

**Twin Valley City Council**  
**Regular Council Meeting**

Monday, January 12, 2026 7:00 PM  
Twin Valley Community Center

1 **CALL TO ORDER** \_\_\_\_\_ PM

2 **PLEDGE OF ALLEGIANCE**

**CITIZEN'S FORUM**      Maximum Time - 10 minutes. If no public comments are presented, meeting will continue.

**ADDITIONS TO AGENDA** \_\_\_\_\_ / \_\_\_\_\_ M/S/P

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

3 **MINUTES APPROVAL**      December Minutes \_\_\_\_\_ / \_\_\_\_\_ M/S/P

|               |                         |                     |  |
|---------------|-------------------------|---------------------|--|
| <b>CLAIMS</b> | 12/09/2025 - 12/31/2025 | <u>\$105,218.46</u> |  |
|               | 01/01/2026 - 01/12/2026 | <u>\$179,277.97</u> | <i>Sheriff's Office Contract Payment(s), Bond Repayments</i> |

|                |                         |                    |
|----------------|-------------------------|--------------------|
| <b>PAYROLL</b> | 11/23/2025 - 12/06/2025 | <u>\$11,217.73</u> |
|                | 12/07/2025 - 12/20/2025 | <u>\$9,517.63</u>  |
|                | 12/21/2025 - 01/03/2025 | <u>\$11,217.73</u> |

**DISBURSEMENT TOTAL**      **\$316,449.52** \_\_\_\_\_ / \_\_\_\_\_ M/S/P

5 **PROJECT UPDATE**

6 **COMMUNITY**      Business Permit Applications  
*Tobacco - Dollar General*  
*Vendor - Hayden's OOf-da Tacos*

8 **REPORTS OF OFFICERS, BOARDS, COMMITTEES**

**FIRE/RESCUE**      General Report  
2025 Fire & Rescue Hours      339 Rescue Hours & 924 Fire Hours = 1,263

**LAW ENFORCEMENT REPORT**

|               |                |                                 |                     |
|---------------|----------------|---------------------------------|---------------------|
| <b>LIQUOR</b> | General Report | Gross Sales <u>\$ 49,995.84</u> | ATM <u>\$451.50</u> |
|---------------|----------------|---------------------------------|---------------------|

**PUBLIC WORKS**      General Report

**EDA/PARKS**      General Report

**OTHER COMMITTEE UPDATE(s)**

**ADMIN**      December Financial Statement  
Year End Fund Transfers (2012A, 2013A & DWRF)  
Unaudited Year End Financial Statement  
2025 Voided checks for Approval

9 **OLD BUSINESS**      Rental Ordinance

10 **NEW BUSINESS**      2025 Audit Engagement Letter

Update - Paid Leave Premiums (Small Employer)

Orgazational Business

2026 Declarations

2026 Commitment of Reserves

Council Committee Appointments

11 **FYI/OTHER**

12 **MEETING ADJOURNED**

\_\_\_\_\_ PM

\_\_\_\_\_/\_\_\_\_\_/M/S/P

**MONDAY, DECEMBER 8, 2025 – TWIN VALLEY CITY COUNCIL  
PUBLIC HEARING – TRUTH IN TAXATION  
REGULAR MONTHLY MEETING  
Twin Valley Community Center – 6:30 PM**

**MEMBERS:** Harold Allrich, Michael Bolton, Tammy Carlsrud, Tracy Christianson   **ABSENT:** Mike Lampton  
**OTHERS:** Jess Riepe

**PURSUANT DUE TO CALL** and notice thereof the Twin Valley City Council held its Truth in Taxation public hearing on Monday, December 8, 2025. Mayor Bolton called the hearing to order at 6:30PM.

No citizens in attendance. Hearing closed at 6:45PM.

**MEMBERS:** Harold Allrich, Michael Bolton, Tammy Carlsrud, Tracy Christianson   **ABSENT:** Mike Lampton  
**OTHERS:** Kerry Askelson, Toni Nysetvold, Jess Riepe, Ronald & Deb Lanoue, Juan & Jodi Garza, Gene Thompson, Justin Jerde.

**PURSUANT DUE TO CALL** and notice thereof the Twin Valley City Council held its regular monthly meeting on Monday, December 8, 2025. Mayor Bolton called the regular meeting to order at 7:00PM.

**PLEDGE OF ALLEGIANCE**

**MONTHLY BUSINESS**

Minutes—Christianson/Allrich-m/s/p to approve November minutes with an update to one typo.

Disbursements—Allrich/Carlsrud-m/s/p to approve disbursements totaling \$258,383.42, a full list of which is available for review in the City Clerk’s Office.

**RENTAL ORDINANCE**—Council had a reading of proposed ordinance Chapter 115: Registration of rental units. Mayor Bolton explained the proposed ordinance was designed to give the City more oversight when neighboring property owners to rental units are filing complaints with the office; the intent is to put liability for the care and upkeep of rental properties on the owners. There has recently been an increase in complaint calls alleging tenants are violating the City nuisance code.

Property owners Ron & Deb Lanoue questioned how the City could implement this ordinance as they felt they would be exempt under a ‘grandfather clause’. State Statute 462.357 Subd 1e: Official Controls: Zoning Ordinance: Nonconformities was presented to the Council in reference. While the proposed ordinance is not considered a zoning ordinance, City will reach out to attorney to verify. Lanoue does not agree that the property owner should be fined when renters violate City Nuisance ordinances. Would like to see Animal Control in town. Property owners Jodi & Juan Garza questioned how the landlord was supposed to be held accountable for tenant behavior, did not feel like this should fall back onto the property owner.

Property manager Justin Jerde questioned requirement for asking who the tenants are suggesting this may be a HIPPA violation in some cases. Inquired about the prospective cost to register per unit, and how the registration would be of any benefit to property owners.

Bolton expressed that the reason for this proposal was to try and find a way for rental owners and the City to better work together to make sure that complaints received are being handled in a timely fashion. It was suggested that landlords look into having a clause in their rental agreements that all tenants will follow City Ordinance and failure to do so may be a breach of contract. City will contact City Attorney for further review as well as look into making changes to application requirements and bring back for future discussion.

Christianson/Allrich-m/s/p to table for further review.

**FIRE/RESCUE**—Pazdernik was absent from meeting, Mayor Bolton read Fire Chief’s Report—3 members of the TVFD and 1 rescue member attended Traffic Incident Management Responder Training in Crookston 12/4. Both

new pickup trucks have arrived, scheduled to be equipped with lights/sirens/radios/etc. on 12/29. Skid units have been ordered, 8–12-week lead time. Can use new pickups without skid units throughout remaining winter months.

Proposed to contract with auction company in March/April to sell old vehicles, including any other items the city wants to dispose of, will work to coordinate storage for old pickups and skids in the meantime with public works department. Christianson/Carlsrud-m/s/p to approve hire of Danielle Sanberg as volunteer rescue squad member. Rescue Ambulance needs service work on radio, unable to troubleshoot in house. Will contact technician. Carlsrud/Allrich to approve sending up to 5 members of the department to 'Building the Fire Officer' training in Mahanomen 2/21-2/22.

**LIQUOR**—Gross sales for November \$61,573.69, ATM revenue \$927.50. Nysetvold reported on previous and upcoming events—November was busy with hunting; had live entertainment the first weekend and the WRCC raffle the second. Vintage in the Valley held a snowmobile show in the parking lot 11/22, will plan to return next year. Suggestion to have alternative food options during the event next year to alleviate stress on bartenders. Friday 11/28 the NCE trap team held a raffle, bar had a good turnout. Upcoming events—Horse races scheduled for 12/13, live music afterwards. Will be open Christmas Eve 11-6, closed Christmas day. Inventory planned for 01/04.

**PUBLIC WORKS**—Askelson updated Council on current events—department staff are making repairs at Cabin #103 to bathroom, will need to replace shower and reinforce flooring. Has been in contact with both Arvig and IPS regarding a monitoring system for the new panel at the lift station. Arvig would need to install a phone line to work with current equipment, installation costing \$4,000. IPS would install an upgraded Sensaphone system that connects through cellular network; would allow for all alert types directly to employee cell phone and save trips to the lagoons when there are issues. Set up cost is \$4,600 plus applicable taxes. Grant funding from the project should cover expense. Christianson/Allrich to approve spending up to \$5,000 to install new Sensaphone system. Still waiting on project close out, has been delayed with Federal Government shutdown.

**EDA/PARKS**—No committee meeting held for December. Christianson expressed the possibility of needing additional storage space for new skates at rink. Will work with Askelson to coordinate. Rink has been flooded and will be ready soon. Discussed advertising to encourage community to get out and check out the rink. Discussion regarding hiring a rink attendant—have not had one in a couple years due to lack of turn out and interest. Suggested inquiring on social media if there is any interest. No set decisions.

**FINANCE**—Updated financial statement as of 11/30/2025 available for Council to review.

**2026 LEVY & BUDGET**—Having heard no public comments or concerns, Council Member Carlsrud motioned to set the 2026 Twin Valley Tax Levy as follows. Seconded by Council Member Allrich the following resolution was introduced.

**RESOLUTION 2025—22 RESOLUTION ADOPTING THE 2026 TAX LEVY AND GENERAL FUND BUDGET FOR THE 2026 FISCAL YEAR**

**WHEREAS,** the Twin Valley City Council has reviewed the current General Fund Budget, held a budget work session, and held a Truth in Taxation hearing to hear public comment on the proposed tax levy for the 2026 year; and

**WHEREAS,** the City Council had proposed a percentage increase of ten percent (10%) to be levied against the property's taxes, and after discussion will be lowered to a 0% increase for a final General Fund levy amount of \$199,972.00 for the 2026 fiscal operating year; and

**WHEREAS,** the City of Twin Valley must certify the 2026 Final Levy to the Norman County Auditor and the State of Minnesota.

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Twin Valley, County of Norman, Minnesota, that the following proposed sums are to be levied for the 2026 collectible year, upon taxable properties in the City of Twin Valley, for the following purposes:

|                                   |                   |
|-----------------------------------|-------------------|
| GENERAL FUND                      | \$ 199,972        |
| 2019A Utility Revenue & Refunding | \$ 22,000         |
| LONG TERM CAPITAL FUND            | \$ 10,000         |
| <b>TOTAL ADOPTED LEVY</b>         | <b>\$ 231,972</b> |

**THEREFORE, BE IT ALSO RESOLVED**, the City of Twin Valley City Council hereby sets the General Fund budget for fiscal year 2026 with Revenues and Expenditures to balance at \$846,521 a total general fund budget increase of less than 1%.

Upon a roll call vote the following members voted in favor: Harold Allrich, Michael Bolton, Tammy Carlsrud, Tracy Christianson and the following voted against the same: None. **WHEREUPON**, said resolution was duly adopted this 8<sup>th</sup> day of December, 2025.

\_\_\_\_\_  
RACHEL JOHNSON, CLERK-TREASURER

\_\_\_\_\_  
MICHAEL BOLTON, MAYOR

**NEW BUSINESS**—Reviewed wage scale. Johnson explained how wage scale is structured for new Council members. City has a step scale for all positions. Starting pay is 75% of top, after six months raised to 80%, after one year raised to 85%, after two years raised to 90% with maximum wage hit at three years. Christianson/Carlsrud-m/s/p to approve a 3% cost of living increase for 2026 wages.

2026 FEE SCHEDULE—Motion by Councilmember Carlsrud, second by Councilmember Christianson to set the 2026 fee schedule.

**RESOLUTION 2025—23**

**A RESOLUTION TO ADOPT THE FOLLOWING LIST OF CITY FEES AND CHARGES FOR THE CITY OF TWIN VALLEY FOR THE 2026 OPERATING FISCAL YEAR.**

**BE IT RESOLVED**, Pursuant to Minnesota Law and the Twin Valley City Code, a fee schedule for City services and licensing is hereby adopted, by an affirmative vote of a majority of the Twin Valley City Council members present. The following permit fees and service charges are hereby established for the year 2026:

**Administration**

|   |            |
|---|------------|
| NSF Check Fee   | \$35.00    |
| Delinquent Assessment Fee   | \$25.00    |
| Assessment Search, Police Report, Ordinance copies, Utility History | \$10.00    |
| Data Request requiring research/compilation                         | \$25.00/hr |
| Notary (per sheet)  | \$1.00     |
| Background Check  | \$100.00   |
| Filing Fee (elected official)                                       | \$2.00     |
| Mileage Rate  | Set by IRS |
| City Map 8.5 x 11   | \$0.25     |

**COPIES**

|  |        |
|--|--------|
| Standard 8.5x11  | \$0.25 |
| Legal 11x14  | \$0.25 |
| Poster 11x17   | \$0.50 |
| Two Sided Sheets   | \$0.30 |
| Colored Paper 8.5 x 11                                   | \$0.30 |
| Faxes – send & receive up to 5 sheets                    | \$2.00 |
| Faxes – per sheet when more than 5 (not including cover) | \$0.50 |
| Certification of Delinquent Utility Accounts / Invoices  | \$5.00 |

**Administrative Citation Fees**

|                                    |          |
|------------------------------------|----------|
| <b>RV Park Camping</b> Nightly     | \$25.00  |
| <b>RV Park Camping</b> Weekly      | \$100.00 |
| <b>Heiberg Camping</b> (per night) | \$15.00  |
| <b>Cemetery Plot</b>               | \$150.00 |
| <b>Recreational Vehicle Permit</b> | \$20.00  |

|   |                |
|---|----------------|
| <b>Nuisance Mowing/Maintenance</b>                                  | \$100.00 (min) |
| <b>Animal</b>   |                |
| Pet License   | \$10.00        |
| Pet found without current tag                                       | \$15.00        |
| Backyard Chickens Application Fee                                   | \$25.00        |
| Impound Fee   | \$25.00/day    |
| Impound Fee – Repeated Violation                                    | \$75.00/day    |
| <b>Business Fees</b>  |                |
| Tobacco License   | \$25.00        |
| Special Event   | \$25.00        |
| Peddler/Transient   | \$25.00        |
| Mobile Food Unit  | \$25.00        |
| Lawful Gambling   | \$5.00         |
| Amusements  | \$25.00/ea     |
| Bowling/Billiards/Pool Tables                                       | \$25.00        |
| <b>Alcohol</b>  |                |
| Intoxicating <b>ON</b> -Sale  | \$750.00       |
| Intoxicating <b>OFF</b> -Sale                                       | \$100.00       |
| Wine License  | \$150.00       |
| 3.2% <b>ON</b> -Sale  | \$100.00       |
| 3.2% <b>OFF</b> -Sale   | \$30.00        |
| Sunday Liquor   | \$200.00       |
| Special One Day Permit  | \$25.00        |
| Consumption/Display (set-ups)                                       | \$120.00       |
| <b>Center Fees</b>  |                |
| Community Center  | \$100.00       |
| Community Center Kitchen Only                                       | \$50.00        |
| Community Center Bar Service  | \$200.00       |
| Community Center – Small Event/Meeting (20 or less)                 | \$25.00        |
| Security Deposit  | \$50.00        |
| Table Rental  | \$10.00        |
| Chair Rental  | \$1.00         |
| Platform Rental   | \$15.00        |
| Picnic Table Rental   | \$15.00        |
| <b>Fire and Rescue</b>  |                |
| Fire Contract (full township)                                       | \$3820.00      |
| Rescue Contract (full township)                                     | \$230.00       |
| Fire Call – 1 <sup>st</sup> three hours                             | \$750.00       |
| Fire Call – Additional hourly rate                                  | \$300.00       |
| Fire Calls less than one (1) hour (reviewed on a case-by-case rate) | TBD            |
| Vehicle Accident  | \$500.00       |
| Foam Per Gallon   | \$25.00        |
| <b>Wimmer Cabins</b>  |                |
| Monthly Rent  | \$375.00       |
| Damage Deposit  | \$375.00       |
| <b>Land Use – Zoning/Building Permits</b>                           |                |
| <b>Fences</b>   | \$10.00        |
| Small Storage Unit  | \$20.00        |
| Additions, Decks, Porches, Patios, etc.                             | \$25.00        |
| Garages, Shops, Out buildings                                       | \$50.00        |
| Manufactured Home   | \$100.00       |
| New Construction, Residential                                       | \$100.00       |
| New Construction, Commercial  | \$500.00       |
| Penalty Fee (Project Started without Approval)                      | \$25.00        |
| <b>Zoning Ordinance—Change Requests</b>                             |                |
| Zoning Change   | \$150.00       |
| Zoning Fine—If construction began prior to approval                 | \$150.00       |
| Variance/Conditional Use Request                                    | \$150.00       |
| <b>Utility Rates</b>  |                |
| New Connection – Water  | \$900.00       |
| New Connection – Sewer  | \$725.00       |
| Connection Charge (account service fee)                             | \$50.00        |
| Delinquent Reconnection Charge                                      | \$75.00        |

|    |   |            |
|----|---|------------|
| ** | Water Testing Fee (as required by the State of MN)          | \$15.22    |
|    | City Service Fee (snow, mosquito, brush, misc.)             | \$4.00     |
|    | Utility Improvement Fee – Residential                       | \$4.50     |
|    | Utility Improvement Fee – Commercial                        | \$13.50    |
|    | Late Fee  | \$15.00    |
|    | Meter Base  | \$20.00    |
| ** | Meter Replacement   | \$190.00   |
|    | Afterhours Service Call                                     | \$75.00    |
|    | <b>WATER</b>  |            |
|    | Base Rate (Residential & Basic Commercial) Usage under 1600 | \$39.50    |
|    | Water Usage per 1000 gallons                                | \$3.00     |
|    | Vacancy Rate  | \$15.00    |
|    | Commercial—Large Users under 50,000 gallons                 | \$150.00   |
|    | Commercial—Large User per gallon over 50,000                | \$2.00/gal |
|    | <b>SEWER</b>  |            |
|    | Base Rate   | \$39.50    |
|    | Commercial—Large User                                       | \$75.00    |
|    | Commercial Large User over 50,000 gallons (water usage)     | \$1.00/gal |
|    | Vacancy Rate  | \$10.00    |
|    | <b>GARBAGE</b> ( <i>Rates set by Fuch's Sanitation</i> )    |            |
|    | City Admin Fee (included in charges)                        | \$2.50     |

Upon a roll call vote the following members voted in favor: Harold Allrich, Michael Bolton, Tammy Carlsrud, Tracy Christianson and the following voted against the same: None. **WHEREUPON**, said resolution was duly adopted this 8<sup>th</sup> day of December, 2025.

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RACHEL JOHNSON, CLERK-TREASURER

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MICHAEL BOLTON, MAYOR

Also reviewed Schedule I, Administrative Citations. Christianson/Allrich-m/s/p to leave as is.

2026 BUSINESS LICENSES—Allrich/Christianson-m/s/p to approve the following business licenses for 2026—Tobacco: Lakes Community Co-Op, Twin Valley Liquor Store. Liquor: Twin Valley Liquor Store, You Betcha Bowling Center. Fundraiser/Raffle: TV Riders Club, Flom Area Lions, NCE Dollars for Scholars, Twin Valley Community Booster’s Club, 3 Gems Saddle Club, Twin Valley Trap Team. Amusement Machines: Twin Valley Liquor Store, You Betcha Bowling Center. The following business licenses were also approved pending payment, Fundraiser/Raffle: Zion Lutheran Church, St William Church, Twin Valley Lions, WRCC, TVFD, Wild Rice Peacemakers, Heritage Center, NCE Post Prom, Trinity Lutheran Church.

Christianson/Carlsrud-m/s/p to approve \$27,000 transfer of budgeted outlay funds from the General fund to the Capital Projects fund. (\$2,000 General Purchasing, \$3,000 Streets, \$20,000 Community Center, \$2,000 Wimmer Cabins.)

Christianson/Carlsrud-m/s/p to approve cashing Investment ID 63143 and 63011 for the Fire Department at maturity to reimburse Capital Projects fund for vehicle purchase. Will not be purchasing \$2,500 investment for Rescue Squad due to over spending on budgeted outlay for the year.

Council given invoice 361, dated 10/28/2010 from Lunde Blade & Gravel, LLC with request for payment. Invoice originally billed to Twin Valley Lanes, for work done at 103 Main Ave E. Council discussed and agreed the claim was too old to reasonably verify or take responsibility for. Christianson/Allrich-m/s/p to deny payment. Clerk directed to send letter to Lunde’s.

Meeting adjourned 8:39PM, Christianson/Carlsrud-m/s/p.

Attest: \_\_\_\_\_  
RACHEL JOHNSON, CLERK-TREASURER  
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Signed: \_\_\_\_\_  
MICHAEL BOLTON, MAYOR  
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**DISBURSEMENTS FOR APPROVAL  
12/09/2025 thru 01/12/2026**

| <u>Vendor</u>                         | <u>Description</u>             | <u>Amount</u>       |
|---------------------------------------|--------------------------------|---------------------|
| 2ND TO NONE SEPTIC SOLUTIONS, LLC     | Contracted Service             | \$1,385.13          |
| A.F.L.A.C. WEST REGION                | Employee Benefit               | \$172.09            |
| ADA BUILDING CENTER, INC.             | Repairs & Maintenance          | \$189.21            |
| AIRGAS NORTH CENTRAL                  | Rental Fee                     | \$251.04            |
| ANDERS VALLEY PUBLISHING, LLC         | Advertising/Publishing         | \$130.00            |
| ARVIG                                 | Telephone/Internet             | \$392.31            |
| BMO BANK                              | Bankcard Charges               | \$984.22            |
| DVS RENEWAL                           | Vehicle Registration           | \$74.25             |
| EFTPS-ONLINE                          | Payroll Tax                    | \$2,900.06          |
| HEALTH EQUITY                         | Employee Benefit               | \$591.30            |
| JULIN LAW OFFICE, PLLC                | Professional Fee               | \$270.00            |
| K & K TOWING                          | Contracted Service             | \$720.00            |
| KRJB FM RADIO                         | Advertising                    | \$379.00            |
| LAKES COMMUNITY COOP                  | Utility                        | \$2,593.65          |
| LEAGUE OF MINNESOTA CITIES            | Membership Dues                | \$1,099.00          |
| MARCO TECHNOLOGIES LLC                | Contracted Service             | \$64.37             |
| MATRIX TRUST COMPANY                  | Employee Benefit               | \$165.00            |
| McCOLLUM HDWE, INC.                   | Repairs & Maintenance          | \$37.56             |
| MJM NYSETVOLD INC.                    | Contracted Service             | \$241.91            |
| MN DOR - PAYROLL TAX                  | Payroll Tax                    | \$496.97            |
| MN PEIP                               | Employee Benefit               | \$1,702.73          |
| MOONSHINERS SNOWMOBILE CLUB, INC      | DNR Grant                      | \$12,895.74         |
| NORMAN CO. AUDITOR/TREASURER          | Airport Dues                   | \$1,343.60          |
| <b>NORMAN CO. SHERIFF'S OFFICE</b>    | <b>Contracted Service</b>      | <b>\$81,424.40</b>  |
| NORTHSTAR HARDWARE                    | Repairs & Maintenance          | \$60.06             |
| OTTERTAIL POWER CO.                   | Utility                        | \$2,964.93          |
| PAYROLL                               | Wages                          | \$9,804.64          |
| P.E.R.A. - SDR DIVISION               | Employee Benefit               | \$1,786.64          |
| PETE PAZDERNIK                        | Reimbursement/Travel           | \$63.00             |
| PREMIUM WATERS                        | Operating Supplies             | \$27.25             |
| STONE'S MOBILE RADIO, INC.            | Repairs & Maintenance          | \$454.85            |
| THRIFTY WHITE PHARMACY                | Operating Supplies             | \$284.03            |
| TITAN MACHINERY-ADA                   | Repairs & Maintenance          | \$57.38             |
| USABLE LIFE                           | Employee Benefit               | \$49.01             |
| VERIZON WIRELESS                      | Telephone/Internet             | \$66.53             |
| VESTIS                                | Operating Supplies             | \$713.72            |
| VISSER TRENCHING, INC.                | Contracted Service             | \$100.00            |
| WES'S TRUCK INSPECTION & REPAIR       | Repairs & Maintenance          | \$499.25            |
|                                       | <b>General Fund TOTAL</b>      | <b>\$127,434.83</b> |
| <b>BREMER BANK</b>                    | <b>Bond Principal/Interest</b> | <b>\$96,167.25</b>  |
|                                       | <b>2013A Bond Fund TOTAL</b>   | <b>\$96,167.25</b>  |
| A.F.L.A.C. WEST REGION                | Employee Benefit               | \$130.57            |
| ARVIG                                 | Telephone/Internet             | \$158.58            |
| CORE & MAIN LP                        | Repairs & Maintenance          | \$160.70            |
| DVS RENEWAL                           | Vehicle Registration           | \$33.75             |
| EFTPS-ONLINE                          | Payroll Tax                    | \$1,276.82          |
| HEALTH EQUITY                         | Employee Benefit               | \$376.74            |
| INTEGRATED PROCESS SOLUTIONS, INC.    | Professional Service           | \$917.50            |
| LAKES COMMUNITY COOP                  | Utility                        | \$461.45            |
| MATRIX TRUST COMPANY                  | Employee Benefit               | \$480.00            |
| MN DOR - PAYROLL TAX                  | Payroll Tax                    | \$211.33            |
| MN DOR - SALES & USE TAX              | Sales Tax                      | \$118.00            |
| MN PEIP                               | Employee Benefit               | \$1,134.44          |
| <b>MN PUBLIC FACILITIES AUTHORITY</b> | <b>Bond Interest</b>           | <b>\$1,225.01</b>   |
| NORTHSTAR HARDWARE                    | Repairs & Maintenance          | \$59.31             |

|                                 |                           |                    |
|---------------------------------|---------------------------|--------------------|
| OFFICE SUPPLIES PLUS*           | Operating Supplies        | \$75.88            |
| OTTERTAIL POWER CO.             | Utility                   | \$1,306.57         |
| PAYROLL                         | Wages                     | \$4,570.81         |
| P.E.R.A. - SDR DIVISION         | Employee Benefit          | \$1,047.59         |
| THEIN WELL CO. INC              | Contracted Service        | \$315.00           |
| USABLE LIFE                     | Employee Benefit          | \$41.42            |
| USABLUBOOK                      | Repairs & Maintenance     | \$562.80           |
| VERIZON WIRELESS                | Telephone/Internet        | \$66.53            |
| VESTIS                          | Operating Supplies        | \$280.64           |
|                                 | <b>Water Fund TOTAL</b>   | <b>\$15,011.44</b> |
| A.F.L.A.C. WEST REGION          | Employee Benefit          | \$130.56           |
| ARVIG                           | Telephone/Internet        | \$39.74            |
| BMO BANK                        | Bankcard Charges          | \$299.40           |
| DVS RENEWAL                     | Vehicle Registration      | \$33.75            |
| EFTPS-ONLINE                    | Payroll Tax               | \$1,276.85         |
| HEALTH EQUITY                   | Employee Benefit          | \$376.71           |
| LAKES COMMUNITY COOP            | Utility                   | \$254.68           |
| MATRIX TRUST COMPANY            | Employee Benefit          | \$480.00           |
| MN DOR - PAYROLL TAX            | Payroll Tax               | \$211.24           |
| MN PEIP                         | Employee Benefit          | \$1,134.45         |
| NORTHSTAR HARDWARE              | Repairs & Maintenance     | \$23.82            |
| OTTERTAIL POWER CO.             | Utility                   | \$117.68           |
| PAYROLL                         | Wages                     | \$4,570.81         |
| P.E.R.A. - SDR DIVISION         | Employee Benefit          | \$1,047.55         |
| RMB ENVIRONMENTAL LABS, INC.    | Professional Service      | \$161.98           |
| ULTEIG ENGINEERS, INC.          | Contracted Service        | \$6,801.10         |
| USABLE LIFE                     | Employee Benefit          | \$41.43            |
| VERIZON WIRELESS                | Telephone/Internet        | \$66.53            |
| VESTIS                          | Operating Supplies        | \$280.64           |
|                                 | <b>Sewer Fund TOTAL</b>   | <b>\$17,348.92</b> |
| ANDERS VALLEY PUBLISHING, LLC   | Publishing                | \$27.00            |
| MN DOR - SALES & USE TAX        | Sales Tax                 | \$1,358.00         |
|                                 | <b>Garbage Fund TOTAL</b> | <b>\$1,385.00</b>  |
| A.F.L.A.C. WEST REGION          | Employee Benefit          | \$5.66             |
| AARON'S GROCERY                 | Merchandise for Resale    | \$501.15           |
| ANDERS VALLEY PUBLISHING, LLC   | Advertising               | \$30.00            |
| ARVIG                           | Telephone/Internet        | \$949.34           |
| BERGSETH BROS.                  | Merchandise for Resale    | \$3,206.21         |
| BEVERAGE WHOLESALERS            | Merchandise for Resale    | \$64.00            |
| BMO BANK                        | Bankcard Charges          | \$420.48           |
| BREAKTHRU BEVERAGE              | Merchandise for Resale    | \$382.95           |
| COCA-COLA BOTTLING HIGH COUNTRY | Merchandise for Resale    | \$171.50           |
| D-S BEVERAGES                   | Merchandise for Resale    | \$12,950.65        |
| EFTPS-ONLINE                    | Payroll Tax               | \$3,287.00         |
| GREAT NORTH PIZZA CO., LLP.     | Merchandise for Resale    | \$258.00           |
| HEALTH EQUITY                   | Employee Benefit          | \$237.75           |
| HEGGIES PIZZA, LLC              | Merchandise for Resale    | \$345.20           |
| HENRY'S FOODS INC.              | Merchandise for Resale    | \$3,181.28         |
| HOMETOWN GROCERY AND GOODS      | Merchandise for Resale    | \$99.55            |
| JOHNSON BROS. LQ-ST.PAUL        | Merchandise for Resale    | \$3,878.26         |
| KASEYA US, LLC                  | Contracted Service        | \$200.00           |
| LAKES COMMUNITY COOP            | Utility                   | \$462.44           |
| LINCOLN MARKETING, INC.         | Advertising               | \$218.04           |
| McKINNON COMPANY, INC.          | Merchandise for Resale    | \$3,432.35         |
| MN DOR - PAYROLL TAX            | Payroll Tax               | \$491.44           |
| MN DOR - SALES & USE TAX        | Sales Tax                 | \$4,710.00         |
| MN PEIP                         | Employee Benefit          | \$784.34           |
| NORMAN CO. AUDITOR/TREASURER    | Professional Fee          | \$125.00           |
| NORTHSTAR HARDWARE              | Repairs & Maintenance     | \$14.38            |
| OFFICE SUPPLIES PLUS*           | Operating Supplies        | \$74.08            |
| OLE & LENA'S PIZZERIA           | Merchandise for Resale    | \$427.00           |

|                          |                           |                     |
|--------------------------|---------------------------|---------------------|
| OTTERTAIL POWER CO.      | Utility                   | \$769.70            |
| PAYROLL                  | Wages                     | \$13,006.83         |
| P.E.R.A. - SDR DIVISION  | Employee Benefit          | \$2,329.14          |
| PEPSI-COLA **            | Merchandise for Resale    | \$206.00            |
| RHODA HABEDANK           | Entertainment             | \$400.00            |
| SOUTHERN GLAZER'S OF MN* | Merchandise for Resale    | \$833.66            |
| USABLE LIFE              | Employee Benefit          | \$9.94              |
| VESTIS                   | Operating Supplies        | \$638.76            |
|                          | <b>Liquor Fund TOTAL</b>  | <b>\$59,102.08</b>  |
|                          | <b>DISBURSEMENT TOTAL</b> | <b>\$316,449.52</b> |



## RESCUE SQUAD SERVICE HOURS 2024

| NAME              | JAN | FEB | MAR | APR | MAY | JUNE | JULY | AUG | SEPT | OCT | NOV | DEC | RUN<br>TOTAL | EXTRA<br>HOURS | TOTAL<br>HOURS |
|-------------------|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|--------------|----------------|----------------|
| BRENDA DOBMEYER   | 5   | 9   | 6   | 7   | 22  | 3    | 7    | 8   | 4    | 3   | 17  | 1   | 92           | 67             | 159            |
| TIM GILBERTSON    | 5   | 7   | 5   | 7   | 4   | 5    | 6    | 5   | 1    | 5   | 4   | 2   | 56           | 34             | 90             |
| KAREN BOLTON      | 0   | 1   | 1   | 0   | 3   | 0    | 4    | 2   | 0    | 0   | 4   | 2   | 17           | 37.5           | 54.5           |
| CRYSTAL HEGREBERG | 2   | 0   | 3   | 1   | 2   | 0    | 2    | 2   | 0    | 0   | 0   | 0   | 12           | 0              | 12             |
| ANTHONY HERYLEA   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0   | 0    | 0   | 0   | 0   | 0            | 23.5           | 23.5           |
| TOTAL             | 12  | 17  | 15  | 15  | 31  | 8    | 19   | 17  | 5    | 8   | 25  | 5   | 177          | 185.5          | 339            |

Norman County Sheriff's December Activity Report for Twin Valley

| AGN  | Create Date | Title             | City        |
|------|-------------|-------------------|-------------|
| NCSO | 12/2/2025   | Coroner           | TWIN VALLEY |
| NCSO | 12/3/2025   | Accident          | TWIN VALLEY |
| NCSO | 12/3/2025   | Motorist Assist   | TWIN VALLEY |
| NCSO | 12/4/2025   | Child Protection  | TWIN VALLEY |
| NCSO | 12/5/2025   | Public Assist     | TWIN VALLEY |
| NCSO | 12/5/2025   | Medical           | TWIN VALLEY |
| NCSO | 12/5/2025   | Traffic Stop      | TWIN VALLEY |
| NCSO | 12/8/2025   | Suspicious        | TWIN VALLEY |
| NCSO | 12/9/2025   | Public Assist     | TWIN VALLEY |
| NCSO | 12/9/2025   | Public Assist     | TWIN VALLEY |
| NCSO | 12/9/2025   | Public Assist     | TWIN VALLEY |
| NCSO | 12/11/2025  | Traffic Complaint | TWIN VALLEY |
| NCSO | 12/11/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/11/2025  | Other             | TWIN VALLEY |
| NCSO | 12/12/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/12/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/14/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/15/2025  | Traffic Complaint | TWIN VALLEY |
| NCSO | 12/15/2025  | Written Warning   | TWIN VALLEY |
| NCSO | 12/15/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/16/2025  | Traffic Complaint | TWIN VALLEY |
| NCSO | 12/18/2025  | Medical           | TWIN VALLEY |
| NCSO | 12/19/2025  | Alarm             | TWIN VALLEY |
| NCSO | 12/19/2025  | Vulnerable Adult  | TWIN VALLEY |
| NCSO | 12/19/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/19/2025  | Child Protection  | TWIN VALLEY |
| NCSO | 12/23/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/28/2025  | Alarm             | TWIN VALLEY |
| NCSO | 12/28/2025  | Public Assist     | TWIN VALLEY |
| NCSO | 12/29/2025  | Juvenile          | TWIN VALLEY |
| NCSO | 12/30/2025  | Trespass          | TWIN VALLEY |
| NCSO | 12/31/2025  | Traffic Complaint | TWIN VALLEY |

**TOTAL CALLS FOR SERVICE                    32**

**TOTAL HOURS OF PATROL                    148**

**December 2025**

**LIQUOR STORE DAILY SALES  
DECEMBER 2025**

| Date | Food        | Beverage  | Bar Beer    | Bar Liquor  | Bar Wine | Cigs      | Clothing  | Off Beer     | Off Liquor  | Off Wine    | Off Taxable | Bar Misc. | THC Bev   | Drink Chip | Total Daily Sales | Sales Tax Collected | Total Sales w/tax | CC Sales     | CC Surg   | Gift Cert | Adjusted Daily Sales | Daily Deposit | (+/-)      | Lottery Deposit |      |
|------|-------------|-----------|-------------|-------------|----------|-----------|-----------|--------------|-------------|-------------|-------------|-----------|-----------|------------|-------------------|---------------------|-------------------|--------------|-----------|-----------|----------------------|---------------|------------|-----------------|------|
| 1    | \$ 109.41   | \$ 9.80   | \$ 177.27   | \$ 96.04    |          |           |           | \$ 476.92    | \$ 303.13   | \$ 29.97    |             | \$ 3.25   |           | \$ 5.00    | \$ 1,210.79       | \$ 115.75           | \$ 1,326.54       | \$ 623.71    | \$ 16.54  |           | \$ 719.37            | \$ 719.65     | \$ 0.28    | \$ 18.00        |      |
| 2    | \$ 106.15   | \$ 15.38  | \$ 149.51   | \$ 63.71    |          | \$ 14.00  |           | \$ 764.42    | \$ 246.98   | \$ 27.98    |             | \$ 4.50   |           | \$ (36.00) | \$ 1,356.63       | \$ 132.15           | \$ 1,488.78       | \$ 985.61    | \$ 28.11  |           | \$ 531.28            | \$ 531.39     | \$ 0.11    | \$ 20.00        |      |
| 3    | \$ 61.93    | \$ 16.32  | \$ 127.44   | \$ 63.04    |          | \$ 28.00  |           | \$ 434.76    | \$ 284.86   | \$ 21.98    | \$ 4.49     | \$ 4.50   | \$ 14.77  | \$ -       | \$ 1,062.09       | \$ 101.54           | \$ 1,163.63       | \$ 781.23    | \$ 21.88  |           | \$ 404.28            | \$ 404.93     | \$ 0.65    | \$ 54.00        |      |
| 4    | \$ 121.06   | \$ 3.50   | \$ 443.24   | \$ 98.33    |          | \$ 28.00  |           | \$ 430.72    | \$ 259.33   | \$ 84.97    | \$ 9.99     | \$ 2.50   |           | \$ -       | \$ 1,481.64       | \$ 139.90           | \$ 1,621.54       | \$ 988.37    | \$ 26.15  |           | \$ 659.32            | \$ 659.60     | \$ 0.28    | \$ 135.00       |      |
| 5    | \$ 268.67   | \$ 61.27  | \$ 548.04   | \$ 507.60   |          | \$ 28.00  |           | \$ 596.48    | \$ 246.84   | \$ 24.98    |             |           |           |            | \$ 2,341.90       | \$ 220.26           | \$ 2,562.16       | \$ 1,936.71  | \$ 49.77  |           | \$ 675.22            | \$ 671.53     | \$ (3.69)  | \$ 57.00        |      |
| 6    | \$ 230.94   | \$ 32.18  | \$ 326.91   | \$ 252.28   | \$ 7.74  | \$ 16.00  |           | \$ 691.12    | \$ 140.40   | \$ 71.93    | \$ 17.99    | \$ 37.99  | \$ 49.53  | \$ (12.00) | \$ 1,863.01       | \$ 179.65           | \$ 2,042.66       | \$ 1,236.48  | \$ 33.08  |           | \$ 839.26            | \$ 839.26     | \$ (0.00)  | \$ 35.00        |      |
| 7    | \$ 6.52     | \$ 5.59   | \$ 146.96   | \$ 20.02    |          | \$ 14.00  |           | \$ 161.90    | \$ 86.95    | \$ 15.98    | \$ 17.99    |           |           | \$ (8.00)  | \$ 467.91         | \$ 44.90            | \$ 512.81         | \$ 363.18    | \$ 9.70   |           | \$ 110.33            | \$ 110.65     | \$ 0.32    | \$ (49.00)      |      |
| 8    | \$ 93.59    | \$ 7.93   | \$ 98.07    | \$ 67.57    |          | \$ 14.00  |           | \$ 778.57    | \$ 229.33   | \$ 166.89   | \$ 23.98    | \$ 4.50   |           | \$ -       | \$ 1,484.43       | \$ 141.60           | \$ 1,626.03       | \$ 802.52    | \$ 22.77  |           | \$ 846.28            | \$ 823.09     | \$ (23.19) | \$ 71.00        |      |
| 9    | \$ 62.17    | \$ 35.41  | \$ 103.08   | \$ 33.68    |          | \$ 14.00  |           | \$ 314.80    | \$ 125.92   | \$ 63.46    |             | \$ 1.50   |           | \$ -       | \$ 754.02         | \$ 70.45            | \$ 824.47         | \$ 443.89    | \$ 12.30  |           | \$ 392.88            | \$ 393.20     | \$ 0.32    | \$ 86.00        |      |
| 10   | \$ 97.55    | \$ 18.19  | \$ 207.49   | \$ 76.00    |          | \$ 42.00  | \$ 45.00  | \$ 466.24    | \$ 54.97    | \$ 21.98    |             |           | \$ 14.77  | \$ -       | \$ 1,044.19       | \$ 93.64            | \$ 1,137.83       | \$ 533.14    | \$ 14.94  | \$ 5.00   | \$ 478.63            | \$ 480.66     | \$ 2.03    | \$ (136.00)     |      |
| 11   | \$ 101.50   | \$ 15.84  | \$ 207.47   | \$ 96.29    |          | \$ 28.00  |           | \$ 489.97    | \$ 210.07   | \$ 64.98    |             |           |           | \$ -       | \$ 1,214.12       | \$ 114.20           | \$ 1,328.32       | \$ 718.39    | \$ 19.09  |           | \$ 629.02            | \$ 632.08     | \$ 3.06    | \$ 77.00        |      |
| 12   | \$ 115.71   | \$ 40.55  | \$ 574.38   | \$ 292.35   |          | \$ 28.00  |           | \$ 911.01    | \$ 266.33   | \$ 104.94   | \$ 14.48    | \$ 5.75   | \$ 21.28  | \$ -       | \$ 2,374.78       | \$ 227.97           | \$ 2,602.75       | \$ 1,559.25  | \$ 41.56  |           | \$ 1,085.06          | \$ 1,058.10   | \$ (26.96) | \$ 85.00        |      |
| 13   | \$ 235.35   | \$ 69.45  | \$ 900.83   | \$ 657.95   | \$ 7.74  | \$ 14.00  |           | \$ 749.54    | \$ 259.50   | \$ 64.95    | \$ 27.98    | \$ 7.00   |           | \$ (49.00) | \$ 2,945.29       | \$ 285.17           | \$ 3,230.46       | \$ 1,877.55  | \$ 49.17  |           | \$ 1,402.08          | \$ 1,402.28   | \$ 0.20    | \$ 259.00       |      |
| 14   |             |           |             |             |          |           |           |              |             |             |             |           |           | \$ -       | \$ -              |                     | \$ -              |              |           |           | \$ -                 | \$ 659.00     | \$ 659.00  | \$ -            | \$ - |
| 15   | \$ 101.27   | \$ 7.45   | \$ 210.70   | \$ 62.57    |          | \$ 18.00  |           | \$ 437.69    | \$ 106.34   | \$ 24.99    |             |           | \$ 14.77  | \$ (9.00)  | \$ 974.78         | \$ 94.68            | \$ 1,069.46       | \$ 545.68    | \$ 14.70  |           | \$ 538.48            | \$ 538.60     | \$ 0.12    | \$ 80.00        |      |
| 16   | \$ 185.78   | \$ 27.29  | \$ 120.36   | \$ 77.13    |          |           |           | \$ 505.32    | \$ 305.27   | \$ 8.00     | \$ 29.71    | \$ 8.50   |           | \$ -       | \$ 1,267.36       | \$ 118.22           | \$ 1,385.58       | \$ 893.64    | \$ 24.70  |           | \$ 516.64            | \$ 517.55     | \$ 0.91    | \$ 16.00        |      |
| 17   | \$ 219.07   | \$ 27.49  | \$ 337.65   | \$ 140.15   |          | \$ 14.00  |           | \$ 630.55    | \$ 319.75   | \$ 119.63   | \$ 3.29     | \$ 3.00   |           | \$ -       | \$ 1,814.58       | \$ 171.29           | \$ 1,985.87       | \$ 1,017.25  | \$ 27.94  |           | \$ 996.56            | \$ 975.43     | \$ (21.13) | \$ 102.00       |      |
| 18   | \$ 94.99    | \$ 5.59   | \$ 205.70   | \$ 39.82    |          | \$ 42.06  |           | \$ 555.55    | \$ 129.42   | \$ 21.98    | \$ 27.97    | \$ 3.25   | \$ 14.77  | \$ -       | \$ 1,141.10       | \$ 107.00           | \$ 1,248.10       | \$ 922.46    | \$ 24.87  |           | \$ 350.51            | \$ 350.55     | \$ 0.04    | \$ 50.00        |      |
| 19   | \$ 147.60   | \$ 13.51  | \$ 318.31   | \$ 98.97    |          | \$ 56.00  |           | \$ 803.10    | \$ 464.18   | \$ 8.00     |             | \$ 4.00   | \$ 17.38  | \$ 9.00    | \$ 1,940.05       | \$ 183.12           | \$ 2,123.17       | \$ 1,198.85  | \$ 33.09  |           | \$ 957.41            | \$ 958.20     | \$ 0.79    | \$ 43.00        |      |
| 20   | \$ 184.37   | \$ 30.30  | \$ 540.93   | \$ 576.27   |          | \$ 16.00  | \$ 90.00  | \$ 1,192.79  | \$ 348.91   | \$ 19.36    | \$ 34.99    | \$ 3.00   | \$ 22.57  | \$ 4.00    | \$ 3,063.49       | \$ 285.87           | \$ 3,349.36       | \$ 2,306.74  | \$ 61.84  |           | \$ 1,104.46          | \$ 1,104.76   | \$ 0.30    | \$ 134.00       |      |
| 21   | \$ 31.20    | \$ 1.40   | \$ 3.64     | \$ 3.87     |          |           |           | \$ 82.95     | \$ 34.47    |             |             |           |           | \$ -       | \$ 157.53         | \$ 14.74            | \$ 172.27         | \$ 42.86     | \$ 0.99   |           | \$ 130.40            | \$ 130.40     | \$ (0.00)  | \$ 1.00         |      |
| 22   | \$ 165.03   | \$ 40.25  | \$ 210.69   | \$ 270.83   |          | \$ 28.00  |           | \$ 405.93    | \$ 298.22   | \$ 50.47    | \$ 39.59    |           |           | \$ 4.00    | \$ 1,513.01       | \$ 140.28           | \$ 1,653.29       | \$ 955.11    | \$ 25.84  | \$ 4.00   | \$ 720.02            | \$ 689.75     | \$ (30.27) | \$ 226.00       |      |
| 23   | \$ 104.05   | \$ 9.80   | \$ 333.17   | \$ 133.11   |          | \$ 28.00  |           | \$ 1,055.50  | \$ 243.04   | \$ 233.28   | \$ 54.34    | \$ 1.50   |           | \$ 19.25   | \$ 2,215.04       | \$ 209.75           | \$ 2,424.79       | \$ 1,322.09  | \$ 35.96  |           | \$ 1,138.66          | \$ 1,147.44   | \$ 8.78    | \$ 254.00       |      |
| 24   | \$ 200.43   | \$ 38.89  | \$ 333.57   | \$ 616.04   |          | \$ 84.00  |           | \$ 1,545.11  | \$ 809.84   | \$ 367.77   | \$ 92.73    | \$ 5.99   | \$ 82.97  | \$ 23.00   | \$ 4,200.34       | \$ 406.66           | \$ 4,607.00       | \$ 3,163.33  | \$ 87.94  |           | \$ 1,531.61          | \$ 1,532.18   | \$ 0.57    | \$ 607.00       |      |
| 25   |             |           |             |             |          |           |           |              |             |             |             |           |           | \$ -       | \$ -              |                     | \$ -              |              |           |           | \$ -                 | \$ -          | \$ -       | \$ -            |      |
| 26   | \$ 129.42   | \$ 59.18  | \$ 681.20   | \$ 305.78   |          | \$ 28.00  |           | \$ 1,258.31  | \$ 510.69   | \$ 71.93    | \$ 32.47    |           | \$ 29.54  | \$ -       | \$ 3,106.52       | \$ 302.53           | \$ 3,409.05       | \$ 2,614.92  | \$ 66.98  | \$ 5.00   | \$ 856.11            | \$ 846.16     | \$ (9.95)  | \$ 152.00       |      |
| 27   | \$ 115.46   | \$ 26.12  | \$ 395.61   | \$ 395.53   |          | \$ 14.00  |           | \$ 881.61    | \$ 221.66   | \$ 101.91   | \$ 5.99     |           | \$ 7.80   | \$ (5.00)  | \$ 2,160.69       | \$ 209.40           | \$ 2,370.09       | \$ 1,459.23  | \$ 40.50  | \$ 9.00   | \$ 942.36            | \$ 943.13     | \$ 0.77    | \$ 79.00        |      |
| 28   |             |           |             |             |          |           |           |              |             |             |             |           |           | \$ -       | \$ -              |                     | \$ -              |              |           |           | \$ -                 | \$ -          | \$ -       | \$ -            |      |
| 29   | \$ 104.63   | \$ 48.46  | \$ 164.29   | \$ 75.09    |          | \$ 28.00  |           | \$ 722.59    | \$ 325.33   | \$ 28.98    | \$ 11.48    |           | \$ 35.63  | \$ 5.00    | \$ 1,549.48       | \$ 148.60           | \$ 1,698.08       | \$ 468.09    | \$ 12.71  |           | \$ 1,242.70          | \$ 1,232.21   | \$ (10.49) | \$ 3.00         |      |
| 30   | \$ 171.80   | \$ 19.13  | \$ 266.46   | \$ 89.19    |          | \$ 14.00  |           | \$ 715.69    | \$ 176.39   | \$ 62.96    |             | \$ 1.75   |           | \$ (12.00) | \$ 1,505.37       | \$ 143.46           | \$ 1,648.83       | \$ 933.35    | \$ 25.42  | \$ 40.00  | \$ 700.90            | \$ 701.20     | \$ 0.30    | \$ 12.00        |      |
| 31   | \$ 96.15    | \$ 20.50  | \$ 153.12   | \$ 259.19   |          | \$ 58.00  |           | \$ 1,186.96  | \$ 683.96   | \$ 273.41   | \$ 16.60    | \$ 1.50   | \$ 36.31  | \$ -       | \$ 2,785.70       | \$ 271.84           | \$ 3,057.54       | \$ 1,751.60  | \$ 49.01  |           | \$ 1,354.95          | \$ 1,359.20   | \$ 4.25    | \$ 114.00       |      |
|      | \$ 3,661.80 | \$ 706.77 | \$ 8,286.09 | \$ 5,468.40 | \$ 15.48 | \$ 696.06 | \$ 135.00 | \$ 19,246.10 | \$ 7,692.08 | \$ 2,157.66 | \$ 487.33   | \$ 114.48 | \$ 380.34 | \$ (51.75) | \$ 48,995.84      | \$ 4,674.62         | \$ 53,670.46      | \$ 32,445.23 | \$ 877.55 | \$ 63.00  | \$ 21,854.78         | \$ 22,412.18  | \$ 557.40  | \$ 2,585.00     |      |

# December 2025 ATM Report

**DNS49583**

Total Surcharge:\$451.50

**TWIN VALLEY MUNICIPAL  
LIQUOR**

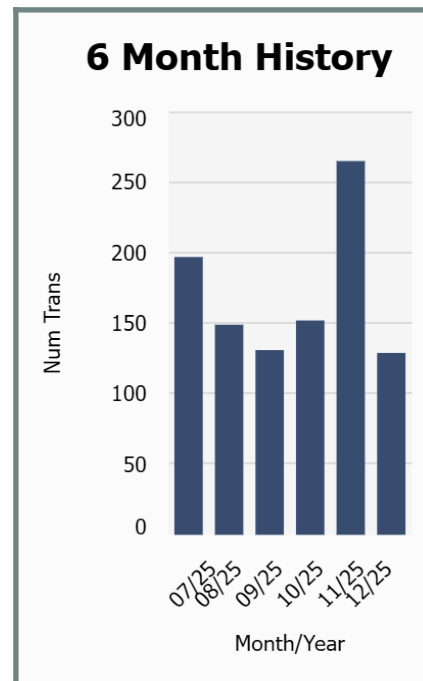
3771 COUNTY HIGHWAY 27

Twin Valley, MN 56584

| Date           | Wdl Txns   | Schg Txns  | Dny Txns | Total Txns | Wdl Amt            | Schg Collctd    |
|----------------|------------|------------|----------|------------|--------------------|-----------------|
| 2025-12-01     | 0          | 0          | 0        | 0          | \$0.00             | \$0.00          |
| 2025-12-02     | 0          | 0          | 0        | 0          | \$0.00             | \$0.00          |
| 2025-12-03     | 1          | 1          | 0        | 1          | \$100.00           | \$3.50          |
| 2025-12-04     | 5          | 5          | 0        | 7          | \$660.00           | \$17.50         |
| 2025-12-05     | 10         | 10         | 0        | 11         | \$1,660.00         | \$35.00         |
| 2025-12-06     | 14         | 14         | 0        | 19         | \$1,880.00         | \$49.00         |
| 2025-12-07     | 8          | 8          | 0        | 10         | \$1,020.00         | \$28.00         |
| 2025-12-08     | 0          | 0          | 0        | 0          | \$0.00             | \$0.00          |
| 2025-12-09     | 0          | 0          | 0        | 0          | \$0.00             | \$0.00          |
| 2025-12-10     | 1          | 1          | 0        | 2          | \$60.00            | \$3.50          |
| 2025-12-11     | 6          | 6          | 0        | 7          | \$700.00           | \$21.00         |
| 2025-12-12     | 10         | 10         | 1        | 15         | \$1,600.00         | \$35.00         |
| 2025-12-13     | 3          | 3          | 0        | 4          | \$440.00           | \$10.50         |
| 2025-12-14     | 7          | 7          | 2        | 13         | \$500.00           | \$24.50         |
| 2025-12-15     | 0          | 0          | 0        | 0          | \$0.00             | \$0.00          |
| 2025-12-16     | 4          | 4          | 0        | 6          | \$440.00           | \$14.00         |
| 2025-12-17     | 4          | 4          | 0        | 6          | \$200.00           | \$14.00         |
| 2025-12-18     | 7          | 7          | 0        | 10         | \$480.00           | \$24.50         |
| 2025-12-19     | 5          | 5          | 0        | 5          | \$700.00           | \$17.50         |
| 2025-12-20     | 4          | 4          | 0        | 6          | \$460.00           | \$14.00         |
| 2025-12-21     | 10         | 10         | 0        | 12         | \$1,540.00         | \$35.00         |
| 2025-12-22     | 0          | 0          | 0        | 0          | \$0.00             | \$0.00          |
| 2025-12-23     | 2          | 2          | 1        | 5          | \$80.00            | \$7.00          |
| 2025-12-24     | 7          | 7          | 0        | 7          | \$840.00           | \$24.50         |
| 2025-12-25     | 5          | 5          | 0        | 8          | \$560.00           | \$17.50         |
| 2025-12-26     | 3          | 3          | 0        | 6          | \$360.00           | \$10.50         |
| 2025-12-27     | 7          | 7          | 0        | 9          | \$1,100.00         | \$24.50         |
| 2025-12-28     | 2          | 2          | 2        | 5          | \$200.00           | \$7.00          |
| 2025-12-29     | 0          | 0          | 0        | 0          | \$0.00             | \$0.00          |
| 2025-12-30     | 3          | 3          | 1        | 4          | \$180.00           | \$10.50         |
| 2025-12-31     | 1          | 1          | 0        | 2          | \$160.00           | \$3.50          |
| <b>Totals:</b> | <b>129</b> | <b>129</b> | <b>7</b> | <b>180</b> | <b>\$15,920.00</b> | <b>\$451.50</b> |

| Month | Num Trans    |
|-------|--------------|
| 07/25 | 197          |
| 08/25 | 149          |
| 09/25 | 131          |
| 10/25 | 152          |
| 11/25 | 265          |
| 12/25 | 129          |
|       | <b>1,023</b> |

|                        |     |
|------------------------|-----|
| Average Monthly Trans: | 170 |
|------------------------|-----|



For the Period : 12/1/2025 To 12/31/2025

| <u>Name of Fund</u>                      | <u>Beginning Balance</u> | <u>Total Receipts</u> | <u>Total Disbursed</u> | <u>Ending Balance</u> | <u>Less Deposits In Transit</u> | <u>Plus Outstanding Checks</u> | <u>Total Per Bank Statement</u> |
|--|--------------------------|-----------------------|------------------------|-----------------------|---------------------------------|--------------------------------|---------------------------------|
| General Fund                             | \$207,641.50             | \$290,301.15          | \$106,599.77           | \$391,342.88          | \$28.00                         | \$58,706.27                    | \$450,021.15                    |
| Other Federal Programs - ARP             | \$0.00                   | \$0.00                | \$0.00                 | \$0.00                | \$0.00                          | \$0.00                         | \$0.00                          |
| Public Housing (Optional)                | \$69,486.90              | \$0.00                | \$0.00                 | \$69,486.90           | \$0.00                          | \$0.00                         | \$69,486.90                     |
| LEASE Revenues - Tower Antenna Placement | \$31,564.05              | \$1,304.77            | \$0.00                 | \$32,868.82           | \$0.00                          | \$0.00                         | \$32,868.82                     |
| 2012A Refunding Bond                     | \$17,849.56              | \$9,160.90            | \$0.00                 | \$27,010.46           | \$0.00                          | \$0.00                         | \$27,010.46                     |
| 2013A Refunding Bond                     | (\$80,959.04)            | \$18,218.85           | \$0.00                 | (\$62,740.19)         | \$0.00                          | \$0.00                         | (\$62,740.19)                   |
| MPFA DWRF 2019 Replacement Fund          | \$37,875.00              | \$0.00                | \$0.00                 | \$37,875.00           | \$0.00                          | \$0.00                         | \$37,875.00                     |
| General Capital Projects                 | \$38,777.15              | \$30,578.17           | \$105,772.70           | (\$36,417.38)         | \$0.00                          | \$0.00                         | (\$36,417.38)                   |
| Lot Incentive Program                    | \$0.00                   | \$0.00                | \$0.00                 | \$0.00                | \$0.00                          | \$0.00                         | \$0.00                          |
| 2007 Storm Utility Fund                  | \$250,279.31             | \$2,262.18            | \$0.00                 | \$252,541.49          | \$31.50                         | \$0.00                         | \$252,509.99                    |
| Herold Court Paving Project              | (\$216,100.11)           | \$0.00                | \$0.00                 | (\$216,100.11)        | \$0.00                          | \$0.00                         | (\$216,100.11)                  |
| Blight & Beautification                  | \$26,711.58              | \$0.00                | \$0.00                 | \$26,711.58           | \$0.00                          | \$0.00                         | \$26,711.58                     |
| Water                                    | \$791,979.27             | \$18,810.58           | \$10,963.34            | \$799,826.51          | \$302.00                        | \$320.70                       | \$799,845.21                    |
| Sewage Collection and Disposal           | \$405,878.32             | \$16,141.52           | \$13,894.76            | \$408,125.08          | \$276.50                        | \$7,187.62                     | \$415,036.20                    |
| Refuse or Garbage Collection             | \$149,831.98             | \$12,111.21           | \$9,321.57             | \$152,621.62          | \$144.93                        | \$0.00                         | \$152,476.69                    |
| Municipal Liquor Store                   | \$114,984.86             | \$60,073.81           | \$64,332.53            | \$110,726.14          | \$1,359.20                      | \$3,464.96                     | \$112,831.90                    |
| Swimming Pool                            | \$0.00                   | \$0.00                | \$0.00                 | \$0.00                | \$0.00                          | \$0.00                         | \$0.00                          |
| SHIP - City projects                     | \$221.52                 | \$0.00                | \$0.00                 | \$221.52              | \$0.00                          | \$0.00                         | \$221.52                        |
| Memorial Gardens                         | (\$1,420.88)             | \$1,500.00            | \$0.00                 | \$79.12               | \$0.00                          | \$0.00                         | \$79.12                         |
| Loan Pool/EDA                            | \$34,795.28              | \$1,133.87            | \$0.00                 | \$35,929.15           | \$0.00                          | \$0.00                         | \$35,929.15                     |
| City Cemetery                            | \$1,552.60               | \$0.00                | \$0.00                 | \$1,552.60            | \$0.00                          | \$0.00                         | \$1,552.60                      |
| General Trust - Special Account          | \$0.00                   | \$0.00                | \$0.00                 | \$0.00                | \$0.00                          | \$0.00                         | \$0.00                          |
| <b>Total</b>                             | <b>\$1,880,948.84</b>    | <b>\$461,597.01</b>   | <b>\$310,884.67</b>    | <b>\$2,031,661.18</b> | <b>\$2,142.13</b>               | <b>\$69,679.55</b>             | <b>\$2,099,198.60</b>           |

Year End transfers to zero balance special bond fund accounts

12/31/2025

| <b>BOND FUND</b> | <b>YE Balance</b> |  | <b>Transfer<br/>Water</b> | <b>Transfer<br/>Sewer</b> | <b>Transfer<br/>Equipment</b> |
|------------------|-------------------|--|---------------------------|---------------------------|-------------------------------|
| 2012A Bond       | \$ 27,010.46      |  | \$ (4,051.57)             | \$ (16,206.28)            | \$ (6,752.61)                 |
| 2013A Bond       | \$ (62,740.19)    |  | \$ 40,781.12              | \$ 21,959.07              |                               |
|                  |                   |  |                           |                           |                               |

MN Public Facilities Authority  
 ANNUAL CERTIFICATION REGARDING SYSTEM REPLACEMENT FUND  
 For the Calendar Year Ended December 31, 2025

Recipient:

***Twin Valley - Drinking Water***

Key to cell shading below:   manual entry needed  
  formula

| Table 1, Required Deposits during the Calendar Year |                         |                                  |         |                      |
|---|-------------------------|----------------------------------|---------|----------------------|
| System name / description                           | Rate<br>(per 1,000 gal) | # gallons flow<br>for the system | ÷ 1,000 | = Minimum<br>Deposit |
| Drinking Water                                      | \$0.50                  | 24,121,536                       | ÷ 1,000 | \$12,060.00          |

| Table 2, Actual Replacement Fund Activity and Balances during the Calendar Year |                           |                   |                 |                           |                |
|---|---------------------------|-------------------|-----------------|---------------------------|----------------|
| System #  | System name / description | Beginning Balance | Actual Deposits | Actual Uses / Withdrawals | Ending Balance |
| 1   | Drinking Water            | 37,875.00         | 12,060.00       |                           | 49,935.00      |

**City/Town Financial  
Reporting Form**

**Cash Basis Of Accounting**

**CITY OF TWIN VALLEY**

**Year Ending 12/31/2025**

## SECTION I : REVENUES

## TAXES

|    |  |    |              |
|----|--|----|--------------|
| 1  | Property Taxes (include Tax Forfeited Property)                | 1  | \$239,397.43 |
| 2  | Tax Increments (TIF)   | 2  | \$0.00       |
| 3  | Franchise Taxes - (fee from private sector only) e.g. Cable TV | 3  | \$0.00       |
| 4  | Local Sales Taxes  | 4  | \$0.00       |
| 5  | Hotel/Motel Taxes  | 5  | \$0.00       |
| 6  | Gambling Tax   | 6  | \$0.00       |
| 7  | Gravel Tax   | 7  | \$0.00       |
| 8  | Wheelage Tax   | 8  | \$0.00       |
| 10 | Special Assessments (include delinquent charges)               | 10 | \$25,622.00  |
| 11 | LICENSES AND PERMITS   | 11 | \$3,765.00   |

## INTERGOVERNMENTAL REVENUES

|    |   |    |              |
|----|---|----|--------------|
| 12 | FEDERAL-Community Development Block Grants (CDBG, including Entitlements CFDA #14.218 and 14.228) | 12 | \$0.00       |
| 14 | -Transportation   | 14 | \$0.00       |
| 16 | -Emergency Management Aid   | 16 | \$0.00       |
| 17 | -Coronavirus Relief Fund (CRF)  | 17 | \$0.00       |
| 18 | -Other Federal Grants   | 18 | \$61,902.00  |
| 19 | STATE-Local Government Aid (LGA)  | 19 | \$365,529.00 |
| 21 | -Agricultural Market Value Credit   | 21 | \$527.78     |
| 22 | -Taconite Homestead Credit  | 22 | \$0.00       |
| 23 | -Taconite Aids  | 23 | \$0.00       |
| 24 | -PERA Aid   | 24 | \$0.00       |
| 25 | -Transportation/Highway User Tax/Gasoline Tax/Road Allotment                                      | 25 | \$0.00       |
| 26 | -Disparity Reduction Aid (DRA)  | 26 | \$0.00       |
| 27 | -Police and Fire Aid  | 27 | \$9,239.01   |
| 28 | -Town Aid   | 28 | \$0.00       |
| 31 | -Other State Grants and Aids (payments in lieu of taxes)  | 31 | \$12,054.00  |
| 32 | COUNTY-Highways   | 32 | \$1,101.45   |
| 33 | -Other County Grants  | 33 | \$0.00       |
| 34 | LOCAL UNITS-IRRRB Grants  | 34 | \$0.00       |
| 35 | -Other Local Unit Grants  | 35 | \$34,388.64  |
| 36 | TOTAL INTERGOVERNMENTAL REVENUES (add lines 12 - 35)  | 36 | \$484,741.88 |

## CHARGES FOR SERVICES

|    |   |    |             |
|----|---|----|-------------|
| 37 | General Government (include auto registration, filing fees, city hall rent) | 37 | \$7,954.62  |
| 38 | Police and Fire Contracts   | 38 | \$0.00      |
| 39 | Other Public Safety (include ambulance)                                     | 39 | \$35,311.50 |
| 40 | Streets and Highways  | 40 | \$16,242.78 |
| 41 | Garbage, Recycling and Other Refuse (enterprise fund accounting preferred)  | 41 | \$25,131.57 |
| 42 | Libraries   | 42 | \$0.00      |

|    |  |              |
|----|--|--------------|
| 43 | Parks and Recreation (include hall rent, community center, park dedication fees) | \$16,572.00  |
| 44 | Airports (include hangar rent)   | \$0.00       |
| 45 | Transit  | \$0.00       |
| 46 | Cemetery (include plot sales)  | \$0.00       |
| 47 | EDA/HRA  | \$15,429.24  |
| 48 | Other Service Charges (include SAC, rents)                                       | \$0.00       |
| 49 | TOTAL CHARGES FOR SERVICES (add lines 37 through 48)                             | \$116,641.71 |
| 50 | FINES AND FORFEITS (35000)   | \$2,039.86   |
| 51 | ADMINISTRATIVE FINES (per MS 169999 total collected, not net) (35000)            | \$1,075.00   |

**MISCELLANEOUS REVENUES**

|    |   |                |
|----|---|----------------|
| 52 | Investment Earnings (checking, savings, interest and investments) | \$9,759.42     |
| 53 | All Other Revenue   | \$150,178.89   |
| 54 | TOTAL REVENUES (should equal total on financial statement)        | \$1,033,221.19 |

**OTHER FINANCING SOURCES**

|    |   |                |
|----|---|----------------|
| 55 | Investments Sold or matured (CDs, savings withdrawals, etc)                 | \$0.00         |
| 56 | Borrowing-Bonds Issued (net proceeds) (Include bond premiums and discounts) | \$0.00         |
| 57 | -Other Long-Term Debt (Include capital leases)                              | \$0.00         |
| 58 | -Short-Term Debt  | \$0.00         |
| 59 | Other Financing Sources (Include Interfund Debt, Sales of Fixed Assets)     | \$0.00         |
| 60 | Transfers from Enterprise Funds and Internal Service Funds                  | \$128,999.90   |
| 61 | Transfers from Governmental Funds   | \$34,723.91    |
| 62 | TOTAL REVENUES AND OTHER FINANCING SOURCES                                  | \$1,196,945.00 |

## SECTION II: EXPENDITURES

## GENERAL GOVERNMENT

|   |   |   |             |
|---|---|---|-------------|
| 1 | Governing Board   | 1 | \$10,916.83 |
| 2 | Administration and Finance (clerk/treasurer, deputy clerk, etc.)    | 2 | \$88,011.19 |
| 3 | Other General Government (elections, assessing, audit, legal, etc.) | 3 | \$41,942.40 |
| 4 | General Government - Capital Outlay                                 | 4 | \$2,628.01  |

## PUBLIC SAFETY

|    |  |    |              |
|----|--|----|--------------|
| 5  | Police/Sheriff-Current Expenditures (include police relief, forfeiture fund)       | 5  | \$167,681.97 |
| 6  | -Capital Outlay  | 6  | \$0.00       |
| 7  | Corrections-Current Expenditures   | 7  | \$0.00       |
| 8  | -Capital Outlay  | 8  | \$0.00       |
| 9  | Ambulance-Current Expenditures (include rescue squad, 1st responders)              | 9  | \$0.00       |
| 10 | -Capital Outlay  | 10 | \$0.00       |
| 11 | Fire-Current Expenditures (include fire relief)                                    | 11 | \$24,902.29  |
| 12 | -Capital Outlay  | 12 | \$134,619.87 |
| 13 | Other Protection-Current Expenditures (include building inspection, flood control) | 13 | \$87.95      |
| 14 | -Capital Outlay  | 14 | \$0.00       |

## STREETS AND HIGHWAYS (Roads and Bridges)

|    |  |    |              |
|----|--|----|--------------|
| 16 | Street Maintenance and Storm Sewers (include street cleaning)                      | 16 | \$126,955.34 |
| 17 | Snow and Ice Removal   | 17 | \$4,379.38   |
| 19 | Street Lighting  | 19 | \$16,040.92  |
| 20 | Street Construction - Capital Outlay (include bridges, sidewalks and storm sewers) | 20 | \$0.00       |
| 21 | Street - Other Capital Outlay (buildings and equipment)                            | 21 | \$390,478.24 |

## SANITATION (EXCLUDE SEWER)

|    |   |    |            |
|----|---|----|------------|
| 22 | Garbage and Other Refuse Collection and Disposal (enterprise fund accounting preferred) | 22 | \$520.73   |
| 23 | Other Sanitation - Current Expenditures (weed & pest control, recycling)                | 23 | \$2,017.49 |
| 24 | Sanitation - Capital Outlay   | 24 | \$0.00     |

## HEALTH AND WELFARE

|    |                      |    |        |
|----|----------------------|----|--------|
| 25 | Current Expenditures | 25 | \$0.00 |
| 26 | Capital Outlay       | 26 | \$0.00 |

## CULTURE AND RECREATION

|    |  |    |             |
|----|--|----|-------------|
| 33 | Libraries - Current Expenditures                               | 33 | \$0.00      |
| 34 | -Capital Outlay  | 34 | \$0.00      |
| 35 | Parks and Recreation (include community center/hall, Cable TV) | 35 | \$44,702.12 |
| 36 | -Capital Outlay  | 36 | \$39,076.20 |

## HOUSING AND ECONOMIC DEVELOPMENT

|    |  |    |            |
|----|--|----|------------|
| 37 | Housing and Urban Redevelopment - Current Expenditures | 37 | \$9,398.42 |
| 38 | -Capital Outlay  | 38 | \$5,369.79 |

|    |  |    |            |
|----|--|----|------------|
| 39 | Economic Development - Current Expenditures (include business loans) | 39 | \$1,155.53 |
| 40 | -Capital Outlay  | 40 | \$0.00     |

**CONSERVATION OF NATURAL RESOURCES**

|    |                      |    |        |
|----|----------------------|----|--------|
| 41 | Current Expenditures | 41 | \$0.00 |
| 42 | Capital Outlay       | 42 | \$0.00 |

**MISCELLANEOUS EXPENDITURES**

|    |  |    |              |
|----|--|----|--------------|
| 43 | Airports - Current Expenditures                                  | 43 | \$0.00       |
| 44 | -Capital Outlay  | 44 | \$0.00       |
| 45 | Transit - Current Expenditures                                   | 45 | \$0.00       |
| 46 | -Capital Outlay  | 46 | \$0.00       |
| 47 | Cemetery - Current Expenditures                                  | 47 | \$0.00       |
| 48 | -Capital Outlay  | 48 | \$6,100.00   |
| 49 | All Other - Current Expenditures                                 | 49 | \$14,417.74  |
| 50 | All Other - Capital Outlay (ONLY items not classified elsewhere) | 50 | \$5,434.97   |
| 52 | TOTAL CURRENT EXPENDITURES                                       | 52 | \$553,130.30 |
| 53 | TOTAL CAPITAL OUTLAY   | 53 | \$583,707.08 |

**DEBT SERVICE**

|    |  |    |                |
|----|--|----|----------------|
| 54 | Principal Payments on Bonds                                    | 54 | \$74,000.00    |
| 55 | Principal Payments on Other Long-term Debt and Short-term Debt | 55 | \$0.00         |
| 56 | Interest and Fiscal Charges (Bond Issuance Costs)              | 56 | \$45,434.00    |
| 57 | TOTAL EXPENDITURES (should equal total on financial statement) | 57 | \$1,256,271.38 |

**OTHER FINANCING USES**

|    |  |    |                |
|----|--|----|----------------|
| 58 | Investments - Purchased (CDs., savings deposits, etc.)       | 58 | \$5,362.80     |
| 59 | Principal Payments - Refunded Bond (payment to escrow agent) | 59 | \$0.00         |
| 60 | Other Financing Uses (Include Interfund Debt)                | 60 | \$34,388.64    |
| 61 | Transfers to Enterprise and Internal Service Funds           | 61 | \$73,457.56    |
| 62 | Transfers to Governmental Funds                              | 62 | \$34,723.91    |
| 63 | TOTAL EXPENDITURES AND OTHER FINANCING USES                  | 63 | \$1,404,204.29 |

## SECTION III: ENTERPRISE FUNDS

Include operations of all enterprise funds and related component units. Only 600 Fund Numbers

| Water                  |  |              |
|------------------------|--|--------------|
| 1                      | Operating Revenues   | \$211,907.74 |
| 2                      | Operating Expenses   | \$151,763.25 |
| 3                      | OPERATING INCOME (LOSS)  | \$60,144.49  |
| 4                      | Non-Operating Revenues (Interest, grants, property taxes, assessments, etc.) | \$781.49     |
| 5                      | Non-Operating Expenses (Interest, etc.)                                      | \$3,093.87   |
| 6                      | Net Income (Loss) - Before Transfers   | \$57,832.11  |
| ADDITIONAL INFORMATION |  |              |
| 7                      | Taxes (exclude special assessments)  | \$0.00       |
| 8                      | Federal Grants   | \$0.00       |
| 9                      | State Grants (include MV Credits)  | \$0.00       |
| 10                     | County Grants/Local Grants   | \$0.00       |
| 11                     | Operating Transfers In from Other Funds                                      | \$4,051.57   |
| 12                     | Operating Transfers Out to Other Funds                                       | \$52,841.12  |
| 13                     | Capital Outlay during the Year   | \$1,000.00   |
| 14                     | Capital Contributions  | \$0.00       |
| 15                     | Interfund Debt Borrowed  | \$0.00       |
| 16                     | Interfund Debt Paid  | \$0.00       |
| 17                     | Borrowing -Bonds Issued (net proceeds) and other long-term debt              | \$0.00       |
| 18                     | Interest Paid and Fiscal Charges   | \$2,540.02   |
| 19                     | Debt Paid-Bonds  | \$0.00       |
| 20                     | Debt Paid -Other Long-Term Debt  | \$0.00       |
| 21                     | Outstanding Bonded Debt - End of Year  | \$0.00       |
| 22                     | Outstanding Other Long-Term Debt-End of Year                                 | \$0.00       |
| 23                     | Depreciation (included in operating statement)                               | \$0.00       |

| Sewage Collection and Disposal |  |                |
|--------------------------------|--|----------------|
| 1                              | Operating Revenues   | \$188,735.10   |
| 2                              | Operating Expenses   | \$904,272.26   |
| 3                              | OPERATING INCOME (LOSS)  | -\$715,537.16  |
| 4                              | Non-Operating Revenues (Interest, grants, property taxes, assessments, etc.) | \$675,360.49   |
| 5                              | Non-Operating Expenses (Interest, etc.)                                      | \$105,413.97   |
| 6                              | Net Income (Loss) - Before Transfers   | -\$145,590.64  |
| ADDITIONAL INFORMATION         |  |                |
| 7                              | Taxes (exclude special assessments)  | \$0.00         |
| 8                              | Federal Grants   | \$674,640.06   |
| 9                              | State Grants (include MV Credits)  | \$0.00         |
| 10                             | County Grants/Local Grants   | \$0.00         |
| 11                             | Operating Transfers In from Other Funds                                      | \$16,206.28    |
| 12                             | Operating Transfers Out to Other Funds                                       | \$21,959.07    |
| 13                             | Capital Outlay during the Year   | \$2,675.27     |
| 14                             | Capital Contributions  | \$0.00         |
| 15                             | Interfund Debt Borrowed  | \$0.00         |
| 16                             | Interfund Debt Paid  | \$0.00         |
| 17                             | Borrowing -Bonds Issued (net proceeds) and other long-term debt              | \$3,130,219.15 |
| 18                             | Interest Paid and Fiscal Charges   | \$104,428.02   |
| 19                             | Debt Paid-Bonds  | \$0.00         |
| 20                             | Debt Paid -Other Long-Term Debt  | \$0.00         |
| 21                             | Outstanding Bonded Debt - End of Year  | \$0.00         |
| 22                             | Outstanding Other Long-Term Debt-End of Year                                 | \$0.00         |
| 23                             | Depreciation (included in operating statement)                               | \$0.00         |

| Refuse or Garbage Collection |  |              |
|------------------------------|--|--------------|
| 1                            | Operating Revenues   | \$119,651.66 |
| 2                            | Operating Expenses   | \$119,127.26 |
| 3                            | OPERATING INCOME (LOSS)  | \$524.40     |
| 4                            | Non-Operating Revenues (Interest, grants, property taxes, assessments, etc.) | \$0.00       |
| 5                            | Non-Operating Expenses (Interest, etc.)                                      | \$265.65     |
| 6                            | Net Income (Loss) - Before Transfers   | \$258.75     |
| ADDITIONAL INFORMATION       |  |              |
| 7                            | Taxes (exclude special assessments)  | \$0.00       |
| 8                            | Federal Grants   | \$0.00       |
| 9                            | State Grants (include MV Credits)  | \$0.00       |
| 10                           | County Grants/Local Grants   | \$0.00       |
| 11                           | Operating Transfers In from Other Funds                                      | \$0.00       |
| 12                           | Operating Transfers Out to Other Funds                                       | \$0.00       |
| 13                           | Capital Outlay during the Year   | \$0.00       |
| 14                           | Capital Contributions  | \$0.00       |
| 15                           | Interfund Debt Borrowed  | \$0.00       |
| 16                           | Interfund Debt Paid  | \$0.00       |
| 17                           | Borrowing -Bonds Issued (net proceeds) and other long-term debt              | \$0.00       |
| 18                           | Interest Paid and Fiscal Charges   | \$0.00       |
| 19                           | Debt Paid-Bonds  | \$0.00       |
| 20                           | Debt Paid -Other Long-Term Debt  | \$0.00       |
| 21                           | Outstanding Bonded Debt - End of Year  | \$0.00       |
| 22                           | Outstanding Other Long-Term Debt-End of Year                                 | \$0.00       |
| 23                           | Depreciation (included in operating statement)                               | \$0.00       |

| <b>Municipal Liquor Store</b> |  |              |
|-------------------------------|--|--------------|
| 1                             | Operating Revenues   | \$692,687.66 |
| 2                             | Operating Expenses   | \$685,592.36 |
| 3                             | OPERATING INCOME (LOSS)  | \$7,095.30   |
| 4                             | Non-Operating Revenues (Interest, grants, property taxes, assessments, etc.) | \$2,885.49   |
| 5                             | Non-Operating Expenses (Interest, etc.)                                      | \$635.32     |
| 6                             | Net Income (Loss) - Before Transfers   | \$9,345.47   |
| ADDITIONAL INFORMATION        |  |              |
| 7                             | Taxes (exclude special assessments)  | \$0.00       |
| 8                             | Federal Grants   | \$0.00       |
| 9                             | State Grants (include MV Credits)  | \$0.00       |
| 10                            | County Grants/Local Grants   | \$0.00       |
| 11                            | Operating Transfers In from Other Funds                                      | \$0.00       |
| 12                            | Operating Transfers Out to Other Funds                                       | \$0.00       |
| 13                            | Capital Outlay during the Year   | \$2,112.26   |
| 14                            | Capital Contributions  | \$0.00       |
| 15                            | Interfund Debt Borrowed  | \$0.00       |
| 16                            | Interfund Debt Paid  | \$0.00       |
| 17                            | Borrowing -Bonds Issued (net proceeds) and other long-term debt              | \$0.00       |
| 18                            | Interest Paid and Fiscal Charges   | \$0.00       |
| 19                            | Debt Paid-Bonds  | \$0.00       |
| 20                            | Debt Paid -Other Long-Term Debt  | \$0.00       |
| 21                            | Outstanding Bonded Debt - End of Year  | \$0.00       |
| 22                            | Outstanding Other Long-Term Debt-End of Year                                 | \$0.00       |
| 23                            | Depreciation (included in operating statement)                               | \$0.00       |

| Swimming Pool          |  |            |
|------------------------|--|------------|
| 1                      | Operating Revenues   | \$0.00     |
| 2                      | Operating Expenses   | \$0.00     |
| 3                      | OPERATING INCOME (LOSS)  | \$0.00     |
| 4                      | Non-Operating Revenues (Interest, grants, property taxes, assessments, etc.) | \$0.00     |
| 5                      | Non-Operating Expenses (Interest, etc.)                                      | \$0.00     |
| 6                      | Net Income (Loss) - Before Transfers   | \$0.00     |
| ADDITIONAL INFORMATION |  |            |
| 7                      | Taxes (exclude special assessments)  | \$0.00     |
| 8                      | Federal Grants   | \$0.00     |
| 9                      | State Grants (include MV Credits)  | \$0.00     |
| 10                     | County Grants/Local Grants   | \$0.00     |
| 11                     | Operating Transfers In from Other Funds                                      | \$0.00     |
| 12                     | Operating Transfers Out to Other Funds                                       | \$1,000.00 |
| 13                     | Capital Outlay during the Year   | \$0.00     |
| 14                     | Capital Contributions  | \$0.00     |
| 15                     | Interfund Debt Borrowed  | \$0.00     |
| 16                     | Interfund Debt Paid  | \$0.00     |
| 17                     | Borrowing -Bonds Issued (net proceeds) and other long-term debt              | \$0.00     |
| 18                     | Interest Paid and Fiscal Charges   | \$0.00     |
| 19                     | Debt Paid-Bonds  | \$0.00     |
| 20                     | Debt Paid -Other Long-Term Debt  | \$0.00     |
| 21                     | Outstanding Bonded Debt - End of Year  | \$0.00     |
| 22                     | Outstanding Other Long-Term Debt-End of Year                                 | \$0.00     |
| 23                     | Depreciation (included in operating statement)                               | \$0.00     |

## SECTION IV: DEBT STATEMENT - ALL FUNDS

| TYPE OF BONDS  | BEGINNING OF<br>THE YEAR (a) | ISSUED DURING<br>THE YEAR (b) | PAID DURING<br>THE YEAR (c) | END OF YEAR           |
|--|------------------------------|-------------------------------|-----------------------------|-----------------------|
| 1 General Obligation   | \$2,009,160.84               | \$0.00                        | \$157,000.00                | \$1,852,160.84        |
| 2 Tax Increment Bonds  | \$0.00                       | \$0.00                        | \$0.00                      | \$0.00                |
| 3 Revenue Tax Increment  |                              |                               |                             |                       |
| 4 Special Assessment Bonds                                     | \$0.00                       | \$0.00                        | \$0.00                      | \$0.00                |
| 5 General Obligation Revenue<br>Bonds                          | \$0.00                       | \$2,878,000.00                | \$0.00                      | \$2,878,000.00        |
| 6 Revenue Bonds  | \$0.00                       | \$0.00                        | \$0.00                      | \$0.00                |
| 7 Other (MSAH, etc.)   |                              |                               |                             |                       |
| <b>8 TOTAL BONDED DEBT</b>                                     | <b>\$2,009,160.84</b>        | <b>\$2,878,000.00</b>         | <b>\$157,000.00</b>         | <b>\$4,730,160.84</b> |
| 9 Refunding Bonds (Included in debt<br>statements - lines 1-7) |                              |                               |                             |                       |
| <b>OTHER LONG TERM DEBT</b>                                    |                              |                               |                             |                       |
| 10 Installment Purchase Contracts                              |                              |                               |                             |                       |
| 11 Certificates of Indebtedness                                |                              |                               |                             |                       |
| 12 Notes (PFA)   |                              |                               |                             |                       |
| 13 Other Long-Term Debt  | \$0.00                       | \$0.00                        | \$0.00                      | \$0.00                |
| 14 TOTAL OTHER LONG-TERM DEBT                                  | \$0.00                       | \$0.00                        | \$0.00                      | \$0.00                |
| 15 Short Term Debt   | \$0.00                       | \$0.00                        | \$0.00                      | \$0.00                |

## SECTION V: CASH AND INVESTMENTS - ALL FUNDS

|  | General Fund | Special<br>Revenue<br>Funds | Debt Services<br>Funds | Capital Project<br>Funds | Proprietary<br>Funds | Total All<br>Funds |
|--|--------------|-----------------------------|------------------------|--------------------------|----------------------|--------------------|
| 1. Clerk's Cash Balance - End of Year<br>(exclude investments) | \$391,342.88 | \$102,355.72                | \$49,935.000           | \$6,776.610              | \$1,416,757.000      | \$2,031,661.18     |
| 2. Investments (Savings, CDs, etc.)                            | \$496,594.05 | \$0.00                      | \$0.000                | \$0.000                  | \$82,571.180         | \$599,839.28       |
| 3. Total Cash and Investments                                  | \$887,936.93 | \$102,355.72                | \$49,935.000           | \$6,776.610              | \$1,499,328.180      | \$2,631,500.46     |

## Checks Voided - 2025

| Check # | Vendor                    | Check Date | Amount        |
|---------|---------------------------|------------|---------------|
| 23761L  | MMBA                      | 11/10/2025 | \$ 600.00     |
| 23751L  | Henry's Foods             | 11/10/2025 | \$ 4,533.38   |
| 33822   | RJ Zavoral                | 10/13/2025 | \$ 366,038.02 |
| 23460L  | You Betcha Bowling Center | 5/12/2025  | \$ 125.00     |
| 23683L  | Payroll                   | 9/13/2025  | \$ 52.54      |
| 23617L  | Payroll                   | 8/2/2025   | \$ 372.36     |
| 23660L  | Payroll                   | 8/30/2025  | \$ 280.61     |
| 33709   | Dustin Crompton           | 7/23/2025  | \$ 1,035.00   |
| 23555L  | Henry's Foods             | 7/9/2025   | \$ 1,713.20   |

**CHAPTER 115: REGISTRATION OF RENTAL UNITS**

\*\*\* Minimal edits made shown with strike through and bold text.

Ordinance was reviewed by Julin Law Office on 12/16/2025.

Section

No issues.

- 115.01 Purpose
- 115.02 Definitions
- 115.03 Registration Certificate Required
- 115.04 Application for Registration Certificate
- 115.05 Applications
- 115.06 Compliance with Zoning
- 115.07 Issuance and Posting of Registration Certificate
- 115.08 Notice of Violation
- 115.09 Rejection of Application
- 115.10 Temporary Rental Registration Certificates
- 115.11 Appeals
- 115.12 Failure to Register
- 115.13 Certificate Renewal and Non-transferability
- 115.14 Suspension or Revocation of Registration Certificate
- 115.15 Fees
- 115.16 Conduct on Licensed Premises

Noted that State Statute 462.357 would not apply to this proposed ordinance regarding 'nonconformities'.

- 115.99 Penalty

**§ 115.01 PURPOSE.**

(A) It is declared to be the purpose and intent of this chapter to protect and preserve this city's neighborhoods and the public health, safety, welfare and morals of those who live there. The city council determined that:

- (1) There are persons residing in rental property in the city engaging in disorderly use which results in a hostile environment for other citizens living close to the rental property;
- (2) There is currently no city ordinance which provides a formal procedure by which the city can notify a rental property owner or manager of the disorderly use occurring on the property;
- (3) There is currently no procedure by which the city can require a rental property owner or manager to respond to and resolve the occurrences of disorderly use occurring on his or her rental property and to take administrative action against his or her rental registration certificate or right to obtain a rental registration certificate should he or she fail to do so;
- (4) The existence of debris or other public nuisances on the exterior premises or in the common areas of rental properties has a detrimental effect upon the city's neighborhoods, the tenants residing in the rental properties, citizens residing in close proximity to the rental properties, and the public health,

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safety, welfare and morals of those who live there.

(B) It is the intent of this chapter to address the serious and, at times, life threatening problems posed by the occurrence of disorderly use to the health and safety of all city residents in all portions of the city. At the same time, the city council recognizes, acknowledges, and complies with all due process and property rights enjoyed by those who own or manage rental property as well as those who reside in such property. This ordinance represents the city's good faith effort to balance those competing and legitimate interests.

## § 115.02 DEFINITIONS.

For the purpose of this chapter, the following terms shall have the meanings ascribed to them.

**APPROPRIATE ACTION** shall mean that action which a reasonable rental property owner would take based upon the facts and circumstances of each case so as to prevent a reoccurrence of the disorderly use.

**LICENSE** shall mean a registration certificate or the right to receive a registration certificate as required by this chapter.

**RENTAL PROPERTY OWNER** shall mean one who holds the license or who is otherwise obligated to obtain and maintain the license as required by this chapter.

**LICENSED PREMISES** or **PREMISES** shall mean the property owned, operated, or managed by a rental property owner and shall refer to an individual unit within a multi-unit complex when applicable.

**DISORDERLY** or **DISORDERLY USE** shall mean that conduct occurring on the Licensed Premises or Premises which violates a provision of this chapter or City Code or State Law.

## § 115.03 REGISTRATION CERTIFICATE REQUIRED

(A) No owner shall allow another person to occupy, nor shall any person let to another for occupancy, any dwelling or rooming unit in any dwelling, any apartment, manufactured home or similar rental unit without first obtaining a registration certificate as provided in this chapter, or at such time that the registration certificate, or the right to receive such a registration certificate, is suspended or revoked. This registration certificate is also referred to within this chapter as a "rental license" or "license." Any registration certificate obtained pursuant to this section shall be issued in the name of the property owner. In the case of a multiple unit dwelling, a registration certificate issued pursuant to this section includes and applies to both the entire dwelling as well as each individual rental unit within the dwelling. Any suspension or revocation of the registration certificate or the right to receive a registration certificate may involve the entire dwelling or an individual unit or units within the dwelling.

(B) The occupancy or rental of any dwelling, or any apartment, or rooming unit in any dwelling for

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which a registration certificate is required, need not be interrupted or suspended for lack of a registration certificate if the same is due to the inability of the city clerk to process the application in a timely manner, or if the owner is in the process of complying with a notice of deficiencies from the city clerk within the period of time authorized by the city clerk.

#### **§ 115.04 APPLICATION FOR REGISTRATION CERTIFICATE.**

An application for a registration certification shall be filed by the owner with the city clerk. An application for any dwelling to be converted to a use which would require a registration certificate shall be made and filed with the city clerk at least 30 days prior to such conversion.

#### **§ 115.05 APPLICATIONS**

Each application for registration certificate shall contain the following information:

(1) Name, residence address, telephone number, ~~and date of birth~~ of the owner of the dwelling. If the owner is a partnership, the name of the partnership, and the name, residence address, telephone number, ~~and date of birth~~ of the managing partner. If the owner is a corporation, the name and address of the corporation, and the name, address, telephone number, ~~and date of birth~~ of the chief operating officer. If the dwelling is being sold on a contract for deed, the name and address of the contract vendee. Where the word "owner" is used in any part of the city housing code, it shall include all persons as outlined in this section.

(2) Name, residence address, telephone number, ~~and date of birth~~ of any agent appointed by the owner to accept service of process and to receive or give receipt for notices.

(3) Name, residence address, telephone number, ~~and date of birth~~ of any operator or agent actively involved in maintenance or management of said dwelling.

(4) Legal street address of the dwelling.

(5) Complete details of the number and kind of units offered for rent, ~~classified as to the type of unit on the application, and the facilities incorporated in such rental units, including updated floor plans for emergency response purposes, as well as an updated list of tenant(s), with such updated floor plans and list of tenant(s) requirements constituting a continuing obligation of the applicant during the registration certificate period.~~

**(6) The name and mailing address of any tenants requesting to receive a copy of the monthly city utility billing.**

(7) Any person making application for a rental registration certificate must provide proof of identification by the use of a driver's license, state issued identification card, military identification card, or such other identification as is acceptable to the city clerk. The identification provided must set forth

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the full name ~~and date of birth~~ of the person making the application.

(8) An acknowledgment that the applicant has reviewed and understands the provisions of this chapter, intends to abide by the provisions and will include reference to this chapter in any written lease used in renting the property.

#### § 115.06 COMPLIANCE WITH ZONING

Every application for registration certificate shall be accompanied by **an acknowledgement from a certificate issued by** the city clerk indicating that the proposed use of the dwelling is in compliance with zoning requirements.

#### § 115.07 ISSUANCE AND POSTING OF REGISTRATION CERTIFICATE

Whenever the investigation of an application indicates that the dwellings, apartments, or rooming units offered for rent comply with all provisions of this code, including any provisions of the zoning, building, fire safety, or health ordinances set forth in the city code, the city clerk shall issue a registration certificate. Every registrant of a dwelling, apartment or rooming unit offered for rent shall post the registration certificate in a conspicuous place.

#### § 115.08 NOTICE OF VIOLATION

Whenever the investigation of an application for registration certificate indicates that the dwelling, apartment or rooming unit offered for rent does not comply with the provisions of this code, the city clerk shall serve a notice to the applicant **via first class mail**. Additionally, owners of rental property must give notice of outstanding violations under this chapter to purchasers of such property.

#### § 115.09 REJECTION OF APPLICATION

Whenever the investigation of an application for registration certificate indicates that the dwelling, apartment or rooming unit does not comply with the provisions of this code, and from the nature of the violations, the dwelling, apartment or rooming unit cannot be brought up to meet the minimum requirements, the city clerk shall return the application to the applicant stating the reasons for the rejection of the application.

Applications for properties with delinquent utility billing, citations, property taxes or other City fees will be automatically rejected.

#### § 115.10 TEMPORARY RENTAL REGISTRATION CERTIFICATES

The city clerk may issue a temporary rental registration certificate when corrections required following inspection do not constitute a fire, safety or health hazard to the tenants or the general public, and the repairs are not practically feasibly as a result of factors beyond the rental property owner's control.

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Such factors may include climatic conditions or the unavailability of contractors, supplies or materials needed to make the corrections. A temporary rental registration certificate shall be conditioned upon the rental property owner's making the needed corrections with timelines determined by the city clerk and identified on the temporary certificate. The temporary certificate shall expire if the work is not completed, inspected and approved by the city clerk by the date listed thereon.

**§ 115.11 APPEALS**

Any applicant whose application for registration certificate, after investigation has been rejected by the city clerk, may request **in writing**, and shall be granted a hearing on the matter before the City Council.

**§ 115.12 FAILURE TO REGISTER**

Every person required to register a dwelling, apartment, or rooming unit offered for rent under the provisions of this chapter and who fails to do so, or who allows the property to be occupied when the registration certificate or right to receive such registration certificate is revoked or suspended, shall be guilty of a violation of this code. Each day that a property is rented out without a valid rental registration certificate on file for that property is a separate violation. A violation of this section is a misdemeanor under Minnesota law and is subject to the penalties and provisions of § 10.99.

**§ 115.13 CERTIFICATE RENEWAL AND NON-TRANSFERABILITY**

(A) All registration certificates shall expire on January 31st and must be renewed annually. Fees for new registration certificates which take place after January 31st shall be determined by the City Clerk on a prorated basis. All information required by this chapter must be submitted at the time of renewal. Whenever the applicant certifies that no change has been made in a registered dwelling, apartment, or rooming unit, and the registered unit has been reviewed within the preceding 12 months, a renewal registration certificate may be issued without being reviewed by the City Clerk, provided the owner certifies that the units are in compliance with this code, including any applicable provisions of zoning, building, fire safety, or health ordinances.

(B) Every person who transfers title to property registered under this chapter shall provide the city clerk with the name, residence address, telephone number, and date of the transfer of title to the new owner within 10 days of the date of such transfer. Within 30 days of the date of such transfer, the new owner shall apply for a new registration certificate. In the case of an option contract where the holder of the option is collecting rents and/or is paying on the mortgage to the property while the option remains unexercised, the holder of the option shall be deemed to be the owner of the property for purposes of this section and shall be required to apply for a rental registration certificate in his/her name. The date the option contract is created shall be deemed to be the date the holder of the option becomes the "owner" for purposes of this section.

(C) Registration certificates may not be transferred or assigned.

**§ 115.14      SUSPENSION OR REVOCATION OF REGISTRATION CERTIFICATE**

(A) Any registration certificate issued by the city pursuant to the provisions of this chapter may be suspended or revoked upon a finding that the certificate holder, during the term of the certificate, failed to comply with any provision of the City Code, any applicable federal or state statute or administrative rule, or any city ordinance.

(B) No suspension or revocation shall be effective until the rental property owner has been afforded an opportunity for a hearing. Upon a determination that a license or right to obtain such a license may be suspended or revoked or other sanctions may be imposed, a public hearing shall be held before the city council. All parties shall be afforded an opportunity to appear at such hearing after receiving reasonable notice. The notice shall state the time, place, and issues involved. At this hearing, license holders may present evidence of mitigating circumstances that would allow a rental property to retain its license. The city council shall in good faith hear and consider this evidence in making a determination to revoke or suspend the license or right to receive a license, impose civil penalties, or impose other reasonable conditions based upon violations of this chapter. The city council may postpone or discontinue such proceedings if it appears that the licensee has taken appropriate measures that will prevent further instances of disorderly use.

(C) The city council reserves the right to impose any of the following sanctions for violations of this chapter:

- (1) Suspend the license or right to receive a license for up to 60 days; or
- (2) Revoke the license or right to receive a license and establish the time period after which an application for a new certificate for the premises may be made; or
- (3) Impose an administrative fine for each violation found as a result of the hearings; or
- (4) Impose other reasonable conditions intended to limit future incidents of disorderly use.

(D) Upon expiration of the suspension or revocation period, a license holder shall pay to the city a reinstatement fee as set by City Ordinance.

**§ 115.15      FEES**

As provided by M.S. § 462.353, Subd. 4, as it may be amended from time to time, fees may be established as follows:

(A) The Council may in a separate ordinance, or in the Ordinance Establishing Fees and Charges,

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prescribe fees sufficient to defray the costs incurred in reviewing, investigating, and administering applications for an amendment to the provisions of this chapter and to all official maps, and applications for a permit, or for some other approval required under this chapter.

(B) These fees must be fair, reasonable and proportionate to the actual cost of the service for which the fee is imposed. The city shall adopt management and accounting procedures to ensure that fees are maintained and used only for the purpose for which they are collected.

**§ 115.16 CONDUCT ON LICENSED PREMISES**

(A) Any rental property owner shall be responsible to take appropriate action against persons occupying or visiting the licensed premises, whether within a specific unit or within a common area. For purposes of this chapter, the term "persons occupying the premises" shall include tenants as defined in Minn. Stat. § 566.18, and those persons on the licensed premises whose presence the tenant has invited or to which the tenant has acquiesced. Violations of this section, whether occurring within a specific unit, within a common area, or on the exterior of the premises, shall apply to the entire licensed premises.

(B) The following ordinances and statutes are applicable to this section:

- (1) Minnesota Statutes Sections 617.80 through 617.87 regarding public nuisances;
- (2) Minnesota Statutes Sections 617.23 through 617.299 prohibiting obscenity;
- (3) Minnesota Statutes Sections 609.75 through 609.76 prohibiting gambling;
- (4) Minnesota Statutes Sections 152.01 through 152.025 and Section 152.027, Subdivisions 1 and 2, prohibiting the unlawful sale or possession of controlled substances;
- (5) Minnesota Statutes Chapter 340A prohibiting the unlawful sale, use or possession of alcoholic beverages;
- (6) Minnesota Statutes Section 97B.021, 97B.045, 609.66 through 609.67 and 624.712 through 624.716, prohibiting the unlawful possession, transportation, sale, or use of a weapon;
- (7) Minnesota Statutes Section 609.72 prohibiting disorderly conduct;
- (8) Minnesota Statutes Sections 609.221, 609.222, 609.223, 609.2231, and 609.224 prohibiting assaults, except that domestic assaults, as the same are defined by state law, are not included herein; or,
- (9) Title IX, Chapters 90-93 regarding abandoned property, animals, health and safety; nuisances, and Streets and Sidewalks. Nuisance violations shall also constitute a violation of this Section.

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(C) Upon determination by the Norman County Sheriff or city clerk that the licensed premises were involved in a disorderly use or public nuisance, the city clerk shall notify the license holder by regular mail of such violation and direct the license holder to take appropriate corrective action to prevent further violations. Notice shall be effective if mailed to the license holder at that person's last known address. The license holder shall submit to the city clerk a written report of appropriate corrective actions taken by the rental property owner within fourteen (14) days of the date the notice was sent. Failure to submit the written report as required herein, or failure to take appropriate corrective actions, shall be a basis for the imposition of a fine and the revocation or suspension of the license or right to receive the license for the entire licensed premises.

(D) If another instance of disorderly use or public nuisance occurs within twelve (12) months of the issuance of a prior notice of violation, the license or right to obtain such license may be revoked or suspended for the entire licensed premises.

(E) No suspension or revocation or other sanctions shall be imposed where a violation involves disorderly use or public nuisance and the license holder has filed an unlawful detainer action with the district court to address the violation. Calls to the sheriff made by rental property owners shall not be considered incidents of disorderly use or public nuisance in the implementation of this chapter. The initiation of an unlawful detainer action shall not be a bar to sanctions, however, unless the action is diligently pursued by the rental property owner. Notice of and a copy of the unlawful detainer action shall be delivered to the city clerk. A determination that the licensed premises have been involved in a disorderly use or public nuisance as described in this chapter shall be made upon a preponderance of the evidence. It shall not be necessary that criminal charges be brought to support a determination of disorderly use or public nuisance, nor shall the fact of dismissal or acquittal of such a criminal charge operate as a bar to adverse license action under this section.

(F) No suspension or revocation or other sanctions shall be imposed where one or more of the three required disorderly use notices were mailed or delivered to the landlord after the rental property owner has filed an unlawful detainer action with the district court for the particular unit or units identified in the disorderly use notice. Calls to the sheriff made by rental property owners shall not be considered incidents of disorderly use in the implementation of this chapter. The initiation of an unlawful detainer action shall not be a bar to sanctions, however, unless the action is diligently pursued by the rental property owner. Notice of and a copy of the unlawful detainer action shall be delivered to the city clerk. A determination that the licensed premises have been involved in a disorderly use as described in this chapter shall be made upon a preponderance of the evidence. It shall not be necessary that criminal charges be brought to support a determination of disorderly use, nor shall the fact of dismissal or acquittal of such a criminal charge operate as a bar to adverse license action under this section.

(G) This section applies to all leases, whether written or oral, and a landlord may consider any tenant's conduct listed in this chapter to be both a material breach of the lease and grounds for termination in any unlawful detainer action.

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(H) This ordinance is not intended to supersede criminal sanctions that may be applied to the individual who violates the statutes and ordinances listed in this chapter.

Penalty, see § 10.99

**§ 115.99 PENALTY.**

**Any person who violates any provision of this chapter shall be guilty of a misdemeanor and shall be punished as provided in § 10.99**

Colleen Hoffman, Director  
Crystelle Philipp, CPA  
Marit Martell, CPA



## Hoffman, Philipp, & Martell, PLLC

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### **AUDIT ENGAGEMENT LETTER**

January 4, 2026

Ms. Rachel Johnson  
City of Twin Valley Clerk/Treasurer  
PO Box 307  
107 Second Street Southwest  
Twin Valley, Minnesota 56584

We are pleased to confirm our understanding of the services we are to provide the City of Twin Valley for the year ended December 31, 2025.

#### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the City of Twin Valley, as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), budgetary comparison schedules, Other Post-Employment (OPEB) schedules, and Public Employees Retirement Association (PERA) schedules, to supplement the City of Twin Valley's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Auditing 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 City of Twin Valley's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Twin Valley's financial statements. We will subject the supplementary information, as listed in the table of contents of your financial report, to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements. To accompany the financial statements, your report will also include other information including introductory and other schedules sections that will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information. If, based on the work performed, we conclude that an uncorrected material misstatement in the other information exists, we are required to describe it in our report.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 of a reasonable user made based on the financial statements. The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective,

*Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate that raise substantial doubt about the government'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 any significant inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions when deemed appropriate. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit planning, including the assessment of significant risks, is not concluded at this time. If significant risks are identified they will be communicated to those charged with governance to assist with understanding those matters and why they require special attention, and better allow those charged with governance to perform their oversight duties with regard to the financial reporting process.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Twin Valley's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the Minnesota Office of the State Auditor pursuant to Minnesota Statute, § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit will consider all of the applicable listed categories

### **Other Services**

We will also assist in preparing the cash to accrual journal entries, and financial statements and related note disclosures of the City of Twin Valley in conformity with GAAP based on information provided by you. 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 cash to accrual journal entries, financial statements and related disclosures 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.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant

agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and related disclosures, and all accompanying information in conformity with GAAP, and for compliance with applicable laws and regulations, rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for the 12 month period after the financial statement date or shortly thereafter.

You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, it is management's responsibility to evaluate and monitor noncompliance with; and take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during the audit fieldwork.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on,

the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the cash to accrual journal entries, financial statements and related disclosures, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the cash to accrual journal entries, financial statements and related disclosures, and that you have reviewed and approved the cash to accrual journal entries, financial statements and related disclosures prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. We understand that your employees will locate any documents selected by us for testing.

We will provide copies of our reports to the Twin Valley City Council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hoffman, Philipp, & Martell, PLLC, (HPM) and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency

providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of HPM 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 or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a cognizant or oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Crystelle Philipp is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit soon and issue our reports before June 30, 2026.

Our fee for these services will be \$14,200 for the first year of our three-year contract, and includes all out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

## **Reporting**

We will issue written reports upon completion of our audit. Our reports will be addressed to the Twin Valley City Council. 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 a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will state that the report is not suitable for any other purpose.

In accordance with *Government Auditing Standards*, we have provided you a copy of our most recently issued external peer review report, for which we received a rating of *pass*.

We appreciate the opportunity to be of service to the City of Twin Valley and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please contact me at (218) 681-4078. If you agree with the terms of our engagement as described in this letter, please sign where provided below and return it to us.

Sincerely,



Crystelle Philipp, CPA  
Hoffman, Philipp & Martell, PLLC

Approved: This letter correctly sets forth the understanding of the City of Twin Valley.

\_\_\_\_\_  
Mayor (Governance)

\_\_\_\_\_  
Date

\_\_\_\_\_  
City Clerk/Treasurer (Management)

\_\_\_\_\_  
Date

\*\*\* Notice received in December--State has determined the City qualifies as a 'small employer' in regards to premiums. Will need to update personnel policy to reflect .66% contribution rate rather than .88%.



CITY OF TWIN VALLEY  
CITY CLERK  
PO BOX 307  
TWIN VALLEY, MN 56584-0307

12/05/2025

48 / 13630



Employer Account Number  
07972649

## Determination of Paid Leave Premium Rate - 2026

### Why am I getting this letter?

Wages paid to your employees are covered by Paid Leave. As an employer, you are liable for making Paid Leave premium payments each quarter.

This letter is your annual notification of your Paid Leave premium rate for the upcoming calendar year.

### Your 2026 Paid Leave premium rate

Your 2026 Paid Leave premium rate was assigned according to MN Statutes, section 268B.14.

- **2026 Taxable Wage Base - \$185,000.**
  - The taxable wage base for Paid Leave is the same as the taxable wage base for Old Age, Survivor and Disability Insurance (OASDI), rounded to the nearest \$1,000.
  - The Paid Leave taxable wage is the same for all workers in Minnesota and is not appealable.
- **Your 2026 Medical Leave Premium Rate - 0.46%** of taxable wage paid in 2026. This is the rate assigned to "small employers" under the Paid Leave law.
- **Your 2026 Family Leave Premium Rate - 0.20%** of taxable wage paid in 2026. This is the rate assigned to "small employers" under the Paid Leave law.

### How much will I pay?

The amount you pay depends on your premium rate and taxable wages for the year. Learn more about the how premium rates are calculated, qualifying for the small employer rate, and requesting an equivalent plan exemption by visiting our web site: [mn.gov/deed/paidleave/](https://mn.gov/deed/paidleave/)

### How much can I deduct from my employees?

Employers may deduct up to 0.44% of taxable wages to fund premiums for both Family and Medical Leave.

This limit applies to coverage through the state or an approved equivalent plan.

### Next steps

1. **Submit quarterly wage detail reports:** Wage detail reports are due on April 30, July 31, October 31, and January 31.
2. **If you have not already done so, designate a Paid Leave Administrator:** You will use your employer account to report wage detail and make Paid Leave premium payments.

To complete other Paid Leave activities, such as viewing eligibility determinations, you need a Paid Leave Administrator account through the Paid Leave website. Designating this role early ensures the right person at your organization is notified when one of your employees applies for leave.

For step-by-step instructions on how to designate a Paid Leave Administrator, go to [www.uimn.org/employers/](http://www.uimn.org/employers/), select *Paid Leave*, and select *Designate a Paid Leave Administrator*.

### Questions and more information

Paid Leave staff are available 8:00 a.m. to 4:00 p.m., Monday through Friday, except state holidays. To reach the Contact Center, call 651-556-7777 or 844-556-0444 (toll-free), or email: [paidleave@state.mn.us](mailto:paidleave@state.mn.us)

*Information is available in alternative formats and languages by using the contact information listed above.*

### Minnesota Paid Leave Minnesota Right of Appeal

This determination will become final unless an appeal is filed by **Monday, January 5, 2026**. Visit our website to find information about how to file an appeal by mail: <https://mn.gov/deed/paidleave/>

**Mail:** Paid Leave

PO Box 3849

St. Paul, MN 55101-3849

When filing by mail, include a copy of this determination along with a short statement explaining why you are filing the appeal in the mailing.

## Paid Leave begins January 1, 2026

### Get ready today to make Paid Leave work for your business

Paid Leave is a new state government program that will offer payments and job protections for employees during some of life's biggest moments. Paid Leave will make it possible for Minnesotans to recover from a serious illness or welcome a new child without putting their financial security at risk.

### When Paid Leave begins on January 1:

- 1. Your employees may begin taking leave.** Minnesota workers can take up to 12 weeks off if they have a qualifying condition and their application is approved.
- 2. You will be asked to review leave applications.** When an employee applies with Paid Leave, you will be asked to review details like their usual pay and schedule. *You may receive requests to review Bonding Leave applications before January 1.*
- 3. You can start deducting Paid Leave premiums.** Employers can deduct up to 0.44% of employee wages for their share of the premium. You will send the first premium payment to the state in April 2026.



**There are important steps you can take today to make Paid Leave work for your business.** Set up your accounts and designate a Paid Leave Administrator, decide on workplace policies, and learn more about how the program will work.

For more information about how to prepare and tools to help, visit:  
[pl.mn.gov/employers/role-and-responsibilities](https://pl.mn.gov/employers/role-and-responsibilities)

### Notify your employees by Dec. 1

You must both hang the Paid Leave workplace poster and notify your employees individually about the program. The law requires this by Dec. 1, 2025 for your current employees. Notify new employees within 30 days of hire.

### Set your workplace policies

There are important decisions you can make today so Paid Leave works best for your organization. Learn about the decisions you can make about premiums, leave policies, and more on our website.



Set up your accounts (if you haven't done so already)

To meet your responsibilities under Paid Leave, you will need an Employer Account (at [uimn.org](http://uimn.org)) and a Paid Leave Administrator Account (at [paidleave.mn.gov](http://paidleave.mn.gov)). Log in to your Employer Account at [uimn.org](http://uimn.org) to get started.

## **More about Paid Leave**

### **What is Paid Leave for?**

In one year, someone can take up to 12 weeks of Medical Leave, for their own health care, or 12 weeks of Family Leave, to welcome a child, care for a family member, support a family member's military service, or respond to certain safety concerns. If someone qualifies for both types of leave, they can take up to 20 weeks total in a year.

### **Who does Paid Leave cover?**

Paid Leave coverage is very broad. Paid Leave covers nearly every employer, regardless of business size, revenue, or number of employees. It covers nearly every employee – including full time, part time, temporary, and most seasonal workers.

### **Need help?**

For more information about how to prepare and tools to help, visit the Paid Leave website: [\*\*paidleave.mn.gov\*\*](http://paidleave.mn.gov)

Contact the Paid Leave Contact Center at [paidleave@state.mn.us](mailto:paidleave@state.mn.us) or call 651-556-7777 or 844-556-0444 (toll-free). Paid Leave staff are available 8:00 a.m. to 4:30 p.m., Monday – Friday. **No English?** Call for help in your language.

**2026 ORGANIZATIONAL BUSINESS—** *\*\*\*presented as approved in 2025\*\*\**

**RESOLUTION 2026—**\_\_\_

**CITY OF TWIN VALLEY 2026 ORGANIZATIONAL DECLARATION RESOLUTION**

**WHEREAS** Minnesota State Statutes require certain actions by the City of Twin Valley City Council at the annual organizational council meeting;

**THEREFORE, BE IT RESOLVED** that the City of Twin Valley City Council does hereby approve the following designations for the 2026 Fiscal year:

**MEETINGS—**Regular meetings of the Twin Valley City Council shall be held on the Second Monday of each month at 7:00 p.m. Any regular meeting, with proper public notification, may be cancelled or rescheduled by Council action.

**OFFICIAL PUBLICATION—**The City Council of the City of Twin Valley does hereby designate the Twin Valley Times, Twin Valley, as its official newspaper for its 2026 publications.

**DESIGNATED POLLING PLACE—** The City Council of the City of Twin Valley does hereby designate the Norman County Court House as the official designated polling place for the City of Twin Valley, as a mail in voting district.

**OFFICIAL FINANCIAL DEPOSITORIES—**The City Council of the City of Twin Valley does hereby designate the United Valley Bank, Twin Valley and the Mid-Minnesota Federal Credit Union, Ada as official depositories of the city for the 2026 year.

**OFFICIAL SIGNATORY POWERS—**It is by action of the City Council of the City of Twin Valley to have three signatures on all issued written payments for claims against the City; and the signatures for the Mayor (Michael Bolton), Vice Mayor (Mike Lampton) and City Clerk-Treasurer (Rachel Johnson) will be original signatures on all issued payments, checks issued for investments; and

The signatures of the authorize powers are further authorized to sign checks for payroll processing, payments to Federal or State agencies as required by agreement or statute; such as for payroll taxes, sales taxes, claims and invoices, authorized electronic payments to State and/or Federal agencies to meet debt obligations; and

In the event that one of the elected officials so designated as an official signatory power is incapacitated or unavailable to sign the Twin Valley City Council hereby designates council member Tracy Christianson and Utility Clerk Deanne Peterick as an Emergency Signatory Officials.

**DESIGNATED INSURANCE AGENT OF RECORD—**The City Council of the City of Twin Valley does hereby designate the Twin Valley Agency transitioning into the Wild Rice Agency, as its LMCIT Insurance Agent.

**ASSIGNMENT FOR THE COMMITMENT OF CITY RESERVES—**

**RESOLUTION 2026—**

**RESOLUTION TO ASSIGN THE COMMITMENT OF THE CITY RESERVES FOR THE 2025 FISCAL**

**YEAR BE IT RESOLVED** that the City Council of the City of Twin Valley does hereby assign and commit the following reserves and values to the designated funds.

**NOW THEREFORE BE IT FURTHER RESOLVED** that the following City of Twin Valley reserves be assigned and committed as follows:

| <b>ID</b> | <b>Description</b>                      | <b>Value</b> |
|-----------|---|--------------|
| 11644a    | Community Center Improvements           | \$ 4,186.32  |
| 62868     | Community Center Reserves               | \$ 8,341.06  |
| 63012     | Community Center Reserves               | \$ 29,717.83 |
| 63113     | Community Center Reserves               | \$ 5,263.81  |
| 63111     | Community Center Reserves               | \$ 3,158.29  |
| 63995     | Community Center Reserves               | \$ 5,426.33  |
| 11755     | Community Center Improvements           | \$ 13,680.65 |
| 11811     | EDA Reserves                            | \$ 13,794.20 |
| 11812     | EDA Reserves                            | \$ 6,879.85  |
| 63994     | Fire Department                         | \$ 10,852.67 |
| 63110     | Fire Department - Equipment             | \$ 3,158.29  |
| 22109     | Fire Department - Truck Fund            | \$ 9,283.02  |
| 63143     | Fire Department - Truck Fund            | \$ 53,414.02 |
| 22211     | Fire Department Equipment Fund          | \$ 8,819.00  |
| 12423     | Fire Department Reserves                | \$ 29,182.50 |
| 63244     | Fire Department Reserves                | \$ 11,055.74 |
| 63011     | Fire Department Reserves                | \$ 28,633.05 |
| 102319    | Fire Department Reserves                | \$ 12,823.70 |
| 21932     | Fire Department Veh/Equip Fund          | \$ 11,492.36 |
| 12586     | Fire Equipment Fund                     | \$ 1,124.61  |
| 12587     | Fire Equipment Fund                     | \$ 1,336.59  |
| 10375     | GF   Blight & Beautification            | \$ 9,873.47  |
| 9192      | GF   Building Improvements              | \$ 5,647.78  |
| 10045     | GF   Municipal Center Improvements      | \$ 7,786.94  |
| 7528      | GF   Street Improvements                | \$ 54,428.54 |
| 12422     | GF   Streets Department Equipment       | \$ 22,805.84 |
| 307425471 | Liquor Store -Building Improvement Fund | \$ 188.90    |
| 309607618 | Liquor Store Building Improvements      | \$ 56,029.95 |
| 10841     | Liquor Store Reserves                   | \$ 11,042.10 |
| 11400     | Liquor Store Reserves                   | \$ 15,310.23 |
| 62675     | Parks Reserves                          | \$ 11,164.76 |

|        |                               |                     |
|--------|-------------------------------|---------------------|
| 63114  | Parks Reserves                | \$ 3,579.39         |
| 63245  | Parks Reserves                | \$ 16,583.61        |
| 102320 | Parks Reserves                | \$ 3,590.64         |
| 62714  | Public Works Equipment        | \$ 22,399.14        |
| 63112  | Public Works Reserves         | \$ 4,211.04         |
| 10984  | PW   Sewer Project            | \$ 45,520.48        |
| 10043  | PW   Water Metering           | \$ 12,359.27        |
| 63115  | Rescue Department - Equipment | \$ 2,631.90         |
| 21925  | Rescue Equipment Fund         | \$ 554.86           |
| 22121  | Rescue Equipment Fund         | \$ 2,117.51         |
| 63010  | Rescue Fund Reserves          | \$ 5,478.45         |
| 63251  | Rescue Reserves               | \$ 3,869.51         |
| 102322 | Rescue Reserves               | \$ 2,564.74         |
| 63996  | Rescue Squad                  | \$ 2,713.16         |
| 12501  | Rescue Vehicle Fund           | \$ 922.56           |
| 12524  | Rescue Vehicle Fund           | \$ 970.58           |
| 12538  | Rescue Vehicle Fund           | \$ 1,073.05         |
| 22301  | Rescue Vehicle Fund           | \$ 2,796.99         |
|        |                               | <b>\$599,839.28</b> |

**\*\*2025\*\***

## **CITY OF TWIN VALLEY COMMITTEES**

The City of Twin Valley uses a committee system to enhance communication between the City Council and City staff and Citizens, especially at the early phases of policy making and planning. The role of each committee is advisory in nature, leaving full decision-making authority to the City Council as a whole. Each committee handles a specific area of City function.

The City of Twin Valley has established the following committees—Budget/Finance, Building/Planning/Zoning, EDA/Parks, Liquor, Nuisance/Ordinance, Public Works, Public Safety, and HR/Personnel. Each committee's membership, focus, duties and responsibilities are explained further below.

### **BUDGET/FINANCE COMMITTEE** *Michael Bolton, Tracy Christianson*

The budget/finance committee is composed of two members of the City Council; responsible for working with the City Clerk-Treasurer to prepare preliminary budget items as well as reviewing City finances as needed and working with the Clerk-Treasurer to make advisements on financial decisions and/or policy to the full City Council.

### **BUILDING, PLANNING, & ZONING COMMITTEE** *Harold Allrich, Mike Lampton*

The building, planning, & zoning committee is composed of two members of the City Council and one voluntary citizen. This committee is responsible for advising the City Council on planning, building, and land use inquiries. It is the responsibility of this committee to review all requests for building proposals, conditional use or variance permit applications, proposed changes to the zoning map and make recommendations to the full City Council.

### **EDA & PARKS COMMITTEE** *Tammy Carlsrud, Tracy Christianson*

The EDA and Parks Committee is composed of two members of the City Council and up to 5 voluntary citizens. This committee meets once per month, at the discretion of the committee chair. It is the duty of this committee to discuss the acquisition, development and maintenance of all city parks and trails. This committee as the Economic Development Authority is the focal point for economic development in the City; including but not limited to buying/selling properties for economic development, making preliminary decisions regarding economic loan funding, and brainstorming ideas for general economic development ideas to improve the City.

### **LIQUOR COMMITTEE** *Michael Bolton, Tracy Christianson*

The liquor committee is composed of two members of the City Council; responsible for working with the Municipal Liquor Store Manager on the daily operations, capital improvement plans, special event planning, policy making, and other necessary functions of the Twin Valley

Municipal Liquor Dispensary. The opinions of this committee are intended to advise the full City Council in regards to decision making necessary for smooth operations.

**NUISANCE/ORDINANCE COMMITTEE** *Harold Allrich, Tammy Carlsrud*

The nuisance/ordinance committee is composed of two members of the City Council; responsible for working with the City Clerk-Treasurer and/or public service attendant to identify and take corrective action regarding nuisance and ordinance violations. This committee makes a yearly review of properties to identify problem areas in need of correction. The opinions of this committee are intended to advise the full City Council on necessary corrective action plans.

**PUBLIC WORKS COMMITTEE** *Michael Bolton, Mike Lampton*

The public works committee is composed of two members of the City Council; responsible for working with the Superintendent to have general oversight of the streets, alleys, and public rights-of-way of the city as well as participate in matters pertaining to City infrastructure including sanitary sewer, water, and storm sewer.

The opinions of this committee are intended to advise the full City Council in regards to decision making necessary for smooth operations.

**PUBLIC SAFETY COMMITTEE** *Harold Allrich, Mike Lampton*

The public safety committee is composed of two members of the City Council; responsible for the general oversight of matters of public safety and concerns within the City. This committee is responsible for preliminarily addressing concerns of the Fire/Rescue services and the contracted law enforcement services for the City.

The opinions of this committee are intended to advise the full City Council in regards to decision making necessary for smooth operations.

**HUMAN RESOURCES/PERSONNEL COMMITTEE** *Michael Bolton, Tammy Carlsrud*

The human resources and personnel committee is composed of two members of the City Council; responsible for working with the City Clerk-Treasurer, City Attorney, or League of Minnesota Cities to identify and take corrective action regarding all city employment. This committee is responsible for addressing concerns and/or complaints in regards to city personnel and job function. This committee is also responsible to preliminary wage discussions and wage scale adjustments.

The opinions of this committee are intended to advise the full City Council in regards to decision making necessary for smooth operations.

**2025 COMMITTEE APPOINTMENTS**

|                                     |                                    |
|-------------------------------------|------------------------------------|
| MAYOR                               | MICHAEL BOLTON                     |
| VICE MAYOR                          | MIKE LAMPTON                       |
| AIRPORT AUTHORITY                   | TRACY CHRISTIANSON                 |
| BUDGET/FINANCE COMMITTEE            | MICHAEL BOLTON, TRACY CHRISTIANSON |
| BUILDING/PLANNING/ZONING            | HAROLD ALLRICH, MIKE LAMPTON       |
| EDA & PARKS                         | TAMMY CARLSRUD, TRACY CHRISTIANSON |
| LIQUOR COMMITTEE                    | MICHAEL BOLTON, TRACY CHRISTIANSON |
| NUISANCE/ORDINANCE COMMITTEE        | HAROLD ALLRICH, TAMMY CARLSRUD     |
| PUBLIC WORKS COMMITTEE              | MICHAEL BOLTON, MIKE LAMPTON       |
| PUBLIC SAFETY COMMITTEE             | HAROLD ALLRICH, MIKE LAMPTON       |
| HUMAN RESOURCES/PERSONNEL COMMITTEE | MICHAEL BOLTON, TAMMY CARLSRUD     |