



CITY COUNCIL MEETING AGENDA

Tuesday, November 25th, 2025 @ 6:00 PM

Mayor: Andrew Rudlang **City Clerk:** Cassandra Delougherty
City Council: **City Attorney:** Joe Langel
Jerimey Flategraff (Mayor Pro-Tem)
Roman Siltman
Ryan Barnett
Jory Carlson

City of Jenkins
33861 Cottage Avenue
Jenkins, MN 56474
(218) 568-4637

Join Zoom Meeting
<https://zoom.us/join>
Meeting ID: 353 029 2895
Password: 56474

Dial by location: (312) 626-6799 (US Chicago)

NOTE: Printed materials relating to agenda items are available for public inspection in a three-ring binder on table by Council Chamber entrance.

1. Call to Order – Pledge of Allegiance
2. Roll Call
3. Agenda Additions/Deletions
4. Consent Agenda
 - a. Agenda
 - b. Minutes of the November 10th, 2025 meeting
 - c. Pre-written payroll check #'s 30344 & 30345; **\$2,216.47**
 - d. Proposed check #'s 30346-30356 & EFTs; **\$6,284.67****TOTAL EXPENSES = \$8,501.14**

5. Open Forum

This is a time to address the City Council regarding items that are not on the agenda. Please wait for the Mayor to acknowledge you. State your name, address and topic you wish to discuss for the record. No response or action will be immediately taken to citizen request other than to refer the matter to City staff for further research and a written report back to the City Council.

PLEASE NOTE THAT PUBLIC COMMENT MAY BE LIMITED TO 3 MINUTES PER PERSON.

6. New Business
 - a. Letter of Support-Breezy Point- MN Local Road Improvement Program Grant-Buschmann Rd
 - b. Resolution 25-11-325 Accepting Donation
 - c. Auditing Services
7. Unfinished Business
 - a. 2026 Budget Discussion
8. Reports of Officers, Committees, Staff
 - a. Mayor's Report
 - b. Clerk's Report
 - c. Park Committee
9. Miscellaneous/Communication
10. Adjournment

NOVEMBER 10TH, 2025

JENKINS CITY COUNCIL

MEETING MINUTES

CALL TO ORDER – PLEDGE OF ALLEGIANCE

MAYOR RUDLANG CALLED THE MEETING TO ORDER AND LED THE PLEDGE OF ALLEGIANCE. ALL COUNCIL MEMBERS WERE PRESENT: FLATEGRAFF, BARNETT, SILTMAN, AND CARLSON. THOMAS FROM WIDSETH WAS ALSO IN ATTENDANCE.

ROLL CALL

ALL COUNCIL MEMBERS WERE PRESENT.

AGENDA ADDITIONS/DELETIONS

CLERK DELOUGHERTY NOTED THAT AGENDA ITEM 8B (EQUIPMENT TRADE-IN VS. BID PROCESS) WOULD BE DELETED AS SHE HAD NOT RECEIVED THE NECESSARY INFORMATION. SHE ALSO NOTED AN UPDATED CLAIMS LIST WITH ADDITIONAL ITEMS TOTALING \$1,671.45, BRINGING THE TOTAL CLAIMS TO \$35,329.43.

CONSENT AGENDA

SEVERAL TYPOS IN THE OCTOBER 28 MEETING MINUTES WERE IDENTIFIED, INCLUDING A REFERENCE TO "SETH AND CASSANDRA" THAT SHOULD BE "STAFF," FLATEGRAFF MET WITH PEQUOT TOOL (NOT SCHOOL) THE PARKS COMMITTEE REPORT INCORRECTLY IDENTIFIED COUNCIL MEMBER CARLSON INSTEAD OF COUNCIL MEMBER SILTMAN.

MOTION BY COUNCIL MEMBER CARLSON, SECONDED BY COUNCIL MEMBER BARNETT, TO APPROVE THE CONSENT AGENDA WITH THE NOTED CORRECTIONS. MOTION CARRIED UNANIMOUSLY.

OPEN FORUM

NO CITIZENS CAME FORWARD TO SPEAK.

UNFINISHED BUSINESS

PLANNING COMMISSION LAND USE MATRIX ORDINANCE O-25-46 RECOMMENDATIONS

THOMAS FROM WIDSETH PRESENTED INFORMATION ON THE LAND USE MATRIX AMENDMENT. THE PUBLIC HEARING HAD BEEN HELD ON NOVEMBER 3RD, WITH ALL FOUR COMMISSIONERS PRESENT VOTING IN FAVOR OF THE AMENDMENT.

MOTION BY COUNCIL MEMBER CARLSON, SECONDED BY COUNCIL MEMBER SILTMAN, TO APPROVE ORDINANCE AMENDMENT O-25-46. MOTION CARRIED UNANIMOUSLY.

NEW BUSINESS

MNDOT ADA PROJECT

THOMAS FROM WIDSETH PROVIDED AN OVERVIEW OF THE PLANNED 2030 HIGHWAY 371 RECLAMATION AND RECONSTRUCTION PROJECT WITH \$7.8 MILLION IN FUNDING. THE PROJECT WILL FOCUS ON ADA COMPLIANCE AND INCLUDE:

- REDOING SIDEWALKS ON THE EAST SIDE OF HIGHWAY 371
- ADDING ADDITIONAL SIDEWALK BETWEEN SECOND AND THIRD STREETS AND NORTH TO THE GAS STATION
- ADDING TWO CONNECTIONS TO THE PAUL BUNYAN TRAIL (ONE AT LILAC STREET AND ANOTHER AT KINGDOM HALL)

MNDOT WILL CONSTRUCT THE SIDEWALKS, BUT THE CITY WILL BE RESPONSIBLE FOR MAINTENANCE. THE CITY WOULD ALSO NEED TO PAY FOR CONNECTIONS OUTSIDE OF MNDOT RIGHT-OF-WAY TO THE TRAIL. COUNCIL MEMBERS EXPRESSED INTEREST IN THE POTENTIAL SAFETY IMPROVEMENTS AT THE VETERANS STREET INTERSECTION.

2026 PROPOSED TAX RATES

THE COUNCIL REVIEWED THE 2026 PROPOSED TAX RATES FROM CROW WING COUNTY. THE ESTIMATED MARKET VALUE INCREASED FROM \$80 MILLION TO \$96 MILLION, AND TAXABLE VALUE INCREASED FROM \$89 MILLION TO \$92 MILLION. THIS RESULTED IN A TAX RATE BELOW 40%, WHICH WAS VIEWED POSITIVELY BY THE COUNCIL.

THE COUNCIL AGREED TO HAVE BUDGET DISCUSSIONS AT THE NOVEMBER 25TH MEETING AND POSSIBLY FINALIZE THE BUDGET AT THE DECEMBER 8TH MEETING, WHICH WOULD ALSO SERVE AS THE TRUTH IN TAXATION MEETING. THE FINAL BUDGET MUST BE CERTIFIED BY DECEMBER 25TH.

CLERK DELOUGHERTY ALSO REQUESTED PERMISSION TO POST INFORMATION ABOUT TAX CREDITS AND DEFERRALS ON THE CITY WEBSITE, WHICH THE COUNCIL AGREED TO.

REPORTS OF OFFICERS, COMMITTEES, STAFF

CLERK'S REPORT

THE CITY OFFICE WILL BE CLOSED FROM NOVEMBER 11TH-19TH, WITH CLERK DELOUGHERTY CHECKING MESSAGES AND AVAILABLE OUTSIDE OF STANDARD HOURS.

PARK COMMITTEE

COUNCIL MEMBER SILTMAN REPORTED THAT CHRISTMAS LIGHTS WILL BE INSTALLED IN THE PARK ON SATURDAY. THE COMMITTEE HAS RESERVED BUGGY RIDES FOR THE DECEMBER 6TH TREE LIGHTING EVENT. THE DONATION LETTER IS BEING FINALIZED.

MISCELLANEOUS/COMMUNICATION

THE COUNCIL FORMALLY SET BUDGET DISCUSSION FOR THE NOVEMBER 25TH MEETING.

MOTION BY COUNCIL MEMBER FLATEGRAFF, SECONDED BY COUNCIL MEMBER CARLSON, TO DISCUSS THE BUDGET AT THE NOVEMBER 25TH MEETING. MOTION CARRIED UNANIMOUSLY.

ADJOURNMENT

***MOTION BY COUNCIL MEMBER BARNETT, SECONDED BY COUNCIL MEMBER CARLSON, TO
ADJOURN THE MEETING. MOTION CARRIED UNANIMOUSLY.***

THE MEETING WAS ADJOURNED AT 6:49PM.

APPROVED THIS _____ DAY OF _____, 2025.

ANDREW J. RUDLANG, MAYOR

CASSANDRA M. DELOUGHERTY, CITY CLERK-TREASURER

Fund Name: All Funds

Date Range: 11/11/2025 To 11/20/2025

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
11/20/2025	Payroll Period Ending 11/15/2025	30344	11/2-11/15/25 pay period	N	Clerk	100-41425-101-	\$ 1,674.34
	Total For Check	30344					\$ 1,674.34
11/20/2025	Payroll Period Ending 11/15/2025	30345	11/2-11/15/25 pay period	N	Public Works/Maintenance	100-43102-103-	\$ 542.13
	Total For Check	30345					\$ 542.13
Total For Selected Checks							\$ 2,216.47

Date Range : 11/11/2025 To 11/21/2025

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
11/20/2025	AAA Rental Inc	Inv 130120 4-cycle 10W40 Oil x3 @7.99/ea	2852	\$23.97			
					100-43102-221-	Public Works/Maintenance	30346 \$23.97
11/20/2025	Crow Wing Power	10/8/25 to 11/8/2025 electric service	2853	\$17.81			
					100-43160-381-	Street Lighting	30347 \$17.81
11/20/2025	Sourcewell	25-26 Jenkins ZA, zoning map, campground developer meeting, zoning inquiry discussion	2854	\$247.50			
					100-41940-311-	General Government Buildings and Plant	30348 \$247.50
11/20/2025	Crow Wing County Land Services	E911 Addressing PID26370734 Niskanen (Teicht)	2855	\$25.00			
					100-41420-310-	Recording and Reporting	30349 \$25.00
11/20/2025	MN Power	Street & B&G Lights 10/3-11/2/25	2856	\$795.01			
					100-43160-381- 100-41940-381-	Street Lighting General Government Buildings and Plant	\$610.05 30350 \$184.96
11/20/2025	Joe Johnson Septic Service	2 satellites at Veteran's Park, 3/10-11/3/25 @ \$120/mnth=\$930, 4/29-11/3/25 @ \$120/mnth=\$720	2857	\$1,650.00			
					100-45202-310-	Park Areas	30351 \$1,650.00
11/20/2025	Roman Siltman	Christmas Lights for Veteran's Park reimbursement	2858	\$274.89			
					100-45202-810-	Park Areas	30352 \$274.89
11/20/2025	City of Pequot Lakes	Invoice # 2518 1/3 of total cost for Emergency Siren Maintenance shared service agreement	2859	\$1,322.35			

Date Range : 11/11/2025 To 11/21/2025

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
11/20/2025	Earl F. Andersen	firemarkers	2860	\$142.95	100-41110-404-	Council/Town Board	30353 \$1,322.35
11/20/2025	Tri-County Septic Inspection	New Septic Design Review & Inspection Setco Rosewood Design Review Rudbeck 34084 2nd	2861	\$270.00	100-43101-226-	Highways and Streets	30354 \$142.95
11/20/2025	Crafco Inc	Order 3731595 qty of 60-50# bags of Material 34977ER-5 Cold Patch@20.80/bg + \$100 Freight	2862	\$1,348.00	100-43254-310-	New Sewer Services	30355 \$270.00
11/20/2025	State of IA	CSE 11/2 - 11/15/25 pay period	EFT2678174	\$60.00	100-43101-224-	Highways and Streets	30356 \$1,348.00
11/20/2025	Xcel Energy	Natural gas service	EFT8251e	\$107.19	100-41425-175-	Clerk	EFT \$60.00
					100-41940-383-	General Government Buildings and Plant	EFT \$107.19
Total For Selected Claims				\$6,284.67			\$6,284.67

Date



AGENDA ITEM # *lea*

REPORT TO CITY COUNCIL

Prepared by: Cassandra Delougherty
Date: November 20th, 2025
Subject: Letter of Support-Breezy Point- MN Local Road Improvement Program Grant-Buschmann Rd

Report: Delougherty received the attached request via email from Allie Polsfuss, Breezy Point City Administrator, requesting a letter of support for their grant application for the MN Local Road Improvement Program that would provide funding for the reconstruction of Buschmann Road. Also attached is a sample letter of support that Ms. Polsfuss provided, and a drafted letter of support on behalf of the Jenkins City Council for your consideration.

Requested Action: Review and discuss the attached and determine Council's position on providing a letter of support to the City of Breezy Point for their application. If so, please provide Delougherty with feedback on the drafted letter and instruct any modifications the Council deems fit.

Cassandra Delougherty

From: Allie Polsfuss <apolsfuss@cityofbreezypointmn.us>
Sent: Friday, November 7, 2025 8:11 AM
To: Cassandra Delougherty
Subject: Request for Support-Buschmann Road

You don't often get email from apolsfuss@cityofbreezypointmn.us. [Learn why this is important](#)

Hi Cassandra-

It was so nice meeting you the other week! I hope you're keeping your head above water 😊

The City of Breezy Point is applying for funding through the Minnesota Local Road Improvement Program (LRIP) to assist with the reconstruction of Buschmann Road in 2026. This project will address roadway condition and deterioration, improve and enhance safety for both vehicles and pedestrians along the corridor, and strengthen regional connectivity by ensuring reliable access to surrounding areas. The LRIP grant would allow the City to complete these necessary improvements that would positively impact the region, while reducing the financial impact on local taxpayers.

We are reaching out to request a letter of support from Jenkins for inclusion with our LRIP grant application. Letters from key community partners, representatives, and surrounding communities are an important part of demonstrating the regional significance and community benefit of this project. As you may be aware, Jenkins was part of the project in its initial stages! If you would be willing to provide a letter of support for this project, please let me know as soon as possible, and I'll be happy to provide a draft letter of support that can be modified or personalized.

Thank you for your time and consideration!

Please let me know if you have any questions or would like additional project details.



City of
Breezy Point
Minnesota

Allie Polsfuss
City Administrator
apolsfuss@cityofbreezypointmn.us
218-569-1001
8319 County Road 11
Breezy Point, MN 56472

ORGANIZATION LETTERHEAD

DATE

Attn: Rashmi Brewer
State Programs Engineer
395 John Ireland Boulevard
St. Paul, MN 55155

RE: Local Road Improvement Program Grant/City of Breezy Point

Dear Mr. Brewer,

We are please to express our support of the City of Breezy Point, MN Local Road Improvement Program grant application. This program, if approved, will be utilized to reconstruction Buschmann Road; a regionally significant transportation corridor that traverses between the communities of Breezy Point and Pequot Lakes

[Insert a short paragraph about your organization. Example: *Our organization, serves [briefly describe purpose or role — e.g., local residents, students, customers, or businesses] in the Breezy Point and Pequot Lakes area..*] We share the common interest in improvement the local and regional network to provide better safety, access, and mobility to the area.

I addition to local residences, schools, and small businesses, major traffic generators including two active gravel pits, lakeshore resorts and golf courses are commonly access via Buschmann Road which is in poor condition and of substandard design. The increased utilization has outgrown the current road system leaving it deteriorated and unsafe. An improved design will provide a safer and more efficient route for all users, enhancing regional connectivity for residents, visitors, and businesses alike. Providing safety to **our <INSERT customers, students, staff, employees, teachers, residents>** we share the road with is important to us and we recognize that the reconstruction of Buschmann Road will have lasting benefits for the broader region.

In conclusion, we fully support the City's efforts to seek external funding for this infrastructure and encourage the Minnesota Department of Transportation to strongly consider the project application and funding request.

Respectfully,

<SIGNATURE>

ORGANIZATION LETTERHEAD

NAME

TITLE

COMPANY



33861 Cottage Ave.
Jenkins, MN 56474
(218) 568-4637

cassandra.delougherty@cityofjenkins.com
www.cityofjenkins.com

November 25th, 2025

Attn: Rashmi Brewer
State Programs Engineer
395 John Ireland Boulevard
St. Paul, MN 55155

Re: MN Local Road Improvement Program (LRIP) Grant/City of Breezy Point

Dear Mr. Brewer,

On behalf of the City Council of the City of Jenkins, I would like to express our strong support of the City of Breezy Point, MN's Local Road Improvement Program Grant application. Funding provided by this program, if approved, will be utilized to reconstruct Buschmann Road; a regionally significant transportation corridor that serves as a critical connector between multiple municipalities, facilitating daily commuter and commercial traffic.

In addition to local residences, schools, and small businesses, major traffic generators, including two active gravel pits, lakeshore resorts, and golf courses, are commonly accessed via Buschmann Road. The current condition of this road has been identified to present safety concerns and maintenance challenges for all users, including residents, businesses, and visitors of Breezy Point, Pequot Lakes, Jenkins Township, and the City of Jenkins, among others. The proposed improvements will not only enhance the safety, accessibility, and efficiency of this vital transportation link but will also improve the overall reliability of the local road network. The increased utilization has outgrown the current road system leaving it deteriorated and unsafe. An improved design will provide a safer and more efficient route for all users, enhancing regional connectivity for residents, visitors, and businesses alike. The City of Jenkins recognizes that the approval of the requested funding provided by the MN Local Road Improvement Program to the City of Breezy Point for the reconstruction of Buschmann Road is an investment in the safety and economic vitality of our entire region, and will have lasting benefits.

In conclusion, while our municipality is not providing a direct financial contribution to this project, we fully support the City of Breezy Point's efforts to seek external funding for this infrastructure and encourage the Minnesota Department of Transportation to strongly consider the project application and funding request.

Respectfully,

Cassandra M. Delougherty
City Clerk-Treasurer
Planning & Zoning Administrator

Mayor Andrew Rudlang
Council Members Jerimey Flategraff, Roman Siltman, Ryan Barnett, Jory Carlson
City Clerk-Treasurer/Zoning Administrator Cassandra Delougherty



AGENDA ITEM # 6b

REPORT TO CITY COUNCIL

Prepared by: Cassandra Delougherty
Date: November 21st, 2025
Subject: Resolution 25-11-325 Accepting Donation

Report: Debbie Siltman has provided the City of Jenkins with a Christmas Angel decoration to be displayed at Veteran's Park.

Requested Action: Motion to approve Resolution 25-11-325 Accepting the Donation of a Christmas angel decoration from Debbie Siltman to be utilized at Veteran's Park.

CITY OF JENKINS
RESOLUTION NO. 25-11-325
A RESOLUTION ACCEPTING A DONATION TO THE CITY OF JENKINS

WHEREAS, the City of Jenkins is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts.

WHEREAS, the following persons and entities have offered to contribute the cash and/or equipment set forth below to the city:

<u>Name of Donor</u>	<u>Donation</u>
Debbie Siltman	Christmas Angel Decoration

WHEREAS, the terms or conditions of the donations, if any, are as follows:

Terms or Conditions
To be located at by the Jenkins Veteran's City Park.

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered.

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

1. The donation described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

Adopted by the Jenkins City Council this 25th day of November, 2025.

Andrew Rudlang, Mayor

ATTESTED:

Cassandra M. Delougherty, City Clerk-Treasurer



AGENDA ITEM #

6c

REPORT TO CITY COUNCIL

Prepared by: Cassandra Delougherty
Date: November 20th, 2025
Subject: Auditing Services

Report: We have received the attached letter from Miller McDonald stating that they will no longer be providing auditing services to the City of Jenkins, and that in order to share information with future auditors, the city will need to provide an authorization letter to Miller McDonald.

Also attached is information from the Office of the State Auditor (OSA) indicating the changes enacted during the 2025 Legislative Session regarding revenue thresholds for annual audits. The new threshold has been increased from \$276,000 to \$1M. For cities under 2,500 population with a combined Clerk/Treasurer office, if revenues for all governmental and enterprise funds combined are at or below the threshold, the City Council must arrange for an Agreed-Upon Procedure (AUP) once every five years, conducted for a randomly selected one-year period.

Please see the attached Exhibits A & B regarding the Agreed-Upon Procedure requirements.

If funding is still available, Sourcewell does offer third-party reimbursement that Delougherty could apply for regarding an informal audit, process changes with the Legislative Update, and/or the establishment and execution of an AUP, if it's the will of Council. Please note that the

Requested Action: Determine if Council would like to authorize Delougherty to advertise a RFP for 2025 auditing services, apply for third-party reimbursement. If Council finds that an audit is not necessary based on the new thresholds and AUP requirements, please review and discuss authorizing Clerk Delougherty to draft an AUP procedure for 2025 and beyond. If tabling this item, please provide further direction.



MILLER MCDONALD, INC.
Certified Public Accountants
513 Beltrami Avenue
P.O. Box 486
Bemidji, MN 56619
(218) 751 - 6300
Fax (218) 751 - 0782
www.millermcdonald.com

November 5, 2025

City Council and Clerk/Treasurer
City of Jenkins
33861 Cottage Avenue
Jenkins, MN 56474

Dear City Council and Clerk/Treasurer,

We would like to extend our sincere thanks for the trust and confidence you have placed in our firm over the years. It has been our privilege to serve as your auditors.

After careful consideration and strategic evaluation of our firm's future direction, we have made the decision to discontinue our audit services for your City. This change is part of a broader realignment of our firm's focus, which involves reducing the number of government audits we perform.

Please note that our services have been completed for the year ended December 31, 2024. We will not be providing audit or other professional services going forward.

We are committed to supporting a smooth transition to your new auditors. To facilitate this process, please provide written authorization allowing us to communicate with your successor auditors. Without such a letter, we are ethically prohibited from discussing your affairs with others.

We are grateful for the opportunity to have served your organization and wish you continued success in the future.

Sincerely,

Jeremie Midboe
Managing Partner

Jon Roscoe
Director

Cities

The Minnesota Legislature recently changed the Audit and Agreed-Upon Procedures Engagement (AUP) reporting requirements for cities. These changes, enacted during the 2025 legislative session, amend Minnesota Statutes, sections 412.02, subdivision 3 and 412.591, subdivision 3, and are effective August 1, 2025. They raise the audit threshold in 2025, and state it will be adjusted for inflation annually thereafter.^[1] Please refer to 2025 Minn. Laws, ch. 39, art. 6, §§ 10 and 13. Although the threshold increase may reduce the audit requirements for some entities, certain debt, grant, and other contractual agreements may have audit requirements under the terms of those agreements.

To receive distributions under sections 477A.011 to 477A.03, cities must submit all the financial reports to the state auditor by the reporting deadline. This requirement applies to all aid distributions to be paid on or after August 1, 2025. These reports include:

- Local Government Financial Reporting Form: This Excel form is required to be completed by all cities and is available in SAFES. If submitting annual financial reports through CTAS, this document is titled the State Auditor Data File. The due date is **March 31** for cities that are not required to submit audits or AUPs and use a cash basis of accounting. Cities that do not have to submit audits or AUPs are required to submit unaudited financial statements along with the financial reporting form.
- GAAP or audit on a cash basis of accounting or Agreed-Upon Procedures Engagement (AUP): If a city needs to have an audit on a cash basis of accounting or AUP, both the audit and financial reporting form must be completed and submitted to the OSA by **June 15**. Cities reporting on a GAAP basis must submit both the audit and financial reporting form to the OSA by **June 30**.

Revenue Threshold Updates:

- The annual audit threshold will increase to \$1 million starting in 2025.^[2]
- This threshold will be adjusted annually for inflation.

Cities over 2,500 in population, according to the latest census, are still required to have an annual audit in accordance with Generally Accepted Accounting Principles (GAAP) regardless of their revenues.

Cities 2,500 or less, where there are separate offices of Clerk and Treasurer, are not generally required by Minnesota law to have an audit regardless of their revenues.

Cities with Population 2,500 or less with Combined Clerk/Treasurer Offices:

- If total annual revenues for all governmental and enterprise funds combined exceed the threshold, an audit on a cash basis of accounting is required.
- If revenues for all governmental and enterprise funds combined are at or below the threshold, an AUP is required once every five years.

Procedural Requirements Based on Revenue: Please refer to 2025 Minn. Laws, ch. 39, art. 6, §§ 10 and 13

- If the clerk and treasurer offices are combined and revenues for all governmental and enterprise funds exceed the annual threshold, the City Council must provide for an annual audit on a cash basis of accounting by the state auditor or a certified public accountant, following procedures prescribed by the state auditor.^[3]
- If revenues for all governmental and enterprise funds combined are at or below the threshold, the City Council must arrange for an AUP once every five years, conducted for a randomly selected one-year period.^[4]

Local Government Aid Distribution: Please refer to 2025 Minn. Laws, ch. 39, art. 6, § 16

- To receive distributions under sections 477A.011 to 477A.03, cities must submit all the financial reports to the state auditor by the reporting deadline. This requirement applies to all aid distributions to be paid on or after August 1, 2025.^[5]

[1] See 2025 Minn. Laws, ch. 39, art. 6, §§ 10 and 13.

[2] *Id.*

[3] *Id.*

[4] *Id.*

[5] See 2025 Minn. Laws, ch. 39, art. 6, § 16.





**Agreed-Upon Procedures Guide for
Small Entities**

The following procedures should be performed during the Agreed-Upon Procedures engagement:

1. Obtain and read the meeting minutes of the governing body for the period covered by the Agreed-Upon Procedures engagement. For the minutes of four meetings, determine if the minutes include the results of actions taken, including the votes made, are signed by the preparer and the Board Chair/President as approved in the subsequent monthly meeting for the [Entity].
2. Inquire of [Entity]'s management about whether they have assessed whether internal controls are adequate enough to prevent or detect errors or fraud or that internal controls are in place to mitigate the risk. Determine if they have documented that risk assessment and, if so, read documentation of that risk assessment for adequacy.

An adequate system of internal controls is likely not possible for most small entities. The small staff and lack of training in internal control pose significant challenges to maintaining adequate controls. However, the fact that an [Entity] has considered what controls could be maintained and how to attempt to mitigate significant deficiencies provides some reassurance about the control environment.

The purpose of this procedure is to determine whether the [Entity] has given consideration to maintaining internal controls.

3. Inquire of [Entity]'s management about the [Entity]'s procedures and observe the records used to account for the receipts and disbursements of funds.

Most transactions of a small [Entity] involve either the receipt or payment of money. Therefore, it is important good records are maintained for receipts and disbursements. The procedures for maintaining those records should be adequate enough to provide reliable information.

The records should include a reference number, date, source or payee, purpose or description, amount, and account code.

4. For three monthly bank account reconciliations, determine that they are being performed in a timely manner and that all bank and investment statements for the fiscal year are complete and on-hand. View the monthly bank reconciliations for each month during 202X to determine whether they had been reviewed and signed by a Board/Council member.

In a small environment, bank reconciliations provide one of the most significant internal control activities. Since the main asset of most of these entities is cash, and most of the [Entity]'s activity is recorded in financial institution accounts, a relatively simple procedure like the bank reconciliation is an essential control for determining whether errors or fraud have occurred.

The review for signoff by a Board member is done in situations where segregation of duties is not adequate and, thus, supervision of bank activity becomes a key mitigating internal control. Scanning the entire year's reconciliation is done to ensure that the control is in place throughout the year.

5. Mathematically, recompute two bank reconciliations and compare the resultant cash balances per bank to the respective general ledger account balances.

The purpose of this procedure is to determine if the reconciliations are being accurately completed. The reconciliations should be mathematically correct and traced between the [Entity]'s records and the bank statements.

6. Select a sample of cash disbursements and test at least X transactions to determine that the amount recorded in the general ledger as disbursed agrees to supporting documentation by confirming that the amount, payee, date, and description agrees to the vendor's invoice, purchase order, contract, and canceled check, as applicable.

The purpose of the procedure is to identify whether the sampled items are properly recorded and have a valid purpose. The goal is to trace the recorded transaction to supporting documentation and the imaged canceled check.

For selecting a sample, we recommend using the guidance within the AICPA's Audit and Accounting Guide: Government Auditing Standards and Single Audits, Chapter 11 – Audit Sampling Considerations of Uniform Guidance Compliance Audits. While the guidance is directed towards compliance auditing, it provides a useful guide for small populations:

<i>Small Population Sample Size Table</i>	
<i>Frequency and Population Size</i>	<i>Sample Size</i>
Quarterly (4)	2
Monthly (12)	2 – 4
Semimonthly (24)	3 – 8
Weekly (52)	5 – 9
between 52 and 250	10 percent of the population*

**A rule of thumb some auditors follow, but the sample size is subject to professional judgment.*

For populations larger than 250, a sample size of 25 should be tested.

7. Inquire of how receipts are tracked to determine if receipts journals are complete. Determine total collections reflected in the receipts journal agrees to cash deposits shown on the bank statement for one month.

The purpose of the procedure is to determine for the month tested that the amounts recorded in the receipts journal were deposited in the bank.

8. Confirm checking and savings accounts and certificates of deposits and investment accounts on the general ledger as of December 31, 202X, with financial institutions.

Use professional judgment in deciding whether to confirm some or all of the accounts. Confirmations can also be used to identify other accounts using the [Entity]'s employer identification number (EIN).

9. Confirm with [Entity] County the amount of property tax receipts distributed to the [Entity] for the year ended December 31, 202X, and compare to amounts recorded in the general ledger.

Procedure is not applicable if no property tax revenues. The audit practitioner also can confirm special assessments collected by the county.

10. Determine that the [Entity] had non-routine journal entries, such as adjustments or reclassifications, posted to the general ledger. Inspect individually significant items for the following attributes: (a) journal entries are reasonable and have supporting documentation; and (b) the [Entity] has procedures that require journal entries to be reviewed, and there is evidence the reviews are being performed.

Generally, most small entities will not record a large number of journal entries, if any. Therefore, this procedure will not be applicable in a number of cases. The same sample size guidance discussed in step 6 can be used as a guide.

11. Determine whether there are sufficient records on hand to document the wages paid to employees. For a sample of two payroll checks for each of five employees, determine the employee's hours worked, per the payroll register, agrees to the employee's time sheet, and the pay rate agrees to the personnel file or approved wage schedule. Confirm payment date is subsequent to the pay period.

Since payroll expenditures can be a large portion of a governmental [Entity]'s expenditures, records should be adequate to document who was paid, for what, and how much. For small entities with fewer than five employees or non-standard payroll periods, the auditor should adjust the sample size as necessary.

12. Obtain quarterly reports on salary withholdings and determine if they are filed in a timely manner with the state and federal governments.

The purpose of this procedure is to alert the [Entity] of issues that may exist should the [Entity] not be current or not properly filing withholding and, thus, being subject to potential penalties.

13. Inquire of management, view, and determine if adequate records are kept for land, buildings, and equipment owned by the [Entity].

If the [Entity] has significant capital assets, the audit practitioner should determine if the [Entity] is maintaining acceptable records for those assets.

14. Inquire of management and determine if the [Entity] has outstanding debt and, if appropriate, agree the scheduled payments to disbursements reflected in the monthly bank statement.

The audit practitioner should determine if accurate debt records are maintained.

Compliance

Our procedures regarding compliance matters are as follows:

1. Determine that the [Entity] is current with filing its annual reporting forms to the Office of the State Auditor and that the amounts reported reflect the amounts recorded in the [Entity]'s records.

The audit practitioner may be asked to assist in filing the annual reporting form.

2. Complete the following checklists of the *Minnesota Legal Compliance Audit Guide for Cities/Towns/Other Political Subdivisions (adjust)* for the [Entity]:

The Minnesota Legal Compliance Audit Guide for Cities/Towns/Other Political Subdivisions (adjust) checklists should be completed for each applicable section. If a section is not applicable to the [Entity], the reason should be identified.

- (a) Depositories of Public Funds and Public Investments
 - (b) Conflicts of Interest
 - (c) Public Indebtedness
 - (d) Contracting – Bid Laws
 - (e) Claims and Disbursements
 - (f) Local Government Miscellaneous Provisions
 - (g) Tax Increment Financing
3. Inquire of the [Entity] management of any instances (regardless of materiality) indicating any fraud, illegal acts, or noncompliance, and whether they have reported the instances to the Office of the State Auditor.

The purpose of the procedure is to determine if any instances of fraud, illegal acts, or noncompliance have occurred, and whether the [Entity] has fulfilled its reporting requirement under Minn. Stat. § 609.456.

The audit practitioner need not perform procedures beyond those agreed to by the parties involved (for example, the client and specified parties). If, in connection with the application of the agreed-upon procedures, matters come to the audit practitioner's attention by other means that significantly contradict the subject matter, the audit practitioner should include such matters in his or her report.

Deciding whether such matters are important enough to communicate is a matter of professional judgment. It is generally better to err on the side of conservatism and report any matters that are relevant to the subject matter and might be considered significant to the client or specified parties.

SAMPLE REPORT

Independent Accountant's Report on
Applying Agreed-Upon Procedures

Governing Body of [Example Entity]
Minnesota City, Minnesota

We have performed the procedures enumerated in the Financial Accounts and Compliance sections below for the year ended December 31, 2024. The [Example Entity]'s management is responsible for the financial accounts and for the [Entity]'s compliance with specified Minnesota Statutes.

The [Example Entity] has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purposes of assisting the [Example Entity] and the Office of the State Auditor in evaluating the financial accounts of the [Example Entity] and the [Example Entity]'s compliance with applicable sections of the *Minnesota Legal Compliance Audit Guide for Cities/Towns/Other Political Subdivisions (adjust)* and other matters for the year ended December 31, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Financial Accounts

Our procedures and findings regarding financial matters are as follows:

1. We obtained and read the minutes of the meetings of the Board/Council for the year ended December 31, 202X, to determine if the minutes are adequately prepared and signed by the preparer and approved and signed by the Board Chair by the subsequent monthly meeting. We also identified any board actions that could impact the other procedures.

We found that staff has not completed the minutes for the final three months, and the Board has not approved the final four months of 202X.

2. We inquired of the [Entity]'s management about whether they have assessed whether the [Entity]'s internal controls are adequate enough to prevent or detect errors or fraud or that internal controls are in place to mitigate the risk. We inspected the provided documentation of that risk assessment.

The Board has not completed documentation of its internal control procedures and its risk assessment of internal controls.

3. We inquired about the procedures and observed the records used to account for the [Entity]'s receipts and disbursements.

We discussed with staff the [Entity]'s procedures for receipts and disbursements and observed the records maintained for a receipt and disbursement for the [Example Entity].

4. We obtained bank account reconciliations for the haphazardly selected months of February, May and December to determine that the reconciliations are being performed in a timely manner and that all bank and

investment statements for the fiscal year are complete and on-hand. We also viewed the monthly bank reconciliations for each month during 202X to determine whether they had been reviewed and signed off on by a Board/Council member.

No exceptions were found as a result of applying the procedure.

5. We mathematically recomputed two bank reconciliations and agreed the resultant cash balances per the bank to the respective general ledger account balances.

No exceptions were found as a result of applying the procedure.

6. We randomly selected a sample of ten disbursements to trace the source document to the disbursements in the general ledger. We determined that the source or payee, amount, reference number, purpose or description, date, and account code agree to source documents and records.

No exceptions were found as a result of applying the procedure.

7. We inquired of management of how receipts are tracked to determine if receipts journal is complete. We agreed total collections reflected in the receipts journal to cash deposits shown on the bank statement for the month of August.

No exceptions were found as a result of applying the procedure.

8. We confirmed all checking accounts, savings accounts, certificates of deposits and investment accounts on the general ledger as of December 31, 202X, with financial institutions.

The [Example Entity]'s checking account, two savings accounts, and certificates of deposits agree in amount to the confirmations.

9. We verified with [Entity] County the amount of property tax receipts distributed to the [Example Entity] for the year ended December 31, 202X.

Property tax receipts confirmed by the County agree to the [Example Entity]'s records.

10. We determined that the [Example Entity] had non-routine journal entries, such as adjustments or reclassifications, posted to the general ledger. We inspected five significant items for the following attributes: (a) journal entries are reasonable and have supporting documentation; and (b) the [Example Entity] has procedures that require journal entries to be reviewed, and there is evidence the reviews are being performed.

For the five journal entries inspected, two did not show evidence of review and approval.

11. We determined whether there are sufficient records on hand to document the wages paid to employees and whether the payment date was subsequent to the pay period. For a sample of two payroll checks for each of five employees, the employee's hours worked per the payroll register agreed to the employee's time sheet, and the pay rate agreed to the personnel file or approved wage schedule.

No exceptions were found as a result of applying the procedure.

12. We obtained quarterly reports on salary withholdings to determine if they have been filed in a timely manner with the state and federal governments.

The third quarter report was filed two days late.

13. We inquired about and viewed records to determine if adequate records are kept for land, buildings, and equipment owned by the [Example Entity].

The [Example Entity] has office equipment and does not maintain capital asset records.

14. We inquired and determined if the [Example Entity] had outstanding debt and, if appropriate, agreed the scheduled payments to disbursements reflected in the monthly bank statement.

We determined the [Example Entity] did not have any outstanding debt.

* * * * *

Compliance

Our procedures and findings regarding compliance matters are as follows:

1. We obtained the [Example Entity]'s current filing of its annual reporting form to the Office of the State Auditor and determined whether the amounts reported reflect the amounts recorded in the [Example Entity]'s records.

No exceptions were found as a result of applying the checklist procedures.

2. We completed the following checklists of the *Minnesota Legal Compliance Audit Guide for Cities/Towns/Other Political Subdivisions (adjust)* for the [Example Entity]:

- (a) Depositories of Public Funds and Public Investments

At December 31, 202X, \$25,345 of the [Example Entity]'s deposits were subject to custodial credit risk. These deposits were not covered by insurance, pledged collateral, or bond as required by Minn. Stat. § 118A.03.

- (b) Conflicts of Interest

No exceptions were found as a result of applying the checklist procedures.

- (c) Public Indebtedness

The [Example Entity] does not have any outstanding debt.

- (d) Contracting – Bid Laws

No exceptions were found as a result of applying the checklist procedures.

- (e) Claims and Disbursements

No exceptions were found as a result of applying the checklist procedures.

- (f) Local Government Miscellaneous Provisions

As required by Minn. Stat. § 13D.01, the governing board did not state on the record the specific grounds permitting a Board meeting to be closed or describe the subject to be discussed.

- (g) Tax Increment Financing

The [Example Entity] administers no tax increment financing districts.

3. We inquired of the [Example Entity] of any instances (regardless of materiality) indicating any fraud, illegal acts, or noncompliance, and whether they have been reported to the Office of the State Auditor.

The [Example Entity] informed us that they had reported a theft of petty cash to the Office of the State Auditor.

* * * * *

We were engaged by the [Example Entity] to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial accounts and compliance with specified Minnesota Statutes. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the [Example Entity] and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the [Example Entity] and Office of the State Auditor, and is not intended to be, and should not be, used by anyone other than these specified parties.

Practitioner's Signature
Practitioner's City and State

Report Date, 202Y



AGENDA ITEM # 7a

REPORT TO CITY COUNCIL

Prepared by: Cassandra Delougherty
Date: November 21st, 2025
Subject: 2026 Budget Discussion

Report: Please see attached proposed budget report, and proposed budget worksheet report for the 2026 budget.

Requested Action: Review and discuss the attached and determine Council's position on the current proposed budget.

Truth in Taxation Hearing will be held on December 8th, 2025 at 6pm.

2026 BUDGET CONSIDERATIONS

PARKS AND RECREATION:

1. Receipts
2. Expenditures:
 - a. Equipment:
 - i. Splash pad
 - ii. Earmark for restrooms
 - iii. Wood chips
 - iv. Volleyball court
 - v. Pickleball court
 - b. Porta potty
 - c. Mowing and weed control
 - d. Paul Bunyan Scenic Byway panel information.
 - e. Welcome Sign (Identified project prior to 2021; Prioritized at 1/24/23 CC Meeting; met with DNR Carrie 6/14/23, getting quotes together on pricing and waiting to hear back from DNR)

STREETS/ROADWAYS:

1. Receipts:
 - a. Small Cities Assistance – amount TBD
2. Expenditures:
 - a. Dust control
 - b. Seal coating
 - i. Poualak Street
 - ii. Gateway Avenue
 - iii. Blaze Boulevard
 - c. Crack filling
 - i. Poualak Street
 - ii. Gateway Avenue
 - iii. Blaze Boulevard
 - d. Other improvements
 - i. Veterans Street
 - TH 371 to Pequot Tool
 - Pequot Tool to CR 145
 - ii. Cottage Avenue
 - iii. Byer Street
 - e. Street signs and E-911 replacement
 - f. Engineering
 - g. Road grading
 - h. Tools
 - i. Equipment and equipment maintenance
 - i. Toolcat
 - ii. Plow for pick-up
 - iii. Lawnmower

ADMINISTRATION/OFFICE:

1. Receipts
 - a. Sourcewell Grant opportunities
 - i. Community Boost up to \$2,000 (no match)
 - ii. Community Match up to \$40K (10% match required)
 - iii. Third Party reimbursement up to \$15,000
 - b. DNR has several park, natural area and trail grant programs most of which are matching.
 - c. New buildings on tax roll
2. Expenditures
 - a. Staffing
 - i. PT/FT status of employees
 - ii. Wages
 - iii. Benefits
 - b. Technology upgrades
 - c. City website
 - d. Zoning compliance and blighted property clean-up.
 - e. City Hall and Public Works building improvements/repairs.
 - i. Replace rear/back shop door
 - ii. Re-side City Hall

Receipts

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	<u>Percent Change</u>
100: General Fund						
Taxes						
General Property Taxes						
Current Ad Valorem Taxes	\$320,673.17	\$352,000.00	\$237,438.29	\$375,465.00	\$417,624.00	11.23
Total General Property Taxes	\$320,673.17	\$352,000.00	\$237,438.29	\$375,465.00	\$417,624.00	11.23
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	\$5,698.00	\$3,000.00	\$3,500.00	16.67
Septic permits	\$1,330.00	\$600.00	\$1,320.00	\$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	\$925.00	\$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	\$7,943.00	\$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 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	Percent <u>Change</u>
100: General Fund						
Fines And Forfeits						
Fines						
Court Fines	\$3,105.11	\$3,000.00	\$3,870.80	\$3,000.00	\$3,000.00	0.00
Total Fines	\$3,105.11	\$3,000.00	\$3,870.80	\$3,000.00	\$3,000.00	0.00
Miscellaneous Revenues						
MISCELLANEOUS REVENUES	\$59.00	\$300.00	\$83,101.72	\$300.00	\$300.00	0.00
Interest Earning	\$14,481.72	\$0.00	\$10,701.01	\$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	\$8,110.26	\$1,000.00	\$1,500.00	50.00
Total Other Miscellaneous Revenues	\$29,935.20	\$1,300.00	\$102,991.22	\$4,300.00	\$9,300.00	116.28
Other Financing Sources						
Compensation for Loss of General Fixed Assets	\$2,400.00	\$0.00	\$1,800.00	\$2,400.00	\$2,400.00	0.00
Total Other Other Financing Sources	\$2,400.00	\$0.00	\$1,800.00	\$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	\$380,938.19	\$447,986.00	\$484,721.00	8.20

Disbursements

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	Percent <u>Change</u>
100: General Fund						
General Government						
Legislative						
Council/Town Board						
Council/Commission Wages	\$14,997.61	\$14,500.00	\$11,705.30	\$14,500.00	\$17,292.67	19.26
Office Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$5,550.00	N/A
Communications: Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	N/A
Transportation: Travel Expense	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	-100.00
Printing and Binding: Legal Notices Publishing	\$0.00	\$0.00	\$20.40	\$0.00	\$0.00	N/A
Miscellaneous: Dues and Subscriptions	\$2,406.88	\$2,800.00	\$2,084.50	\$3,045.15	\$7,500.00	146.29
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	\$30.00	\$200.00	\$1,000.00	400.00
Legislative Committees and Special Bodies						
Council/Commission Wages	\$2,252.98	\$2,500.00	\$0.00	\$3,450.00	\$0.00	-100.00
Miscellaneous: Dues and Subscriptions	\$0.00	\$0.00	\$239.16	\$0.00	\$0.00	N/A
Total Legislative	\$22,383.58	\$21,800.00	\$16,564.36	\$21,695.15	\$32,092.67	47.93
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	\$309.00	\$0.00	\$0.00	N/A
Printing and Binding: Legal Notices Publishing	\$0.00	\$1,000.00	\$0.00	\$0.00	\$600.00	N/A
Printing and Binding: General Notices and Public Information	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	N/A
Printing and Binding: Ordinance Publication	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	N/A
Miscellaneous: Dues and Subscriptions	\$0.00	\$0.00	\$75.00	\$0.00	\$0.00	N/A

Disbursements

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	Percent <u>Change</u>
100: General Fund						
General Government						
City/Town Clerk						
Clerk						
Wages and Salaries: Full-time Employees-Regular	\$56,301.69	\$79,000.00	\$47,952.33	\$59,470.98	\$44,058.00	-25.92
Wages and Salaries: Part-time Employees	\$0.00	\$0.00	\$1,378.12	\$0.00	\$0.00	N/A
Employee contribution for PERA	\$4,706.03	\$5,925.00	\$4,984.56	\$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	\$1,380.00	\$1,560.00	\$0.00	-100.00
Office Supplies	\$848.92	\$500.00	\$1,565.87	\$750.00	\$0.00	-100.00
Office Supplies: Operating and general	\$48.45	\$0.00	\$108.99	\$0.00	\$0.00	N/A
Office Contracts	\$2,553.24	\$2,500.00	\$2,996.39	\$2,000.00	\$0.00	-100.00
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	\$3,800.00	533.33
Communications: Telephone	\$46.85	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Communications: Postage	\$631.85	\$250.00	\$443.00	\$750.00	\$0.00	-100.00
Transportation: Travel Expense	\$2,448.98	\$1,000.00	\$3,386.78	\$2,000.00	\$3,500.00	75.00
Printing and Binding: General Notices and Public Information	\$76.93	\$0.00	\$617.10	\$0.00	\$0.00	N/A
Miscellaneous: Dues and Subscriptions	\$3,322.18	\$650.00	\$7,101.82	\$700.00	\$0.00	-100.00
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	\$87,047.14	\$110,889.04	\$57,608.00	-48.05
Financial Administration						

Disbursements

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 Proposed <u>Budget</u>	Percent <u>Change</u>
100: General Fund						
General Government						
Financial Administration						
Payroll Administration						
Wages and Salaries: Full-time Employees-Regular	\$0.00	\$0.00	\$5,771.00	\$0.00	\$0.00	N/A
Employee contribution for PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$5,656.31	N/A
Employer Contributions for Retirement: PERA Contributions	\$6,575.86	\$0.00	\$6,571.25	\$0.00	\$6,526.52	N/A
Employer Contributions for Retirement: FICA Contributions	\$14,088.31	\$0.00	\$16,921.54	\$0.00	\$5,884.87	N/A
Employer Paid Insurance: Health	\$10,338.18	\$10,000.00	\$9,835.61	\$0.00	\$11,931.40	N/A
Employer Paid Insurance: Medicare	\$3,014.84	\$0.00	\$3,808.50	\$0.00	\$1,376.30	N/A
Unemployment Compensation: Insurance Premiums	\$0.00	\$0.00	\$6,485.00	\$0.00	\$10,000.00	N/A
Worker's Compensation: Insurance Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	N/A
Employee Paid: Income Tax	\$2,307.93	\$0.00	\$8,463.75	\$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	\$3,823.54	\$0.00	\$5,001.00	N/A
Child Support	\$0.00	\$0.00	\$0.00	\$0.00	\$1,560.00	N/A
Reserves	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	-100.00
Refunds and Reimbursements	\$0.00	\$0.00	\$325.45	\$0.00	\$0.00	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	\$0.00	-100.00
Total Financial Administration	\$45,718.49	\$16,925.00	\$70,069.39	\$18,400.00	\$68,809.40	273.96
Law						
City/Town Attorney						
Professional Services: Legal Fees	\$2,400.00	\$2,400.00	\$6,212.50	\$2,400.00	\$10,000.00	316.67
Total Law	\$2,400.00	\$2,400.00	\$6,212.50	\$2,400.00	\$10,000.00	316.67
Other General Government						
Planning and Zoning						
Professional Services: Engineering Fees	\$10,580.86	\$0.00	\$3,780.07	\$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	\$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	\$0.00	-100.00
Refunds and Reimbursements	\$2,135.36	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Disbursements

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	<u>Percent Change</u>
100: General Fund						
General Government						
Other General Government						
General Government Buildings and Plant						
Office Supplies: Operating and general	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	N/A
Operating Supplies: Motor Fuels	\$0.00	\$0.00	\$761.74	\$0.00	\$0.00	N/A
Operating Supplies: Shop/Office Materials	\$932.70	\$0.00	\$677.78	\$500.00	\$1,000.00	100.00
Repair and Maintenance Supplies: Building Repair Supplies	\$861.71	\$0.00	\$27,200.07	\$1,000.00	\$1,000.00	0.00
Professional Services	\$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	\$1,787.52	\$2,000.00	\$2,000.00	0.00
Utility Services: Electric Utilities	\$3,237.47	\$2,400.00	\$3,249.74	\$2,600.00	\$4,000.00	53.85
Utility Services: Gas Utilities	\$1,796.78	\$3,500.00	\$1,843.37	\$2,800.00	\$3,000.00	7.14
Utility Services: Refuse Disposal	\$340.88	\$0.00	\$240.51	\$0.00	\$1,500.00	N/A
Repairs and Maintenance - Contractual: Buildings	\$0.00	\$0.00	\$427.07	\$2,000.00	\$1,000.00	-50.00
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
Refunds and Reimbursements	\$0.00	\$0.00	\$125.88	\$0.00	\$0.00	N/A
Insurance						
Worker's Compensation: Insurance Premiums	\$1,940.00	\$0.00	\$2,488.00	\$1,734.00	\$0.00	-100.00
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	\$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	\$69,747.28	\$27,185.00	\$32,500.00	19.55
Public Safety						
Police						
Police Administration						
Professional Services: Police Contract	\$41,199.96	\$44,205.00	\$36,050.00	\$43,260.00	\$43,260.00	0.00
Total Police	\$41,199.96	\$44,205.00	\$36,050.00	\$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

	2024	2024	2025	2025	2026	Percent
	<u>Actual</u>	<u>Budget</u>	<u>as of</u> <u>11/21/2025</u>	<u>Budget</u>	<u>Proposed</u> <u>Budget</u>	<u>Change</u>
100: General Fund						
Public Works						
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	\$30,058.54	\$7,500.00	\$11,392.90	\$12,000.00	\$11,000.00	-8.33
Repair and Maintenance Supplies: Sign Repair Materials	\$477.01	\$1,000.00	\$0.00	\$500.00	\$750.00	50.00
Professional Services: Engineering Fees	\$5,092.25	\$5,000.00	\$0.00	\$5,000.00	\$10,000.00	100.00
Professional Services	\$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
Repairs and Maintenance - Contractual: Improvements Other Than Buildings	\$0.00	\$0.00	\$504.00	\$0.00	\$0.00	N/A
Contract M&R: Streets	\$16,801.09	\$35,000.00	\$33,756.60	\$40,000.00	\$40,000.00	0.00
Reserves	\$0.00	\$42,357.00	\$0.00	\$66,000.00	\$50,000.00	-24.24
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	\$15,284.12	\$25,105.33	\$24,000.00	-4.40
Employee contribution for PERA	\$1,361.60	\$2,100.00	\$1,206.90	\$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	\$0.00	\$0.00	\$0.00	\$525.23	\$0.00	-100.00
Unemployment Compensation: Insurance Premiums	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00	-100.00
Employee Paid: Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Employee Paid: Federal Income Tax	\$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	\$0.00	-100.00
Repair and Maintenance Supplies: Equipment Parts	\$0.00	\$0.00	\$1,240.77	\$0.00	\$0.00	N/A
Repair and Maintenance Supplies: Sign Repair Materials	\$375.99	\$0.00	\$520.36	\$0.00	\$0.00	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	\$330.00	\$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	\$1,029.81	\$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

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	Percent <u>Change</u>
100: General Fund						
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
Repair and Maintenance Supplies: Street Maintenance Materials	\$0.00	\$0.00	\$207.57	\$0.00	\$0.00	N/A
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	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$10,000.00	100.00
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	\$6,434.45	\$8,000.00	\$8,000.00	0.00
Total Highways, Streets And Roadways	\$90,097.88	\$171,078.65	\$81,606.38	\$211,603.60	\$217,242.00	2.66
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	\$1,375.00	\$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	\$3,437.86	\$2,950.00	\$4,000.00	35.59
Culture and Recreation						
Parks						

Disbursements

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>11/21/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	Percent <u>Change</u>
100: General Fund						
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	\$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	\$0.00	N/A
Rentals: Machinery and Equipment	\$163.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Misc.: Undocumented Exp.	\$0.00	\$0.00	\$846.59	\$200.00	\$1,500.00	650.00
Reserves	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$1,500.00	-66.67
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	\$10,813.00	\$0.00	\$0.00	\$2,000.00	\$0.00	-100.00
Refunds and Reimbursements	\$0.00	\$0.00	\$518.00	\$0.00	\$0.00	N/A
Total Parks	\$26,263.17	\$6,000.00	\$38,518.89	\$14,700.00	\$6,500.00	-55.78
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	\$423,191.10	\$468,482.79	\$484,739.27	3.47

Receipts

100: General Fund	<u>Previous</u>	<u>Proposed</u>	<u>Variance</u>	<u>Change (%)</u>
Taxes				
General Property Taxes				
Current Ad Valorem Taxes	\$375,465.00	\$417,624.00	\$42,159.00	11.23
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	\$3,000.00	\$0.00	0.00
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	\$484,721.00	\$36,735.00	8.20

Disbursements

100: General Fund	<u>Previous</u>	<u>Proposed</u>	<u>Variance</u>	<u>Change (%)</u>
General Government				
Legislative				
Council/Town Board				
Council/Commission Wages	\$14,500.00	\$17,292.67	\$2,792.67	19.26
Office Contracts	\$0.00	\$5,550.00	\$5,550.00	N/A
Communications: Postage	\$0.00	\$750.00	\$750.00	N/A
Transportation: Travel Expense	\$500.00	\$0.00	(\$500.00)	-100.00
Miscellaneous: Dues and Subscriptions	\$3,045.15	\$7,500.00	\$4,454.85	146.29
Misc.: Conferences/Educ.	\$200.00	\$1,000.00	\$800.00	400.00
Legislative Committees and Special Bodies				
Council/Commission Wages	\$3,450.00	\$0.00	(\$3,450.00)	-100.00
City/Town Clerk				
Elections				
Professional Services	\$0.00	\$1,200.00	\$1,200.00	N/A
Recording and Reporting				
Printing and Binding: Legal Notices Publishing	\$0.00	\$600.00	\$600.00	N/A
Printing and Binding: General Notices and Public Information	\$0.00	\$450.00	\$450.00	N/A
Printing and Binding: Ordinance Publication	\$0.00	\$1,500.00	\$1,500.00	N/A
Clerk				
Wages and Salaries: Full-time Employees-Regular	\$59,470.98	\$44,058.00	(\$15,412.98)	-25.92
Employee contribution for PERA	\$5,097.93	\$0.00	(\$5,097.93)	-100.00
Employer Contributions for Retirement: PERA	\$5,882.28	\$0.00	(\$5,882.28)	-100.00
Contributions				
Employer Contributions for Retirement: FICA	\$5,465.82	\$0.00	(\$5,465.82)	-100.00
Contributions				
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	\$0.00	(\$8,000.00)	-100.00
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	\$0.00	(\$1,560.00)	-100.00
Office Supplies	\$750.00	\$0.00	(\$750.00)	-100.00
Office Contracts	\$2,000.00	\$0.00	(\$2,000.00)	-100.00
Professional Services	\$600.00	\$3,800.00	\$3,200.00	533.33
Communications: Postage	\$750.00	\$0.00	(\$750.00)	-100.00
Transportation: Travel Expense	\$2,000.00	\$3,500.00	\$1,500.00	75.00
Miscellaneous: Dues and Subscriptions	\$700.00	\$0.00	(\$700.00)	-100.00
Misc.: Conferences/Educ.	\$2,500.00	\$2,500.00	\$0.00	0.00

Disbursements

100: General Fund	<u>Previous</u>	<u>Proposed</u>	<u>Variance</u>	<u>Change (%)</u>
General Government				
Financial Administration				
Payroll Administration				
Employee contribution for PERA	\$0.00	\$5,656.31	\$5,656.31	N/A
Employer Contributions for Retirement: PERA	\$0.00	\$6,526.52	\$6,526.52	N/A
Contributions				
Employer Contributions for Retirement: FICA	\$0.00	\$5,884.87	\$5,884.87	N/A
Contributions				
Employer Paid Insurance: Health	\$0.00	\$11,931.40	\$11,931.40	N/A
Employer Paid Insurance: Medicare	\$0.00	\$1,376.30	\$1,376.30	N/A
Unemployment Compensation: Insurance Premiums	\$0.00	\$10,000.00	\$10,000.00	N/A
Worker's Compensation: Insurance Premiums	\$0.00	\$1,800.00	\$1,800.00	N/A
Employee Paid: Income Tax	\$0.00	\$10,573.00	\$10,573.00	N/A
Employee Paid: State Income Tax	\$0.00	\$5,001.00	\$5,001.00	N/A
Child Support	\$0.00	\$1,560.00	\$1,560.00	N/A
Reserves	\$10,000.00	\$0.00	(\$10,000.00)	-100.00
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	\$0.00	(\$100.00)	-100.00
Law				
City/Town Attorney				
Professional Services: Legal Fees	\$2,400.00	\$10,000.00	\$7,600.00	316.67
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	\$0.00	(\$500.00)	-100.00
General Government Buildings and Plant				
Office Supplies: Operating and general	\$0.00	\$4,000.00	\$4,000.00	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	\$1,000.00	\$1,000.00	\$0.00	0.00
Supplies				
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	\$1,000.00	(\$1,000.00)	-50.00
Insurance				
Worker's Compensation: Insurance Premiums	\$1,734.00	\$0.00	(\$1,734.00)	-100.00
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	<u>Previous</u>	<u>Proposed</u>	<u>Variance</u>	<u>Change (%)</u>
Public Works				
Highways, Streets And Roadways				
Highways and Streets				
Repair and Maintenance Supplies: Street Maintenance Materials	\$12,000.00	\$11,000.00	(\$1,000.00)	-8.33
Repair and Maintenance Supplies: Sign Repair Materials	\$500.00	\$750.00	\$250.00	50.00
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	\$40,000.00	\$0.00	0.00
Reserves	\$66,000.00	\$50,000.00	(\$16,000.00)	-24.24
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	\$24,000.00	(\$1,105.33)	-4.40
Employee contribution for PERA	\$0.00	\$0.00	\$0.00	N/A
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: Income Tax	\$0.00	\$0.00	\$0.00	N/A
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	\$0.00	(\$1,500.00)	-100.00
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	\$10,000.00	\$5,000.00	100.00
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	<u>Previous</u>	<u>Proposed</u>	<u>Variance</u>	<u>Change (%)</u>
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	\$0.00	\$0.00	N/A
Misc.: Undocumented Exp.	\$200.00	\$1,500.00	\$1,300.00	650.00
Reserves	\$4,500.00	\$1,500.00	(\$3,000.00)	-66.67
Capital Outlay: Improvements Other Than Buildings	\$2,000.00	\$0.00	(\$2,000.00)	-100.00
Conservation Of Natural Resources				
Wetland Credit				
Professional Services: Engineering Fees	\$400.00	\$500.00	\$100.00	25.00
Disbursements Total	\$468,482.79	\$484,739.27	\$16,256.48	3.47



REPORT TO CITY COUNCIL

Prepared by: Cassandra Delougherty
Date: November 20th, 2025
Subject: Clerk's Report

Equipment Trade-In vs. Accepting Sealed Bids: The City of Jenkins received both the Community Impact and the Community Match Grants from Sourcewell this year. With the new Toolcat and Zero-Turn mower, we can sell the outdated Bobcat and mower. Simon Stricker, AAA Equipment & Rental, has offered the city \$3500 as trade-in value for the mower, to be taken off of the purchase price of the new mower.

Due to Sourcewell's reporting requirements for the grant funds, if the amount paid to AAA Equipment is less than the funds requested in the grant application, the city will need to return the excess funds. Clerk Delougherty spoke in detail with Marlee Morrison, Resource Development Administrator with Sourcewell, who indicated that the city could request that the funds be utilized for another public purpose not already requested in the grant application, and if it fits within the guidelines as required, Sourcewell may authorize the funds to be expended on another public purpose. If the city sells the old mower outright to the highest bidder rather than trading it in, the grant funds would not be impacted, and the city would not need to return any portion.

Requested Action: Determine if the Council wishes to trade the outdated unit for a reduced purchase price of a new one, or advertise for the sale of both the old zero-turn and bobcat? Please note, the trade-in offer of \$3500 is only available prior to purchase of new mower.