

AGENDA FOR TUESDAY, OCTOBER 21ST, 2025
CITY OF BALDWIN SPECIAL MEETING
7:00 p.m.

- I. Call to Order
- II. Pledge of Allegiance
- III. Discuss/Approve/Disapprove Distribution of Investment Funds
- IV. Review 2025 Budget/Line Items for Each Fund and Establish 2026 Budgets/Line Items for Each Fund
- V. Approve/Disapprove Proposed 2026 Line-Item Budget
- VI. Approve/Disapprove Proposed 2026 Levy
- VII. Adjourn

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Baldwin City Council. This document does not claim to be complete and is subject to change. A quorum of the Baldwin City Council must be present. Five Copies of the agenda and one copy of the packet materials are available for review by the public. The meeting will be video and audio recorded for transcription purposes only.

CITY OF BALDWIN
Financial Management Plan

Inflation Assumptions
Revenue (Non-property tax)
Interest Earnings
Expenses

	2022		2023		2024		Original Budget		Revised Budget		YTD		Preliminary		Projected		2030	
	Final	2.00%	Final	2.00%	Final	2.00%	2025	2.00%	2025	2.00%	10-15-2025	2.00%	2026	2.00%	2027	2.00%	2029	2.00%
GENERAL FUND																		
REVENUE																		
1 General Property Tax	251,595		234,186	455,211	520,000	333,486	520,000	333,486	520,000	333,486	333,486	790,400	399,314	420,987	450,861	481,982		
2 accrue second half tax	18,967		19,372	20,851	16,100	13,861	16,100	13,861	16,100	13,861	13,861	16,100	16,100	16,100	16,100	16,100		
3 Franchise fees	416,459		12,789	17,566	143,697	87,646	143,697	87,646	143,697	87,646	87,646	27,000	27,540	28,091	28,653	29,225		
4 Intergovernmental												20,200	105,000	105,000	105,000	105,000		
5 NSA												28,000	28,560	29,131	29,714	30,308		
6 LGA												53,300	54,366	55,453	56,562	57,694		
7 Licenses and Permits	26,272		181,343	151,998	39,300	74,457	39,300	74,457	39,300	74,457	74,457	100	102	104	106	108		
8 Charges for Services												155,038	155,038	155,038	155,038	155,038		
9 Fines & Forfeits	2,812		35,799	6,257	45,731	951	45,731	951	45,731	951	951	15,000	15,225	15,453	15,685	15,920		
10 Interest Earnings	900		196,620	13,374	2,033	19,873	2,033	19,873	2,033	19,873	19,873	6,000	6,120	6,242	6,367	6,495		
11 Miscellaneous Revenues												1,091,674	787,900	812,136	844,622	878,407		
12 Total Revenue	717,005		680,109	710,050	779,293	1,034,297	779,293	1,034,297	779,293	1,034,297	1,034,297	1,091,674	787,900	812,136	844,622	878,407		
EXPENSES																		
13 Current																		
14 General Government	359,610		698,736	739,218	402,222	634,357	402,222	634,357	402,222	634,357	634,357	478,487	497,626	517,531	538,232	559,762		
15 Public Safety	1,626		2,009	2,146	2,163	1,506	2,163	1,506	2,163	1,506	1,506	2,250	2,340	2,433	2,531	2,632		
16 Public Works	10,423		211,597	102,198	17,738	252,139	213,349	252,139	213,349	252,139	252,139	270,129	280,934	292,172	303,859	316,013		
17 Culture and recreation	7,911				8,669		8,669		8,669									
18 Interest																		
23 Capital Outlay																		
24 General Government	452,576		132,727	235,943									7,000					
25 Public Safety																		
26 Public Works																		
27 Total Expenses	832,146		1,045,069	1,079,505	836,423	885,002	836,423	885,002	836,423	885,002	885,002	750,866	787,900	812,136	844,622	878,407		
28 Revenues Over / (Under) Expenses	(115,141)		(364,960)	(369,455)	99,407	146,295	338,301	99,407	99,407	146,295	146,295	340,808						
OTHER FINANCING SOURCES / (USES)																		
29 Contingency																		
30 Sale of Fixed Assets																		
31 Bond Proceeds																		
32 Transfer in																		
33 Transfer in																		
34 Transfers Out to Fire Fund																		
35 Transfers Out																		
36 Transfers Out																		
37 Total Other Sources / (Uses)																		
38 Fund balance change			(47,754)															
39 Ending General Fund Balance (FB)	845,517		432,803	63,348	401,649	162,755	194,643	401,649	162,755	194,643	194,643	535,451	535,451	535,451	535,451	535,451		
40 Restricted																		
41 Unassigned	845,517		432,803	63,348	401,649	162,755	194,643	401,649	162,755	194,643	194,643	535,451	535,451	535,451	535,451	535,451		
42 Fund Balance as a % of Next Year's Expo	80.9%		40.1%	14.3%	53.5%	20.7%	24.0%	53.5%	20.7%	24.0%	24.0%	68.0%	68.0%	68.0%	68.0%	68.0%		
43 Fund Balance as a % of Current Year's Ex	101.6%		41.4%	5.9%	91.1%	25.6%	21.9%	91.1%	25.6%	21.9%	21.9%	71.3%	68.0%	65.9%	63.4%	61.0%		

CITY OF BALDWIN
Financial Management Plan

		GENERAL FUND										Projected													
		Final		2023		Final		Original Budget		Revised Budget		YTD		Preliminary		2026		2027		2028		2029		2030	
		2022		2022		2024		2025		2025		10-16-2025		2026		2027		2028		2029		2030			
Inflation Assumptions		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
Revenue (Non-property tax)		1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%		
Interest Earnings		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		
Expenses																									
43 General Fund Operating Tax Levy		252,550	253,000	450,000		520,000	520,000	520,000	520,000	520,000	520,000	520,000	790,400	399,314	420,987	481,982	450,861	420,987	450,861	481,982	450,861	481,982	450,861		
44 Annual Increase		-2.9%	0.2%	77.9%		15.6%	15.6%	15.6%	15.6%	15.6%	15.6%	52.0%	-49.5%	5.4%	5.4%	6.9%	7.1%	5.4%	7.1%	6.9%	7.1%	6.9%			
OTHER SPECIAL TAX LEVIES																									
51 Debt service																									
52 Debt service		317,268	289,800	206,551		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000			
53 2023A GO Bonds				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
54 2023A GO Bonds				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
55 2023A GO Bonds				-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
56 2024 GO Certs				-		-	97,650	97,650	97,650	97,650	97,650	94,644	94,323	94,915	95,324	95,324	95,324	95,324	95,324	95,324	95,324	95,324			
57 Special revenue		15,000	15,000	15,000		25,000	25,000	25,000	25,000	25,000	25,000	26,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000			
58 Road and Bridge		475,000	500,000	500,000		700,000	700,000	700,000	700,000	700,000	700,000	550,000	1,058,937	1,065,076	1,261,997	1,446,436	1,261,997	1,065,076	1,058,937	1,261,997	1,446,436	1,261,997			
59 Fire Operations Fund		165,000	180,000	190,000		200,000	200,000	200,000	200,000	200,000	200,000	275,000	280,000	280,000	280,000	275,000	280,000	280,000	280,000	275,000	280,000	275,000			
60 Capital Improvements		40,000	40,000	120,000		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
61 Small Fire Capital Fund		40,000	40,000	60,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	275,000	300,000	300,000	300,000	450,000	300,000	300,000	450,000	300,000	300,000			
62 Fire Apparatus Infrastructure Fund		40,000	-	60,000		90,000	90,000	90,000	90,000	90,000	90,000	75,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000			
63 Park Fund		60,000	65,000	60,000																					
68 Total Other Special Levies		1,112,268	1,129,800	1,151,551		1,237,650	1,237,650	1,237,650	1,237,650	1,237,650	1,237,650	1,145,644	1,813,260	1,844,991	2,192,321	2,126,436	2,192,321	2,192,321	2,192,321	2,192,321	2,192,321	2,192,321			
70 Total Tax Levy		1,364,818	1,382,800	1,601,551		1,757,650	1,757,650	1,757,650	1,757,650	1,757,650	1,757,650	1,936,044	2,212,573	2,265,979	2,643,181	2,608,419	2,643,181	2,643,181	2,643,181	2,643,181	2,643,181	2,643,181			
71 Increase/(Decrease) In Total Tax Levy		-0.12%	1.32%	15.82%		9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	10.15%	14.28%	2.41%	16.65%	-1.32%	16.65%	2.41%	16.65%	-1.32%	16.65%	-1.32%			
72 Net Levy to Taxpayers		1,364,818	1,382,800	1,601,551		1,757,650	1,757,650	1,757,650	1,757,650	1,757,650	1,757,650	1,936,044	2,212,574	2,265,979	2,643,181	2,608,419	2,643,181	2,643,181	2,643,181	2,643,181	2,643,181	2,643,181			
74 Existing Tax Base		8,237,181	10,688,848	11,545,436		11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	12,208,148	12,452,311	12,781,454	13,117,180	13,459,620	12,781,454	12,781,454	12,781,454	13,117,180	13,459,620	13,459,620			
75 Existing Tax Base		8,237,181	10,688,848	11,545,436		11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	12,208,148	12,452,311	12,781,454	13,117,180	13,459,620	12,781,454	12,781,454	12,781,454	13,117,180	13,459,620	13,459,620			
76 Existing Tax Base		8,237,181	10,688,848	11,545,436		11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	12,208,148	12,452,311	12,781,454	13,117,180	13,459,620	12,781,454	12,781,454	12,781,454	13,117,180	13,459,620	13,459,620			
77 New Net Tax Capacity				0																					
79 Total Net Tax Capacity		8,237,181	10,688,848	11,545,436		11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	11,525,507	12,208,148	12,530,837	12,859,980	13,195,706	13,538,146	12,859,980	12,859,980	12,859,980	13,195,706	13,538,146	13,538,146			
80 Tax Rate on Tax Capacity		16.569%	12.937%	13.872%		15.250%	15.250%	15.250%	15.250%	15.250%	15.250%	15.859%	17.657%	17.620%	20.031%	19.267%	17.657%	17.620%	20.031%	19.267%	19.267%	19.267%			
81 Tax Rate % Change		-12.88%	-21.92%	7.23%		9.94%	9.94%	9.94%	9.94%	9.94%	9.94%	3.99%	11.34%	-0.21%	13.08%	-3.81%	11.34%	-0.21%	13.08%	-3.81%	11.34%	-3.81%			
82 City Taxes on Median Residential		540	489	536		588	588	588	588	588	588	625	712	726	843	829	712	726	843	829	712	843			
83 \$ Tax Increase/(Decrease)		\$ 2	\$ (51)	\$ 47		\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 37	\$ 86	\$ 14	\$ 118	\$ (14)	\$ 86	\$ 14	\$ 118	\$ (14)	\$ 118	\$ (14)			

CITY OF BALDWIN
Financial Management Plan
Fire Fund 200- and 250

Inflation Assumptions:
1 Revenue (Non-property tax) 2.00%
2 Revenue (Non-property tax) 1.50%
3 Interest Earnings 4.00%
Expenses 2.00%

	Final 2023	Final 2024	Original Budget 2025	Revised Budget 2025	Preliminary 2026	Projected 2027	2028	2029
REVENUE								
4 Property tax	180,000	190,000	200,000	200,000	275,000	280,000	280,000	280,000
5 Fire related property taxes	15,000	15,000	25,000	25,000	28,000	25,000	25,000	25,000
6 Intergovernmental	12,261	16,008	10,000	10,000	10,800	10,800	10,800	10,800
7 Miscellaneous charges for services	5,705	10,183	10,488	8,240	8,000	8,240	8,487	8,742
8 Charges for services	3,188	2,160	2,160	2,160	2,100	2,100	2,100	2,100
9 Interest	7,647	21,802	22,455	5,150	5,000	5,150	5,305	5,454
10 Miscellaneous								
11 Total Revenue	223,801	255,154	260,105	250,550	326,800	331,290	331,692	332,105
EXPENSES								
12 Current	-	-	-	-	-	-	-	-
13 General government								
14 Public safety	176,638	285,321	291,286	272,367	291,286	302,937	315,054	327,657
15 Public works								
16								
17								
18								
19 Debt Service								
20 Principal								
21 Interest								
22								
23 Capital Outlay								
24 Public safety	19,248	37,124						
25								
26								
27								
28								
29 Total Expenses	195,886	322,445	291,286	272,267	291,286	302,937	315,054	327,657
30 Revenues Over / (Under) Expenses	27,915	(67,291)	(31,181)	(21,717)	35,514	28,353	16,637	4,449
OTHER FINANCING SOURCES / (USES)								
31 Transfer in		13,666						
32 from General fund		(50,000)						
33 Transfer out								
34								
35 Sale of equipment								
36 Bond proceeds								
37								
38								
39								
40								
41								
42 Prior period adjustment	2,776							
43 Fund balance change								
44								
45								
46								
47 Total Other Sources / (Uses)	2,776	(36,334)	-	-	-	(45,000)	(45,000)	(45,000)
48 Prior Period Adjustments								
49 Ending Fund Balance (FB)	188,054	84,429	53,248	62,712	88,862	72,215	43,853	3,301

Assumptions
Property tax)
Net Earnings
Expenses

		2023		Projected																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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FIRE FUND CIP
Inflation Rate
Year Inflation Begins

4%
2023

Year Inflation Begins				Fire Fund Capital Outlay												
Capital Project	Project Number	Project Year	Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Fire engine	2027		1,098,309	-	-	-	-	-	-	-	-	-	-	-	-	-
Grass rig	2024		85,000	-	-	-	-	-	-	-	1,284,866	-	-	-	-	-
Tender	2029		500,000	-	-	-	-	88,400	-	-	-	-	632,660	-	-	-
Command	2031		50,000	-	-	-	-	-	-	-	-	-	-	-	68,428	-
PPE- 3-4 sets per year				-	-	-	15,000	15,600	-	-	-	-	-	-	-	-
PPE	2023		15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
PPE	2024		15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
PPE	2025		35,000	-	-	-	-	-	37,856	-	-	-	-	-	-	-
PPE	2026		35,000	-	-	-	-	-	-	39,370	-	-	-	-	-	-
PPE	2027		35,000	-	-	-	-	-	-	-	40,945	-	-	-	-	-
PPE	2028		35,000	-	-	-	-	-	-	-	-	42,583	-	-	-	-
PPE	2029		35,000	-	-	-	-	-	-	-	-	-	44,286	-	-	-
PPE	2030		35,000	-	-	-	-	-	-	-	-	-	-	46,058	-	-
PPE	2031		35,000	-	-	-	-	-	-	-	-	-	-	-	47,900	-
PPE	2032		35,000	-	-	-	-	-	-	-	-	-	-	-	-	49,816
SCBA-5 sets per year				-	-	-	37,500	39,000	43,264	44,995	46,794	48,666	50,613	52,637	54,743	56,932
SCBA	2023		37,500	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2024		37,500	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2025		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2026		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA-TBD	2027		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2028		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2029		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2030		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2031		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2032		40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA	2033		50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Rescue tool (2)				-	-	-	3,000	3,120	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117
Fire hose-annual replacement	2023		3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2024		3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2025		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2026		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2027		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2028		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2029		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2030		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2031		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement	2032		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Facility				-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects				-	-	-	55,500	146,120	86,528	89,989	1,378,455	97,332	733,885	105,275	177,914	113,865

CITY OF BALDWIN
Financial Management Plan
Fire Equipment Fund 404 402
Inflation Assumptions
1 Revenue (Non-property tax) 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00%
2 Revenue (Non-property tax) 1.50% 1.50% 1.50% 1.50% 1.50% 1.50% 1.50% 1.50%
3 Interest Earnings 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00%

	Final		Projected						2028	2029
	2022	2023	2024	2025	2026	2027	2028			
Contracted Fire Services Operating Fund										
Fire Capital Fund										
REVENUE										
4 Property tax	39,768	40,000	60,000	-	-	-	-	-	-	-
5 Intergovernmental										
6 LGA										
7 Fines										
8 Charges for services										
9 Interest	37	1,291	965	50,000	50,000	50,000	50,000	50,000	50,000	50,000
10 Miscellaneous										
11 Total Revenue	39,805	41,291	60,965	50,000	50,000	50,000	50,000	50,000	50,000	50,000
EXPENSES										
12 Current										
13 General government										
14 Public safety										
15 Public works										
16										
17										
18										
19										
20 Debt Service										
21 Principal										
22 Interest										
23										
24 Capital Outlay			8,988	52,073	22,705	93,589	97,332	101,226		
25										
26										
27										
28										
29 Total Expenses			8,988	52,073	22,705	93,589	97,332	101,226		
30 Revenues Over / (Under) Expenses	39,805	41,291	51,977	(2,073)	27,295	(43,589)	(47,332)	(51,226)		
OTHER FINANCING SOURCES / (USES)										
31 Transfers in										
32 from fire fund			22,854		-	45,000	45,000	45,000	45,000	45,000
33										
34										
35 Sale of equipment										
36 Bond proceeds										
37										
38 Transfer out			(91,707)	(75,366)	(29,368)					
39										
40										
41										
42										
43										
44										
45										
46										
47 Total Other Sources / (Uses)			(91,707)	(52,612)	(29,368)	45,000	45,000	45,000	45,000	45,000
48 Prior Period Adjustments										
49 Ending Fund Balance (FB)	52,016	1,600	965	(1,108)	(3,181)	(1,770)	(4,102)	(10,327)	(10,327)	(10,327)

CITY OF BALDWIN
Financial Management Plan
Road and Bridge Fund 275
Initial Assumptions
1 Revenue (Non-property tax)
2 Interest Earnings
3 Expenses

	2022	2023	Final 2024	Modified Budget 2025	Projected 2026	2027	2028	2029
REVENUE								
4 Property tax-projects	472,656	500,000	500,000	700,000	-	408,937	555,076	721,597
5 Property tax-gen mize					550,000	650,000	500,000	540,000
6 Governmental	75,820	54,087	60,828					
7 MSA								
8 MSA-Construction								
9 Special assessments	9,860							
10 Fines	2,876	10,854	5,864	6,061	15,000	16,377	16,868	17,374
11 Charges for services	2,199	13,928		1,000	1,000	1,000	1,000	1,000
12 Interest	855	154	16,257	16,000				
13 Miscellaneous				723,805	566,900	1,076,314	1,082,045	1,280,371
13 Total Revenue	564,186	579,043	582,759	723,805	566,900	1,076,314	1,082,045	1,280,371
EXPENSES								
14 Current	-	-	-	-	-	-	-	-
15 General government								
16 Public safety								
17 Public safety	239,841	524,220	346,295	118,435	112,486	115,861	119,336	122,916
18 Public works				149,520	155,917			
19 Bond costs								
20								
21 Debt Service			13,200	-	-	389,464	538,168	657,616
22 Principal and interest								
23								
24								
25 Capital Outlay								
26 Public works			936,911	-	4,273,500	1,813,613	1,863,776	3,032,688
27 Road projects		101,456						
28 Road projects								
29 Seacoating								
30								
31 Total Expenses	239,841	625,686	1,296,306	268,335	4,241,903	2,318,337	2,521,281	3,843,220
32 Revenues Over / (Under) Expenses	324,345	(46,643)	(713,537)	455,450	(3,975,003)	(1,242,023)	(1,439,236)	(2,562,849)
OTHER FINANCING SOURCES / (USES)								
33 Transfers in								
34 from General fund								
35 Transfer out	(13,728)							
36								
37 Sale of equipment								
38 Prior period adjustment	7,114		381,024		4,042,500	1,543,500	1,551,218	1,823,259
39 Bond proceeds								
40 Fund balance change		2,124						
41								
42								
43								
44								
45								
46								
47								
48								
49 Total Other Sources / (Uses)	(6,614)	2,124	381,024	-	4,042,500	1,543,500	1,551,218	1,823,259
50 Prior Period Adjustments								
51 Ending Fund Balance (FB)	926,869	882,350	540,837	1,005,287	1,072,784	1,373,661	1,486,543	746,953

[illegible]

	Actual						Projected					
	2022	2023	2024	2025	2026	2027	2028	2029	2030			
	(52,046)	(73,768)	(100,036)	(95,840)	(76,792)	(29,580)	56,458	157,181	274,222			
Ending net assets												
CIP Funding												
Purchase of Capital Assets												
Bond Proceeds												
Interfund loan payable												
Bond P&I - Future - 15 yrs at 3%												
Other Interfund activity												
Interfund loan receivable-TIF												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Future - 10 yrs at 3%												
Bond P&I - Existing												
Beginning Cash	129,915	81,343	34,271	100,036	73,523	41,991	(5,673)	55,365	131,088			
Add net operations	(22,514)	(20,237)	(28,598)	4,775	19,273	47,345	86,095	99,169	113,729			
Add back depreciation	0	0	0	0	0	0	0	0	0			
Add net non operating	2,118	(1,485)	2,330	(579)	(226)	(133)	(57)	1,554	3,311			
Add capital and bond	(64,946)	(50,911)	(50,911)	(50,911)	(70,781)	(94,376)	(25,000)	(25,000)	(25,000)			
Proceeds from interfund loan	120,000											
Net change in balance sheet items	0	0	(11,531)	20,202	20,202	0	0	0	0			
Net non operating receipts	36,770	25,561	34,475	20,202	20,202							
Ending Cash	81,343	34,271	100,036	73,523	41,991	(5,673)	55,365	131,088	223,129			
Other investments												
Ending net assets	(52,046)	(73,768)	(100,036)	(95,840)	(76,792)	(29,580)	56,458	157,181	274,222			
Target minimum working capital	579,969	579,647	590,521	602,219	629,273	630,649	562,204	563,692	565,240			
Actual working capital-cash balance	81,343	34,271	100,036	73,523	41,991	(5,673)	55,365	131,088	223,129			
Over (Under) target working capital	(498,626)	(545,376)	(490,485)	(528,696)	(587,283)	(636,322)	(506,614)	(432,604)	(342,112)			

**ation Assumptions
(Non-property tax)
Interest Earnings
Expenses**

		Inflation Assumptions									
		Actual		Final		Projected					
		2021	2022	2023	2024	2025	2026	2027	2028	2029	
1	Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
2	Interest Earnings	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	
3	Expenses	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
<u>REVENUE</u>											
4	Property tax	60,083	59,653	65,000	60,000	90,000	75,000	80,000	80,000	80,000	
5	Intergovernmental										
6	Fines					801					
7	Charges for services				778						
8	Interest	11	249	1,072	926						
9	Miscellaneous	791	12,195	13,995	48,745	50,207	30,000	30,900	31,827	32,782	
10											
11	Total Revenue	60,885	72,097	80,067	110,449	141,009	105,000	110,900	111,827	112,782	
<u>EXPENSES</u>											
12	Current										
13	Culture and recreation	38,692	57,583	22,312	38,935	54,911	55,184	56,839	58,544	60,301	
14											
15											
16											
17											
18											
19	Debt Service										
20	Principal										
21	Interest										
22											
23	Capital Outlay	1,152	54,605	4,899	84,387						
24	Playground equipment						12,000	12,000	12,000	12,000	
25	Parking lots-seal coat										
26	Parks capital equipment										
27	Zero turn mower						10,000				
28											
29											
30	Total Expenses	39,844	112,188	27,211	123,322	54,911	77,184	68,839	70,544	72,301	
31	Revenues Over / (Under) Expenses	21,041	(40,091)	52,856	(12,873)	86,098	27,816	42,061	41,283	40,481	
<u>OTHER FINANCING SOURCES / (USES)</u>											
32	Transfers in										
33	from General fund										
34											
35	Bond proceeds										
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47	Total Other Sources / (Uses)										
48											
49	Prior Period Adjustments										
50	Ending Fund Balance (FB)	85,524	45,433	98,289	85,416	171,514	199,330	241,391	282,674	323,155	

ROAD AND BRIDGE FUND CIP

Inflation Rate

Year Inflation Begins

ROAD AND BRIDGE FUND CIP															
Inflation Rate				Initial Inflationary Period				Secondary Inflationary Period							
Year Inflation Begins				5% 2025				5% 2025							
Road and Bridge Fund capital outlays															
Capital Project	Project Type	Project Year	Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
100th St CR 28 to CR 38	Reconstruct	2026	2,650,000	-	-	-	-	-	-	-	-	-	-	-	-
297th St CR 19 to 100th St	Reconstruct	2026	1,200,000	-	-	-	-	-	-	2,782,500	-	-	-	-	-
308th St CR 45 to 138th St	Reconstruct	2029	1,500,000	-	-	-	-	-	-	1,260,000	-	-	-	-	-
Elk Lake Rd CR 9 to CR 87	Reconstruct	2031	1,650,000	-	-	-	-	-	-	-	-	-	1,823,259	-	2,211,158
302nd St	Reclamation	2027	1,400,000	-	-	-	-	-	-	-	1,543,500	-	-	-	-
131st St	Reclamation	2028	520,000	-	-	-	-	-	-	-	-	-	-	-	-
104th St	Reclamation	2028	820,000	-	-	-	-	-	-	-	-	601,965	-	-	-
303rd St	Reconstruct	2029	700,000	-	-	-	-	-	-	-	-	949,253	-	-	-
320th St	Reclamation	2030	1,030,000	-	-	-	-	-	-	-	-	-	850,854	1,314,570	-
290th St	Reconstruct	2031	1,250,000	-	-	-	-	-	-	-	-	-	-	1,675,120	1,875,120
288th St	Reclamation	2031	610,000	-	-	-	-	-	-	-	-	-	-	817,458	817,458
Microsurface	Microsurface	2026	200,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	225,000	-	-	-	-	-	-	210,000	248,063	-	-	-	-
Microsurface	Microsurface	2028	250,000	-	-	-	-	-	-	-	-	289,406	-	-	-
Microsurface	Microsurface	2029	275,000	-	-	-	-	-	-	-	-	-	334,264	-	-
Microsurface	Microsurface	2030	300,000	-	-	-	-	-	-	-	-	-	-	382,884	-
Microsurface	Microsurface	2031	325,000	-	-	-	-	-	-	-	-	-	-	-	435,531
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	21,000	22,050	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	23,153	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	24,310	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	25,526	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	26,802
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2028	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2029	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2030	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2031	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Microsurface	Microsurface	2027	20,000	-	-	-	-	-	-	-					

Account	2025 Budget	2025 YTD Amt	% of 2025 Budget	2026 Budget
GENERAL FUND				
Council				
E 101-41100-101 Salaries and Wages	\$25,000.00	\$23,262.50		\$31,000.00
E 101-41100-121 Pera Contributions	\$1,500.00	\$965.64		\$2,325.00
E 101-41100-122 FICA Contributions	\$1,600.00	\$1,186.54		\$1,922.00
E 101-41100-125 Medicare Contributions	\$400.00	\$360.53		\$450.00
E 101-41100-150 Workers Compensation	\$540.80	\$0.00		\$540.80
E 101-41100-331 Travel Exp-Cont Ed	\$135.20	\$0.00		\$135.20
E 101-41100-334 Mileage	\$270.40	\$18.20		\$270.40
E 101-41100-430 Miscellaneous	\$0.00	\$30.00		\$0.00
TOTALS	\$29,446.40	\$25,823.41	88%	\$36,643.40
Planning Commission				
E 101-41120-101 Salaries and Wages	\$0.00	\$5,153.22		\$9,780.00
E 101-41120-110 Other Pay	\$2,704.00	\$0.00		\$0.00
E 101-41120-121 Pera Contributions	\$0.00	\$86.51		\$69.02
E 101-41120-122 FICA Contributions	\$0.00	\$319.51		\$267.86
E 101-41120-125 Medicare Contributions	\$0.00	\$74.82		\$62.74
E 101-41120-130 Employer Paid Insurance	\$0.00	\$129.06		\$68.58
E 101-41120-201 Office Supplies	\$3,120.00	\$174.15		\$3,120.00
E 101-41120-305 Planning and Zoning	\$41,200.00	\$15,447.50		\$10,000.00
E 101-41120-322 Postage	\$0.00	\$0.00		\$0.00
E 101-41120-331 Travel Exp-Cont Ed	\$540.80	\$0.00		\$0.00
E 101-41120-334 Mileage	\$648.96	\$0.00		\$0.00
E 101-41120-351 Legal and General Notices	\$48.67	\$75.00		\$0.00
E 101-41120-430 Miscellaneous	\$0.00	\$0.00		\$0.00
TOTALS	\$48,262.43	\$21,459.77	44%	\$23,368.20
Clerk				
E 101-41400-101 Salaries and Wages	\$133,360.00	\$100,318.21		\$123,666.00
E 101-41400-110 Other Pay	\$0.00	\$0.00		\$0.00
E 101-41400-121 Pera Contributions	\$10,000.00	\$7,766.65		\$9,275.00
E 101-41400-122 FICA Contributions	\$8,300.00	\$6,420.46		\$7,667.00
E 101-41400-125 Medicare Contributions	\$2,000.00	\$1,501.62		\$1,793.00
E 101-41400-130 Employer Paid Insurance	\$8,200.00	\$16,521.78		\$18,585.00
E 101+N29+N36	\$124.38	\$0.00		\$129.36
E 101-41400-201 Office Supplies	\$0.00	\$72.70		\$0.00
E 101-41400-210 Operating Supplies-Shop	\$0.00	\$22.00		\$0.00
E 101-41400-301 Accounting and Auditing Fees	\$0.00	\$0.00		\$0.00
E 101-41400-309 Software and IT Support	\$0.00	\$0.00		\$0.00
E 101-41400-321 Telephone and Internet	\$0.00	\$0.00		\$0.00
E 101-41400-322 Postage	\$0.00	\$290.54		\$0.00
E 101-41400-325 Cell Phone	\$561.60	\$403.94		\$584.06
E 101-41400-331 Travel Exp-Cont Ed	\$216.32	\$2,743.43		\$224.97
E 101-41400-334 Mileage	\$351.52	\$301.00		\$365.58
E 101-41400-350 Printing and Binding	\$0.00	\$1,537.73		\$0.00
E 101-41400-351 Legal and General Notices	\$0.00	\$0.00		\$0.00
E 101-41400-361 General Liability and Prop Ins	\$0.00	\$0.00		\$0.00
E 101-41400-410 Rentals	\$0.00	\$0.00		\$0.00
E 101-41400-430 Miscellaneous	\$0.00	\$0.00		\$0.00
E 101-41400-433 Dues and Subscriptions	\$0.00	\$100.00		\$0.00
E 101-41400-720 Operating Transfers	\$0.00	\$0.00		\$0.00
E 101-41400-810 Refunds and Reimbursements	\$0.00	\$0.00		\$0.00
TOTALS	\$163,113.82	\$138,000.06	85%	\$162,289.97
Elections				
E 101-41410-101 Salaries and Wages	\$8,000.00	\$2,324.99		\$8,320.00
E 101-41410-110 Other Pay	\$0.00	\$0.00		\$0.00
E 101-41410-121 Pera Contributions	\$0.00	\$73.85		\$73.85
E 101-41410-122 FICA Contributions	\$0.00	\$144.15		\$144.15

Account	2025 Budget	2025 YTD Amt	% of 2025	
			Budget	2026 Budget
E 101-41410-125 Medicare Contributions	\$0.00	\$33.72		\$33.72
E 101-41410-201 Office Supplies	\$0.00	\$436.29		\$436.29
E 101-41410-220 Repair Main Vehicles/Supplies	\$728.00	\$0.00		\$0.00
E 101-41410-322 Postage	\$0.00	\$145.20		\$145.20
E 101-41410-334 Mileage	\$540.80	\$0.00		\$0.00
E 101-41410-350 Printing and Binding	\$500.00	\$1,805.00		\$1,805.00
E 101-41410-351 Legal and General Notices	\$540.80	\$535.00		\$535.00
E 101-41410-410 Rentals	\$4,867.20	\$0.00		\$0.00
TOTALS	\$15,176.80	\$5,498.20	36%	\$11,493.21
Assessing				
E 101-41550-305 Planning and Zoning	\$0.00	\$0.00		\$0.00
E 101-41550-311 Assessing	\$35,000.00	\$31,750.00		\$36,750.00
TOTALS	\$35,000.00	\$31,750.00	91%	\$36,750.00
General Government				
E 101-41900-101 Salaries and Wages	\$0.00	\$0.00		\$0.00
E 101-41900-121 Pera Contributions	\$0.00	\$0.00		\$0.00
E 101-41900-122 FICA Contributions	\$0.00	\$0.00		\$0.00
E 101-41900-125 Medicare Contributions	\$0.00	\$0.00		\$0.00
E 101-41900-140 Unemployment Compensation	\$0.00	\$0.00		\$0.00
E 101-41900-201 Office Supplies	\$3,677.44	\$1,713.19		\$2,000.00
E 101-41900-210 Operating Supplies-Shop	\$0.00	\$496.92		\$0.00
E 101-41900-301 Accounting and Auditing Fees	\$20,700.00	\$47,676.19		\$35,000.00
E 101-41900-303 Engineering Fees	\$0.00	\$32,086.45		\$8,000.00
E 101-41900-304 Legal Fees	\$40,000.00	\$87,372.01		\$50,000.00
E 101-41900-305 Planning and Zoning	\$0.00	\$33,650.00		\$31,200.00
E 101-41900-307 Other Professional Services	\$0.00	\$120.00		\$0.00
E 101-41900-308 Building Inspection Services	\$0.00	\$100,275.76		\$21,000.00
E 101-41900-309 Software and IT Support	\$2,000.00	\$6,241.98		\$2,080.00
E 101-41900-322 Postage	\$216.32	\$362.67		\$224.97
E 101-41900-341 Employment Ads	\$378.56	\$0.00		\$393.70
E 101-41900-350 Printing and Binding	\$540.80	\$0.00		\$562.43
E 101-41900-351 Legal and General Notices	\$1,600.77	\$838.00		\$1,664.80
E 101-41900-361 General Liability and Prop Ins	\$8,869.12	\$675.00		\$9,223.88
E 101-41900-410 Rentals	\$5,948.80	\$0.00		\$6,186.75
E 101-41900-430 Miscellaneous	\$0.00	\$933.50		\$918.00
E 101-41900-433 Dues and Subscriptions	\$3,244.80	\$12,440.54		\$3,374.59
E 101-41900-490 Donations	\$0.00	\$5,243.75		\$0.00
TOTALS	\$87,176.61	\$330,125.96	379%	\$171,829.12
Planning				
E 101-41910-305 Planning and Zoning	\$0.00	-\$2,291.20		\$0.00
TOTALS				
Government Buildings				
E 101-41940-101 Salaries and Wages	\$5,820.00	\$7,566.59		\$6,344.00
E 101-41940-121 Pera Contributions	\$400.00	\$443.37		\$476.00
E 101-41940-122 FICA Contributions	\$350.00	\$469.14		\$393.00
E 101-41940-125 Medicare Contributions	\$100.00	\$109.69		\$92.00
E 101-41940-130 Employer Paid Insurance	\$0.00	\$801.49		\$953.00
E 101-41940-210 Operating Supplies-Shop	\$1,081.60	\$3,305.51		\$1,124.86
E 101-41940-220 Repair Main Vehicles/Supplies	\$416.00	\$29.36		\$432.64
E 101-41940-307 Other Professional Services	\$5,408.00	\$3,134.92		\$5,624.32
E 101-41940-309 Software and IT Support	\$2,704.00	\$53,982.79		\$2,812.16
E 101-41940-321 Telephone and Internet	\$6,814.08	\$2,813.95		\$7,086.64
E 101-41940-335 Fuel	\$140.61	\$165.58		\$146.23
E 101-41940-381 Electric Utilities	\$5,408.00	\$3,624.78		\$5,624.32
E 101-41940-383 Gas Utilities	\$2,704.00	\$2,735.93		\$2,812.16
E 101-41940-384 Refuse Disposal	\$486.72	\$2,075.14		\$506.19
E 101-41940-401 Repair & Maintenance Equip	\$0.00	\$1,100.08		\$275.60

Account	2025 Budget	2025 YTD Amt	% of 2025 Budget	2026 Budget
E 101-41940-410 Rentals	\$1,081.60	\$183.00		\$1,124.86
E 101-41940-520 Buildings and Structures	\$0.00	\$1,449.75		\$284.81
TOTALS	\$32,914.61	\$83,991.07	255%	\$36,112.79
TOTAL GENERAL GOVERNMENT		\$634,357.27		
Fire				
E 101-42200-720 Operating Transfers	\$0.00	\$15,000.39		\$0.00
TOTALS				
Animal Control				
E 101-42700-310 Animal Impounding	\$1,081.60	\$826.00		\$1,124.86
E 101-42700-430 Miscellaneous	\$0.00	\$116.00		\$0.00
E 101-42700-437 Gopher Feet	\$1,081.60	\$564.00		\$1,124.86
TOTALS	\$2,163.20	\$1,506.00	70%	\$2,249.72
Highways and Streets				
E 101-43100-101 Salaries and Wages	\$53,500.00	\$78,736.86		\$88,816.00
E 101-43100-110 Other Pay	\$0.00	\$0.00		\$0.00
E 101-43100-121 Pera Contributions	\$4,000.00	\$5,533.58		\$6,661.00
E 101-43100-122 FICA Contributions	\$3,300.00	\$4,881.70		\$5,507.00
E 101-43100-125 Medicare Contributions	\$800.00	\$1,141.69		\$1,288.00
E 101-43100-130 Employer Paid Insurance	\$4,200.00	\$11,949.94		\$1,343.00
E 101-43100-140 Unemployment Compensation	\$0.00	\$0.00		\$0.00
E 101-43100-150 Workers Compensation	\$4,326.40	\$0.00		\$4,499.46
E 101-43100-173 Child Support	\$0.00	\$0.00		\$0.00
E 101-43100-201 Office Supplies	\$0.00	\$35.74		\$0.00
E 101-43100-210 Operating Supplies-Shop	\$2,109.12	\$4,237.56		\$2,193.48
E 101-43100-220 Repair Main Vehicles/Supplies	\$27,040.00	\$2,147.93		\$28,121.60
E 101-43100-221 Tires	\$2,704.00	\$0.00		\$2,812.16
E 101-43100-229 Personal Protective Equip	\$1,081.60	\$325.28		\$1,124.86
E 101-43100-240 Small Tools and Minor Equip	\$1,838.72	\$2,216.84		\$1,912.27
E 101-43100-241 Street Maint Mat/Salt-Sand	\$20,387.20	\$9,909.96		\$21,202.69
E 101-43100-303 Engineering Fees	\$2,595.84	\$33,770.05		\$2,699.67
E 101-43100-304 Legal Fees	\$0.00	\$12,941.63		\$0.00
E 101-43100-305 Planning and Zoning	\$27.04	\$0.00		\$28.12
E 101-43100-306 SCBA/Fit/Physical	\$216.32	\$544.00		\$224.97
E 101-43100-321 Telephone and Internet	\$0.00	\$0.00		\$0.00
E 101-43100-325 Cell Phone	\$1,297.92	\$807.88		\$1,349.84
E 101-43100-331 Travel Exp-Cont Ed	\$216.32	\$1,180.00		\$224.97
E 101-43100-334 Mileage	\$59.49	\$0.00		\$61.87
E 101-43100-335 Fuel	\$17,424.00	\$8,760.65		\$18,120.96
E 101-43100-340 Advertising	\$0.00	\$176.00		\$0.00
E 101-43100-361 General Liability and Prop Ins	\$4,326.40	\$0.00		\$4,499.46
E 101-43100-384 Refuse Disposal	\$15,142.40	\$15,094.47		\$15,748.10
E 101-43100-401 Repair & Maintenance Equip	\$6,489.60	\$19,897.41		\$20,000.00
E 101-43100-402 Paved Streets	\$0.00	\$1,000.00		\$0.00
E 101-43100-404 Machinery and Equipment	\$0.00	\$5,460.99		\$0.00
E 101-43100-408 Tree Trimming and Chipping	\$5,408.00	\$8,975.00		\$5,624.32
E 101-43100-410 Rentals	\$0.00	\$0.00		\$0.00
E 101-43100-430 Miscellaneous	\$0.00	\$0.00		\$0.00
E 101-43100-530 Improve Other Than Buildings	\$0.00	\$0.00		\$0.00
E 101-43100-540 Heavy Machinery	\$1,622.40	\$0.00		\$1,687.30
E 101-43100-550 Motor Vehicles	\$0.00	\$0.00		\$0.00
E 101-43100-580 Road, Signs, and Equip	\$6,489.60	\$10,504.25		\$6,749.18
E 101-43100-810 Refunds and Reimbursements	\$216.32	\$0.00		\$224.97
TOTALS	\$186,818.69	\$240,229.41	129%	\$242,725.25
PARKS				
E-101-45200-530	\$10,000.00			
Snow Removal				
E 101-43125-101 Salaries and Wages	\$21,400.00	\$10,364.09		\$22,256.00

Account	2025 Budget	2025 YTD Amt	% of 2025	
			Budget	2026 Budget
E 101-43125-121 Pera Contributions	\$1,600.00	\$453.09		\$1,664.00
E 101-43125-122 FICA Contributions	\$1,350.00	\$642.56		\$1,404.00
E 101-43125-125 Medicare Contributions	\$300.00	\$150.31		\$312.00
E 101-43125-130 Employer Paid Insurance	\$0.00	\$299.15		\$0.00
E 101-43125-319 Medical Personnel	\$1,700.00	\$0.00		\$1,768.00
TOTALS	\$26,350.00	\$11,909.20		\$27,404.00
TOTAL GENERAL FUND	\$636,422.56	\$903,002.27	142%	\$750,865.66

CEMETERY FUND

E 225-49010-101 Salaries and Wages	\$5,400.00	\$6,197.78		\$6,344.00
E 225-49010-110 Other Pay	\$703.04	\$0.00		\$476.00
E 225-49010-121 Pera Contributions	\$400.00	\$315.59		\$393.00
E 225-49010-122 FICA Contributions	\$471.14	\$390.46		\$92.00
E 225-49010-125 Medicare Contributions	\$128.12	\$91.32		\$953.00
E 225-49010-130 Employer Paid Insurance	\$420.00	\$403.02		\$436.80
E 225-49010-150 Workers Compensation	\$228.22	\$0.00		\$237.35
E 225-49010-210 Operating Supplies-Shop	\$0.00	\$0.00		\$0.00
E 225-49010-301 Accounting and Auditing Fees	\$0.00	\$0.00		\$0.00
E 225-49010-303 Engineering Fees	\$0.00	\$3,312.50		\$0.00
E 225-49010-334 Mileage	\$0.00	\$0.00		\$0.00
E 225-49010-335 Fuel	\$118.98	\$165.57		\$123.74
E 225-49010-361 General Liability and Prop Ins	\$47.59	\$0.00		\$49.49
E 225-49010-401 Repair & Maintenance Equip	\$0.00	\$0.00		\$0.00
E 225-49010-410 Rentals	\$0.00	\$219.80		\$0.00
E 225-49010-430 Miscellaneous	\$0.00	\$0.00		\$0.00
E 225-49010-490 Donations	\$0.00	\$0.00		\$0.00
TOTALS	\$7,917.09	\$11,096.04	140%	\$9,105.38

E 250-41940-401 Repair & Maintenance Equip	\$0.00	\$0.00	\$0.00
	L1S3:	L1S4:	L1S5:

FIRE

E 250-42200-101 Salaries and Wages	\$81,120.00	\$39,132.31	\$84,364.80
E 250-42200-110 Other Pay	\$0.00	\$0.00	\$0.00
E 250-42200-121 Pera Contributions	\$0.00	\$64.71	\$0.00
E 250-42200-122 FICA Contributions	\$17,305.60	\$4,970.47	\$17,997.82
E 250-42200-124 Fire Pension Contributions	\$25,000.00	\$22,898.33	\$26,000.00
E 250-42200-125 Medicare Contributions	\$3,244.80	\$1,162.45	\$3,374.59
E 250-42200-130 Employer Paid Insurance	\$0.00	\$66.13	\$0.00
E 250-42200-150 Workers Compensation	\$3,244.80	\$0.00	\$3,374.59
E 250-42200-207 Public Education Supplies	\$0.00	\$3,358.10	\$0.00
E 250-42200-210 Operating Supplies-Shop	\$378.56	\$813.83	\$393.70
E 250-42200-218 Uniforms	\$7,571.20	\$3,969.35	\$7,874.05
E 250-42200-220 Repair Main Vehicles/Supplies	\$2,292.99	\$16,922.49	\$2,384.71
E 250-42200-222 EMS Supplies	\$0.00	\$450.00	\$0.00
E 250-42200-228 SCBA Maint/Repair	\$3,244.80	\$3,037.75	\$3,374.59
E 250-42200-229 Personal Protective Equip	\$6,489.60	\$13,802.53	\$6,749.18
E 250-42200-240 Small Tools and Minor Equip	\$10,816.00	\$9,209.91	\$11,248.64
E 250-42200-301 Accounting and Auditing Fees	\$0.00	\$23.67	\$0.00
E 250-42200-304 Legal Fees	\$0.00	\$618.75	\$0.00
E 250-42200-306 SCBA/Fit/Physical	\$2,704.00	\$580.00	\$2,812.16
E 250-42200-309 Software and IT Support	\$0.00	\$0.00	\$0.00
E 250-42200-321 Telephone and Internet	\$3,785.60	\$1,743.32	\$3,937.02
E 250-42200-323 Radio Units	\$0.00	\$6,078.90	\$0.00

Account			% of 2025	
	2025 Budget	2025 YTD Amt	Budget	2026 Budget
E 250-42200-325 Cell Phone	\$540.80	\$0.00		\$562.43
E 250-42200-331 Travel Exp-Cont Ed	\$0.00	\$582.40		\$0.00
E 250-42200-334 Mileage	\$0.00	\$0.00		\$0.00
E 250-42200-335 Fuel	\$8,652.80	\$6,228.94		\$8,998.91
E 250-42200-350 Printing and Binding	\$0.00	\$564.05		\$0.00
E 250-42200-361 General Liability and Prop Ins	\$8,923.20	\$0.00		\$9,280.13
E 250-42200-380 Pool Fill Water	\$1,622.40	\$1,403.50		\$1,687.30
E 250-42200-381 Electric Utilities	\$2,704.00	\$2,038.27		\$2,812.16
E 250-42200-383 Gas Utilities	\$2,704.00	\$2,066.69		\$2,812.16
E 250-42200-384 Refuse Disposal	\$540.80	\$482.10		\$562.43
E 250-42200-401 Repair & Maintenance Equip	\$16,224.00	\$43,299.90		\$25,000.00
E 250-42200-430 Miscellaneous	\$0.00	\$192.00		\$0.00
E 250-42200-433 Dues and Subscriptions	\$0.00	\$1,371.74		\$0.00
E 250-42200-490 Donations	\$0.00	\$190.00		\$0.00
E 250-42200-720 Operating Transfers	\$0.00	\$0.00		\$0.00
TOTALS	\$209,109.95	\$187,322.59	90%	\$225,601.37
E 250-42210-101 Salaries and Wages	\$21,632.00	\$33,923.85		\$22,497.28
E 250-42210-110 Other Pay	\$0.00	\$0.00		\$0.00
E 250-42210-121 Pera Contributions	\$0.00	\$0.00		\$0.00
E 250-42210-122 FICA Contributions	\$1,297.92	\$2,103.28		\$1,349.84
E 250-42210-125 Medicare Contributions	\$324.48	\$491.89		\$337.46
E 250-42210-201 Office Supplies	\$973.44	\$307.48		\$1,012.38
E 250-42210-207 Public Education Supplies	\$3,785.60	\$0.00		\$3,937.02
E 250-42210-305 Planning and Zoning	\$2,163.20	\$0.00		\$2,249.73
E 250-42210-306 SCBA/Fit/Physical	\$2,379.52	\$0.00		\$2,474.70
E 250-42210-320 Communication	\$10,816.00	\$4,544.68		\$11,248.64
E 250-42210-321 Telephone and Internet	\$0.00	\$0.00		\$0.00
E 250-42210-322 Postage	\$21.63	\$0.00		\$22.50
E 250-42210-325 Cell Phone	\$0.00	\$807.88		\$0.00
E 250-42210-361 General Liability and Prop Ins	\$0.00	\$0.00		\$0.00
E 250-42210-430 Miscellaneous	\$0.00	\$0.00		\$0.00
E 250-42210-433 Dues and Subscriptions	\$865.28	\$0.00		\$899.89
TOTALS	\$44,259.07	\$42,179.06	95%	\$46,029.44
E 250-42240-101 Salaries and Wages	\$1,730.56	\$22,070.00		\$1,799.78
E 250-42240-122 FICA Contributions	\$108.16	\$1,368.34		\$112.49
E 250-42240-125 Medicare Contributions	\$24.88	\$320.03		\$25.88
E 250-42240-331 Travel Exp-Cont Ed	\$16,494.40	\$13,143.07		\$17,154.18
E 250-42240-334 Mileage	\$540.80	\$676.40		\$562.43
TOTALS	\$18,898.80	\$37,577.84	199%	\$19,654.76
TOTAL FIRE FUND	\$272,267.82	\$267,079.49	98%	\$291,285.57

STREET CAPITAL

E 275-43100-303 Engineering Fees	\$108,160.00	\$164,220.94		\$112,486.40
E 275-41415-173	\$10,275.00			
E 275-43100-304 Legal Fees	\$0.00	\$17,099.55		\$0.00
E 275-43100-400 Unpaved Street	\$0.00	\$63,293.05		\$0.00
E 275-43100-402 Paved Streets	\$0.00	\$71,765.00		\$0.00
E 275-43100-520 Buildings and Structures	\$0.00	\$0.00		\$0.00
E 275-43100-530 Improve Other Than Buildings	\$0.00	\$0.00		\$0.00
E 275-43100-550 Motor Vehicles	\$0.00	\$0.00		\$0.00
E 275-43100-580 Road, Signs, and Equip	\$0.00	\$0.00		\$0.00
E 275-47000-620 Fiscal Agent Fees	\$149,920.00	\$0.00		\$155,916.80
TOTALS	\$268,355.00	\$316,378.54	118%	\$268,403.20

Account			% of 2025	
	2025 Budget	2025 YTD Amt	Budget	2026 Budget
	LOS3:	LOS4:		LOS5:

GO 2017A BONDS

E 301-47000-600 Principal	\$189,089.00	\$189,088.80	\$189,088.80
E 301-47000-610 Interest	\$12,618.00	\$9,043.89	\$6,945.17
E 301-47000-620 Fiscal Agent Fees	\$350.00	\$0.00	\$350.00
TOTALS	\$202,057.00	\$198,132.69	\$196,383.97

GO 2024A BONDS

E 302-47000-600 Principal	\$0.00	\$0.00	\$73,000.00
E 302-47000-610 Interest	\$31,092.00	\$25,632.86	\$15,725.25
E 302-47000-620 Fiscal Agent Fees	\$500.00	\$0.00	\$500.00
E 302-47000-720 Operating Transfers	\$0.00	\$0.00	\$0.00
TOTALS	\$31,592.00	\$25,632.86	\$16,225.25

CAPITAL PROJECT FUND

E 401-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00
E 401-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00
E 401-43100-305 Planning and Zoning	\$0.00	\$0.00	\$0.00
E 401-43100-520 Buildings and Structures	\$0.00	\$0.00	\$0.00
E 401-43100-530 Improve Other Than Buildings	\$0.00	\$0.00	\$0.00
E 401-43100-540 Heavy Machinery	\$0.00	\$0.00	\$10,000.00
E 401-43100-550 Motor Vehicles	\$0.00	\$0.00	\$10,000.00
E 401-43100-580 Road, Signs, and Equip	\$0.00	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00	\$20,000.00

CONTRACTED FIRE FUND

E 402-42200-240 Small Tools and Minor Equip	\$0.00	\$12,974.25	\$22,704.94
E 402-42200-720 Operating Transfers	\$0.00	\$60,690.54	\$29,367.94
TOTALS	\$0.00	\$73,664.79	\$52,072.88

FIRE INFRASTRUCTURE FUND

E 403-42200-404 Machinery and Equipment	\$0.00	\$12,818.90	\$0.00
E 403-42200-520 Buildings and Structures	\$0.00	\$0.00	\$0.00
E 403-42200-530 Improve Other Than Buildings	\$0.00	\$0.00	\$0.00
E 403-42200-550 Motor Vehicles	\$0.00	\$10,000.00	\$226,000.00
E 403-42200-720 Operating Transfers	\$0.00	\$60,000.00	\$0.00
TOTALS	\$0.00	\$82,818.90	\$226,000.00

PARKS

E 404-45200-101 Salaries and Wages	\$10,700.00	\$19,225.88	\$12,688.00
E 404-45200-110 Other Pay	\$713.86	\$1,155.00	\$952.00
E 404-45200-121 Pera Contributions	\$800.00	\$1,132.73	\$787.00
E 404-45200-122 FICA Contributions	\$700.00	\$1,191.99	\$184.00
E 404-45200-125 Medicare Contributions	\$217.31	\$278.81	\$1,906.00
E 404-45200-130 Employer Paid Insurance	\$800.00	\$2,439.07	\$800.00
E 404-45200-150 Workers Compensation	\$800.00	\$0.00	\$800.00
E 404-45200-201 Office Supplies	\$0.00	\$0.00	\$0.00
E 404-45200-210 Operating Supplies-Shop	\$0.00	\$220.96	\$0.00
E 404-45200-220 Repair Main Vehicles/Supplies	\$21,469.76	\$868.40	\$21,469.76
E 404-45200-225 Landscaping Materials	\$0.00	\$2,897.97	\$0.00
E 404-45200-303 Engineering Fees	\$1,081.60	\$8,413.45	\$11,000.00

Account	2025 Budget	2025 YTD Amt	% of 2025	
			Budget	2026 Budget
E 404-45200-304 Legal Fees	\$0.00	\$206.25		\$0.00
E 404-45200-307 Other Professional Services	\$0.00	\$152.00		\$0.00
E 404-45200-334 Mileage	\$0.00	\$0.00		\$0.00
E 404-45200-335 Fuel	\$1,622.40	\$217.40		\$1,622.40
E 404-45200-361 General Liability and Prop Ins	\$540.80	\$0.00		\$540.80
E 404-45200-381 Electric Utilities	\$811.20	\$532.26		\$811.20
E 404-45200-401 Repair & Maintenance Equip	\$0.00	\$0.00		\$0.00
E 404-45200-410 Rentals	\$0.00	\$2,540.28		\$0.00
E 404-45200-430 Miscellaneous	\$0.00	\$35.00		\$0.00
E 404-45200-450 Funfest	\$1,622.40	\$2,389.84		\$1,622.40
E 404-45200-490 Donations	\$0.00	\$0.00		\$0.00
E 404-45200-530 Improve Other Than Buildings	\$23,032.20	\$53,490.50		\$48,602.27
TOTALS	\$64,911.53	\$97,387.79	150%	\$103,785.83

E 602-41900-304 Legal Fees	\$0.00	\$0.00		\$0.00
	L1S3:	L1S4:		L1S5:
E 602-49450-101 Salaries and Wages	\$10,700.00	\$4,596.27		\$12,688.00
E 602-49450-121 Pera Contributions	\$800.00	\$330.08		\$952.00
E 602-49450-122 FICA Contributions	\$600.00	\$284.97		\$787.00
E 602-49450-125 Medicare Contributions	\$200.00	\$66.64		\$184.00
E 602-49450-130 Employer Paid Insurance	\$800.00	\$495.60		\$1,906.00
E 602-49450-210 Operating Supplies-Shop	\$0.00	\$7,816.52		\$0.00
E 602-49450-220 Repair Main Vehicles/Supplies	\$953.68	\$0.00		\$991.83
E 602-49450-240 Small Tools and Minor Equip	\$0.00	\$0.00		\$0.00
E 602-49450-303 Engineering Fees	\$0.00	\$852.50		\$0.00
E 602-49450-307 Other Professional Services	\$0.00	\$2,040.00		\$0.00
E 602-49450-322 Postage	\$0.00	\$188.43		\$0.00
E 602-49450-361 General Liability and Prop Ins	\$648.96	\$0.00		\$674.92
E 602-49450-381 Electric Utilities	\$5,408.00	\$3,569.67		\$5,624.32
E 602-49450-401 Repair & Maintenance Equip	\$0.00	\$47.93		\$1,000.00
E 602-49450-430 Miscellaneous	\$0.00	\$0.00		\$0.00
E 602-49450-433 Dues and Subscriptions	\$0.00	\$2,010.00		\$0.00
E 602-49450-600 Principal	\$50,911.00	\$50,911.20		\$52,781.15
E 602-49450-610 Interest	\$7,397.00	\$6,971.23		\$5,870.00
E 602-49450-620 Fiscal Agent Fees	\$0.00	\$0.00		\$0.00
E 602-49490-101 Salaries and Wages	\$2,800.00	\$92.00		\$3,171.00
E 602-49490-110 Other Pay	\$0.00	\$0.00		\$0.00
E 602-49490-121 Pera Contributions	\$200.00	\$6.90		\$238.00
E 602-49490-122 FICA Contributions	\$200.00	\$5.70		\$197.00
E 602-49490-125 Medicare Contributions	\$100.00	\$1.33		\$46.00
E 602-49490-130 Employer Paid Insurance	\$200.00	\$24.84		\$477.00
E 602-49490-150 Workers Compensation	\$0.00	\$0.00		\$0.00
E 602-49490-210 Operating Supplies-Shop	\$0.00	\$0.00		\$0.00
E 602-49490-302 County Charges	\$0.00	\$0.00		\$0.00
E 602-49490-303 Engineering Fees	\$1,000.00	-\$1,515.00		\$1,040.00
E 602-49490-304 Legal Fees	\$200.00	\$1,375.00		\$208.00
E 602-49490-307 Other Professional Services	\$0.00	\$16,988.44		\$37,440.00
E 602-49490-309 Software and IT Support	\$865.28	\$0.00		\$899.89
E 602-49490-322 Postage	\$259.58	\$0.00		\$269.96
E 602-49490-334 Mileage	\$0.00	\$0.00		\$0.00
E 602-49490-361 General Liability and Prop Ins	\$0.00	\$0.00		\$0.00
TOTALS	\$84,243.50	\$97,160.25	115%	\$127,446.07



SHERBURNE
Auditor-Treasurer

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September 18, 2025

To: City Administrators, Clerks and Finance Officers
And School District Administrators and Finance Officers

From: Loraine Rupp

Re: Preliminary 2025 Tax Values (for Proposed 2026 Tax Notices)

Following is the early Pay 2026 Net Tax Capacity and Market Value information for your City, Township or School District. Countywide, there is a 4.90% increase in Net Tax Capacity and a 4.44% increase in total county Taxable Market Value. Please remember that these values may drop slightly by next spring when final values are certified, due to abatements, property tax forfeitures, late homesteads and clerical corrections.

Township/City/School District City of Baldwin

	<u>2025 Net Tax Capacity Values</u>	<u>2026 Preliminary NTC Values</u>
RE & PP	<u>11,525,507</u>	<u>12,208,148</u>
Less 10% 200 KV	<u>0</u>	<u>0</u>
Less Captured TIF	<u>0</u>	<u>0</u>
Tax Rate NTC	<u>11,525,507</u>	<u>12,208,148</u>
Taxable Market Value	<u>1,111,836,763</u>	<u>1,172,564,188</u>
MV Referendum	<u>1,080,603,621</u>	<u>1,135,994,785</u>

**SHERBURNE COUNTY
2026 PROPOSED TAX CAPACITY VALUES**

	Real	Personal	Total RE/PP	Less 10% KV Lines	Less TIF *	NTC
Cities						
01 Baldwin	11,974,142	234,006	12,208,148	-	-	12,208,148
60 Becker	20,990,869	325,392	21,316,261	10,619	-	21,305,642
65 Big Lake	15,371,814	135,132	15,506,946	492	103,940	15,402,514
70 Clear Lake	1,108,163	18,683	1,126,846	-	-	1,126,846
75 Elk River	44,188,234	651,795	44,840,029	5,661	754,769	44,078,599
85 E. St Cloud	4,033,758	111,351	4,145,109	-	-	4,145,109
90 Princeton	1,641,097	7,020	1,648,117	-	-	1,648,117
95 Zimmerman	8,245,733	100,807	8,346,540	-	337,588	8,008,952
Cities Subtotal:	107,553,810	1,584,186	109,137,996	17,772	1,196,297	107,923,927
Townships						
05 Becker	9,834,668	199,438	10,034,106	2,105	-	10,032,001
10 Big Lake	14,509,819	284,238	14,793,857	2,100	-	14,791,757
15 Blue Hill	3,901,265	70,450	3,971,715	-	-	3,971,715
20 Clear Lake	4,508,839	85,248	4,594,087	-	-	4,594,087
25 Haven	4,242,591	118,893	4,361,484	636	-	4,360,848
30 Livonia	10,674,930	223,722	10,898,652	-	-	10,898,652
35 Orrock	6,821,302	78,450	6,899,752	-	-	6,899,752
40 Palmer	5,568,062	87,502	5,655,564	4,267	-	5,649,297
45 Santiago	2,934,514	11,840	2,946,254	-	-	2,946,254
Towns Subtotal:	62,993,890	1,159,581	64,153,471	9,108	-	64,144,363

County Total:	170,547,700	2,743,767	173,291,467	26,880	1,196,297	172,068,290
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	Real	Personal	Total RE/PP	Less 10% KV Lines	Less TIF *	NTC
School Districts						
I.S.D. 726 Becker	35,019,982	582,150	35,602,132	15,189.00	-	35,586,943
I.S.D. 727 Big Lake	30,056,339	386,474	30,444,813	1,834.00	103,940.00	30,339,039
I.S.D. 728 Elk River	68,744,514	1,090,068	69,834,582	7,419.00	1,092,357.00	68,734,806
I.S.D. 742 St Cloud	15,359,302	326,027	15,685,329	636.00	-	15,684,693
I.S.D. 882 Monticello	3,068,068	47,294	3,115,362	-	-	3,115,362
I.S.D. 477 Princeton	17,846,559	291,134	18,137,693	-	-	18,137,693
I.S.D. 51 Foley	450,936	20,620	471,556	1,802.00	-	469,754
School District Total:	170,547,700	2,743,767	173,291,467	26,880	1,196,297	172,068,290

*TIF = Tax Increment Finance District

Tax Year Comparison

	Taxable Market Value	Increase/ -Decrease	Net Tax Capacity	Increase/ -Decrease
2026	15,501,634,499	4.44%	172,068,290	4.90%
2025	14,842,776,306	0.10%	164,024,168	-0.54%
2024	14,827,328,804	9.26%	164,917,695	8.99%
2023	13,571,041,388	23.15%	151,312,617	21.52%
2022	11,020,257,826	9.67%	124,521,377	9.03%
2021	10,048,613,753	7.47%	114,209,977	7.01%
2020	9,350,256,918	7.03%	106,729,866	6.05%
2019	8,736,068,101	8.29%	100,643,215	7.17%
2018	8,067,415,060	7.40%	93,911,430	6.53%
2017	7,511,560,543	3.77%	88,154,298	3.69%
2016	7,238,825,100	5.50%	85,016,954	4.41%
2015	6,861,513,698	8.29%	81,424,783	7.85%
2014	6,335,442,900	-1.12%	75,501,396	-1.79%
2013	6,408,051,400	-6.11%	76,880,618	-4.42%
2012	6,824,713,000	-12.35%	80,436,439	-10.90%
2011	7,786,112,052	-4.67%	90,279,841	-4.03%
2010	8,167,337,500	-4.79%	94,068,150	-3.33%
2009	8,577,831,000	2.62%	97,312,995	2.68%