



CITY COUNCIL MEETING & TRUTH IN TAXATION HEARING AGENDA Tuesday, December 8th, 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

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 25th, 2025 meeting
 - c. Pre-written payroll check #'s 30359 & 30369; **\$4,943.43**
 - d. Proposed check #'s 30360-30378 & EFTs; **\$100,458.98**

TOTAL EXPENSES = \$105,402.41

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
7. Public Hearing-
 - a. Approx. 6:05pm: **Truth In Taxation Hearing**
 - i. Short Presentation
 - ii. Open hearing for public comment
 - iii. Close public hearing
 - iv. Council Discussion & possible action
 - v. Resolution 25-12-326 Approving Final Tax Levy, Collectible in 2026
 - vi. Resolution 25-12-327 Adopting the 2026 Final Operational Budget
8. Unfinished Business
 - a. Auditing Services & Attorney Comment
 - b. Sealed Bid Statutory Procedures & Attorney Comment
9. Reports of Officers, Committees, Staff
 - a. Mayor's Report
 - b. Clerk's Report
 - c. Park Committee
10. Miscellaneous/Communication
11. Adjournment

Fund Name: All Funds

Date Range: 11/26/2025 To 12/05/2025

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
12/02/2025	Payroll Period Ending 12/02/2025	30359	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Council/Town Board	100-41110-106-	\$ 230.87
		Total For Check	30359				\$ 230.87
12/02/2025	Payroll Period Ending 12/02/2025	30360	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Council/Town Board	100-41110-106-	\$ 180.87
		Total For Check	30360				\$ 180.87
12/02/2025	Payroll Period Ending 12/02/2025	30361	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Clerk	100-41425-101-	\$ 1,674.34
		Total For Check	30361				\$ 1,674.34
12/02/2025	Payroll Period Ending 12/02/2025	30362	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Payroll Administration	100-41501-131-	\$ 469.43
		Total For Check	30362				\$ 469.43
12/02/2025	Payroll Period Ending 12/02/2025	30363	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Council/Town Board	100-41110-106-	\$ 230.87
		Total For Check	30363				\$ 230.87
12/02/2025	Payroll Period Ending 12/02/2025	30364	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Public Works/Maintenance	100-43102-103-	\$ 1,007.78
		Total For Check	30364				\$ 1,007.78
12/02/2025	Payroll Period Ending 12/02/2025	30365	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Payroll Administration	100-41501-131-	\$ 304.81
		Total For Check	30365				\$ 304.81
12/02/2025	Payroll Period Ending 12/02/2025	30366	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Council/Town Board	100-41110-106-	\$ 277.05
		Total For Check	30366				\$ 277.05
12/02/2025	Payroll Period Ending 12/02/2025	30367	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Public Works/Maintenance	100-43102-103-	\$ 62.58
		Total For Check	30367				\$ 62.58
12/02/2025	Payroll Period Ending 12/02/2025	30368	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Council/Town Board	100-41110-106-	\$ 230.87
		Total For Check	30368				\$ 230.87

Fund Name: All Funds

Date Range: 11/26/2025 To 12/05/2025

<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>
12/02/2025	Payroll Period Ending 12/02/2025	30369	11/16/25-11/29/25 PAYROLL, HEALTH STIPEND, CC PAY	N	Public Works/Maintenance	100-43102-103-	\$ 273.96
		Total For Check	30369				\$ 273.96
Total For Selected Checks							\$ 4,943.43

Date Range : 11/5/2025 To 12/5/2025

<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>
11/26/2025	Metro Sales	Inv 28702986 Contract base 8/14-11/13 (96.85) Usage chrg (122.79) Rental chrg (333.90)	2865	\$473.50			
					100-41425-209-	Clerk	30370 \$473.50
12/02/2025	Widseth Smith Nolting & Assoc., Inc	Inv.241925-Rosewood onsite start/paving, Veterans cost estimates, MnDOT Hwy371ADA, CC mtg	2866	\$2,842.50			
					100-41910-303-	Planning and Zoning	30371 \$2,842.50
12/02/2025	Ratwik, Roszak & Maloney, P.A.	Statement No: 81131 review consult agrmt, email communications	2867	\$160.00			
					100-41610-304-	City/Town Attorney	30372 \$160.00
12/02/2025	AAA Rental Inc	Order#:68362LazerZ X-Series25.5HP KawFX801Vw/60" UltraCutSeries6-Sourcew ell Impact Grant	2868	\$15,491.99			
					100-43102-530-903	Public Works/Maintenance	30373 \$15,491.99
12/02/2025	City of Pequot Lakes	Invoice No: 2520 December 2025 Police Contract	2869	\$3,605.00			
					100-41110-404-	Council/Town Board	30374 \$3,605.00
12/02/2025	Auto Value	Invoice # 66274754 Twin Lighted Flame 1	2870	\$16.99			
					100-43102-215-	Public Works/Maintenance	30375 \$16.99
12/02/2025	Wilson Township	2nd half payment for street maintenance-12th Ave SW	2871	\$2,500.00			
					100-43101-405-	Highways and Streets	30376 \$2,500.00
12/05/2025	Pequot Lakes Sanitation	Garbage service	2872	\$62.90			
					100-41940-384-	General Government Buildings and Plant	30377 \$62.90

Date Range : 11/5/2025 To 12/5/2025

<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>
12/05/2025	Farm Rite Equipment of St. Cloud	Sourcewell Impact & Match Funds Tool Cat and Implement	2873	\$74,749.04			
					100-43102-580-904	Public Works/Maintenance	30378 \$40,000.00
					100-43126-505-	Road and Bridge Equipment	\$23,903.17
					100-43102-580-903	Public Works/Maintenance	\$10,845.87
12/02/2025	PERA	11/02- 11/15/25 and 11/16-11/29/25 pay period and credit memo 194278 for prior overpayment	EFT0827669	\$497.06			
					100-41425-115-	Clerk	\$157.66
					100-43102-115-	Public Works/Maintenance	\$52.00
					100-41501-121-	Payroll Administration	\$241.92
					100-41425-115-	Clerk	\$157.66
					100-43102-115-	Public Works/Maintenance	\$94.33
					100-41501-121-	Payroll Administration	\$290.76
					100-41501-121-	Payroll Administration	(\$241.92)
					100-41425-115-	Clerk	(\$157.66)
					100-43102-115-	Public Works/Maintenance	(\$52.00)
					100-41501-121-	Payroll Administration	(\$45.69)
12/02/2025	State of IA	CSE 11/16 - 11/29/25 pay period	EFT2682961	\$60.00			
					100-41425-175-	Clerk	EFT \$60.00
Total For Selected Claims				\$100,458.98			\$100,458.98

Date

December 8th,
2025



CITY OF JENKINS 2026 FINAL BUDGET

PURPOSE



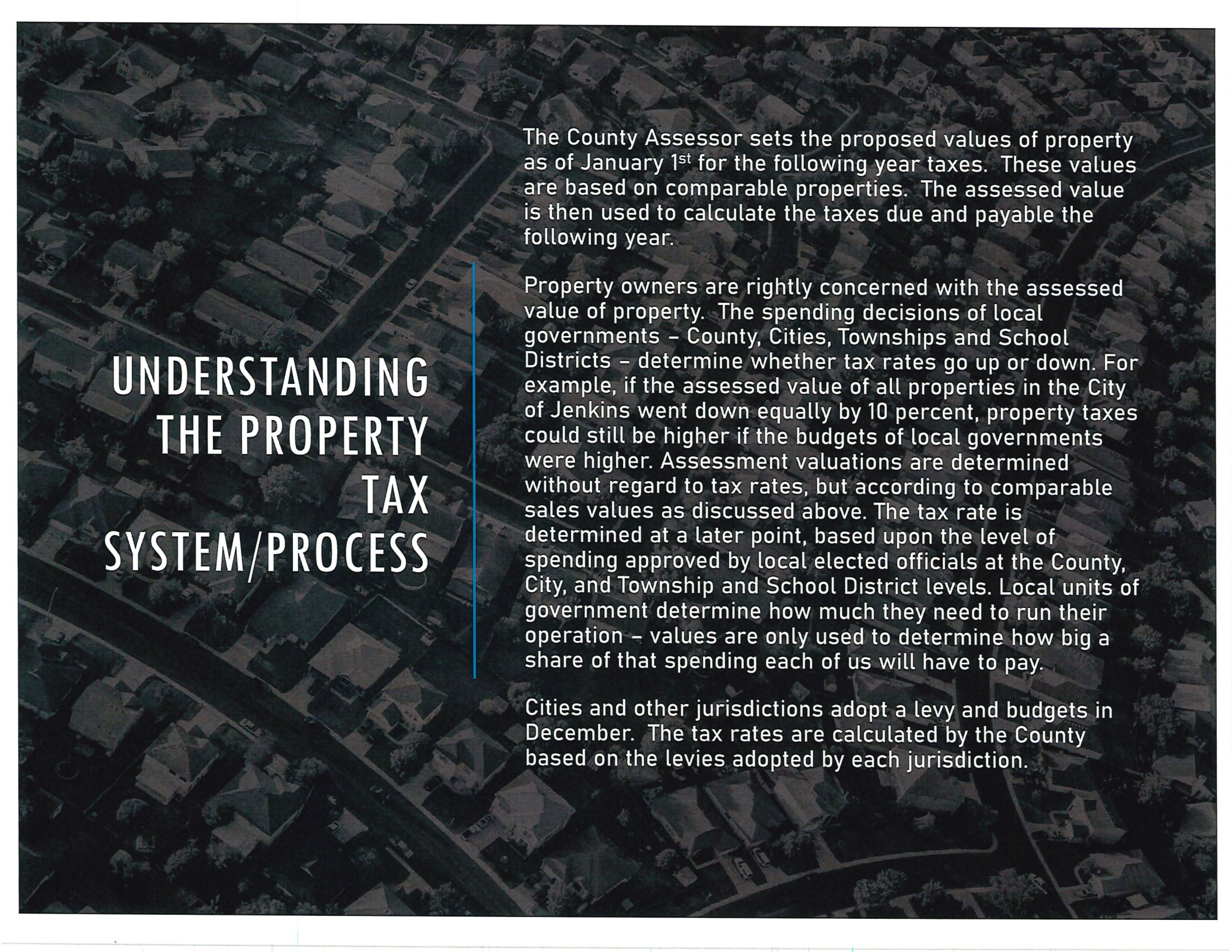
This document has been prepared to provide the public with information about the levy and budget.



Public meetings to discuss valuation and classifications, dates and location of local boards of appeal and equalization, open book meetings, and the county Board of Appeals are provided by the Crow Wing County assessor.

Factors that influence the Total tax Levy

- Property Market Value
- Tax Capacity
- Property Class Rates
- State Aid
- County Budget/Tax Levy
- School Operating Levy
- School District Voter Approved Debt Obligations
- City Budget/Tax Levy
- Special State Laws/Mandates; ie. Homestead credits



UNDERSTANDING THE PROPERTY TAX SYSTEM/PROCESS

The County Assessor sets the proposed values of property as of January 1st for the following year taxes. These values are based on comparable properties. The assessed value is then used to calculate the taxes due and payable the following year.

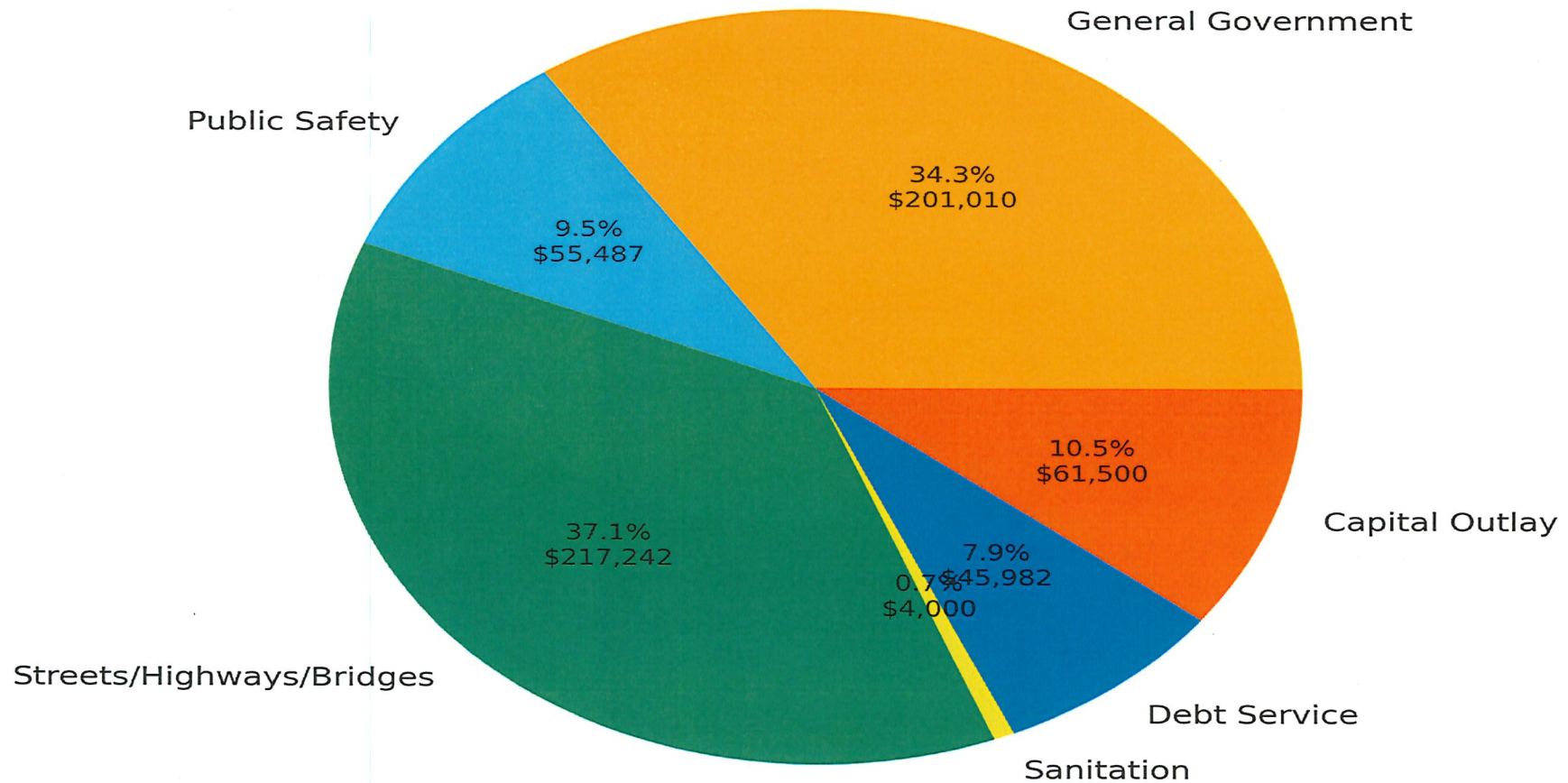
Property owners are rightly concerned with the assessed value of property. The spending decisions of local governments – County, Cities, Townships and School Districts – determine whether tax rates go up or down. For example, if the assessed value of all properties in the City of Jenkins went down equally by 10 percent, property taxes could still be higher if the budgets of local governments were higher. Assessment valuations are determined without regard to tax rates, but according to comparable sales values as discussed above. The tax rate is determined at a later point, based upon the level of spending approved by local elected officials at the County, City, and Township and School District levels. Local units of government determine how much they need to run their operation – values are only used to determine how big a share of that spending each of us will have to pay.

Cities and other jurisdictions adopt a levy and budgets in December. The tax rates are calculated by the County based on the levies adopted by each jurisdiction.

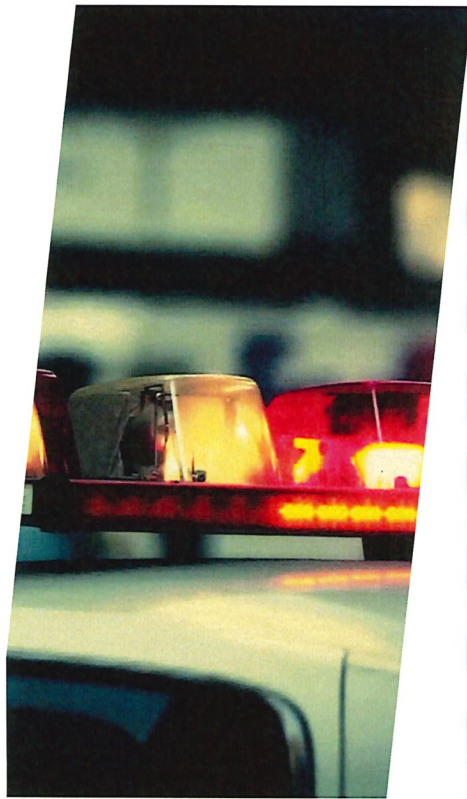
Year	Levy	Tax Rate	Taxable Market Val	New construction	Tax Capacity	Increase/ Decrease	
2016	\$252,200	57.126%	\$36,763,600	\$857,600	\$441,480	-4.936%	TIF
2017	\$252,200	56.120%	\$37,587,484	\$463,100	\$449,393	-1.006%	TIF
2018	\$257,244	56.748%	\$37,293,600	\$128,700	\$453,311	+0.628%	
2019	\$270,200	58.132%	\$38,261,321	\$410,200	\$468,802	+1.384%	
2020	\$277,000	56.030%	\$40,993,177	\$832,352	\$494,381	-2.102%	
2021	\$277,000	51.002%	\$45,342,920	\$791,550	\$543,117	-5.028%	
2022	\$324,688.55	56.052%	\$47,879,357	\$453,130	\$579,260	+5.05%	
2023	\$335,000	43.22%	\$65,265,109	\$820,830	\$775,102	-12.832%	
2024	\$352,000	36.089%	\$82,966,102	\$1,997,700	\$975,364	-7.131%	
2025	\$375,465	39.334%	\$80,919,568	\$2,199,690	\$954,553	+3.202%	
2026							
(prelim)	\$417,624	39.247%	\$92,038,929	\$2,640,400	\$1,064,097	-0.087%	

10-YEAR TAX LEVY COMPARISON

2026 Expenditures by Category



**GENERAL FUND
EXPENDITURES**



PROPERTY VALUE TAX STATEMENT



CROW WING COUNTY
LAND SERVICES
322 LAUREL ST.
SUITE 15
BRainerd, MN 56401
218-824-1010
WWW.CROWWING.GOV

EMV increase of \$ 5,900 (1.67%)

TMV increase of \$ 6,431 (1.87%)

CITY TAX OBLIGATION increase of
\$ 22,40 (1.82%)

PROPOSED TAXES 2026			
THIS IS NOT A BILL. DO NOT PAY.			
VALUES AND CLASSIFICATION			
Step	Taxes Payable Year:	2025	2026
1	Estimated Market Value	\$353,700	\$359,600
	Homestead Exclusion	\$14,717	\$14,186
	Other Exclusion/Deferrals	\$0	\$0
	Taxable Market Value	\$338,983	\$345,414
	Class	RPS HSTD D15	RPS HSTD D15
PROPOSED TAX			
2	Property Taxes before credits		\$2,482.00
	School building bond credit		
	Agricultural market value credit		
	Other credits		
	Property Taxes after credits		<u>\$2,482.00</u>
Step	PROPERTY TAX STATEMENT		
3	Coming in 2026		
The time to provide feedback on PROPOSED LEVIES is NOW It is too late to appeal your value without going to Tax Court.			

Some of the services you get for your City Tax Dollars:

- Police Patrol and other police services
- Criminal Prosecution
- Fire and Emergency Medical Response
- Street Maintenance/Street improvements
- Parks and Recreation
- Planning & Zoning Administration
- City Council and Planning Commission
- Misc.: Elections, Assessing, Cemetery, Street Lights

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2025	Proposed 2026
STATE GENERAL TAX	NO PUBLIC MEETING	\$0.00	\$0.00
CROW WING COUNTY LAND SERVICES DEPT 322 LAUREL ST. STE 15 BRainerd, MN 56401 WWW.CROWWING.GOV 218-824-1010	DECEMBER 16, 2025 6:00 PM HISTORIC COURTHOUSE	\$696.68	\$687.64
CITY OF JENKINS CASSANDRA DELOUGHERTY, CLK 33861 COTTAGE AVE JENKINS, MN 56474 WWW.CITYOFJENKINS.COM 218-568-4637	DECEMBER 8, 2025 6:00 PM JENKINS CITY HALL	\$1,225.26	\$1,247.66
PEQUOT LAKES SCHOOLS ISD 186 HEIDI HAGEN 30805 OLSON ST PEQUOT LAKES, MN 56472 WWW.ISD186.ORG 218-568-4996	DECEMBER 15, 2025 6:00 PM HIGH SCHOOL MEDIA CENTER		
Voter Approved Levies		\$130.92	\$270.96
Other Levies		\$299.16	\$267.08
Special Tax Districts		\$14.98	\$8.66
Tax Increment		\$0.00	\$0.00
Fiscal Disparity		\$0.00	\$0.00
TOTAL EXCLUDING ANY SPECIAL ASSESSMENTS		\$2,367.00	\$2,482.00
			4.86 %

CITY OF JENKINS
**** PROPOSED RATES**

CITY CALCULATIONS

04-Nov-25

CITY OF JENKINS

PAYABLE 2026

INITIAL TAX CAPACITY:	1,064,097
Less TIF Value:	0
TAXABLE TAX CAPACITY:	1,064,097

PREV TIF: 0

Population
509

LGA Relief: 23,778

PREV TAXABLE MV: 80,919,568 13.7%
 PREV TC: 954,553 11.5%
 PREV LEVY: 375,465 11.2%

REF MV: 84,618,200
 TAX MV: 92,038,929
 EST MV: 96,255,000
 NEW CONST: 2,640,400

PREV RATE: 39.334%
 -0.087%

TYPE	FUND NAME	TOTAL LEVY REQUEST	ADJUSTED LEVY	FISC DISP DISTRIB	FINAL LEVY	SPREAD LEVY	GENERAL RATE
10	CITY REVENUE	395,107	395,107	0	395,107	395,109.86	37.131%
370	GO IMP NOTE SERIES 2023A	22,517	22,517	0	22,517	22,516.29	2.116%
TOTAL		417,624	417,624	0	417,624	417,626.15	39.247%

REQUIRED DEBT LEVY: \$23,245.00
 Check Debt Levy

CITY OF JENKINS

*** 2026 PROPOSED TAX RATES Page 1

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TOWNSHIP	SCHOOL & STD	NTC RATE	MV RATE	FISC DISP RATE
Bay Lake	181F1HD	49.089%	0.06930%	
	181F2HD	49.479%	0.06930%	
	182F1HD	36.291%	0.04341%	31.377%
	182F2HD	36.681%	0.04341%	29.830%
Center	181	54.822%	0.06930%	
	182	42.024%	0.04341%	33.141%
Crow Wing	181	60.027%	0.06930%	
Daggett Brook	181	51.550%	0.06930%	
	484	49.925%	0.15435%	
Deerwood	001HD	43.467%	0.05689%	
	182HD	44.372%	0.04341%	28.636%
Fairfield	182HD	41.679%	0.04341%	30.322%
	186	45.627%	0.05117%	
Fort Ripley	181	54.190%	0.06930%	
Gail Lake	2174	31.505%	0.05619%	
Garrison	181	54.151%	0.06930%	
	181SD	68.580%	0.06930%	
	480	44.413%	0.08212%	
	480SD	58.842%	0.08212%	
Ideal	2174	33.314%	0.05619%	
	186	39.530%	0.05117%	
	186DET	33.481%	0.05117%	
Irondale	182HD	54.276%	0.04341%	10.633%
Jenkins	2174	32.586%	0.05619%	
	186	38.802%	0.05117%	
Lake Edward	181	46.844%	0.06930%	
	182	34.046%	0.04341%	
	186	37.994%	0.05117%	

CROW WING COUNTY TAX RATES FOR TAXES PAYABLE IN THE YEAR 2026

04-Nov-25 (Print Date)

*** 2026 PROPOSED TAX RATES

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COUNTY RATES:

Generally	21.630%
City of Baxter	21.630%
City of Brainerd general	21.232%
Brainerd Rural Service Dist	21.294%
City of Crosby	21.233%
City of Deerwood	21.592%
City of Ironton	21.298%

CITY RATES:

Baxter	50.347%
Brainerd Generally	57.449%
Brainerd Rural Service Dist	32.599%
Breezy Point	36.722%
Crosby	69.091%
Crosslake	17.764%
Cuyuna	44.508%
Deerwood	67.801%
Emily	28.842%
Fifty Lakes	17.927%
Fort Ripley	21.449%
Garrison	61.799%
Ironton	85.755%
Jenkins	39.247%
Manhattan Beach	9.727%
Nisswa	24.137%
Pequot Lakes	45.072%
Riverton	25.093%
Trommald	19.705%

State General Tax Rate:

Applied to Comm Ind	29.000%
Applied to Seas Rec Res/Seas Com	11.000%

SCHOOL DISTRICT RATES:

ISD 181 general
ISD 181, in Brainerd general
ISD 181, in Brainerd RSD
ISD 182 general
ISD 182, in Crosby only
ISD 182, in Deerwood City only
ISD 182, in Ironton only

ISD 186
ISD 001
ISD 2174
ISD 480
ISD 482
ISD 484

SPECIAL TAXING DISTRICT (STD) RATES:

Region 5 (countywide)
County HRA (applies to all ex. Brainerd, Crosby, Pequot)
County HRA Trust Fund (countywide)
Cuyuna Hospital Dist (HD)
City of Brainerd HRA
City of Pequot Lakes HRA
Garrison-Kathio-West Mille Lacs Sewer Dist. (SD)

Areawide Rate Iron Range Fiscal Disparities:

Homestead Market Value Exclusion:

The exclusion is \$38,000 minus 9% of the value over \$95,000.
The exclusion is 40% for values \$95,000 and under.
For values over \$517,200 there is no exclusion.

Agricultural Credit:

Eligibility: Ag Homestead classification
First \$115,000 Ag MV
Ag MV over \$115,000
Maximum Ag Credit Allowed
(Max Ag Credit reached at \$260,000 Ag MV)

NTC RATES

20.429%
20.327%
20.429%
7.631%
7.441%
7.586%
7.237%
11.579%
6.726%
5.363%
10.691%
12.345%
18.804%

MKT VAL RATES

0.06930%
0.06930%
0.06930%
0.04341%
0.04341%
0.04341%
0.04341%
0.05117%
0.05689%
0.05619%
0.08212%
0.13198%
0.15435%

TOWNSHIP RATES:

Bay lake Fire Dist 1	5.752%
Bay lake Fire Dist 2	6.142%
Center	12.491%
Crow Wing	17.696%
Daggett Brook	9.219%
Deerwood	13.833%
Fairfield	11.140%
Fort Ripley	11.859%
Gail Lake	4.240%
Garrison	11.820%
Ideal	6.049%
Irondale	23.737%
Jenkins	5.321%
Lake Edward	4.513%
Little Pine	24.361%
Long Lake	12.575%
Maple Grove	7.685%
Mission	9.552%
Nokay Lake	17.835%
Oak Lawn	11.764%
Pelican	5.512%
Perry Lake	6.221%
Platte Lake	9.386%
Rabbit Lake	12.362%
Roosevelt	7.424%
Ross Lake	9.975%
St. Mathias	16.209%
Timothy	2.981%
Wolford	10.301%
Unorganized - Dean lake	22.750%
Unorganized - 1st Assmt	8.248%

COMPONENTS OF TOTAL RATES EXAMPLE:

City of Brainerd general =
21.232% + 57.449% + 20.327% + 0.079% + 1.692% = 100.779%

TOTAL RATES BY DISTRICT ON REVERSE SIDE

REASONS WHY YOUR PROPERTY TAXES VARY FROM YEAR TO YEAR

The Market Value of your property may change.

- Each parcel of property is assessed at least once every five years. A sales study is done to determine if the property assessed is similarly to like properties.
- Additions and improvements made to a property generally increase the market value.

The Market Value of other properties in your taxing district may change, shifting the taxes from one property to another.

- If the market value of a property increases more or less than the average increase or decrease in a taxing district, the taxes on that property will also change
- New construction in a taxing district increases the tax base and will affect the district's tax base.

The State general property tax may change. Example: The state applies a State General Property Tax to Commercial/Industrial and seasonal/recreational property classes.

The City budget and levy may change.

- Each year, cities review needs and wants of their citizens and how to meet those needs and wants. This is "discretionary spending". There are also state and federal mandates.

The County Budget may change.

- Just as cities do, the Counties review needs and wants of their citizens and how to meet those needs and wants.

The School District's budget and levy may change.

Special Assessments may be added to your property tax bill, i.e. 2023 Street Improvement Project

School, City or Special taxing District referendum approval.

Changes in Federal and State mandates

Changes in the portion of tax base paid by different types of property.

Aid and Revenue from the State and Federal governments may have changed.

Receipts

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>12/5/2025</u>	2025 <u>Budget</u>	2026 Proposed <u>Budget</u>	Percent <u>Change</u>
100: General Fund						
Taxes						
General Property Taxes						
Current Ad Valorem Taxes	\$320,673.17	\$352,000.00	\$380,744.50	\$375,465.00	\$417,624.00	11.23
Delinquent Ad Valorem Taxes	\$0.00	\$0.00	\$178.10	\$0.00	\$0.00	N/A
Mobile Home Tax	\$0.00	\$0.00	\$174.64	\$0.00	\$0.00	N/A
Total General Property Taxes	\$320,673.17	\$352,000.00	\$381,097.24	\$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	\$254.84	\$500.00	\$0.00	-100.00
Total Penalties And Interest On Delinquent Taxes	\$108.81	\$500.00	\$254.84	\$500.00	\$0.00	-100.00
Special Assessments						
Principal on Special Assessments	\$0.00	\$0.00	\$5,091.07	\$0.00	\$0.00	N/A
Total Other Special Assessments	\$0.00	\$0.00	\$5,091.07	\$0.00	\$0.00	N/A
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
Cannabis MicroBusiness License Fee	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	N/A
Total Business Licenses And Permits	\$2,750.00	\$2,350.00	\$3,950.00	\$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	\$14,272.77	\$23,403.00	\$18,869.00	-19.37
Total State Igr	\$48,436.56	\$29,430.00	\$28,706.77	\$52,371.00	\$42,247.00	-19.33
Igr From Other Local Governmental Units						
Funding from Other Sources	\$50,000.00	\$0.00	\$83,101.72	\$0.00	\$0.00	N/A
Total Igr From Other Local Governmental Units	\$50,000.00	\$0.00	\$83,101.72	\$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

Receipts

	2024 <u>Actual</u>	2024 <u>Budget</u>	2025 as of <u>12/5/2025</u>	2025 <u>Budget</u>	2026 Proposed <u>Budget</u>	Percent <u>Change</u>
100: General Fund						
Charges For Services						
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
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	\$0.00	\$300.00	\$300.00	0.00
Interest Earning	\$14,481.72	\$0.00	\$8,409.31	\$3,000.00	\$7,000.00	133.33
Contributions and Donations from Private Sources	\$125.00	\$0.00	\$0.00	\$0.00	\$500.00	N/A
Refunds and reimbursements	\$15,269.48	\$1,000.00	\$9,188.49	\$1,000.00	\$1,500.00	50.00
Total Other Miscellaneous Revenues	\$29,935.20	\$1,300.00	\$17,597.80	\$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	\$536,713.24	\$447,986.00	\$484,721.00	8.20

Disbursements

	2024	2024	2025	2025	2026	Percent
	<u>Actual</u>	<u>Budget</u>	<u>as of</u> <u>12/5/2025</u>	<u>Budget</u>	<u>Proposed</u> <u>Budget</u>	<u>Change</u>
100: General Fund						
General Government						
Legislative						
Council/Town Board						
Council/Commission Wages	\$14,997.61	\$14,500.00	\$12,855.83	\$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
Repairs and Maintenance - Contractual: Machinery and Equipment	\$0.00	\$0.00	\$1,322.35	\$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	\$19,037.24	\$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	\$334.00	\$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	2024	2025	2025	2026	Percent
	<u>Actual</u>	<u>Budget</u>	<u>as of</u> <u>12/5/2025</u>	<u>Budget</u>	<u>Proposed</u> <u>Budget</u>	<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	\$55,397.67	\$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	\$1,440.00	\$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	\$94,577.48	\$110,889.04	\$57,608.00	-48.05
Financial Administration						

Disbursements

	2024	2024	2025	2025	2026	Percent
	<u>Actual</u>	<u>Budget</u>	<u>as of</u> <u>12/5/2025</u>	<u>Budget</u>	<u>Proposed</u> <u>Budget</u>	<u>Change</u>
100: General Fund						
General Government						
Financial Administration						
Payroll Administration						
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	\$10,609.85	\$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	\$65,072.63	\$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>12/5/2025</u>	2025 <u>Budget</u>	2026 <u>Proposed Budget</u>	Percent <u>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
Professional Services: P & Z Contract	\$0.00	\$0.00	\$247.50	\$0.00	\$0.00	N/A
Communications: Telephone	\$2,322.23	\$1,500.00	\$1,965.94	\$2,000.00	\$2,000.00	0.00
Utility Services: Electric Utilities	\$3,237.47	\$2,400.00	\$3,434.70	\$2,600.00	\$4,000.00	53.85
Utility Services: Gas Utilities	\$1,796.78	\$3,500.00	\$1,950.56	\$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	\$18,374.00	\$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	\$72,540.35	\$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>12/5/2025</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	\$12,740.90	\$12,000.00	\$11,000.00	-8.33
Repair and Maintenance Supplies: Sign Repair Materials	\$477.01	\$1,000.00	\$142.95	\$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	\$16,628.44	\$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	\$1,264.74	\$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>12/5/2025</u>	2025 <u>Budget</u>	2026 Proposed <u>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	\$7,062.31	\$8,000.00	\$8,000.00	0.00
Total Highways, Streets And Roadways	\$90,097.88	\$171,078.65	\$85,093.48	\$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	\$1,645.00	\$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	\$3,707.86	\$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>12/5/2025</u>	2025 <u>Budget</u>	2026 Proposed <u>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	\$7,817.20	\$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	\$792.89	\$0.00	\$0.00	N/A
Total Parks	\$26,263.17	\$6,000.00	\$41,093.78	\$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	\$437,322.62	\$468,482.79	\$484,739.27	3.47

RESOLUTION NO. 25-12-326

**A RESOLUTION APPROVING THE FINAL TAX LEVY,
COLLECTIBLE IN 2026 FOR THE CITY OF JENKINS**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JENKINS, COUNTY OF CROW WING MINNESOTA AS FOLLOWS:

That the following sum of money be levied for the current year, collectible in 2026, upon taxable property in the City of Jenkins to maintain the final operational budget and services for the City of Jenkins.

Total levy: \$417,624.00

The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Crow Wing County, Minnesota.

Passed by the City Council of Jenkins, Minnesota this ____ day of December, 2025.

Andrew J. Rudlang, Mayor

Attested:

Cassandra M. Delougherty City Clerk-Treasurer

RESOLUTION NO. 25-12-327

**A RESOLUTION ADOPTING THE FINAL 2026 OPERATIONAL BUDGET FOR THE
CITY OF JENKINS**

WHEREAS, a final operational budget for the City of Jenkins has been prepared for the 2026 calendar year; and

WHEREAS, line items within the budget may be changed from time to time to meet the needs of the City; and

WHEREAS, a resolution certifying the final property tax levy has been adopted and said levy is sufficient to meet the needs of the budget.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JENKINS, COUNTY OF CROW WING MINNESOTA AS FOLLOWS:

That final operational budget showing General Fund Disbursements of \$484,739.27 and Receipts of \$484,721.00 be adopted as the final 2026 budget for the City of Jenkins. The allocation is as follows:

Disbursements:

General Fund Final Operational Budget	\$377,257.27
Capital Improvements/Reserves	\$61,500.00
GO Improvement Bond 2023A Street Imp.	\$45,982.00
TOTAL	\$484,739.27

Receipts:

General Fund Levy amount for Final Operational Budget	\$332,879.00
General Fund Levy amount for CIP/Reserves	\$61,500.00
General Fund Levy for 2023A Street Imp. Bond	\$23,245.00
Other Receipts for Final Operational Levy	\$67,097.00
TOTAL	\$484,721.00

Passed by the City Council of Jenkins, Minnesota this ____ day of December, 2025.

Andrew J. Rudlang, Mayor

Attested:

Cassandra M. Delougherty, City Clerk-Treasurer