

City of Glyndon

Minnesota



City Council:

Mayor Joe Olson
Shonna Severson
Bryant DeVries
Patrick McCoy
Steven Ring

*Glyndon City Council Packet
February 11th, 2026, at 7:00 am
City Hall Council Chambers*



CITY OF GLYNDON
REGULAR COUNCIL MEETING AGENDA
Wednesday – February 11th, 2026, at 7:00 am
City Hall Council Chambers

1. **Call to Order:** Mayor Joe Olson
2. **Roll Call**
3. **Motion to Approve Consent Agenda**
 - a. **1/28/2026 – Council Meeting Minutes**
 - b. **Approve Resolution of Payments**
4. **Any Additions to the Agenda** (*urgent items only please*)
5. **Motion to Approve Agenda**
6. **Old Business / Unfinished Business Updates**
7. **New Business**
 - a. **Approve the Mosquito Aerial Spraying Application from Vector Disease Control International, LLC for the 2026 Spray Season** (*need a motion*)
 - b. **Approve the Sale of the City’s 2022 Bobcat L85 Loader and the 2003 Sterling Plow Truck** (*need a motion*)
 - c. **Approve Wage Increase for Recycling Center Attendee from \$15.50 to \$16.50 per Hour** (*need a motion*)
 - d. **LOMC Liability Coverage Waiver Form** (*need a motion to “not waive” the monetary limits on municipal tort liability established by Minn. Stat. §466.04 – yearly renewal process*)
 - e. **January 2026 Expense and Revenue Budget Sheets for Review** (*informational only*)
 - f. **Approve the Minnesota Management and Budget Pay Equity Implementation Report** (*need a motion*)
 - g. **Notice of Pay Equity Compliance from the MN Management and Budget** (*informational only*)
 - h. **Review Engagement Letter from Eide Bailly to Audit the 2025 Financial Statements of the City of Glyndon** (*informational only*)
8. **Open Forum – Public Comments/Concerns** - **this is the time for the General Public to address the Council regarding a City Business item that is not on the agenda. Typically, decisions will not be made at this meeting but will be referred to staff for further research. The Open Forum shall not be used to make political statements, political endorsements or for any political campaign purposes.*
9. **Department Reports**
 - a. **Justin Vogel, Police Chief**
 - b. **Jeff Berg, Maintenance Department**
 - c. **Jacob Cuchna, Fire Chief**
 - d. **Wendy Affield, Clerk/Treasurer**
 - e. **Justin Vogel, Administrator**
10. **Committee Reports**
 - **The Glyndon Days Committee will meet for a few minutes after the Council Meeting**
11. **Time to Discuss the Additions to the Agenda** (*only discuss if added and approved in #4 above*)

12. Miscellaneous Announcements & Recognitions

- **City Hall will be Closed Monday, February 16, 2026, for Presidents Day**
- **On Monday, March 2nd, 2026, at 6:00 pm there is the possibility of three or more Council Members attending a private gathering at the Glyndon Community Center**

13. Adjournment

The next Council Meeting is Scheduled for Wednesday, February 25th, 2026, at 6:00 p.m.

CITY OF GLYNDON
REGULAR COUNCIL MEETING
Wednesday – January 28th, 2026, at 6:00 p.m.
City Hall Council Chambers

1. **Call to Order:** Mayor Joe Olson called the meeting to order at 6:00 p.m.
2. **Roll Call:** Council Members Present: Bryant DeVries, Shonna Severson, Patrick McCoy, Steven Ring; Administrator/Police Chief Justin Vogel; Fire Chief Bob Cuchna; Maintenance Forman Jeff Berg and City Clerk/Treasurer Wendy Affield.

As Per Sign in Sheet: Jacob Cuchna, Todd & Jan Larson, Eli Cuchna, Isaac Cuchna, Keith & Sally Krogen, Bob Cuchna JR, Karen & Barry Bartels, Jeff Possehl, Laura Holston, and Denise Cuchna.

Virtual Attendees: Unknown attendee

Absent: None

3. **Any Additions to the Agenda** – Nothing at this time.
4. **Motion to Approve Consent Agenda** – A motion to approve the consent agenda was made by Bryant DeVries, seconded by Shonna Severson. All in favor.
Motion carried.
 - a. **1/14/2026 – Council Meeting Minutes**
 - b. **Approve Resolution of Payments**
 - **Accept Bob Cuchna’s Retirement Letter for being the Glyndon’s Fire Chief as of 1/28/2026** – Mayor Olson spoke and thanked Chief Robert Cuchna for his twenty (20) years of service as Fire Chief for the City of Glyndon. Chief Cuchna will stay on with the Fire Department as Assistant Chief. Mayor Olson mentioned there will be a gathering at the Community Center at a later date to honor Cuchna.
 - **Appoint Jacob Cuchna as the City of Glyndon’s New Fire Chief as of 1/28/2026** – At this time Bob and Jacob switched spots at the Council desk.
5. **Any Additions to the Agenda** – Nothing at this time.
6. **Motion to Approve the Agenda** - A motion to approve the agenda was made by Steven Ring, seconded by Bryant DeVries. All in favor.
Motion carried.
7. **Old Business / Unfinished Business Updates** – Nothing at this time.
8. **New Business**
 - a. **Appoint City Members – One Elected Official & One City Official to the 2026 Fire Department Relief Board** – DeVries questioned what this is for. Cuchna explained that the Fire Relief Association is an entity of its own and the only thing the City has to do with it according to state statute is if they run out of funds the City would be responsible. Cuchna stated the Relief Association is doing very well and he does not foresee that ever happening. They must have one Elected Official and one City Official to be part of the board. A motion to approve Joe Olson & Justin Vogel to be on the 2026 Fire Department Relief Board was made by Shonna Severson, seconded by Steven Ring. All in favor.
Motion carried.
 - b. **Approve Glyndon’s Animal Impound Release Form and Rates** – Chief Vogel mentioned again how the Fargo/Moorhead Animal Hospital has extend their services through the month of February, stating after February the animals will be boarded in the kennel located at the Glyndon’s

Police Department. Monday-Friday the owners can work through the City Hall to pick up their animal and anything after hours or on the weekend will be handled by the officer on duty. After five (5) days the animal will look at going through the adoption process through a local shelter. A motion to approve the Animal Impound Release Form and Rates was made by Steven Ring, seconded by Bryant DeVries. All in favor.
Motion carried.

9. Open Forum – Public Comments/Concerns – None at this time

10. Department Reports

- a. **Justin Vogel, Police Chief** – Chief Vogel thanked Chief Cuchna for his service and making him feel welcomed when he started with the City. He is excited to work with Jacob as the new Fire Chief and appreciates Bob staying on the department to help with the transition. The Police Department has one officer on FMLA and started their new schedule in January to compensate for being down one officer.
- b. **Jeff Berg, Maintenance Department** – Berg states they are working on clearing snow in town specifically across from the school. They are doing maintenance on one of the plow trucks and are having a difficult time finding parts but should have it up and running soon.
- c. **Bob Cuchna, Fire Chief** – Chief Cuchna states there was a nationwide requirement to switch to a new incident reporting program. The annual report will be completed once they learn more about the program. There has been two hundred forty-one (241) calls for service this year. Chief Cuchna stated he has been through a lot of Mayors and Council Members over the last twenty (20) years and states it has been a joy and privilege to work with everyone.
- d. **Wendy Affield, Clerk/Treasurer** – Affield states she received paperwork from the Auditor and has started working on that. She will be on vacation in March and is trying to get it completed before then. All the required 2025 tax documentation has been sent to the IRS and the State of Minnesota.
- e. **Justin Vogel, Administrator** – Nothing at this time.

11. Committee Reports – Police and Maintenance Committees met prior to today's meeting. Council Member McCoy stated the Police Union Contract will start negotiations this summer for the 2027 year. Maintenance is working on a plan to replace some equipment down the road, and they should see the new loader this spring. McCoy is appreciative of all the hard work the employees of the City have put in this last calendar year. Affield states a Glyndon Days Committee Meeting will be scheduled in the near future.

12. Time to Discuss the Additions to the Agenda – Nothing at this time.

13. Miscellaneous Announcements & Recognitions – Nothing at this time.

14. Adjournment – A motion was made by Patrick McCoy to adjourn the meeting at 6:13 p.m., seconded by Bryant DeVries. All in Favor.
Motion carried.

Joe Olson, Mayor

Hanna Dufault, Administrative Assistant

Wendy Affield, Clerk/Treasurer

CITY OF GLYNDON

RESOLUTION RECORD

2/11/2026

RESOLUTION ALLOWING CLAIMS & ORDERING PAYMENT THEREOF

WHEREAS, THE CITY CLERK HAS AUDITED AND THE DEPARTMENTS HAVE APPROVED THE FOLLOWING CLAIMS AGAINST THE CITY OF GLYNDON, AND HAVE CERTIFIED THAT SUCH CLAIMS ARE PROPERLY PAYABLE BY THE SAID CITY, AND THAT THE SAID CITY CLERK HAS VERIFIED SUCH CLAIMS TO BE PAID AND HAS SATISFIED HERSELF THAT SUCH BILLS AND CLAIMS ARE PROPER CHARGES AGAINST THE CITY OF GLYNDON;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GLYNDON, MINNESOTA,

FUNDS:

Wednesday, February 11th, 2026

Vendor	Description	Code	Amount
AFLAC - ACH	Employee Extra Insurance	G 101-29000	\$161.54
Arvig	Telephone Bill for January	Coded Separate	
Banyon Data Systems	Support for all Banyon Accounts	Coded Separate	\$3,185.00
Clay County Sheriff	1st Quarter 2026 RRRC Annual Operating	101-42000-324	\$5,906.31
Colonial Life Ins. - ACH	Employee Extra Insurance Premium	G 101-29000	\$169.52
Craftech	IT Monthly for City Hall - 1/3 1/3 1/3	Coded Separate	\$327.25
Craftech	IT Monthly/Support for Police Dept	101-42000-300	\$360.25
Dollar General	-	-	\$0.00
Dufault, Hanna	Mileage Expense for Post Office/Bank	101-41000-331	\$10.88
Dufault, Hanna	Uniform Allowance 1/2 1/2	Coded Separate	\$12.27
Elan Financial Service	Credit Card Statement for January	Coded Separate	\$4,243.51
Esser Plumbing & Heating	Police Dept Service Call	101-41000-401	\$269.29
FM Printing	Envelopes for Utility Bills & Payments	Coded Separate	\$441.00
Fuch's Sanitation	City Contracts/Recycling for January	Coded Separate	\$17,409.24
Galls - POLICE	Police Dept Uniforms	101-42000-201	\$238.92
Gopher State One Call	Locating Fee for January	101-41000-300	\$51.35
Half Past Five Technologies	Glyndon Fire.com Website Hosting Renew	501-45000-433	\$195.00
Hawkins	Chemicals for Water Treatment Plant	201-44000-216	\$2,064.89
Holiday Gas Station	Police Dept Car Washes - 3	101-42000-211	\$16.50
Lakes Country Service Coop	2026 Membership Agreement	101-41000-433	\$130.00
League of MN Cities	Conference for Justin Vogel	101-42000-208	\$450.00
Liberty Business Systems	Copy Machine Rental for City Hall/Police	Coded Separate	\$628.43
Loffler	Alarm System for City Hall	101-41000-300	\$83.85
Macs Moorhead	Plow Truck Parts - Maintenance	101-47000-211	\$25.73
Menards	Fire Dept & Maintenance Supplies	Coded Separate	\$353.06
Minnesota Rural Water	Membership Dues for Mar 2026 - Feb 2027	201-44000-300	\$440.80
MinnKota Recycling	Recycling Charge for January	401-41000-384	
MN Dept of Agriculture	Jeff Berg Pesticide License-Maintenance	101-47000-300	\$15.00
Norman Law Office	Legal Services for January	101-41000-304	\$262.50
Oasis	Fuel Statements - All Departments	Coded Separate	\$1,961.10
Petro Serve	Fuel Statements - All Departments	Coded Separate	\$675.86
Premium Waters	Police Dept Jugs of Water - 2	101-42000-210	\$25.19
Red River Valley Co ACH	Shelter House Lights/City Wide Lights	Coded Separate	\$1,337.60
RMB Enviromental Lab	Sewer Testing on	301-44000-300	
Runnings	Impact Wrench Kit - Police Dept	101-42000-210	\$499.00
Sanford Health OccMed	DOT Testing for Bradey Berg	101-47000-300	\$61.00
Simple Website Creation	Online Forms Annual Processing Fee	101-41000-207	\$30.00
Verizon	Cell Phone Bill for January	Coded Separate	
Vestis	Community Center Mops	101-43000-210	\$54.04



AUTHORIZATION APPLICATION

I understand that Vector Disease Control International, LLC
is required to obtain the approval for aerial
spraying over the City of _____, MN by an authorized representative.

By the powers granted to me, I hereby give my approval for the low flying aircraft
waivers required by the Federal Aviation Administration to Vector Disease Control International
(This application must be signed by the Mayor of this city.)

City Mayor's Authorized Signature

Printed Name

Date

Please complete application as soon as possible and return to
Vector Disease Control International for processing and filing.

Expiration Date: *October 31, 2026*

Vector Disease Control International 2025 Spray Season Glyndon, MN

Proposed Spray Area
Summer 2025

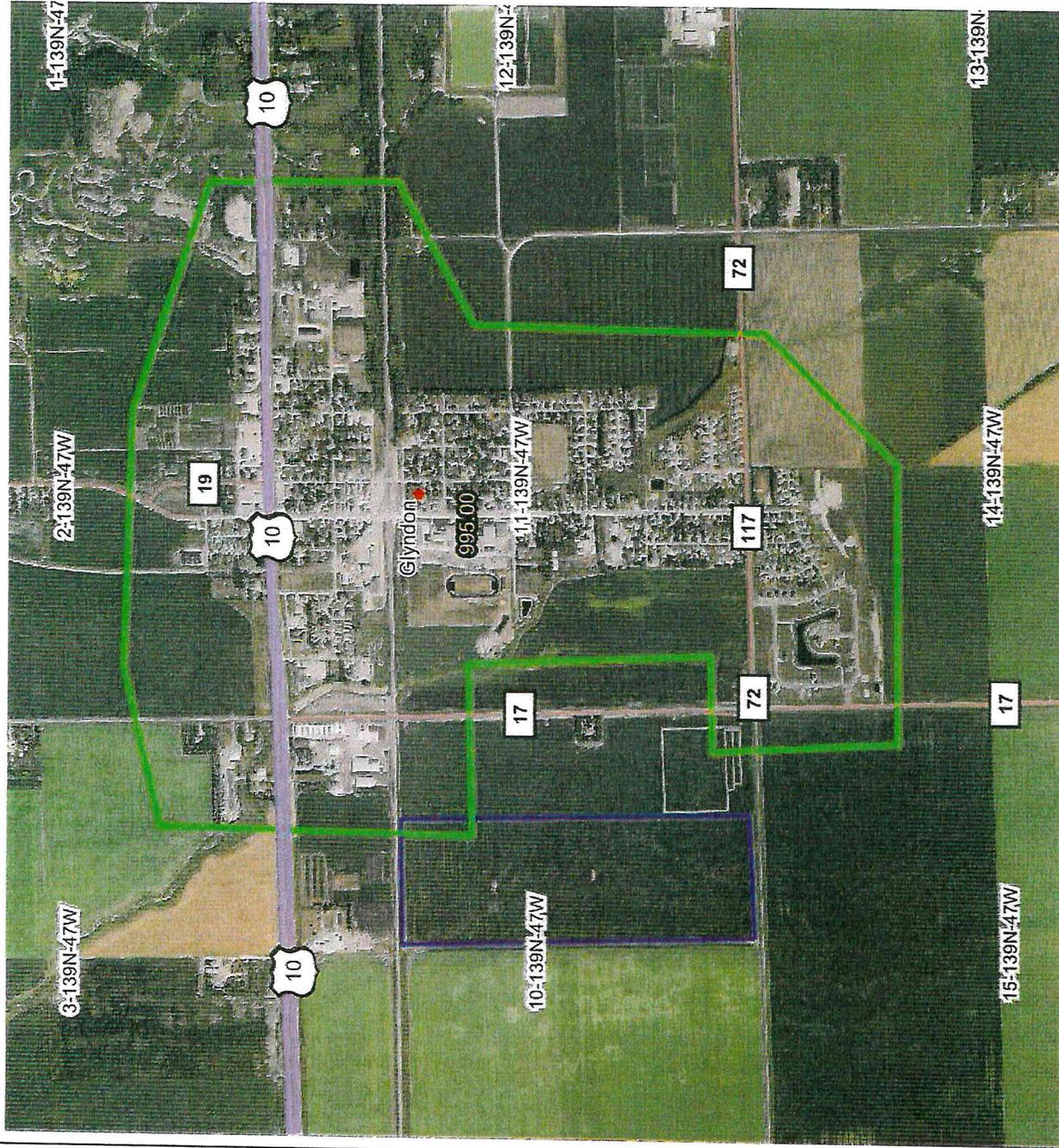
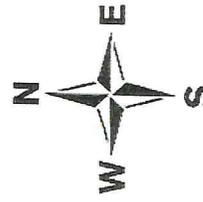
Please use a green highlighter to draw any modifications to the proposed spray area.

Mark any additional vertical obstructions with an asterisk (*) and highlight in orange. Enter the height of the obstruction next to the asterisk.

Mark any sensitive areas and/or bee hives with an asterisk (*) and highlight in red.

Color Key

- Green** - Spray Area
- Orange** - High Obstruction
- Blue** - Emergency Landing
- Red** - Sensitive Areas/Bee Hives



LIABILITY COVERAGE WAIVER FORM

Members who obtain liability coverage through the League of Minnesota Cities Insurance Trust (LMCIT) must complete and return this form to LMCIT before their effective date of coverage. [Email completed form to your city's underwriter, to pstech@lmc.org](mailto:pstech@lmc.org), or fax to 651.281.1298.

Members who obtain liability coverage from LMCIT must decide whether to waive the statutory tort liability limits to the extent of the coverage purchased. *The decision to waive or not waive the statutory tort limits must be made annually by the member's governing body, in consultation with its attorney if necessary.* The decision has the following effects:

- *If the member does not waive the statutory tort limits*, an individual claimant could recover no more than \$500,000 on any claim to which the statutory tort limits apply. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits would apply regardless of whether the member purchases the optional LMCIT excess liability coverage.
- *If the member waives the statutory tort limits and does not purchase excess liability coverage*, a single claimant could recover up to \$2,000,000 for a single occurrence (under the waive option, the tort cap liability limits are only waived to the extent of the member's liability coverage limits, and the LMCIT per occurrence limit is \$2,000,000). The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to \$2,000,000, regardless of the number of claimants.
- *If the member waives the statutory tort limits and purchases excess liability coverage*, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

Claims to which the statutory municipal tort limits do not apply are not affected by this decision.

Check one:

- The member **DOES NOT WAIVE** the monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#).
- The member **WAIVES** the monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#), to the extent of the limits of the liability coverage obtained from LMCIT.

LMCIT Member Name: *City of Glyndon*

Date of member's governing body meeting: *February 11, 2026*

Name of person completing this form: *Wendy Affield*

Position of person completing this form: *Clerk/Treasurer*

Signature of person completing this form: *Wendy Affield*

CITY OF GLYNDON
Expenditure Budget Worksheet - 2025/2026

Expense
January 2026

Account Descr	2026 Budget	2026 YTD Amt	2025 Budget	2025 Amt	Comment
101 GENERAL FUND					
E 101-41000-100 Salaries	\$68,000.00	\$5,161.78	\$29,578.00	\$30,066.40	33.3% Clerk-2% 5yrs-2% 10yrs-Admi
E 101-41000-101 Full-Time Hourly	\$9,420.00	\$638.60	\$9,072.00	\$8,695.68	10% Assist-Clean CH&PD-Elisha/Holly
E 101-41000-102 Full-Time Hourly/Overtime	\$200.00	\$0.00	\$200.00	\$58.41	10% Admin Assistant
E 101-41000-104 Council Members	\$16,800.00	\$1,250.00	\$16,800.00	\$14,350.00	150/meeting+12 Spec Mts
E 101-41000-105 Mayor	\$6,000.00	\$450.00	\$6,000.00	\$5,650.00	200/meeting+24 Spec Mts
E 101-41000-111 Other - EB Uses this Account	\$2,200.00	\$0.00	\$0.00	\$0.00	Election Judges & Meals - Even Years
E 101-41000-121 PERA	\$11,000.00	\$785.60	\$4,054.00	\$3,661.46	Council 5% Employee 7.5% Justin 17.
E 101-41000-122 FICA	\$6,000.00	\$428.01	\$5,176.00	\$4,940.66	All 7.65% Justin 1.45%
E 101-41000-130 Employer Paid Premium Health	\$0.00	\$8,868.96	\$0.00	\$0.00	Transfer in December
E 101-41000-132 Employer Paid Benefit Payout	\$6,000.00	\$461.52	\$6,000.00	\$6,000.28	Wendy Cap at \$500.00 - Ins Reimburs
E 101-41000-133 Employer Paid Vision Coverage	\$735.00	\$110.16	\$662.00	\$550.80	\$6.12 Eye Insurance (10)
E 101-41000-134 Employer Paid Life Insurance	\$600.00	\$45.00	\$540.00	\$525.50	\$25,000 Life Coverage (10) \$5.00
E 101-41000-135 Employer Paid Health Savings	\$0.00	\$2,833.30	\$0.00	\$0.00	Transfer in December
E 101-41000-137 Employer New MN Paid Leave	\$298.00	\$34.12	\$0.00	\$0.00	MN Paid Leave .44% (.0044)
E 101-41000-142 Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00	\$4,433.64	Unemployment (Travis)
E 101-41000-151 LOMC-Workers Comp Insurance	\$36,000.00	\$0.00	\$35,000.00	\$34,775.00	LOMC Workmans Comp
E 101-41000-200 Office Supplies	\$2,700.00	\$112.78	\$2,400.00	\$2,547.29	Office Supplies
E 101-41000-207 Computer Technology	\$3,500.00	\$357.08	\$3,300.00	\$3,190.73	Craftech IT Bill - Server-1/3 1/3 1/3
E 101-41000-208 General Training	\$2,200.00	\$25.00	\$2,200.00	\$1,704.29	Conferences/Educa Classes/Mileage
E 101-41000-210 Operating Supplies	\$3,500.00	\$163.01	\$2,500.00	\$3,010.23	Operating Supplies
E 101-41000-270 Abatement Expense	\$0.00	\$0.00	\$0.00	\$0.00	Prop/House Abatement Expenses
E 101-41000-300 Professional Services	\$25,000.00	\$1,074.85	\$23,000.00	\$19,515.93	Inspector,Drown,Web,Loffler,MetroCo
E 101-41000-301 Auditing/Accounting Services	\$33,800.00	\$0.00	\$31,500.00	\$32,946.82	Eide Bailey \$29,000/County Assess \$4
E 101-41000-302 2-Year Tax Abatement Fee	\$16,000.00	\$0.00	\$26,000.00	\$22,694.33	Pay Cty for New Homes 2yr Abatemen
E 101-41000-304 Legal Fees	\$13,000.00	\$0.00	\$16,000.00	\$8,967.50	Attorney/Norman/Pemberton
E 101-41000-305 Criminal Legal Fees-Moorhead	\$12,245.00	\$6,002.52	\$11,885.00	\$11,768.36	Prosecuting Attorneys
E 101-41000-307 Building Inspector 50% Fee	\$5,000.00	\$0.00	\$5,000.00	\$1,409.25	50% of Permits to Building Inspector
E 101-41000-308 Building State Surcharge	\$1,300.00	\$0.00	\$1,200.00	\$1,245.46	State Permit Surcharge Fee
E 101-41000-321 Telephone	\$1,135.00	\$94.32	\$900.00	\$1,009.04	Separated in 2022 - \$73.82 @ mo
E 101-41000-322 Postage	\$300.00	\$6.37	\$300.00	\$103.81	Box Fee/Nuisance Notices/Misc Mailing
E 101-41000-331 Travel/Mileage Expense	\$1,000.00	\$11.90	\$1,000.00	\$532.93	Mileage to Bank, Post Office, Misc
E 101-41000-333 ARPA Funds from COVID-19	\$0.00	\$0.00	\$0.00	\$0.00	Delete
E 101-41000-340 Advertising	\$2,000.00	\$0.00	\$11,100.00	\$1,150.00	Gateway Ad & Misc
E 101-41000-351 Legal Notice Publication	\$2,000.00	\$60.00	\$1,500.00	\$2,292.00	Legal Notices/Public Hearings
E 101-41000-361 General Liability Insurance	\$100.00	\$0.00	\$100.00	\$100.00	CNA Surety-Utility Permit Renewal
E 101-41000-381 Xcel-Electric/Gas Bill	\$36,000.00	\$3,829.40	\$35,000.00	\$35,151.35	All General
E 101-41000-383 Red River Co-Op	\$11,500.00	\$919.63	\$11,500.00	\$11,087.00	All Departments/City
E 101-41000-401 Repairs/Maintenance Buildings	\$14,000.00	\$0.00	\$14,000.00	\$10,986.65	City/Maint/Police-No Fire/CC/Water/Se
E 101-41000-413 Office Equipment Rental	\$6,215.00	\$994.96	\$5,650.00	\$5,967.05	Copy Machine Lease - City Hall \$495.0

Account Descr	2026 Budget	2026 YTD Amt	2025 Budget	2025 Amt	Comment
E 101-41000-433 Dues and Subscriptions	\$3,300.00	\$211.59	\$3,000.00	\$3,021.21	Dues & Subscriptions
E 101-41000-434 Awards and Indemnities	\$0.00	\$0.00	\$0.00	\$270.31	Former Council Recognition
E 101-41000-560 Furniture and Fixtures	\$1,000.00	\$0.00	\$1,000.00	\$2,073.68	File Cabinets/Admin Office
E 101-41000-610 Interest - EB	\$0.00	\$0.00	\$0.00	\$261.27	EB Uses
E 101-41000-622 LOMC General/Liability Ins.	\$53,000.00	\$0.00	\$53,000.00	\$48,210.00	Ins. Policies Bldgs/Vehicles
E 101-41000-623 LOMC Membership Dues/Trainin	\$3,500.00	\$1,982.00	\$3,500.00	\$2,182.86	Dues \$1,982 & Council Training
E 101-41000-624 BANYON	\$1,200.00	\$0.00	\$1,200.00	\$1,169.67	Software Support
E 101-41000-630 City Specials Principal	\$5,000.00	\$0.00	\$5,000.00	\$4,990.00	Sp Assessment - City Property
E 101-41000-631 City Specials Interest	\$2,410.00	\$0.00	\$2,410.00	\$2,234.00	Sp Assessment Interest - City Property
E 101-41000-635 Miscellaneous Income/Expense	\$0.00	\$0.00	\$0.00	\$0.00	Misc Income/Expense
E 101-41000-637 Bank Fees/Penalties	\$280.00	\$0.00	\$280.00	\$275.00	Bank/Penalty Fees
E 101-41000-663 Transfer In/Out - EB	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 101-41000-665 Glyndon Days/Ice Cr Social	\$6,000.00	\$395.00	\$6,000.00	\$16,599.00	Glyndon Days/Ice Cream/Night to Unit
E 101-42000-100 Salaries	\$108,000.00	\$8,263.20	\$113,048.00	\$78,795.60	Police Chief 75%
E 101-42000-102 Full-Time Hourly/Overtime	\$312,515.00	\$23,645.39	\$294,000.00	\$284,702.91	Full-time Officers/ITZD/Holiday(\$17,00
E 101-42000-103 Part-Time Employees	\$12,000.00	\$475.00	\$14,000.00	\$8,432.82	Part-time Employees
E 101-42000-106 Stipend Pay	\$0.00	\$0.00	\$12,000.00	\$2,769.24	Delete
E 101-42000-121 PERA	\$76,000.00	\$5,683.45	\$75,063.00	\$65,447.64	PERA 17.7%
E 101-42000-122 FICA	\$7,500.00	\$499.02	\$7,135.00	\$5,956.21	No SS for Full Time Officers-1.45%
E 101-42000-130 Employer Paid Premium Health	\$59,235.00	\$0.00	\$52,785.00	\$52,784.40	Health Ins (5) Police-\$985.44 & 1.80 f
E 101-42000-135 Employer Paid Health Savings	\$17,000.00	\$0.00	\$16,500.00	\$16,500.00	\$3,400 Bremer HS (5) Police
E 101-42000-136 Employer Paid Dental Coverage	\$2,133.00	\$177.70	\$1,961.00	\$1,960.80	\$35.54 ea (5) Police
E 101-42000-137 Employer New MN Paid Leave	\$1,902.00	\$142.48	\$0.00	\$0.00	MN Paid Leave .44% (.0044)
E 101-42000-170 Special Purch/Other Equip	\$13,000.00	\$0.00	\$13,000.00	\$14,526.83	Watch Guard/Radar/Guns/Body Cams/
E 101-42000-200 Office Supplies	\$2,000.00	\$33.25	\$2,000.00	\$545.34	MISC Supplies
E 101-42000-201 Uniforms	\$5,000.00	\$0.00	\$5,000.00	\$2,869.41	\$600.00 per union contract
E 101-42000-207 Computer Technology	\$4,400.00	\$0.00	\$4,400.00	\$113.19	Computer Equipment - RO
E 101-42000-208 General Training	\$8,000.00	\$50.00	\$8,000.00	\$6,140.63	Train/Ammo/Travel-RO
E 101-42000-210 Operating Supplies	\$7,000.00	\$34.29	\$7,000.00	\$3,008.55	Misc/Siren1600/PBT/Lidar/WG Cloud 1
E 101-42000-211 Vehicle Repair/Maintenance	\$8,000.00	\$11.00	\$8,000.00	\$9,293.75	Wash/Repairs/Tires/Oil Changes
E 101-42000-212 Motor Fuels	\$22,000.00	\$1,006.04	\$20,000.00	\$17,526.29	Gas
E 101-42000-300 Professional Services	\$8,600.00	\$700.25	\$8,600.00	\$8,621.00	Craftech IT/BCA/Eval/Medical/Trans
E 101-42000-319 Cell Phone	\$2,700.00	\$192.05	\$2,700.00	\$2,401.75	Cell Phones (5)
E 101-42000-320 Air Cards Squad WiFi	\$4,000.00	\$285.13	\$4,000.00	\$3,759.76	Squad Wi Fi/Cradlepoint/Aircard
E 101-42000-321 Telephone	\$1,135.00	\$94.32	\$900.00	\$1,009.03	Telephone - Office - \$73.82 @ mo
E 101-42000-324 New World	\$30,500.00	\$8,129.45	\$27,298.06	\$23,060.79	RR Dispatch Services/Part Fire&Rescu
E 101-42000-413 Office Equipment Rental	\$1,200.00	\$100.00	\$1,200.00	\$1,200.00	Copy Machine Lease - \$100 @ month
E 101-42000-490 Community Outreach Donations	\$500.00	\$1,034.91	\$500.00	\$7,380.00	Picnic/ShopCop Donations-RO
E 101-42000-512 Misc Income/Expense	\$0.00	-\$454.39	\$0.00	\$0.00	Auction Charges/Donation Purchases
E 101-42000-550 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	Squad Purchase
E 101-42000-627 Police Dept Escrow - RO	\$10,000.00	\$0.00	\$13,500.00	\$13,500.00	Escrow Transfer-RO
E 101-43000-103 Part-Time Employees	\$400.00	\$7.75	\$0.00	\$0.00	Jeff Checking between Rentals

Account Descr	2026 Budget	YTD Amt	2025 Budget	2025 Amt	Comment
E 101-43000-122 FICA	\$31.00	\$0.59	\$0.00	\$0.00	FICA 7.65%
E 101-43000-137 Employer New MN Paid Leave	\$2.00	\$0.03	\$0.00	\$0.00	MN Paid Leave .44% (.0044)
E 101-43000-210 Operating Supplies	\$7,000.00	\$314.99	\$4,000.00	\$3,721.95	Mats/Mops/Misc at Community Center
E 101-43000-280 Community Center Enforcement	\$300.00	\$160.00	\$300.00	\$192.00	ASP Security Company - Revenue Offs
E 101-43000-321 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	No Telephone
E 101-43000-381 Xcel-Electric/Gas Bill	\$15,500.00	\$1,464.08	\$15,000.00	\$15,195.77	Community Center Elec/Gas
E 101-43000-401 Repairs/Maintenance Buildings	\$0.00	\$0.00	\$0.00	\$0.00	Use Escrow Funds if Needed-TRANSFE
E 101-47000-200 Office Supplies	\$400.00	\$0.00	\$400.00	\$137.67	Maintenance Dept
E 101-47000-208 General Training	\$1,000.00	\$0.00	\$0.00	\$475.56	Training
E 101-47000-209 Safety Equipment/Training	\$0.00	\$0.00	\$1,000.00	\$822.95	Delete
E 101-47000-210 Operating Supplies	\$10,000.00	\$175.98	\$10,000.00	\$11,096.52	Merged 220/221
E 101-47000-211 Vehicle Repair/Maintenance	\$9,000.00	\$4,215.41	\$9,000.00	\$6,578.77	Repairs/Wash/Tires/Oil Changes-1/3 1
E 101-47000-212 Motor Fuels	\$8,000.00	\$433.25	\$8,000.00	\$4,500.68	Mowers/Plow/Tractor/Loader
E 101-47000-216 Chemicals and Chem Products	\$3,000.00	\$0.00	\$3,000.00	\$19.98	Spray weeds all City Property
E 101-47000-218 Mosquito Spraying - RO	\$1,000.00	\$0.00	\$1,500.00	\$980.31	Mosquito Spray/Aerial-RO-TRANSFER
E 101-47000-219 Forestry - RO	\$12,886.00	\$0.00	\$7,000.00	\$6,515.96	Trees - RO
E 101-47000-224 Street Maintenance Materials	\$15,000.00	\$0.00	\$17,000.00	\$9,389.70	Class 5/Pot Hole Filler/Sweeping Stree
E 101-47000-225 Landscaping Materials	\$2,000.00	\$0.00	\$2,000.00	\$1,636.45	Flowers/Landscaping
E 101-47000-228 Street Seal Coating - RO	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	Seal Coat - RO
E 101-47000-300 Professional Services	\$5,000.00	\$1,506.10	\$5,200.00	\$3,773.32	Snow/Permits/Sign/Banners
E 101-47000-321 Telephone	\$1,135.00	\$94.32	\$900.00	\$1,009.03	Telephone - Office - \$73.82 @ mo
E 101-47000-540 Heavy Machinery Escrow	\$25,000.00	\$26,000.00	\$0.00	\$0.00	Loader Payment - 2026A Bond
E 101-47000-550 Motor Vehicles	\$121.50	\$121.50	\$0.00	\$0.00	Loader Payment - 2026A Bond
E 101-47000-601 Debt Srv Bond Principal - EB	\$0.00	\$0.00	\$0.00	\$0.00	Loader Payment - 2026A Bond
E 101-47000-611 Debt Srv Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	Loader Payment - 2026A Bond
E 101-47000-629 Maintenance Escrow - RO	\$15,000.00	\$0.00	\$13,500.00	\$13,500.00	Escrow Transfer - RO
E 101-47000-633 Parks - Yearly Repairs	\$6,000.00	\$83.73	\$6,000.00	\$1,688.78	Repair/Maintaining/Wood Chips/Remo
E 101-47000-636 Park Equipment - RO	\$10,000.00	\$0.00	\$15,000.00	\$15,000.00	Replacing Equipment - RO
E 101-47000-651 Equipment Purchases	\$0.00	\$0.00	\$0.00	\$2,624.31	Visto Trailer
E 101-51000-601 Debt Srv Bond Principal - EB	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 101-51000-611 Debt Srv Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 101-51000-671 Stockwood Sp Assessment Expe	\$4,352.00	\$0.00	\$4,352.00	\$4,352.00	4 Lots Left/Need Road/Water & Sewer
101 GENERAL FUND	\$1,323,885.50	\$121,987.73	\$1,246,249.06	\$1,123,892.50	
201 WATER FUND					
E 201-44000-100 Salaries	\$74,000.00	\$5,672.18	\$70,793.00	\$92,287.16	33%Clerk/50%Foreman
E 201-44000-101 Full-Time Hourly	\$94,650.00	\$6,896.00	\$68,000.00	\$73,338.59	50% Maint/45% AdminAssist/Seasona
E 201-44000-102 Full-Time Hourly/Overtime	\$1,500.00	\$0.00	\$1,500.00	\$989.09	Ty/Bradey/Hanna
E 201-44000-121 PERA	\$13,000.00	\$942.60	\$10,500.00	\$14,402.96	PERA 7.5%
E 201-44000-122 FICA	\$13,500.00	\$961.52	\$10,700.00	\$11,136.66	FICA 7.65%
E 201-44000-130 Employer Paid Premium Health	\$23,700.00	\$0.00	\$16,000.00	\$17,293.82	\$985.44+\$1.80-1/2 W (4) Jeff/Ty/Bra
E 201-44000-135 Employer Paid Health Savings	\$8,500.00	\$0.00	\$6,600.00	\$7,140.90	Health Savings \$3,400 (5) 1/2 W

Account Descr	2026 Budget	YTD Amt	2025 Budget	2025 Amt	Comment
E 201-44000-136 Employer Paid Dental Coverage	\$1,067.00	\$88.85	\$600.00	\$441.18	Dental - \$35.54 (5) 1/2 W
E 201-44000-137 Employer New MN Paid Leave	\$610.00	\$55.32	\$0.00	\$0.00	MN Paid Leave .44% (.0044)
E 201-44000-200 Office Supplies	\$900.00	\$19.99	\$900.00	\$474.40	Billing Paper/Envelopes
E 201-44000-201 Uniforms	\$950.00	\$93.87	\$700.00	\$776.82	\$500 each (3) 1/2 W - W & H \$200
E 201-44000-207 Computer Technology	\$3,500.00	\$357.08	\$3,300.00	\$2,363.74	Crafttech IT Bill / Server-1/3 1/3 1/3
E 201-44000-208 General Training	\$3,500.00	\$1,417.00	\$2,500.00	\$2,619.66	Training/Mileage/Food/Motel
E 201-44000-209 Safety Equipment/Training	\$0.00	\$0.00	\$1,000.00	\$1,183.75	Delete
E 201-44000-210 Operating Supplies	\$10,000.00	-\$14.40	\$10,000.00	\$6,178.69	Merged 220/221 to 210
E 201-44000-211 Vehicle Repair/Maintenance	\$3,200.00	\$0.00	\$3,200.00	\$1,020.08	Repairs/Wash/Tires/Oil Changes 1/3 1
E 201-44000-212 Motor Fuels	\$5,000.00	\$446.36	\$5,000.00	\$2,619.49	Gas
E 201-44000-216 Chemicals and Chem Products	\$12,000.00	\$1,622.16	\$12,000.00	\$8,055.40	Hawkins/Hach
E 201-44000-220 Repair/Maintenance Supplies	\$0.00	\$0.00	\$0.00	\$0.00	Delete
E 201-44000-300 Professional Services	\$37,500.00	\$4,557.48	\$35,000.00	\$32,993.92	State Fee \$6,331/Water Testing/Hydr
E 201-44000-319 Cell Phone	\$810.00	\$202.50	\$540.00	\$507.87	Reimburse Employee \$45 @ mo 1/2
E 201-44000-322 Postage	\$2,800.00	\$0.00	\$2,800.00	\$2,681.17	Billing Stamps/Samples
E 201-44000-381 Xcel-Electric/Gas Bill	\$10,000.00	\$667.13	\$10,000.00	\$6,729.92	Elec/Gas
E 201-44000-401 Repairs/Maintenance Buildings	\$5,000.00	\$0.00	\$5,000.00	\$12,713.87	Water Treatment Plant
E 201-44000-402 Infrastructure Repairs	\$3,500.00	\$0.00	\$3,500.00	\$3,596.72	Hydrants/Parts-RO
E 201-44000-403 Water & Yard Meters	\$8,000.00	\$0.00	\$8,000.00	\$9,854.36	Meters/Support \$2500/Some revenue
E 201-44000-405 Depreciation (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 201-44000-411 Land Rental	\$859.00	\$0.00	\$781.00	\$780.97	BNSF Lease Under Tracks \$ - \$
E 201-44000-415 Generator Lease - Water Dept	\$0.00	\$0.00	\$0.00	\$0.00	Delete
E 201-44000-417 Well Head Certificate	\$0.00	\$0.00	\$10,000.00	\$0.00	Every 10 Yrs 2015 - 2025 - 2035
E 201-44000-550 Motor Vehicles	\$10,000.00	\$0.00	\$0.00	\$0.00	If Vehicle is Purchased 1/2 Water
E 201-44000-624 BANYON	\$1,200.00	\$0.00	\$1,200.00	\$1,169.67	Software Support 1/3 1/3 1/3
E 201-44000-635 Miscellaneous Income/Expense	\$0.00	\$0.00	\$0.00	\$0.00	EB
E 201-44000-640 Tower Const & Maintenance	\$4,000.00	\$0.00	\$4,000.00	\$0.00	Tower Maintenance - 2025 - RO
E 201-44000-663 Transfer In/Out - EB	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 201-66000-611 Debt Srv Bond Interest	\$750.00	\$0.00	\$810.00	\$810.00	2018 PFA Water Looping Interest dw0
E 201-66000-690 Water Looping Project	\$6,000.00	\$375.00	\$6,000.00	\$6,000.00	2018 PFA Water Looping dw02
E 201-67000-601 Debt Srv Bond Principal - EB	\$42,961.00	\$42,961.00	\$44,221.00	\$44,221.00	2019A Parke Ave-Water Revenue Portl
E 201-68000-601 Debt Srv Bond Principal - EB	\$77,000.00	\$77,000.00	\$73,000.00	\$73,000.00	2021A Refund Principle Water Tower
E 201-68000-611 Debt Srv Bond Interest	\$10,270.00	\$5,135.00	\$11,219.00	\$10,744.50	2021A Refund Interest Water Tower
201 WATER FUND	\$490,227.00	\$149,456.64	\$439,364.00	\$448,126.36	
301 SEWER FUND					
E 301-44000-100 Salaries	\$74,000.00	\$5,679.42	\$70,793.00	\$92,375.67	33% Clerk/50% Foreman
E 301-44000-101 Full-Time Hourly	\$94,650.00	\$6,896.00	\$68,000.00	\$73,338.58	50% Maint/45% AdminAssist/Seasona
E 301-44000-102 Full-Time Hourly/Overtime	\$1,500.00	\$0.00	\$1,500.00	\$989.06	Ty/Bradey/Hanna
E 301-44000-121 PERA	\$13,000.00	\$943.18	\$10,500.00	\$14,409.17	PERA 7.5%
E 301-44000-122 FICA	\$13,500.00	\$962.02	\$10,700.00	\$11,142.74	FICA 7.65%
E 301-44000-130 Employer Paid Premium Health	\$23,700.00	\$0.00	\$16,000.00	\$17,293.82	\$985.44+\$1.80-1/2 S (4) Jeff/Ty/Brad

Account Descr	2026 Budget	2026 YTD Amt	2025 Budget	2025 Amt	Comment
E 301-44000-135 Employer Paid Health Savings	\$8,500.00	\$0.00	\$6,600.00	\$7,140.90	Health Savings \$3,400 (5) 1/2 S
E 301-44000-136 Employer Paid Dental Coverage	\$1,067.00	\$88.85	\$600.00	\$441.18	Dental - \$35.54 (5) 1/2 S
E 301-44000-137 Employer New MN Paid Leave	\$610.00	\$55.34	\$0.00	\$0.00	MN Paid Leave .44% (.0044)
E 301-44000-200 Office Supplies	\$900.00	\$14.50	\$900.00	\$474.40	Billing Paper/Envelopes
E 301-44000-201 Uniforms	\$950.00	\$93.86	\$700.00	\$776.81	\$500 each (3) 1/2 S - W & H \$200
E 301-44000-207 Computer Technology	\$3,500.00	\$357.09	\$3,300.00	\$2,363.74	Crafttech IT Bill / Server 1/3 1/3 1/3
E 301-44000-208 General Training	\$3,500.00	\$1,417.00	\$2,500.00	\$1,170.34	Training/Mileage/Food/Motel
E 301-44000-209 Safety Equipment/Training	\$0.00	\$0.00	\$1,000.00	\$1,000.00	Delete
E 301-44000-210 Operating Supplies	\$17,500.00	\$0.00	\$10,000.00	\$7,595.92	Merged 220/227/401/410 to 210
E 301-44000-211 Vehicle Repair/Maintenance	\$3,200.00	\$0.00	\$3,200.00	\$1,638.31	Repairs/Wash/Tires/Oil Changes 1/3 1
E 301-44000-212 Motor Fuels	\$5,000.00	\$446.36	\$5,000.00	\$2,619.46	Gas
E 301-44000-216 Chemicals and Chem Products	\$4,000.00	\$0.00	\$4,000.00	\$379.68	BlueBook USA Invoices
E 301-44000-220 Repair/Maintenance Supplies	\$0.00	\$0.00	\$0.00	\$0.00	Delete
E 301-44000-300 Professional Services	\$35,000.00	\$9,439.10	\$30,000.00	\$85,636.97	RMB Testing/Lift Station/Generator
E 301-44000-319 Cell Phone	\$810.00	\$202.50	\$540.00	\$507.88	Reimburse Employee \$45 @ mo 1/2 S
E 301-44000-322 Postage	\$2,800.00	\$0.00	\$2,800.00	\$2,265.00	Billing Stamps
E 301-44000-381 Xcel-Electric/Gas Bill	\$5,000.00	\$265.85	\$5,000.00	\$3,605.76	Lift Stations - Xcel
E 301-44000-383 Red River Co-Op	\$5,000.00	\$266.01	\$5,000.00	\$3,489.68	Lift Stations - RRVC
E 301-44000-401 Repairs/Maintenance Buildings	\$0.00	\$0.00	\$2,500.00	\$0.00	Delete
E 301-44000-405 Depreciation (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 301-44000-410 Rentals (GENERAL)	\$0.00	\$0.00	\$5,000.00	\$0.00	Delete
E 301-44000-411 Land Rental	\$13,318.80	\$0.00	\$12,108.00	\$11,361.91	BNSF Land Lease - \$ - \$ -
E 301-44000-510 Water Shed District-BRRWD	\$19,601.50	\$0.00	\$19,601.00	\$19,632.26	Project #51 & #82 - Ditch 68 & East
E 301-44000-550 Motor Vehicles	\$10,000.00	\$0.00	\$0.00	\$0.00	If Vehicle is Purchased - 1/2 Sewer
E 301-44000-624 BANYON	\$1,200.00	\$0.00	\$1,200.00	\$1,169.66	Software Support 1/3 1/3 1/3
E 301-44000-651 Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 301-44000-663 Transfer In/Out - EB	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 301-56000-601 Debt Srv Bond Principal - EB	\$56,000.00	\$0.00	\$56,000.00	\$56,000.00	2010 PFA Sewer cw02 - Part Assessm
E 301-56000-611 Debt Srv Bond Interest	\$3,136.00	\$1,568.16	\$3,746.00	\$3,746.16	2010 PFA Sewer Interest cw02
E 301-67000-601 Debt Srv Bond Principal - EB	\$13,428.00	\$13,428.00	\$13,953.00	\$13,953.00	2019A Parke Ave-Sewer Revenue for
301 SEWER FUND	\$434,371.30	\$42,123.24	\$372,741.00	\$436,518.06	
401 GARBAGE & RECYCLING FUND					
E 401-41000-103 Part-Time Employees	\$3,500.00	\$248.00	\$3,120.00	\$3,405.25	County Reimburses the City Worker
E 401-41000-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	No - Does not make enough
E 401-41000-122 FICA	\$270.00	\$18.98	\$239.00	\$260.49	County Reimburses the City Worker
E 401-41000-137 Employer New MN Paid Leave	\$14.00	\$1.10	\$0.00	\$0.00	MN Paid Leave .44% (.0044)
E 401-41000-210 Operating Supplies	\$400.00	\$0.00	\$400.00	\$218.61	County Reimburses the City
E 401-41000-384 Refuse/Garbage Disposal	\$168,000.00	\$14,003.33	\$160,000.00	\$167,487.83	Garbage/Recycling/Compost
E 401-41000-385 Clean Up Week	\$16,024.00	\$0.00	\$13,000.00	\$15,163.27	Clean-up Week
E 401-41000-386 Compost - City of Moorhead	\$4,200.00	\$0.00	\$4,200.00	\$5,847.50	City of Moorhead Compost Invoices
E 401-41000-387 Curbside Recycling	\$39,000.00	\$3,234.00	\$38,000.00	\$37,954.00	Curbside Recycling \$7.00 x 444 reside

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E 401-41000-401 Repairs/Maintenance Buildings	\$0.00	\$0.00	\$0.00	-\$343.59	Recycling Addition on Building-TRANS
E 401-41000-635 Miscellaneous Income/Expense	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 401-41000-651 Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
401 GARBAGE & RECYCLING FUND	\$231,408.00	\$17,505.41	\$218,959.00	\$229,993.36	
501 FIRE & RESCUE FUND					
E 501-45000-110 Other Pay (GENERAL)	\$12,450.00	\$0.00	\$12,450.00	\$12,625.00	Fire & Rescue Payroll
E 501-45000-122 FICA	\$1,200.00	\$0.00	\$1,100.00	\$1,020.70	FICA 7.65%
E 501-45000-124 Fire Pension Contributions	\$28,000.00	\$0.00	\$27,000.00	\$69,550.44	Fire Relief Association
E 501-45000-137 Employer New MN Paid Leave	\$63.00	\$0.00	\$0.00	\$0.00	MN Paid Leave .44% (.0044)
E 501-45000-153 Charges for Standby Services	\$2,100.00	\$0.00	\$2,100.00	\$1,515.00	Race Park Hours
E 501-45000-200 Office Supplies	\$800.00	\$0.00	\$800.00	\$448.38	Fire
E 501-45000-201 Uniforms	\$5,000.00	\$0.00	\$10,150.00	\$8,798.02	Uniforms
E 501-45000-206 State Training (Refunded Cost)	\$2,500.00	\$0.00	\$2,500.00	\$3,491.00	Training Reimbursement from the Stat
E 501-45000-208 General Training	\$1,800.00	\$0.00	\$1,800.00	\$225.00	Fire
E 501-45000-211 Vehicle Repair/Maintenance	\$7,500.00	\$0.00	\$7,500.00	\$13,550.28	Fire
E 501-45000-212 Motor Fuels	\$2,400.00	\$0.00	\$2,400.00	\$1,462.81	Fire
E 501-45000-300 Professional Services	\$3,700.00	\$0.00	\$3,700.00	\$3,986.16	SCBA Testing/Air Quality/Materials/Ph
E 501-45000-321 Telephone	\$1,135.00	\$94.31	\$900.00	\$1,009.02	Telephone - Office - \$73.82 @ mo
E 501-45000-323 Radio Units	\$1,500.00	\$0.00	\$1,500.00	\$0.00	ARMER Radio
E 501-45000-401 Repairs/Maintenance Buildings	\$5,000.00	\$0.00	\$6,000.00	\$818.82	Sanford Rent-\$500 @ month-TRANSF
E 501-45000-433 Dues and Subscriptions	\$1,800.00	\$816.10	\$1,400.00	\$1,686.50	Fire
E 501-45000-435 Books and Pamphlets	\$400.00	\$0.00	\$400.00	\$15.00	Fire
E 501-45000-550 Motor Vehicles	\$135,000.00	\$0.00	\$0.00	\$0.00	Fire Truck - City Portion
E 501-45000-580 Other Equipment	\$6,400.00	\$0.00	\$6,400.00	\$7,938.63	Fire/Donation Funds
E 501-45000-626 Fire Dept Escrow - RO	\$15,000.00	\$0.00	\$13,500.00	\$13,500.00	Escrow RolloverFire Truck Deposit
E 501-45000-632 Equipment Loan Payments	\$54,480.00	\$0.00	\$0.00	\$0.00	Township Fire Truck Payments
E 501-45000-635 Miscellaneous Income/Expense	\$0.00	\$0.00	\$0.00	\$0.00	Used Moland Township Donation
E 501-45000-638 Mutual Aid Reimbursement	\$0.00	\$0.00	\$0.00	\$916.58	Mutual Aid Help Payout
E 501-46000-201 Uniforms	\$400.00	\$0.00	\$400.00	\$771.99	Rescue
E 501-46000-208 General Training	\$1,800.00	\$0.00	\$1,800.00	\$774.68	Rescue
E 501-46000-211 Vehicle Repair/Maintenance	\$1,600.00	\$0.00	\$1,600.00	\$387.82	Rescue
E 501-46000-212 Motor Fuels	\$1,100.00	\$58.38	\$1,100.00	\$538.68	Rescue
E 501-46000-580 Other Equipment	\$0.00	\$875.56	\$2,000.00	\$13,333.84	Spreader Donation Funds
501 FIRE & RESCUE FUND	\$293,128.00	\$1,844.35	\$108,500.00	\$158,364.35	
601 PROJECTS FUND - BONDS					
E 601-41000-635 Miscellaneous Income/Expense	\$0.00	\$0.00	\$0.00	\$0.00	EB Uses
E 601-55500-601 Debt Srv Bond Principal - EB	\$0.00	\$0.00	\$57,000.00	\$53,114.85	Bayer TIF-Done 2025-10% Admin Fee
E 601-55500-666 Township Payments	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-61000-601 Debt Srv Bond Principal - EB	\$0.00	\$0.00	\$190,000.00	\$190,000.00	2014A StkWd/2004 Bond/Equip/C Hall
E 601-61000-611 Debt Srv Bond Interest	\$0.00	\$0.00	\$5,700.00	\$2,850.00	2014A Interest/Northland Trust-Pd Off

Account Descr	2026 Budget	YTD Amt	2025 Budget	2025 Amt	2025 Comment
E 601-65000-611 Debt Srv Bond Interest	\$74,369.00	\$37,184.38	\$77,269.00	\$75,818.76	2017A Southview Interest
E 601-65000-680 2017A Bond Southview Addition	\$150,000.00	\$150,000.00	\$145,000.00	\$145,000.00	2017A Southview Principle
E 601-67000-601 Debt Srv Bond Principal - EB	\$278,611.00	\$278,611.00	\$96,826.00	\$96,826.00	2019A Parke Ave Principle-W/S Helps
E 601-67000-611 Debt Srv Bond Interest	\$115,375.00	\$57,687.51	\$118,475.00	\$116,925.02	2019A Parke Ave Interest
E 601-67000-700 2019A Parke Avenue Project	\$0.00	\$0.00	\$0.00	\$0.00	2019A Parke Ave-W/S Revenues for P
E 601-69000-601 Debt Srv Bond Principal - EB	\$105,000.00	\$105,000.00	\$0.00	\$0.00	2023A Charleswood Principal
E 601-69000-606 Issuance Expenses for Bonds	\$0.00	\$0.00	\$0.00	\$0.00	2023A Charleswood Issuance
E 601-69000-611 Debt Srv Bond Interest	\$121,694.00	\$60,846.88	\$163,610.00	\$121,693.76	2023A Charleswood Interest
E 601-69000-710 2023A Charleswood Project	\$0.00	\$0.00	\$0.00	\$0.00	2023A Charleswood Project
601 PROJECTS FUND - BONDS	\$845,049.00	\$689,329.77	\$853,880.00	\$802,228.39	
602 CAPITAL PROJECTS					
E 602-69000-606 Issuance Expenses for Bonds	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-69000-710 2023A Charleswood Project	\$0.00	\$0.00	\$0.00	\$0.00	
602 CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	
603 TAX ABATEMENT NOTE FUND 2016A					
E 603-63000-500 Capital Outlay (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	Paid Off - 2016A Bond Tax Abatement
603 TAX ABATEMENT NOTE FUND 2016A	\$0.00	\$0.00	\$0.00	\$0.00	
801 MN DOT RD REPAIR-RECONST ASST					
E 801-41000-664 Bridge/Street Repair - RO	\$0.00	\$0.00	\$10,000.00	\$0.00	MN DOT Aid-RO
801 MN DOT RD REPAIR-RECONST ASST	\$0.00	\$0.00	\$10,000.00	\$0.00	
	\$3,618,068.80	\$1,022,247.14	\$3,249,693.06	\$3,199,123.02	

CITY OF GLYNDON
Revenue Budget Worksheet - 2025/2026

Revenue
January 2026

Account Descr	2026 Budget	2026 YTD Amt	2025 Budget	2025 Amt	Comment
101 GENERAL FUND					
R 101-41000-31000 General Property Taxes	\$345,000.00	\$0.00	\$345,000.00	\$345,000.00	General Property Taxes/Add Levy % Funds
R 101-41000-31005 Stockwood Revenue	\$108,500.00	\$0.00	\$108,500.00	\$113,634.96	Stockwood Specials Pct/Selling Lots
R 101-41000-31020 Delinquent Taxes	\$6,000.00	\$0.00	\$6,000.00	\$7,142.60	Delinquent General Property Taxes
R 101-41000-32000 Tickets / Permits / Licenses	\$1,100.00	\$0.00	\$1,100.00	\$819.00	Burning/ATV/Snowmobile/Parking Fines
R 101-41000-32110 Liquor License/Permit	\$4,600.00	\$5.00	\$4,600.00	\$6,160.00	Hill & Morby's Liquor License
R 101-41000-32210 Building Permits	\$10,000.00	\$0.00	\$10,000.00	\$6,740.50	50% Goes to Building Inspector
R 101-41000-32215 Building Permit State Surcharg	\$1,200.00	\$0.00	\$1,200.00	\$855.49	State Surcharge from Building Permits
R 101-41000-32240 Animal Licenses	\$300.00	\$78.00	\$300.00	\$330.00	Pet Tags
R 101-41000-32270 Abatement Revenue	\$35,664.35	\$0.00	\$35,664.35	\$0.00	Lugo Abatement Charge
R 101-41000-32280 2-Year Tax Abatement Revenue	\$22,695.00	\$0.00	\$26,000.00	\$26,586.00	2-Year Tax Abate Program/Levy Funds 31000
R 101-41000-33400 State Grants & Aids	\$0.00	\$0.00	\$0.00	\$223.71	MVCreditAgric/PERA Aid
R 101-41000-33401 Local Government Aid	\$455,662.00	\$0.00	\$454,883.00	\$454,883.00	LGA Funds
R 101-41000-34103 Zoning and Subdivision Fees	\$100.00	\$0.00	\$100.00	\$500.00	Any Land Changes - Plat/Zone/Split
R 101-41000-34700 Glyndon Day Donation/Craft Fee	\$4,000.00	\$0.00	\$4,000.00	\$10,599.00	Glyndon Days Donations/Vendor/Wristbands
R 101-41000-36200 Miscellaneous Revenues	\$40.00	\$0.00	\$40.00	\$28.05	Copies/Misc
R 101-41000-36210 Interest Earnings	\$4,000.00	\$0.00	\$4,000.00	\$4,923.77	Northwestern Bank Interest
R 101-41000-36220 Other Rents and Royalties	\$550.00	\$0.00	\$550.00	\$550.00	Water Tower Lease-School
R 101-41000-36225 Franchise Fees	\$17,000.00	\$84.59	\$16,000.00	\$17,159.05	Xcel/Midco/RRVC
R 101-41000-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	Garbage Transfer/Restricted Savings Transfer
R 101-41000-46000 LOMC Insurance Dividend	\$0.00	\$0.00	\$0.00	\$0.00	Not Sure Each Year
R 101-41000-50000 Insurance Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	LOMC if we have a claim/Lakes Coop Hlth Ins Rei
R 101-41000-50102 Misc Income/Expense	\$200.00	\$0.00	\$200.00	\$7,621.13	TIF Reimb/Petro Dividend Check
R 101-42000-33400 State Grants & Aids	\$50,000.00	\$0.00	\$43,000.00	\$64,185.20	MN Police Aid Granted
R 101-42000-33416 Police Training Reimbursement	\$5,000.00	\$0.00	\$5,000.00	\$4,972.15	Training Reimbursement - RO
R 101-42000-35000 Fines-Clay County-Monthly	\$20,000.00	\$1,916.77	\$25,000.00	\$16,726.66	Merged 35104/35201
R 101-42000-35202 Reports/Permits	\$30.00	\$0.00	\$30.00	\$30.00	Copies of Reports
R 101-42000-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-42000-45000 Donations	\$0.00	\$0.00	\$0.00	\$0.00	Fargo Force Donation 2024
R 101-42000-45100 Donations Community Outreach	\$500.00	\$0.00	\$500.00	\$7,380.00	Picnic/ShopCop-RO
R 101-42000-50100 Safe & Sober - TZD	\$1,000.00	\$0.00	\$3,000.00	\$0.00	TZD Reimbursement
R 101-42000-50102 Misc Income/Expense	\$0.00	\$8.00	\$0.00	\$0.00	Transfer to Restricted - Auction Vehicles
R 101-43000-34001 Community Center Security	\$300.00	\$160.00	\$300.00	\$210.00	ASP of Moorhead is doing CC Security
R 101-43000-34101 Building Rental Revenue	\$6,000.00	\$485.00	\$4,000.00	\$6,805.00	Community Center Rentals
R 101-43000-34102 Community Center Escrow	\$3,500.00	\$175.00	\$0.00	\$0.00	\$35 Charge for each rental
R 101-43000-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	Comm Center Escrow Funds
R 101-47000-32150 Mosquito Fee - RO	\$1,000.00	\$82.07	\$1,500.00	\$980.31	Mosquitoe Fee-RO
R 101-47000-33610 County Grants/Aid for Hwy	\$9,000.00	\$0.00	\$7,000.00	\$0.00	Clay Cty Street Repair Reimbursement

Account Descr	2026 Budget	YTD Amt	2025 Budget	2025 Amt	Comment
R 101-47000-35204 Forestry Fee - RO	\$12,886.00	\$638.23	\$7,000.00	\$6,515.96	Forestry Fee-RO
R 101-47000-36200 Miscellaneous Revenues	\$0.00	\$75.00	\$0.00	\$3,275.00	Mowing Charges
R 101-47000-36201 Vehicle Insurance Rev	\$0.00	\$0.00	\$0.00	\$0.00	Payment for Vehicle Damage
R 101-47000-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	Restricted Savings Purchase
R 101-47000-50302 Bond Proceeds 2025A	\$0.00	\$194,450.00	\$0.00	\$0.00	
101 GENERAL FUND	\$1,125,827.35	\$198,157.66	\$1,114,467.35	\$1,114,836.54	
201 WATER FUND					
R 201-44000-37000 PFA System Replacement Fund	\$18,000.00	\$0.00	\$19,000.00	\$0.00	2018A PFA (UB) RO-from 201-44000-37100
R 201-44000-37100 Water Sales	\$310,615.00	\$25,904.98	\$262,000.00	\$269,744.89	Transfer to 2018 PFA Replace / 2019A Parke
R 201-44000-37150 Water Connect/Reconnect Fee	\$200.00	\$1.74	\$100.00	\$385.48	Utility Bill
R 201-44000-37160 Water Penalty	\$1,600.00	\$129.77	\$1,700.00	\$1,638.69	Utility Bill
R 201-44000-37161 Water Looping (Service Fee)	\$8,000.00	\$674.88	\$8,000.00	\$8,153.27	2018A PFA Water Looping
R 201-44000-39343 Water Sales Commercial	\$100.00	\$0.00	\$100.00	\$6,484.00	Bulk Water Sales
R 201-44000-50101 Water Meter Sales	\$2,000.00	\$265.00	\$2,000.00	\$2,070.00	New Meters Purchased
R 201-44000-50104 NSF Charge	\$200.00	\$0.00	\$100.00	\$394.08	Resident's NSF
R 201-44000-50600 Repair Reimbursements	\$0.00	\$0.00	\$0.00	\$647.95	Hydrant Repair Reimbursement
R 201-44000-99999 Undistributed Receipts	\$0.00	\$3,673.65	\$0.00	\$0.00	- New House Credit/ If + Transfer to Water Sales
R 201-67000-37100 Water Sales	\$41,622.00	\$0.00	\$42,961.00	\$42,961.00	2019A Parke Ave - from 201-44000-37100
R 201-68000-37163 Water Tower User Fee	\$89,532.00	\$7,000.09	\$91,634.00	\$83,683.75	2021A Refund Water Tower
201 WATER FUND	\$471,869.00	\$37,650.11	\$427,595.00	\$416,163.11	
301 SEWER FUND					
R 301-44000-34408 Other Sanitation Charges	\$35,000.00	\$2,907.63	\$34,500.00	\$35,019.18	Utility Pump Station Fee
R 301-44000-37200 Sewer Sales	\$262,211.00	\$19,403.22	\$205,000.00	\$201,422.08	2010B & 2019A Transfers Below
R 301-44000-37250 Sewer Connect/Reconnect Fee	\$500.00	\$0.00	\$500.00	\$400.00	
R 301-44000-37260 Sewer Penalty	\$1,700.00	\$96.11	\$1,500.00	\$1,529.23	Utility Bill Sewer Penalty
R 301-44000-37261 Storm Water	\$43,000.00	\$3,767.48	\$43,000.00	\$43,626.56	Utility Bill Storm Water
R 301-44000-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	Restricted Savings Acct
R 301-53000-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	1998 Sewer Cty Coded S-550120
R 301-56000-36100 Special Assessments	\$41,549.00	\$0.00	\$41,549.00	\$38,205.58	2010 PFA Cty Coded 55001-2012
R 301-56000-37200 Sewer Sales	\$17,587.00	\$0.00	\$18,197.00	\$18,197.00	Transfer to pay 2010 PFA Bond-301-44000-37200
R 301-67000-37200 Sewer Sales	\$12,870.00	\$0.00	\$13,428.00	\$13,428.00	Transfer to pay 2019A Bond-301-44000-37200
301 SEWER FUND	\$414,417.00	\$26,174.44	\$357,674.00	\$351,827.63	
401 GARBAGE & RECYCLING FUND					
R 401-41000-33620 Other County Grants/Aid	\$26,000.00	\$0.00	\$24,000.00	\$26,299.31	Staff Wage/Recycle Reimburse
R 401-41000-34403 Clean-up Week Charges	\$16,024.00	\$1,049.32	\$13,000.00	\$12,436.73	Clean-up Week
R 401-41000-37310 Residential Garbage Charge	\$111,000.00	\$9,688.82	\$110,000.00	\$110,655.34	Residential Garbage
R 401-41000-37311 Commercial Garbage Charge	\$67,000.00	\$5,497.84	\$60,000.00	\$67,396.91	Commercial Garbage
R 401-41000-37315 Curbside Recycling	\$39,000.00	\$3,284.31	\$38,000.00	\$37,692.64	Curbside Recycling \$7.00 /2024 Mar-Dec

Account Descr	2026 Budget	2026 YTD Amt	2025 Budget	2025 Amt	2025 Comment
R 401-41000-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	Transfer to General Fund
401 GARBAGE & RECYCLING FUND	\$259,024.00	\$19,520.29	\$245,000.00	\$254,480.93	
501 FIRE & RESCUE FUND					
R 501-45000-31000 General Property Taxes	\$15,000.00	\$0.00	\$15,000.00	\$14,795.96	Fire Dept
R 501-45000-33100 General Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	
R 501-45000-33300 Fire Relief Association Funds	\$28,000.00	\$0.00	\$27,000.00	\$69,550.44	Fire Pension Contribution
R 501-45000-33400 State Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	SBR Reimbursement State
R 501-45000-34000 Charges for Services	\$5,000.00	\$200.00	\$5,000.00	\$6,977.50	Charges for Service
R 501-45000-34002 Charges for Standby Services	\$2,100.00	\$0.00	\$2,100.00	\$1,972.50	Standby Services - Buffalo River Race Track
R 501-45000-34101 Building Rental Revenue	\$6,000.00	\$500.00	\$6,000.00	\$6,000.00	Sanford Building Rental - \$500 @ month
R 501-45000-34202 Mutual Aid Services	\$2,000.00	\$0.00	\$2,000.00	\$916.58	Helping Dept from other towns
R 501-45000-34205 State Training Reimbursement	\$2,500.00	\$0.00	\$2,500.00	\$3,576.00	Training Reimbursement from the State
R 501-45000-34207 Township Contract 1st Half	\$14,000.00	\$0.00	\$14,712.00	\$14,710.00	1st Township Payment in June
R 501-45000-34208 Township Contract 2nd Half	\$14,000.00	\$0.00	\$14,712.00	\$14,710.00	2nd Township Payment in December
R 501-45000-39203 Transfer from Other Fund	\$135,000.00	\$0.00	\$0.00	\$0.00	Escrow & Restricted Funds (Fire Truck)
R 501-45000-43000 Township Equipment Bond Funds	\$54,480.00	\$0.00	\$0.00	\$0.00	Township Equipment Revenue
R 501-45000-45000 Donations	\$0.00	\$0.00	\$0.00	\$2,000.00	Felton & UC Hope Donation
R 501-45000-50102 Misc Income/Expense	\$0.00	\$0.00	\$0.00	\$5.00	Materials Used on Calls
R 501-46000-31000 General Property Taxes	\$8,000.00	\$0.00	\$10,000.00	\$9,863.99	Rescue
R 501-46000-33400 State Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	Rescue
R 501-46000-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$15,000.00	Fargo Force Donation 24 & 25-Spreader
R 501-46000-50102 Misc Income/Expense	\$0.00	\$0.00	\$0.00	\$0.00	Rescue
501 FIRE & RESCUE FUND	\$286,080.00	\$700.00	\$99,024.00	\$160,077.97	
601 PROJECTS FUND - BONDS					
R 601-41000-50102 Misc Income/Expense	\$0.00	\$0.00	\$0.00	\$77.34	
R 601-55500-31050 Tax Increments	\$0.00	\$0.00	\$63,700.00	\$64,883.06	Bayer TIF-We keep 10% Admin-Done 2025
R 601-61000-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	2014A-Consolidated-Levy Done Last Pay 2025
R 601-61000-36100 Special Assessments	\$7,469.00	\$0.00	\$42,158.00	\$33,590.85	2014A-Lyndon,Lund,9 Reconst Coded 550161-16
R 601-65000-36700 Southview Addition 2017A	\$237,597.00	\$0.00	\$237,597.00	\$235,208.66	2017A Southview Assessments
R 601-67000-31000 General Property Taxes	\$291,527.00	\$0.00	\$291,855.00	\$286,550.35	2019A Levy Funds-Parke Ave-Extra Murray
R 601-67000-36100 Special Assessments	\$124,649.00	\$0.00	\$124,649.00	\$145,742.87	2019A Parke Ave Assessments
R 601-69000-31000 General Property Taxes	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	Levy Amt for City's Portion Charleswood
R 601-69000-36100 Special Assessments	\$239,089.00	\$0.00	\$239,089.00	\$51,090.79	2023A Charleswood Assessments
R 601-69000-36103 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	
R 601-69000-50800 Transfer In/Out - EB	\$0.00	\$0.00	\$0.00	\$0.00	2023A Charleswood Project
601 PROJECTS FUND - BONDS	\$912,331.00	\$0.00	\$1,011,048.00	\$829,143.92	
602 CAPITAL PROJECTS					
R 602-64000-50900 Capital Projects	\$65,194.00	\$4,920.90	\$55,000.00	\$58,317.81	Funds from Utility Bill

Account Descr	2026 Budget	2026 YTD Amt	2025 Budget	2025 Amt	Comment
R 602-69000-36103 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	2023A Charleswood-EB put under 602 should be
R 602-69000-50301 Bond Premium 2023A	\$0.00	\$0.00	\$0.00	\$0.00	
602 CAPITAL PROJECTS	\$65,194.00	\$4,920.90	\$55,000.00	\$58,317.81	
603 TAX ABATEMENT NOTE FUND 2016A					
R 603-51000-50800 Transfer In/Out - EB	\$0.00	\$0.00	\$0.00	\$0.00	2023A-Charleswood Project
R 603-63000-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	Paid-Levy 2016A-Tax Abatement
603 TAX ABATEMENT NOTE FUND 2016A	\$0.00	\$0.00	\$0.00	\$0.00	
801 MN DOT RD REPAIR-RECONST ASST					
R 801-41000-33400 State Grants & Aids	\$10,000.00	\$0.00	\$10,000.00	\$0.00	State Aid for Street Maintenance - RO
801 MN DOT RD REPAIR-RECONST ASST	\$10,000.00	\$0.00	\$10,000.00	\$0.00	
	\$3,544,742.35	\$287,123.40	\$3,319,808.35	\$3,184,847.91	

Pay Equity Implementation Report

Part A: Jurisdiction Identification

Jurisdiction: Glyndon

P.O. Box 223

36 - 3rd Street S.

Glyndon, MN 56547

Jurisdiction Type: City

Contact: Wendy Affield

Phone: (218) 498-2578

E-Mail: waffield@glyndonmn.com

Contact: Tessia Melvin

Phone: (952) 484-1193

E-Mail: tessia@daviddrown.com

Part B: Official Verification

1. The job evaluation system used measured skill, effort responsibility and working conditions and the same system was used for all classes of employees.

The system was used:

Description:

The same as last year

2. Health Insurance benefits for male and female classes of comparable value have been evaluated and:

There is no difference and female classes are not at a disadvantage.

3. An official notice has been posted at:

Glyndon City Hall

(prominent location)

informing employees that the Pay Equity Implementation Report has been filed and is available to employees upon request. A copy of the notice has been sent to each exclusive representative, if any, and also to the public library.

The report was approved by:

Glyndon City Council

(governing body)

Joe Olson

(chief elected official)

Mayor

(title)

Part C: Total Payroll

\$706899.00

is the annual payroll for the calendar year just ended December 31.

- Checking this box indicates the following:

- signature of chief elected official
- approval by governing body
- all information is complete and accurate, and
- all employees over which the jurisdiction has final budgetary authority are included

Date Submitted: 1/30/2026

Compliance Report

Jurisdiction: Glyndon
 P.O. Box 223
 36 - 3rd Street S.
 Glyndon, MN 56547

Report Year: 2026
 Case: 1 - 2026 Data (Submitted)

Contact: Wendy Affield

Phone: (218) 498-2578

E-Mail: waffield@glyndonmn.com

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	3	2	1	6
# Employees	4	2	4	10
Avg. Max Monthly Pay per employee	6499.75	5497.81		5890.83

II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 0 *

	Male Classes	Female Classes
a. # At or above Predicted Pay	3	2
b. # Below Predicted Pay	0	0
c. TOTAL	3	2
d. % Below Predicted Pay (b divided by c = d)	0.00	0.00

*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

B. T-test Results

Degrees of Freedom (DF) = 4	Value of T = 0.000
-----------------------------	--------------------

- a. Avg. diff. in pay from predicted pay for male jobs = 0
- b. Avg. diff. in pay from predicted pay for female jobs = 0

III. SALARY RANGE TEST = 100.00 (Result is A divided by B)

- A. Avg. # of years to max salary for male jobs = 8.00
- B. Avg. # of years to max salary for female jobs = 8.00

IV. EXCEPTIONAL SERVICE PAY TEST = 0.00 (Result is B divided by A)

- A. % of male classes receiving ESP = 0.00 *
 - B. % of female classes receiving ESP = 50.00
- *(If 20% or less, test result will be 0.00)

January 30, 2026

Local Government Official
Glyndon
P.O. Box 223
36 - 3rd Street S.
Glyndon, MN 56547

Dear Local Government Official:

Congratulations! I am very pleased to send you the attached notification of compliance with the Local Government Pay Equity Act. Since the law was passed in 1984, jurisdictions have worked diligently to meet compliance requirements and your work is to be commended.

Minnesota Rules Chapter 3920 specifies the procedure and criteria for measuring compliance and your jurisdiction's results are attached. You may find a copy of our "Guide to Understanding Pay Equity Compliance" and other resources on our Local Government Pay Equity webpage at: <https://mn.gov/mmb/employee-relations/compensation/laws/local-gov/local-gov-pay-equity/>.

This notice and results of the compliance review are public information and must be supplied upon request to any interested party.

If you have questions or need assistance, please contact Angela Garrity-Scharffbillig at (651) 259-3727, or by email: pay.equity@state.mn.us

Again, congratulations on your achievement!

Sincerely,
Angela Garrity-Scharffbillig
Pay Equity Coordinator

Results of Tests for Pay Equity Compliance

Date: January 30, 2026

Jurisdiction: Glyndon

ID#: 329

1. Completeness and Accuracy Test

Passed. Required information was submitted accurately and on time.

2. Alternative Analysis Test

Passed. Jurisdiction had three or fewer male classes and there was no compensation disadvantage for at least 80% of female classes compared to male classes.

Passed. Jurisdiction had four or five male classes, an underpayment ratio below 80%, but no compensation disadvantage for at least 80% of female classes compared to male classes. Jurisdictions in this category started in the statistical analysis but moved to the alternative analysis because of the combination of factors listed.

Passed. Jurisdiction had at least six male classes, no classes with a salary range, an underpayment ratio below 80%, but no compensation disadvantage for at least 80% of female classes compared to male classes. Jurisdictions in this category started in the statistical analysis but moved to the alternative analysis because of the combination of factors listed.

3. Salary Range Test

Passed. Too few classes had an established number of years to move through a salary range.

Passed. Salary range test showed a score of 80% or more.

4. Exceptional Service Pay Test

Passed. Too few classes received exceptional service pay.

Passed. Exceptional service pay test showed a score of 80% or more.

If you have questions or need assistance, please contact Angela Garrity-Scharffbillig at (651) 259-3727, or by email: pay.equity@state.mn.us



Notice of Pay Equity Compliance

Presented to

Glyndon

For successfully meeting the requirements of the Local Government Pay Equity Act M.S. 471.991 - 471.999 and Minnesota rules Chapter 3920. This notice is a result of an official review of your 2026 pay equity report by Minnesota Management & Budget.

Your cooperation in complying with the local government pay equity requirements is greatly appreciated.

January 30, 2026

Date

Erin Campbell, Commissioner



January 19, 2026

To the Honorable Mayor and City Council
City of Glyndon, Minnesota
Glyndon, MN

This letter is provided in connection with our engagement to audit the financial statements of City of Glyndon as of and for the year ended December 31, 2025. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our statement of work dated January 19, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and in accordance with *Government Auditing Standards*, and certain regulatory requirements pursuant to Minn. Stat. §6.65 for the purpose of forming and expressing opinions about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the entity's annual report includes only the information identified in our report. We have no responsibility for determining whether the listing of elected and appointed officials, is properly stated. We require that we receive the final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report, or if that is not possible, as soon as practicable and, in any case, prior to the entity's issuance of such information.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit, any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." Although we are currently in the planning stage of our audit, we have preliminarily identified the following significant risks that require special audit consideration.

Management Override of Controls - Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the City may have the ability to override controls that the City has implemented. Management may override the City's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the City's financial performance or with the intent of concealing fraudulent transactions.

Lack of Segregation of Duties - We identified lack of segregation of duties as a significant risk due to the City having inadequate controls over authorization, custody of assets, record keeping, and reconciliation functions.

Reconciling Items - We identified reconciling items as a significant risk due the City reporting on the cash basis of accounting for its governmental funds, and the significance of the cash balances to the financial statements of the City.

Improper Capitalization - We identified improper capitalization of capital assets as a significant risk. The significance of projects, reliance on vendors for timely information, and the City operating on a cash basis throughout the year and converting to full accrual accounting at the end of the year, could result in capital asset additions being misstated.

Significant Estimate – We considered the significant estimate related to compensated absences as a significant risk.

We expect to begin our audit in March 2026 and issue our report upon approval of management.

This information is intended solely for the information and use of the City Council and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Eide Bailly LLP

Fargo, North Dakota