,000.00)**
Subgroup : [34100]	**Charges for Services - General Government**						
100-34001	CHARGES FOR SERVICES	(1,997.00)		(850.00)	(1,147.00)	0.00	0.00
100-34101	City/Town Hall Rent	(500.00)		(670.00)	170.00	0.00	(400.00)
Subtotal [34100]	**Charges for Services - General Govern**	**(2,497.00)**		**(1,520.00)**	**(977.00)**	**0.00**	**(400.00)**
Subgroup : [35000]	**Fines and Forfeits**						
100-35101	Court Fines	(813.00)		(2,066.00)	1,253.00	0.00	(950.00)
Subtotal [35000]	**Fines and Forfeits**	**(813.00)**		**(2,066.00)**	**1,253.00**	**0.00**	**(950.00)**
Subgroup : [36200]	**Miscellaneous**						
100-36140	Miscellaneous	(95.00)		(31.00)	(64.00)	0.00	0.00
100-36200	MISCELLANEOUS REVENUES	(246.00)		(5,000.00)	4,754.00	0.00	0.00
100-36245	Escrow Deposits	(21,000.00)		(12,000.00)	(9,000.00)	0.00	(35,000.00)
100-37114	Meter Upgrade Fees	0.00		(400.00)	400.00	0.00	0.00
Subtotal [36200]	**Miscellaneous**	**(21,341.00)**		**(17,431.00)**	**(3,910.00)**	**0.00**	**(35,000.00)**
Subgroup : [36210]	**Interest Earnings**						
100-36210	Interest Earning	(57,132.00)	1052	(44,293.00)	(12,839.00)	0.00	(48,000.00)
Subtotal [36210]	**Interest Earnings**	**(57,132.00)**		**(44,293.00)**	**(12,839.00)**	**0.00**	**(48,000.00)**
Subgroup : [36230]	**Contributions and Donations**						
100-36230	Contributions and Donations from Private	(160.00)		(720.00)	560.00	0.00	(250.00)
Subtotal [36230]	**Contributions and Donations**	**(160.00)**		**(720.00)**	**560.00**	**0.00**	**(250.00)**
Subgroup : [36240]	**Refunds and Reimbursements**						
100-36140-810	Refunds and Reimbursements	0.00		135.00	(135.00)	0.00	0.00
100-36240	Refund-Reimbursemnt-Dividend	(7,370.00)		(7,091.00)	(279.00)	0.00	(9,500.00)
Subtotal [36240]	**Refunds and Reimbursements**	**(7,370.00)**		**(6,956.00)**	**(414.00)**	**0.00**	**(9,500.00)**
Subgroup : [41100-01(	**Mayor and Council - Personal Services**						
100-41310-100	WAGES AND SALARIES (101 through 1(	2,340.00		3,693.00	(1,353.00)	0.00	8,500.00
100-41310-121	Employer Contributions for Retirement: PI	0.00		0.00	0.00	0.00	680.00
100-41912-130	Employer Paid Insurance (131 through 13	0.00		19,165.00	(19,165.00)	0.00	0.00
100-41945-150	Worker's Compensation (151 through 159	0.00		1,292.00	(1,292.00)	0.00	0.00
Subtotal [41100-0100]	**Mayor and Council - Personal Services**	**2,340.00**		**24,150.00**	**(21,810.00)**	**0.00**	**9,180.00**
Subgroup : [41100-03(	**Mayor and Council - Other Services and Charges**						
100-41130-351	Printing and Binding: Legal Notices Publis	2,497.00		984.00	1,513.00	0.00	2,000.00
100-41310-310	Training	0.00		380.00	(380.00)	0.00	0.00
Subtotal [41100-0300]	**Mayor and Council - Other Services an**	**2,497.00**		**1,364.00**	**1,133.00**	**0.00**	**2,000.00**
Subgroup : [41400-01(	**Administration - Personal Services**						
100-41401-100	WAGES AND SALARIES (101 through 1(	117,098.00		91,526.00	25,572.00	0.00	143,000.00
100-41401-115	State Tax - Employee	6,233.00		5,266.00	967.00	0.00	11,200.00
100-41401-121	Employer Contributions for Retirement: PI	15,516.00		12,487.00	3,029.00	0.00	11,100.00
Subtotal [41400-0100]	**Administration - Personal Services**	**138,847.00**		**109,279.00**	**29,568.00**	**0.00**	**165,300.00**

Subgroup : [41400-02(Administration - Supplies						
100-41410-220	Repair and Maintenance Supplies (221 thr	0.00	0.00	0.00	0.00	1,500.00
Subtotal [41400-0200]	**Administration - Supplies**	**0.00**	**0.00**	**0.00**	**0.00**	**1,500.00**
Subgroup : [41550-03(Building Inspector - Other Services and Charges						
100-41550-314	Contracted Services	6,544.00	7,579.00	(1,035.00)	0.00	6,700.00
Subtotal [41550-0300]	**Building Inspector - Other Services and**	**6,544.00**	**7,579.00**	**(1,035.00)**	**0.00**	**6,700.00**
Subgroup : [41600-03(Legal and Accounting - Other Services and Charges						
100-41601-300	PROFESSIONAL SERVICES (301 throug	16,500.00	34,500.00	(18,000.00)	0.00	30,000.00
100-41601-304	Professional Services: Legal Fees	7,011.00	0.00	7,011.00	0.00	3,500.00
100-41601-352	Printing and Binding: General Notices and	0.00	0.00	0.00	0.00	500.00
Subtotal [41600-0300]	**Legal and Accounting - Other Services**	**23,511.00**	**34,500.00**	**(10,989.00)**	**0.00**	**34,000.00**
Subgroup : [41940-03(Gen Govt Bldg - Other Services and Charges						
100-41905-438	Grants	2,054.00	2,126.00	(72.00)	0.00	2,100.00
100-41910-300	PROFESSIONAL SERVICES (301 throug	11,437.00	0.00	11,437.00	0.00	22,500.00
100-41911-314	Contracted Services	127.00	127.00	0.00	0.00	0.00
100-41911-440	Community Events	0.00	154.00	(154.00)	0.00	0.00
100-41914-310	Training	1,228.00	0.00	1,228.00	0.00	2,000.00
100-41914-433	Miscellaneous: Dues and Subscriptions	1,724.00	1,330.00	394.00	0.00	1,250.00
100-41916-314	Contracted Services	1,040.00	1,885.00	(845.00)	0.00	1,200.00
100-41916-400	REPAIRS AND MAINTENANCE - CONT	0.00	103.00	(103.00)	0.00	0.00
100-41921-320	Communication (321 through 329)	0.00	2,536.00	(2,536.00)	0.00	0.00
100-41921-433	Miscellaneous: Dues and Subscriptions	2,100.00	0.00	2,100.00	0.00	2,100.00
100-41925-300	PROFESSIONAL SERVICES (301 throug	28,368.00	46,891.00	(18,523.00)	0.00	14,500.00
100-41940-300	PROFESSIONAL SERVICES (301 throug	1,786.00	507.00	1,279.00	0.00	0.00
100-41940-314	Contracted Services	745.00	711.00	34.00	0.00	750.00
100-41940-320	Communication (321 through 329)	6,197.00	2,205.00	3,992.00	0.00	5,000.00
100-41940-380	Utility Services (381 through 389)	1,229.00	1,302.00	(73.00)	0.00	5,000.00
100-41940-400	REPAIRS AND MAINTENANCE - CONT	1,914.00	369.00	1,545.00	0.00	450.00
100-41945-361	Insurance: General Liability	15,726.00	12,219.00	3,507.00	0.00	16,100.00
100-41945-380	Utility Services (381 through 389)	0.00	0.00	0.00	0.00	1,200.00
100-41950-314	Contracted Services	1,410.00	1,730.00	(320.00)	0.00	1,750.00
100-41950-320	Communication (321 through 329)	886.00	1,605.00	(719.00)	0.00	0.00
100-41955-314	Contracted Services	1,335.00	6,592.00	(5,257.00)	0.00	0.00
100-41955-321	Communications: Telephone	0.00	263.00	(263.00)	0.00	0.00
Subtotal [41940-0300]	**Gen Govt Bldg - Other Services and Ch**	**79,306.00**	**82,655.00**	**(3,349.00)**	**0.00**	**75,900.00**
Subgroup : [41990-02(Misc Gen Government - Supplies						
100-41911-200	OFFICE SUPPLIES (201 through 209)	1,296.00	4,643.00	(3,347.00)	0.00	0.00
100-41911-210	Operating Supplies (211 through 219)	711.00	963.00	(252.00)	0.00	0.00
100-41911-220	Repair and Maintenance Supplies (221 thr	0.00	122.00	(122.00)	0.00	0.00
100-41911-230	Office Equipment	1,274.00	1,333.00	(59.00)	0.00	0.00
100-41921-200	OFFICE SUPPLIES (201 through 209)	0.00	480.00	(480.00)	0.00	0.00
100-41921-210	Operating Supplies (211 through 219)	0.00	182.00	(182.00)	0.00	0.00
100-41940-220	Repair and Maintenance Supplies (221 thr	2,694.00	1,322.00	1,372.00	0.00	1,500.00
Subtotal [41990-020]	**Misc Gen Government - Supplies**	**5,975.00**	**9,045.00**	**(3,070.00)**	**0.00**	**1,500.00**
Subgroup : [41990-03(Misc Gen Government - Other Srvs						
100-41991-810	Refunds and Reimbursements	595.00	5.00	590.00	0.00	0.00
Subtotal [41990-0300]	**Misc Gen Government - Other Srvs**	**595.00**	**5.00**	**590.00**	**0.00**	**0.00**
Subgroup : [42100-03(Police - Other Services and Charges						
100-42101-314	Contracted Services	124,346.00	97,156.00	27,190.00	0.00	97,575.00
100-42101-321	Communications: Telephone	0.00	0.00	0.00	0.00	70.00
Subtotal [42100-0300]	**Police - Other Services and Charges**	**124,346.00**	**97,156.00**	**27,190.00**	**0.00**	**97,645.00**
Subgroup : [42200-03(Fire - Other Services and Charges						
100-42201-314	Contracted Services	61,023.00	44,987.00	16,036.00	0.00	65,087.00
100-42401-314	Contracted Services	41,905.00	20,474.00	21,431.00	0.00	60,000.00
100-42401-437	Fees	1,303.00	1,074.00	229.00	0.00	2,200.00
Subtotal [42200-0300]	**Fire - Other Services and Charges**	**104,231.00**	**66,535.00**	**37,696.00**	**0.00**	**127,287.00**
Subgroup : [43000-50(Streets - Capital Outlay						
100-49405-200	OFFICE SUPPLIES (201 through 209)	0.00	0.00	0.00	0.00	600,000.00
Subtotal [43000-500]	**Streets - Capital Outlay**	**0.00**	**0.00**	**0.00**	**0.00**	**600,000.00**
Subgroup : [43100-02(Streets - Supplies						
100-43101-215	Operating Supplies: Shop Materials	0.00	570.00	(570.00)	0.00	0.00
100-43101-220	Repair and Maintenance Supplies (221 thr	364.00	1,041.00	(677.00)	0.00	100,000.00
100-43125-210	Operating Supplies (211 through 219)	29,386.00	31,278.00	(1,892.00)	0.00	17,000.00
Subtotal [43100-0200]	**Streets - Supplies**	**29,750.00**	**32,889.00**	**(3,139.00)**	**0.00**	**117,000.00**
Subgroup : [43100-03(Streets - Other Services and Charges						
100-41935-300	PROFESSIONAL SERVICES (301 throug	316.00	89,072.00	(88,756.00)	0.00	0.00
100-43101-314	Contracted Services	0.00	9,000.00	(9,000.00)	0.00	0.00
100-43101-400	REPAIRS AND MAINTENANCE - CONT	0.00	59.00	(59.00)	0.00	0.00
100-43103-314	Contracted Services	4,000.00	0.00	4,000.00	0.00	4,000.00
100-43104-314	Contracted Services	0.00	1,020.00	(1,020.00)	0.00	5,000.00
100-43125-314	Contracted Services	806.00	38,637.00	(37,831.00)	0.00	17,000.00
100-43135-314	Contracted Services	4,387.00	0.00	4,387.00	0.00	15,000.00
100-43160-380	Utility Services (381 through 389)	15,780.00	14,965.00	815.00	0.00	17,000.00
100-43300-314	Contracted Services	21,712.00	19,872.00	1,840.00	0.00	20,400.00
Subtotal [43100-0300]	**Streets - Other Services and Charges**	**47,001.00**	**172,625.00**	**(125,624.00)**	**0.00**	**78,400.00**
Subgroup : [45200-01(Culture and Recreation - Personal Services						
100-45207-100	WAGES AND SALARIES (101 through 1(	20,596.00	25,082.00	(4,486.00)	0.00	25,200.00
100-45207-121	Employer Contributions for Retirement: Pl	2,958.00	3,539.00	(581.00)	0.00	3,525.00
100-45207-162	Social Security Employer	0.00	0.00	0.00	0.00	1,800.00
100-45207-164	Medicare - Employee	0.00	0.00	0.00	0.00	750.00

Subtotal [45200-0100]	**Culture and Recreation - Personal Serv**	**23,554.00**		**28,621.00**	**(5,067.00)**	**0.00**	**31,275.00**
Subgroup : [45200-02(	**Culture and Recreation - Supplies**						
100-45207-210	Operating Supplies (211 through 219)	0.00		246.00	(246.00)	0.00	0.00
100-45207-218	Operating Supplies: Pet Waste Bags	138.00		46.00	92.00	0.00	50.00
100-45207-220	Repair and Maintenance Supplies (221 thr	712.00		1,481.00	(769.00)	0.00	500.00
Subtotal [45200-0200]	**Culture and Recreation - Supplies**	**850.00**		**1,773.00**	**(923.00)**	**0.00**	**550.00**
Subgroup : [45200-03(	**Culture and Recreation - Other Services and Charges**						
100-45207-314	Contracted Services	2,875.00		2,823.00	52.00	0.00	3,025.00
100-45207-315	Contracted Services-Lake Links Trail	0.00		0.00	0.00	0.00	2,000.00
100-45207-380	Utility Services (381 through 389)	29.00		0.00	29.00	0.00	400.00
100-45207-400	REPAIRS AND MAINTENANCE - CONT	0.00		9,173.00	(9,173.00)	0.00	3,000.00
100-45207-440	Community Events	0.00		286.00	(286.00)	0.00	0.00
100-45208-314	Contracted Services	0.00		0.00	0.00	0.00	8,000.00
Subtotal [45200-0300]	**Culture and Recreation - Other Service**	**2,904.00**		**12,282.00**	**(9,378.00)**	**0.00**	**16,425.00**
Subgroup : [46500-03(	**Economic Development - Other Services and Charges**						
100-46101-437	Fees	740.00		1,148.00	(408.00)	0.00	1,150.00
Subtotal [46500-0300]	**Economic Development - Other Servic**	**740.00**		**1,148.00**	**(408.00)**	**0.00**	**1,150.00**
Subgroup : [49000-03(	**Miscellaneous - Other Services and Charges**						
100-49201-430	Miscellaneous (431 through 499)	12,326.00		0.00	12,326.00	0.00	500.00
100-49201-437	Fees	0.00		98.00	(98.00)	0.00	0.00
100-49250-810	Refunds and Reimbursements	27,000.00		33,142.00	(6,142.00)	0.00	30,000.00
100-49435-300	PROFESSIONAL SERVICES (301 throug	0.00		883.00	(883.00)	0.00	0.00
100-49485-300	PROFESSIONAL SERVICES (301 throug	0.00		998.00	(998.00)	0.00	0.00
100-49495-200	OFFICE SUPPLIES (201 through 209)	315.00		390.00	(75.00)	0.00	0.00
100-49495-210	Operating Supplies (211 through 219)	0.00		211.00	(211.00)	0.00	0.00
Subtotal [49000-0300]	**Miscellaneous - Other Services and Ch**	**39,641.00**		**35,722.00**	**3,919.00**	**0.00**	**30,500.00**
Subgroup : [82-0720]	**700 Transfers (GENERAL)**						
100-49365-720	Interfund Transfers	40,868.00	1402	107,785.00	(66,917.00)	0.00	12,614.00
Subtotal [82-0720]	**700 Transfers (GENERAL)**	**40,868.00**		**107,785.00**	**(66,917.00)**	**0.00**	**12,614.00**
Total [100]	**General Fund**	**(31,285.00)**		**0.00**	**(31,285.00)**	**0.00**	**(2,100.00)**
Group : [210]	**Spec Rev Projects**						
Subgroup : [10100]	**Cash**						
210-10100	Cash	21,023.00	1052	31,823.00	(10,800.00)	0.00	0.00
Subtotal [10100]	**Cash**	**21,023.00**		**31,823.00**	**(10,800.00)**	**0.00**	**0.00**
Subgroup : [25300]	**Unreserved Fund Balance**						
210-25300	Fund Balance	(10,823.00)	2502	(21,023.00)	10,200.00	0.00	0.00
Subtotal [25300]	**Unreserved Fund Balance**	**(10,823.00)**		**(21,023.00)**	**10,200.00**	**0.00**	**0.00**
Subgroup : [34950]	**Other Revenues**						
210-32260	Dock/Lift Permit Fee	(14,000.00)		(14,000.00)	0.00	0.00	0.00
Subtotal [34950]	**Other Revenues**	**(14,000.00)**		**(14,000.00)**	**0.00**	**0.00**	**0.00**
Subgroup : [45500-30(	**Other Charges for Services**						
210-45101-430	Miscellaneous (431 through 499)	200.00		200.00	0.00	0.00	0.00
210-45101-440	Community Events	3,600.00		3,000.00	600.00	0.00	0.00
Subtotal [45500-300]	**Other Charges for Services**	**3,800.00**		**3,200.00**	**600.00**	**0.00**	**0.00**
Total [210]	**Spec Rev Projects**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**
Group : [406]	**Capital Project PW**						
Subgroup : [10100]	**Cash**						
406-10100	Cash	(9,471.00)	1052	12,135.00	(21,606.00)	0.00	0.00
Subtotal [10100]	**Cash**	**(9,471.00)**		**12,135.00**	**(21,606.00)**	**0.00**	**0.00**
Subgroup : [25300]	**Unreserved Fund balance**						
406-25300	Fund Balance	(75,741.00)	2502	9,471.00	(85,212.00)	0.00	0.00
Subtotal [25300]	**Unreserved Fund balance**	**(75,741.00)**		**9,471.00**	**(85,212.00)**	**0.00**	**0.00**
Subgroup : [33402]	**Intergovernmental**						
406-33101	Federal Grants and Aids	0.00	1352	(458,669.00)	458,669.00	0.00	0.00
Subtotal [33402]	**Intergovernmental**	**0.00**		**(458,669.00)**	**458,669.00**	**0.00**	**0.00**
Subgroup : [37100]	**Other Revenues**						
406-37119	Lift Station Replacement	0.00		(50,000.00)	50,000.00	0.00	0.00
Subtotal [37100]	**Other Revenues**	**0.00**		**(50,000.00)**	**50,000.00**	**0.00**	**0.00**
Subgroup : [39203]	**Transfer In**						
406-39201	Transfer From General Fund	(30,000.00)	1402	(107,785.00)	77,785.00	0.00	0.00
Subtotal [39203]	**Transfer In**	**(30,000.00)**		**(107,785.00)**	**77,785.00**	**0.00**	**0.00**
Subgroup : [41900-3]	**Gen Gov - Other Services and Charges**						
406-41935-300	PROFESSIONAL SERVICES (301 throug	114,186.00		19,802.00	94,384.00	0.00	0.00
Subtotal [41900-3]	**Gen Gov - Other Services and Charges**	**114,186.00**		**19,802.00**	**94,384.00**	**0.00**	**0.00**
Subgroup : [45000-3]	**Culture and Rec - Other**						
406-45210-300	PROFESSIONAL SERVICES (301 throug	0.00		990.00	(990.00)	0.00	0.00
Subtotal [45000-3]	**Culture and Rec - Other**	**0.00**		**990.00**	**(990.00)**	**0.00**	**0.00**
Subgroup : [49000-3]	**Other - Services and Charges**						
406-49415-314	Contracted Services	0.00		720.00	(720.00)	0.00	0.00
406-49465-314	Contracted Services	0.00		573,336.00	(573,336.00)	0.00	0.00
Subtotal [49000-3]	**Other - Services and Charges**	**0.00**		**574,056.00**	**(574,056.00)**	**0.00**	**0.00**
Total [406]	**Capital Project PW**	**(1,026.00)**		**0.00**	**(1,026.00)**	**0.00**	**0.00**

Group : [601]	**Water Fund**						
Subgroup : [10100]	**Cash**						
601-10100	Cash	82,474.00	1052	119,544.00	(37,070.00)	0.00	0.00
Subtotal [10100]	**Cash**	**82,474.00**		**119,544.00**	**(37,070.00)**	**0.00**	**0.00**
Subgroup : [25300]	**Unreserved Fund Balance**						
601-25300	Fund Balance	(70,786.00)	2502	(82,474.00)	11,688.00	0.00	0.00
Subtotal [25300]	**Unreserved Fund Balance**	**(70,786.00)**		**(82,474.00)**	**11,688.00**	**0.00**	**0.00**
Subgroup : [33439]	**Other Revenue**						
601-37119	Administrative Fee Move/Out	0.00		(24,159.00)	24,159.00	0.00	0.00
601-37160	Penalties and Forfeited Discounts	(1,208.00)		(1,146.00)	(62.00)	0.00	0.00
601-37211	Penalties and Forfeited Discounts	0.00		63.00	(63.00)	0.00	0.00
Subtotal [33439]	**Other Revenue**	**(1,208.00)**		**(25,242.00)**	**24,034.00**	**0.00**	**0.00**
Subgroup : [37200]	**Charges for Services**						
601-37111	Water Consumption	(77,369.00)		(90,186.00)	12,817.00	0.00	0.00
601-37112	Water Utility User Fee	(51,422.00)		(65,073.00)	13,651.00	0.00	0.00
601-37113	Water Main-break Surcharge	(23,251.00)		(34.00)	(23,217.00)	0.00	0.00
601-37115	Special Water Charges	(1,698.00)		(1,598.00)	(100.00)	0.00	0.00
601-37116	State Surcharge	(3,318.00)		(3,279.00)	(39.00)	0.00	0.00
601-37118	Administrative Fee Move/Out	(1,325.00)		(157.00)	(1,168.00)	0.00	0.00
601-37212	Sewer Consumption	0.00		46.00	(46.00)	0.00	0.00
Subtotal [37200]	**Charges for Services**	**(158,383.00)**		**(160,281.00)**	**1,898.00**	**0.00**	**0.00**
Subgroup : [39203]	**Trransfer in**						
601-39201	Transfer From General Fund	(6,288.00)		0.00	(6,288.00)	0.00	0.00
Subtotal [39203]	**Trransfer in**	**(6,288.00)**		**0.00**	**(6,288.00)**	**0.00**	**0.00**
Subgroup : [49450-20(	**Supplies**						
601-49435-350	Printing and Binding (351 through 359)	742.00		742.00	0.00	0.00	0.00
Subtotal [49450-200]	**Supplies**	**742.00**		**742.00**	**0.00**	**0.00**	**0.00**
Subgroup : [49450-30(	**Other services and charges**						
601-41501-314	Contracted Services	16,176.00		17,236.00	(1,060.00)	0.00	0.00
601-49415-314	Contracted Services	99,139.00		98,496.00	643.00	0.00	0.00
601-49415-437	Fees	3,483.00		3,437.00	46.00	0.00	0.00
601-49425-300	PROFESSIONAL SERVICES (301 throug	3,299.00		1,370.00	1,929.00	0.00	0.00
601-49425-314	Contracted Services	29,166.00		18,529.00	10,637.00	0.00	0.00
Subtotal [49450-300]	**Other services and charges**	**151,263.00**		**139,068.00**	**12,195.00**	**0.00**	**0.00**
Subgroup : [49450-38(	**Utilities**						
601-49405-382	Utility Services: Water	0.00		95.00	(95.00)	0.00	0.00
601-49415-380	Utility Services (381 through 389)	111.00		124.00	(13.00)	0.00	0.00
601-49415-382	Utility Services: Water	775.00		2,525.00	(1,750.00)	0.00	0.00
Subtotal [49450-380]	**Utilities**	**886.00**		**2,744.00**	**(1,858.00)**	**0.00**	**0.00**
Subgroup : [49450-45(	**Repairs and Maint**						
601-49415-220	Repair and Maintenance Supplies (221 th	1,300.00		1,401.00	(101.00)	0.00	0.00
601-49425-400	REPAIRS AND MAINTENANCE - CONT	0.00		4,498.00	(4,498.00)	0.00	0.00
Subtotal [49450-450]	**Repairs and Maint**	**1,300.00**		**5,899.00**	**(4,599.00)**	**0.00**	**0.00**
Total [601]	**Water Fund**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**
Group : [605]	**Sewer Fund**						
Subgroup : [10100]	**Cash**						
605-10100	Cash	41,815.00	1052	(4,529.00)	46,344.00	0.00	0.00
Subtotal [10100]	**Cash**	**41,815.00**		**(4,529.00)**	**46,344.00**	**0.00**	**0.00**
Subgroup : [25300]	**Unreserved Fund Balance**						
605-25300	Fund Balance	(87,231.00)	2502	(41,934.00)	(45,297.00)	0.00	0.00
Subtotal [25300]	**Unreserved Fund Balance**	**(87,231.00)**		**(41,934.00)**	**(45,297.00)**	**0.00**	**0.00**
Subgroup : [36200]	**Miscellaneous Revenues**						
605-36240	Refund-Reimbursemnt-Dividend	(18,933.00)		0.00	(18,933.00)	0.00	0.00
Subtotal [36200]	**Miscellaneous Revenues**	**(18,933.00)**		**0.00**	**(18,933.00)**	**0.00**	**0.00**
Subgroup : [37200]	**Charges for Services**						
605-37160	Penalties and Forfeited Discounts	(1,003.00)		(826.00)	(177.00)	0.00	0.00
605-37211	Sewer Consumption	(59,476.00)		(63,562.00)	4,086.00	0.00	0.00
605-37212	Sewer Minimum Charge	(53,879.00)		(53,607.00)	(272.00)	0.00	0.00
Subtotal [37200]	**Charges for Services**	**(114,358.00)**		**(117,995.00)**	**3,637.00**	**0.00**	**0.00**
Subgroup : [39203]	**Transfers in**						
605-39201	Transfer From General Fund	(4,580.00)		0.00	(4,580.00)	0.00	0.00
Subtotal [39203]	**Transfers in**	**(4,580.00)**		**0.00**	**(4,580.00)**	**0.00**	**0.00**
Subgroup : [49450-20(	**Supplies**						
605-41911-210	Operating Supplies (211 through 219)	0.00		141.00	(141.00)	0.00	0.00
Subtotal [49450-200]	**Supplies**	**0.00**		**141.00**	**(141.00)**	**0.00**	**0.00**
Subgroup : [49450-30(	**Professional Services**						
605-49415-314	Contracted Services	1,020.00		2,014.00	(994.00)	0.00	0.00
605-49455-314	Contracted Services	625.00		354.00	271.00	0.00	0.00
605-49465-217	Sewer - Wastewater Charge	76,588.00		61,453.00	15,135.00	0.00	0.00
605-49465-314	Contracted Services	42,374.00		27,944.00	14,430.00	0.00	0.00
605-49485-300	PROFESSIONAL SERVICES (301 throug	47,756.00		62,600.00	(14,844.00)	0.00	0.00
605-49495-322	Communications: Postage	296.00		0.00	296.00	0.00	0.00
Subtotal [49450-300]	**Professional Services**	**168,659.00**		**154,365.00**	**14,294.00**	**0.00**	**0.00**
Subgroup : [49450-38(	**Utilities**						

605-43150-380	Utility Services (381 through 389)	1,401.00	0.00	1,401.00	0.00	0.00
605-49415-380	Utility Services (381 through 389)	231.00	306.00	(75.00)	0.00	0.00
605-49465-380	Utility Services (381 through 389)	12,996.00	9,246.00	3,750.00	0.00	0.00
Subtotal [49450-380]	**Utilities**	**14,628.00**	**9,552.00**	**5,076.00**	**0.00**	**0.00**
Subgroup : [49450-45(	**Repair and Maint**					
605-43150-400	REPAIRS AND MAINTENANCE - CONT	0.00	400.00	(400.00)	0.00	0.00
Subtotal [49450-450]	**Repair and Maint**	**0.00**	**400.00**	**(400.00)**	**0.00**	**0.00**
Total [605]	**Sewer Fund**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Client: ***301313 - Birchwood Village, City of***
Engagement: ***2025A - City of Birchwood Village***
Period Ending: ***12/31/2025***
Trial Balance: ***5061 - TB***
Workpaper: ***5063 - Government-Wide Statement Trial Balance***

Account	Description	1st PP-FINAL 12/31/2024	WPRef >	FINAL 12/31/2025	$Var	OBud 12/31/2025	FBud 12/31/2025
Group : [10100]	**Cash and temporary investments**						
Subgroup : [GOVACT]	**Governmental Activities**						
100-10100	Cash	971,135.00	1052	892,460.00	78,675.00	0.00	0.00
210-10100	Cash	21,023.00	1052	31,823.00	(10,800.00)	0.00	0.00
406-10100	Cash	(9,471.00)	1052	12,135.00	(21,606.00)	0.00	0.00
601-10100	Cash	82,474.00	1052	119,544.00	(37,070.00)	0.00	0.00
605-10100	Cash	41,815.00	1052	(4,529.00)	46,344.00	0.00	0.00
Subtotal [GOVACT]	**Governmental Activities**	**1,106,976.00**		**1,051,433.00**	**55,543.00**	**0.00**	**0.00**
Total [10100]	**Cash and temporary investments**	**1,106,976.00**		**1,051,433.00**	**55,543.00**	**0.00**	**0.00**
Group : [25300]	**Fund balance unreserved**						
Subgroup : [GOVACT]	**Governmental Activities**						
100-25300	Fund Balance	(924,576.00)	2502	(975,469.00)	50,893.00	0.00	0.00
210-25300	Fund Balance	(10,823.00)	2502	(21,023.00)	10,200.00	0.00	0.00
406-25300	Fund Balance	(75,741.00)	2502	9,471.00	(85,212.00)	0.00	0.00
601-25300	Fund Balance	(70,786.00)	2502	(82,474.00)	11,688.00	0.00	0.00
605-25300	Fund Balance	(87,231.00)	2502	(41,934.00)	(45,297.00)	0.00	0.00
Subtotal [GOVACT]	**Governmental Activities**	**(1,169,157.00)**		**(1,111,429.00)**	**(57,728.00)**	**0.00**	**0.00**
Total [25300]	**Fund balance unreserved**	**(1,169,157.00)**		**(1,111,429.00)**	**(57,728.00)**	**0.00**	**0.00**
Group : [31000]	**Taxes**						
Subgroup : [GOVACT]	**Governmental Activities**						
100-31001	General Property Taxes (31001 through 3	(567,249.00)	1153	(617,920.00)	50,671.00	0.00	(618,134.00)
100-31005	Property Taxes Delinquent Utility Collectio	0.00	1153	(187.00)	187.00	0.00	0.00
Subtotal [GOVACT]	**Governmental Activities**	**(567,249.00)**		**(618,107.00)**	**50,858.00**	**0.00**	**(618,134.00)**
Total [31000]	**Taxes**	**(567,249.00)**		**(618,107.00)**	**50,858.00**	**0.00**	**(618,134.00)**
Group : [33000]	**Intergovernmental**						
Subgroup : [GOVACT]	**Governmental Activities**						
100-33101	Federal Grants and Aids	(3,192.00)		0.00	(3,192.00)	0.00	(3,192.00)
100-33422	State Grants and Aid	(26,973.00)		0.00	(26,973.00)	0.00	(603,000.00)
406-33101	Federal Grants and Aids	0.00	1352	(458,669.00)	458,669.00	0.00	0.00
Subtotal [GOVACT]	**Governmental Activities**	**(30,165.00)**		**(458,669.00)**	**428,504.00**	**0.00**	**(606,192.00)**
Total [33000]	**Intergovernmental**	**(30,165.00)**		**(458,669.00)**	**428,504.00**	**0.00**	**(606,192.00)**
Group : [36210]	**interest earnings**						
Subgroup : [GOVACT]	**Governmental Activities**						
100-36210	Interest Earning	(57,132.00)	1052	(44,293.00)	(12,839.00)	0.00	(48,000.00)
Subtotal [GOVACT]	**Governmental Activities**	**(57,132.00)**		**(44,293.00)**	**(12,839.00)**	**0.00**	**(48,000.00)**
Total [36210]	**interest earnings**	**(57,132.00)**		**(44,293.00)**	**(12,839.00)**	**0.00**	**(48,000.00)**
Group : [36230]	**contributions and donations**						
Subgroup : [GOVACT]	**Governmental Activities**						
100-36230	Contributions and Donations from Private	(160.00)		(720.00)	560.00	0.00	(250.00)
Subtotal [GOVACT]	**Governmental Activities**	**(160.00)**		**(720.00)**	**560.00**	**0.00**	**(250.00)**
Total [36230]	**contributions and donations**	**(160.00)**		**(720.00)**	**560.00**	**0.00**	**(250.00)**
Group : [39200]	**Transfers**						
Subgroup : [GOVACT]	**Governmental Activities**						
100-49365-720	Interfund Transfers	40,868.00	1402	107,785.00	(66,917.00)	0.00	12,614.00
406-39201	Transfer From General Fund	(30,000.00)	1402	(107,785.00)	77,785.00	0.00	0.00
601-39201	Transfer From General Fund	(6,288.00)		0.00	(6,288.00)	0.00	0.00
605-39201	Transfer From General Fund	(4,580.00)		0.00	(4,580.00)	0.00	0.00
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**0.00**	**0.00**	**0.00**	**12,614.00**
Total [39200]	**Transfers**	**0.00**		**0.00**	**0.00**	**0.00**	**12,614.00**
Group : [41000]	**General government**						
Subgroup : [GOVACT]	**Expenses**						
100-41130-351	Printing and Binding: Legal Notices Publis	2,497.00		984.00	1,513.00	0.00	2,000.00
100-41310-100	WAGES AND SALARIES (101 through 1(	2,340.00		3,693.00	(1,353.00)	0.00	8,500.00
100-41310-121	Employer Contributions for Retirement: PI	0.00		0.00	0.00	0.00	680.00
100-41310-310	Training	0.00		380.00	(380.00)	0.00	0.00
100-41401-100	WAGES AND SALARIES (101 through 1(	117,098.00		91,526.00	25,572.00	0.00	143,000.00
100-41401-115	State Tax - Employee	6,233.00		5,266.00	967.00	0.00	11,200.00
100-41401-121	Employer Contributions for Retirement: PI	15,516.00		12,487.00	3,029.00	0.00	11,100.00
100-41410-220	Repair and Maintenance Supplies (221 thi	0.00		0.00	0.00	0.00	1,500.00
100-41550-314	Contracted Services	6,544.00		7,579.00	(1,035.00)	0.00	6,700.00
100-41601-300	PROFESSIONAL SERVICES (301 throug	16,500.00		34,500.00	(18,000.00)	0.00	30,000.00
100-41601-304	Professional Services: Legal Fees	7,011.00		0.00	7,011.00	0.00	3,500.00
100-41601-352	Printing and Binding: General Notices and	0.00		0.00	0.00	0.00	500.00
100-41905-438	Grants	2,054.00		2,126.00	(72.00)	0.00	2,100.00
100-41910-300	PROFESSIONAL SERVICES (301 throug	11,437.00		0.00	11,437.00	0.00	22,500.00
100-41911-200	OFFICE SUPPLIES (201 through 209)	1,296.00		4,643.00	(3,347.00)	0.00	0.00
100-41911-210	Operating Supplies (211 through 219)	711.00		963.00	(252.00)	0.00	0.00
100-41911-220	Repair and Maintenance Supplies (221 thi	0.00		122.00	(122.00)	0.00	0.00
100-41911-230	Office Equipment	1,274.00		1,333.00	(59.00)	0.00	0.00
100-41911-314	Contracted Services	127.00		127.00	0.00	0.00	0.00

100-41911-440	Community Events	0.00		154.00	(154.00)	0.00	0.00
100-41912-130	Employer Paid Insurance (131 through 13	0.00		19,165.00	(19,165.00)	0.00	0.00
100-41914-310	Training	1,228.00		0.00	1,228.00	0.00	2,000.00
100-41914-433	Miscellaneous: Dues and Subscriptions	1,724.00		1,330.00	394.00	0.00	1,250.00
100-41916-314	Contracted Services	1,040.00		1,885.00	(845.00)	0.00	1,200.00
100-41916-400	REPAIRS AND MAINTENANCE - CONT	0.00		103.00	(103.00)	0.00	0.00
100-41921-200	OFFICE SUPPLIES (201 through 209)	0.00		480.00	(480.00)	0.00	0.00
100-41921-210	Operating Supplies (211 through 219)	0.00		182.00	(182.00)	0.00	0.00
100-41921-320	Communication (321 through 329)	0.00		2,536.00	(2,536.00)	0.00	0.00
100-41921-433	Miscellaneous: Dues and Subscriptions	2,100.00		0.00	2,100.00	0.00	2,100.00
100-41925-300	PROFESSIONAL SERVICES (301 throug	28,368.00		46,891.00	(18,523.00)	0.00	14,500.00
100-41940-220	Repair and Maintenance Supplies (221 th	2,694.00		1,322.00	1,372.00	0.00	1,500.00
100-41940-300	PROFESSIONAL SERVICES (301 throug	1,786.00		507.00	1,279.00	0.00	0.00
100-41940-314	Contracted Services	745.00		711.00	34.00	0.00	750.00
100-41940-320	Communication (321 through 329)	6,197.00		2,205.00	3,992.00	0.00	5,000.00
100-41940-380	Utility Services (381 through 389)	1,229.00		1,302.00	(73.00)	0.00	5,000.00
100-41940-400	REPAIRS AND MAINTENANCE - CONT	1,914.00		369.00	1,545.00	0.00	450.00
100-41945-150	Worker's Compensation (151 through 159	0.00		1,292.00	(1,292.00)	0.00	0.00
100-41945-361	Insurance: General Liability	15,726.00		12,219.00	3,507.00	0.00	16,100.00
100-41945-380	Utility Services (381 through 389)	0.00		0.00	0.00	0.00	1,200.00
100-41950-314	Contracted Services	1,410.00		1,730.00	(320.00)	0.00	1,750.00
100-41950-320	Communication (321 through 329)	886.00		1,605.00	(719.00)	0.00	0.00
100-41955-314	Contracted Services	1,335.00		6,592.00	(5,257.00)	0.00	0.00
100-41955-321	Communications: Telephone	0.00		263.00	(263.00)	0.00	0.00
100-41991-810	Refunds and Reimbursements	595.00		5.00	590.00	0.00	0.00
406-41935-300	PROFESSIONAL SERVICES (301 throug	114,186.00		19,802.00	94,384.00	0.00	0.00
Subtotal [GOVACT]	**Expenses**	**373,801.00**		**288,379.00**	**85,422.00**	**0.00**	**296,080.00**
Subgroup : [CHG]	**Charges for Services**						
100-32001	LICENSES AND PERMITS	(1,646.00)		(1,182.00)	(464.00)	0.00	(500.00)
100-32201	Non-Business Licenses-Permits	0.00		(230.00)	230.00	0.00	0.00
100-32211	Building Permits	(60,716.00)		(33,031.00)	(27,685.00)	0.00	(90,000.00)
100-32214	Zoning Permits	0.00		(989.00)	989.00	0.00	(300.00)
100-34001	CHARGES FOR SERVICES	(1,997.00)		(850.00)	(1,147.00)	0.00	0.00
100-34101	City/Town Hall Rent	(500.00)		(670.00)	170.00	0.00	(400.00)
100-34170	State and Misc fees	0.00	1352	(11,579.00)	11,579.00	0.00	0.00
100-35101	Court Fines	(813.00)		(2,066.00)	1,253.00	0.00	(950.00)
100-36140	Miscellaneous	(95.00)		(31.00)	(64.00)	0.00	0.00
100-36140-810	Refunds and Reimbursements	0.00		135.00	(135.00)	0.00	0.00
100-36200	MISCELLANEOUS REVENUES	(246.00)		(5,000.00)	4,754.00	0.00	0.00
100-36240	Refund-Reimbursemnt-Dividend	(7,370.00)		(7,091.00)	(279.00)	0.00	(9,500.00)
100-36245	Escrow Deposits	(21,000.00)		(12,000.00)	(9,000.00)	0.00	(35,000.00)
Subtotal [CHG]	**Charges for Services**	**(94,383.00)**		**(74,584.00)**	**(19,799.00)**	**0.00**	**(136,650.00)**
Total [41000]	**General government**	**279,418.00**		**213,795.00**	**65,623.00**	**0.00**	**159,430.00**
Group : [42000]	**public safety**						
Subgroup : [EXP]	**Expenses**						
100-42101-314	Contracted Services	124,346.00		97,156.00	27,190.00	0.00	97,575.00
100-42101-321	Communications: Telephone	0.00		0.00	0.00	0.00	70.00
100-42201-314	Contracted Services	61,023.00		44,987.00	16,036.00	0.00	65,087.00
100-42401-314	Contracted Services	41,905.00		20,474.00	21,431.00	0.00	60,000.00
100-42401-437	Fees	1,303.00		1,074.00	229.00	0.00	2,200.00
Subtotal [EXP]	**Expenses**	**228,577.00**		**163,691.00**	**64,886.00**	**0.00**	**224,932.00**
Total [42000]	**public safety**	**228,577.00**		**163,691.00**	**64,886.00**	**0.00**	**224,932.00**
Group : [43000]	**public works**						
Subgroup : [EXP]	**Expenses**						
100-43101-215	Operating Supplies: Shop Materials	0.00		570.00	(570.00)	0.00	0.00
100-43101-220	Repair and Maintenance Supplies (221 th	364.00		1,041.00	(677.00)	0.00	100,000.00
100-43101-314	Contracted Services	0.00		9,000.00	(9,000.00)	0.00	0.00
100-43101-400	REPAIRS AND MAINTENANCE - CONT	0.00		59.00	(59.00)	0.00	0.00
100-43103-314	Contracted Services	4,000.00		0.00	4,000.00	0.00	4,000.00
100-43104-314	Contracted Services	0.00		1,020.00	(1,020.00)	0.00	5,000.00
100-43125-210	Operating Supplies (211 through 219)	29,386.00		31,278.00	(1,892.00)	0.00	17,000.00
100-43125-314	Contracted Services	806.00		38,637.00	(37,831.00)	0.00	17,000.00
100-43135-314	Contracted Services	4,387.00		0.00	4,387.00	0.00	15,000.00
100-43160-380	Utility Services (381 through 389)	15,780.00		14,965.00	815.00	0.00	17,000.00
100-43300-314	Contracted Services	21,712.00		19,872.00	1,840.00	0.00	20,400.00
Subtotal [EXP]	**Expenses**	**76,435.00**		**116,442.00**	**(40,007.00)**	**0.00**	**195,400.00**
Subgroup : [CHG]	**Charges for Services**						
100-37114	Meter Upgrade Fees	0.00		(400.00)	400.00	0.00	0.00
406-37119	Lift Station Replacement	0.00		(50,000.00)	50,000.00	0.00	0.00
Subtotal [CHG]	**Charges for Services**	**0.00**		**(50,400.00)**	**50,400.00**	**0.00**	**0.00**
Total [43000]	**public works**	**76,435.00**		**66,042.00**	**10,393.00**	**0.00**	**195,400.00**
Group : [45000]	**culture and recreation**						
Subgroup : [EXP]	**Expenses**						
100-45207-100	WAGES AND SALARIES (101 through 1	20,596.00		25,082.00	(4,486.00)	0.00	25,200.00
100-45207-121	Employer Contributions for Retirement: PI	2,958.00		3,539.00	(581.00)	0.00	3,525.00
100-45207-162	Social Security Employer	0.00		0.00	0.00	0.00	1,800.00
100-45207-164	Medicare - Employee	0.00		0.00	0.00	0.00	750.00
100-45207-210	Operating Supplies (211 through 219)	0.00		246.00	(246.00)	0.00	0.00
100-45207-218	Operating Supplies: Pet Waste Bags	138.00		46.00	92.00	0.00	50.00
100-45207-220	Repair and Maintenance Supplies (221 th	712.00		1,481.00	(769.00)	0.00	500.00
100-45207-314	Contracted Services	2,875.00		2,823.00	52.00	0.00	3,025.00
100-45207-315	Contracted Services-Lake Links Trail	0.00		0.00	0.00	0.00	2,000.00
100-45207-380	Utility Services (381 through 389)	29.00		0.00	29.00	0.00	400.00
100-45207-400	REPAIRS AND MAINTENANCE - CONT	0.00		9,173.00	(9,173.00)	0.00	3,000.00

100-45207-440	Community Events	0.00	286.00	(286.00)	0.00	0.00
100-45208-314	Contracted Services	0.00	0.00	0.00	0.00	8,000.00
210-45101-430	Miscellaneous (431 through 499)	200.00	200.00	0.00	0.00	0.00
210-45101-440	Community Events	3,600.00	3,000.00	600.00	0.00	0.00
406-45210-300	PROFESSIONAL SERVICES (301 throug	0.00	990.00	(990.00)	0.00	0.00
Subtotal [EXP]	**Expenses**	**31,108.00**	**46,866.00**	**(15,758.00)**	**0.00**	**48,250.00**
Subgroup : [CHG]	**Charges for Services**					
100-32212	Kayak/Canoe Permits	(2,055.00)	(2,095.00)	40.00	0.00	(1,700.00)
100-32240	Animal Licenses	(200.00)	(1,905.00)	1,705.00	0.00	(100.00)
210-32260	Dock/Lift Permit Fee	(14,000.00)	(14,000.00)	0.00	0.00	0.00
Subtotal [CHG]	**Charges for Services**	**(16,255.00)**	**(18,000.00)**	**1,745.00**	**0.00**	**(1,800.00)**
Total [45000]	**culture and recreation**	**14,853.00**	**28,866.00**	**(14,013.00)**	**0.00**	**46,450.00**
Group : [46500]	**Economic development and assistance**					
Subgroup : [EXP]	**Expenses**					
100-46101-437	Fees	740.00	1,148.00	(408.00)	0.00	1,150.00
Subtotal [EXP]	**Expenses**	**740.00**	**1,148.00**	**(408.00)**	**0.00**	**1,150.00**
Total [46500]	**Economic development and assistance**	**740.00**	**1,148.00**	**(408.00)**	**0.00**	**1,150.00**
Group : [49000]	**Other**					
Subgroup : [GOVACT]	**Governmental Activities**					
100-49201-430	Miscellaneous (431 through 499)	12,326.00	0.00	12,326.00	0.00	500.00
100-49201-437	Fees	0.00	98.00	(98.00)	0.00	0.00
100-49250-810	Refunds and Reimbursements	27,000.00	33,142.00	(6,142.00)	0.00	30,000.00
100-49405-200	OFFICE SUPPLIES (201 through 209)	0.00	0.00	0.00	0.00	600,000.00
100-49435-300	PROFESSIONAL SERVICES (301 throug	0.00	883.00	(883.00)	0.00	0.00
100-49485-300	PROFESSIONAL SERVICES (301 throug	0.00	998.00	(998.00)	0.00	0.00
100-49495-200	OFFICE SUPPLIES (201 through 209)	315.00	390.00	(75.00)	0.00	0.00
100-49495-210	Operating Supplies (211 through 219)	0.00	211.00	(211.00)	0.00	0.00
406-49415-314	Contracted Services	0.00	720.00	(720.00)	0.00	0.00
406-49465-314	Contracted Services	0.00	573,336.00	(573,336.00)	0.00	0.00
Subtotal [GOVACT]	**Governmental Activities**	**39,641.00**	**609,778.00**	**(570,137.00)**	**0.00**	**630,500.00**
Total [49000]	**Other**	**39,641.00**	**609,778.00**	**(570,137.00)**	**0.00**	**630,500.00**
Group : [601]	**Water**					
Subgroup : [EXP]	**Expenses**					
601-41501-314	Contracted Services	16,176.00	17,236.00	(1,060.00)	0.00	0.00
601-49405-382	Utility Services: Water	0.00	95.00	(95.00)	0.00	0.00
601-49415-220	Repair and Maintenance Supplies (221 th	1,300.00	1,401.00	(101.00)	0.00	0.00
601-49415-314	Contracted Services	99,139.00	98,496.00	643.00	0.00	0.00
601-49415-380	Utility Services (381 through 389)	111.00	124.00	(13.00)	0.00	0.00
601-49415-382	Utility Services: Water	775.00	2,525.00	(1,750.00)	0.00	0.00
601-49415-437	Fees	3,483.00	3,437.00	46.00	0.00	0.00
601-49425-300	PROFESSIONAL SERVICES (301 throug	3,299.00	1,370.00	1,929.00	0.00	0.00
601-49425-314	Contracted Services	29,166.00	18,529.00	10,637.00	0.00	0.00
601-49425-400	REPAIRS AND MAINTENANCE - CONT	0.00	4,498.00	(4,498.00)	0.00	0.00
601-49435-350	Printing and Binding (351 through 359)	742.00	742.00	0.00	0.00	0.00
Subtotal [EXP]	**Expenses**	**154,191.00**	**148,453.00**	**5,738.00**	**0.00**	**0.00**
Subgroup : [CHG]	**Charges for Services**					
601-37111	Water Consumption	(77,369.00)	(90,186.00)	12,817.00	0.00	0.00
601-37112	Water Utility User Fee	(51,422.00)	(65,073.00)	13,651.00	0.00	0.00
601-37113	Water Main-break Surcharge	(23,251.00)	(34.00)	(23,217.00)	0.00	0.00
601-37115	Special Water Charges	(1,698.00)	(1,598.00)	(100.00)	0.00	0.00
601-37116	State Surcharge	(3,318.00)	(3,279.00)	(39.00)	0.00	0.00
601-37118	Administrative Fee Move/Out	(1,325.00)	(157.00)	(1,168.00)	0.00	0.00
601-37119	Administrative Fee Move/Out	0.00	(24,159.00)	24,159.00	0.00	0.00
601-37160	Penalties and Forfeited Discounts	(1,208.00)	(1,146.00)	(62.00)	0.00	0.00
601-37211	Penalties and Forfeited Discounts	0.00	63.00	(63.00)	0.00	0.00
601-37212	Sewer Consumption	0.00	46.00	(46.00)	0.00	0.00
Subtotal [CHG]	**Charges for Services**	**(159,591.00)**	**(185,523.00)**	**25,932.00**	**0.00**	**0.00**
Total [601]	**Water**	**(5,400.00)**	**(37,070.00)**	**31,670.00**	**0.00**	**0.00**
Group : [605]	**Sewer**					
Subgroup : [EXP]	**Expenses**					
605-41911-210	Operating Supplies (211 through 219)	0.00	141.00	(141.00)	0.00	0.00
605-43150-400	REPAIRS AND MAINTENANCE - CONT	0.00	400.00	(400.00)	0.00	0.00
605-49415-314	Contracted Services	1,020.00	2,014.00	(994.00)	0.00	0.00
605-49415-380	Utility Services (381 through 389)	231.00	306.00	(75.00)	0.00	0.00
605-49455-314	Contracted Services	625.00	354.00	271.00	0.00	0.00
605-49465-217	Sewer - Wastewater Charge	76,588.00	61,453.00	15,135.00	0.00	0.00
605-49465-314	Contracted Services	42,374.00	27,944.00	14,430.00	0.00	0.00
605-49465-380	Utility Services (381 through 389)	12,996.00	9,246.00	3,750.00	0.00	0.00
605-49485-300	PROFESSIONAL SERVICES (301 throug	47,756.00	62,600.00	(14,844.00)	0.00	0.00
Subtotal [EXP]	**Expenses**	**181,590.00**	**164,458.00**	**17,132.00**	**0.00**	**0.00**
Subgroup : [CHG]	**Charges for Services**					
605-37160	Penalties and Forfeited Discounts	(1,003.00)	(826.00)	(177.00)	0.00	0.00
605-37211	Sewer Consumption	(59,476.00)	(63,562.00)	4,086.00	0.00	0.00
605-37212	Sewer Minimum Charge	(53,879.00)	(53,607.00)	(272.00)	0.00	0.00
Subtotal [CHG]	**Charges for Services**	**(114,358.00)**	**(117,995.00)**	**3,637.00**	**0.00**	**0.00**
Total [605]	**Sewer**	**67,232.00**	**46,463.00**	**20,769.00**	**0.00**	**0.00**

ANNUAL FINANCIAL REPORT

CITY OF BIRCHWOOD VILLAGE
BIRCHWOOD VILLAGE, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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Birchwood Village, City of, Minnesota
Annual Financial Report
Table of Contents
For the Year Ended December 31, 2025

	Page No.
Introductory Section	
Elected and Appointed Officials	7
Financial Section	
Independent Auditor's Report	11
Basic Financial Statements - Regulatory Basis	
Governmental Funds	
Statement of Balances Arising from Cash Transactions	16
Statement of Cash Receipts, Disbursements and Changes in Cash Fund Balances	17
Proprietary Funds	
Statement of Balances Arising from Cash Transactions	18
Statement of Cash Receipts, Disbursements and Changes in Net Cash Position	19
Statement of Cash Flows	20
Notes to the Financial Statements	21
Required Supplementary Information	
Budgetary Comparison Schedule – Regulatory Basis	
General Fund	31
Notes to the Required Supplementary Information – Budgetary Reporting	34
Other Information (Unaudited)	
Schedule of Accounts Receivable	36
Schedule of Accounts Payable and Contingent Liabilities	36
Other Required Reports	
Independent Auditor's Report on Minnesota Legal Compliance	39

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INTRODUCTORY SECTION

CITY OF BIRCHWOOD VILLAGE
BIRCHWOOD VILLAGE, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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Birchwood Village, City of, Minnesota
Elected and Appointed Officials
For the Year Ended December 31, 2025

ELECTED

Name	Title	Term Expires
Jennifer Arsenault	Mayor	12/31/26
Kathy Weier	Vice Mayor	12/31/26
Ryan Hankins	Council Member	12/31/26
Ryan Eisele	Council Member	12/31/28
Bridget Sperl	Council Member	12/31/28

APPOINTED

Marsha Olson	Treasurer
Alan Kantrud	City Clerk/Administrator
Therese Bellinger	Deputy Clerk

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FINANCIAL SECTION

CITY OF BIRCHWOOD VILLAGE
BIRCHWOOD VILLAGE, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Birchwood Village, Minnesota

Report on the Financial Statements

Opinions

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

Opinion on Regulatory Basis of Accounting

In our opinion, the governmental fund financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each major fund of the governmental and proprietary funds and aggregate remaining fund information of the City, as of December 31, 2025, and their respective cash receipts and disbursements for the year then ended, on the basis of accounting described in Note 1B.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2025, and the changes in its financial position thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1B, the financial statements are prepared by the City on the basis of the financial reporting provisions of the Minnesota Office of the State Auditor, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Minnesota Office of the State Auditor. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Minnesota Office of the State Auditor, as described in Note 1B. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, 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 controls. 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule and related note disclosures starting on page 31 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. 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 fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements under regulatory basis as a whole.

Other Information

Management is responsible for the other information in the annual report. The other information comprises the introductory section and supplemental unaudited schedules as listed in the table of contents, 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 regulatory basis 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.

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Minneapolis, Minnesota
October 13, 2026

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BASIC FINANCIAL STATEMENTS - REGULATORY BASIS

CITY OF BIRCHWOOD VILLAGE
BIRCHWOOD VILLAGE, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

City of Birchwood Village, Minnesota
Governmental Funds
Statement of Balances Arising from Cash Transactions
December 31, 2025

	General	Capital Project Public Works	Nonmajor Special Revenue Projects	Total Governmental Funds
Assets				
Cash and temporary investments	$ 892,460	$ 12,135	$ 31,823	$ 936,418
Cash Fund Balances				
Assigned for				
Park improvements	-	-	31,823	31,823
Unassigned	892,460	12,135	-	904,595
Total Cash Fund Balances	892,460	12,135	31,823	936,418
Total Liabilities and Cash Fund Balances	$ 892,460	$ 12,135	$ 31,823	$ 936,418

The notes to the financial statements are an integral part of this statement.

City of Birchwood Village, Minnesota
Governmental Funds
Statement of Cash Receipts, Disbursements and
Changes in Cash Fund Balances
For the Year Ended December 31, 2025

	General	Capital Project Public Works	Nonmajor Special Revenue Projects	Total Governmental Funds
Receipts				
Taxes	$ 618,107	$ -	$ -	$ 618,107
Licenses and permits	39,432	-	-	39,432
Intergovernmental	11,579	508,669	-	520,248
Charges for services	1,520	-	14,000	15,520
Fines and forfeitures	2,066	-	-	2,066
Interest on investments	44,293	-	-	44,293
Miscellaneous	25,107	-	-	25,107
Total Receipts	742,104	508,669	14,000	1,264,773
Disbursements				
Current				
General government	260,998	19,802	-	280,800
Public safety	171,270	-	-	171,270
Public works	205,514	-	-	205,514
Culture and recreation	42,676	990	3,200	46,866
Economic development	1,148	-	-	1,148
Miscellaneous	35,722	-	-	35,722
Capital outlay				
Public works	-	574,056	-	574,056
Total Disbursements	717,328	594,848	3,200	1,315,376
Excess (Deficiency) of Receipts Over (Under) Disbursements	24,776	(86,179)	10,800	(50,603)
Other Financing Sources (Uses)				
Transfers in	-	107,785	-	107,785
Transfers out	(107,785)	-	-	(107,785)
Total Other Financing Sources (Uses)	(107,785)	107,785	-	-
Net Change in Cash Fund Balances	(83,009)	21,606	10,800	(50,603)
Cash Fund Balances, January 1,	975,469	(9,471)	21,023	987,021
Cash Fund Balances, December 31	$ 892,460	$ 12,135	$ 31,823	$ 936,418

The notes to the financial statements are an integral part of this statement.

City of Birchwood Village, Minnesota
Proprietary Funds
Statement of Balances Arising from Cash Transactions
December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
Assets			
Cash and cash equivalents	$ 119,544	$ (4,529)	$ 115,015
Net Cash Position			
Unrestricted	119,544	(4,529)	115,015
Total Net Cash Position	$ 119,544	$ (4,529)	$ 115,015

The notes to the financial statements are an integral part of this statement.

City of Birchwood Village, Minnesota
Proprietary Funds
Statement of Receipts, Disbursements and Changes in Net Cash Position
For the Year Ended December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
Operating Receipts			
Charges for services	$ 185,523	$ 117,995	$ 303,518
Operating Disbursements			
Supplies	742	141	883
Other services and charges	139,068	154,365	293,433
Repairs and maintenance	5,899	400	6,299
Utilities	2,744	9,552	12,296
Total Operating Disbursements	148,453	164,458	312,911
Change in Net Cash Position	37,070	(46,463)	(9,393)
Net Cash Position, January 1	82,474	41,934	124,408
Net Cash Position, December 31	$ 119,544	$ (4,529)	$ 115,015

The notes to the financial statements are an integral part of this statement.

City of Birchwood Village, Minnesota
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
Cash Flows from Operating Activities			
Receipts from customers	$ 185,523	$ 117,995	$ 303,518
Payments to vendors and suppliers	(148,453)	(164,458)	(312,911)
Net Cash Provided (Used) by Operating Activities	37,070	(46,463)	(9,393)
Net Increase (Decrease) in Cash and Cash Equivalents	37,070	(46,463)	(9,393)
Cash and Cash Equivalents, January 1	82,474	41,934	124,408
Cash and Cash Equivalents, December 31	$ 119,544	$ (4,529)	$ 115,015

The notes to the financial statements are an integral part of this statement.

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of Birchwood Village, Minnesota (the City), operates under "Optional Plan A" as defined in the Minnesota statutes. The City is governed by an elected Mayor and a four-member City Council. The City Council exercises legislative authority and determines all matters of policy. The City Council appoints personnel responsible for the proper administration of all affairs relating to the City. The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The City has no component units.

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying financial statements have been prepared using the regulatory basis of accounting as described in the Minnesota Office of the State Auditor's Reporting and Publishing Requirements for Cities fewer than 2,500 in population published on February 2016. Under that basis, governmental receipts are recognized when received rather than when measurable and available, and disbursements are recognized when paid rather than when the obligation is incurred. That basis differs from generally accepted accounting principles in the United States of America (GAAP) primarily because the City has not included a management discussion and analysis letter, government-wide statement of net position and government-wide statement of activities and the City does not recognize governmental or proprietary revenues and expenditures in accordance with the modified accrual basis of accounting.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On the regulatory basis, receipts from property taxes are recognized in the year the tax is collected. Receipts from grants, entitlements and donations are recognized in the year in which they are collected. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis.

The preparation of the financial statements in conformity with the regulatory basis of accounting described by the Minnesota Office of the State Auditor requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Proprietary funds are the City's enterprise funds. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business or where the City Council has decided that the determination of receipts earned, costs incurred and/or net income is necessary for management accountability.

Note 1: Summary of Significant Accounting Policies (Continued)

Proprietary funds distinguish *operating* receipts and disbursements from *nonoperating* items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating receipts of the enterprise funds are charges to customers for sales and services. Operating disbursements for enterprise funds include the cost of sales and services and administrative disbursements. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On the regulatory basis, receipts from property taxes, as well as grants, entitlements and donations are recognized in the year in which they are collected.

Preparation of the financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The City has the following fund types:

Governmental funds are used to account for the City's general government activities and are accounted for using the regulatory basis of accounting. Their receipts are recognized when received in cash and disbursements are recognized when paid in cash. The regulatory basis of accounting is a special purpose framework other than GAAP. Under GAAP, governmental funds use the modified accrual method of accounting. The difference between the regulatory basis and modified accrual basis of accounting is that under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The City maintains the following major governmental funds:

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

The *Capital Projects Public Works fund* accounts for the City's capital projects and related costs.

The City reports the following major proprietary funds:

The *Water fund* accounts for the activities of the water distribution system the City maintains.

The *Sewer fund* accounts for the activities of the City's wastewater collection operations.

Note 1: Summary of Significant Accounting Policies (Continued)

C. Assets and Net Cash Position / Fund Balance

Deposits and Investments

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

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The City may invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.

2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and having received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and having a final maturity of thirteen months or less.

3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.

4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.

5. Obligations of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.

6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.

7. Commercial paper issued by United States banks, corporations or their Canadian subsidiaries, of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.

8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000, with a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

9. Guaranteed investment contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

Note 1: Summary of Significant Accounting Policies (Continued)

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the City's investment in this pool is valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days' interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption. Financial statements of the 4M Fund can be obtained by contacting the League of Minnesota Cities Finance Department at 145 University Avenue West, St. Paul, Minnesota, 55103-2044 or call (651) 281-1200.

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

- *Credit Risk*. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the City's investments.
- *Custodial Credit Risk*. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investments or collateral securities that are in the possession of an outside party.
- *Concentration of Credit Risk*. The concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.
- *Interest Rate Risk*. The interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The City has not approved a formal investment policy.

Property Taxes

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

Special Assessments

Special assessments represent delinquent utility charges certified to the County for collection with property taxes.

Capital Assets

Under the regulatory basis, the City does not account for capital assets.

Long-term Obligations

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, other than those withheld from the actual net proceeds received, are reported as debt service expenditures.

Note 1: Summary of Significant Accounting Policies (Continued)

Pensions

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

Fund Balance

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

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

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

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

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

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unassigned fund balance of 40 - 50 percent of budgeted operating expenditures for cash-flow timing needs.

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the regulatory basis, which is a comprehensive basis other than GAAP for the General fund. The budget was not amended during 2025. All annual appropriations lapse at fiscal year-end. The City does not use encumbrance accounting.

In August of each year, all departments of the City submit requests for appropriations to the City Treasurer so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review. The City Council holds public hearings and a final budget is prepared and adopted in early December.

The appropriated budget is prepared by fund, function and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the department level.

Note 2: Stewardship, Compliance and Accountability (Continued)

B. Deficit Fund Cash Balances

The following funds had deficit fund cash balances as of December 31, 2025:

Fund	Amount
Enterprise	
Major Fund	
Sewer	$ (4,529)

The City plans to fund the deficits with future receipts and transfers.

Note 3: Detailed Notes on Accounts

A. Deposits and Investments

Deposits

Custodial credit risk for deposits is the risk that, in the event of a financial institution failure, the City's deposits may not be returned to it. In accordance with Minnesota statutes and as authorized by the City Council, the City maintains deposits at financial institutions designated as authorized depositories.

Minnesota statutes require that deposits in excess of available federal depository insurance be protected by collateral or a corporate surety bond. The market value of collateral pledged must equal at least 110 percent of the amount on deposit, except that collateral consisting of irrevocable standby letters of credit issued by Federal Home Loan Banks must equal at least the amount on deposit.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, and Treasury bonds;
- Obligations of United States government agencies and instrumentalities;
- General obligation securities of state or local governments with taxing powers rated "A" or better, and revenue obligation securities of state or local governments with taxing powers rated "AA" or better, by a national bond rating service;
- General obligation securities of a local government with taxing powers pledged against funds deposited by that same local government;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks, subject to the requirements of Minnesota statutes; and
- Time deposits fully insured by a federal agency.

Minnesota statutes require pledged collateral to be held in safekeeping in a restricted account at a Federal Reserve Bank or in an account at the trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The safekeeping institution must be approved by the City.

Note 3: Detailed Notes on Accounts (Continued)

Investments

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

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount
Investments at Amortized Cost			
Minnesota Municipal Money Market Fund (4M Fund)	AAAm	less than 6 months	$ 1,246,337

(1) Ratings are provided by Standard & Poor's where applicable to indicate associated credit risk.
(2) Interest rate risk is disclosed using the segmented time distribution method.
N/A Indicates not applicable or available.

A reconciliation of cash and temporary investments as shown in the financial statements of the City follows:

Carrying Amount of Deposits	$ (194,904)
Investments	1,246,337
Total	$1,051,433

Included in cash and investments above is cash held for developer and other escrow deposits. These amounts are not available for general City operations.

B. Interfund Transfers

A summary of interfund transfers that occurred during the year is as follows:

Fund	Transfers in Capital Projects Public Works
Transfers out	
General	$ 107,785

The General fund transferred $107,785 to the Capital Projects Public fund due to an invoice in 2024 that was paid to Bituminous Roadways that was miscoded to the Capital Projects Public Works fund.

Note 4: Defined Benefit Pension Plan – Statewide

A. Plan Description

All full-time and certain part-time employees of the City are covered by defined benefit plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Fund (GERP), which are cost-sharing, multiple-employer retirement plans. These plans are established and administered in accordance with Minnesota statutes, chapters 353 and 356.

General Employees Plan members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

Note 4: Defined Benefit Pension Plan – Statewide (Continued)

PERA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota statute, and vest after three years of credited service. The defined retirement 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 and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2 percent of average salary for each of the first 10 years of service and 2.7 percent for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first 10 years and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent for Coordinated Plan members for each year of service. For all General Employee Plan members hired prior to July 1, 1989 whose annuity is calculated using Method 1, a full annuity is available when age plus years of service equal 90. Normal retirement age is the age for unreduced Social Security benefits capped at 66 for Coordinated members hired on or after July 1, 1989. A reduced retirement annuity is also available to eligible members seeking early retirement.

There are different types of annuities available to members upon retirement. A single-life annuity is a lifetime annuity that ceases upon the death of the retiree—no survivor annuity is payable. There are also various types of joint and survivor annuity options available which will be payable over joint lives. Members may also leave their contributions in the fund upon termination of public service in order to qualify for a deferred annuity at retirement age. Refunds of contributions are available at any time to members who leave public service, but before retirement benefits begin.

The benefit provisions stated in the previous paragraphs of this section are current provisions and apply to active plan participants. 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.

PERA issues a publicly available financial report that includes financial statements and required supplementary information for GERF. That report may be obtained on the Internet at www.mnpera.org, by writing to PERA at 60 Empire Drive #200, St. Paul, Minnesota, 55103-2088, or by calling (651) 296-7460 or (800) 652-9026.

B. Funding Policy

Minnesota statutes, chapter 353 sets the rates for employer and employee contributions. These statutes are established and amended by the state legislature. The City makes annual contributions to the pension plans equal to the amount required by Minnesota statutes. General Employees Basic Plan members and Coordinated Plan members were required to contribute 9.10 percent and 6.50 percent, respectively, of their annual covered salary in 2025. In 2025, the City was required to contribute the following percentages of annual covered payroll: 11.78 percent for Basic Plan General Employees Plan members and 7.50 percent for Coordinated Plan General Employees Plan members. The City's contributions to the General Employees Plan for the years ended December 31, 2025 was $16,026. The City's contributions were equal to the contractually required contributions for each year as set by Minnesota statute.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BIRCHWOOD VILLAGE
BIRCHWOOD VILLAGE, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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City of Birchwood Village, Minnesota
Required Supplementary Information
Budgetary Comparison Schedule - Regulatory Basis (Continued on the Following Pages)
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
Budgetary Cash Fund Balances, January 1	$ 975,469	$ 975,469	$ -
Receipts			
Taxes			
Property taxes	618,134	617,920	(214)
Other taxes	-	187	187
Total taxes	618,134	618,107	(27)
Licenses and permits			
Business	500	1,182	682
Nonbusiness	92,100	38,250	(53,850)
Total licenses and permits	92,600	39,432	(53,168)
Intergovernmental			
Federal			
Other federal aid	3,192	-	(3,192)
State			
Other state aids	603,000	11,579	(591,421)
Total intergovernmental	606,192	11,579	(594,613)
Charges for services			
General government	400	1,520	1,120
Fines and forfeits	950	2,066	1,116
Interest on investments	48,000	44,293	(3,707)
Miscellaneous			
Refunds and reimbursements	9,500	6,956	(2,544)
Contributions and donations	250	720	470
Other	35,000	17,431	(17,569)
Total miscellaneous	44,750	25,107	(19,643)
Total Receipts	1,411,026	742,104	(668,922)
Amounts Available for Appropriation	2,386,495	1,717,573	(668,922)

City of Birchwood Village, Minnesota
Required Supplementary Information
Budgetary Comparison Schedule - Regulatory Basis (Continued)
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
Disbursements			
Current			
General government			
Mayor and Council			
Personal services	$ 9,180	$ 24,150	$ (14,970)
Other services and charges	2,000	1,364	636
Total Mayor and Council	11,180	25,514	(14,334)
Administration			
Personal services	165,300	109,279	56,021
Supplies	1,500	-	1,500
Total administration	166,800	109,279	57,521
City hall			
Other services and charges	75,900	82,655	(6,755)
Legal			
Other services and charges	34,000	34,500	(500)
Miscellaneous			
Supplies	1,500	9,045	(7,545)
Other services and charges	-	5	(5)
Total miscellaneous	1,500	9,050	(7,550)
Total general government	289,380	260,998	28,382
Public safety			
Police			
Other services and charges	97,645	97,156	489
Fire			
Other services and charges	127,287	66,535	60,752
Building inspection			
Other services and charges	6,700	7,579	(879)
Total public safety	231,632	171,270	60,362
Public works			
Street maintenance			
Supplies	117,000	32,889	84,111
Other services and charges	78,400	172,625	(94,225)
Total street maintenance	195,400	205,514	(10,114)

City of Birchwood Village, Minnesota
Required Supplementary Information
Budgetary Comparison Schedule - Regulatory Basis (Continued)
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
Disbursements (Continued)			
Current (continued)			
Culture and recreation			
Parks			
Personal services	$ 31,275	$ 28,621	$ 2,654
Supplies	550	1,773	(1,223)
Other services and charges	16,425	12,282	4,143
Total parks	48,250	42,676	5,574
Economic development			
Other services and charges	1,150	1,148	2
Miscellaneous			
Unallocated	30,500	35,722	(5,222)
Capital outlay			
Public works	600,000	-	600,000
Total Disbursements	1,396,312	717,328	678,984
Other Financing Uses			
Transfer out	12,614	107,785	(95,171)
Total Disbursements and Other Financing Uses	1,408,926	825,113	583,813
Budgetary Cash Fund Balances, December 31	$ 977,569	$ 892,460	$ (85,109)

Notes to the Required Supplementary Information – Budgetary Reporting

A. Budgetary Comparison Schedule

The budgetary comparison schedule presents the comparison of the original budget with actual amounts on a departmental level for the General fund. The departmental level budgets are adopted on a basis consistent with the regulatory basis of accounting. The governmental fund balances record receipts when received in cash and recognize disbursements when paid in cash.

B. Summary of Significant Budget Variances

The General fund receipts were under budgeted amounts due to non-business licenses and permits being less than anticipated.

The General fund disbursements were under budget due to disbursements for administration being less than anticipated.

The General fund other financing uses transfers out was more than budgeted due to the transfer to the Capital Project Public Works for a 2024 miscoding.

C. Budgetary Compliance

There were no budgetary compliance violations for the fiscal year ending December 31, 2025.

OTHER INFORMATION (UNAUDITED)

CITY OF BIRCHWOOD VILLAGE
BIRCHWOOD VILLAGE, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

City of Birchwood Village, Minnesota
Supplementary Information (Unaudited)
For the Year Ended December 31, 2025

Schedule of Accounts Receivable

Fund	Source of Revenue and Purpose		Amount
100	MSP Plumbing Heating and Air	Plumbing Permit for 25-0109	$ 151
100	Calderon, Nancy	2025 Yoga Contribution for Hall Rental	200
100	Telcom Construction	Right-of-way Permit for 25-0105	3,274
100	Rice Creek Watershed District	RCWD Grant Reimbursement for Lift Station	7
100	MN Management & Budget	Court Fines	151
100	Metro Heating and Cooling	Mech Permit for 25-0107	8,567
406	Washington County	Property Taxes – Final 2025	50,000
			$ 62,350

Schedule of Accounts Payable and Contingent Liabilities

Fund	Vendor Name and Purpose		Amount
100	Clerk-Treasurer	Office Payroll 12/14/25–12/27/25	$ 1,496
100	Parks	Office Payroll 12/14/25–12/27/25	488
100	Parks	Office Payroll 12/14/25–12/27/25	1,112
100	Clerk-Treasurer	Federal Taxes – Q4 2025, December Payment	2,206
100	Clerk-Treasurer	MN State Tax E-filing – 2025 Q4 December Payment	750
100	Ice and Snow Removal	Road Salting Expense 12/2/2025 – Salt Only	1,250
100	Ice and Snow Removal	Road Salting Expense 11/28/2025 – Salt Only	1,000
100	Ice and Snow Removal	Road Salting Expense – Plow and Salt Service	3,488
100	Assessing	Assessing Services – 2025 Last Q Permit Assessing	6,580
100	Unallocated Expenditures	Repair of Hall Storm Window due to glass breakage	671
100	Miscellaneous	Refund for Duplicate Permit Payment 25-0104	151
100	Clerk-Treasurer / Parks	PERA Office Payroll 12/14–12/27	482
100	Clerk-Treasurer / Parks	PERA Office Payroll 12/28/25–1/10/26	466
100	Ice and Snow Removal	12/31/25 Snow and Patchy Ice – 4 Hours Plow Service	460
100	Ice and Snow Removal	12/8/25 Bulk Rock Salt Applied	1,000
100	Street Lighting	Street Lighting 12/3/25–3/3/26	5,628
100	Building Inspections Administration	Inspection Fees – 2025 Calendar Year	23,209
601	Water Utility	Gas Service 11/17–12/18, 200 Wildwood Lift Station	90
601	Water Utility	Electricity 11/17–12/18	24
601	Water Utility	Electricity 11/16–12/17	11
601	Water Utility	Electricity 11/16–12/17	11
601	Water Utility	Gas Service 11/17–12/18, 200 Wildwood Lift Station	34
605	Sewer Utility	407 Lake Lift Station 10/17–11/17/2025	24
Total Accounts Payable			$ 50,631

OTHER REQUIRED REPORTS

CITY OF BIRCHWOOD VILLAGE
BIRCHWOOD VILLAGE, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and City Council
City of Birchwood Village, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of statements of each major fund of the governmental and proprietary funds and the aggregate remaining fund information of City of Birchwood Village, Minnesota (the City), as of and for the year ended December 31, 2025 and the related notes to the financial statements, which collectively comprised the City's basic financial statements, and have issued our report thereon dated October 13, 2026. In our report, our opinion was modified because the City prepares its financial statements on the regulatory basis, which is a special purpose framework other than accounting principles generally accepted in the United States of America.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the Minnesota Legal Compliance Audit Guide for Cities, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The City's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

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Minneapolis, Minnesota
October 13, 2026

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MINUTES OF THE CITY COUNCIL ELECTION JUDGE APPROVAL MEETING

CITY OF BIRCHWOOD VILLAGE
WASHINGTON COUNTY, MINNESOTA
October 8, 2026
5:30 P.M.

NOTE: Due to Open Meeting Law restrictions, the City Council may be discussing agenda items for the first time. Your patience and understanding is appreciated during this process.

MISSION STATEMENT

The Birchwood Village City Council is dedicated to enhancing the quality of life for all residents by fostering a safe, inclusive, and thriving community. We are committed to responsible governance and transparent decision-making. Through collaboration with residents, businesses, and local organizations, we strive to improve public services and infrastructure while preserving the unique character of our city. Our goal is to make Birchwood Village a better place to live and grow for generations to come.

MEMBERS

Jennifer Arsenault, Mayor
Bridget Sperl, City Council
Kathy Weier, City Council (committed elsewhere)
Ryan Eisele, City Council
Ryan Hankins. City Council

Meeting was called to Order at 6:30PM by Mayor Arsenault

AGENDA

1) Approval of 2026 Election Judge Roster*
Handouts to be provided asap and at the meeting.

Motion by CM Hankins; 2 CM Sperl: AA

Motion to adjourn at 5:32PM by CM Sperl; 2 CM Eisele: AA

* Denotes items that have supporting documentation provided

CITY COUNCIL MINUTES
City of Birchwood Village
Washington County, MN

October 13th, 2026 at 6:45 pm

CALL TO ORDER

The regular meeting of the Birchwood Village City Council was called to order by Mayor Arsenault at 6:45 p.m.

ROLL CALL

Present: Mayor Jennifer Arsenault; Council Members Bridget Sperl, Kathy Weier, Ryan Eisele, and Ryan Hankins.

PUBLIC FORUM

Chris Jordan, Wildwood Avenue, addressed concerns regarding speeding on Wildwood Avenue and the need for additional traffic-calming measures. Council discussed the possibility of using the Sheriff's speed trailer and adding traffic and bicycle safety signage. The matter may be revisited at a future meeting.

Barton Winter, 1 Five Oaks Lane, provided an update on work to resurface the skating rink. He noted that the asphalt absorbs more paint and resurfacing material than anticipated, increasing the amount needed. He also requested follow-up regarding missing rink scrapers and discussed the need for a more reliable snowblower.

APPROVAL OF AGENDA

On a motion by CM Hankins and seconded by CM Eisele, the agenda was amended to move City Business item 9 "Birchwood Dock Association (Hankins)" up to item 1, move item 7 regarding a Wildwood Avenue parking resolution up to item 2, and add approval of minutes from the special meeting to approve election judges as Consent Agenda item 10. All aye.

PRESENTATIONS

Dock Association – 2027 Lake Tract Use Application

Chris Sorenson presented the Dock Association's 2027 application for lake tract use. The proposed dock locations, lengths, and number of boats remained unchanged from the previous year. Council discussed low lake levels and the possibility of revisiting dock arrangements in the spring if conditions require adjustments. Council also discussed a potential change to the Dellwood dock access to avoid the newly constructed rain garden while maintaining access for residents and minimizing impacts on neighboring boat slips. On a motion by CM Hankins and seconded by CM Sperl, it was approved to accept the Dock Association's 2027 application for lake tract use. All Aye.

CITY BUSINESS

Resolution Regarding Parking on Wildwood Avenue

Council discussed a proposed resolution prohibiting parking on the lake side of Wildwood Avenue between Highway 120 and Cedar Avenue, excluding the Wildwood Park area. The discussion included pedestrian and bicycle safety, traffic flow, visibility, parking impacts on residents, and winter road maintenance.

Council considered several options for restricting parking and discussed the need for additional resident input before making a decision.

On a motion by CM Hankins and seconded by CM Eisele, consideration of the resolution was tabled for one month to allow additional feedback from residents. All aye.

ACTION Resolution Regarding Parking on Wildwood Avenue will be discussed by council again at the November Council meeting.

Ordinance Amendments Regarding Land Disturbance and Conditional Use Permit Requirements

Council reviewed proposed amendments to the City Code following Planning Commission review. The amendments are intended to clarify land disturbance definitions, permitting requirements, activity standards, and the information required for conditional use permit applications. Discussion included aligning the City's requirements with state guidance and applying the requirements where site conditions, such as steep slopes and shoreland areas, warrant additional protections.

Council considered the following amendments:

- Section 300.020: Adding definitions.
- Sections 301.070 and 301.080: Requirements for land disturbance permits.
- Section 302.055: Standards for land disturbance activity.
- Section 306.030: Required information for conditional use permit applications.

ACTION CM Hankins moved to proceed with first readings of Sections 300.020, 301.070, 301.080, 302.055, 302.030 and requested the required publication and public hearing steps be completed for each. CM Eisele seconded each motion. All aye for each motion.

Ordinance Adding Section 311 – As-Built Surveys

Council discussed a proposed ordinance requiring as-built surveys in specified circumstances to verify that completed construction matches approved plans. The discussion included retaining walls near property setbacks, survey costs, exceptions, and the potential for property-line disputes.

ACTION CM Hankins moved to pass the Ordinance adding section 311 regarding the Requirement of As-Built Surveys to the code as a first reading and to request that publication of a public hearing be made. CM Sperl seconded the motion. All aye.

Ordinance Repealing Chapters 611 and 802 and Replacing Them With a Combined Chapter 802

Council reviewed a proposed ordinance consolidating Chapters 611 and 802 into a new Chapter 802. Discussion included the history and purpose of an existing reserve fund associated with Hall Avenue and Cedar Street, and whether the fund was still needed.

ACTION On a motion by CM Hankins and seconded by CM Eisele, the ordinance repealing Chapters 611 and 802 and replacing them with a combined Chapter 802 was approved for first reading. All aye.

Ordinance Regarding Outdoor Storage of Organic Materials

Council discussed concerns about long-term storage of brush and other woody organic materials on private property. Members discussed the need to distinguish unmanaged piles of brush from neatly stacked firewood and to allow reasonable time for residents to manage debris following storms or yard work.

Council agreed that staff should prepare proposed ordinance language for further consideration.

ACTION On a motion by CM Sperl and seconded by CM Hankins, staff was directed to prepare a proposed ordinance regarding outdoor storage of organic materials. All aye.

CONSENT AGENDA

The Consent Agenda included the September Treasury Report, September 8, 2026 City Council meeting minutes, September Treasurer's Financial Summary, September Claims Signature Template, September Claims History, September Financial Statement, September disbursements, September receipts, and 10/8/26 Election Judge Approval Meeting Minutes.

CM Sperl moved to accept the Consent Agenda with the exception of items 6 and 7, the September Financial Statement and September Disbursements. CM Weier seconded the motion All aye.

Council discussed the titles and language used in the financial reporting. **ACTION** Staff was asked to clarify the reporting of certain funds and to follow up on a questioned "check test" transaction.

The remaining Consent Agenda items that were pulled for discussion, items 6 and 7, were approved on a motion by CM Hankins and seconded by CM Eisele. All aye.

ANNOUNCEMENTS

Parks Cleanup Day: The Parks Committee's fall cleanup was scheduled for Saturday, October 24, from 10:00 a.m. to noon. Volunteers were encouraged to meet at City Hall.

Dellwood Easement Bridge: Council discussed that the bridge near the Dellwood easement will return after the rain garden plantings have become established.

LMCIT Dividend: Council reviewed the 2026 League of Minnesota Cities Insurance Trust dividend and the accompanying explanation. The City's dividend was reported as $1,175.

2026 Concert in the Park Series Summary

Rain Garden Expenses and Results

Road Paving and Overlay Results

Washington County Sheriff's Monthly Report

City Hall Parking Lot Striping, New Crosswalk Markings at Wildwood & E Cty Line

New Garbage Can Enclosure at City Hall

Connections Committee Flannel Fest at City Hall October 25th from 4-6 p.m.

ADJOURNMENT

On a motion by CM Weier seconded by CM Eisele, the meeting was adjourned. All aye.

Monthly Treasurer's Financial Summary

City of Birchwood Village
Month Ending: October 2026

Overall Financial Position

The City's financial position through October 31, 2026, remains sound, but should continue to be monitored closely. The total fund balance at the end of October is $755,228.
Total receipts for all funds through October totaled $882,239, while total disbursements were $1,175,461. The resulting decrease in all fund balances reflects expenditures exceeding receipts during the YTD period and will continue to be monitored closely.

Revenue Activity

General Fund revenue collections through October 31 totaled $479,023, compared with a year-to-date budget of $487,640, or $8,616 below budget. Property Taxes remain the City's largest revenue source coming in $9,485 over the budgeted amount of $346,397. Other notable General Fund revenue activity includes Building Permits and Interest Earnings.

Year-to-date, the City has collected $882,239 in receipts. The Capital Fund recorded $60,000 in receipts, the Special Revenue- Docks Association Fund recorded $14,875, and Sewer and Water Funds totaled $328,341 in receipts.

Expenditure Activity

General Fund disbursements through October 31, 2026 totaled $816,190, compared with a year-to-date budget of $734,238, resulting in an unfavorable variance of $81,951. Several individual expenditure categories should continue to be monitored because they are over their year-to-date budgets. These include General Fund Engineering, Road Expenses, Fire, City Insurance, Tree Removal, and IT expenditures. See procedural change note below.

Year-to-date expenditures totaled $1,175,461. Expenditures outside the General Fund include $109,205 Grant Projects Fund, $11,960 in the Special Revenue-Docks Association Fund, and $238,105 in the Water & Sewer Funds. Almost half of the Lake Links Project budget has been spent through October. The City has not yet received any Lake Links grant reimbursement. Completed portions of the project will be submitted for reimbursement, while some portions of the project will be reimbursed in 2027 when completed.

Items of Note

Administrative updates for the month include:

* You may notice that the beginning balances of two funds have changed. This is due to some outstanding checks being voided this month. A new feature of the CTAS accounting software automatically adjusts beginning balances in future years when a void crosses fiscal years. For example, some of the voids were from 2024 and 2025. A detailed list has been documented so that, if the City decides to audit the 2026 financial statements, the information can be provided to the auditors to reconcile the adjustments to the original balances.
* The overage in Tree Removal was supposed to be covered by a DNR grant. Unfortunately, that grant has been rescinded, so the City will not receive reimbursement.
* The City paid the invoice to Minnesota Native Landscapes in the amount of $76,206 for the Tighe Schmidt Rain Garden Project. This item does not have an allocated budget, but the City will seek reimbursement.
* Going forward, procedural changes are being implemented to assess any upcoming financial obligations before spending money. The budget will be used to identify items that have allocated budget dollars and those that do not. Any items without allocated budget dollars, along with any anticipated budget overruns, must be brought to the City Council for approval before work is performed and funds are spent.

City of Birchwood Village

November 10, 2026 City Council Meeting

CLAIMS LIST APPROVAL SHEET

Claims Total **$ 71,744.20**

Number of Checks 43

Check Voids 6 (All from 2024 and 2025)

Signature Approvals

Jennifer Arsenault, Mayor **Date**

Ryan Eisele, City Council **Date**

Ryan Hankins, City Council **Date**

Bridget Sperl, City Council **Date**

Katherine Weier, City Council **Date**

Date Range : **10/1/2026 To 10/31/2026**

Date	Vendor	Description	Claim #	Check #	Approved	Total	Account #	Detail
10/01/2026	Techie Dudes	Monthly Service Charges-Cloud Storage, Backup, MS Email	58635*	TD58635	Yes	$597.98	100-41955-314	$597.98
10/01/2026	Xcel 2307-8	Street Lighting 8/3-9/2	58615*	X58615	Yes	$1,439.85	100-43160-380	$1,439.85
10/05/2026	Delta Dental of Minnesota	ee dental and vision insurance oct	58627*	D58627	Yes	$253.68	100-41912-130	$222.92
							100-41912-130	$30.76
10/12/2026	Xcel 4094-1	Gas Service 8/14-9/15/26 200 Wildwood Lift Station	58674*	Xcel-10/12/2026	Yes	$31.26	605-49465-380	$31.26
10/12/2026	Xcel 9369-0	Gas 407 Lake Lift Station 8/14-9/15/26	58675*	Xcel-10/12/26-A	Yes	$28.24	605-49465-380	$28.24
10/13/2026	BOLTON & MENK, INC.	2026 Stret Maint. Services Sept	58651*	34291	Yes	$2,114.00	100-41925-300	$2,114.00
10/13/2026	BOLTON & MENK, INC.	Tighe Schmitz Stormwater Project Construction Observation	58652*	34292	Yes	$6,084.00	409-45210-300	$6,084.00
10/13/2026	BOLTON & MENK, INC.	General Engineering Sept.	58653*	34293	Yes	$10,184.50	100-41925-300	$10,184.50
10/13/2026	BOLTON & MENK, INC.	Permit Review Sept.	58654*	34294	Yes	$86.50	100-41925-300	$86.50
10/13/2026	CITY OF WHITE BEAR LAKE	Water Services 06/22/26-09/18/26	58650*	34290	Yes	$24,475.41	100-49415-314	$24,475.41
10/13/2026	Dan Werra	Reimbursement for supplies;light bulbs;gaskets;mouse traps;striping;gas;pavers;sand	58649*	34289	Yes	$626.59	100-41940-220	$467.75
							100-45210-220	$158.84
10/13/2026	Evolv	Fee charged Sept	58648*	E58648	Yes	$49.00	100-41501-437	$49.00
10/14/2026	IRS - US TREASURY	Federal Taxes - Q3 2026 - September Payment	58655	IRS1026	Yes	$2,511.78	100-41401-100	$2,288.66
							100-41401-100	$223.12
10/14/2026	MANSHIP PLUMBING & HEATING INC	Water system standby;14 Locates;water turn on and off at 124 cedar: testing and sampling	58659*	34295	Yes	$1,700.00	601-49415-314	$800.00
							601-49415-314	$360.00
							601-49415-314	$300.00
							601-49415-314	$240.00
10/14/2026	MN DEPARTMENT OF REVENUE	MN State Tax eFiling - 2026 Q3 September Payment	58656	MNDOR1026	Yes	$488.67	100-41401-115	$446.36

Date	Vendor	Description	Claim #	Check #	Approved	Total	Account #	Detail
							100-41401-115	$42.31
10/14/2026	MN Dept of Labor and Industry	Mn Bldg Permit Surcharge 3rd Qtr	58657	DOLI1026	Yes	$130.53	100-42401-437	$130.53
10/14/2026	MN Paid Leave Fund	Q3 2026 Paid Leave Premiums	58658	MNPL1026	Yes	$286.63	100-41401-136	$286.63
10/15/2026	Xcel 2335-4	Water Tower Electric 8/18-9/17/26	58673*	Xcel-10/15/2026	Yes	$11.17	601-49415-380	$11.17
10/16/2026	PERA	Pera Office Payroll 9/20-10/3, tb,gb,ak,jr	58660*	Pera--10/16/202	Yes	$662.37	100-41401-121	$650.11
							100-45207-121	$12.26
10/28/2026	PERA	Pera Office Payroll 9/21-10/17, tb,gb,ak,mo,jr	58661*	Pera-10/28/2026	Yes	$781.90	100-41401-121	$753.28
							100-45207-121	$28.62
10/28/2026	PERA	Pera Office Payroll Fee for PR 3/16/2026	58662*	Pera-10/28/2026	Yes	$10.00	100-49001-437	$10.00
10/29/2026	Therese Bellinger	Adobe Reimbursement Oct 15-Nov 14	58664*	34303	Yes	$31.15	100-41955-200	$31.15
10/31/2026	Abdo	Final Audit Billing	58690*	34320-	Yes	$4,250.00	100-41530-314	$4,250.00
10/31/2026	COMPANION ANIMAL CONTROL LLC	Animal Control Services - Nov	58707*	34302-	Yes	$145.00	100-41916-314	$145.00
10/31/2026	Dan Werra	Reimbursement for supplie, gloves, paper, towels hinge plywood 2 inch bit patio blks, scre	58694*	34316-	Yes	$121.41	100-41940-220	$5.00
							100-45210-220	$116.41
10/31/2026	Heating & Cooling Exxperts, LLC	Maintenance on Mini Split, Boiler, AC, and repair hose bib and lower level bath	58689*	34321-	Yes	$2,292.00	100-41940-300	$1,487.00
							100-41940-300	$390.00
							100-41940-300	$415.00
10/31/2026	KODIAK POWER SOLUTIONS	Generator Inspection, Wildwood Lift	58701*	34309-	Yes	$320.79	605-49415-314	$320.79
10/31/2026	LMCIT	Workers' Comp Coverage Premium Audit Adjustment 6/12/25-6/12/26	58705*	34304-	Yes	$852.00	100-41945-361	$852.00
10/31/2026	LRS PORTABLES, LLC	Portapotty Rental--Tennis crt-406 Birchwood, Schmidts Park-425 Lake Ave	58708*	34308-	Yes	$174.00	100-45207-314	$174.00

Date	Vendor	Description	Claim #	Check #	Approved	Total	Account #	Detail
10/31/2026	MANSHIP PLUMBING & HEATING INC	Oct--Water system standby; Locates; flush hyrdants, service system	58698*	31312-	Yes	$2,720.00	601-49415-314	$800.00
							601-49415-314	$1,680.00
							601-49415-314	$240.00
10/31/2026	MENARD'S - OAKDALE	Mop, wood glue, paint roller covers	58699*	34311-	Yes	$45.95	100-41940-400	$45.95
10/31/2026	MENARD'S - OAKDALE	ceiling point, sponge painter, screw	58704*	34305-	Yes	$31.59	100-41940-400	$31.59
10/31/2026	Press Publications	869445 Notice of election	58693*	34317-	Yes	$84.00	100-41130-351	$84.00
10/31/2026	Saehr Consulting	October Planner Expenses	58688*	34322-	Yes	$1,567.50	100-41910-300	$1,567.50
10/31/2026	Tennis Sanitation, LLC	Recycling Serv: Sept - Oct 2026	58691*	34319-	Yes	$3,755.27	100-43300-314	$3,703.27
							100-43300-314	$52.00
10/31/2026	Therese Bellinger	Adobe Reimbursement 10/15-11/14	58706*	34303-	Yes	$31.15	100-41955-321	$31.15
10/31/2026	TOSHIBA AMERICA BUSINESS SOLUTIONS	Oct Monthly Usage Allowance	58703*	34306-	Yes	$10.62	100-41911-314	$10.62
10/31/2026	TSE, INC. WORK ACCOUNT	10/21 Janitorial services	58697*	34313-	Yes	$35.65	100-41940-314	$35.65
10/31/2026	TSE, INC. WORK ACCOUNT	10/01 Janitorial services	58702*	34307-	Yes	$35.65	100-41940-314	$35.65
10/31/2026	US Bank	Credit Card Pmt for Parking lot stencils, at&t, quantum	58696*	34314-	Yes	$205.21	100-41940-220	$99.96
							100-41955-321	$50.00
							100-41955-321	$55.25
10/31/2026	USS MINNESOTA ONE MT LLC	Solar Energy - Oct	58700*	34310-	Yes	$773.67	605-49465-380	$242.72
							100-41940-380	$91.02
							605-49465-380	$439.93
10/31/2026	Water Conservation Service Inc.	2 Water Leak Locates and Mileage	58695*	34315-	Yes	$485.53	601-49425-300	$485.53
10/31/2026	White Bear Lawn and Snow, LLC	Oct Mowing	58692*	34318-	Yes	$1,222.00	100-45207-314	$432.00
							100-45210-314	$790.00

Total For Selected Claims **$71,744.20**

City of Birchwood Village
Statement of Receipts and Disbursements - GENERAL FUND
As of October 31, 2026

OPERATING FUNDS:

	Monthly Budget	Monthly Actual	Variance Favorable (Unfavorable)	YTD Budget	YTD Actual	Variance Favorable (Unfavorable)	Annual Budget	2025 Actual
GENERAL FUND RECEIPTS								
General Property Taxes	$ -	$ -	$ -	$ 346,397.00	$ 355,882.17	$ 9,485.17	$ 692,794.00	$ 618,106.92
Licenses & Permits	$ 41.67	$ -	$ (41.67)	$ 416.67	$ -	$ (416.67)	$ 500.00	$ -
Building Permits	$ 5,416.67	$ 3,424.11	$ (1,992.56)	$ 54,166.67	$ 56,470.91	$ 2,304.24	$ 65,000.00	$ 35,401.32
Kayak/Canoe Permits	$ 158.33	$ -	$ (158.33)	$ 1,583.33	$ 2,315.00	$ 731.67	$ 1,900.00	$ 2,095.00
Zoning Permits	$ 25.00	$ -	$ (25.00)	$ 250.00	$ 120.00	$ (130.00)	$ 300.00	$ -
Animal Licenses	$ 8.33	$ -	$ (8.33)	$ 83.33	$ 75.00	$ (8.33)	$ 100.00	$ 1,935.00
Small City Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,579.00
Federal Grants & Aids	$ 266.00	$ -	$ (266.00)	$ 2,660.00	$ -	$ (2,660.00)	$ 3,192.00	$ -
State Grants & Aids	$ -	$ -	$ -	$ -	$ 6,497.00	$ 6,497.00	$ -	$ -
City/Town Hall Rent	$ 20.83	$ 75.00	$ 54.17	$ 208.33	$ 825.00	$ 616.67	$ 250.00	$ 670.00
Court Fines	$ 83.33	$ 56.65	$ (26.68)	$ 833.33	$ 1,261.53	$ 428.20	$ 1,000.00	$ 2,066.41
Park Fees	$ -	$ -	$ -	$ -	$ 2,000.00	$ 2,000.00	$ -	$ 5,000.00
Miscellaneous	$ -	$ 295.62	$ 295.62	$ -	$ 1,439.51	$ 1,439.51	$ -	$ 431.00
Interest Earning	$ 3,875.00	$ 3,017.87	$ (857.13)	$ 38,750.00	$ 32,324.62	$ (6,425.38)	$ 46,500.00	$ 44,292.94
Community Engagement Contributions	$ -	$ -	$ -	$ -	$ 38.00	$ 38.00	$ -	$ -
Contributions of Donations from Private Sources	$ 20.83	$ -	$ (20.83)	$ 208.33	$ 199.00	$ (9.33)	$ 250.00	$ 720.00
Refund-Reimbursement-Dividend	$ 666.67	$ 2,175.00	$ 1,508.33	$ 6,666.67	$ 9,075.83	$ 2,409.16	$ 8,000.00	$ 7,091.31
Escrows Deposits	$ 3,541.67	$ 7,000.00	$ 3,458.33	$ 35,416.67	$ 10,500.00	$ (24,916.67)	$ 42,500.00	$ 12,850.00
Transfers from Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL GENERAL FUND RECEIPTS	$ 14,124.33	$ 16,044.25	$ 1,919.92	$ 487,640.33	$ 479,023.57	$ (8,616.76)	$ 862,286.00	$ 742,238.90
GENERAL FUND DISBURSEMENTS								
Ordinances & Proceedings	$ 166.67	$ 84.00	$ 82.67	$ 1,666.67	$ 1,020.51	$ 646.16	$ 2,000.00	$ 984.04
Mayor - Council	$ 765.00	$ -	$ 765.00	$ 7,650.00	$ 1,397.94	$ 6,252.06	$ 9,180.00	$ 4,072.65
Clerk - Treasurer	$ 14,257.13	$ 12,400.42	$ 1,856.71	$ 142,571.25	$ 128,176.42	$ 14,394.83	$ 171,085.50	$ 109,279.09
Elections	$ 1,000.00	$ -	$ 1,000.00	$ 10,000.00	$ 1,620.00	$ 8,380.00	$ 12,000.00	$ -
Assessing	$ 579.17	$ -	$ 579.17	$ 5,791.67	$ 6,750.46	$ (958.79)	$ 6,950.00	$ 7,578.54
Legal Services	$ 2,925.00	$ -	$ 2,925.00	$ 29,250.00	$ 30,000.00	$ (750.00)	$ 35,100.00	$ 34,500.00
Accounting Audits	$ -	$ 4,250.00	$ (4,250.00)	$ -	$ 17,000.00	$ (17,000.00)	$ -	$ -
Grants	$ 175.00	$ -	$ 175.00	$ 1,750.00	$ -	$ 1,750.00	$ 2,100.00	$ 2,125.77
Planning & Zoning	$ 1,931.25	$ 1,567.50	$ 363.75	$ 19,312.50	$ 13,221.25	$ 6,091.25	$ 23,175.00	$ 12,900.00
Office Operations Supplies	$ 458.33	$ 10.62	$ 447.71	$ 4,583.33	$ 2,815.01	$ 1,768.32	$ 5,500.00	$ 7,341.82
City Training & Development	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,330.00
Insurance - Employee	$ 283.33	$ 253.68	$ 29.65	$ 2,833.33	$ 2,092.86	$ 740.47	$ 3,400.00	$ 19,165.00
Animal Control	$ 108.33	$ 145.00	$ (36.67)	$ 1,083.33	$ 1,450.00	$ (366.67)	$ 1,300.00	$ 2,078.00
Software Expense	$ 175.00	$ -	$ 175.00	$ 1,750.00	$ -	$ 1,750.00	$ 2,100.00	$ 3,197.41
General Fund Engineering Expense	$ 2,403.33	$ 12,385.00	$ (9,981.67)	$ 24,033.33	$ 84,266.10	$ (60,232.77)	$ 28,840.00	$ 33,990.50
General Government Buildings & Plant	$ 1,250.00	$ 5,268.26	$ (4,018.26)	$ 12,500.00	$ 14,720.31	$ (2,220.31)	$ 15,000.00	$ 6,416.50
City Insurance	$ 1,458.33	$ 852.00	$ 606.33	$ 14,583.33	$ 12,981.00	$ 1,602.33	$ 17,500.00	$ 13,511.00
Cable Equipment & Service	$ 100.00	$ -	$ 100.00	$ 1,000.00	$ 895.70	$ 104.30	$ 1,200.00	$ 3,334.75
Phone/IT	$ 300.00	$ 734.38	$ (434.38)	$ 3,000.00	$ 21,525.57	$ (18,525.57)	$ 3,600.00	$ 6,854.38
Police	$ 8,258.38	$ -	$ 8,258.38	$ 82,583.75	$ 49,550.27	$ 33,033.48	$ 99,100.50	$ 97,087.17
Fire	$ 5,357.08	$ -	$ 5,357.08	$ 53,570.83	$ 79,280.75	$ (25,709.92)	$ 64,285.00	$ 44,987.25
Building Inspections Administration	$ 3,791.67	$ 130.53	$ 3,661.14	$ 37,916.67	$ 24,786.68	$ 13,129.99	$ 45,500.00	$ 21,548.11
Other Protection	$ 5.83	$ -	$ 5.83	$ 58.33	$ -	$ 58.33	$ 70.00	$ 68.38
Tree Care	$ 416.67	$ -	$ 416.67	$ 4,166.67	$ -	$ 4,166.67	$ 5,000.00	$ 1,020.00
Tree Removal	$ 1,250.00	$ -	$ 1,250.00	$ 12,500.00	$ 47,425.00	$ (34,925.00)	$ 15,000.00	$ -
Recycle	$ 1,700.00	$ 3,755.27	$ (2,055.27)	$ 17,000.00	$ 18,510.27	$ (1,510.27)	$ 20,400.00	$ 19,872.00
Parks	$ 5,166.67	$ 896.93	$ 4,269.74	$ 51,666.67	$ 30,151.15	$ 21,515.52	$ 62,000.00	$ 34,676.58
Parks - Tighe Schmidt	$ -	$ 1,065.25	$ (1,065.25)	$ -	$ 5,892.75	$ (5,892.75)	$ -	$ -
Lawn Care - Maintenance	$ 687.50	$ -	$ 687.50	$ 6,875.00	$ 11,901.15	$ (5,026.15)	$ 8,250.00	$ 8,000.00
Community Engagement Expenses	$ -	$ -	$ -	$ -	$ 295.62	$ (295.62)	$ -	$ -
Water Resources	$ 95.83	$ -	$ 95.83	$ 958.33	$ 1,163.54	$ (205.21)	$ 1,150.00	$ 1,148.28
Miscellaneous	$ -	$ 10.00	$ (10.00)	$ -	$ 573.34	$ (573.34)	$ -	$ 1,651.86
Unallocated Expenditures	$ 41.67	$ -	$ 41.67	$ 416.67	$ -	$ 416.67	$ 500.00	$ 98.00
Escrow Refunds	$ 2,500.00	$ -	$ 2,500.00	$ 25,000.00	$ 8,248.00	$ 16,752.00	$ 30,000.00	$ 33,141.67
Transfer to Enterprise Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utility Reimbursement	$ -	$ -	$ -	$ -	$ 668.97	$ (668.97)	$ -	$ -
Newsletter	$ -	$ -	$ -	$ -	$ 633.74	$ (633.74)	$ -	$ 883.00
Roads - Streets & Road Maintenance	$ 12,500.00	$ -	$ 12,500.00	$ 100,000.00	$ 123,637.81	$ (23,637.81)	$ 100,000.00	$ 198,526.89
Roads - Street Sweeping	$ -	$ -	$ -	$ 4,000.00	$ 3,500.00	$ 500.00	$ 4,000.00	$ 9,000.00
Roads - Ice & Snow Removal	$ -	$ -	$ -	$ 40,000.00	$ 51,154.00	$ (11,154.00)	$ 50,000.00	$ 69,914.15
Roads - Street Lighting	$ 1,416.67	$ 2,878.84	$ (1,462.17)	$ 14,166.67	$ 18,884.01	$ (4,717.34)	$ 17,000.00	$ 14,964.61
TOTAL GENERAL FUND DISBURSEMENTS	$ 71,523.83	$ 46,687.68	$ 24,836.15	$ 734,238.33	$ 816,190.18	$ (81,951.85)	$ 862,286.00	$ 825,247.40

	YTD BUDGET	YTD ACTUAL	VARIANCE
TOTAL OPERATING FUNDS NET INCOME ACTUALS VERSUS BUDGET	**$ (246,598.00)**	**$ (337,166.61)**	**$ (90,568.61)**

City of Birchwood Village
Statement of Receipts and Disbursements - GRANT PROJECTS FUND
As of October 31, 2026

DEDICATED FUNDS:

	Monthly Budget	Monthly Actual	Variance Favorable (Unfavorable)	YTD Budget	YTD Actual	Variance Favorable (Unfavorable)	Annual Budget	2025 Actual
GRANT PROJECTS FUND RECEIPTS								
State Grants & Aid - Lake Links Grant	$ 11,666.67	$ -	$ (11,666.67)	$ 70,000.00	$ -	$ (70,000.00)	$ 70,000.00	$ -
TOTAL GRANT PROJECTS FUND RECEIPTS	$ 11,666.67	$ -	$ (11,666.67)	$ 70,000.00	$ -	$ (70,000.00)	$ 70,000.00	$ -
GRANT PROJECTS FUND DISBURSEMENTS								
Lake Links Project	$ 11,666.67	$ -	$ 11,666.67	$ 70,000.00	$ 32,999.02	$ 37,000.98	$ 70,000.00	$ -
Tighe Schmidt - Rain Garden Project	$ -	$ -	$ -	$ -	$ 76,206.75	$ (76,206.75)	$ -	$ -
TOTAL GRANT PROJECTS FUND DISBURSEMENTS	$ 11,666.67	$ -	$ 11,666.67	$ 70,000.00	$ 109,205.77	$ (39,205.77)	$ 70,000.00	$ -

City of Birchwood Village
Statement of Receipts and Disbursements -CAPITAL PROJECTS FUND
As of October 31, 2026

	Monthly Budget	Monthly Actual	Variance Favorable (Unfavorable)	YTD Budget	YTD Actual	Variance Favorable (Unfavorable)	Annual Budget	2025 Actual
CAPITAL PROJECT RECEIPTS								
General Property Taxes	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00	$ -	$ 20,000.00	$ -
EPA Grant - Liftstation Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 458,669.18
RCWD Grant - Liftstation Replacement	$ -	$ -	$ -	$ -	$ 50,000.00	$ 50,000.00	$ -	$ 50,000.00
TOTAL CAPITAL PROJECT FUND RECEIPTS	$ -	$ -	$ -	$ 10,000.00	$ 60,000.00	$ 50,000.00	$ 20,000.00	$ 508,669.18
CAPITAL PROJECT FUND DISBURSEMENTS								
Capital Project Engineering Expense - Liftstation Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 487,062.55
TOTAL CAPITAL PROJECT FUND DISBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 487,062.55

City of Birchwood Village
Statement of Receipts and Disbursements -SPECIAL REVENUE-DOCK ASSOCIATION
As of October 31, 2026

	Monthly Budget	Monthly Actual	Variance Favorable (Unfavorable)	YTD Budget	YTD Actual	Variance Favorable (Unfavorable)	Annual Budget	2025 Actual
SPECIAL REVENUE-DOCK ASSOCIATION FUND RECEIPTS								
Dock/Lift Permit Fee	$ -	$ -	$ -	$ 14,500.00	$ 14,875.00	$ 375.00	$ 14,500.00	$ 14,000.00
TOTAL SPECIAL REVENUE-DOCK ASSOCIATION FUND RECEIPTS	$ -	$ -	$ -	$ 14,500.00	$ 14,875.00	$ 375.00	$ 14,500.00	$ 14,000.00
SPECIAL REVENUE-DOCK ASSOCIATION FUND DISBURSEMENTS								
Music In the Park / Fireworks Donation	$ 800.00	$ -	$ 800.00	$ 4,000.00	$ 3,800.00	$ 200.00	$ 4,000.00	$3,200.00
Parks - Tighe Schmidt Expenses	$ -	$ 6,084.00	$ (6,084.00)	$ -	$ 8,160.51	$ (8,160.51)	$ -	$0.00
TOTAL SPECIAL REVENUE-DOCK ASSOCIATION FUND DISBURSEMENTS	$ 800.00	$ 6,084.00	$ (5,284.00)	$ 4,000.00	$ 11,960.51	$ (7,960.51)	$ 4,000.00	$ 3,200.00

City of Birchwood Village
Statement of Receipts and Disbursements -WATER FUND
As of October 31, 2026

	Monthly Budget	Monthly Actual	Variance Favorable (Unfavorable)	YTD Budget	YTD Actual	Variance Favorable (Unfavorable)	Annual Budget	2025 Actual
WATER FUND RECEIPTS								
Water Consumption	$ -	$ 26,254.01	$ (26,254.01)	$ -	$ 103,410.40	$ (103,410.40)	$ -	$ 90,185.75
Water Utility User Fee	$ -	$ 15,648.98	$ (15,648.98)	$ -	$ 77,941.38	$ (77,941.38)	$ -	$ 65,072.77
Water Main-Break Surcharge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 33.90
Special Water Charges	$ -	$ -	$ -	$ -	$ 30.82	$ (30.82)	$ -	$ 1,598.17
State Surcharge	$ -	$ 865.57	$ (865.57)	$ -	$ 4,391.46	$ (4,391.46)	$ -	$ 3,278.95
Administrative Fee Move/Out	$ -	$ 347.65	$ (347.65)	$ -	$ 1,082.43	$ (1,082.43)	$ -	$ 157.09
Lift Station Replacement	$ -	$ 5,723.48	$ (5,723.48)	$ -	$ 31,336.97	$ (31,336.97)	$ -	$ 24,159.28
Delinquent Water Fees	$ -	$ -	$ -	$ -	$ 186.76	$ (186.76)	$ -	$ -
Penalties & Forfeited Discounts	$ -	$ 122.62	$ (122.62)	$ -	$ 766.93	$ (766.93)	$ -	$ 1,145.98
Refund-Reimbursement Dividend	$ -	$ 402.00	$ (402.00)	$ -	$ 402.00	$ (402.00)	$ -	$ -
Sewer Consumption	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (62.78)
Sewer Minimum Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (46.46)
TOTAL WATER FUND RECEIPTS	$ -	$ 49,364.31	$ (49,364.31)	$ -	$ 219,549.15	$ (219,549.15)	$ -	$ 185,522.65
WATER FUND DISBURSEMENTS								
Financial Administration	$ -	$ -	$ -	$ -	$ 13,394.52	$ (13,394.52)	$ -	$17,236.47
Utility Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$95.36
Water Utility	$ -	$ 28,906.58	$ (28,906.58)	$ -	$ 88,503.17	$ (88,503.17)	$ -	$105,983.42
Water/Sewer Emergency	$ -	$ 485.53	$ (485.53)	$ -	$ 26,096.71	$ (26,096.71)	$ -	$24,396.70
Newsletter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$740.88
TOTAL WATER FUND DISBURSEMENTS	$ -	$ 29,392.11	$ (29,392.11)	$ -	$ 127,994.40	$ (127,994.40)	$ -	$ 148,452.83

City of Birchwood Village
Statement of Receipts and Disbursements -SEWER FUND
As of October 31, 2026

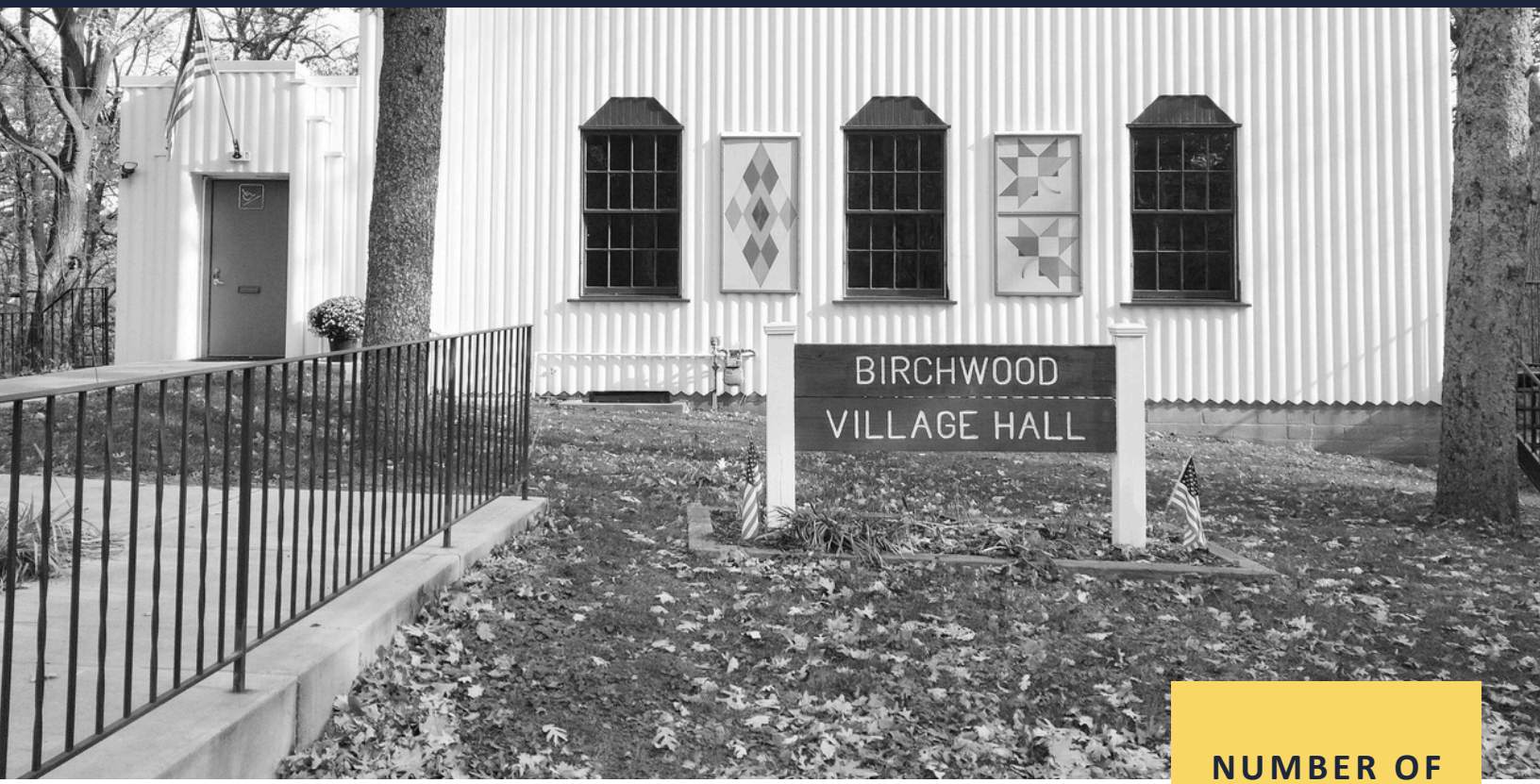
	Monthly Budget	Monthly Actual	Variance Favorable (Unfavorable)	YTD Budget	YTD Actual	Variance Favorable (Unfavorable)	Annual Budget	2025 Actual
SEWER FUND RECEIPTS								
Sewer Consumption	$ -	$ 10,268.06	$ (10,268.06)	$ -	$ 59,474.16	$ (59,474.16)	$ -	$ 63,561.94
Sewer Minimum Charge	$ -	$ 8,749.44	$ (8,749.44)	$ -	$ 48,791.37	$ (48,791.37)	$ -	$ 53,607.06
Sewer Only	$ -	$ -	$ -	$ -	$ 88.25	$ (88.25)	$ -	$ -
Penalties & Forfeited Discounts	$ -	$ 46.99	$ (46.99)	$ -	$ 438.44	$ (438.44)	$ -	$ 825.70
TOTAL SEWER FUND RECEIPTS	$ -	$ 19,064.49	$ (19,064.49)	$ -	$ 108,792.22	$ (108,792.22)	$ -	$ 117,994.70
SEWER FUND DISBURSEMENTS								
Office Operations Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 140.52
Storm Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400.00
Water Utility	$ -	$ 320.79	$ (320.79)	$ -	$ 3,446.13	$ (3,446.13)	$ -	$ 2,320.50
Water/Sewer Emergency	$ -	$ -	$ -	$ -	$ 3,000.00	$ (3,000.00)	$ -	$ -
Utility Locates	$ -	$ -	$ -	$ -	$ 287.60	$ (287.60)	$ -	$ 353.75
Sewer Utility	$ -	$ 742.15	$ (742.15)	$ -	$ 101,336.80	$ (101,336.80)	$ -	$ 98,643.82
Sewer Engineering Expense	$ -	$ -	$ -	$ -	$ 2,040.50	$ (2,040.50)	$ -	$ 62,599.50
TOTAL SEWER FUND DISBURSEMENTS	$ -	$ 1,062.94	$ (1,062.94)	$ -	$ 110,111.03	$ (110,111.03)	$ -	$ 164,458.09

City of Birchwood Village
Statement of Receipts and Disbursements and Balances
As of October 31, 2026

Fund	Beginning Balance	Actual Receipts	Actual Disbursements	Transfers In / (Out)	Ending Balance
Operating Funds:					
General Fund	$ 889,502.75	$ 479,023.57	$ 816,190.18	$ -	$ 552,336.14
Operating Funds Total	**$ 889,502.75**	**$ 479,023.57**	**$ 816,190.18**	**$ -**	**$ 552,336.14**
Dedicated Funds:					
Grant Projects Fund	$ -	$ -	$ 109,205.77	$ -	$ (109,205.77)
Capital Projects Fund	$ 12,135.20	$ 60,000.00	$ -	$ -	$ 72,135.20
Special Revenue - Dock Association-Parks Fund	$ 32,423.05	$ 14,875.00	$ 11,960.51	$ -	$ 35,337.54
Water Fund	$ 118,919.22	$ 219,549.15	$ 127,994.40	$ -	$ 210,473.97
Sewer Fund	$ (4,529.39)	$ 108,792.22	$ 110,111.03	$ -	$ (5,848.20)
Dedicated Funds Total	**$ 158,948.08**	**$ 403,216.37**	**$ 359,271.71**	**$ -**	**$ 202,892.74**
Total	**$ 1,048,450.83**	**$ 882,239.94**	**$ 1,175,461.89**	**$ -**	**$ 755,228.88**

BIRCHWOOD

MONTHLY NEWSLETTER | OCTOBER-NOVEMBER 2026



STAY ALERT, HOLIDAY SHOPPERS

The holidays are approaching, and that means many of us will be busy shopping online for gifts. Unfortunately, the holiday season is also one of the busiest for online scams and fraud.

The **National Cyber Security Alliance** suggests these strategies for holiday shoppers:

- Buy directly from trusted retailers, official websites and well-known stores, and don't fall for sales and prices that seem too good to be true.
- Protect payment and personal information, sharing only what's necessary and using credit cards, which have stronger fraud protection than debit cards. Avoid retailers that request payment via online apps or bitcoin or that don't accept major credit cards.
- Secure accounts with strong passwords, multifactor authentication and up-to-date device software.
- Be skeptical of emails, texts or ads with unbeatable deals or any that ask for personal information. Also look out for scam delivery texts that ask for tracking numbers or payment or that announce delivery days; legitimate companies won't ask for extra fees to deliver items you've already ordered.
- Finally, monitor accounts regularly by checking bank and credit card statements regularly and setting up transaction alerts to catch fraud attempts quickly.

Use these tips to stay secure this holiday season and beyond!

NUMBER OF INCIDENTS

12

TOTAL INCICENTS FOR BIRCHWOOD-DELLWOOD-MAHTOMEDI CONTRACT

364



WC26054767 CITIZEN ASSIST

1XX BIRCHWOOD AVENUE

At 11:24am on Oct. 27, a deputy spoke with a caller about a vehicle they had owned in the past. The caller said he had received a notice that the SUV, with his previous Minnesota license plate, had gotten a parking ticket in Maryland. The caller explained that the car had been totaled by his insurance company after a June 2025 crash. The deputy checked records from Minnesota Driver and Vehicle Services, which showed the SUV had been purchased by an insurance company after the crash, then transferred to an auction company, and ultimately registered in Maryland. The deputy advised the caller to contact DVS to get a copy of the title transfer and send it to the ticketing agency in Maryland as proof he no longer owned the vehicle and should not be responsible for the citation.

MESSAGE FROM THE SHERIFF

"What I hope, and I wish for … is that this is your forever home."



I said these words and meant them sincerely last month, as I presided over my final formal Oath of Office ceremony, swearing in seven of our newest deputies. Over the course of my time as Sheriff, I've had the honor of swearing in hundreds of men and women into the rank of deputy, correctional officer, special deputy and public safety administrative technician lead.

After completing their Field Training process, deputies (left to right) Derek Healy, Gabriel Page, Colton Blue, Lucas Willis, Tia Rossow, Christopher Hanson and Gus Wolf swore to support the Constitution of the United States and the Constitution of the State of Minnesota in front of friends, family and their WCSO partners.

In a recent residential survey, 88 percent of Washington County residents felt safe from crime in their own neighborhoods. We are proud to say that this is in no small part because of the men and women like deputies Healy, Page, Blue, Willis, Rossow, Hanson and Wolf who put on the uniform every day to serve with pride, honor, selflessness and integrity.

Congratulations deputies, and thank you for all that you do. We look forward to seeing what the rest of your careers hold as you make the Washington County Sheriff's Office, and the communities we serve, your forever home.



In service,

Dan Starry

Sheriff Dan Starry

Total for City BIRCHWOOD: 12

Incident Date	Case#	Address	Event Description
10/2/2026 6:00:04 PM	WC26050452	6XXX BIRCHWOOD AVE BIRCHWOOD	ANIMAL COMPLAINT
10/5/2026 5:05:08 PM	WC26050953	4XXX LAKE AVE BIRCHWOOD	ALARM-BUSINESS/RES/FIRE/MEDICAL/ETC
10/8/2026 1:51:04 AM	WC26051388	5XXX WILDWOOD AVE BIRCHWOOD	MEDICAL
10/11/2026 8:51:36 PM	WC26052048	5XXX WILDWOOD AVE BIRCHWOOD	CITIZEN/PUBLIC ASSIST
10/13/2026 10:53:00 PM	WC26052330	1XXX FIVE OAKS LN BIRCHWOOD	MEDICAL
10/16/2026 11:37:59 AM	WC26052761	1XXX CEDAR ST BIRCHWOOD	DISTURBANCE
10/20/2026 10:03:07 PM	WC26053600	3XXX WILDWOOD AVE BIRCHWOOD	CITIZEN/PUBLIC ASSIST
10/21/2026 11:38:38 AM	WC26053707	1XXX BIRCHWOOD AVE BIRCHWOOD	OFFICER INFORMATION
10/21/2026 2:30:31 PM	WC26053721	1XXX BIRCHWOOD AVE BIRCHWOOD	HARASSMENT
10/21/2026 3:44:38 PM	WC26053731	5XXX HALL AVE BIRCHWOOD	911 ABANDONED/HANGUP/OPEN LINE
10/25/2026 8:39:46 AM	WC26054417	3XXX HALL AVE BIRCHWOOD	ANIMAL COMPLAINT
10/27/2026 11:24:45 AM	WC26054767	1XXX BIRCHWOOD AVE BIRCHWOOD	CITIZEN/PUBLIC ASSIST

To: Birchwood City Council
From: Ryan Hankins

There was some confusion at the October meeting about the proper procedure to adopt an ordinance, and whether an introduction of the ordinance was required. Because of the confusion and to help our new council members understand the procedure, I'm including a "quick reference" along with a checklist.

CITY OF BIRCHWOOD VILLAGE • ORDINANCE ADOPTION WORKFLOW

Governed by City Rules of Procedure (Adopted 2011, Am. 2019) and Minnesota Statutes • 8.5" × 11" Reference Guide

STAGE 1: PROPOSAL, PLANNING REVIEW, & MEETING 1 (INTRODUCTION)

1. Written Proposal
Ordinance drafted in writing and placed on Council agenda.
Bylaws § 7.01

2. Zoning Referral
If Land Use/Zoning: Planning Commission reviews prior to Council vote.
Minn. Stat. § 462.357, subd. 3–4

3. Packet Deadlines
- Packets & agenda: **≥ 5 days** prior
- City Hall posting: **≥ 3 days** prior

Bylaws §§ 2.10(b), 3.09, 3.10

4. Meeting 1: Introduction
Council passes motion to propose adoption. Quorum ≥ 3 members.
Bylaws §§ 4.02, 7.02(a)

↓ MANDATORY REQUIREMENT: INTRODUCTION AND PASSAGE CANNOT OCCUR AT THE SAME MEETING ↓

STAGE 2: STRICT MEETING SEPARATION, INTERIM NOTICE, & PUBLIC HEARING

5. Statutory Barrier
NO PASSAGE AT MEETING 1. Ordinance *cannot* be passed at the meeting introduced.
Bylaws § 7.02(a)

6. Hearing Notice
- General: Post **≥ 3 days** prior
- Zoning: Publish **≥ 10 days** prior

Bylaws §§ 2.10, 7.02(b); M.S. § 462.357

7. Meeting 2: Hearing Date
Convenes at a separate, subsequent meeting. Agenda delivered 5 days prior.
Bylaws §§ 3.10, 7.02(a), 7.02(c)

8. Public Hearing
Presiding officer opens hearing; receives oral & written public testimony.
Bylaws Article 8 (§§ 8.01–8.05)

9. Written Comment Period
If comment window extended, final action paused until period expires.
Bylaws §§ 8.03(g), 8.05

↓ COUNCIL DELIBERATION & FINAL ENACTMENT ↓

STAGE 3: COUNCIL VOTE, PUBLICATION, EFFECTIVE DATE, & CODIFICATION

10. Final Adoption Vote
Requires majority of **ALL** Council members (**≥ 3 affirmative votes**).
Bylaws §§ 5.06(a), 7.02(e); M.S. § 412.191

11. Official Signatures
Mayor signs ordinance; City Clerk formally attests.
Minn. Stat. § 412.191, subd. 4

12. Official Publication
- Full text in official newspaper, OR
- Summary (requires **4/5 Council vote**)

Bylaws § 7.03; M.S. § 412.191

13. Effective Date
Becomes legally effective immediately upon publication (unless later date specified).
Bylaws § 7.04; M.S. § 412.191

14. Code Book Entry
Clerk records in Code Book within **20 days** and updates City webpage.
Bylaws §§ 6.03, 6.05, 7.04, 7.05

ORDINANCE ADOPTION CHECKLIST

Complete for every proposed ordinance. Step numbers match the workflow diagram above. Rows marked **Z** and shaded amber apply **only to zoning or land-use ordinances** (amendments to zoning text, the zoning map, or other official controls under Minn. Stat. § 462.357). Record the date and initials when each item is complete.

Ordinance No. _____ **Prepared by** _____

Title / Subject _____

Zoning ordinance? Yes / No (circle one). If **Yes**, every amber **Z** row must also be completed.

Done	Step	Action Required	Authority	Date / Initials
STAGE 1: PROPOSAL, PLANNING REVIEW, & MEETING 1 (INTRODUCTION)				
	1	Ordinance drafted **in writing** and placed on the Council agenda.	*Bylaws § 7.01*	
	Z1	**Classify the ordinance.** Confirm whether it amends zoning text. If yes, complete all Z rows.	*Minn. Stat. § 462.357, subd. 1*	
	Z2	**Zoning referral.** Refer the proposal to the Planning Commission and give it the opportunity to review and report **before** the Council votes.	*Minn. Stat. § 462.357, subd. 4*	
	Z2	**Published hearing notice.** Publish notice of the zoning hearing (Planning Commission or Council) in the official newspaper **≥ 10 days** before the hearing.	*Minn. Stat. § 462.357, subd. 3*	
	Z3	**Planning Commission action.** Commission holds its review and forwards a written recommendation to the Council; include it in the Council packet.	*Minn. Stat. § 462.357, subd. 4*	
	3	**Packet deadlines.** Packets and agenda delivered **≥ 5 days** before the meeting; agenda posted at City Hall **≥ 3 days** before.	*Bylaws §§ 2.10(b), 3.09, 3.10*	
	4	**Meeting 1: Introduction.** Confirm a quorum (**≥ 3 members**); Council passes a motion to propose adoption. Record the motion in the minutes.	*Bylaws §§ 4.02, 7.02(a)*	
↓ INTRODUCTION AND PASSAGE CANNOT OCCUR AT THE SAME MEETING ↓				
STAGE 2: STRICT MEETING SEPARATION, INTERIM NOTICE, & PUBLIC HEARING				
	5	**Statutory barrier.** Confirm **no adoption vote** was taken at Meeting 1.	*Bylaws § 7.02(a)*	
	6	**Hearing notice.** Post notice of the hearing **≥ 3 days** before Meeting 2. (For zoning, the 10-day published notice in Z2 also applies.)	*Bylaws §§ 2.10, 7.02(b)*	
	7	**Meeting 2: Hearing date.** Schedule at a separate, later meeting; deliver the agenda **≥ 5 days** before.	*Bylaws §§ 3.10, 7.02(a), 7.02(c)*	
	8	**Public hearing.** Presiding officer opens the hearing; receive oral and written testimony and enter it in the record.	*Bylaws Art. 8 (§§ 8.01–8.05)*	
	9	**Written comment period.** If the comment window is extended, hold final action until it expires.	*Bylaws §§ 8.03(g), 8.05*	
↓ COUNCIL DELIBERATION & FINAL ENACTMENT ↓				
STAGE 3: COUNCIL VOTE, PUBLICATION, EFFECTIVE DATE, & CODIFICATION				
	10	**Final adoption vote.** Majority of **all** Council members (**≥ 3 affirmative votes**). Record the roll call.	*Bylaws §§ 5.06(a), 7.02(e); Minn. Stat. § 412.191*	
	11	**Official signatures.** Mayor signs; City Clerk attests.	*Minn. Stat. § 412.191, subd. 4*	
	12	**Official publication.** Publish full text in the official newspaper, **or** a summary (summary requires a **4/5 Council vote**).	*Bylaws § 7.03; Minn. Stat. § 412.191*	
	13	**Effective date.** Effective on publication unless the ordinance specifies a later date. Note the date here.	*Bylaws § 7.04; Minn. Stat. § 412.191*	
	14	**Code Book entry.** Clerk records the ordinance in the Code Book within **20 days** and updates the City webpage.	*Bylaws §§ 6.03, 6.05, 7.04, 7.05*	

Birchwood Village Maintenance Assignments

Date	Project	Responsible Party	Date Completed
10/7/2026	remove moss on tennis courts		
10/7/2026	trees in fences at tennis courts need to be removed		
10/7/2026	swim buoy needs removal		OCT
10/7/2026	remove dock at Kay Beach		OCT
10/4/2026	new bib knob or gasket for hose at city hall		OCT
10/4/2026	furnace needs light and furnace filter		OCT
10/4/2026	new hose for dehumidifier		OCT
10/7/2026	tree hanging over street on Hall near Birchwood Ave intersection		
10/7/2026	redirect path on Grotto so it doesn't end in the rain garden		
10/7/2026	kitchen light is out upstairs. There is a light in the AV room that might work		OCT
10/7/2026	Bench seat in hall needs gluing		OCT
10/7/2026	ceiling in office needs touch up on water stain		OCT
10/7/2026	wall in office hallway needs coffee stain removed		OCT
10/7/2026	outlet box on wall of north wall by projector needs securing with blocking. Then a new plate needs to be installed		
10/7/2026	plan for winter shoveling-city hall sidewalk and salt to throw on slippery intersections		

Tennis Sanitation, L.L.C.

651-459-1887

"Recycling is Everyone's Future"

RECYCLING QUARTERLY REPORT
Quarter 2 2026

Dear Birchwood Village Recycling Coordinator,

Tennis Sanitation is pleased to provide the following quarterly recycling report detailing the materials that were collected, processed and delivered to recycling markets from single family dwellings.

The Community Recycled:

TYPE		JULY Wght (tons)	AUGUST Wght (tons)	SEPTEMBER Wght (tons)	NET Total Wgt	UNIT	DESCRIPTION
Cardboard:	34.21%	3.69	2.06	1.95	**7.70**	tons	Includes all cardboard boxes.
Paper:	29.29%	3.16	1.77	1.67	**6.60**	tons	Includes paper, newspaper and junk mail
Scrap Metal:	2.09%	0.23	0.13	0.12	**0.47**	tons	Metal pans and misc metal
Large Plastic:	0.91%	0.10	0.05	0.05	**0.20**	tons	Toys, patio furniture and large containers
Z-Bale Plastic:	2.80%	0.30	0.17	0.16	**0.63**	tons	Food and beverage containers
PET Plastic:	4.94%	0.53	0.30	0.28	**1.11**	tons	Food and beverage containers
Tin:	1.88%	0.20	0.11	0.11	**0.42**	tons	Includes all bi-metal and tin cans
Chipped Glass:	13.93%	1.50	0.84	0.79	**3.14**	tons	Includes all clear, brown and green colors
Aluminum:	2.77%	0.30	0.17	0.16	**0.62**	tons	Includes all aluminum cans
Linens	0.02%	0.00	0.00	0.00	**0.00**	tons	Reusable clothing and shoes
Milk Cartons:	0.35%	0.04	0.02	0.02	**0.08**	tons	Beverage cartons
Residuals	6.81%	0.74	0.41	0.39	**1.53**	tons	Includes all residuals and trash
Total Tons:	**100.00%**	**10.80**	**6.03**	**5.69**	**22.52**	**Tons**	**Net total recycling for the quarter**

TYPE	Single Fmly Weight (lbs)	Single Fmly Weight (lbs)	Single Fmly Weight (lbs)	NET /AVRGE Calcs.		
Units:	368	368	368	**368**		Units collected per week
Wgt/home:	58.70	32.77	30.92	**40.80**	lbs	Average pounds per unit collected per month

Summary of report: This month illustrates resident's recycling efforts.
The above recycling break-out reflects the composite study based off of Tennis Recycle totals for 2025.

Great job on your recycling efforts.

Sincerely,

Greg & Willie Tennis

Tennis Sanitation
PO Box 62
720 4th St St. Paul Park, MN 55071