



**MOUNTAIN IRON
CITY COUNCIL
MEETING**

**MONDAY, JANUARY 5, 2026
6:30 P.M.**

**MOUNTAIN IRON COMMUNITY CENTER
MOUNTAIN IRON ROOM**

**MOUNTAIN IRON CITY COUNCIL MEETING
COMMUNITY CENTER
MOUNTAIN IRON ROOM
MONDAY, JANUARY 5, 2026 - 6:30 P.M.
A G E N D A**

- I. Roll Call
- II. Pledge of Allegiance
- III. Consent Agenda
 - A. Minutes of the December 15, 2025, Regular Meeting (#1-7)
 - B. Receipts
 - C. Bills and Payroll
 - D. Communications
- IV. Public Forum
- V. Committee and Staff Reports
 - A. Mayor's Report
 - 1. Reorganization and Appointments (#8-9)
 - B. City Administrator's Report
 - 1. Winter Workers (#10)
 - C. Director of Public Work's Report
 - D. City Engineer's Report
 - E. Sheriff's Department Report
 - F. City Attorney's Report
 - G. Liaison Reports
- VI. Unfinished Business
- VII. New Business
 - A. Resolution Number 01-26 – Non-Motorized Trail Cooperative Agrmnt (#11-20)
 - B. 2025 Audit Proposal (#21-31)
 - C. Reschedule Next Meeting – Martin Luther King Day
- VIII. Communications
- IX. Announcements
 - A. City Offices Closed on Monday January 19th – Martin Luther King Day
- X. Adjourn

Page Number in Packet

MINUTES
MOUNTAIN IRON CITY COUNCIL
December 15, 2025

Mayor Anderson called the City Council meeting to order at 6:30p.m. with the following members present: Councilor Ed Roskoski, Bradley Gustafson, Alan Stanaway, Julie Buria, and Mayor Peggy Anderson. Also, present were: Craig Wainio, City Administrator; Tim Satrang, Director of Public Works; Anna Amundson, Library Director/Special Events Coordinator; Amanda Inmon, Municipal Services Secretary; Al Johnson, City Engineer; and Sgt. Grant Toma, Sheriff's Dept.

It was moved by Buria and seconded by Gustafson the consent agenda be approved as follows:

1. Approve the minutes of December 1, 2025, regular meeting.
2. That the communications be accepted and placed on file and those requiring further action by the City Council be acted upon during their proper sequence on the agenda.
3. To acknowledge the receipts for the period December 1-15, totaling \$881,562.19 (a list is attached and made a part of these minutes).
4. To authorize the payments of the bills and payroll for the period November 16-30, totaling \$489,772.21 (a list is attached and made a part of these minutes).

The motion carried (No: Roskoski; Yes: Gustafson, Stanaway, Buria and Anderson).

It was moved by Roskoski to amend the original motion to remove the bills from O'Reilly Auto Parts Virginia in the amount of \$384.00 and Napa Auto Parts from \$367.00 from the consent agenda for separate consideration. The motion failed.

Public Forum:

- No one spoke during the forum

The Mayor reported on the following:

- Thanks to Darwin Alar for all the years he has been videographer for the City

City Administrator:

- No formal report

It was moved by Gustafson and seconded by Buria to approve the recommendation of the Parks & Recreation board to hire the following individuals to work as winter seasonal workers/rink attendants for the 2025-2026 season:

Parker Johnson

Xavier Inmon

Hunter Applewick

Jerry Buria

Lexus Overbye

The motion carried.

Director of Public Works:

- Working at West II Rivers Campground – upgrading caretakers cabin and restrooms

It was moved by Roskoski and seconded by Stanaway that after spring comes, and all the ice and snow has melted away from Mountain Iron residents' front and side yard that is on a street, that City crews will then come and repair or replace all damage by City snow plowing, yard, grass and plants. The motion failed due to Councilor Stanaway withdrawing support.

Library Director/Special Events Coordinator:

- Holiday Lighting Tour – Thank you to all sponsors – B2Bank, North Star Credit Union, Park State
 - Classic – 601 Franz St, Buhl
 - Elegance of Design – 433 Culver Ave., Buhl
 - WOW Factor – 415 Culver Ave., Buhl
 - Grand Champion – 8794 Forest Dr., Mtn Iron

City Engineer:

- No formal report

Sheriff's Department:

- No formal report

It was moved by Roskoski that from December 15, 2025 (which is today) and every City Council meeting into the future, that "Misc. General" monies coming into City Hall will have a specific name as to where the money is coming from attached to every specific amount. The motion failed due to lack of support.

Fire Department:

- Several CO2 and automatic alarm calls – reminder to check alarms, furnaces and chimneys

It was moved by Stanaway and seconded by Roskoski to approve the recommendation of the Fire Department and hire Taby Tapio as an Emergency Medical Responder (EMR) and Jeremy Anderson as a volunteer firefighter. The motion carried unanimously.

It was moved by Roskoski to approve the Fire Department report as presented. The motion failed due to lack of support.

Liaison:

➤ Councilor Gustafson

- Parks & Recreation Annual update – Park Evaluations, West 2 Rivers, South Grove Recreation Complex, South Grove Inner Park, NLC Partnership(receiving playground), and continued budget considerations
- Attended RAMS Dinner recently
- EDA Meeting – update comprehensive plan and housing plan

Councilor Roskoski

- Thank you to all those that decorated for the upcoming holiday season
- Thanks to all those who attended the benefit for Tom Autio

It was moved by Stanaway and seconded by Gustafson to approve Resolution #30-25; Charitable Gambling (a copy is attached and made a part of these minutes). The motion carried unanimously on roll call vote.

Announcements:

- City Offices close at 11:30am on Wednesday, December 31st and all day on Thursday, January 1st for the New Year's Day Holiday
- Thank you to Darwin Alar for his years as videographer for the city

At 7:00p.m., it was moved by Buria and seconded by Roskoski the meeting be adjourned. The motion carried.

Submitted by:



Amanda Inmon
Municipal Services Secretary
www.mtniron.com

Distribution Summary

Category	Distribution	GL Account	Amount
BUILDING RENTALS	BUILDING RENTAL DEPOSITS	101-20607	400.00
BUILDING RENTALS	COMMUNITY CENTER	101-36-6200-089	100.00
BUILDING RENTALS	NICHOLS HALL	101-36-6200-089	280.00
CAMPGROUND RECEIPTS	FEES	101-36-6200-091	1,100.00
CHARGE FOR SERVICES	REFUSE REMOVAL-CHG FOR SERVICE	603-34-4400-003	647.54
FINES	CRIMINAL	101-35-5100-000	283.28
METER DEPOSITS	ELECTRIC	604-22000	500.00
MISCELLANEOUS	ASSESSMENT SEARCHES	101-36-6200-070	10.00
MISCELLANEOUS	BC/BS - MEDICA PAYABLE	101-21709	1,500.00
MISCELLANEOUS	DELTA DENTAL PAYABLE	101-21708	125.00
MISCELLANEOUS	EDA REIMBURSEMENT	101-13104	1,000.00
MISCELLANEOUS	MISC. - GENERAL	101-37-7100-023	2.00
MISCELLANEOUS	REIMBURSEMENTS	101-37-7100-022	.74
MISCELLANEOUS	WWTP-MISCELLANEOUS INCOME	602-36-2100-047	1,314.95
PERMITS	BUILDING	101-32-2100-000	11,996.59
PERMITS	CONDITIONAL USE	101-32-2100-000	150.00
TAXES	BOND LEVY	101-31-1010-003	.43
TAXES	DUE TO MOUNTAIN IRON EDA	101-20802	23,234.09
TAXES	MISCELLANEOUS TAXES	101-31-1010-007	2,387.06
TAXES	PENALTIES & INTEREST	101-37-7100-023	55.99
TAXES	PENALTIES & INTEREST-378 FUND	378-36-1020-000	16.71
TAXES	SPEC. ASSMTS-378 FUND-CURRENT	378-12100	8,115.29
TAXES	TAX LEVY	101-31-1010-000	602,091.28
TAXES	TAXES RECEIVABLE-DELINQUENT	101-10700	981.30
TAXES	TIF #15 INCREMENT COLLECTED	102-31-1010-015	7,304.60
UTILITY	UTILITY	001-11105	197,965.34
Grand Totals:			861,562.19

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
12/25	12/16/2025	162912	10058	A T & T MOBILITY	604-20200	1,466.73
12/25	12/16/2025	162913	20043	BOBCAT OF DULUTH, INC.	101-20200	76.91
12/25	12/16/2025	162914	20023	BOLTON & MENK, INC	301-20200	52,746.50
12/25	12/16/2025	162915	20070	BOUND TREE MEDICAL LLC	101-20200	1,087.39
12/25	12/16/2025	162916	30084	CARDMEMBER SERVICE	603-20200	7,076.40
12/25	12/16/2025	162917	793	CAROLYN OLSEN	101-20200	200.00
12/25	12/16/2025	162918	30082	CITY OF EVELETH	101-20200	181.20
12/25	12/16/2025	162919	220003	CITY OF VIRGINIA	101-20200	55.68
12/25	12/16/2025	162920	30026	COMO LUBE & SUPPLIES INC	603-20200	82.50
12/25	12/16/2025	162921	30021	COMPASS MINERALS AMERICA INC.	101-20200	4,846.58
12/25	12/16/2025	162922	130194	CORPORATE BILLING LLC	101-20200	915.28
12/25	12/16/2025	162923	1901024	CTC-446126	101-20200	540.26
12/25	12/16/2025	162924	1767	DAVID BLASENA & SOPHIA TROYER	604-20200	81.01
12/25	12/16/2025	162925	160020	DELUXE	101-20200	141.76
12/25	12/16/2025	162926	1768	ESTATE OF TYLER MIRAU	604-20200	32.39
12/25	12/16/2025	162927	70016	GOPHER STATE ONE CALL INC	604-20200	43.20
12/25	12/16/2025	162928	70004	GRANDE ACE HARDWARE	101-20200	249.95
12/25	12/16/2025	162929	1896	GREG RANTA	604-20200	79.14
12/25	12/16/2025	162930	80022	HAWKINS INC	602-20200	60.00
12/25	12/16/2025	162931	80010	HOMETOWN ELECTRIC	101-20200	88.31
12/25	12/16/2025	162932	80037	HOMETOWN MEDIA PARTNERS	101-20200	721.60
12/25	12/16/2025	162933	10043	IRON RANGE ENGINEERING & CONSULTING	604-20200	4,134.06
12/25	12/16/2025	162934	227	JOHN LINDQUIST	101-20200	100.00
12/25	12/16/2025	162935	200055	KYLE LEE TOMCZYK	101-20200	103.80
12/25	12/16/2025	162936	120006	L & M SUPPLY	101-20200	1,562.87
12/25	12/16/2025	162937	120002	LAWSON PRODUCTS INC	602-20200	833.05
12/25	12/16/2025	162938	120064	LOCATORS & SUPPLIES, INC.	101-20200	165.96
12/25	12/16/2025	162939	120011	LOFFLER COMPANIES INC.	602-20200	720.32
12/25	12/16/2025	162940	130030	MACQUEEN EQUIPMENT	301-20200	27,498.09
12/25	12/16/2025	162941	130041	MESABI BITUMINOUS	101-20200	3,255.00
12/25	12/16/2025	162942	1912	MICHAEL SAATELA	101-20200	200.00
12/25	12/16/2025	162943	1227	MICHELLE HARRIS	101-20200	100.00
12/25	12/16/2025	162944	130177	MID-STATES EQUIPMENT, INC.	101-20200	79.00
12/25	12/16/2025	162945	130014	MINNESOTA BUREAU OF CRIMINAL	101-20200	30.00
12/25	12/16/2025	162946	140026	MINNESOTA ENERGY RESOURCES	602-20200	4,074.01
12/25	12/16/2025	162947	130008	MINNESOTA MUNICIPAL UTILITIES	604-20200	775.00
12/25	12/16/2025	162948	130009	MINNESOTA POWER (ALLETE INC)	604-20200	190,934.62
12/25	12/16/2025	162949	130180	MINNESOTA TELECOMMUNICATIONS	101-20200	464.17
12/25	12/16/2025	162950	1901041	MN DEPARTMENT OF TRANSPORTATION	301-20200	109.43
12/25	12/16/2025	162951	130022	MN STATE FIRE DEPT ASSOCIATION	101-20200	225.00
12/25	12/16/2025	162952	130031	MOUNTAIN IRON ECONOMIC DEV	101-20200	30,538.69
12/25	12/16/2025	162953	130015	MOUNTAIN IRON PUBLIC UTILITIES	602-20200	18,041.73
12/25	12/16/2025	162954	30001	NAPA AUTO PARTS	101-20200	325.97
12/25	12/16/2025	162955	140042	NORTHERN DOOR & HARDWARE INC	101-20200	100.00
12/25	12/16/2025	162956	140004	NORTHERN ENGINE & SUPPLY INC	101-20200	662.49
12/25	12/16/2025	162957	9039	NORTHLAND FIRE & SAFETY, INC	101-20200	474.50
12/25	12/16/2025	162958	150007	O'REILLY AUTO ENTERPRISES, LLC	101-20200	384.46
12/25	12/16/2025	162959	160023	POHAKI LUMBER	101-20200	665.30
12/25	12/16/2025	162960	170007	QUILL CORPORATION	101-20200	486.89
12/25	12/16/2025	162961	180071	RANGE REPAIR SERVICE (DBA)	601-20200	378.88
12/25	12/16/2025	162962	180006	RMB ENVIRONMENTAL LABORATORIES	602-20200	451.44
12/25	12/16/2025	162963	1160	ROXANNE MCMILLEN	101-20200	200.00
12/25	12/16/2025	162964	1770	SAMANTHA MALONEY	604-20200	150.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
12/25	12/16/2025	162965	190010	SEPPI BROTHERS	101-20200	1,215.00
12/25	12/16/2025	162966	190016	ST LOUIS COUNTY AUDITOR	101-20200	552.66
12/25	12/16/2025	162967	190001	STATION AUTOMATION INC.	101-20200	1,950.00
12/25	12/16/2025	162968	5007	SUN LIFE FINANCIAL	602-20200	1,022.45
12/25	12/16/2025	162969	200003	TACONITE TIRE SERVICE	101-20200	883.46
12/25	12/16/2025	162970	200020	THE TRENTI LAW FIRM	101-20200	3,292.62
12/25	12/16/2025	162971	18002	THRO KINDNESS LLC	101-20200	10,933.70
12/25	12/16/2025	162972	1769	TRAVIS MAKELA	601-20200	142.16
12/25	12/16/2025	162973	200056	TRENCHERS PLUS	604-20200	116.40
12/25	12/16/2025	162974	130011	UNITED STATES POSTAL SERVICE	601-20200	725.87
12/25	12/16/2025	162975	210002	UNITED TRUCK BODY COMPANY INC	101-20200	177.24
12/25	12/16/2025	162976	30072	VC3	101-20200	1,836.05
12/25	12/16/2025	162977	10075	VESTIS	603-20200	189.78
12/25	12/16/2025	162978	220014	VIKING INDUSTRIAL NORTH	101-20200	399.40
12/25	12/16/2025	162979	220020	VISA OR PARK STATE BANK CC PMT	101-20200	9,670.65
12/25	12/16/2025	162980	23000	WALKER PROCESS EQUIPMENT	602-20200	5,059.05

Grand Totals:

397,163.01

PP-Ending - 12/05

40,878.96

PP-Ending - 12/19

51,730.24

TOTAL EXPENDITURES

\$489,772.21



CITY OF MOUNTAIN IRON

"TACONITE CAPITAL OF THE WORLD"

PHONE: 218-748-7570 • FAX: 218-748-7573 • www.mtniron.com
8586 ENTERPRISE DRIVE SOUTH • MOUNTAIN IRON, MN • 55768-8260

RESOLUTION NUMBER 30-25

CHARITABLE GAMBLING

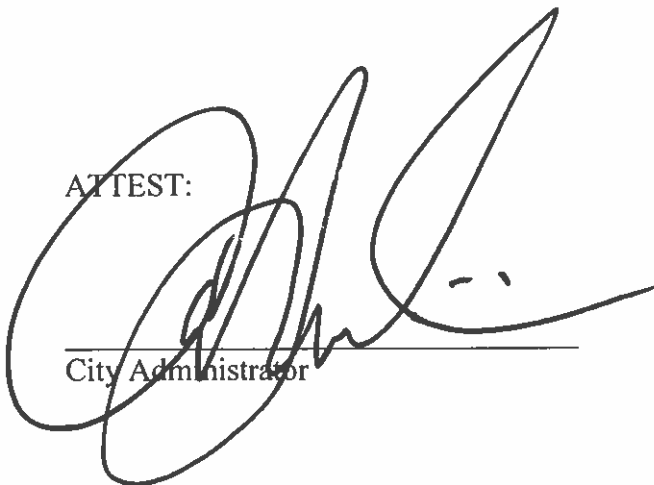
WHEREAS, the Virginia Elks Lodge 1003, has applied for a new Premises Permit for lawful gambling at Mac's Bar and Grill, 8881 Main Street, Mountain Iron, Minnesota, and;

WHEREAS, the Virginia Elks Lodge 1003, is requesting that their Premises Permit be issued.

NOW, THEREFORE, BE IT RESOLVED BY THE MOUNTAIN IRON CITY COUNCIL, that the Mountain Iron City Council hereby approves said premises permit.

DULY ADOPTED BY THE CITY COUNCIL THIS 15th DAY OF DECEMBER, 2025.

ATTEST:



City Administrator

Mayor Peggy Anderson

COUNCIL LETTER 010526-VIA1

MAYOR ANDERSON

REORGANIZATION

DATE: December 31, 2025

FROM: Mayor Anderson

Craig J. Wainio
City Administrator

As part of the reorganization of the City, the Mayor is recommended that the City Council adopt the following:

1. Deputy Mayor –
2. Trenti Law Firm is designated as the City Attorney.
3. Benchmark Engineering is designated as the City Engineer.
4. Official newspaper for the City – Hometown Focus.
5. 1st and 3rd Monday's of the month at 6:30 p.m. are the official meeting times.
6. The following are the official depositories of the City:
 - a. Park State Bank
 - b. Frandsen Bank
 - c. Wells Fargo Bank
 - d. US Bank
 - e. Twin City Federal
 - f. League of Minnesota Cities 4M Fund
 - g. Miller Johnson Steichen Kinnard, Inc.
 - h. Morgan Stanley
 - i. Northland Securities
 - j. First National Bank of Buhl
 - k. Federal Home Loan Bank

COUNCIL LETTER 010526-VIA1

MAYOR ANDERSON

COMMISSION APPOINTMENTS

DATE: December 31, 2025

FROM: Mayor Anderson

Craig J. Wainio
City Administrator

The Mayor Anderson requested this item be placed on the Agenda with the following background information:

B. City Advisory Board/Commission Appointments:

- 1) Utility Advisory Board (3-year term)
 - a.
- 2) Parks & Recreation Board (3-year term)
 - a.
- 3) Economic Development Authority (5-year term)
 - a.
 - b.
- 4) Public Safety and Health Board (3-year term)
 - a.
 - b.
- 5) Planning and Zoning (3-year term)
 - a.
 - b.
- 6) Library Board (3-year term)
 - a.
 - b.

COUNCIL LETTER 010526-IVB1

PARKS AND RECREATION

RINK WORKERS

DATE: December 31, 2025

FROM: Craig J. Wainio
City Administrator

Staff recommends hiring the following for temporary seasonal employment:

Presly Liesmaki
Shelbie Novak



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RESOLUTION NUMBER 01-26

COOPERATIVE AGREEMENT WITH ST. LOUIS COUNTY TO CONSTRUCT A NON-MOTORIZED TRAIL SEGMENT ADJACENT TO ENTERPRISE DR NORTH AND US 169

WHEREAS, St. Louis County is leading a project in 2026 to construct a non-motorized trail segment adjacent to Enterprise Dr North and US 169, located in the City of Mountain Iron; and

WHEREAS, this non-motorized trail segment is being constructed to allow for the Mesabi Trail to be rerouted prior to the permanent closure and obliteration of CSAH 102 (Old Hwy 169) in 2027 to ensure trail connectivity is maintained; and

WHEREAS, St. Louis County is responsible for the design and construction of this new non-motorized trail segment; and

WHEREAS, upon completion, the City of Mountain Iron will accept ownership of the portion of this non-motorized trail segment located within the right-of-way limits of Enterprise Dr North.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MOUNTAIN IRON, MINNESOTA, authorizes the appropriate city officials to enter into a cooperative agreement, and approve any amendments authorized by the City Attorney, with St. Louis County to construct a non-motorized trail segment adjacent to Enterprise Dr North and US 169.

BE IT FURTHER RESOLVED, that this project is further identified as CP 0000-917930.

DULY ADOPTED BY THE CITY COUNCIL THIS 5th DAY OF JANUARY, 2026.

ATTEST:

Mayor Peggy Anderson

City Administrator

**COOPERATIVE AGREEMENT
BETWEEN**

**ST. LOUIS COUNTY
AND
CITY OF MOUNTAIN IRON**

THIS AGREEMENT, hereinafter referred to as the "Agreement," is made and entered into between the COUNTY OF ST. LOUIS, a body politic and corporate existing under the laws of the State of Minnesota, hereinafter referred to as "St. Louis County", and the CITY OF MOUNTAIN IRON, a body politic and corporate existing under the laws of the State of Minnesota, hereinafter referred to as "Mountain Iron".

WITNESSETH:

WHEREAS, St. Louis County is leading a project to construct a non-motorized trail segment adjacent to Enterprise Dr North and US 169 located in the City of Mountain Iron further identified as CP 0000-917930, hereinafter referred to as the "Project"; and

WHEREAS, This non-motorized trail will begin at the north leg of the intersection of Enterprise Dr North and US 169, be routed adjacent to the south side of Enterprise Dr North and the north side of US 169, and end at the railroad overpass bridge on US 169 for a total length of approximately 0.33 mile; and

WHEREAS, St. Louis County and Mountain Iron will be responsible for project development, construction, ownership and maintenance of the non-motorized trail segment completed under the Project as hereinafter set forth.

THEREFORE, with regard to the Project, the parties hereby agree to the following:

1. St. Louis County shall prepare the plan, specifications, proposal and engineer's estimate for the Project in accordance with the 2025 Edition of the Minnesota Department of Transportation "Standard Specifications for Construction".
2. St. Louis County shall open bids and award the contract for said Project to the lowest responsible bidder in accordance with current Minnesota Statutes.
3. St. Louis County shall perform all necessary contract administration and shall administer the terms of the contract from contract award to the certification of final payment for the Project.
4. St. Louis County shall perform construction engineering including record keeping and construction inspection for the Project in accordance with the plan and proposal.

Cooperative Agreement
St. Louis County and City of Mountain Iron
Construct a Non-Motorized Trail Segment Adjacent to Enterprise Dr North and US 169
CP 0000-917930

5. St. Louis County may make changes to the plans and contract and will enter into any necessary addenda and change orders with the contractor that are necessary to cause the Project construction to be performed and completed in a satisfactory manner. St. Louis County will obtain approval in writing from Mountain Iron of any proposed addenda and change orders to the Project.
6. Mountain Iron may request changes to the plans and contract of the Project. Mountain Iron will submit the requested changes in writing to St. Louis County. If St. Louis County determines that the requested changes are necessary or desirable and can be accommodated without undue disruption to the Project, St. Louis County will enter into any necessary addenda and change orders with the contractor that are necessary to cause the Project construction to be performed and completed in a satisfactory manner.
7. Upon completion of the Project, Mountain Iron will accept ownership and provide maintenance of the following Project components:
 - a. Non-motorized trail constructed within the right-of-way limits of Enterprise Dr North.
 - b. Centerline culvert constructed under Enterprise Dr North.
8. St. Louis County's cost participation shall be 100 percent of the quantities as provided in the plan and proposal at the contract unit prices for the Project. St. Louis County shall also be responsible for 100 percent of the cost of overrun in quantities and change orders applied to the Project.
9. St. Louis County shall require all contractors and subcontractors performing work for said Project to name Mountain Iron as an insured party in the amounts listed in the insurance requirements contained in the contract.
10. Each party shall be liable for its own acts to the extent provided by law, and each party hereby agrees to indemnify, hold harmless and defend the others, their officers and employees against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees, which the others, their officers and employees may hereafter sustain, incur or be required to pay, arising out of or by reason of any act of omission of the party, its agents, servants or employees, in the execution, performance, or failure to adequately perform its obligations pursuant to this Agreement.
11. To the full extent permitted by law, actions by the Parties pursuant to this Agreement are intended to be and shall be construed as a "cooperative activity" and it is the intent of the Parties that they shall be deemed a "single governmental unit" for the purpose of liability, as set forth in Minnesota Statutes, Section 471.59, Subd. 1a; provided further that for purposed of that statute, each party to this Agreement expressly declines responsibility for the acts or omissions of the other party.

Cooperative Agreement
St. Louis County and City of Mountain Iron
Construct a Non-Motorized Trail Segment Adjacent to Enterprise Dr North and US 169
CP 0000-917930

12. Any and all employees of Mountain Iron, while engaged in the performance of any work or service which Mountain Iron is specifically required to perform under this Agreement, shall be considered employees of Mountain Iron only and not of St. Louis County. Any and all claims that may or might arise under the Workers Compensation Act of the State of Minnesota on behalf of said employees while so engaged and any and all claims made by any third parties as a consequence of any act of said employees shall be the sole obligation of Mountain Iron.
13. Any and all employees of St. Louis County, while engaged in the performance of any work or service which St. Louis County is specifically required to perform under this Agreement, shall be considered employees of St. Louis County only and not of Mountain Iron. Any and all claims that may or might arise under the Workers Compensation Act of the State of Minnesota on behalf of said employees while so engaged and any and all claims made by any third parties as a consequence of any act, of said employees, shall be the sole obligation of St. Louis County.
14. Each party designates an authorized representative for the purpose of administering this Agreement. A party's authorized representative has the authority to give and receive notices, and to make any other decision required or permitted by this Agreement.

St. Louis County:	Mountain Iron:
Victor Lund, PE, PTOE (or successor)	Craig Wainio
Traffic Engineer	City Administrator
St. Louis County Public Works	City of Mountain Iron
4787 Midway Road	8586 Enterprise Dr South
Duluth, MN 55811	Mountain Iron, MN 55768
218-625-3873	218-748-7570
lundv@stlouiscountymn.gov	cwainio@mountainiron.gov

15. This Agreement may be terminated only as follows:
- At any time by mutual agreement of the parties.
 - By any party at any time upon 30 days notice in the event of default by a party, provided however that such termination shall not be effective if the defaulting party cures such default by the end of the 30-day notice period. In the event of such termination, St. Louis County and Mountain Iron shall be entitled to pro-rata payment for work and services performed up to the effective date of such termination.

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Cooperative Agreement
St. Louis County and City of Mountain Iron
Construct a Non-Motorized Trail Segment Adjacent to Enterprise Dr North and US 169
CP 0000-917930

CITY OF MOUNTAIN IRON

ST. LOUIS COUNTY

Mayor

Deputy County Administrator – Public
Works & Transportation/Highway Engineer

Date

Date

City Clerk

County Board Chair

Date

Date

APPROVED AS TO FORM

County Auditor

Assistant County Attorney

Date

Date

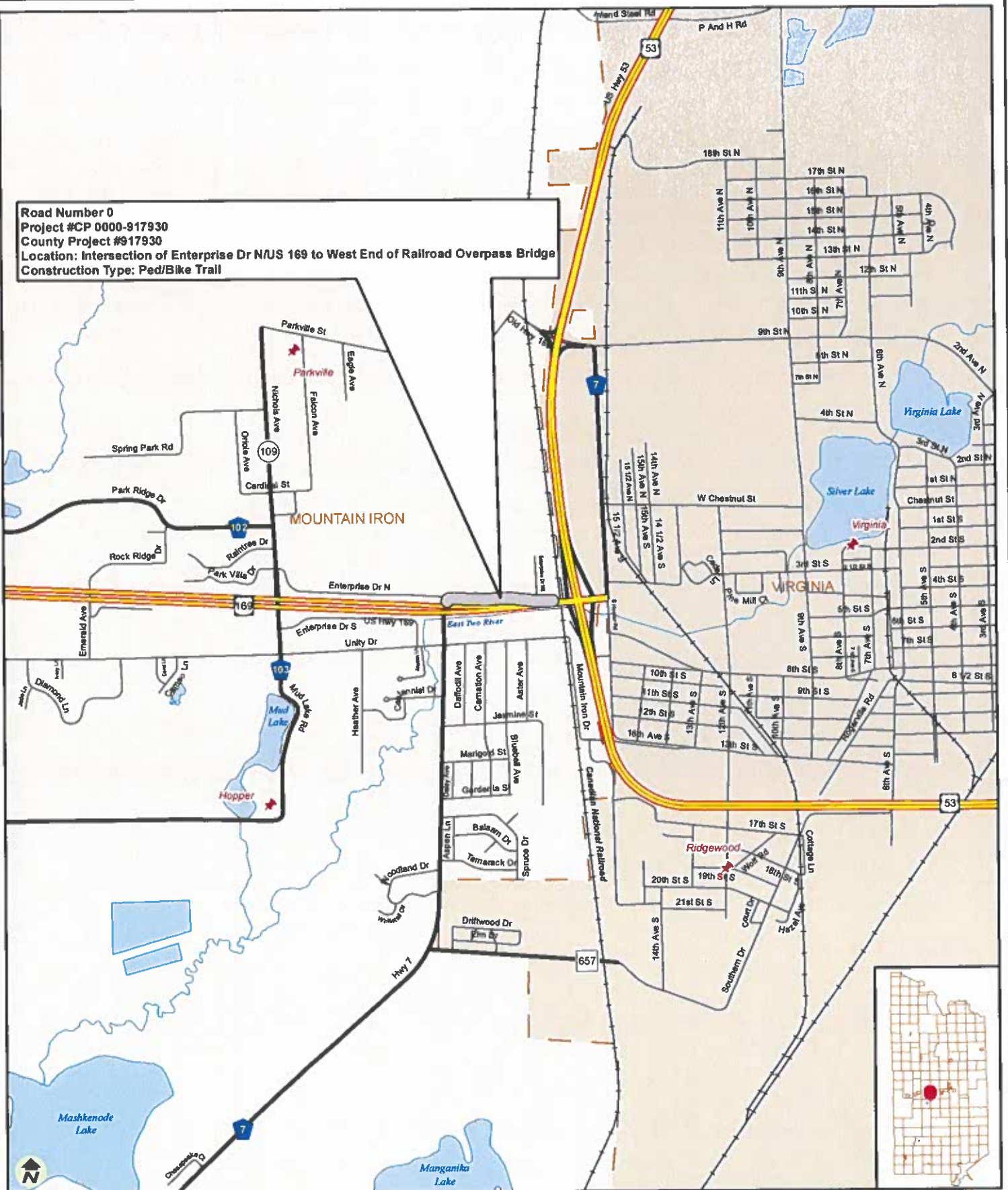
APPROVED AS TO FORM

Assistant County Attorney

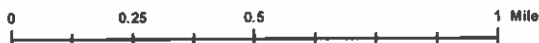
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



Saint Louis County Contract Number:

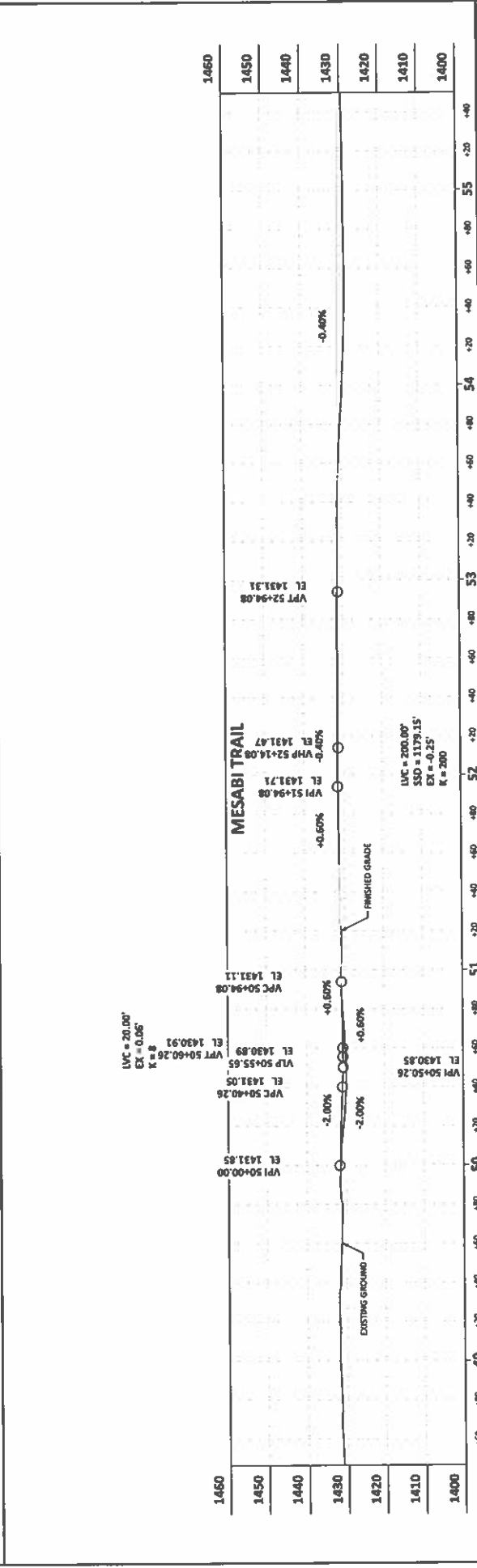
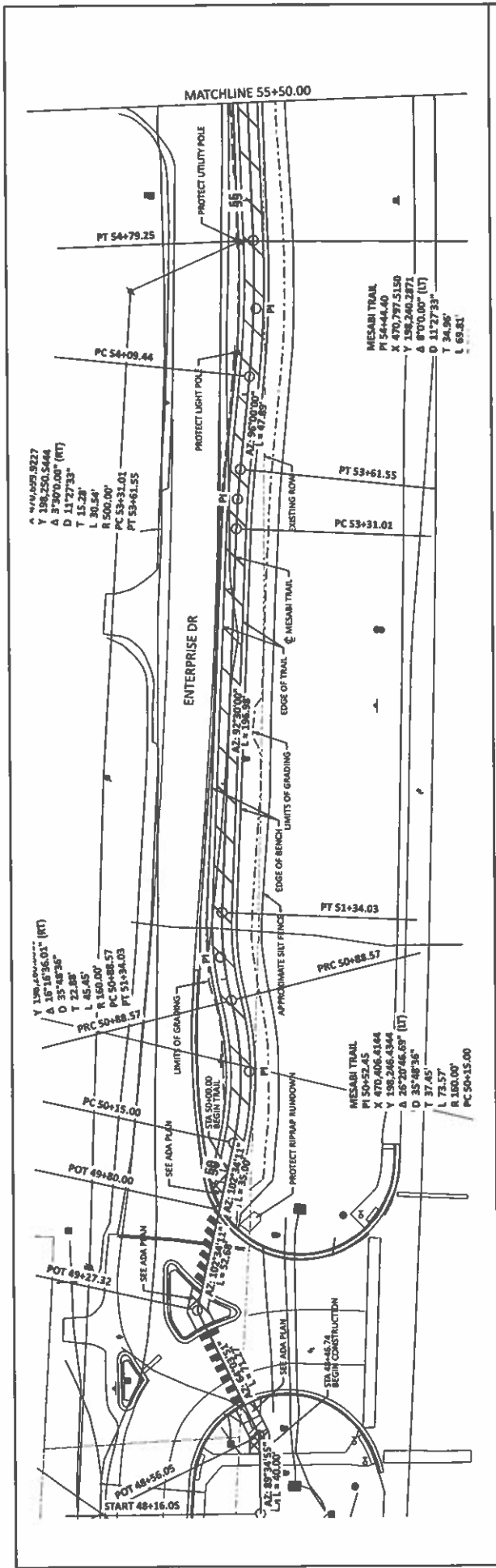
Road Number 0
Project #CP 0000-917930
County Project #917930
Location: Intersection of Enterprise Dr N/US 169 to West End of Railroad Overpass Bridge
Construction Type: Ped/Bike Trail



St. Louis County 2026 Road & Bridge Construction



Map Components	
2026 Road & Bridge Construction	 County Road - Paved
 Ped/Bike Trail	 County Road - Gravel
 Interstate Highway	 Local Road/City Street
 U.S./State Highway	 Railroad
 Commissioner District	 Township Boundary
	 City/Town
	 Lake
	 River/Stream



Sheet	13	of	20
S.P. XXXX-XX			
MESABI TRAIL REROUTE			
CONSTRUCTION PLANS			

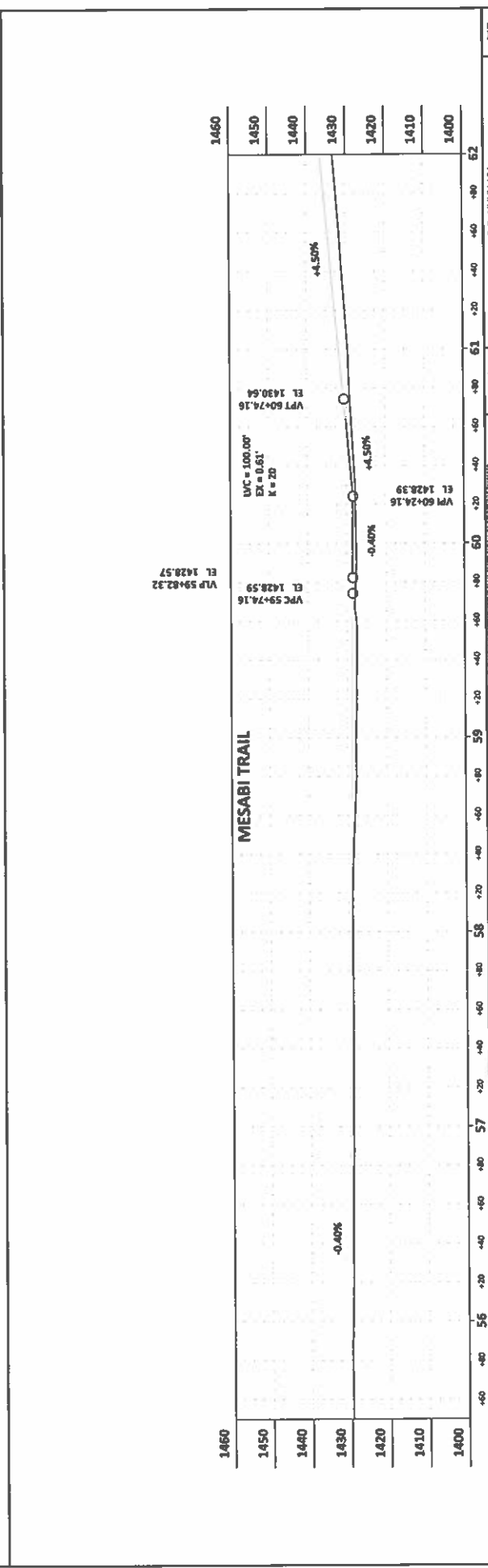
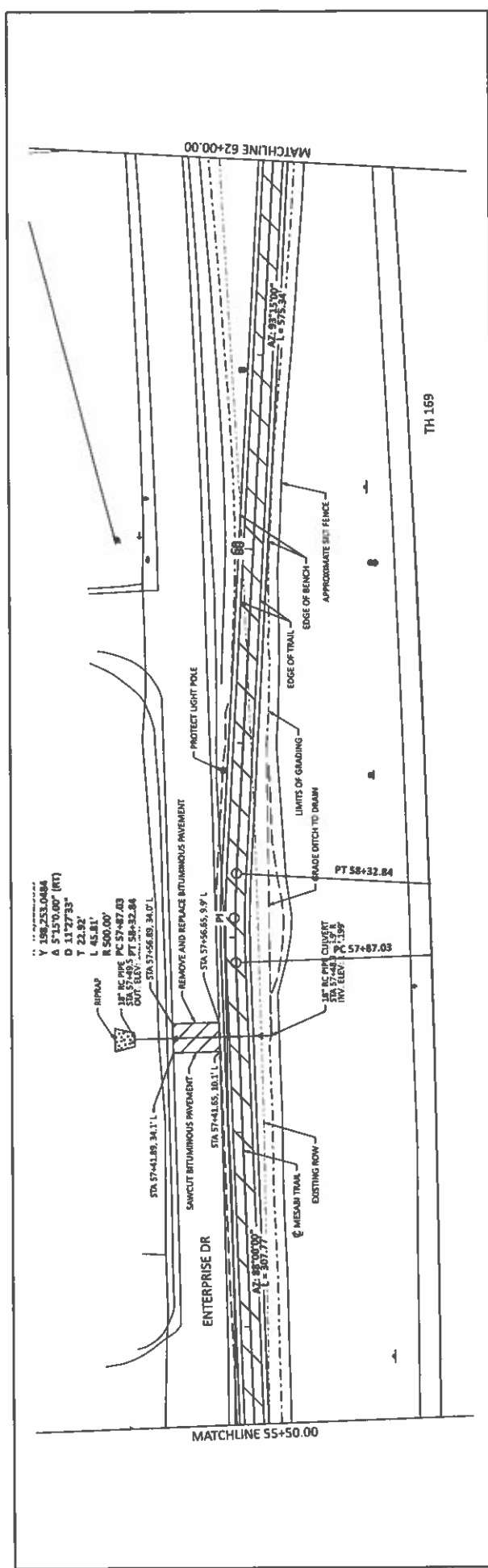
BOLTON & MENK

4000 MILLER TRAIL, INDIANAPOLIS, IN 46211
 (317) 546-1000
 www.boltonmenk.com

DESIGNED BY: [Name]

CHECKED BY: [Name]

DATE: 11/20/2025

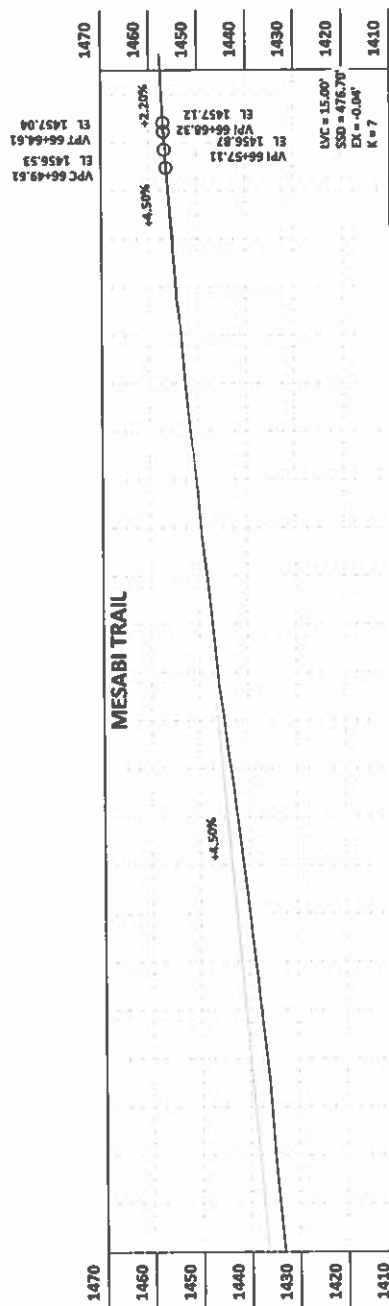


BOLTON & MENK

4000 MILLER TRAIL, INDIANAPOLIS, IN 46256
 (317) 546-1111
 www.bolton-menk.com

DATE: 12/20/2023
 DRAWN: K. Green
 CHECKED: J. Smith
 IN CHARGE: J. Smith

PROJECT: MESABI TRAIL REROUTING
 SHEET: 14 OF 20
 CONSTRUCTION PLANS



S.P. XXXX-XX	15
MESABI TRAIL REROUTE	or
CONSTRUCTION PLANS	20

[illegible]

FOR THE FULL INFORMATION, THE REPORT WAS PREPARED
IN EXACT COMPLIANCE AND THAT I AM A FULLY LICENSED
ENGINEER WITH THE STATE OF CALIFORNIA.

ENGINEER SIGNATURE 1

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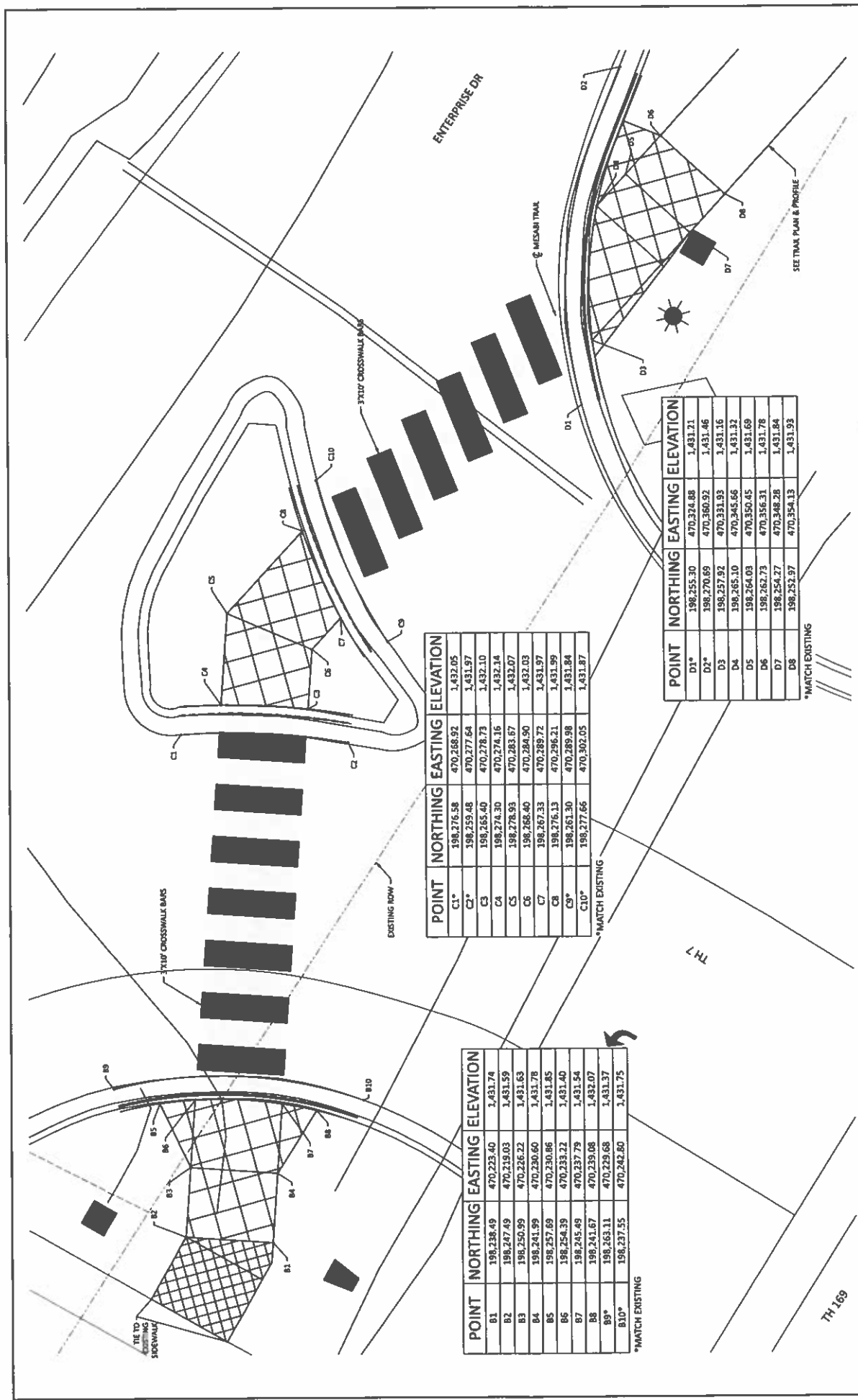

**BOLTON
& MENK**

AGE	SCALE (%)	TEST (%)
+80	~85	~85
63	~80	~80
20	~75	~75
+60	~70	~70
+40	~65	~65
+20	~60	~60

62	+20	+40	+60
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11/20/2025

2004-05-01



POINT	NORTHING	EASTING	ELEVATION
C1*	198,276.58	470,268.92	1,432.05
C2*	198,259.48	470,277.64	1,431.97
C3	198,265.40	470,278.73	1,432.10
C4	198,274.30	470,274.16	1,432.14
C5	198,278.93	470,283.67	1,432.07
C6	198,268.40	470,284.90	1,432.03
C7	198,287.33	470,289.72	1,431.97
C8	198,276.13	470,296.21	1,431.99
C9*	198,261.30	470,289.98	1,431.84
C10*	198,277.66	470,302.05	1,431.87

POINT	NORTHING	EASTING	ELEVATION
D1*	198,255.30	470,324.88	1,431.21
D2*	198,270.69	470,360.92	1,431.46
D3	198,257.92	470,331.93	1,431.16
D4	198,265.10	470,345.66	1,431.32
D5	198,264.03	470,350.45	1,431.69
D6	198,262.73	470,356.31	1,431.78
D7	198,254.27	470,348.26	1,431.84
D8	198,252.97	470,354.13	1,431.93

POINT	NORTHING	EASTING	ELEVATION
B1	198,238.49	470,223.40	1,431.74
B2	198,247.49	470,219.03	1,431.59
B3	198,250.99	470,226.22	1,431.63
B4	198,241.99	470,230.60	1,431.78
B5	198,257.69	470,230.86	1,431.85
B6	198,254.39	470,233.22	1,431.40
B7	198,245.49	470,237.79	1,431.54
B8	198,241.67	470,239.08	1,432.07
B9*	198,263.11	470,229.68	1,431.37
B10*	198,237.55	470,242.80	1,431.75

11/20/2025

11:17:51 AM

pdf-8 and W. J. H. G.

11/20/2025

BOLTON & MENK

4000 MILLER TRAIL, SUITE 150
DUBLIN, OHIO 43017
Columbus, Ohio 614.299.4000
www.bolton-menk.com

Sheet 16 of 20

S.P. XXXX-XX

MESABI TRAIL REROUTE

ADA PLANS

ENGINEER SIGNATURE 1

DATE 11/19/2025

COUNCIL LETTER 010526-VIIB

AUDITOR

AUDIT PROPOSAL

DATE: December 31, 2025

FROM: Craig J. Wainio
City Administrator

Enclosed, please find the Audit proposal from Walker, Giroux and Hahne to perform the 2025 Audit. The proposal price is \$31,160 for the Governmental Funds and \$13,340 for the Enterprise Funds. For the 2024 Audit proposal the Governmental Funds were \$29,675 and the Enterprise funds were \$12,775.

December 08, 2025

To the City Council and Management
City of Mountain Iron, Minnesota
Attn: Craig Wainio, Administrator
8586 Enterprise Drive South
Mountain Iron, Minnesota 55768-8260

The following represents our understanding of the services we will provide City of Mountain Iron, Minnesota.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the component unit and each major fund of City of Mountain Iron, Minnesota, as of December 31, 2025, and for the year then ended and the related notes to the financial statements, which collectively comprise City of Mountain Iron, Minnesota's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit of the financial statements 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America (GAAP) require that certain supplementary information, such as management's discussion and analysis and budgetary comparison information, be presented to supplement the basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with GAAS. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's discussion and analysis.
- Schedule of revenues, expenditures and changes in fund balance – budget and actual.
- Schedule of changes in City's net OPEB liability and related ratios.
- Schedules of City's proportionate share of net pension liability and City's contributions for defined benefit pension plan.
- Schedule of City contributions.
- Schedule of changes in net pension liability/asset

Supplementary information other than RSI will accompany City of Mountain Iron, Minnesota's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Individual fund financial statements.
- Schedule of sources and uses of public funds for tax increment financing districts.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. As part of an audit of financial statements in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 controls.
- Obtain an understanding of the system of internal control 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Mountain Iron, Minnesota's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will make reference to other auditors of the Mountain Manor Apartments, Mountain Iron Housing and Redevelopment Authority, a blended component unit of the City of Mountain Iron, Minnesota in our auditor's report on the group financial statements. We will also request written representations from your attorneys as part of the engagement.

Although we are currently in the planning stage of our audit, we have identified the following significant risks during our audit to date that require special audit consideration:

- Lack of segregation of duties
- Management override of controls
- Client does not prepare its own financial statements
- Revenue recognition
- Improper disbursements

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. Because the determination abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of City of Mountain Iron, Minnesota's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, City Council acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting,

misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and

3. To provide us with:
 - a. Access to all information of which management and City Council is aware that is relevant to the preparation and fair presentation of the basic financial statements including the disclosures such as records, documentation, and other matters; and
 - b. Additional information that we may request from management and City Council for the purpose of the audit;
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials;
10. For the accuracy and completeness of all information provided;
11. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
12. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and City Council written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

We will assist in preparing the financial statements and related notes of City of Mountain Iron, Minnesota in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes and trial balance preparation previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

We will not assume management responsibilities on behalf of City of Mountain Iron, Minnesota. However, we will provide advice and recommendations to assist management of City of Mountain Iron, Minnesota in performing its responsibilities.

City of Mountain Iron, Minnesota's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Reporting

We will issue a written report upon completion of our audit of City of Biwabik, Minnesota's basic financial statements. Our report will be addressed to City Council and Management of City of Biwabik, Minnesota. We will make reference to Esterbrooks, Scott, Signorelli, Peterson, Smithson, Ltd's audit of Mountain Manor Apartments, Mountain Iron Housing and Redevelopment Authority, a blended component unit of the City of Mountain Iron, Minnesota in our report on your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Thomas B. Kelly is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Walker, Giroux & Hahne, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately December 31, 2025 and to issue our reports no later than June 30, 2026.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, except that we agree our gross fee, including expenses, will not exceed the following:

Governmental Funds and Account Groups	\$	31,160
Enterprise Funds and Accounts Groups		<u>13,340</u>
	\$	<u><u>44,500</u></u>

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use City of Mountain Iron, Minnesota's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially

reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the City Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to City Council regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Walker, Giroux & Hahne, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain governmental agencies or their designee(s), a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Walker, Giroux & Hahne, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Walker, Giroux & Hahne, LLC



Thomas B. Kelly
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of City of Mountain Iron, Minnesota.

Management Signature

Governance Signature

Title

Title

Date

Date



4220 31st Avenue S.
Fargo, ND 58104-8725

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

Report on the Firm's System of Quality Control

February 22, 2025

To the Shareholders of Walker, Giroux and Hahne, LLC
and the Peer Review Committee of the Minnesota Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Walker, Giroux and Hahne, LLC (the firm) in effect for the year ended June 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Walker, Giroux and Hahne, LLC in effect for the year ended June 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable profession standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Walker, Giroux and Hahne, LLC has received a peer review rating of *pass*.

A handwritten signature in black ink, appearing to read "Widmer Roel PC". The signature is fluid and cursive, with the letters "W", "R", and "P" being particularly prominent.

Widmer Roel PC