BUDGET MEMO

TO: TOWN BOARD AND TOWNSHIP RESIDENTS

FROM: ABDO FINANCIAL SOLUTIONS, LLC

SUBJECT: PRELIMINARY 2027 BUDGET

DATE: MARCH 10, 2026

Introduction

Upon your request, we have summarized some of the key items for consideration in this years' budget. This is the DO NOT EXCEED preliminary tax levy that needs to be certified to Anoka County by September 30th.

Budget Format

The 2027 Budget included the Board approved priorities for each department. These will continue to be reviewed and updated as needed in the 2027 budget.

Historically, the Township has levied for two primary purposes. The first is an operational levy, which is intended to fund the Township's general operations and maintain core services at their current service levels. The second is a capital levy, which is used to fund significant capital purchases necessary to maintain equipment and infrastructure in proper operating condition.

The 2026 and 2027 levy allocations included in the proposed budget have been developed to project a balanced budget across all operational funds. These figures have not been approved by the Board and are provided solely to assist the Township Board and residents in planning appropriately for the upcoming fiscal years.

Key items in this year's budget:

- The 2027 tax rate is proposed to increase .02% to 21.73%
- The total 2027 tax levy is proposed to increase $61,270 or 3% from 2026
- Based on historical data, a 1% increase has been assumed in the fiscal disparities estimate.
- Based on historical data, a 3% increase has been assumed in the tax capacity estimate.

Key changes in this year's operational levy:

  - The general levy increased $55,810 or 8.77%
  - The road and bridge levy decreased $16,261 or 4.10%
  - The fire levy decreased $3,030 or .75%
  - The police levy decreased $600 or .16%
  - The senior/transportation levy decreased $4,715 or 5.99%
  - The cemetery levy decreased $6,000 or 100%
  - The park and recreation levy decreased $57 or .06%
  - The recycling levy increased $831 or .82%

Tax Levy Summary

Overall, the property tax levy includes levies for general operations, road and bridge, fire, police, senior/transportation, cemetery, park and recreation, and recycling funds. The 2026 actual and 2027 proposed property tax levies are listed below:

	2026 Levy	Proposed 2027 Levy	Increase (Decrease) from 2026	Percent Change from 2026
General Levy	636,190	692,000	55,810	8.77%
Road & Bridge	396,261	380,000	(16,261)	-4.10%
Fire	403,030	400,000	(3,030)	-0.75%
Police	368,600	368,000	(600)	-0.16%
Senior/Transportation	78,715	74,000	(4,715)	-5.99%
Cemetery	6,000	-	(6,000)	-100%
Park & Recreation	93,557	93,500	(57)	-0.06%
Recycling	101,169	102,000	831	0.82%
Capital Improvement	36,708	-	(36,708)	-100%
Road & Bridge Capital	-	27,000	27,000	100%
Building Capital	-	-	-	0%
Fire Capital	-	45,000	45,000	100%
Recycling Capital	-	-	-	0%
Park Dedication	-	-	-	0%
Total Levy	2,120,231	2,181,500	61,270	3%
Fiscal Disparities	(205,785)	(208,235)	(2,450)	1%
Total	**$ 1,914,446**	**$ 1,973,265**	**$ 58,820**	3%
	$ -			
Tax Capacity	**$ 8,815,220**	**$ 9,079,677**	**$ 264,457**	**3%**
Township Tax Rate*	**21.72%**	**21.73%**	**0.02%**	

**The Township's Payable 2027 Tax Rate has been estimated based on prior year tax capacity information provided by Anoka County. Current year information wasn't available at the time of this report.*

The increase in tax capacity for the 2027 preliminary budget is allocated between the following categories as shown below. Included is information from Anoka County to show what portion of the increase in tax capacity is attributable to market changes and new construction.

Property Type	2026 Tax Capacity	2027 Tax Capacity	Change	% Change
Agricultural	253,888	261,505	7,617	3%
Residential HST	7,243,349	7,460,649	217,300	3%
Residential NHS	887,523	914,149	26,626	3%
CI	66,666	68,666	2,000	3%
Utility	44,036	45,357	1,321	3%
Seasonal Recreational	177,000	182,310	5,310	3%
Personal Property	142,758	147,041	4,283	3%
	8,815,220	9,079,677	264,457	3%

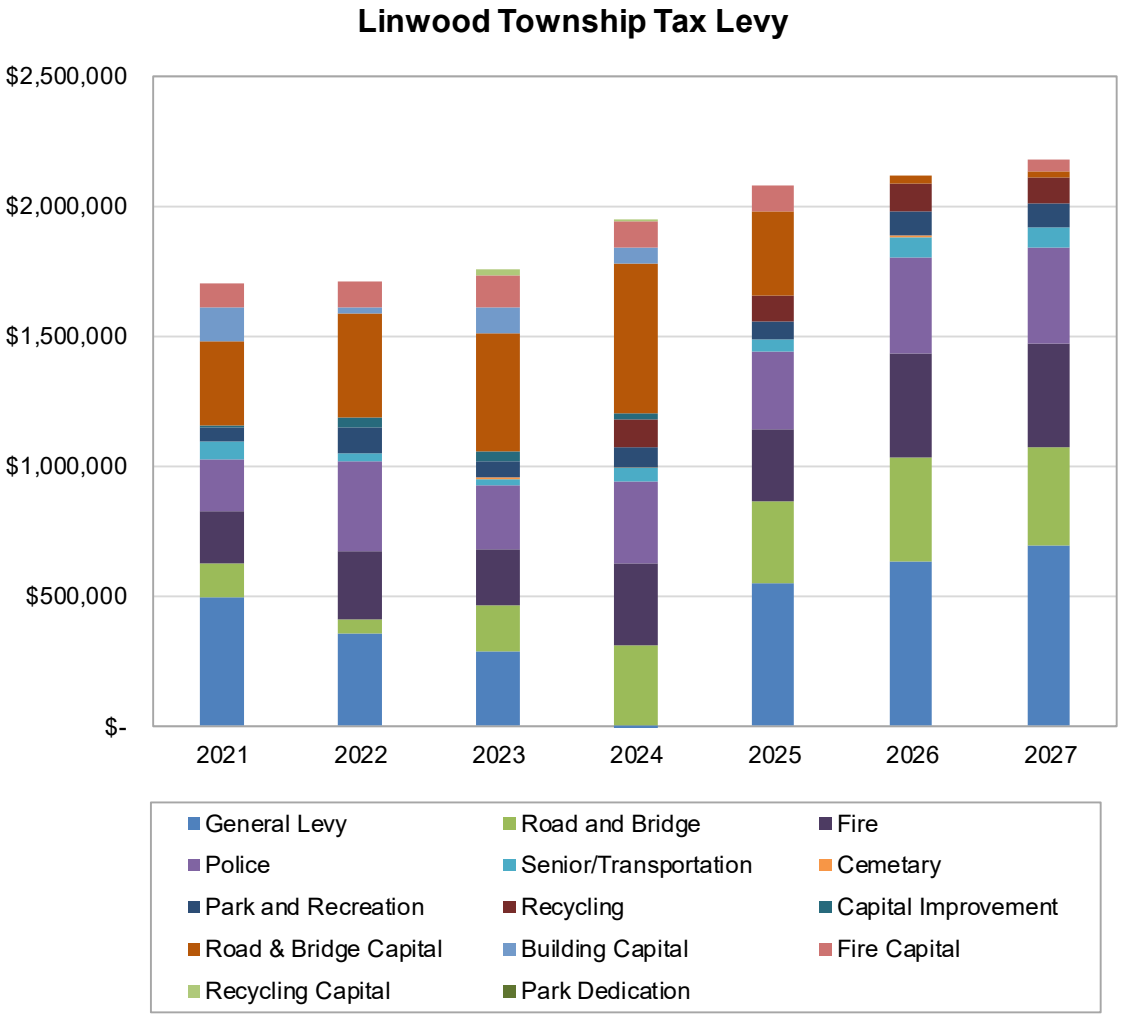
The impact of the proposed 2027 Linwood Township tax levy and tax rate is shown below:

Property Type	Market Value	Taxable Market Value	2026 Taxes Payable	2027 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	$ 100,000	$ 62,500	$ 136	$ 136	$ 0
Residential	200,000	171,500	372	373	0
Residential	300,000	280,500	609	610	0
Residential	400,000	389,500	846	846	1
Residential	700,000	700,000	1,520	1,521	1
Commercial	500,000	500,000	2,009	2,010	1

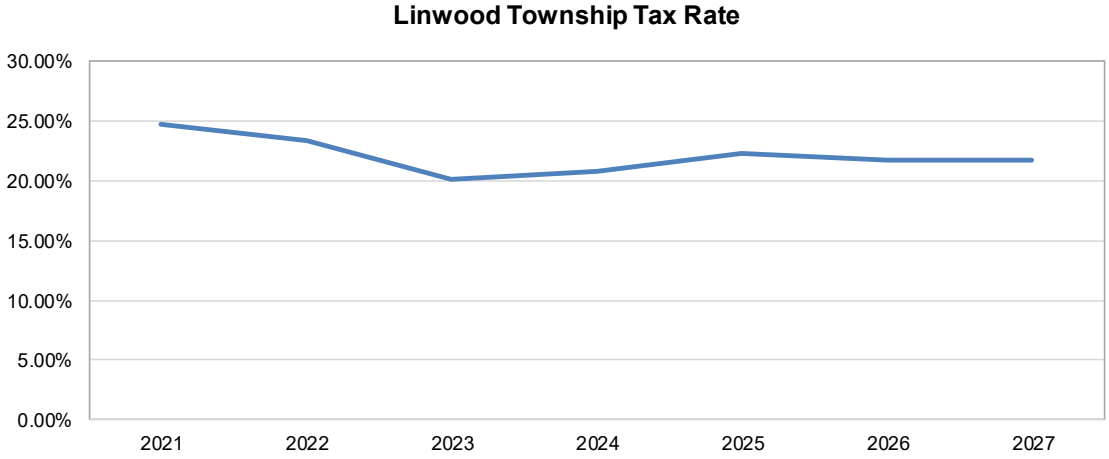
Note: no change in market value has been assumed

Average Residential Value	$ 333,910.00
Median Residential Value	$ 347,921.00

Tax Levy Summary 2021 to 2025 Actual and 2026 Budget and 2027 Proposed



Tax Rate 2021 to 2026 Actual and 2027 Proposed



General Fund Budget Summary

	Actual 2024	Actual 2025	Budget 2025	Budget 2026	Budget 2027	Amount Change	Percent Change
Revenues							
Property taxes	$ 25,014	$ 543,670	$ 550,000	$ 636,190	$ 692,000	$ 55,810	9%
Other taxes	26,676	14,896	28,000	23,000	23,000	-	0%
Licenses and permits	10,431	22,871	12,600	9,600	10,150	550	6%
Intergovernmental	27,787	5,013	23,300	23,350	25,400	2,050	9%
Charges for services	35,534	46,285	38,050	36,075	38,100	2,025	6%
Fines and forfeitures	9,309	12,056	6,000	-	-	-	0%
Interest earnings	37,063	35,656	5,000	5,000	5,000	-	0%
Miscellaneous	4,504	17,452	2,000	2,000	3,000	1,000	50%
Other financing sources	305,398	-	-	-	-	-	0%
Total Revenues	$ 481,716	$ 697,900	$ 664,950	$ 735,215	$ 796,650	$ 61,435	9%

	Actual 2024	Actual 2025	Budget 2025	Budget 2026	Budget 2027	Amount Change	Percent Change
Expenditures							
Council/Town Board	$ 37,103	$ 32,729	$ 40,015	$ 42,555	$ 42,555	$ -	0%
Board/Commissions	6,596	3,133	5,628	5,683	5,650	(33)	-1%
Clerk/Office Staff/Treasurer	166,168	273,057	209,547	210,473	289,780	79,307	38%
Auditing & Accounting Servi	28,700	31,350	29,000	35,000	30,000	(5,000)	-14%
Town Attorney	32,452	57,973	10,000	50,000	50,000	-	0%
Planning/Zoning/Enforceme	90,741	79,338	96,096	119,195	112,795	(6,400)	-5%
WCA Septic	12,589	3,078	16,048	16,596	13,605	(2,991)	-18%
Government Building and P	28,817	14,997	44,955	45,131	37,915	(7,216)	-16%
Assessor	27,284	28,610	31,000	31,000	31,000	-	0%
Elections	43,292	114	2,851	40,409	40,485	76	0%
General Insurance	4,604	-	3,900	3,900	3,950	50	1%
Other Gen'l Gov't	2,785	61,156	13,500	13,500	14,000	500	4%
Firefighter Equipt & Expens	758	274	1,250	1,250	1,250	-	0%
Civil Defense	4,605	3,508	2,800	2,800	3,300	500	18%
Animal Control Expenditure	2,400	1,000	3,100	3,100	3,100	-	0%
Road & Bridge	1,166	10,093	-	10,000	10,000	-	0%
Maternal and Child Health S	1,000	-	250	1,000	1,000	-	0%
Community Celebrations - L	22,329	23,386	22,700	22,700	26,280	3,580	16%
Communications	78,669	33,736	35,945	43,621	43,410	(211)	0%
Water Resources	19,342	18,194	18,809	21,615	21,615	0	0%
Carp Barriers	5,054	398	4,930	4,961	4,560	(401)	-8%
Cemetery	12,619	5,475	10,683	10,727	10,400	(327)	-3%
Total Expenditures	$ 629,073	$ 681,599	$ 603,006	$ 735,215	$ 796,650	$ 61,435	10%
Excess Revenues (Expe	$ (147,357)	$ 16,300	$ 61,944	$ -	$ -	$ -	

Summary Budgets for all other Levied Funds

Summary Budgets for All Other Budgeted Funds

	Actual 2024	Actual 2025	Budget 2025	Budget 2026	Budget 2027
Road & Bridge Fund (201)					
Revenues	$ 363,659	$ 409,725	$ 359,700	$ 444,336	$ 430,175
Expenditures	326,829	250,524	353,500	444,336	430,175
Net Revenue Over (Under) Expenditures	$ 36,830	$ 159,200	$ 6,200	$ -	$ -
Building Department Fund (215)					
Revenues	$ 108,110	$ 142,059	$ 31,700	$ 117,300	$ 120,500
Expenditures	119,894	97,608	168,236	175,210	153,145
Net Revenue Over (Under) Expenditures	$ (11,784)	$ 44,450	$ (136,536)	$ (57,910)	$ (32,645)
Fire Fund (225)					
Revenues	$ 337,789	$ 294,165	$ 280,500	$ 410,530	$ 407,650
Expenditures	324,139	316,449	357,062	410,530	407,650
Net Revenue Over (Under) Expenditures	$ 13,650	$ (22,284)	$ (76,562)	$ -	$ -
Police Fund (232)					
Revenues	$ 317,062	$ 300,054	$ 300,000	$ 368,700	$ 368,100
Expenditures	322,080	339,869	351,700	368,700	368,100
Net Revenue Over (Under) Expenditures	$ (5,018)	$ (39,814)	$ (51,700)	$ -	$ -
Senior Center Fund (235)					
Revenues	$ 60,522	$ 55,893	$ 55,600	$ 87,215	$ 82,500
Expenditures	69,014	45,706	76,686	87,215	82,500
Net Revenue Over (Under) Expenditures	$ (8,492)	$ 10,187	$ (21,086)	$ -	$ -
Cemetary Fund (236)					
Revenues	$ 4,588	$ 544	$ 50	$ 6,050	$ 50
Expenditures	136	750	6,000	6,000	-
Net Revenue Over (Under) Expenditures	$ 4,452	$ (206)	$ (5,950)	$ 50	$ 50
Parks & Recreation Fund (240)					
Revenues	$ 82,017	$ 64,688	$ 64,600	$ 93,857	$ 93,800
Expenditures	76,946	31,518	89,952	93,857	93,800
Net Revenue Over (Under) Expenditures	$ 5,071	$ 33,170	$ (25,352)	$ -	$ -
Recycling Fund (245)					
Revenues	$ 203,804	$ 163,025	$ 206,000	$ 211,169	$ 212,000
Expenditures	97,869	173,688	183,534	211,169	212,000
Net Revenue Over (Under) Expenditures	$ 105,935	$ (10,664)	$ 22,466	$ -	$ -

All Funds

	Actual 2024	Actual 2025	Budget 2025	Budget 2026	Budget 2027
Revenues	$ 1,959,267	$ 2,128,051	$ 1,963,100	$ 2,474,373	$ 2,511,425
Expenditures	1,965,980	1,937,711	2,189,676	2,532,233	2,544,020
Net Revenue Over (Under) Expenditures	$ (6,713)	$ 190,340	$ (226,576)	$ (57,860)	$ (32,595)

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	25,014	543,670	550,000	636,190	692,000
Delinquent Ad Valorem Taxes	219	-	-	-	-
Franchise Taxes	26,478	14,896	28,000	23,000	23,000
Penalties and Interest on Ad valorem Taxes	(21)	-	-	-	-
Building Permits	-	13,796	-	-	-
Building Permit State Surcharge	-	564	-	-	-
Animal Licenses	126	162	100	100	150
Pumping Permit	5,280	3,410	4,500	4,500	5,000
Standard Septic Permit	5,025	4,940	6,000	3,000	3,000
Shoreland Septic Permit	-	-	2,000	2,000	2,000
Local Governmnet Aid	-	210	-	-	-
Wetlands Reimbursement	1,328	1,328	-	-	-
Agricultural Market Value Credit	4,042	3,476	3,000	3,000	3,000
State - Payments in Lieu of Taxes	22,002	-	20,000	20,000	22,000
Town Aid	415	-	300	350	400
Zoning and Subdivision Fees	5,350	2,978	6,000	6,000	6,000
Plan Checking Fees	-	6,090	-	-	-
Sale of Maps and Publications	23	-	-	-	-
Commissions on License Sales	-	13	-	-	-
Faxes, Copies, Notary Fees	138	159	50	75	100
Election Filing Fees	8	-	-	-	-
Cemetery Revenues	-	250	-	-	-
Misc. Rents	150	50	-	-	-
Cell Phone Tower Revenue	28,089	36,391	30,000	30,000	30,000
Credit Card Processing Fees	1,926	193	2,000	-	2,000
Court Fines	487	12,016	-	-	-
Refunds, Rebates, and Reimbursements	3,939	7,452	2,000	2,000	3,000
Sale of Misc. Items	310	956	-	-	-
Sale of Road Materials	-	211	-	-	-
Interest Earnings	37,063	35,656	5,000	5,000	5,000
Contributions and Donations from Private Sources	-	40	-	-	-
Linwood Family Fun Day Revenue	8,822	-	6,000	-	-
Sale of General Fixed Assets	105	-	-	-	-
Escrow Revenue	-	8,994	-	-	-
Transfer from other Funds	305,398	-	-	-	-
Total General Fund Revenue	$ 481,716	$ 697,900	$ 664,950	$ 735,215	$ 796,650

Department Name	Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Council/Town Board	Wages and Salaries: Full-time Employees	32,095	25,122	35,000	37,000	37,000
Council/Town Board	Employer PERA Contributions	1,251	829	1,750	1,850	1,850
Council/Town Board	Employer FICA Contributions	904	550	1,050	1,050	1,050
Council/Town Board	Employer Paid Insurance: Life	1,409	640	850	850	850
Council/Town Board	Worker's Comp: Insurance Premiums	1,059	-	1,100	1,400	1,400
Council/Town Board	Motor Fuels	-	35	-	-	-
Council/Town Board	Management Fees	-	2,228	-	-	-
Council/Town Board	Education/Instructors' Fees	215	-	200	250	250
Council/Town Board	Mileage	140	-	50	50	50
Council/Town Board	General Notices & Public Info	-	3,326	-	-	-
Council/Town Board	Dues and Subscriptions	30	-	15	30	30
Council/Town Board	Meals/Food/Beverages	-	-	-	75	75
Boards and Commissions	Wages and Salaries: Part-time Employees	5,890	2,760	5,000	5,000	5,000
Boards and Commissions	Employer FICA Contributions	387	182	383	383	350
Boards and Commissions	Worker's Comp: Insurance Premiums	79	-	80	90	90
Boards and Commissions	Dues and Subscriptions	45	-	15	60	60
Boards and Commissions	Meals/Food/Beverages	-	13	-	-	-
Clerk	Wages and Salaries: Part-time Employees	-	95	-	-	-
Clerk	Wages and Salaries: Full-time Employees	70,117	78,645	94,500	90,000	90,000
Clerk	Employer PERA Contributions	5,259	5,397	7,088	6,750	6,750
Clerk	Employer FICA Contributions	5,364	5,850	7,229	7,229	6,500
Clerk	Employer Paid Insurance: Health	8,464	-	9,600	9,600	9,600
Clerk	Employer HSA Contribution	-	-	2,000	2,000	2,000
Clerk	Worker's Comp: Insurance Premiums	194	-	200	225	225
Clerk	Office Supplies	136	44	200	200	200
Clerk	Office Supplies	83	18	150	150	150
Clerk	Office Supplies	60	6	-	50	50
Clerk	Operating Supplies	20	-	50	50	50
Clerk	Legal Fees	-	61	-	-	-
Clerk	Education/Instructors' Fees	65	-	200	200	100
Clerk	Postage	680	-	50	50	50
Clerk	Mileage	111	16	350	350	350
Clerk	Advertising: General	-	192	-	-	-
Clerk	Legal Notices Publishing	80	-	150	150	150
Clerk	Office Equip Rep/Maint-Contractual	1,073	8,714	1,500	2,000	5,000
Boards and Commissions	Dues and Subscriptions	195	178	150	150	150
Clerk	Meals/Food/Beverages	-	-	25	25	25
Clerk	Service Fee/Finance Charge	-	1	-	-	-
Clerk	Capital Outlay: Office Equipment and Furnishings	-	-	-	-	-
Clerk	Minnesota Paid Leave	-	-	-	792	800
Office Staff	Wages and Salaries: Full-time Employees	-	7,467	-	-	-
Office Staff	FICA Employer Contributions	-	657	-	-	-
Office Staff	Office Supplies	-	43	-	-	-
Office Staff	Operating Supplies	-	4,319	-	-	-
Office Staff	Auditing and Accounting Services	-	90,762	-	-	75,000
Office Staff	Management Fees	-	8,866	-	-	-
Office Staff	Office Equip Rep/Maint-Contractual	-	264	-	-	-
Office Staff	Dues and Subscriptions	-	834	-	-	-
Office Staff	Service Fee/Finance Charge	-	162	-	-	-
Office Staff	Refunds and Reimbursements	-	306	-	-	-
Treasurer	Wages and Salaries: Full-time Employees	53,018	32,708	60,000	65,000	65,000
Treasurer	Employer PERA Contributions	3,984	2,342	4,500	4,875	4,875
Treasurer	Employer FICA Contributions	4,052	2,500	4,590	4,590	4,590
Treasurer	Employer Paid Insurance: Health	5,949	12,874	9,600	9,600	9,600
Treasurer	Employer HSA Contribution	1,897	1,663	2,000	2,000	2,000
Treasurer	Worker's Comp: Insurance Premiums	159	-	125	125	125
Treasurer	Office Supplies	35	1,101	150	100	100
Treasurer	Office Supplies	50	13	100	100	100
Treasurer	Office Supplies	678	-	100	500	500
Treasurer	Operating Supplies	43	25	75	75	75
Treasurer	Education/Instructors' Fees	65	-	50	100	100
Treasurer	Postage	702	-	100	100	100
Treasurer	Mileage	537	311	650	700	700
Treasurer	Office Equip Rep/Maint-Contractual	810	6,368	800	800	3,000
Treasurer	Dues and Subscriptions	30	130	15	15	15

Treasurer	Meals/Food/Beverages	-	-	-	-	-
Treasurer	Service Fee/Finance Charge	410	202	400	400	400
Treasurer	Credit Card Processing Fees	2,043	105	3,000	1,000	1,000
Treasurer	Capital Outlay: Office Equipment and Furnishings	-	-	-	-	-
Treasurer	Minnesota Paid Leave	-	-	-	572	500
Internal Auditing	Auditing and Accounting Services	28,700	31,350	29,000	35,000	30,000
City/Town Attorney	Legal Fees	32,452	57,973	10,000	50,000	50,000
Planning and Zoning	Wages and Salaries: Full-time Employees	53,963	-	-	-	-
Planning and Zoning	Employer PERA Contributions	4,044	-	-	-	-
Planning and Zoning	Employer FICA Contributions	4,125	-	-	-	-
Planning and Zoning	Employer Paid Insurance: Health	7,184	-	-	-	-
Planning and Zoning	Employer HSA Contribution	1,897	-	-	-	-
Planning and Zoning	Worker's Comp: Insurance Premiums	45	-	-	-	-
Planning and Zoning	Office Supplies	40	-	-	-	-
Planning and Zoning	Office Supplies	89	-	-	-	-
Planning and Zoning	Operating Supplies	69	-	-	-	-
Planning and Zoning	Engineering Fees	-	-	-	-	-
Planning and Zoning	Legal Fees	3,517	-	-	-	-
Planning and Zoning	Education/Instructors' Fees	65	-	-	-	-
Planning and Zoning	Consultant	3,760	-	-	-	-
Planning and Zoning	Postage	1,191	-	-	-	-
Planning and Zoning	Mileage	49	-	-	-	-
Planning and Zoning	Advertising: General	-	-	-	-	-
Planning and Zoning	Legal Notices Publishing	-	-	-	-	-
Planning and Zoning	General Notices & Public Info	-	-	-	-	-
Planning and Zoning	Office Equip Rep/Maint-Contractual	556	-	-	-	-
Planning and Zoning	Dues and Subscriptions	301	-	-	-	-
Planning and Zoning	Recording fees	92	-	-	-	-
Planning	Wages and Salaries: Full-time Employees	198	1,027	7,500	7,000	7,000
Planning	Employer PERA Contributions	15	77	563	525	525
Planning	Employer FICA Contributions	15	79	574	574	575
Planning	Worker's Comp: Insurance Premiums	(8)	-	25	25	25
Planning	Office Supplies	-	13	100	100	100
Planning	Operating Supplies	-	-	25	25	25
Planning	Office Supplies: Printed Forms, Paper, Envelopes	-	-	5	50	50
Planning	Education/Instructors' Fees	-	-	150	150	-
Planning	Consultant	-	-	-	-	-
Planning	Mileage	-	-	800	100	-
Planning	Office Equip Rep/Maint-Contractual	-	44	1,000	1,000	100
Planning	Dues and Subscriptions	-	-	350	350	-
Planning	Legal Fees	-	-	-	1,500	-
Planning	Minnesota Paid Leave	-	-	-	62	65
Zoning	Wages and Salaries: Full-time Employees	1,501	53,259	25,000	60,000	60,000
Zoning	Employer PERA Contributions	114	3,418	1,875	4,500	4,500
Zoning	Employer FICA Contributions	117	3,670	1,913	1,913	2,000
Zoning	Employer Paid Insurance: Health	-	9,875	-	9,600	9,600
Zoning	Employer HSA Contribution	-	2,217	-	2,000	2,000
Zoning	Worker's Comp: Insurance Premiums	(37)	-	50	75	75
Zoning	Office Supplies: Accessories (stapeler, headphones etc)	28	28	-	50	50
Zoning	Office Supplies: Copying Supplies	-	-	-	75	75
Zoning	Engineering Fees	-	-	500	-	-
Zoning	Legal Fees	1,925	2,990	7,500	3,000	3,500
Zoning	Consultant	-	-	500	500	-
Zoning	Legal Notices Publishing	-	502	1,500	1,500	1,000
Zoning	Office Equip Rep/Maint-Contractual	-	158	700	700	200
Zoning	Recording fees	-	92	300	300	300
Zoning	General Notice & Public Info	-	-	75	75	75
Zoning	Mileage	-	-	500	500	-
Zoning	Minnesota Paid Leave	-	-	-	528	550
Enforcements	Wages and Salaries: Full-time Employees	2,942	319	25,000	7,000	7,000
Enforcements	Employer PERA Contributions	221	24	1,875	525	525
Enforcements	Employer FICA Contributions	225	25	1,913	1,913	1,900
Enforcements	Worker's Comp: Insurance Premiums	2	-	5	20	20
Enforcements	Legal Fees	2,438	230	10,000	10,000	8,000
Enforcements	Consultant	-	-	5,000	2,500	2,500
Enforcements	State Surcharge	-	-	-	-	-

Enforcements	Postage	-	-	100	100	100
Enforcements	Mileage	58	-	500	100	100
Enforcements	Enforcement	-	-	-	-	-
Enforcements	Office Equip Rep/Maint-Contractual	-	-	200	200	200
Enforcements	Recording Fees	-	-	-	-	-
Enforcements	Minnesota Paid Leave	-	-	-	62	60
Septic Permitting	Wages and Salaries: Part-time Employees	-	160	-	-	-
Septic Permitting	Wages and Salaries: Full-time Employees	5,139	1,429	5,000	5,500	5,500
Septic Permitting	Employer PERA Contributions	387	120	675	675	675
Septic Permitting	Employer FICA Contributions	394	122	383	383	385
Septic Permitting	Worker's Comp: Insurance Premiums	9	-	15	15	15
Septic Permitting	Office Supplies	53	-	75	75	75
Septic Permitting	Operating Supplies	-	-	-	-	-
Septic Permitting	Engineering Fees	-	-	-	-	-
Septic Permitting	Education/Instructors' Fees	470	-	-	-	-
Septic Permitting	Inspections	5,156	1,031	9,000	9,000	6,000
Septic Permitting	Postage	598	51	300	300	300
Septic Permitting	General Notices & Public Info	383	166	500	500	515
Septic Permitting	Office Equip Rep/Maint-Contractual	-	-	100	100	100
Septic Permitting	Minnesota Paid Leave	-	-	-	48	40
Other General Gov't	Engineering Fees	-	-	-	-	-
General Government Buildings ar	Wages and Salaries: Full-time Employees	12,826	4,034	20,000	20,000	20,000
General Government Buildings ar	Employer PERA Contributions	962	301	1,500	1,500	1,500
General Government Buildings ar	Employer FICA Contributions	981	309	1,530	1,530	1,530
General Government Buildings ar	Employer Paid Insurance: Health	1,094	2,172	1,500	1,500	1,500
General Government Buildings ar	Employer HSA Contribution	316	222	400	400	400
General Government Buildings ar	Worker's Comp: Insurance Premiums	912	-	1,000	1,000	1,000
General Government Buildings ar	Office Supplies	180	-	-	-	-
General Government Buildings ar	Cleaning Supplies	218	4	200	200	200
General Government Buildings ar	Operating Supplies	357	502	500	500	500
General Government Buildings ar	Equipment Parts	-	-	400	400	-
General Government Buildings ar	Building Repair Supplies	163	-	650	650	400
General Government Buildings ar	Landscaping Materials	-	-	100	100	-
General Government Buildings ar	Education/Instructors' Fees	54	-	50	50	50
General Government Buildings ar	Security Patrol/Monitor	147	52	125	125	150
General Government Buildings ar	Telephone	1,792	1,649	2,000	2,000	2,000
General Government Buildings ar	Insurance: Property	1,873	-	1,500	1,500	200
General Government Buildings ar	Electric Utilities	1,594	1,624	6,000	6,000	2,000
General Government Buildings ar	Gas Utilities	792	1,410	1,600	1,600	1,600
General Government Buildings ar	Refuse Disposal	132	518	400	400	400
General Government Buildings ar	Building Rep/Maint - Contractual	3,987	2,023	5,000	5,000	4,000
General Government Buildings ar	Non-Building Rep/Maint - Contractual	-	-	100	100	-
General Government Buildings ar	Equiptment Rep/Maint - Contractual	140	-	100	100	100
General Government Buildings ar	Dues and Subscriptions	-	-	100	100	-
General Government Buildings ar	Meals/Food/Beverages	177	-	-	-	-
General Government Buildings ar	Property Tax Payment	-	177	200	200	200
General Government Buildings ar	Capital Outlay: Furniture and Fixtures	120	-	-	-	-
General Government Buildings ar	Refunds and Reimbursements	-	-	-	-	-
General Government Buildings ar	Minnesota Paid Leave	-	-	-	176	185
Assessing	Assessor	27,284	28,610	31,000	31,000	31,000
Elections	Wages and Salaries: Full-time Employees	23,871	-	1,000	25,000	25,000
Elections	Wages and Salaries: Part-time Employees	11,383	-	-	10,000	10,000
Elections	Employer PERA Contributions	1,792	-	75	1,913	1,915
Elections	Employer FICA Contributions	1,828	-	76	76	100
Elections	Worker's Comp: Insurance Premiums	41	-	100	100	100
Elections	Operating Supplies	705	-	-	-	-
Elections	Legal Fees	253	-	-	-	-
Elections	Management Fees	558	-	1,400	1,400	1,400
Elections	Mileage	648	11	-	-	-
Elections	Legal Notices Publishing	402	104	-	-	-
Elections	Insurance: Property	201	-	200	200	250
Elections	Office Equip Rep/Maint-Contractual	167	-	-	-	-
Elections	Meals/Food/Beverages	1,443	-	-	1,500	1,500
Elections	Minnesota Paid Leave	-	-	-	220	220
General Insurance	General Liability Insurance	4,194	-	3,500	3,500	3,500
General Insurance	Insurance: Property	410	-	400	400	450

Other General Gov't	Dues and Subscriptions	-	-	-	-	-
Other General Gov't	Dues and Subscriptions	2,099	4,396	2,500	2,500	3,000
Fire Fighting	Gas Utilities	-	18	-	-	-
Firefighter Equipt & Expenses	Motor Fuels	75	-	200	200	200
Firefighter Equipt & Expenses	Automotive Insurance	441	-	350	350	350
Firefighter Equipt & Expenses	Electric Utilities	123	137	200	200	200
Firefighter Equipt & Expenses	Gas Utilities	119	118	300	300	300
Firefighter Equipt & Expenses	Building Rep/Maint - Contractual	-	-	100	100	100
Firefighter Equipt & Expenses	Vehicle Rep/Maint--Contractual	-	-	100	100	100
State Surcharge	Dues and Subscriptions	-	1,291	-	-	-
Civil Defense Expenditures	Electric Utilities	171	523	300	300	300
Civil Defense Expenditures	Non-Building Rep/Maint - Contractual	4,434	2,985	2,500	2,500	3,000
Animal Control Expenditures	Operating Supplies	-	-	100	100	100
Animal Control Expenditures	Security Patrol/Monitor	2,400	1,000	3,000	3,000	3,000
Road & Bridge	Wages and Salaries: Full-time Employees	-	48	-	-	-
Road & Bridge	Engineering Fees	1,166	10,045	-	10,000	10,000
Other General Gov't	Non-Building Rep/Maint - Contractual	-	-	-	-	-
Other General Gov't	Wages and Salaries: Full-time Employees	-	932	-	-	-
Other General Gov't	Refuse Disposal	(188)	-	-	-	-
Other General Gov't	Donations to Civic Organizations	-	-	-	-	-
Maternal and Child Health Servic	Donations to Civic Organizations	1,000	-	250	1,000	1,000
Community Celebrations	Wages and Salaries: Full-time Employees	2,434	20	4,000	4,000	4,000
Community Celebrations	Employer PERA Contributions	182	2	300	300	300
Community Celebrations	Employer FICA Contributions	186	2	305	305	305
Community Celebrations	Worker's Comp: Insurance Premiums	8	-	10	10	10
Community Celebrations	Motor Fuels	-	-	75	75	75
Community Celebrations	Operating Supplies	354	-	750	715	715
Community Celebrations	Equipment Parts	-	-	-	-	-
Community Celebrations	Postage	127	-	-	-	-
Community Celebrations	Advertising: General	1,477	-	-	-	-
Community Celebrations	General Notices & Public Info	595	662	-	-	-
Community Celebrations	Insurance: Property	12	-	10	10	50
Community Celebrations	Refuse Disposal	234	-	300	300	300
Community Celebrations	Office Equip Rep/Maint-Contractual	22	-	-	-	-
Community Celebrations	Other Rentals	570	-	750	750	750
Community Celebrations	Meals/Food/Beverages	-	-	200	200	200
Community Celebrations	Uniforms/Jackets/Clothing	730	-	750	750	750
Community Celebrations	Entertainment	14,698	22,700	14,500	14,500	18,000
Community Celebrations	Miscellaneous: Donations to Civic Organizations	-	-	750	750	775
Community Celebrations	Refunds and Reimbursements	700	-	-	-	-
Community Celebrations	Minnesota Paid Leave	-	-	-	35	50
Other General Gov't	Postage	-	202	-	-	-
Other General Gov't	Refunds and Reimbursements	-	200	-	-	-
Communications	Wages and Salaries: Full-time Employees	14,359	12,002	15,000	20,000	20,000
Communications	Employer PERA Contributions	1,077	849	1,500	1,500	1,500
Communications	Employer FICA Contributions	1,098	922	1,530	1,530	1,500
Communications	Worker's Comp: Insurance Premiums	34	-	40	40	50
Communications	Office Supplies	13	-	25	25	25
Communications	Office Supplies	433	418	500	500	500
Communications	Operating Supplies	-	421	50	50	50
Communications	Legal Fees	368	-	-	-	-
Communications	Consultant	1,328	1,642	-	-	-
Communications	Postage	925	2,040	1,800	1,800	1,800
Communications	Website	2,876	4,227	3,500	3,500	3,605
Communications	General Notices & Public Info	5,314	1,491	4,000	4,000	4,120
Communications	Building Rep/Maint - Contractual	3,754	-	-	-	-
Communications	Equiptment Rep/Maint - Contractual	-	-	-	-	-
Communications	Office Equip Rep/Maint-Contractual	509	1,566	2,000	2,000	2,060
Communications	Dues and Subscriptions	7,181	2,200	6,000	8,500	8,000
Communications	Capital Outlay: Improvements Other than Buildings	33,950	-	-	-	-
Communications	Capital Outlay: Office Equipment and Furnishings	5,450	5,961	-	-	-
Communications	Minnesota Paid Leave	-	-	-	176	200
Other General Gov't	Operating Supplies	-	136	-	-	-
Other General Gov't	Non-Building Rep/Maint - Contractual	-	25,325	-	-	-
Other General Gov't	General Notices & Public Info	-	1,773	-	-	-
Water Resources	Wages and Salaries: Full-time Employees	21	-	-	-	-

Water Resources	Employer PERA Contributions	2	-	-	-	-
Water Resources	Employer FICA Contributions	2	-	-	-	-
Water Resources	Engineering Fees	173	-	500	500	500
Water Resources	Legal Fees	-	-	-	-	-
Water Resources	Management Fees	19,097	18,194	18,194	21,000	21,000
Water Resources	Legal Notices Publishing	47	-	100	100	100
Water Resources	Dues and Subscriptions	-	-	15	15	15
Carp Barriers	Wages and Salaries: Full-time Employees	2,212	347	3,500	3,500	3,500
Carp Barriers	Employer PERA Contributions	166	25	263	263	260
Carp Barriers	Employer FICA Contributions	170	27	267	267	300
Carp Barriers	Worker's Comp: Insurance Premiums	256	-	350	350	350
Carp Barriers	Small Tools and Minor Equipment	-	-	100	100	100
Carp Barriers	Non-Building Rep/Maint - Contractual	-	-	450	450	-
Carp Barriers	Equiptment Rep/Maint - Contractual	2,250	-	-	-	-
Carp Barriers	Minnesota Paid Leave	-	-	-	31	50
Other General Gov't	Service Fee/Finance Charge	-	27	-	-	-
Cemetery	Wages and Salaries: Full-time Employees	5,211	1,653	5,000	5,000	5,000
Cemetery	Wages and Salaries: Part-time Employees	3,200	1,700	1,700	1,700	1,700
Cemetery	Employer PERA Contributions	391	123	375	375	375
Cemetery	Employer FICA Contributions	644	257	383	383	300
Cemetery	Worker's Comp: Insurance Premiums	338	-	450	450	300
Cemetery	Operating Supplies	-	-	100	100	100
Cemetery	Equipment Parts	-	-	100	100	-
Cemetery	Repair and Maintenance Supplies: Street Maintenance I	1,690	-	-	-	-
Cemetery	Landscaping Materials	-	-	200	200	200
Cemetery	Insurance: Property	76	-	75	75	80
Cemetery	Electric Utilities	147	207	300	300	300
Cemetery	Dues and Subscriptions	922	1,535	2,000	2,000	2,000
Cemetery	Minnesota Paid Leave	-	-	-	44	45
Other General Gov't	Unemployment Compensation: Benefit Payments	95	-	-	-	-
Other General Gov't	Wages and Salaries: Full-time Employees	-	(416)	-	-	-
Other General Gov't	Worker's Comp: Insurance Premiums	-	28,763	-	-	-
Other General Gov't	Refunds and Reimbursements	164	(182)	1,000	1,000	1,000
Other General Gov't	Investments Purchased	25,488	-	10,000	10,000	10,000
Other General Gov't	Investments Purchased	(24,873)	-	-	-	-
	Total General Fund Expenses	$ 629,073	$ 681,599	$ 603,006	$ 735,215	$ 796,650

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	309,000	315,000	315,000	396,261	380,000
Sales Tax Payable	87	39	-	-	-
ROW Utility Payment	4,600	-	5,000	5,000	5,000
ROW Utility Permit	-	1,600	-	75	75
Municipal State Aid for Streets - Maintenance	42,856	91,631	35,000	40,000	42,000
Other County Grants and Aids	-	-	-	-	-
Zoning and Subdivision Fees	800	200	2,000	800	800
Mailbox Posts	1,075	250	700	700	800
Installation of Mailbox Posts	-	225	-	-	-
Refunds, Rebates, and Reimbursements	1,434	29	1,000	-	-
Insurance Claims	-	-	-	-	-
Interest Earnings	3,807	751	1,000	1,500	1,500
Transfer from other Funds	-	-	-	-	-
Total Road & Bridge Revenue	$ 363,659	$ 409,725	$ 359,700	$ 444,336	$ 430,175

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Wages and Salaries: Part-time Employees	-	-	-	-	-
Wages and Salaries: Full-time Employees	52	52	-	-	-
Wages and Salaries: Part-time Employees	1,148	623	787	1,000	1,000
Employer PERA Contributions	-	-	51	-	-
Employer FICA Contributions	92	52	59	-	-
Worker's Comp: Insurance Premiums	-	-	3	5	-
Building Rep/Maint - Contractual	-	250	-	-	-
Wages and Salaries: Part-time Employees	-	127	-	-	-
Wages and Salaries: Full-time Employees	418	571	500	1,200	850
Employer PERA Contributions	31	119	37	90	100
Employer FICA Contributions	32	200	75	92	200
Unemployment Compensation: Benefit Payments	241	-	-	-	-
Office Supplies	13	-	-	-	-
Minnesota Paid Leave	-	-	-	11	50
Workers Comp	-	-	-	500	500
Office Supplies	-	-	50	-	-
Office Supplies	-	-	50	-	-
Cleaning Supplies	188	4	50	500	200
Operating Supplies: Shop Materials	151	-	50	50	50
Operating Supplies	50	409	50	450	450
Building Repair Supplies	6	-	50	750	200
Security Patrol/Monitor	91	28	150	200	100
Telephone	547	450	400	500	500
Postage	-	-	50	-	-
Electric Utilities	1,548	1,612	2,000	3,000	2,500
Gas Utilities	495	569	1,000	1,500	800
Refuse Disposal	132	250	450	550	550
Building Rep/Maint - Contractual	1,901	1,550	250	2,500	2,000
Equiptment Rep/Maint - Contractual	112	-	-	200	150
Office Equip Rep/Maint-Contractual	88	-	200	200	100
Capital Outlay: Buildings and Structures	-	-	200	-	-
Dues and Subscriptions	-	2,948	-	-	-
Equipment Parts	-	113	-	-	-
Repair and Maintenance Supplies: Street Maintenanc	514	119	5,500	5,000	3,000
Engineering Fees	-	-	-	500	500

Mileage	-	-	-	-	-
Legal Notices Publishing	-	-	-	-	-
Road Rep/Maint--Contractual	59,355	115,006	54,500	60,000	65,000
Repair and Maintenance Supplies: Street Maintenanc	62,934	-	50,000	50,000	50,000
Legal Notices Publishing	179	-	-	-	-
Road Rep/Maint--Contractual	54,026	-	45,000	50,000	50,000
Wages and Salaries: Full-time Employees	5,918	8,134	30,000	25,000	22,000
Employer PERA Contributions	399	444	2,250	1,875	1,875
Employer FICA Contributions	453	624	2,295	1,913	1,500
Worker's Comp: Insurance Premiums	1,602	-	-	2,000	2,000
Repair and Maintenance Supplies: Street Maintenanc	17,061	18,284	25,000	30,000	30,000
Equiptment Rep/Maint - Contractual	-	400	-	-	-
Road Rep/Maint - Contractual	-	-	-	-	-
Minnesota Paid Leave	-	-	-	220	220
Office Supplies	71	-	-	-	-
Motor Fuels	5,212	2,522	11,750	15,000	15,000
Lubricants and Additives	283	638	700	2,000	2,000
Operating Supplies	30	42	125	150	150
Equipment Parts	1,138	555	4,500	10,000	5,000
Tires	854	-	2,000	2,000	2,000
Small Tools and Minor Equipment	18	-	200	1,000	1,000
Inspections	-	-	265	350	350
Insurance: Property	1,533	-	1,575	1,750	1,500
Automotive Insurance	4,085	-	1,750	3,000	3,000
Equiptment Rep/Maint - Contractual	2,316	-	1,000	5,000	5,000
Vehicle Rep/Maint--Contractual	11,868	17,154	4,500	25,000	25,000
Rentals: Other Equipment	214	-	200	200	200
Dues and Subscriptions	138	-	100	300	300
Refunds and Reimbursements	-	-	-	-	-
Wages and Salaries: Full-time Employees	44,134	54,559	50,000	60,000	60,000
Employer PERA Contributions	3,298	3,575	3,750	4,500	4,500
Employer FICA Contributions	3,371	4,047	3,828	4,590	4,590
Employer Paid Insurance: Health	5,800	5,764	8,000	8,000	8,000
Employer HSA Contribution	1,676	1,175	2,000	2,000	2,000
Unemployment Compensation: Benefit Payments	93	-	-	-	-
Worker's Comp: Insurance Premiums	3,129	-	2,500	5,500	5,500
Office Supplies	53	-	-	50	50
Office Supplies	-	-	50	-	-
Motor Fuels	-	2,370	-	-	-
Operating Supplies: Shop Materials	-	-		100	100
Operating Supplies	-	837	300	750	750
Equipment Parts	-	536	-	-	-
Landscaping Materials	-	-	150	50	50
Sign Repair Materials	4,468	-	5,000	5,000	5,000
Small Tools and Minor Equipment	374	152	500	500	500
Merchandise for Resale: Mailbox Posts	5,125	55	-	-	-
Engineering Fees	-	-	1,000	1,000	500
Legal Fees	46	-	500	500	500
Medical and Dental Fees	420	402	200	500	500
Education/Instructors' Fees	54	-	300	300	300
Consultant	375	-	-	500	500
Mileage	89	53	100	100	100
Advertising: General	527	225	-	100	100

General Notices & Public Info	-	-	150	-	-
Insurance: Property	1,296	-	750	1,200	1,200
Non-Building Rep/Maint - Contractual	-	-	5,000	1,000	1,000
Road Rep/Maint--Contractual	3,848	-	15,000	35,000	30,000
Office Equip Rep/Maint-Contractual	35	-	-	-	-
Rentals: Other Equipment	-	-	200	-	-
Dues and Subscriptions	183	73	100	100	100
Meals/Food/Beverages	-	16	-	100	100
Service Fee/Finance Charge	-	-	50	-	-
Uniforms/Jackets/Clothing	-	-	150	200	200
Personal Protection Equipment	10	-	100	100	100
Sales Tax Payable	156	88	100	200	200
Minnesota Paid Leave	-	-	-	528	525
Wages and Salaries: Full-time Employees	373	78	-	700	700
Employer PERA Contributions	28	6	-	53	50
Employer FICA Contributions	28	6	-	54	50
Engineering Fees	3,805	1,495	2,500	4,000	4,000
Road Rep/Maint - Contractual	-	-	-	-	-
Minnesota Paid Leave	-	-	-	6	15
Electric Utilities	969	837	1,500	1,500	1,500
Lubricants and Additives	-	331	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Transfer to other funds	5,529	-	-	-	-
Total Road & Bridge Expenses	$ 326,829	$ 250,524	$ 353,500	$ 444,336	$ 430,175

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Building Permits	72,319	109,753	-	82,000	85,000
Building Permit State Surcharge	2,325	2,459	2,000	2,000	2,000
Site Inspection	720	1,290	200	300	500
City/Town Hall Rent		108	-		
Zoning and Subdivision Fees	-	50	-	-	-
Plan Checking Fees	29,161	27,656	26,500	30,000	30,000
Refunds, Rebates, and Reimbursements	-	126	-	-	-
Interest Earnings	3,585	617	3,000	3,000	3,000
Transfer from other Funds	-	-	-	-	-
Total Building Department Revenues	$ 108,110.0	$ 142,058.7	$ 31,700.0	$ 117,300.0	$ 120,500.0
Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Wages and Salaries: Full-time Employees	72	21	-	-	-
Employer PERA Contributions	5	2	-	-	-
Employer FICA Contributions	6	2	-	-	-
Wages and Salaries: Full-time Employees	-	-	-	-	-
Employer PERA Contributions	-	-	-	-	-
Employer FICA Contributions	-	-	-	-	-
Office Supplies	-	-	-	-	-
Building Rep/Maint - Contractual	-	1,265	-	-	-
Miscellaneous: Cash Short	-	-	-	-	-
Wages and Salaries: Full-time Employees	6,502	1,317	28,000	30,000	30,000
Employer PERA Contributions	489	98	2,100	2,250	2,250
Employer FICA Contributions	498	100	2,142	2,295	2,295
Worker's Comp: Insurance Premiums	18	-	200	200	-
Office Supplies	-	-	500	500	250
Office Supplies	17	4	200	200	50
Office Supplies	233	-	500	500	400
Motor Fuels	14	-	250	250	-
Operating Supplies	-	-	50	50	-
Building Repair Supplies	-	-	100	100	-
Small Tools and Minor Equipment	382	-	1,000	1,000	500
Education/Instructors' Fees	54	-	150	150	100
Inspections	67,749	87,493	80,000	80,000	80,000
Security Patrol/Monitor	63	23	100	100	100
Consultant	4,885	607	25,000	25,000	10,000
Telephone	1,009	1,306	2,000	2,700	2,700
Website	-	-	4,500	5,000	5,000
Insurance: Property	1,789	-	3,000	4,000	2,000
Automotive Insurance	-	-	-	-	-
Electric Utilities	829	800	1,500	1,700	1,700
Gas Utilities	792	910	1,500	1,700	1,700
Refuse Disposal	266	499	400	600	600
Building Rep/Maint - Contractual	328	-	500	500	500
Office Equip Rep/Maint-Contractual	1,477	216	1,000	1,500	1,500
Vehicle Rep/Maint--Contractual	-	-	500	500	500
Dues and Subscriptions	1,252	116	5,000	6,000	3,000
Credit Card Processing Fees	540	138	-	-	-

Capital Outlay: Motor Vehicles	-	-	-	-	-
Capital Outlay: Office Equipment and Furnishin	-	-	4,844	5,000	5,000
Refunds and Reimbursements	-	-	-	-	-
Cleaning Supplies	-	-	150	150	-
Meals/Food/Beverages	-	-	50	50	-
Minnesota Paid Leave	-	-	-	215	-
State Surcharge	1,668	2,396	3,000	3,000	3,000
Rentals: Other Equipment	-	264	-	-	-
Refunds and Reimbursements	-	31	-	-	-
Transfer to other funds	28,957	-	-	-	-
Total Building Department Expenses	$ 119,894	$ 97,608	$ 168,236	$ 175,210	$ 153,145

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	315,575	275,000	275,000	403,030	400,000
Other State Grants and Aids	5,000	-	-	-	-
State - MN Firefighters Training & Education	13,234	15,132	5,000	7,000	7,140
Refunds, Rebates, and Reimbursements	3,321	3,694	-	-	-
Interest Earnings	659	339	500	500	510
Grants from Private Organizations	-	-	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Total Fire Fund Revenues	$ 337,789	$ 294,165	$ 280,500	$ 410,530	$ 407,650
Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Operating Supplies	-	18	-	-	-
Equiptment Rep/Maint - Contractual	-	1,953	-	-	-
Wages and Salaries: Full-time Employees	784	240	1,500	1,600	1,500
Employer PERA Contributions	59	13	113	115	130
Employer FICA Contributions	60	64	115	115	140
Employer Paid Insurance: Life	-	314	-	-	-
Employer Paid Insurance: Disability	-	1,422	-	-	-
Office Supplies	-	-	200	200	200
Office Supplies	33	9	100	100	100
Office Supplies	630	-	500	500	500
Lubricants and Additives	-	575	-	-	-
Operating Supplies	86	480	200	200	200
Legal Fees	-	-	500	500	500
Consultant	1,200	600	600	600	600
Postage	127	-	150	150	150
Mileage	-	-	-	-	-
Office Equip Rep/Maint-Contractual	2,526	511	2,000	2,000	2,400
Dues and Subscriptions	7,969	11,704	14,000	14,000	10,000
Service Fee/Finance Charge	-	30	-	-	-
Recognition of Service	-	-	1,000	1,000	1,000
Capital Outlay: Office Equipment and Furnishings	-	-	5,000	5,000	5,000
Minnesota Paid Leave		-	-	15	50
Wages and Salaries: Full-time Employees	140,064	2,919	-	-	-
Wages and Salaries: Part-time Employees	18,118	128,510	160,000	180,000	180,000
PERA Employer Contributions		169			
Employer FICA Contributions	610	10,152	12,000	13,500	13,500
Employer Paid Insurance: Life	344	-	-	-	-
Employer Paid Insurance: Disability	1,422	-	-	-	-
Worker's Comp: Insurance Premiums	1,982	1,887	2,000	2,150	2,150
General Liability Insurance	-	-	2,000	2,150	2,150
Dues and Subscriptions	15	-	50	50	50
Miscellaneous: Books and Pamphlets 435	-	120	-	-	-
Uniforms/Jackets/Clothing	-	190	-	-	-
Personal Protection Equipment	-	185	-	-	-
Minnesota Paid Leave		-	-	1,590	1,590
Cleaning Supplies	43	6	30	60	60
Motor Fuels	3,543	4,093	4,000	4,000	4,500
Lubricants and Additives	96	40	250	250	250

Operating Supplies: Shop Materials	441	-	-	-	-
Operating Supplies	-	2,946	500	250	500
Equipment Parts	5,479	732	1,100	2,500	2,500
Small Tools and Minor Equipment	1,494	403	1,000	2,000	2,000
Radio Units	-	16,382	-	-	-
Insurance: Property	3,492	-	2,500	3,000	3,000
Automotive Insurance	7,886	-	6,000	6,000	6,000
Equiptment Rep/Maint - Contractual	6,318	3,256	6,000	7,000	7,000
Vehicle Rep/Maint--Contractual	-	4,505	-	-	-
Dues and Subscriptions	-	-	100	-	-
Meals/Food/Beverages	103	-	100	150	150
Service Fee/Finance Charge	-	12	-	-	-
Uniforms/Jackets/Clothing	3,851	2,236	5,000	10,000	10,000
Personal Protection Equipment	11,270	18,974	17,500	20,000	20,000
Capital Outlay: Other Equipment		-	-	1,000	1,000
Operating Supplies	-	390	1,000	1,000	1,000
Small Tools and Minor Equipment	-	91	-	-	-
Education/Instructors' Fees	14,172	22,556	25,000	25,000	25,000
Mileage	525	896	9,000	2,500	2,500
Dues and Subscriptions	-	3,348	-	-	-
Meals/Food/Beverages	51	63	1,000	1,000	1,000
Lodging	650	1,246	3,000	5,000	5,000
Operating Supplies	-	-	-	2,000	2,000
Office Supplies	-	-	-	-	-
Equipment Parts	-	2,951	-	1,000	1,000
Small Tools and Minor Equipment	-	288	-	-	-
Telephone	3,009	3,190	3,000	4,500	4,500
Radio Units	9,349	115	10,000	15,000	15,000
Mileage	-	-	-	-	-
Capital Outlay: Office Equipment and Furnishings	-	11,250	-	-	-
Equipment Parts	-	36	-	-	-
Tires	-	-	2,000	-	-
Vehicle Rep/Maint--Contractual	7,929	-	13,000	20,000	20,000
Operating Supplies	3,572	3,720	2,000	5,000	5,000
Medical and Dental Fees	6,516	681	6,000	6,000	6,000
Wages and Salaries: Full-time Employees	969	207	3,000	3,000	3,000
Employer PERA Contributions	72	34	225	225	250
Employer FICA Contributions	75	14	230	230	200
Worker's Comp: Insurance Premiums	102	-	100	100	100
Cleaning Supplies	89	-	500	500	500
Operating Supplies	188	47	500	500	500
Building Repair Supplies	384	1,996	-	-	-
Small Tools and Minor Equipment	146	-	-	-	-
Security Patrol/Monitor	472	6,882	600	900	900
Insurance: Property	7,491	-	5,500	6,000	6,000
Electric Utilities	3,599	3,676	6,500	6,500	6,500
Gas Utilities	4,801	5,566	8,000	8,000	8,000
Refuse Disposal	266	499	400	500	500
Building Rep/Maint - Contractual	8,450	5,574	10,000	10,000	10,000

Non-Building Rep/Maint - Contractual	-	-	200	3,600	3,600
Equiptment Rep/Maint - Contractual	140	-	-	-	-
Property Tax Payment	156	156	200	200	200
Capital Outlay: Improvements Other Than Buildin	-	25,288	-	-	-
Minnesota Paid Leave	-	-	-	30	30
Repair and Maintenance Supplies: Building Repai	-	-	-	500	500
Wages and Salaries: Part-time Employees	-	-	-	-	-
Refunds and Reimbursements	3,319	38	-	-	-
Transfer to other funds	27,602	-	-	-	-
Total Fire Fund Expenses	$ 324,139	$ 316,449	$ 357,062	$ 410,530	$ 407,650

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	316,500	300,000	300,000	368,600	368,000
Interest Earnings	562	54	-	100	100
Total Police Fund Revenues	$ 317,062	$ 300,054	$ 300,000	$ 368,700	$ 368,100
Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Security Patrol/Monitor	321,257	339,051	350,000	367,000	367,000
Electric Utilities	823	818	1,000	1,000	1,000
Gas Utilities	-	-	600	600	-
Property Insurance	-	-	100	100	100
Total Police Fund Expenses	$ 322,080	$ 339,869	$ 351,700	$ 368,700	$ 368,100

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	46,000	50,000	50,000	78,715	74,000
Senior Center Activity Fees	2,764	2,015	500	2,500	2,500
Transit Revenues	-	100	100	-	-
Misc. Rents	-	25	-	-	-
Sr Center Hall/Table/Ch Rental	7,167	2,169	3,500	4,000	4,000
Sale of Misc. Items	-	30	-	-	-
Interest Earnings	1,081	176	500	500	500
Contributions and Donations from Private Sources	1,825	1,378	-	-	-
Resident Deposits	1,700	-	1,000	1,500	1,500
Transfer from other Funds	(15)	-	-	-	-
Total Senior Center Fund Revenues	$ 60,522	$ 55,893	$ 55,600	$ 87,215	$ 82,500

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Wages and Salaries: Full-time Employees		20			
Cleaning Supplies	-	4	-	-	-
Operating Supplies	1,133	1,229	2,000	2,000	2,000
Building Rep/Maint - Contractual	-	222	-	-	-
Other Rentals	222	-	200	200	200
Meals/Food/Beverages	374	280	1,100	1,100	1,100
Refunds and Reimbursements	-	25	-	-	-
Wages and Salaries: Full-time Employees	36,793	28,392	40,000	47,000	42,300
Employer PERA Contributions	2,761	1,937	3,000	3,000	3,000
Employer FICA Contributions	2,817	2,096	3,100	3,100	3,100
Worker's Comp: Insurance Premiums	67	-	100	100	100
Office Supplies	13	13	200	100	100
Office Supplies	50	13	100	200	200
Office Supplies	45	-	-	-	-
Cleaning Supplies	364	66	400	500	500
Operating Supplies	1,310	3,272	2,200	2,200	2,200
Equipment Parts	219	-	250	300	300
Building Repair Supplies	517	-	500	750	750
Small Tools and Minor Equipment	80	-	100	200	200
Education/Instructors' Fees	139	25	500	500	500
Security Patrol/Monitor	195	65	300	325	325
Telephone	709	530	750	1,000	1,000
Postage	113	-	50	150	150
Mileage	324	156	350	400	400
Advertising: General	206	-	100	300	300
General Notices & Public Info	-	-	-	-	-
Insurance: Property	1,581	-	1,200	1,200	1,200
Electric Utilities	1,398	1,240	2,000	2,000	2,000
Gas Utilities	554	637	1,700	1,700	1,700
Refuse Disposal	266	499	500	500	500
Building Rep/Maint - Contractual	6,043	2,435	2,500	2,500	2,500
Equiptment Rep/Maint - Contractual	290	253	1,000	1,000	1,000
Office Equip Rep/Maint-Contractual	2,413	328	1,300	1,300	1,300
Dues and Subscriptions	420	178	400	400	400
Meals/Food/Beverages	687	476	1,200	1,200	1,200
Service Fee/Finance Charge	-	51	-	-	-
Entertainment	225	230	500	500	500
Capital Outlay: Furniture and Fixtures	30	-	500	2,000	2,000

Capital Outlay: Office Equipment and Furnishings	1,041	-	2,000	2,500	2,500
Refunds and Reimbursements	2,500	-	3,000	4,000	4,000
Minnesota Paid Leave		-	-	400	400
Wages and Salaries: Full-time Employees	-	363	-	-	-
Wages and Salaries: Full-time Employees	-	-	300	-	-
Employer PERA Contributions	-	-	23	-	-
Employer FICA Contributions	-	-	23	-	-
Operating Supplies	-	-	100	-	-
Dues and Subscriptions	30	-	50	50	50
Motor Fuels	261	82	1,500	750	735
Operating Supplies	-	-	-	-	-
Tires	-	-	-	-	-
Insurance: Property	207	-	150	200	200
Automotive Insurance	663	-	500	650	650
Electric Utilities	139	185	200	200	200
Gas Utilities	119	136	240	240	240
Vehicle Rep/Maint--Contractual	-	266	500	500	500
Refunds and Reimbursements	1,000	-	-	-	-
Transfer to other funds	696	-	-	-	-
Total Senior Center Fund Expenses	$ 69,014	$ 45,706	$ 76,686	$ 87,215	$ 82,500

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	3,050	-	-	6,000	-
Cemetery Revenues	1,250	500	-	-	-
Interest Earnings	216	44	50	50	50
Transfer from other Funds	72	-	-	-	-
Total Cemetary Fund Revenues	$ 4,588	$ 544	$ 50	$ 6,050	$ 50
Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Building Rep/Maint - Contractual	-	750	-	-	-
Landscaping Materials	136	-	-	-	-
Capital Outlay: Improvements Other Than Buildings	-	-	6,000	6,000	-
Transfer to other funds	-	-	-	-	-
Total Cemetary Fund Expenses	$ 136	$ 750	$ 6,000	$ 6,000	$ -

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	81,000	64,500	64,500	93,557	93,500
Interest Earnings	1,017	188	100	300	300
Total Park & Recreation Fund Revenues	$ 82,017	$ 64,688	$ 64,600	$ 93,857	$ 93,800
Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Office Supplies	-	-	25	-	-
Office Supplies	21	-	25	25	25
Operating Supplies	24	-	50	50	50
Building Repair Supplies	-	-	400	400	400
Security Patrol/Monitor	91	137	150	145	145
Telephone	475	300	350	500	500
Electric Utilities	995	1,112	2,000	2,000	2,000
Gas Utilities	496	569	1,200	1,200	1,200
Building Rep/Maint - Contractual	459	-	500	500	500
Office Equip Rep/Maint-Contractual	-	-	-	-	-
Small Tools and Minor Equipment	85	85	-	-	-
Advertising: General	-	405	-	-	-
Wages and Salaries: Full-time Employees	20,678	1,673	38,000	38,000	38,000
Employer PERA Contributions	1,553	125	2,850	2,850	2,850
Employer FICA Contributions	1,584	103	2,907	2,907	2,900
Employer Paid Insurance: Health	4,050	4,293	5,500	7,000	7,000
Employer HSA Contribution	1,170	820	1,500	2,000	2,000
Worker's Comp: Insurance Premiums	1,449	-	1,200	1,000	1,000
Motor Fuels	1,295	238	3,000	2,500	2,500
Lubricants and Additives	11	-	210	100	100
Operating Supplies	193	80	788	500	500
Equipment Parts	1,690	55	2,625	2,500	2,500
Tires	215	-	1,050	1,000	1,000
Building Repair Supplies	304	254	525	500	500
Landscaping Materials	9,430	8,390	5,250	5,000	5,000
Sign Repair Materials	135	-	500	500	500
Small Tools and Minor Equipment	23	497	500	500	500
Education/Instructors' Fees	54	-	225	225	225
Inspections	155	-	-	-	-
Advertising: General	407	-	100	250	250
Property Insurance	3,831	-	2,625	3,000	3,000
Automotive Insurance	681	-	500	500	500
Electric Utilities	544	702	2,000	1,500	1,500
Refuse Disposal	2,051	499	500	500	500
Building Rep/Maint - Contractual	-	5,661	-	-	-
Non-Building Rep/Maint - Contractual	16,080	-	5,300	8,000	8,000
Equiptment Rep/Maint - Contractual	-	237	500	500	500
Equiptment Rep/Maint - Contractual	112	-	-	-	-
Office Equip Rep/Maint-Contractual	20	-	-	-	-
Vehicle Rep/Maint--Contractual	-	-	500	500	500
Other Rentals	3,978	5,205	4,422	5,000	5,000
Dues and Subscriptions	45	-	45	100	100
Meals/Food/Beverages	89	79	100	100	100
Uniforms/Jackets/Clothing	110	-	-	120	120
Capital Reserves	-	-	-	-	-
Capital Outlay: Other Equipment	850	-	-	-	-
Capital Outlay: Improvements Other Than Buildings	-	-	500	500	500
Capital Outlay: Other Equipment	-	-	480	-	-
Refunds and Reimbursements	10	-	-	-	-
Transfer to other funds	1,503	-	-	-	-
Capital Outlay: Buildings and Structures	-	-	1,050	1,000	1,000
Minnesota Paid Leave	-	-	-	335	335
Office Equiptment Rep/ lease	-	-	-	50	-
Total Park & Recreation Fund Expenses	$ 76,946	$ 31,518	$ 89,952	$ 93,857	$ 93,800

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Current Ad Valorem Taxes	103,424	107,158	105,000	101,169	102,000
Other State Grants and Aids	-	-	-	-	-
Other County Grants and Aids	53,944	2,211	45,000	52,000	52,000
Refuse Collection Charges	15,394	10,600	9,000	12,000	12,000
Reuse Donations	2,087	20,837	20,000	20,000	20,000
Sale of Recyclable Materials	28,766	1,111	2,000	1,000	1,000
Recycling Collection Fees	-	20,807	25,000	25,000	25,000
Reuse Donations	-	-	-	-	-
Credit Card Processing Fees	-	181	-	-	-
Refunds, Rebates, and Reimbursements	-	(45)	-	-	-
Interest Earnings	189	165	-	-	-
Total Recycling Fund Revenues	$ 203,804	$ 163,025	$ 206,000	$ 211,169	$ 212,000

Description	2024 YTD	2025 YTD	2025 Budget	2026 Budget	2027 Budget
Telephone	-	42	-	-	-
Refuse Disposal	-	500	-	-	-
Building Rep/Maint - Contractual	-	400	-	-	-
Wages and Salaries: Full-time Employees	17,180	28,658	20,000	20,000	20,000
Employer PERA Contributions	1,292	2,742	1,500	1,500	1,500
Employer FICA Contributions	1,318	3,253	1,530	1,530	1,530
Worker's Comp: Insurance Premiums	36	-	75	75	75
Office Supplies	-	-	-	-	-
Office Supplies	75	38	100	100	100
Operating Supplies	28	93	50	50	50
Small Tools and Minor Equipment	764	382	-	-	-
Legal Fees	161	-	175	175	175
Telephone	1,317	1,462	1,500	1,500	1,500
Postage	350	-	500	500	500
Mileage	14	-	-	-	-
Advertising: General	213	-	45	45	45
General Notices & Public Info	1,272	331	1,200	1,200	1,200
Property: Insurance	-	-	-	-	-
Office Equip Rep/Maint-Contractual	1,363	233	300	1,380	1,380
Dues and Subscriptions	15	73	15	15	20
Credit Card Processing Fees	120	30	200	200	200
Capital Outlay: Other Equipment	1,044	-	-	-	-
Minnesota Paid Leave	-	-	-	176	176
Wages and Salaries: Full-time Employees	66,601	41,958	75,000	85,000	85,000
Employer PERA Contributions	4,992	1,882	5,625	6,375	6,375
Employer FICA Contributions	5,092	2,151	5,738	6,503	6,505
Employer Paid Insurance: Health	8,464	9,688	7,405	8,210	8,210
Employer HSA Contribution	-	2,217	3,325	3,690	3,690
Worker's Comp: Insurance Premiums	3,752	-	5,000	5,000	5,000
Operating Supplies	15	-	-	-	-
Motor Fuels	513	591	700	1,000	1,000
Lubricants and Additives	30	-	100	200	200
Operating Supplies	81	83	150	150	150

Equipment Parts	36	-	100	750	750
Building Repair Supplies	-	-	100	100	100
Small Tools and Minor Equipment	-	-	-	-	-
Education/Instructors' Fees	54	916	100	175	175
Security Patrol/Monitor	118	137	300	300	300
Automotive: Property	384	-	1,000	1,200	1,200
Automotive: Insurance	1,350	-	600	650	650
Electric Utilities	802	914	1,200	2,000	2,000
Gas Utilities	592	682	1,200	1,500	1,500
Refuse Disposal	4,742	7,033	10,000	11,000	11,000
Cardboard/Co-Mingle Disposal	2,209	3,656	3,000	4,000	4,000
Building Rep/Maint - Contractual	-	-	500	500	500
Non-Building Rep/Maint - Contractual	-	-	500	500	500
Equiptment Rep/Maint - Contractual	60	237	500	500	500
Dues and Subscriptions	1	15	75	80	80
Meals/Food/Beverages	7	-	25	50	50
Uniforms/Jackets/Clothing	86	75	100	100	100
Credit Card Processing Fees	-	538	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Minnesota Paid Leave	-	-	-	748	748
Vehicle Rep/Maint-Contractual	-	-	1,000	1,000	1,000
General Notices and Public Information	-	-	45	45	45
Cleaning Supplies	-	-	75	75	75
Wages and Salaries: Full-time Employees	1,553	-	-	-	
Employer PERA Contributions	117	-	-	-	-
Employer FICA Contributions	119	-	-	-	-
Worker's Comp: Insurance Premiums	123	-	-	-	-
Sign Repair Materials	68	-	-	-	-
Mileage	50	-	-	-	-
Refuse Disposal	5,285	-	-	-	-
Refuse Disposal	-	9,992	10,000	11,000	11,800
Wages and Salaries: Full-time Employees	(123)	1,050	3,000	3,000	3,000
Employer PERA Contributions	-	79	225	225	225
Employer FICA Contributions	-	81	230	230	250
Refuse Disposal	-	6,497	8,500	8,500	8,500
Minnesota Paid Leave	-	-	-	26	26
Workers Compensation	-	-	150	150	150
Building Repair Supplies	-	-	100	-	-
Wages and Salaries: Full-time Employees	1,473	2,285	4,000	4,000	4,000
Employer PERA Contributions	111	85	300	300	300
Employer FICA Contributions	113	91	306	306	310
Worker's Comp: Insurance Premiums	322	-	250	250	250
Motor Fuels	397	50	500	600	600
Operating Supplies	-	-	-	-	-
Postage	-	101	100	100	100
Refuse Disposal	1,663	2,469	2,000	2,000	2,000
Non-Building Rep/Maint - Contractual	-	7,000	-	-	-
Minnesota Paid Leave	-	-	-	35	35

Repair/Maint - Contractual:Other Than Buildin	-	-	3,120	10,000	10,000
Education & Instructors' Fees	-	-	100	100	100
General Notices and Public Information	-	-	-	500	500
Employer FICA Contributions	-	25	-	-	-
Office Supplies	-	4	-	-	-
Non-Building Rep/Maint - Contractual	-	32,868	-	-	-
Transfer to other funds	(39,945)	-	-	-	-
Total Recycling Fund Expenses	$ 97,869	$ 173,688	$ 183,534	$ 211,169	$ 212,000