JENKINS

JENKINS CITY COUNCIL
SPECIAL MEETING/WORKSHOP NOTICE

Monday, September 15th, 2025
Jenkins City Hall
6:00 PM

I, Andrew Rudlang, Mayor, hereby request a special meeting/workshop of the Jenkins City Council on ***Monday, September 15th, 2025 at 6:00 PM,*** to be held at Jenkins City Hall, 33861 Cottage Avenue, Jenkins, MN 56474.

The purpose of the meeting is as follows:
Conduct a preliminary 2026 budget workshop.

In accordance with State Statute, I hereby request the City Clerk/Treasurer to post this notice at least three days prior to the meeting date. I further request that the City Clerk/Treasurer notify each member of the Jenkins City Council of this special meeting, in writing, at least one day before the meeting.

Andrew J. Rudlang
Andrew J. Rudlang, Mayor
City of Jenkins

9/11/2025
Date

I HEREBY CERTIFY, that this notice has been posted at least three days before the above-called Special City Council meeting and that I have posted and served this notice upon members of the City Council and any person who has made written request for personal notification of Special City Council meetings per MS Statute §13D.04, Subd (2).

C.M. Delougherty
Cassandra M. Delougherty, City Clerk-Treasurer

9/11/2025
Date

JENKINS

GateWay To The WhiteFish Chain

AGENDA ITEM # ____________

REPORT TO CITY COUNCIL

Prepared by: Krista Okerman
Date: August 25th, 2025
Subject: Equipment purchase

<u>Report:</u> The purpose of this is to outline the potential purchase of new equipment which was identified at the August 11th budget workshop and provide you a summary of funding sources for the identified equipment.

<u>Equipment identified:</u>

1. Toolcat (purpose and justification)
    a. A Toolcat is a very versatile piece of equipment, which can be used for grounds maintenance, landscaping, construction, snow and ice control, tree removal and clean-up to mention a few.
    b. Attachments can be purchased.
    c. It can be used year-round and can be replace several other pieces of equipment and/or the need to rent other equipment.

Estimated cost: $63,500.00

2. Zero Turn lawnmower (purpose and justification)
    a. The City's existing lawnmower is reaching a high amount of hours, which may cause future maintenance costs.
    b. The City has a large amount of green space to maintain with much of it irrigated, which results in a weekly (or more) mowing schedule.
    c. Zero-turn mowers reduce mowing time resulting in cost savings.

Estimated cost: $15,492.00

NOTE: Both pieces of equipment provide essential city services.

<u>Funding sources:</u>

TOTAL EQUIPMENT COSTS: $78,992.00

1. General Fund Allocation - 2026 budget and 2026 reserves
    a. $15,000.00 (includes $10K in matching funds)
2. Grant Opportunities
    a. Sourcewell Community Match Fund - $40,000.00
3. Income from sale of existing equipment
    a. Bobcat - $12,000 - $15,000
    b. ExMark lawnmower - $3,000 - $3,500

Funding Source	Amount	Notes
General Fund	$10,000.00	***2026 Budget for City grant match portion (to replenish reserves)
General Fund Reserves	$5,000.00	2026 Budget to account for future equipment purchases
General Fund Reserves	$9,000.00	Existing Reserve Funds
Sourcewell Community Match Funds	$40,000.00	Apply for 2025-2026 funding as soon as possible
Income from sale of Bobcat	$12,000.00 - $15,000.00	Sell outright accepting minimum bid
Income from sale of lawnmower	$3,000.00 - $3,500.00	Sell outright accepting minimum bid
Description		**Total**
Equipment cost		$78,992.00
2026 general fund budget amount		$10,000.00
2026 Heavy Equipment Reserve Fund		$5,000.00
Existing Heavy Equipment Reserves to be used		$9,000.00
Other Funding Sources		$55,000.00

Budget Impact: If the City is successful in securing the Community Impact Funds and selling the existing equipment outright with the minimum amounts listed above, the budget impact would result in an approximate $9,000.00 reduction in the Heavy Equipment Reserve Fund to purchase the equipment. If that is done, the 2025 year-end total for Heavy Equipment Funds would be $17,632.73 and the 2026 total would be $32,632.73 (***if the 2026 budget needs to be decreased, this $10K could be removed and the 2026 year-end total would be $22,632.73).

Council Action Recommended: Approval of applying for the 2025-2026 Community Match Funds Grants. If successful securing those funds – approval of selling existing equipment as noted above.

Receipts

100: General Fund	Previous	Proposed	Variance	Change (%)
Taxes				
General Property Taxes				
Current Ad Valorem Taxes	$375,465.00	$0.00	($375,465.00)	-100.00
Penalties And Interest On Delinquent Taxes				
Penalties and Interest on Ad valorem Taxes	$500.00	$0.00	($500.00)	-100.00
Licenses And Permits				
Business Licenses And Permits				
Alcoholic Beverages	$3,050.00	$3,050.00	$0.00	0.00
Non-Business Licenses And Permits				
Building Permits (Excludes surcharge)	$3,000.00	$3,500.00	$500.00	16.67
Septic permits	$1,000.00	$600.00	($400.00)	-40.00
Sign Permit	$100.00	$0.00	($100.00)	-100.00
E-911 addressing/mailbox	$300.00	$500.00	$200.00	66.67
Intergovernmental Revenues (Igr)				
State Igr				
Local Government Aid	$28,868.00	$23,378.00	($5,490.00)	-19.02
Mobile Home Homestead Credit	$100.00	$0.00	($100.00)	-100.00
Small Cities Assistance	$23,403.00	$18,869.00	($4,534.00)	-19.37
Charges For Services				
General Government				
Zoning and Subdivision Fees	$2,500.00	$2,500.00	$0.00	0.00
Fines And Forfeits				
Fines				
Court Fines	$3,000.00	$2,500.00	($500.00)	-16.67
Miscellaneous Revenues				
MISCELLANEOUS REVENUES	$300.00	$300.00	$0.00	0.00
Interest Earning	$3,000.00	$7,000.00	$4,000.00	133.33
Contributions and Donations from Private Sources	$0.00	$500.00	$500.00	N/A
Refunds and reimbursements	$1,000.00	$1,500.00	$500.00	50.00
Other Financing Sources				
Compensation for Loss of General Fixed Assets	$2,400.00	$2,400.00	$0.00	0.00
Receipts Total	**$447,986.00**	**$66,597.00**	**($381,389.00)**	**-85.13**

Disbursements

100: General Fund	Previous	Proposed	Variance	Change (%)
General Government				
Legislative				
Council/Town Board				
Council/Commission Wages	$14,500.00	$15,600.00	$1,100.00	7.59
Transportation: Travel Expense	$500.00	$1,000.00	$500.00	100.00
Printing and Binding: Ordinance Publication	$0.00	$3,000.00	$3,000.00	N/A
Miscellaneous: Dues and Subscriptions	$3,045.15	$6,200.00	$3,154.85	103.60
Misc.: Conferences/Educ.	$200.00	$2,000.00	$1,800.00	900.00
Legislative Committees and Special Bodies				
Council/Commission Wages	$3,450.00	$5,500.00	$2,050.00	59.42
City/Town Clerk				
Elections				
Professional Services	$0.00	$1,200.00	$1,200.00	N/A
Clerk				
Wages and Salaries: Full-time Employees-Regular	$59,470.98	$65,000.00	$5,529.02	9.30
Employee contribution for PERA	$5,097.93	$4,500.00	($597.93)	-11.73
Employer Contributions for Retirement: PERA Contributions	$5,882.28	$0.00	($5,882.28)	-100.00
Employer Contributions for Retirement: FICA Contributions	$5,465.82	$0.00	($5,465.82)	-100.00
Employer Paid Insurance: Health	$8,533.73	$0.00	($8,533.73)	-100.00
Employer Paid Insurance: Medicare	$1,278.30	$0.00	($1,278.30)	-100.00
Unemployment Compensation: Insurance Premiums	$8,000.00	$8,000.00	$0.00	0.00
Employee Paid: Federal Income Tax	$4,000.00	$0.00	($4,000.00)	-100.00
Employee Paid: State Income Tax	$2,300.00	$0.00	($2,300.00)	-100.00
Child Support	$1,560.00	$1,560.00	$0.00	0.00
Office Supplies	$750.00	$2,000.00	$1,250.00	166.67
Office Supplies: Operating and general	$0.00	$5,000.00	$5,000.00	N/A
Office Contracts	$2,000.00	$5,000.00	$3,000.00	150.00
Professional Services	$600.00	$14,400.00	$13,800.00	2300.00
Communications: Postage	$750.00	$750.00	$0.00	0.00
Transportation: Travel Expense	$2,000.00	$3,500.00	$1,500.00	75.00
Miscellaneous: Dues and Subscriptions	$700.00	$1,500.00	$800.00	114.29
Misc.: Conferences/Educ.	$2,500.00	$2,500.00	$0.00	0.00
Financial Administration				
Payroll Administration				
Employer Contributions for Retirement: PERA Contributions	$0.00	$6,750.00	$6,750.00	N/A
Employer Contributions for Retirement: FICA Contributions	$0.00	$15,000.00	$15,000.00	N/A
Employer Paid Insurance: Health	$0.00	$12,500.00	$12,500.00	N/A
Employer Paid Insurance: Medicare	$0.00	$7,000.00	$7,000.00	N/A
Unemployment Compensation: Insurance Premiums	$0.00	$12,000.00	$12,000.00	N/A
Employee Paid: Income Tax	$0.00	$10,000.00	$10,000.00	N/A
Employee Paid: State Income Tax	$0.00	$4,400.00	$4,400.00	N/A
Accounting				
Professional Services: Auditing and Accounting Services	$8,300.00	$8,500.00	$200.00	2.41
Printing and Binding: Legal Notices Publishing	$100.00	$100.00	$0.00	0.00
Law				
City/Town Attorney				
Professional Services: Legal Fees	$2,400.00	$10,000.00	$7,600.00	316.67

Disbursements

100: General Fund	Previous	Proposed	Variance	Change (%)
General Government				
Other General Government				
Planning and Zoning				
Professional Services: Engineering Fees	$0.00	$0.00	$0.00	N/A
Professional Services: P & Z Contract	$3,000.00	$3,000.00	$0.00	0.00
Printing and Binding: Legal Notices Publishing	$500.00	$500.00	$0.00	0.00
General Government Buildings and Plant				
Office Contracts	$0.00	$5,350.00	$5,350.00	N/A
Operating Supplies: Motor Fuels	$0.00	$0.00	$0.00	N/A
Operating Supplies: Shop/Office Materials	$500.00	$1,000.00	$500.00	100.00
Repair and Maintenance Supplies: Building Repair Supplies	$1,000.00	$5,000.00	$4,000.00	400.00
Professional Services	$2,500.00	$2,500.00	$0.00	0.00
Communications: Telephone	$2,000.00	$2,000.00	$0.00	0.00
Utility Services: Electric Utilities	$2,600.00	$4,000.00	$1,400.00	53.85
Utility Services: Gas Utilities	$2,800.00	$3,000.00	$200.00	7.14
Utility Services: Refuse Disposal	$0.00	$1,500.00	$1,500.00	N/A
Repairs and Maintenance - Contractual: Buildings	$2,000.00	$1,500.00	($500.00)	-25.00
Insurance				
Worker's Compensation: Insurance Premiums	$1,734.00	$2,500.00	$766.00	44.18
Insurance: General Liability	$1,551.00	$1,500.00	($51.00)	-3.29
Insurance: Property	$6,000.00	$6,000.00	$0.00	0.00
Insurance: Automotive	$1,000.00	$2,000.00	$1,000.00	100.00
Public Safety				
Police				
Police Administration				
Professional Services: Police Contract	$43,260.00	$43,260.00	$0.00	0.00
Fire				
Fire Administration				
Professional Services: Fire Contract	$15,000.00	$12,227.20	($2,772.80)	-18.49

Disbursements

100: General Fund	Previous	Proposed	Variance	Change (%)
Public Works				
Highways, Streets And Roadways				
Highways and Streets				
Repair and Maintenance Supplies: Street Maintenance Materials	$12,000.00	$20,000.00	$8,000.00	66.67
Repair and Maintenance Supplies: Sign Repair Materials	$500.00	$0.00	($500.00)	-100.00
Professional Services: Engineering Fees	$5,000.00	$10,000.00	$5,000.00	100.00
Professional Services	$0.00	$3,000.00	$3,000.00	N/A
Contract M&R: Streets	$40,000.00	$45,000.00	$5,000.00	12.50
Reserves	$66,000.00	$100,000.00	$34,000.00	51.52
Debt Service: Bond Principal	$23,465.00	$45,982.00	$22,517.00	95.96
Public Works/Maintenance				
Wages and Salaries: Part-time Employees	$25,105.33	$32,591.00	$7,485.67	29.82
Employer Contributions for Retirement: PERA Contributions	$2,345.03	$0.00	($2,345.03)	-100.00
Employer Contributions for Retirement: FICA Contributions	$1,876.03	$0.00	($1,876.03)	-100.00
Employer Paid Insurance: Health	$4,476.98	$0.00	($4,476.98)	-100.00
Employer Paid Insurance: Medicare	$525.23	$0.00	($525.23)	-100.00
Unemployment Compensation: Insurance Premiums	$4,000.00	$0.00	($4,000.00)	-100.00
Employee Paid: Federal Income Tax	$1,100.00	$0.00	($1,100.00)	-100.00
Employee Paid: State Income Tax	$700.00	$0.00	($700.00)	-100.00
Operating Supplies: Shop/Office Materials	$1,500.00	$2,000.00	$500.00	33.33
Repair and Maintenance Supplies: Sign Repair Materials	$0.00	$750.00	$750.00	N/A
Small Tools and Minor Equipment	$750.00	$750.00	$0.00	0.00
Communications: Telephone	$360.00	$360.00	$0.00	0.00
Rentals: Machinery and Equipment	$750.00	$750.00	$0.00	0.00
Ice and Snow Removal				
Repair and Maintenance Supplies: Street Maintenance Materials	$1,650.00	$1,650.00	$0.00	0.00
Road and Bridge Equipment				
Operating Supplies: Motor Fuels	$3,500.00	$3,500.00	$0.00	0.00
Repair and Maintenance Supplies: Equipment Parts	$1,000.00	$3,500.00	$2,500.00	250.00
Repairs and Maintenance - Contractual: Machinery and Equipment	$2,000.00	$2,000.00	$0.00	0.00
Reserves	$5,000.00	$15,000.00	$10,000.00	200.00
General Equipment				
Repair and Maintenance Supplies: Equipment Parts	$0.00	$2,000.00	$2,000.00	N/A
Street Lighting				
Utility Services: Electric Utilities	$8,000.00	$8,000.00	$0.00	0.00
Sanitation				
Waste (Refuse) Collection				
Utility Services: Refuse Disposal	$750.00	$1,500.00	$750.00	100.00
New Sewer Services				
Professional Services	$1,000.00	$1,000.00	$0.00	0.00
Weed Control				
Repair and Maintenance Supplies: Landscaping Materials	$1,200.00	$1,500.00	$300.00	25.00

Disbursements

100: General Fund	Previous	Proposed	Variance	Change (%)
Culture and Recreation				
Parks				
Park Areas				
Repair and Maintenance Supplies: Equipment Parts	$500.00	$0.00	($500.00)	-100.00
Repair and Maintenance Supplies: Landscaping Materials	$3,000.00	$3,500.00	$500.00	16.67
Professional Services	$3,000.00	$0.00	($3,000.00)	-100.00
Repairs and Maintenance - Contractual: Buildings	$1,500.00	$0.00	($1,500.00)	-100.00
Repairs and Maintenance - Contractual: Improvements Other Than Buildings	$0.00	$2,000.00	$2,000.00	N/A
Misc.: Undocumented Exp.	$200.00	$1,500.00	$1,300.00	650.00
Reserves	$4,500.00	$4,500.00	$0.00	0.00
Conservation Of Natural Resources				
Wetland Credit				
Professional Services: Engineering Fees	$400.00	$500.00	$100.00	25.00
Disbursements Total	**$456,482.79**	**$644,130.20**	**$187,647.41**	**41.11**

2026 Budget Comparison Report

This report provides a comparison between the 2025 and 2026 budget, highlighting key areas of change and the rationale behind council's decisions.

1. Payroll Administration

Movement occurred from the Clerk and Public Works contributions to taxed and health insurance, which have now been consolidated into payroll administration for clearer tracking.

2. Reserves – Roads & Streets

The council increased the allocation to reserves, with particular focus on roads and streets. This reflects the council's desire to prioritize the repair and maintenance of city streets.

3. Education, Conference, and Training

Funding for education, conference, travel, and professional services increased. This decision supports council's commitment to empower its elected and appointed officials to learn, gain expertise, and enhance their knowledge to better serve residents.

4. Legal and Contracted Services

The increase in attorney fees and contract line items provides the city with the proper expertise to efficiently and effectively execute the will of council. These resources ensure legal, technical, and administrative support to residents and city staff. This increase also reflects the resignation of the former city attorney and the necessity to budget for additional contracted legal services.

5. Debt Services

Debt services show an approximate $22,000 increase, due primarily to the required GO Bond principal payment.

6. Payroll Taxes and Paid Family Medical Leave

Payroll taxes will be increased by 0.88% due to the state's Paid Family Medical Leave program. It is up to the council to determine how these costs are divided between the city and employees.

In summary, the 2026 budget reflects council's commitment to investing in city infrastructure, staff development, and legal/administrative capacity to ensure effective governance and service delivery.

Receipts

	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
100: General Fund						
Taxes						
General Property Taxes						
Current Ad Valorem Taxes	$320,673.17	$352,000.00	$237,438.29	$375,465.00	$558,674.43	48.80
Total General Property Taxes	$320,673.17	$352,000.00	$237,438.29	$375,465.00	$558,674.43	48.80
Penalties And Interest On Delinquent Taxes						
Penalties and Interest on Ad valorem Taxes	$108.81	$500.00	$30.38	$500.00	$0.00	-100.00
Total Penalties And Interest On Delinquent Taxes	$108.81	$500.00	$30.38	$500.00	$0.00	-100.00
Licenses And Permits						
Business Licenses And Permits						
Alcoholic Beverages	$2,750.00	$2,350.00	$3,450.00	$3,050.00	$3,050.00	0.00
Total Business Licenses And Permits	$2,750.00	$2,350.00	$3,450.00	$3,050.00	$3,050.00	0.00
Non-Business Licenses And Permits						
Building Permits (Excludes surcharge)	$6,848.90	$1,500.00	$4,155.60	$3,000.00	$3,500.00	16.67
Septic permits	$1,330.00	$600.00	$660.00	$1,000.00	$600.00	-40.00
Sign Permit	$300.00	$0.00	$0.00	$100.00	$0.00	-100.00
E-911 addressing/mailbox	$775.00	$150.00	$825.00	$300.00	$500.00	66.67
Special Event Permit	$50.00	$0.00	$0.00	$0.00	$0.00	N/A
Total Non-Business Licenses And Permits	$9,303.90	$2,250.00	$5,640.60	$4,400.00	$4,600.00	4.55
Intergovernmental Revenues (Igr)						
State Igr						
Local Government Aid	$29,430.00	$29,430.00	$14,434.00	$28,868.00	$23,378.00	-19.02
Homestead and Agricultural Credit Aid (HACA)	$582.88	$0.00	$0.00	$0.00	$0.00	N/A
Mobile Home Homestead Credit	$245.80	$0.00	$0.00	$100.00	$0.00	-100.00
Agricultural Market Value Credit	$582.88	$0.00	$0.00	$0.00	$0.00	N/A
Small Cities Assistance	$17,595.00	$0.00	$5,680.50	$23,403.00	$18,869.00	-19.37
Total State Igr	$48,436.56	$29,430.00	$20,114.50	$52,371.00	$42,247.00	-19.33
Igr From Other Local Governmental Units						
Funding from Other Sources	$50,000.00	$0.00	$0.00	$0.00	$0.00	N/A
Total Igr From Other Local Governmental Units	$50,000.00	$0.00	$0.00	$0.00	$0.00	N/A
Charges For Services						
General Government						
Zoning and Subdivision Fees	$6,580.00	$1,000.00	$2,450.00	$2,500.00	$2,500.00	0.00
Total General Government	$6,580.00	$1,000.00	$2,450.00	$2,500.00	$2,500.00	0.00
Highways And Streets (Road And Bridges)						
Dust control	$690.62	$0.00	$0.00	$0.00	$0.00	N/A
Total Highways And Streets (Road And Bridges)	$690.62	$0.00	$0.00	$0.00	$0.00	N/A
Other Charges For Services						
Cemetery Revenues	$900.00	$0.00	$450.00	$0.00	$0.00	N/A
Total Other Charges For Services	$900.00	$0.00	$450.00	$0.00	$0.00	N/A

Receipts

	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
100: General Fund						
ines And Forfeits						
Fines						
Court Fines	$3,105.11	$3,000.00	$2,726.33	$3,000.00	$3,000.00	0.00
Total Fines	$3,105.11	$3,000.00	$2,726.33	$3,000.00	$3,000.00	0.00
iscellaneous Revenues						
MISCELLANEOUS REVENUES	$59.00	$300.00	$0.00	$300.00	$300.00	0.00
Interest Earning	$14,481.72	$0.00	$8,369.49	$3,000.00	$7,000.00	133.33
Contributions and Donations from Private Sources	$125.00	$0.00	$1,078.23	$0.00	$500.00	N/A
Refunds and reimbursements	$15,269.48	$1,000.00	$7,986.25	$1,000.00	$1,500.00	50.00
Total Other Miscellaneous Revenues	$29,935.20	$1,300.00	$17,433.97	$4,300.00	$9,300.00	116.28
ther Financing Sources						
Compensation for Loss of General Fixed Assets	$2,400.00	$0.00	$1,400.00	$2,400.00	$2,400.00	0.00
Total Other Other Financing Sources	$2,400.00	$0.00	$1,400.00	$2,400.00	$2,400.00	0.00
Misc. Other Financing Sources						
Escrow Funds	$300.00	$0.00	$400.00	$0.00	$0.00	N/A
Total Misc. Other Financing Sources	$300.00	$0.00	$400.00	$0.00	$0.00	N/A
Receipts Total	**$475,183.37**	**$391,830.00**	**$291,534.07**	**$447,986.00**	**$625,771.43**	**39.69**

Disbursements

	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
100: General Fund						
General Government						
Legislative						
Council/Town Board						
Council/Commission Wages	$14,997.61	$14,500.00	$9,404.24	$14,500.00	$15,600.00	7.59
Transportation: Travel Expense	$0.00	$500.00	$0.00	$500.00	$1,000.00	100.00
Printing and Binding: Legal Notices Publishing	$0.00	$0.00	$20.40	$0.00	$0.00	N/A
Printing and Binding: Ordinance Publication	$0.00	$0.00	$0.00	$0.00	$1,000.00	N/A
Miscellaneous: Dues and Subscriptions	$2,406.88	$2,800.00	$2,084.50	$3,045.15	$6,200.00	103.60
Misc.: Undocumented Exp.	$2,676.11	$0.00	$2,485.00	$0.00	$0.00	N/A
Misc.: Conferences/Educ.	$50.00	$1,500.00	$0.00	$200.00	$2,000.00	900.00
Legislative Committees and Special Bodies						
Council/Commission Wages	$2,252.98	$2,500.00	$0.00	$3,450.00	$5,500.00	59.42
Miscellaneous: Dues and Subscriptions	$0.00	$0.00	$239.16	$0.00	$0.00	N/A
Total Legislative	$22,383.58	$21,800.00	$14,233.30	$21,695.15	$31,300.00	44.27
City/Town Clerk						
Elections						
Professional Services	$871.61	$1,200.00	$939.93	$0.00	$1,200.00	N/A
Recording and Reporting						
Professional Services	$581.00	$250.00	$234.00	$0.00	$0.00	N/A
Printing and Binding: Legal Notices Publishing	$0.00	$1,000.00	$0.00	$0.00	$0.00	N/A
Miscellaneous: Dues and Subscriptions	$0.00	$0.00	$75.00	$0.00	$0.00	N/A

Disbursements

	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
100: General Fund						
General Government						
City/Town Clerk						
Clerk						
Wages and Salaries: Full-time Employees-Regular	$56,301.69	$79,000.00	$39,664.60	$59,470.98	$65,000.00	9.30
Employee contribution for PERA	$4,706.03	$5,925.00	$4,073.52	$5,097.93	$0.00	-100.00
Employer Contributions for Retirement: PERA Contributions	$0.00	$0.00	$0.00	$5,882.28	$0.00	-100.00
Employer Contributions for Retirement: FICA Contributions	$0.00	$0.00	$0.00	$5,465.82	$0.00	-100.00
Employer Paid Insurance: Health	$0.00	$0.00	$0.00	$8,533.73	$0.00	-100.00
Employer Paid Insurance: Medicare	$0.00	$0.00	$0.00	$1,278.30	$0.00	-100.00
Unemployment Compensation: Insurance Premiums	$7,498.00	$0.00	$4,243.00	$8,000.00	$0.00	-100.00
Employee Paid: Federal Income Tax	$0.00	$0.00	$0.00	$4,000.00	$0.00	-100.00
Employee Paid: State Income Tax	$0.00	$0.00	$0.00	$2,300.00	$0.00	-100.00
Child Support	$1,560.00	$0.00	$1,080.00	$1,560.00	$1,560.00	0.00
Office Supplies	$848.92	$500.00	$1,565.87	$750.00	$2,000.00	166.67
Office Supplies: Operating and general	$48.45	$0.00	$26.77	$0.00	$5,000.00	N/A
Office Contracts Metro Sales On Systems	$2,553.24	$2,500.00	$2,255.01	$2,000.00	$5,000.00	150.00
Operating Supplies: Shop/Office Materials	$166.26	$0.00	$0.00	$0.00	$0.00	N/A
Professional Services	$3,423.64	$0.00	$168.75	$600.00	$14,400.00	2300.00
Communications: Telephone	$46.85	$0.00	$0.00	$0.00	$0.00	N/A
Communications: Postage	$631.85	$250.00	$365.00	$750.00	$750.00	0.00
Transportation: Travel Expense	$2,448.98	$1,000.00	$3,099.08	$2,000.00	$3,500.00	75.00
Printing and Binding: General Notices and Public Information	$76.93	$0.00	$347.93	$0.00	$0.00	N/A
Miscellaneous: Dues and Subscriptions Clerk minutes, IIMC, NMFOA	$3,322.18	$650.00	$4,557.88	$700.00	$1,500.00	114.29
Misc.: Undocumented Exp.	$147.12	$0.00	$121.40	$0.00	$0.00	N/A
Misc.: Conferences/Educ.	$1,929.47	$1,500.00	$1,130.00	$2,500.00	$2,500.00	0.00
Reserves	$0.00	$800.00	$0.00	$0.00	$0.00	N/A
Capital Outlay: Office Equipment and Furnishings	$0.00	$0.00	$8,145.10	$0.00	$0.00	N/A
Refunds and Reimbursements	-$37.98	$0.00	$0.00	$0.00	$0.00	N/A
Total City/Town Clerk	$87,124.24	$94,575.00	$72,092.84	$110,889.04	$102,410.00	-7.65
Financial Administration						

Disbursements

* Budgeted under this Acct for all payroll tax deductions - not under Department code

	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
100: General Fund						
General Government						
Financial Administration						
Payroll Administration						
Employee contribution for PERA	$0.00	$0.00	$0.00	$0.00	$5,785.83	N/A
Employer Contributions for Retirement: PERA Contributions	$6,575.86	$0.00	$5,780.83	$0.00	$0.00	N/A
Employer Contributions for Retirement: FICA Contributions	$14,088.31	$0.00	$12,044.28	$0.00	$15,000.00	N/A
Employer Paid Insurance: Health	$10,338.18	$10,000.00	$13,799.78	$0.00	$11,931.40	N/A
Employer Paid Insurance: Medicare	$3,014.84	$0.00	$2,667.84	$0.00	$3,500.00	N/A
Unemployment Compensation: Insurance Premiums	$0.00	$0.00	$2,589.00	$0.00	$12,000.00	N/A
Employee Paid: Income Tax	$2,307.93	$0.00	$5,174.02	$0.00	$10,573.00	N/A
Employee Paid: Federal Income Tax	$436.04	$0.00	$0.00	$0.00	$0.00	N/A
Employee Paid: State Income Tax	$2,032.33	$0.00	$2,201.47	$0.00	$5,001.00	N/A
Accounting						
Professional Services: Auditing and Accounting Services	$6,925.00	$6,925.00	$8,000.00	$8,300.00	$8,500.00	2.41
Printing and Binding: Legal Notices Publishing	$0.00	$0.00	$63.75	$100.00	$100.00	0.00
Total Financial Administration	$45,718.49	$16,925.00	$52,320.97	$8,400.00	$72,391.23	761.80
Law						
City/Town Attorney						
Professional Services: Legal Fees – resignation of city Attorney	$2,400.00	$2,400.00	$2,100.00	$2,400.00	$10,000.00	316.67
Total Law	$2,400.00	$2,400.00	$2,100.00	$2,400.00	$10,000.00	316.67
Other General Government						
Planning and Zoning						
Professional Services: Engineering Fees	$10,580.86	$0.00	$3,415.77	$0.00	$0.00	N/A
Professional Services	$700.00	$0.00	$72.08	$0.00	$0.00	N/A
Professional Services: P & Z Contract Sourcewell	$1,086.25	$1,000.00	$123.75	$3,000.00	$3,000.00	0.00
Printing and Binding: Legal Notices Publishing	$538.95	$1,000.00	$0.00	$500.00	$500.00	0.00
Refunds and Reimbursements	$2,135.36	$0.00	$0.00	$0.00	$0.00	N/A

100: General Fund	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
General Government						
Other General Government						
General Government Buildings and Plant						
Office Contracts	$0.00	$0.00	$0.00	$0.00	$5,350.00	N/A
Operating Supplies: Motor Fuels	$0.00	$0.00	$281.56	$0.00	$0.00	N/A
Operating Supplies: Shop/Office Materials	$932.70	$0.00	$488.94	$500.00	$1,000.00	100.00
Repair and Maintenance Supplies: Building Repair Supplies septic	$861.71	$0.00	$27,200.07	$1,000.00	$5,000.00	400.00
Professional Services Pest Control, fire extinguishers	$1,906.25	$2,000.00	$2,331.06	$2,500.00	$2,500.00	0.00
Communications: Telephone	$2,322.23	$1,500.00	$1,430.96	$2,000.00	$2,000.00	0.00
Utility Services: Electric Utilities	$3,237.47	$2,400.00	$2,636.72	$2,600.00	$4,000.00	53.85
Utility Services: Gas Utilities	$1,796.78	$3,500.00	$1,662.08	$2,800.00	$3,000.00	7.14
Utility Services: Refuse Disposal	$340.88	$0.00	$82.21	$0.00	$1,500.00	N/A
Repairs and Maintenance - Contractual: Buildings	$0.00	$0.00	$427.07	$2,000.00	$1,500.00	-25.00
Misc.: Undocumented Exp.	$0.00	$0.00	$808.64	$0.00	$0.00	N/A
Capital Outlay: Buildings and Structures	$0.00	$0.00	$16,299.00	$0.00	$0.00	N/A
Insurance						
Worker's Compensation: Insurance Premiums	$1,940.00	$0.00	$1,111.00	$1,734.00	$2,500.00	44.18
Insurance: General Liability	$1,421.00	$1,500.00	$1,229.00	$1,551.00	$1,500.00	-3.29
Insurance: Property	$5,708.00	$6,000.00	$5,295.00	$6,000.00	$6,000.00	0.00
Insurance: Automotive (to include Tool Cat)	$921.00	$1,000.00	$1,007.00	$1,000.00	$2,000.00	100.00
Total Other General Government	$36,429.44	$19,900.00	$65,901.91	$27,185.00	$41,350.00	52.11
Public Safety						
Police						
Police Administration						
Professional Services: Police Contract	$41,199.96	$44,205.00	$32,445.00	$43,260.00	$43,260.00	0.00
Total Police	$41,199.96	$44,205.00	$32,445.00	$43,260.00	$43,260.00	0.00
Fire						
Fire Administration						
Professional Services: Fire Contract	$12,962.00	$12,962.00	$13,283.30	$15,000.00	$12,227.20	-18.49
Total Fire	$12,962.00	$12,962.00	$13,283.30	$15,000.00	$12,227.20	-18.49
Building Inspections						
Sewer Inspections						
Refunds and Reimbursements	$0.00	$0.00	$300.00	$0.00	$0.00	N/A
Total Building Inspections	$0.00	$0.00	$300.00	$0.00	$0.00	N/A
Public Works						
Highways, Streets And Roadways						

Disbursements

.00: General Fund / 'ublic Works	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
Highways, Streets And Roadways						
Highways and Streets						
Operating Supplies: Motor Fuels	$244.78	$0.00	$0.00	$0.00	$0.00	N/A
Repair and Maintenance Supplies: Street Maintenance Materials Dust Control Patching	$30,058.54	$7,500.00	$11,392.90	$12,000.00	$20,000.00	66.67
Repair and Maintenance Supplies: Sign Repair Materials	$477.01	$1,000.00	$0.00	$500.00	$0.00	-100.00
Professional Services: Engineering Fees	$5,092.25	$5,000.00	$0.00	$5,000.00	$10,000.00	100.00
Professional Services Grading Schrupp	$0.00	$0.00	$0.00	$0.00	$3,000.00	N/A
Street Projects	$0.00	$0.00	$3,911.25	$0.00	$0.00	N/A
Contract M&R: Streets Wilson Twsp - Seal coat - crack fill	$16,801.09	$35,000.00	$4,675.00	$40,000.00	$45,000.00	12.50
Reserves	$0.00	$42,357.00	$0.00	$66,000.00	$100,000.00	51.52
Debt Service: Bond Principal	$0.00	$23,643.00	$0.00	$23,465.00	$45,982.00	95.96
Public Works/Maintenance						
Wages and Salaries: Part-time Employees	$19,053.78	$27,715.00	$12,085.29	$25,105.33	$32,591.00	29.82
Employee contribution for PERA - now under Payroll Admin	$1,361.60	$2,100.00	$936.54	$0.00	$0.00	N/A
Employer Contributions for Retirement: PERA Contributions	$0.00	$0.00	$0.00	$2,345.03	$0.00	-100.00
Employer Contributions for Retirement: FICA Contributions	$0.00	$0.00	$0.00	$1,876.03	$0.00	-100.00
Employer Paid Insurance: Health	$0.00	$4,253.65	$0.00	$4,476.98	$0.00	-100.00
Employer Paid Insurance: Medicare taxes,	$0.00	$0.00	$0.00	$525.23	$0.00	-100.00
Unemployment Compensation: Insurance Premiums health, etc	$0.00	$0.00	$0.00	$4,000.00	$0.00	-100.00
Employee Paid: Income Tax now under Payroll	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
Employee Paid: Federal Income Tax Admin Acct	$0.00	$0.00	$0.00	$1,100.00	$0.00	-100.00
Employee Paid: State Income Tax	$0.00	$0.00	$0.00	$700.00	$0.00	-100.00
Operating Supplies: Shop/Office Materials	$567.94	$0.00	$292.99	$1,500.00	$2,000.00	33.33
Repair and Maintenance Supplies: Equipment Parts	$0.00	$0.00	$656.61	$0.00	$0.00	N/A
Repair and Maintenance Supplies: Sign Repair Materials	$375.99	$0.00	$520.36	$0.00	$750.00	N/A
Small Tools and Minor Equipment	$383.20	$750.00	$473.58	$750.00	$750.00	0.00
Communications: Telephone	$360.00	$360.00	$270.00	$360.00	$360.00	0.00
Repairs and Maintenance - Contractual: Machinery and Equipment	$0.00	$0.00	$957.83	$0.00	$0.00	N/A
Rentals: Machinery and Equipment	$1,070.00	$750.00	$442.70	$750.00	$750.00	0.00
Ice and Snow Removal						
Repair and Maintenance Supplies: Street Maintenance Materials	$49.86	$1,650.00	$0.00	$1,650.00	$1,650.00	0.00

Disbursements

100: General Fund	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
Public Works						
Highways, Streets And Roadways						
Road and Bridge Equipment						
Operating Supplies: Motor Fuels	$2,052.95	$5,000.00	$1,407.55	$3,500.00	$3,500.00	0.00
Repair and Maintenance Supplies: Equipment Parts	$3,118.41	$1,000.00	$2,655.70	$1,000.00	$3,500.00	250.00
Repairs and Maintenance - Contractual: Machinery and Equipment	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	0.00
Miscellaneous: Dues and Subscriptions	$42.50	$0.00	$0.00	$0.00	$0.00	N/A
Reserves Sourcewell $10K match for Tool cat plus $5K future	$0.00	$5,000.00	$0.00	$5,000.00	$15,000.00	200.00
General Equipment						
Repair and Maintenance Supplies: Equipment Parts	$0.00	$0.00	$0.00	$0.00	$2,000.00	N/A
Street Lighting						
Utility Services: Electric Utilities	$8,987.98	$8,000.00	$5,178.98	$8,000.00	$8,000.00	0.00
Total Highways, Streets And Roadways	$90,097.88	$171,078.65	$45,857.28	$211,603.60	$296,833.00	40.28
Sanitation						
Waste (Refuse) Collection						
Utility Services: Refuse Disposal	$420.12	$500.00	$713.46	$750.00	$1,500.00	100.00
Sanitary Sewer Maintenance						
Professional Services	$225.00	$0.00	$0.00	$0.00	$0.00	N/A
New Sewer Services						
Professional Services	$1,645.00	$0.00	$940.00	$1,000.00	$1,000.00	0.00
Weed Control						
Repair and Maintenance Supplies: Landscaping Materials	$1,139.63	$1,200.00	$1,349.40	$1,200.00	$1,500.00	25.00
Total Other Sanitation	$3,429.75	$1,700.00	$3,002.86	$2,950.00	$4,000.00	35.59
Culture and Recreation						
Parks						

City of Jenkins

Proposed Budget Report

9/15/2025

Disbursements

100: General Fund	2024 Actual	2024 Budget	2025 as of 9/15/2025	2025 Budget	2026 Proposed Budget	Percent Change
Culture and Recreation						
Parks						
Park Areas						
Office Supplies	$0.00	$0.00	$42.94	$0.00	$0.00	N/A
Operating Supplies: Cleaning Supplies	$0.00	$0.00	$244.03	$0.00	$0.00	N/A
Repair and Maintenance Supplies: Equipment Parts	$236.52	$0.00	$0.00	$500.00	$0.00	-100.00
Repair and Maintenance Supplies: Building Repair Supplies	$185.46	$1,500.00	$0.00	$0.00	$0.00	N/A
Repair and Maintenance Supplies: Landscaping Materials woodchips	$2,689.49	$0.00	$161.61	$3,000.00	$3,500.00	16.67
Small Tools and Minor Equipment	$108.13	$0.00	$182.90	$0.00	$0.00	N/A
Professional Services	$1,800.00	$0.00	$5,517.20	$3,000.00	$0.00	-100.00
Transportation: Travel Expense	$0.00	$0.00	$189.59	$0.00	$0.00	N/A
Repairs and Maintenance - Contractual: Buildings	$195.00	$0.00	$0.00	$1,500.00	$0.00	-100.00
Repairs and Maintenance - Contractual: Improvements Other Than Buildings	$54.21	$0.00	$0.00	$0.00	$2,000.00	N/A
Rentals: Machinery and Equipment	$163.00	$0.00	$0.00	$0.00	$0.00	N/A
Misc.: Undocumented Exp. - Easter Egg Hunt/Parade	$0.00	$0.00	$846.59	$200.00	$1,500.00	650.00
Reserves	$0.00	$4,500.00	$0.00	$4,500.00	$4,500.00	0.00
Capital Outlay: Land	$0.00	$0.00	$30,816.03	$0.00	$0.00	N/A
Capital Outlay: Buildings and Structures	$10,018.36	$0.00	$0.00	$0.00	$0.00	N/A
Capital Outlay: Improvements Other Than Buildings - Fence	$10,813.00	$0.00	$0.00	$2,000.00	$0.00	-100.00
Refunds and Reimbursements	$0.00	$0.00	$503.00	$0.00	$0.00	N/A
Total Parks	$26,263.17	$6,000.00	$38,503.89	$14,700.00	$11,500.00	-21.77
Conservation Of Natural Resources						
Wetland Credit						
Professional Services: Engineering Fees	$1,557.07	$300.00	$354.00	$400.00	$500.00	25.00
Total Other Conservation Of Natural Resources	$1,557.07	$300.00	$354.00	$400.00	$500.00	25.00
Disbursements Total	**$369,565.58**	**$391,845.65**	**$340,395.35**	**$458,482.79**	**$625,771.43**	**36.49**

City of Jenkins – Employee Cost Analysis Report
(Including PERA Deductions)

This report provides a breakdown of employee costs for three scenarios: a full-time clerk, a part-time public works employee, and a seasonal employee. Each scenario includes gross wages, employee tax withholdings (FICA, Federal, State, and PERA when applicable), employer contributions (FICA match, PERA, unemployment/worker's compensation, and health stipend), and the resulting gross and net cost to the City. Note: PERA contributions are calculated only on wages, not on the health stipend ($3.53/hr).

Full-time Clerk (40 hrs/week @ $30.32/hr)

• Gross Wages: $63,065.60/year

• Employee Taxes Withheld:

- FICA: $4,823.51
- Federal: $8,200 (est.)
- Minnesota: $3,784 (est.)
- PERA (6.5%): $4,099.26
- Total Withheld: $20,906.77

• Employer Add-Ons:

- FICA Match: $4,823.51
- PERA (7.5%): $4,729.92
- UI + Workers' Comp (2%): $1,261.31
- Health Stipend: $7,342.40
- Total Employer Add-Ons: $18,157.14

• City Cost – Gross: $81,222.74

• City Cost – Net of Employee Taxes: $60,316.97

Public Works Employee (20 hrs/week @ $24.94/hr)

• Gross Wages: $25,947.20/year

• Employee Taxes Withheld:

- FICA: $1,986.02

- Federal: $2,075 (est.)

- Minnesota: $1,038 (est.)

- PERA (6.5%): $1,686.57

- Total Withheld: $6,785

• Employer Add-Ons:

- FICA Match: $1,986.02

- PERA (7.5%): $1,946.04

- UI + Workers' Comp (2%): $518.94

- Health Stipend: $3,671.20

- Total Employer Add-Ons: $8,122.20

• City Cost – Gross: $34,069.40

• City Cost – Net of Employee Taxes: $27,284.40

Seasonal Employee (5 hrs/week @ $22.94/hr, no PERA)

• Gross Wages: $5,963.60/year

• Employee Taxes Withheld:

- FICA: $456.18

- Federal: $298 (est.)

- Minnesota: $179 (est.)

- PERA: N/A

- Total Withheld: $933.18

• Employer Add-Ons:

- FICA Match: $456.18

- PERA: N/A

- UI + Workers' Comp (2%): $119.27

- Health Stipend: $917.80

- Total Employer Add-Ons: $1,493.25

• City Cost – Gross: $7,456.85

• City Cost – Net of Employee Taxes: $6,523.67

Annual Totals – All Three Employees

• Total Employee Taxes Withheld:

- FICA: $7,265.71
- Federal: $10,573.00 (est.)
- Minnesota: $5,001.00 (est.)
- PERA (6.5%): $5,785.83
- Grand Total Withheld: $28,625.54

• Total Employer Add-Ons:

- FICA Match: $7,265.71
- PERA (7.5%): $6,675.96
- UI + Workers' Comp: $1,899.52
- Health Stipend: $11,931.40
- Grand Total Employer Add-Ons: $27,772.59

Conclusion

Together, these three employees represent approximately $122,749 in gross annual cost to the City. When factoring in employee withholdings, the effective net cost to the City is about $94,125. The largest contributors beyond wages are PERA retirement contributions and the health stipend, which together account for over $24,600 annually.

Minnesota Paid Leave Law

Published: May 25, 2023

Updated Aug. 1, 2025

Get answers to frequently asked questions (FAQs) about the Minnesota Paid Leave law, also known as the Minnesota Paid Family and Medical Leave law.

A new Minnesota law will create a state-administered mandatory paid family and medical leave insurance program beginning Jan. 1, 2026. Minnesota will be the 13th state to launch a statewide paid leave program.

- The program will provide job protections and partial wage replacement per benefit year up to a maximum of 20 weeks for family and medical leave funded through a payroll tax applied to all employers. For each program leave type (broadly categorized as family/caregiving leave and medical leave) an employee can take 12 weeks of leave, up to a combined total of 20 weeks under the program. For more information on the types of leave the law provides for see Q3).
- The program will be administered by the Minnesota Department of Employment and Economic Development (DEED).

Q5. How much will this new program cost and how is it funded?

A5. The program is funded in large part by employer premiums and, in some cases, employee contributions. DEED will collect quarterly electronic premium payments, in the form of a percentage of payroll taxes, from Minnesota employers.

Beginning January 2026, employers will contribute a minimum of 50% of the total premium, though they may choose to pay up to 100% of the premium. Employers may, in some cases, deduct the remainder from employees' pay, up to a maximum 50% of the premium (refer to Q17), but such cost sharing likely requires negotiation for represented employees. The first payroll deductions begin on Jan. 1, 2026, with premiums due to DEED by April 30, 2026, based on wage detail reported between Jan. 1, 2026, and March 31, 2026.

For reference, initially, Minnesota Paid Leave provided for a 0.7% payroll tax for premiums. On May 13, 2024, an actuarial and consulting firm, Milliman, presented to the state the rate may need to be increased to 0.88% to sufficiently fund the paid leave program. On Feb. 21, 2025, DEED posted on its website, the premium rate for 2026 will be 0.88%. Premiums are capped at the Old-Age, Survivors and Disability Insurance (OASDI) limit ($176,100 for

2025); the same wage used by the Social Security program. Effective Aug. 1, 2025, there is a cap of 1.1% of taxable wages on the premium rate in the paid leave law. Prior to 2025, this cap was 1.2% but was reduced to 1.1% in the 2025 special session.

DEED includes a premium calculator on its Minnesota Paid Leave webpage so applicants can better estimate their benefits. Please refer to Q4 for details on taxes.

Going forward, premium rate adjustments will be made by July 31, 2026, and then by July 31 each year thereafter for the following calendar year based on program historical experience and sound actuarial principles so the projected fund balance as a percentage of total program expenditure does not fall below 25%. DEED will contract with a qualified independent actuarial consultant to conduct an actuarial study for this purpose every year.

A new calculator tool to help employers and individuals estimate costs under paid leave is now on the DEED website.

There are some reductions in cost for employers with fewer than 30 employees.

Small employers

Effective Jan. 1, 2026, a reduced premium rate of 75% of the annual calculated premium rate will be available for small employers with:

- 30 or fewer employees, and
- The city's employees' average employee wage falls under 150% of the statewide average annual wage (SAAW) for the basis period ($107,016 in 2025).

The state will notify small employers later in 2025 if they qualify for this small employer rate in 2026 (equivalent to .22% of payroll for 2025, compared to the typical large employer minimum rate of .44%).

The employee premium remains the same for both large and small employers at up to 50% of the full premium.