

LEGALSFROM PAGE 12

site authorization for Lucky Goose Grill and Bar, effective 12/31/25 to 6/30/26. RCV= all aye, MC.

2025 Budget Amendments: Allen presented budget amendments for the 2025 budget as follows: (see chart below)

Motion by Bullis, second by Schaaaf to approve the budget amendments presented and allow Allen to make necessary amendments and authority to amend the salaries and related accounts to the exact amount. RCV= all aye, MC.

2025 End of Year Transfers: Allen presented the end of the year transfers as follows: (see chart below)

Motion by Shear, second by Schaff to approve the end-of-year transfers as presented. RCV= all aye, MC.

MORITORIUM ON GAMING SITE AUTHORIZATIONS:

Resolution #2025-M-19 Moratorium on Charitable Gaming Site Authorizations: There was discussion held on having a Moratorium on the Gaming Site Authorization Policy until a committee could get together to write one up. James read the resolution. Motion by Vail, second by Bullis to approve Resolution #2025-M-19 A Moratorium on Gaming Site Authorizations as presented. RCV= all aye, MC. Members of the City will form a committee to bring a draft of the policy to the public hearing.

CLOSE OF MEETING:

Next Meeting: 1/6/26 at 4:00 pm

Motion by Shear, second by Schaaaf to approve the bills, November 2025 Financials and 12/2/25 Meeting Minutes. RCV= all aye, MC.

Peggy Allen, Financial Auditor

Lyn James, President of City Commission

Fund	Account	Object	Fund/Account Description	Amount
1000	411111	107	Governing Board Salaries	\$ 332.00
1000	411111	320	General Group Insurance	\$ 2,649.32
1000	413500	240	General Workmans Comp	\$ 3,524.51
1000	414100	108	General Auditors Salary	\$ 2,750.00
1000	414100	221	Gen Auditors Social Security	\$ 389.23
1000	414100	230	Gen Auditors Retirement	\$ 596.36
1000	414100	322	General Auditor Health Ins	\$ 906.60
1000	414100	340	Auditor School	\$ 1,039.20
1000	415000	212	General Supply Refund	\$ 22,182.62
1000	421500	106	Police Overtime	\$ 5,005.38
1000	421500	111	Police Salaries	\$ 1,095.92
1000	421500	116	Attorney	\$ 2,012.50
1000	421500	125	Police Uniforms	\$ 1,205.25
1000	421500	129	Police Vehicle Maintenance	\$ 3,939.19
1000	421500	323	Police Health Insurance	\$ 3,626.40
1000	431000	138	Street Dept Cutting Edges	\$ 2,493.89
1000	431000	320	Street Health Insurance	\$ 2,719.80
1000	451000	964	Park and Rec State Aid	\$ 1,612.08
1000	461617	241	General Fund Transfers	\$ 193,580.81
1000	482000	419	General Fund Top Soil -Count	\$ 2,030.00
2010	431000	111	Municipal Highway Salaries	\$ 3,519.44
2010	431000	221	Municipal Highway Social Sec	\$ 226.20
2111	435600	157	Park and Rec City Sales Tax	\$ 144,101.47
2260	415362	362	Occupancy Fund	\$ 20,001.44
2400	478700	313	Sidewalk Projects	\$ 2,467.50
2500	415000	131	Alcohol Ed & Awareness	\$ 3,261.64
3005	431000	428	Street Equipment Pickup	\$ 10,301.00
3005	431000	540	Street Equipment	\$ 20,000.00
3006	431000	490	Emergency Snow Removal	\$ 1,594.20
3007	431000	490	Blade	\$ 31,406.00
3010	421500	801	Police Dept. Grant	\$ 2,937.50
3035	421215	215	Police Dept Equipment	\$ 36,352.80
3035	421500	540	Police Dept Equipment	\$ 3,611.03
3035	421500	801	PD Radios	\$ 68,148.02
3045	414000	540	Auditor Replacement Fund	\$ 914.00
3051	452300	888	City Improvement Fund	\$ 51,194.89
3075	476500	994	Hail Storm Insurance Fund	\$ 8,756.15
3090	415000	574	City Maintenance Fund	\$ 35,757.68
4050	415120	859	Bond Payment Fund	\$ 6,042.48
6010	434000	109	Water Auditor Salary	\$ 1,640.22
6010	434000	111	Water Dept Salary	\$ 1,748.15
6010	434000	218	Chemicals	\$ 2,540.21
6010	434000	340	Water Dept. School	\$ 3,075.77
6010	434000	342	Water Dept. Meters	\$ 6,318.87
6010	434000	440	Water Dept. Postage	\$ 1,324.59
6010	434000	556	Water Dept. Software Pkg	\$ 5,750.60
6020	433000	430	NW Lift Station	\$ 1,660.89
6040	416100	956	TIF District	\$ 68,083.23
6060	434000	556	Water Bldg. Software Pkg	\$ 11,000.00
6080	436000	320	Garbage Group Insurance	\$ 6,635.64
6080	436000	321	Garbage Business Insurance	\$ 1,485.40
6080	436000	439	Garbage Repairs	\$ 3,733.61
6080	436000	556	Garbage Software Fees	\$ 1,107.60
6080	436000	855	Garbage Tipping	\$ 5,110.83
6220	419200	879	Sewer Bldg-BCDC Line Rep	\$ 19,597.34
6220	433000	956	Sewer Rehab Project	\$ 32,642.09
6220	433000	313	Sewer Rehab Engineering	\$ 128,195.00
6020	461617	241	Sewer Transfers	\$ 59,810.00
6020	461617	241	Sewer Bldg Transfers	\$ 16,192.48

2025 TRANSFERS					
Fund	To Fund	Mtng	To Fund/Account Desc.	Amount	Reason
1000	3012	25-Jan	Tire Grinding	\$ 10,000.00	
1000	2010	25-Feb	Municipal Highway	\$ 89,500.00	Half of salary shortfall transfer
1000	2010	25-Jun	Municipal Highway	\$ 89,500.00	Final Salary Shortfall transfer
1000	3007	25-Aug	Blade Replacement	\$ 31,406.00	Savings fund
1000	3035	25-Sep	PD Capital	\$ 56,074.81	Axon Contracts
1000	3069	25-Jan	Chip Seal	\$ 150,000.00	Annual Transfer
1000	3005	25-Oct	Street Equipment	\$ 20,000.00	Annual Transfer
1000	3090	25-Oct	City Maintenance Fund	\$ 50,000.00	City Hall Renovations
1000	3007	12/29/2025	Blade replacement	\$ 5,000.00	Annual Transfer
1000	3008	12/29/2025	Sweeper Replacement	\$ 5,000.00	Annual Transfer
1000	3009	12/29/2025	Loader Replacement	\$ 37,000.00	Annual Transfer
1000	3006	12/29/2025	Emergency Snowfall	\$ 3,000.00	Annual Transfer
1000	3045	12/29/2025	Auditor Replacement	\$ 3,600.00	Annual Transfer
1000	3051	12/29/2025	City Improvement Fund	\$ 4,000.00	Annual Transfer
1000	2201	12/29/2025	Wayfinding Signs	\$ 5,000.00	Move unused funds
1000	2201	12/29/2025	Housing Initiative	\$ 80,000.00	Move unused funds
1000	2201	12/29/2025	Housing Development	\$ 8,000.00	Move unused funds
6010	6060	12/29/2025	Water Building	\$ 76,000.00	Annual Transfer
6020	6220	12/29/2025	Sewer Bldg Fund	\$ 4,560.00	Annual Transfer
6020	6220	12/29/2025	Sewer Bldg Fund	\$ 4,500.00	Unused Lift Station Funds
6220	4050	12/29/2025	Bond Professional Services	\$ 6,042.48	Bond Services
6220	4050	12/29/2025	Bond Payment	\$ 10,150.00	Bond Services
6020	4000	12/29/2025	Bond Reserve Fund	\$ 50,750.00	Bond Services
6080	6085	12/29/2025	Garbage Equipment	\$ 28,000.00	Annual Transfer

DATEBOOKFROM PAGE 10

epidemic in Fargo, Dakota Territory, forced drastic actions in 1883. On this date that year, Fargo Mayor William A. Kindred was given the authority by the city council to take measures to fight the outbreak. He set up a hospital, ordered the burning of clothing, and required doctors to report smallpox cases.

The smallpox outbreaks struck Fargo from 1881 to 1883. The city council voted in the fall of 1881 for vaccinations and for barring infected persons from “smallpox districts” from coming into town. The Fargo Medical Society petitioned the city council in 1882 for further action on the disease, and in the spring of that year, the city paid Dr. Edward Darrow \$50 for vaccinations.

On this date in 1883, Darrow also became Fargo’s city health officer. He had come to Dakota Territory from Wisconsin in the spring of 1878. He set up his practice in Fargo and became the territory’s first superintendent of health. He was also North Dakota’s surgeon general from 1890 to 1892.

Various residents also pitched in, making their homes available as smallpox hospitals to quarantine patients. The city council paid to maintain these “smallpox houses,” even paying the grocery bills. M.R. Knowles was reimbursed \$17.50 for the groceries at his “smallpox house.”

And smallpox wasn’t the only disease problem in Fargo that year. Diphtheria and scarlet fever also broke out, with the

city continuing to pay “pest house” bills and even damages for homes and goods affected by the disease. The smallpox apparently spread to Minnesota too. State health officials telegraphed each other, agreeing that a Brainerd resident visiting Duluth had contracted smallpox in Fargo.

Epidemics were common in Fargo’s early years. Disease outbreaks led to the city creating its health board, improving water and sewer systems, and establishing dump grounds. Smallpox, typhoid fever, scarlet fever and diphtheria came and went into the 20th century. Despite sanitation improvements and mass vaccinations, smallpox continued as a serious health issue in Fargo as late as 1905.

Unusual MarriageBy Sarah Walker

February 6 – At the end of January in 1929, a rather unusual marriage for two residents of Tappen took place in Steele. The reports circulated around the state: Gertrude Murdoch, the 27-year-old principal and music teacher of the local high school, married Gordon Bell, a 17-year-old sophomore in her school and a student in one of her classes.

At age seventeen, Gordon was considered a minor by four years. Had their roles been reversed, and he was 27, marrying a 17-year-old girl, she would have been a minor by one year. In any case, because he was a minor, Gordon’s parents had to grant permission

for him to marry. They stood by his side as he married his principal. Gertrude had her brother Alex as a witness.

The marriage took place in Steele, and after a short honeymoon, they returned to classes on this date as the Tappen school board had “given Mrs. Bell permission to keep her husband in her classes” and to “retain her as principal.”

According to the Bismarck Tribune, Dr. J.S. Whitson, a doctor in Tappen, was a friend of the couple, and said that “young Bell will finish high school and then go to college.” Other reports flying across the state said the young couple was staying at the Whitson home, but the doctor disputed the claim, noting that his family was out of town and he was simply staying at the same hotel as Mrs. Bell and the other teachers of Tappen school, a situation that “was probably responsible for the error.”

It was perhaps something of a scandal, but it might have been topped by a similar story that appeared in the Tribune the same day: two Renville County farm couples divorced, then traveled to Manitoba where they swapped spouses and were married in a double ceremony!

“Dakota Datebook” is a radio series from Prairie Public in partnership with the State Historical Society of North Dakota and with funding from the North Dakota Humanities Council. See all the Dakota Datebooks at prairiepublic.org, subscribe to the “Dakota Datebook” podcast, or buy the Dakota Datebook book at shop-prairiepublic.org.

IRS opens 2026 filing season

Courtesy of the Internal Revenue Service

WASHINGTON — The Internal Revenue Service today opened the 2026 tax filing season and began accepting and processing federal individual income tax returns for tax year 2025.

The IRS expects about 164 million individual tax returns for tax year 2025 to be filed ahead of the Wednesday, April 15, federal deadline. Taxpayers can find a range of tools and filing options on IRS.gov to help them prepare and file their returns.

“As America celebrates its 250th anniversary, the IRS and its employees are excited to once again serve American taxpayers in meeting their tax filing obligations during the 2026 filing season,” said IRS Chief Executive Officer Frank J. Bisignano.

“Not only does 2026 commemorate the 250 th anniversary of the signing of the Declaration of Independence, but it also coincides with the 40 th anniversary of electronic filing,” Bisignano said. “Just as we did back in 1986, today the IRS encourages taxpayers to speed the processing of their

returns by using e-file, instead of paper. And to speed the processing of any refund due, we also encourage the use of direct deposit,” he added.

Get help preparing and filing electronically

Filing electronically and choosing direct deposit remains the fastest way to receive a refund.

- IRS Free File offers eligible taxpayers brand-name tax preparation software at no cost.
- Free File Fillable Forms are available to taxpayers who are comfortable preparing and filing their own returns, regardless of income level.
- Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs offer free basic tax return preparation to qualified individuals.

More than half of taxpayers use a tax professional to prepare and file their tax returns. The IRS encourages taxpayers to review tips for choosing a tax preparer and learn how to avoid unethical “ghost” return preparers.

Most refunds are issued within 21 days

Direct deposit is the fastest way to receive a refund. Additionally, in accordance with Executive Order 14247, the

IRS began phasing out paper tax refund checks on Sept. 30, 2025, meaning most taxpayers must provide their routing and account numbers to receive refunds directly deposited into their bank accounts.

Taxpayers can track refund status using Where’s My Refund?, the IRS2Go app, or their IRS Individual Online Account.

While the IRS issues most refunds in fewer than 21 days, some returns require additional review and may take longer.

EITC and ACTC refunds available by March 2

The IRS expects most refunds for the Earned Income Tax Credit and the Additional Child Tax Credit to be available in bank accounts or on debit cards by March 2, 2026, for taxpayers who chose direct deposit and have no other issues with their returns. Some taxpayers may receive their refund earlier, depending on their financial institution. Where’s My Refund? will provide projected deposit dates for most early EITC/ACTC refund filers by Feb. 21, 2026.

For more information and tools to help file a complete and accurate return and avoid errors that can delay refunds, visit IRS.gov.