LINWOOD TOWNSHIP

ANOKA COUNTY
22817 Typo Creek Drive N.E.
Stacy, Minnesota 55079
(651) 462-2812 • Fax (651) 462-0500
Email: info@linwoodtownship.org
Website: http://linwoodtownshipmn.gov

AGENDA
Town Board Workshop
Tuesday, September 15, 2026 - 5:30 pm
Town Hall Chambers

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **APPROVAL OF AGENDA**

4. **BUSINESS ITEMS**
   4.1 Discussion of Proposed 2027 Budget

5. **ADDED AGENDA ITEMS**

6. **ADJOURNMENT**

BUDGET MEMO

TO: TOWN BOARD AND TOWNSHIP RESIDENTS

FROM: ABDO FINANCIAL SOLUTIONS, LLC

SUBJECT: PRELIMINARY 2027 BUDGET

DATE: SEPTEMBER 8, 2026

Executive Summary

The proposed 2027 budget is designed to accomplish three primary goals:

1. Continue providing current Township services while maintaining a balanced operating budget.

2. Establish a long-term financial planning framework that allows the Township to save for future equipment, facility, road, and infrastructure needs.

3. Represent a new, enhanced accounting framework that will improve operational efficiency, elevate financial reporting, and set the stage for sound financial modeling.

The approved 2027 property tax levy totals $2,414,327, an increase of $314,327 (14.97%) over the 2026 levy. The increase is largely attributable to the creation of dedicated capital funding sources for future infrastructure and equipment replacement needs.

Preliminary

This budget represents an initial planning document and is intended to establish the Township's preliminary 2027 budget allocation based on the approved 2027 levy voted on during the annual town hall. Additional refinements may occur following Board discussion, review of annual financial activity, and completion of capital improvement planning activities.

Historically, the Township has focused primarily on annual operating budgets and has often relied on available reserves, one-time funding sources, or reallocations when significant capital purchases became necessary.

Recent discussions highlighted the need to improve long-term financial planning to better prepare for future equipment replacements, facility needs, road improvements, and other major projects.

A recent example is the Township's fire truck purchase, which required the use of ARPA funding and capital resources that had originally been established for other purposes. Township leadership expressed a desire to move toward a more structured approach that saves for future replacements over time rather than relying on one-time funding solutions.

The proposed 2027 budget begins that transition.

Town Accounting Structure

An important objective of the town board's transition to a new accounting system was to improve the chart of accounts for better transparency and enhanced viability. The town made several changes to its accounting structure to enhance financial reporting, and improve financial planning for capital needs. While Township resources may be combined into a single bank account, revenues and expenditures are tracked through separate accounting funds which are established for specific functions and purposes.

As part of the Township's conversion to Sage Intacct, the Township reviewed its accounting structure and simplified several funds to improve financial reporting, transparency, and long-term planning.

Historically, the Township maintained a larger number of separate operating funds. During the software conversion, Township staff and Abdo advisors evaluated how these activities were being managed and determined that several functions could be more effectively tracked as departments within the General Fund rather than as standalone funds.

As a result, the following formerly separate funds are now reported as departments with the General Fund:

- Road & Bridge
- Building Department
- Senior Center
- Cemetery
- Parks & Recreation

This change did not eliminate these services or reduce Board oversight. Rather, it allows the Township to continue tracking revenues and expenditures for each activity while simplifying financial reporting and providing a clearer picture of overall Township operations.

The Township's current accounting structure is designed to maintain separate funds only where there is a distinct operational, legal, financial, or regulatory purpose. The Township's funds generally fall into three categories: Operating Funds, Capital Funds, and Special Purpose Funds. Each category serves a different purpose and helps ensure Township resources are properly tracked and managed.

The operating and capital funds with their fund numbers are listed on the next page.

Preliminary

Operating Funds:

Operating funds support the Township's day-to-day services and annual operations.

Fund 100 – General Fund

- General Government
- Town Board
- Boards and Commission
- Clerk
- Planning and Zoning
- General Government Buildings
- Elections
- Fire Administration
- Building Inspections Administration
- Public Works
- Road and Bridge
- Recycling Administration
- Community Celebrations
- Senior Citizens Recreation
- Parks and Recreation
- Cemetery
- Communications

Fund 225 – Fire Fund

- Fire operations and emergency services

Fund 232 – Police Fund

- Law enforcement services

Fund 245 – Recycling Fund

- Recycling and waste management operations

Preliminary

Capital Funds

Capital funds are used to accumulate resources for major equipment purchases, infrastructure improvements, and facility replacement needs.

Fund 401 – General Capital Projects Fund

- Existing capital reserves and general projects

Fund 404 – Park Dedication Fund

- Future park improvements and park-related capital needs

Fund 406 – Road & Bridge Capital Fund

- Major road and transportation infrastructure projects

Fund 410 – Building Capital Fund

- Township facility improvements and replacement needs

Fund 411 – Fire Capital Fund

- Fire apparatus, equipment, and facility replacement

Fund 415 – Recycling Capital Fund

- Future recycling capital needs

Preliminary

Special Purpose Funds

Special purpose funds are used to account for resources that are legally restricted, grant-funded, or designated for specific purposes outside of normal Township operations.

Fund 810 – Escrow Fund

- Deposits held on behalf of property owners, developers, or other parties until specific requirements are satisfied.

Separating operating and capital funding allows the Township to plan ahead for large purchases and reduce reliance on emergency funding measures. This concept was identified as a key budget priority during previous Board discussions.

Summary of Funds by Category

Category	Funds
Operating Funds	100 General 225 Fire 232 Police 245 Recycling
Capital Funds	401 General Capital Projects 404 Park Dedication 406 Road & Bridge Capital 410 Building Capital 411 Fire Capital 415 Recycling Capital
Special Purpose Funds	810 Escrow

Preliminary

Major Budget Drivers for 2027

General Fund Operations

Revenue Projections

Revenue estimate include:

- Property taxes
- Licenses and permits
- Charges for services
- State aids
- Interest earnings
- Other miscellaneous revenues

Building permit revenue projections will continue to be monitored and updated based on actual activity levels to ensure budget assumptions remain reasonable.

Expenditures Projections

The proposed General Fund budget increase is approximately 6%, with expenditures increasing from approximately $1.72 million to $1.82 million. Major factors include:

- General government operations
- Ongoing personnel costs
- Professional services
- Road and bridge maintenance
- Community programs and events

The budget assumes continuation of existing service levels while reflecting normal operating cost increases.

Preliminary

Personnel Planning

The Township currently anticipates:

- Three full-time administrative employees
- Five part-time administrative employees

Staffing levels will continue to be evaluated as the organization adjusts to recent personnel changes and operational needs.

New Long-Term Capital Planning Strategy

A major component of the proposed 2027 budget is the establishment of dedicated capital funding sources. Rather than funding large projects only when needs arise, the Township would begin setting aside resources for future capital needs on an annual basis.

Proposed annual capital funding includes:

Fund	Proposed 2027 Levy
Park Dedication Fund	$30,000
Road & Bridge Capital Fund	$77,000
Building Capital Fund	$25,000
Fire Capital Fund	$145,000

These funds are intended to support future infrastructure, facilities, equipment, and vehicle replacement needs.

The Board continues to work with Town management to identify capital replacement schedules based on the useful life of assets. These estimates will drive the timing of future capital replacement.

Significant Capital Projects

Martin Lake Road Improvement Project
One of the most significant projects currently underway is the Martin Lake Road Improvement Project.

The project is estimated at approximately $1.5 million and is expected to be reimbursed through Minnesota's Local Road Improvement Program (LRIP). The Road and Bridge capital fund accurately reflect both the project expenditures and the anticipated grant reimbursement in the 2026 budget.

Because grant reimbursements offset a substantial portion of project costs, the project is not expected to create the same long-term levy impact that would occur with a locally funded project.

Preliminary

Fire Equipment Funding
The Township recently purchased a replacement fire engine 2 that is being funded over 2025 and 2026 for a total of $1 million. This is a replacement for a 1997 Freightliner. ARPA funding was previously transferred into the Fire Capital Fund and used to fund a portion of the acquisition costs. Because the final payment occurs in 2026, current projections show a temporary deficit within the Fire Capital Fund. Based on current projections, the Township would need to transfer approximately $292,280 to the Fire Capital Fund to fully fund the fire truck and restore the Fire Capital Fund to a positive position. This transfer has been modeled in the 2026 budget from the General Capital Projects fund. This could be funded through the General Fund reserves if the Town Board preferred.

Tax Levy Summary

The proposed levy allocations provide resources across both operational and capital needs. The overall levy increase reflects the Township's shift toward dedicated capital planning while maintaining ongoing service levels.

		2026 Levy	Proposed 2027 Levy	Increase (Decrease) from 2026	Percent Change from 2026
100	**General Levy**	$ 1,311,893	$ 1,462,792	$ 150,899	11.50%
225	**Fire**	403,030	339,000	(64,030)	-15.89%
232	**Police**	368,600	335,535	(33,065)	-8.97%
401	**General Capital Projects Fund**	16,477	-	(16,477)	-100.00%
404	**Park Dedication Fund**	-	30,000	30,000	100.00%
406	**Road & Bridge Capital Fund**	-	77,000	77,000	100.00%
410	**Building Capital Fund**	-	25,000	25,000	100.00%
411	**Fire Capital Fund**	-	145,000	145,000	100.00%
	Total Levy	**$ 2,100,000**	**$ 2,414,327**	**$ 314,327**	14.97%

What This Means for Taxpayers

The proposed budget does not represent a significant expansion of Township services. Instead, the budget focuses on:

- Maintaining existing service levels
- Improving long-term financial sustainability
- Increasing transparency
- Establishing dedicated funding for future capital needs
- Reducing dependence on one-time funding sources
- Improving budgeting and financial planning processes

Preliminary

The goal is to place the Township in a stronger financial position while providing residents with a clearer understanding of how tax dollars are allocated across Township services and infrastructure needs.

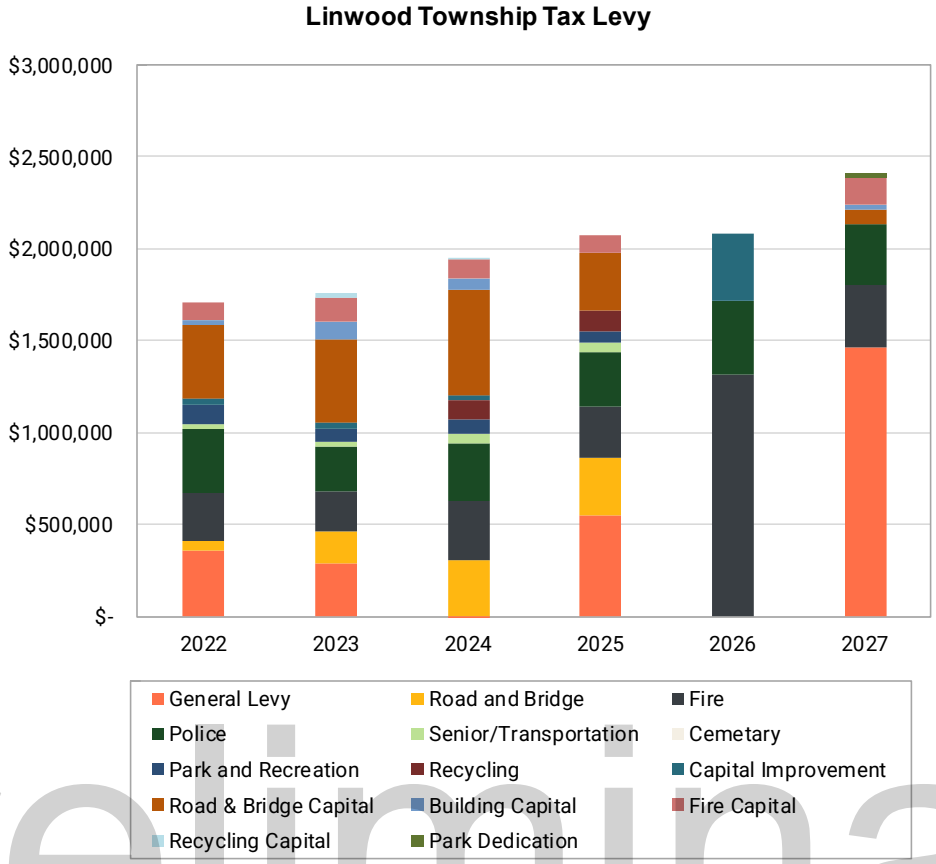
Next Steps

Before final budget adoption, the Board and staff will continue to:

- Approve the 2026 and preliminary 2027 budget allocations as presented in this memo
- Certify the preliminary 2027 levy with the county
- Continue to refine Capital Improvement Plan estimates with Management
- Continue to refine estimates around the cost to deliver services in 2027

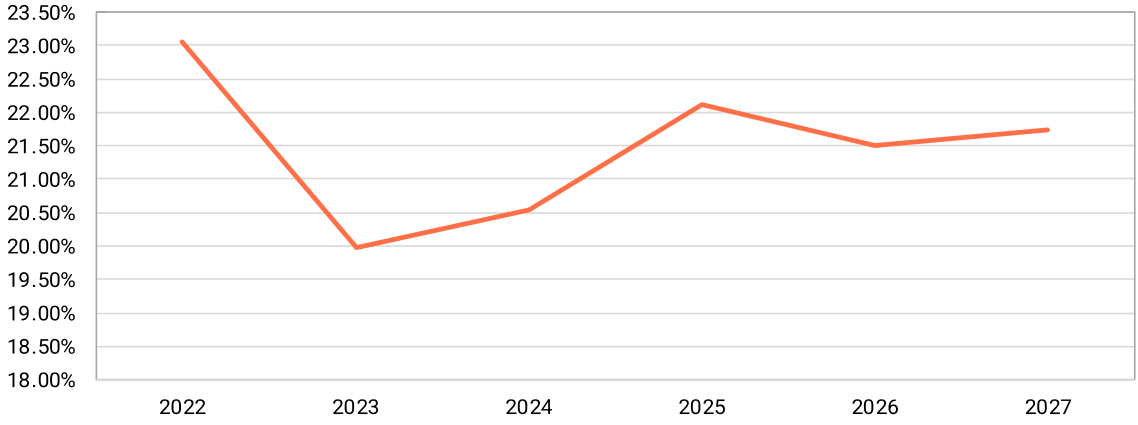
The Township's long-term objective is to establish a sustainable budgeting process that links annual operating budgets with a formal multi-year capital planning strategy.

Tax Levy Summary 2021 to 2026 Actual and 2027 Proposed



Preliminary

Tax Rate 2021 to 2026 Actual



General Fund Budget Summary

	Actual 2025	Actual as of 6.30.26	Budget 2026	Budget 2027	Amount Change	Percent Change
Revenues						
Property taxes	$ 978,407	$ 210,202	$ 1,311,893	$ 1,462,792	$ 150,899	12%
Other taxes	16,241	10,252	23,000	23,000	-	0%
Licenses and permits	132,946	40,025	93,600	135,225	41,625	44%
Intergovernmental	159,853	1,354	63,350	25,400	(37,950)	-60%
Charges for services	76,859	34,239	79,250	79,800	550	1%
Fines and forfeitures	370	-	-	-	-	0%
Interest earnings	62,867	28,868	10,300	12,000	1,700	17%
Miscellaneous	11,326	4,607	4,500	4,500	-	0%
Other financing sources	-	-	79,754	79,925	171	0%
Total Revenues	$ 1,438,869	$ 329,547	$ 1,665,647	$ 1,822,642	$ 156,995	9%

	Actual 2025	Actual as of 6.30.26	Budget 2026	Budget 2027	Amount Change	Percent Change
Expenditures						
General Government	$ 285,475	$ 240,851	$ 134,400	$ 222,039	$ 87,639	65%
Council/Town Board	414,966	28,474	42,555	44,505	1,950	5%
Boards & Commission	58	-	5,533	5,500	(33)	-1%
Clerk	93,276	47,219	209,623	212,780	3,157	2%
Planning & Zoning	132,667	3,894	135,791	129,305	(6,486)	-5%
General Gov. Buildings & Plant	162,469	9,586	45,131	42,430	(2,701)	-6%
Elections	28,961	-	40,409	40,265	(144)	0%
Fire Administration	28,491	-	1,250	-	(1,250)	-100%
Building Inspections Administration	14,419	86,398	174,795	153,145	(21,650)	-12%
Public Works	30,790	47,344	32,476	32,525	49	0%
Road & Bridge	135,676	70,557	454,136	490,693	36,556	8%
Recycling Administration	4,403	24,496	180,923	185,885	4,962	3%
Community Celebrations	30,065	-	22,700	30,265	7,565	33%
Senior Citizens Recreation	-	15,332	130,836	86,275	(44,561)	-34%
Parks & Recreation	49,179	11,119	93,857	93,465	(392)	0%
Cemetery	-	11,664	16,727	10,355	(6,372)	-38%
Communications	-	3,631	-	43,210	43,210	0%
Total Expenditures	$ 1,410,895	$ 600,566	$ 1,721,142	$ 1,822,642	$ 101,500	6%
Excess Revenues (Expenditures)	$ 27,974	$ (271,019)	$ (55,495)	$ -	$ 55,495	
Projected Cash Balance	1,341,893	1,070,874	1,286,398	1,286,398		

Preliminary

- The 2027 General Fund budget increases by $101,500 (6%), with total expenditures rising from $1.72 million to $1.82 million. Key expenditure increases include General Government (+65%), Road & Bridge (+8%), and Community Celebrations (+33%), while reductions are proposed for Senior Citizens Recreation (-34%), Cemetery (-38%), and Building Inspections Administration (-12%).

- General Fund revenues increase by $156,995 (9%), largely driven by a $150,899 increase in property tax revenue (+12%) and a 44% increase in licenses and permits. These increases help offset a significant reduction in intergovernmental revenue.

Summary Budgets for all other Funds

Summary Budgets for All Other Budgeted Funds

	Actual 2025	Actual as of 6.30.26	Budget 2026	Budget 2027
Fire Fund (225)				
Revenues	$ 352,667	$ 15	$ 410,530	$ 346,650
Expenditures	329,642	163,504	410,530	346,650
Net Revenue Over (Under) Expenditures	$ 23,025	$ (163,489)	$ -	$ -
Projected Cash Balance	$ 82,340	$ (81,149)	$ 82,340	$ 82,340
Police Fund (232)				
Revenues	$ 300,054	$ -	$ 368,700	$ 335,635
Expenditures	339,976	158,824	368,700	335,635
Net Revenue Over (Under) Expenditures	$ (39,922)	$ (158,824)	$ -	$ -
Projected Cash Balance	$ 64,524	$ (94,300)	$ 64,524	$ 64,524
Recycling Fund (245)				
Revenues	$ 245,749	$ 24,397	$ 110,000	$ 110,000
Expenditures	36,463	12,949	110,000	110,000
Net Revenue Over (Under) Expenditures	$ 209,286	$ 11,448	$ -	$ -
Projected Cash Balance	$ 189,781	$ 201,229	$ 189,781	$ 189,781
General Capital Projects Fund (401)				
Revenues	$ 47,807	$ -	$ -	$ -
Expenditures	24,349	-	292,280	-
Net Revenue Over (Under) Expenditures	$ 23,458	$ -	$ (292,280)	$ -
Projected Cash Balance	$ 333,986	$ 333,986	$ 41,706	$ 41,706
Park Dedication Fund (404)				
Revenues	$ 94	$ -	$ -	$ 30,000
Expenditures	-	-	-	-
Net Revenue Over (Under) Expenditures	$ 94	$ -	$ -	$ 30,000
Projected Cash Balance	$ 27,601	$ 27,601	$ 27,601	$ 57,601

Preliminary

Summary Budgets for all other Funds Continued

	Actual 2025	Actual as of 6.30.26	Budget 2026	Budget 2027
Road & Bridge Capital Fund (406)				
Revenues	$ 318,584	$ 47,356	$ 1,500,000	$ 77,000
Expenditures	-	98,538	1,500,000	-
Net Revenue Over (Under) Expenditures	$ 318,584	$ (51,182)	$ -	$ 77,000
Projected Cash Balance	$ 649,653	$ 598,471	$ 649,653	$ 726,653
Building Capital Fund (410)				
Revenues	$ 723	$ -	$ -	$ 25,000
Expenditures	16,607	10,772	-	-
Net Revenue Over (Under) Expenditures	$ (15,884)	$ (10,772)	$ -	$ 25,000
Projected Cash Balance	$ 231,046	$ 220,274	$ 231,046	$ 256,046
Fire Capital Fund (411)				
Revenues	$ 100,635	$ -	$ 292,280	$ 145,000
Expenditures	522,009	-	472,327	-
Net Revenue Over (Under) Expenditures	$ (421,374)	$ -	$ (180,047)	$ 145,000
Projected Cash Balance	$ 180,047	$ 180,047	$ -	$ 145,000
Recycling Capital Fund (415)				
Revenues	$ 100	$ -	$ -	$ -
Expenditures	-	-	-	-
Net Revenue Over (Under) Expenditures	$ 100	$ -	$ -	$ -
Projected Cash Balance	$ 32,080	$ 32,080	$ 32,080	$ 32,080
Escrow Fund (810)				
Revenues		$ 9,100		
Expenditures		7,350		
Net Revenue Over (Under) Expenditures	$ -	$ 1,750	$ -	$ -
Projected Cash Balance	$ 29,350	$ 31,100	$ 29,350	$ 29,350

Preliminary

Summary of Key Changes From All Funds

- To maintain a balanced General and Recycling Fund budgets, a $79,925 transfer from the Recycling Fund (245) is included in Other Financing Sources. This transfer helps offset operating costs and balance the General Fund budget while utilizing available Recycling Fund resources.

- The Fire Fund (225) levy decreases by $64,030 (-15.9%), and the Police Fund (232) levy decreases by $33,065 (-9.0%), reflecting reduced levy support while maintaining balanced operating budgets.

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

Preliminary

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Net Surplus (Deficit)				
Revenues				
Other Revenue				
Current Ad Valorem Taxes	978,407	210,202	1,311,893	1,462,792
ROW Utility Permit	1,600	1,200	0	42,075
Franchise Taxes	14,641	10,252	23,000	23,000
ROW Utility Payment	0	0	5,075	5,000
Building Permits	121,616	34,214	82,000	83,000
Building Permit State Surcharge	3,018	1,022	2,000	2,000
Site Inspection	1,290	0	300	700
Animal Licenses	162	(71)	100	150
Pumping Permit	3,410	1,060	4,500	4,000
Standard Septic Permit	4,740	2,600	3,000	2,500
Shoreland Septic Permit	0	0	2,000	1,500
Municipal State Aid for Streets - Maintenance	91,631	0	40,000	0
Wetlands Reimbursement	1,354	1,354	0	0
Agricultural Market Value Credit	3,476	0	3,000	3,000
State - Payments in Lieu of Taxes	21,505	0	20,000	22,000
Town Aid	419	0	350	400
Other State Grants and Aids	41,468	0	0	0
Zoning and Subdivision Fees	3,828	2,150	6,700	7,000
Plan Checking Fees	33,627	14,303	30,000	30,000
Commissions on License Sales	13	0	0	0
Faxes, Copies, Notary Fees	159	74	75	100
Mailbox Posts	0	0	600	0
Installation of Mailbox Posts	225	189	0	0
Refuse Collection Charges	0	180	0	0
Senior Center Activity Fees	2,015	560	2,500	2,000
Transit Revenues	100	0	0	0
Cemetery Revenues	750	750	0	0
Miscellaneous Rents	475	75	0	0
Sr Center Hall/Table/Ch Rental	2,277	1,425	4,000	4,000
Cell Phone Tower Revenue	33,202	14,525	30,000	30,000
Credit Card Processing Fees	236	8	1,000	1,000
Court Fines	370	0	0	0
Refunds, Rebates, Reimbursements	7,400	3,406	2,000	3,500
Sale of Misc. Items	30	0	0	0
Sale of Road Materials	211	0	0	0
Sales of Misc Items	929	0	0	0
Interest Earnings	62,867	28,868	10,300	12,000
Contributions and Donations from Private Sources	1,418	1,201	0	0
Resident Deposits	0	0	1,500	1,000
Transfer from other Funds	0	0	79,754	79,925
Total Other Revenue	1,438,869	329,547	1,665,647	1,822,642
Total Revenues	1,438,869	329,547	1,665,647	1,822,642
Expenditures				
Personnel				
Salary and Wages				
Wages and Salaries: Full-time Employees	353,387	126,165	642,944	649,093
Wages and Salaries: Part-time Employees	58	4,953	17,700	17,700

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Employer PERA Contributions	20,627	7,823	47,531	47,420
Employer FICA Contributions	23,081	9,566	44,575	43,085
Employer Paid Insurance: Health	47,153	17,815	55,357	53,510
Employer Paid Insurance: Life	681	805	850	850
Employer HSA Contribution	11,362	2,812	15,538	14,090
Worker's Comp: Insurance Premiums	14,459	0	19,172	18,145
Total Salary and Wages	470,808	169,939	843,667	843,893
Total Personnel	470,808	169,939	843,667	843,893
Professional Fees				
Auditing and Accounting Services	132,628	75,309	35,000	110,000
Engineering Fees	30,790	27,557	16,000	25,500
Legal Fees	59,524	57,996	65,000	68,000
Medical and Dental Fees	402	0	500	500
Management Fees	28,961	33,534	22,400	22,400
Education/Instructors' Fees	964	0	2,200	2,000
Total Professional Fees	253,269	194,396	141,100	228,400
General and Administrative Expenses				
Office Supplies				
Office Supplies	1,253	155	2,625	775
Office Supplies	0	0	425	800
Office Supplies	0	0	500	1,500
Cleaning Supplies	188	241	1,275	975
Motor Fuels	6,845	4,131	20,375	24,910
Lubricants and Additives	1,682	1,089	2,100	2,100
Operating Supplies: Shop Materials	0	579	150	150
Operating Supplies	11,916	1,416	7,915	9,125
Equipment Parts	703	380	13,300	8,800
Tires	0	0	3,000	4,000
Building Repair Supplies	1,673	0	3,150	2,650
Repair and Maintenance Supplies: Street Maintenance Materials	16,457	16,515	85,000	87,000
Landscaping Materials	9,010	0	5,350	5,250
Sign Repair Materials	0	0	5,500	7,500
Small Tools and Minor Equipment	649	19	3,300	3,800
Total Office Supplies	50,376	24,525	153,965	159,335
Other Expenses				
Assessor	28,610	28,061	31,000	35,000
Inspections	122,929	83,347	89,350	87,350
Security Patrol/Monitor	6,149	714	4,195	4,170
Consultant	2,228	4,155	28,500	13,500
Telephone	3,823	2,223	6,700	6,700
Postage	2,394	0	2,600	2,600
Website	5,413	0	8,500	8,605
Mileage	537	35	2,300	1,700
Advertising: General	597	202	650	650
Legal Notices Publishing	606	664	1,750	2,250
General Notices & Public Info	7,418	0	5,120	5,265
General Liability Insurance	2,817	0	3,500	6,589
Property Insurance	9,165	0	14,735	11,330
Automotive Insurance	4,226	0	5,150	4,800
Electric Utilities	11,158	5,732	20,700	17,300
Gas Utilities	5,079	5,875	9,740	9,200
Refuse Disposal	30,396	10,942	35,350	36,150
Cardboard/Co-Mingle Disposal	3,656	1,976	4,000	4,000

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Building Rep/Maint - Contractual	11,659	5,457	11,100	13,000
Non-Building Rep/Maint - Contractual	82,192	17,609	22,550	23,500
Equiptment Rep/Maint - Contractual	1,457	0	7,200	9,200
Road Rep/Maint--Contractual	115,006	0	145,000	155,000
Office Equip Rep/Maint-Contractual	17,785	12,812	9,800	13,310
Vehicle Rep/Maint--Contractual	17,420	5,771	27,600	37,500
Rentals: Land	14	13	0	0
Rentals: Other Equipment	262	288	300	200
Other Rentals	5,205	2,305	6,000	6,200
Dues and Subscriptions	10,869	19,935	20,750	17,300
Meals/Food/Beverages	1,230	1,039	4,350	4,350
Recording fees	92	0	300	350
Service Fee/Finance Charge	807	45	400	300
State Surcharge	2,396	0	3,000	3,000
Uniforms/Jackets/Clothing	75	0	1,170	1,170
Entertainment	24,860	230	15,000	20,500
Personal Protection Equipment	0	0	100	100
Property Tax Payment	177	0	200	350
Remittance of Revenue	41,468	0	0	0
Credit Card Processing Fees	747	0	0	750
Miscellaneous: Donations to Civic Organizations	0	0	1,750	1,775
Capital Outlay: Buildings and Structures	47,884	0	1,000	1,000
Capital Outlay: Improvements Other Than Buildings	1,295	0	6,500	500
Capital Outlay: Furniture and Fixtures	0	0	2,000	2,000
Capital Outlay: Office Equipment and Furnishings	5,961	0	7,500	7,500
Capital Outlay: Other Equipment	0	1,950	0	0
Investments Purchased	0	0	10,000	10,000
Refunds and Reimbursements	380	272	5,000	5,000
Escrow Refund	0	54	0	0
Total Other Expenses	636,442	211,706	582,410	591,014
Total General and Administrative Expenses	686,818	236,231	736,375	750,349
Total Expenditures	1,410,895	600,566	1,721,142	1,822,642
Total Net Surplus (Deficit)	27,974	(271,019)	(55,495)	0

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Net Surplus (Deficit)				
Revenues				
Other Revenue				
Current Ad Valorem Taxes	275,000	0	403,030	339,000
State - MN Firefighters Training & Education	26,531	0	7,000	7,140
Other County Grants and Aids	47,103	0	0	0
Refunds, Rebates, Reimbursements	3,694	15	0	0
Interest Earnings	339	0	500	510
Total Other Revenue	352,667	15	410,530	346,650
Total Revenues	352,667	15	410,530	346,650
Expenditures				
Personnel				
Salary and Wages				
Wages and Salaries: Full-time Employees	3,184	46,117	4,630	4,500
Wages and Salaries: Part-time Employees	125,951	27,692	180,000	170,000
Employer PERA Contributions	203	214	340	380
Employer FICA Contributions	9,607	5,734	15,435	13,840
Employer Paid Insurance: Life	314	0	0	0
Employer Paid Insurance: Disability	1,422	0	0	0
Worker's Comp: Insurance Premiums	1,950	0	2,265	2,250
Total Salary and Wages	142,631	79,757	202,670	190,970
Total Personnel	142,631	79,757	202,670	190,970
Professional Fees				
Engineering Fees	0	3,519	0	0
Legal Fees	0	61	500	500
Medical and Dental Fees	552	4,891	6,000	5,500
Education/Instructors' Fees	22,483	5,694	25,000	20,000
Total Professional Fees	23,035	14,165	31,500	26,000
General and Administrative Expenses				
Office Supplies				
Office Supplies	124	226	200	200
Office Supplies	0	0	100	100
Office Supplies	0	0	500	500
Cleaning Supplies	6	168	560	560
Motor Fuels	4,046	978	4,000	4,700
Lubricants and Additives	615	0	250	250
Operating Supplies	7,992	3,218	10,450	7,000
Equipment Parts	3,720	30	3,500	1,000
Building Repair Supplies	1,996	36	0	0
Small Tools and Minor Equipment	783	347	2,000	500
Total Office Supplies	19,282	5,003	21,560	14,810
Other Expenses				
Security Patrol/Monitor	6,882	0	900	900
Consultant	0	600	600	600
Telephone	2,829	2,316	4,500	4,000
Postage	0	0	150	150
Radio Units	16,497	16,433	15,000	10,000
Mileage	896	0	2,500	2,500
General Liability Insurance	0	0	2,150	2,150
Property Insurance	7,268	0	9,000	9,000
Automotive Insurance	5,647	0	6,000	6,350

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Electric Utilities	4,590	2,603	6,500	5,500
Gas Utilities	5,833	4,168	8,000	7,500
Refuse Disposal	499	404	500	500
Building Rep/Maint - Contractual	5,574	3,774	10,000	7,500
Non-Building Rep/Maint - Contractual	0	0	3,600	2,500
Equiptment Rep/Maint - Contractual	8,157	7,172	7,000	5,500
Office Equip Rep/Maint-Contractual	593	467	2,000	1,000
Vehicle Rep/Maint--Contractual	4,505	6,158	20,000	14,070
Dues and Subscriptions	15,277	12,306	14,050	8,000
Meals/Food/Beverages	63	62	1,150	1,150
Lodging	1,247	0	5,000	4,000
Service Fee/Finance Charge	59	24	0	0
Uniforms/Jackets/Clothing	2,426	3,551	10,000	8,000
Personal Protection Equipment	19,159	4,541	20,000	13,000
Property Tax Payment	155	0	200	0
Recognition of Service	0	0	1,000	1,000
Capital Outlay: Improvements Other Than Buildings	25,288	0	0	0
Capital Outlay: Office Equipment and Furnishings	11,250	0	5,000	0
Total Other Expenses	144,694	64,579	154,800	114,870
Total General and Administrative Expenses	163,976	69,582	176,360	129,680
Total Expenditures	329,642	163,504	410,530	346,650
Total Net Surplus (Deficit)	23,025	(163,489)	0	0

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Net Surplus (Deficit)				
Revenues				
Other Revenue				
Current Ad Valorem Taxes	300,000	0	368,600	335,535
Interest Earnings	54	0	100	100
Total Other Revenue	300,054	0	368,700	335,635
Total Revenues	300,054	0	368,700	335,635
Expenditures				
General and Administrative Expenses				
Other Expenses				
Security Patrol/Monitor	339,026	158,271	367,000	334,535
Property Insurance	0	0	100	100
Electric Utilities	950	493	1,000	1,000
Gas Utilities	0	60	600	0
Total Other Expenses	339,976	158,824	368,700	335,635
Total General and Administrative Expenses	339,976	158,824	368,700	335,635
Total Expenditures	339,976	158,824	368,700	335,635
Total Net Surplus (Deficit)	(39,922)	(158,824)	0	0

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Net Surplus (Deficit)				
Revenues				
Other Revenue				
Current Ad Valorem Taxes	105,000	0	0	0
Other County Grants and Aids	87,628	0	52,000	52,000
Refuse Collection Charges	10,600	4,890	12,000	12,000
Refuse Donations	20,837	8,882	20,000	20,000
Sale of Recyclable Materials	576	2,311	1,000	1,000
Recycling Collection Fees	20,807	8,186	25,000	25,000
Credit Card Processing Fees	181	128	0	0
Refunds, Rebates, Reimbursements	(45)	0	0	0
Interest Earnings	165	0	0	0
Total Other Revenue	245,749	24,397	110,000	110,000
Total Revenues	245,749	24,397	110,000	110,000
Expenditures				
Personnel				
Salary and Wages				
Wages and Salaries: Full-time Employees	27,517	5,952	20,000	20,000
Employer PERA Contributions	2,689	0	1,500	1,500
Employer FICA Contributions	3,199	535	1,706	1,530
Worker's Comp: Insurance Premiums	226	0	325	325
Total Salary and Wages	33,631	6,487	23,531	23,355
Total Personnel	33,631	6,487	23,531	23,355
Professional Fees				
Legal Fees	0	0	175	175
Total Professional Fees	0	0	175	175
General and Administrative Expenses				
Office Supplies				
Office Supplies	13	0	0	0
Office Supplies	0	0	100	100
Motor Fuels	0	209	0	0
Lubricants and Additives	0	0	200	200
Operating Supplies	93	255	50	50
Equipment Parts	0	0	750	750
Building Repair Supplies	0	0	100	100
Total Office Supplies	106	464	1,200	1,200
Other Expenses				
Telephone	1,387	709	1,500	1,500
Postage	0	0	500	500
Advertising: General	0	0	45	45
General Notices & Public Info	331	0	1,200	1,200
Electric Utilities	0	416	0	0
Refuse Disposal	0	2,788	0	0
Building Rep/Maint - Contractual	400	2,085	500	500
Office Equip Rep/Maint-Contractual	505	0	1,380	1,380
Dues and Subscriptions	73	0	15	20
Credit Card Processing Fees	30	0	200	200
Transfer to other funds	0	0	79,754	79,925
Total Other Expenses	2,726	5,998	85,094	85,270
Total General and Administrative Expenses	2,832	6,462	86,294	86,470
Total Expenditures	36,463	12,949	110,000	110,000

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Total Net Surplus (Deficit)	209,286	11,448	0	0

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Budget FY26 Budget
Net Surplus (Deficit)		
Revenues		
Other Revenue		
Current Ad Valorem Taxes	742	0
Other County Grants and Aids	45,897	0
Interest Earnings	1,168	0
Total Other Revenue	47,807	0
Total Revenues	47,807	0
Expenditures		
General and Administrative Expenses		
Other Expenses		
Capital Outlay: Improvements Other Than Buildings	24,349	0
Transfer to other funds	0	292,280
Total Other Expenses	24,349	292,280
Total General and Administrative Expenses	24,349	292,280
Total Expenditures	24,349	292,280
Total Net Surplus (Deficit)	23,458	(292,280)

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2027 Budget FY27 Budget
Net Surplus (Deficit)		
Revenues		
Other Revenue		
Current Ad Valorem Taxes	0	30,000
Interest Earnings	94	0
Total Other Revenue	94	30,000
Total Revenues	94	30,000
Total Net Surplus (Deficit)	94	30,000

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Net Surplus (Deficit)				
Revenues				
Other Revenue				
Current Ad Valorem Taxes	317,250	0	0	77,000
Other State Grants and Aids	0	47,356	0	0
Other County Grants and Aids	0	0	1,500,000	0
Interest Earnings	1,334	0	0	0
Total Other Revenue	318,584	47,356	1,500,000	77,000
Total Revenues	318,584	47,356	1,500,000	77,000
Expenditures				
Professional Fees				
Engineering Fees	0	4,361	0	0
Total Professional Fees	0	4,361	0	0
General and Administrative Expenses				
Other Expenses				
Capital Outlay: Improvements Other Than Buildings	0	0	1,500,000	0
Capital Outlay: Other Equipment	0	94,177	0	0
Total Other Expenses	0	94,177	1,500,000	0
Total General and Administrative Expenses	0	94,177	1,500,000	0
Total Expenditures	0	98,538	1,500,000	0
Total Net Surplus (Deficit)	318,584	(51,182)	0	77,000

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Actual YTD YTD Actual	2027 Budget FY27 Budget
Net Surplus (Deficit)			
Revenues			
Other Revenue			
Current Ad Valorem Taxes	0	0	25,000
Interest Earnings	723	0	0
Total Other Revenue	723	0	25,000
Total Revenues	723	0	25,000
Expenditures			
General and Administrative Expenses			
Other Expenses			
Building Rep/Maint - Contractual	8,143	10,772	0
Capital Outlay: Improvements Other Than Buildings	8,464	0	0
Total Other Expenses	16,607	10,772	0
Total General and Administrative Expenses	16,607	10,772	0
Total Expenditures	16,607	10,772	0
Total Net Surplus (Deficit)	(15,884)	(10,772)	25,000

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2025 Actual PY Actual	2026 Budget FY26 Budget	2027 Budget FY27 Budget
Net Surplus (Deficit)			
Revenues			
Other Revenue			
Current Ad Valorem Taxes	100,000	0	145,000
Interest Earnings	635	0	0
Transfer from other Funds	0	292,280	0
Total Other Revenue	100,635	292,280	145,000
Total Revenues	100,635	292,280	145,000
Expenditures			
General and Administrative Expenses			
Office Supplies			
Operating Supplies	30,035	0	0
Total Office Supplies	30,035	0	0
Other Expenses			
Capital Outlay: Motor Vehicles	491,974	472,327	0
Total Other Expenses	491,974	472,327	0
Total General and Administrative Expenses	522,009	472,327	0
Total Expenditures	522,009	472,327	0
Total Net Surplus (Deficit)	(421,374)	(180,047)	145,000

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

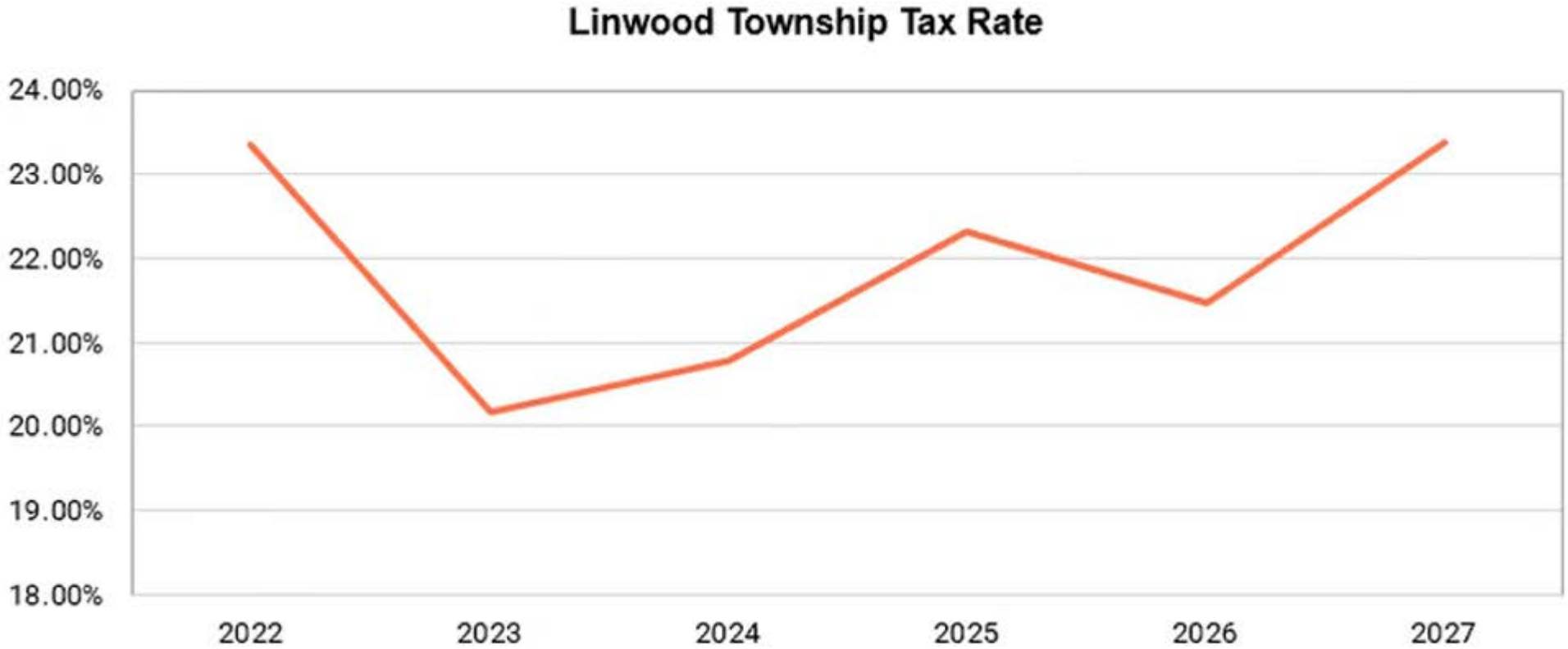
	2025 Actual PY Actual
Net Surplus (Deficit)	
Revenues	
Other Revenue	
Interest Earnings	100
Total Other Revenue	100
Total Revenues	100
Total Net Surplus (Deficit)	100

Preliminary

Linwood Township
Revenues and Expenditures - Budget vs Actual YTD
As of June 30, 2026

	2026 Actual YTD YTD Actual
Net Surplus (Deficit)	
Revenues	
Other Revenue	
Escrow Revenue	9,100
Total Other Revenue	9,100
Total Revenues	9,100
Expenditures	
General and Administrative Expenses	
Other Expenses	
Escrow Refund	7,350
Total Other Expenses	7,350
Total General and Administrative Expenses	7,350
Total Expenditures	7,350
Total Net Surplus (Deficit)	1,750

Preliminary


Linwood Township Tax Rate
24.00%
23.00%
22.00%
21.00%
20.00%
19.00%
18.00%
2022
2023
2024
2025
2026
2027

General Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
Net Income (Loss)					
Income					
Taxes					
31010 - Current Ad Valorem Taxes	464,064.00	978,407.00	210,202.14	1,311,893.00	1,462,792.00
31020 - Delinquent Ad Valorem Taxes	219.00	-	-	-	-
31301 - ROW Utility Permit	-	1,600.00	1,200.00	-	42,075.00
31810 - Franchise Taxes	26,478.00	14,641.00	10,252.21	23,000.00	23,000.00
31910 - Penalties and Interest on Ad valorem Taxes	(21.00)	-	-	-	-
Total Taxes	**490,740.00**	**994,648.00**	**221,654.35**	**1,334,893.00**	**1,527,867.00**
Permits & Licenses					
32010 - ROW Utility Payment	4,600.00	-	-	5,075.00	5,000.00
32210 - Building Permits	72,319.00	121,616.00	34,214.00	82,000.00	83,000.00
32211 - Building Permit State Surcharge	2,325.00	3,018.00	1,021.18	2,000.00	2,000.00
32213 - Site Inspection	720.00	1,290.00	-	300.00	700.00
32240 - Animal Licenses	126.00	162.00	(70.58)	100.00	150.00
32260 - Pumping Permit	5,280.00	3,410.00	1,060.00	4,500.00	4,000.00
32265 - Standard Septic Permit	5,025.00	4,740.00	2,600.00	3,000.00	2,500.00
32266 - Shoreland Septic Permit	-	-	-	2,000.00	1,500.00
32270 - Municipal State Aid for Streets - Maintenance	42,856.00	91,631.00	-	40,000.00	-
Total Permits & Licenses	**133,251.00**	**225,867.00**	**38,824.60**	**138,975.00**	**98,850.00**
Government Aids					
33410 - Wetlands Reimbursement	1,328.00	1,354.00	1,353.90	-	-
33426 - Agricultural Market Value Credit	4,042.00	3,476.00	-	3,000.00	3,000.00
33428 - State - Payments in Lieu of Taxes	22,002.00	21,505.00	-	20,000.00	22,000.00
33460 - Town Aid	415.00	419.00	-	350.00	400.00
33490 - Other State Grants and Aids	-	41,468.00	-	-	-
Total Government Aids	**27,787.00**	**68,222.00**	**1,353.90**	**23,350.00**	**25,400.00**
Sales & Fees					
34103 - Zoning and Subdivision Fees	6,150.00	3,828.00	2,150.00	6,700.00	7,000.00
34104 - Plan Checking Fees	29,161.00	33,627.00	14,302.71	30,000.00	30,000.00
34105 - Sale of Maps and Publications	23.00	-	-	-	-
34106 - Commissions on License Sales	-	13.00	-	-	-
34109 - Faxes, Copies, Notary Fees	138.00	159.00	74.00	75.00	100.00
34110 - Election Filing Fees	8.00	-	-	-	-
34303 - Mailbox Posts	1,075.00	-	-	600.00	-
34304 - Installation of Mailbox Posts	-	225.00	189.00	-	-
34403 - Refuse Collection Charges	-	-	180.00	-	-
34790 - Senior Center Activity Fees	2,764.00	2,015.00	560.00	2,500.00	2,000.00

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
34910 - Transit Revenues	-	100.00	-	-	-
34940 - Cemetery Revenues	1,250.00	750.00	750.00	-	-
34950 - Miscellaneous Rents	-	475.00	75.00	-	-
34955 - Sr Center Hall/Table/Ch Rental	7,167.00	2,277.00	1,425.00	4,000.00	4,000.00
34957 - Misc. Rents	150.00	-	-	-	-
34960 - Cell Phone Tower Revenue	28,089.00	33,202.00	14,525.30	30,000.00	30,000.00
34970 - Credit Card Processing Fees	1,926.00	236.00	8.41	1,000.00	1,000.00
35101 - Court Fines	487.00	370.00	-	-	-
36201 - Refunds, Rebates, Reimbursements	5,373.00	7,400.00	3,405.86	2,000.00	3,500.00
36203 - Sale of Misc. Items	310.00	30.00	-	-	-
36206 - Sale of Road Materials	-	211.00	-	-	-
36207 - Sales of Misc Items	-	929.00	-	-	-
36210 - Interest Earnings	46,769.00	62,867.00	28,867.65	10,300.00	12,000.00
36230 - Contributions and Donations from Private Sources	1,825.00	1,418.00	1,201.00	-	-
36231 - Linwood Family Fun Day Revenue	8,822.00	-	-	-	-
39101 - Sales of General Fixed Assets	105.00	-	-	-	-
39110 - Resident Deposits	1,700.00	-	-	1,500.00	1,000.00
39700 - Transfer from other Funds	305,455.00	-	-	79,754.00	79,925.00
Total Sales & Fees	**448,747.00**	**150,132.00**	**67,713.93**	**168,429.00**	**170,525.00**
Total Income	**1,100,525.00**	**1,438,869.00**	**329,546.78**	**1,665,647.00**	**1,822,642.00**
Expenses					
General Government					
General Government					
51101 - Wages and Salaries: Full-time Employees	-	10,086.00	38,392.23	-	-
51103 - Wages and Salaries: Part-time Employees	-	-	2,698.56	-	-
51121 - Employer PERA Contributions	-	-	886.52	-	-
51122 - Employer FICA Contributions	-	657.00	3,126.92	-	-
51201 - Office Supplies	-	43.00	111.39	-	-
51212 - Motor Fuels	-	-	889.89	-	-
51215 - Operating Supplies: Shop Materials	-	-	578.93	-	-
51217 - Operating Supplies	-	4,319.00	159.48	-	-
51301 - Auditing and Accounting Services	28,700.00	132,628.00	75,308.80	35,000.00	110,000.00
51304 - Legal Fees	32,452.00	46,777.00	57,935.00	50,000.00	55,000.00
51307 - Management Fees	-	8,866.00	-	-	-
51310 - Assessor	27,284.00	28,610.00	28,061.38	31,000.00	35,000.00
51313 - Consultant	-	-	4,155.00	-	-
51361 - General Liability Insurance	4,194.00	2,817.00	-	3,500.00	6,589.00
51362 - Property Insurance	410.00	275.00	-	400.00	450.00

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51363 - Automotive Insurance	-	150.00	-	-	-
51403 - Non-Building Rep/Maint - Contractual	-	-	1,500.00	-	-
51406 - Office Equip Rep/Maint-Contractual	-	527.00	7,971.54	-	-
51411 - Rentals: Land	-	14.00	13.86	-	-
51418 - Other Rentals	-	-	190.43	-	-
51433 - Dues and Subscriptions	2,099.00	6,520.00	18,066.49	2,500.00	3,000.00
51441 - Service Fee/Finance Charge	-	200.00	10.00	-	-
51490 - Miscellaneous: Donations to Civic Organizations	1,000.00	-	-	1,000.00	1,000.00
51720 - Transfer to other funds	31,156.00	-	-	-	-
51800 - Investments Purchased	615.00	-	-	10,000.00	10,000.00
51810 - Refunds and Reimbursements	164.00	124.00	-	1,000.00	1,000.00
Total General Government	**128,074.00**	**242,613.00**	**240,056.42**	**134,400.00**	**222,039.00**
Council/Town Board					
51101 - Wages and Salaries: Full-time Employees	32,095.00	25,126.00	10,585.96	37,000.00	38,850.00
51103 - Wages and Salaries: Part-time Employees	-	-	1,468.92	-	-
51121 - Employer PERA Contributions	1,251.00	807.00	1,144.23	1,850.00	1,850.00
51122 - Employer FICA Contributions	904.00	537.00	1,167.20	1,050.00	1,050.00
51133 - Employer Paid Insurance: Life	1,409.00	681.00	805.00	850.00	850.00
51151 - Worker's Comp: Insurance Premiums	1,059.00	1,118.00	-	1,400.00	1,500.00
51212 - Motor Fuels	-	35.00	-	-	-
51307 - Management Fees	-	1,901.00	13,303.08	-	-
51308 - Education/Instructors' Fees	215.00	-	-	250.00	250.00
51331 - Mileage	140.00	-	-	50.00	50.00
51352 - General Notices & Public Info	-	3,326.00	-	-	-
51433 - Dues and Subscriptions	30.00	-	-	30.00	30.00
51437 - Meals/Food/Beverages	-	-	-	75.00	75.00
Total Council/Town Board	**37,103.00**	**33,531.00**	**28,474.39**	**42,555.00**	**44,505.00**
Boards and Commissions					
51103 - Wages and Salaries: Part-time Employees	5,890.00	(69.00)	-	5,000.00	5,000.00
51122 - Employer FICA Contributions	387.00	-	-	382.50	350.00
51151 - Worker's Comp: Insurance Premiums	79.00	77.00	-	90.00	90.00
51433 - Dues and Subscriptions	45.00	-	-	60.00	60.00
51437 - Meals/Food/Beverages	-	13.00	-	-	-
Total Boards and Commissions	**6,401.00**	**21.00**	**-**	**5,532.50**	**5,500.00**
Clerk					
51101 - Wages and Salaries: Full-time Employees	123,135.00	112,022.00	31,116.09	155,000.00	155,000.00
51121 - Employer PERA Contributions	9,243.00	7,267.00	2,147.48	11,625.00	11,625.00
51122 - Employer FICA Contributions	9,416.00	7,868.00	1,648.50	11,819.25	11,090.00

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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51131 - Employer Paid Insurance: Health	14,413.00	14,119.00	8,044.30	19,200.00	19,200.00
51136 - Employer HSA Contribution	1,897.00	1,386.00	-	4,572.00	4,000.00
51151 - Worker's Comp: Insurance Premiums	353.00	300.00	-	1,142.00	350.00
51201 - Office Supplies	1,042.00	1,176.00	42.95	1,100.00	300.00
51202 - Office Supplies	-	-	-	-	250.00
51203 - Office Supplies	-	-	-	-	550.00
51217 - Operating Supplies	63.00	-	-	125.00	125.00
51304 - Legal Fees	-	61.00	-	-	-
51308 - Education/Instructors' Fees	130.00	-	-	300.00	200.00
51322 - Postage	1,382.00	-	-	150.00	150.00
51331 - Mileage	648.00	328.00	-	1,050.00	1,050.00
51342 - Advertising: General	-	192.00	-	-	-
51351 - Legal Notices Publishing	80.00	-	-	150.00	150.00
51406 - Office Equip Rep/Maint-Contractual	1,883.00	13,585.00	4,197.72	2,800.00	7,500.00
51433 - Dues and Subscriptions	225.00	218.00	21.46	165.00	165.00
51437 - Meals/Food/Beverages	-	-	-	25.00	25.00
51441 - Service Fee/Finance Charge	410.00	540.00	-	400.00	300.00
51461 - Credit Card Processing Fees	2,043.00	84.00	-	-	750.00
Total Clerk	**166,363.00**	**159,146.00**	**47,218.50**	**209,623.25**	**212,780.00**
Total General Government	**337,941.00**	**435,311.00**	**315,749.31**	**392,110.75**	**484,824.00**
Public Safety					
Planning and Zoning					
51101 - Wages and Salaries: Full-time Employees	63,743.00	51,362.00	80.00	79,500.00	79,500.00
51121 - Employer PERA Contributions	4,781.00	3,420.00	-	6,225.00	6,225.00
51122 - Employer FICA Contributions	4,876.00	3,672.00	-	4,781.75	4,860.00
51131 - Employer Paid Insurance: Health	7,184.00	10,227.00	2,804.82	9,600.00	9,600.00
51136 - Employer HSA Contribution	1,897.00	3,325.00	277.12	2,699.20	2,000.00
51151 - Worker's Comp: Insurance Premiums	19.00	61.00	-	135.00	110.00
51201 - Office Supplies	210.00	13.00	-	350.00	50.00
51202 - Office Supplies	-	-	-	-	275.00
51203 - Office Supplies	-	-	-	-	50.00
51217 - Operating Supplies	69.00	-	-	25.00	-
51304 - Legal Fees	7,880.00	7,495.00	-	14,500.00	12,500.00
51308 - Education/Instructors' Fees	535.00	-	-	150.00	-
51311 - Inspections	5,156.00	-	-	9,000.00	7,000.00
51313 - Consultant	3,760.00	2,228.00	-	3,000.00	3,000.00
51322 - Postage	1,789.00	51.00	-	400.00	400.00

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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51331 - Mileage	107.00	-	-	700.00	100.00
51351 - Legal Notices Publishing	-	502.00	663.80	1,500.00	2,000.00
51352 - General Notices & Public Info	383.00	166.00	-	575.00	600.00
51406 - Office Equip Rep/Maint-Contractual	556.00	392.00	-	2,000.00	650.00
51433 - Dues and Subscriptions	301.00	-	-	350.00	-
51440 - Recording fees	92.00	92.00	-	300.00	350.00
Total Planning and Zoning	**103,338.00**	**83,006.00**	**3,825.74**	**135,790.95**	**129,270.00**
Planning					
51151 - Worker's Comp: Insurance Premiums	(8.00)	8.00	-	-	35.00
51406 - Office Equip Rep/Maint-Contractual	-	-	68.06	-	-
Total Planning	**(8.00)**	**8.00**	**68.06**	**-**	**35.00**
General Government Buildings and Plant					
51101 - Wages and Salaries: Full-time Employees	12,826.00	3,648.00	-	20,000.00	21,000.00
51121 - Employer PERA Contributions	962.00	272.00	-	1,500.00	1,500.00
51122 - Employer FICA Contributions	981.00	279.00	-	1,530.00	1,530.00
51131 - Employer Paid Insurance: Health	1,094.00	2,205.00	336.58	1,500.00	1,500.00
51136 - Employer HSA Contribution	316.00	333.00	27.71	576.00	400.00
51151 - Worker's Comp: Insurance Premiums	912.00	655.00	-	1,000.00	1,000.00
51201 - Office Supplies	180.00	-	-	-	-
51211 - Cleaning Supplies	218.00	4.00	130.65	200.00	200.00
51217 - Operating Supplies	357.00	643.00	444.11	500.00	500.00
51221 - Equipment Parts	-	-	313.49	400.00	-
51223 - Building Repair Supplies	163.00	-	-	650.00	800.00
51225 - Landscaping Materials	-	-	-	100.00	-
51308 - Education/Instructors' Fees	54.00	91.00	-	50.00	150.00
51312 - Security Patrol/Monitor	147.00	1,697.00	178.54	125.00	200.00
51321 - Telephone	1,792.00	1,494.00	468.06	2,000.00	2,000.00
51362 - Property Insurance	1,873.00	1,239.00	-	1,500.00	200.00
51381 - Electric Utilities	1,594.00	1,624.00	1,012.30	6,000.00	2,500.00
51383 - Gas Utilities	792.00	1,444.00	1,207.71	1,600.00	2,000.00
51384 - Refuse Disposal	132.00	518.00	202.29	400.00	400.00
51401 - Building Rep/Maint - Contractual	3,987.00	1,791.00	5,264.96	5,000.00	6,000.00
51403 - Non-Building Rep/Maint - Contractual	-	-	-	100.00	-
51404 - Equiptment Rep/Maint - Contractual	140.00	-	-	-	200.00
51415 - Rentals: Other Equipment	-	-	-	100.00	-
51433 - Dues and Subscriptions	-	-	-	100.00	-
51437 - Meals/Food/Beverages	177.00	-	-	-	-

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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51450 - Property Tax Payment	-	177.00	-	200.00	350.00
51560 - Capital Outlay: Furniture and Fixtures	120.00	-	-	-	-
Total General Government Buildings and Plant	**28,817.00**	**18,114.00**	**9,586.40**	**45,131.00**	**42,430.00**
Elections					
51101 - Wages and Salaries: Full-time Employees	23,871.00	-	-	25,000.00	25,000.00
51103 - Wages and Salaries: Part-time Employees	11,383.00	-	-	10,000.00	10,000.00
51121 - Employer PERA Contributions	1,792.00	-	-	2,133.00	1,915.00
51122 - Employer FICA Contributions	1,828.00	-	-	76.00	100.00
51151 - Worker's Comp: Insurance Premiums	41.00	2.00	-	100.00	100.00
51217 - Operating Supplies	705.00	-	-	-	-
51304 - Legal Fees	253.00	-	-	-	-
51307 - Management Fees	558.00	-	-	1,400.00	1,400.00
51331 - Mileage	648.00	-	-	-	-
51351 - Legal Notices Publishing	402.00	104.00	-	-	-
51362 - Property Insurance	201.00	133.00	-	200.00	250.00
51406 - Office Equip Rep/Maint-Contractual	167.00	-	-	-	-
51437 - Meals/Food/Beverages	1,443.00	-	-	1,500.00	1,500.00
Total Elections	**43,292.00**	**239.00**	**-**	**40,409.00**	**40,265.00**
Fire Administration					
51212 - Motor Fuels	-	-	-	200.00	-
51363 - Automotive Insurance	-	-	-	350.00	-
51381 - Electric Utilities	-	-	-	200.00	-
51383 - Gas Utilities	-	-	-	300.00	-
51401 - Building Rep/Maint - Contractual	-	-	-	100.00	-
51407 - Vehicle Rep/Maint--Contractual	-	-	-	100.00	-
51455 - Remittance of Revenue	-	41,468.00	-	-	-
Total Fire Administration	**-**	**41,468.00**	**-**	**1,250.00**	**-**
Building Inspections Administration					
51101 - Wages and Salaries: Full-time Employees	6,574.00	1,206.00	-	30,000.00	30,000.00
51121 - Employer PERA Contributions	494.00	90.00	-	2,250.00	2,250.00
51122 - Employer FICA Contributions	504.00	92.00	-	2,295.00	2,295.00
51151 - Worker's Comp: Insurance Premiums	18.00	16.00	-	200.00	-
51201 - Office Supplies	250.00	4.00	-	500.00	250.00
51202 - Office Supplies	-	-	-	200.00	50.00
51203 - Office Supplies	-	-	-	500.00	400.00
51212 - Motor Fuels	14.00	-	-	250.00	-
51217 - Operating Supplies	-	654.00	-	50.00	-
51223 - Building Repair Supplies	-	-	-	100.00	-

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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51240 - Small Tools and Minor Equipment	382.00	-	-	1,000.00	500.00
51308 - Education/Instructors' Fees	54.00	91.00	-	150.00	100.00
51311 - Inspections	67,749.00	122,929.00	83,346.32	80,000.00	80,000.00
51312 - Security Patrol/Monitor	63.00	1,668.00	163.18	100.00	100.00
51313 - Consultant	4,885.00	-	-	25,000.00	10,000.00
51321 - Telephone	1,009.00	1,217.00	468.06	2,700.00	2,700.00
51325 - Website	-	-	-	5,000.00	5,000.00
51362 - Property Insurance	1,789.00	1,185.00	-	4,000.00	2,000.00
51381 - Electric Utilities	829.00	931.00	569.32	1,700.00	1,700.00
51383 - Gas Utilities	792.00	944.00	1,207.71	1,700.00	1,700.00
51384 - Refuse Disposal	266.00	499.00	356.00	600.00	600.00
51401 - Building Rep/Maint - Contractual	328.00	1,265.00	-	500.00	500.00
51406 - Office Equip Rep/Maint-Contractual	1,477.00	625.00	-	1,500.00	1,500.00
51407 - Vehicle Rep/Maint--Contractual	-	-	-	500.00	500.00
51415 - Rentals: Other Equipment	-	-	287.50	-	-
51433 - Dues and Subscriptions	1,252.00	6.00	-	6,000.00	3,000.00
51442 - State Surcharge	1,668.00	2,396.00	-	3,000.00	3,000.00
51461 - Credit Card Processing Fees	540.00	135.00	-	-	-
51570 - Capital Outlay: Office Equipment and Furnishings	-	-	-	5,000.00	5,000.00
51810 - Refunds and Reimbursements	-	31.00	-	-	-
Total Building Inspections Administration	**90,937.00**	**135,984.00**	**86,398.09**	**174,795.00**	**153,145.00**
Total Public Safety	**266,376.00**	**278,819.00**	**99,878.29**	**397,375.95**	**365,145.00**
Public Works					
Public Works					
51101 - Wages and Salaries: Full-time Employees	2,233.00	336.00	-	3,500.00	3,500.00
51121 - Employer PERA Contributions	168.00	24.00	-	294.00	260.00
51122 - Employer FICA Contributions	172.00	51.00	-	267.00	300.00
51151 - Worker's Comp: Insurance Premiums	256.00	236.00	-	350.00	350.00
51201 - Office Supplies	-	4.00	-	-	-
51217 - Operating Supplies	-	229.00	-	100.00	100.00
51240 - Small Tools and Minor Equipment	-	-	-	100.00	100.00
51303 - Engineering Fees	75,957.00	21,766.00	19,917.40	500.00	500.00
51304 - Legal Fees	288.00	5,191.00	-	-	-
51307 - Management Fees	19,097.00	18,194.00	20,231.39	21,000.00	21,000.00
51312 - Security Patrol/Monitor	2,400.00	800.00	-	3,000.00	3,000.00
51351 - Legal Notices Publishing	47.00	-	-	100.00	100.00
51352 - General Notices & Public Info	-	1,773.00	-	-	-

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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51381 - Electric Utilities	171.00	555.00	272.47	300.00	300.00
51403 - Non-Building Rep/Maint - Contractual	4,434.00	4,784.00	6,808.92	2,950.00	3,000.00
51404 - Equiptment Rep/Maint - Contractual	2,250.00	-	-	-	-
51406 - Office Equip Rep/Maint-Contractual	-	-	113.93	-	-
51433 - Dues and Subscriptions	-	-	-	15.00	15.00
51520 - Capital Outlay: Buildings and Structures	23,004.00	14,172.00	-	-	-
51530 - Capital Outlay: Improvements Other Than Buildings	-	1,295.00	-	-	-
Total Public Works	**130,477.00**	**69,410.00**	**47,344.11**	**32,476.00**	**32,525.00**
Road and Bridge Equipment					
51407 - Vehicle Rep/Maint--Contractual	-	-	565.37	-	-
51418 - Other Rentals	-	-	600.00	-	-
Total Road and Bridge Equipment	**-**	**-**	**1,165.37**	**-**	**-**
Road and Bridge					
51101 - Wages and Salaries: Full-time Employees	50,895.00	63,565.00	33,368.54	86,900.00	87,728.00
51103 - Wages and Salaries: Part-time Employees	1,148.00	127.00	-	1,000.00	1,000.00
51121 - Employer PERA Contributions	3,756.00	4,017.00	2,517.49	6,518.00	6,525.00
51122 - Employer FICA Contributions	3,976.00	4,715.00	2,609.52	6,648.80	6,340.00
51131 - Employer Paid Insurance: Health	5,800.00	5,951.00	2,815.56	8,764.56	8,000.00
51136 - Employer HSA Contribution	1,676.00	1,762.00	2,086.71	2,000.00	2,000.00
51142 - Unemployment Compensation: Benefit Payments	334.00	-	-	-	-
51151 - Worker's Comp: Insurance Premiums	4,731.00	6,065.00	-	8,005.00	8,000.00
51201 - Office Supplies	137.00	-	-	50.00	50.00
51211 - Cleaning Supplies	188.00	4.00	-	500.00	200.00
51212 - Motor Fuels	5,212.00	5,870.00	3,090.60	15,000.00	20,000.00
51213 - Lubricants and Additives	283.00	970.00	377.10	2,000.00	2,000.00
51215 - Operating Supplies: Shop Materials	151.00	-	-	150.00	150.00
51217 - Operating Supplies	80.00	1,237.00	10.78	1,350.00	1,350.00
51221 - Equipment Parts	1,138.00	648.00	66.45	10,000.00	6,000.00
51222 - Tires	854.00	-	-	2,000.00	3,000.00
51223 - Building Repair Supplies	6.00	1,673.00	-	750.00	200.00
51224 - Repair and Maintenance Supplies: Street Maintenance Materials	80,509.00	16,457.00	6,563.13	85,000.00	87,000.00
51225 - Landscaping Materials	-	120.00	-	50.00	50.00
51226 - Sign Repair Materials	4,468.00	-	-	5,000.00	7,000.00
51240 - Small Tools and Minor Equipment	392.00	152.00	19.50	1,500.00	2,500.00
51259 - Merchandise for Resale: Mailbox Posts	5,125.00	-	-	-	-
51303 - Engineering Fees	4,971.00	9,024.00	7,639.37	15,500.00	25,000.00
51304 - Legal Fees	46.00	-	-	500.00	500.00

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	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51305 - Medical and Dental Fees	420.00	402.00	-	500.00	500.00
51308 - Education/Instructors' Fees	54.00	489.00	-	300.00	300.00
51311 - Inspections	-	-	-	350.00	350.00
51312 - Security Patrol/Monitor	91.00	-	178.54	200.00	100.00
51313 - Consultant	375.00	-	-	500.00	500.00
51321 - Telephone	547.00	393.00	58.51	500.00	500.00
51331 - Mileage	89.00	53.00	-	100.00	100.00
51342 - Advertising: General	2,004.00	-	-	100.00	100.00
51351 - Legal Notices Publishing	179.00	-	-	-	-
51362 - Property Insurance	2,829.00	1,872.00	-	2,950.00	2,700.00
51363 - Automotive Insurance	4,085.00	2,641.00	-	3,000.00	3,000.00
51381 - Electric Utilities	2,517.00	2,910.00	1,473.30	4,500.00	4,500.00
51383 - Gas Utilities	495.00	590.00	754.81	1,500.00	800.00
51384 - Refuse Disposal	132.00	250.00	203.53	550.00	550.00
51401 - Building Rep/Maint - Contractual	1,901.00	1,800.00	-	2,500.00	3,000.00
51403 - Non-Building Rep/Maint - Contractual	-	-	-	1,000.00	2,000.00
51404 - Equiptment Rep/Maint - Contractual	2,428.00	400.00	-	5,200.00	6,000.00
51405 - Road Rep/Maint--Contractual	117,229.00	115,006.00	-	145,000.00	155,000.00
51406 - Office Equip Rep/Maint-Contractual	123.00	218.00	218.23	200.00	100.00
51407 - Vehicle Rep/Maint--Contractual	11,868.00	17,154.00	5,205.37	25,000.00	35,000.00
51415 - Rentals: Other Equipment	214.00	262.00	-	200.00	200.00
51433 - Dues and Subscriptions	321.00	154.00	81.00	400.00	400.00
51437 - Meals/Food/Beverages	-	16.00	-	100.00	100.00
51443 - Uniforms/Jackets/Clothing	-	-	-	200.00	200.00
51445 - Personal Protection Equipment	10.00	-	-	100.00	100.00
51720 - Transfer to other funds	5,529.00	-	-	-	-
51820 - Escrow Refund	-	-	54.06	-	-
Total Road and Bridge	**329,316.00**	**266,967.00**	**69,392.10**	**454,136.36**	**490,693.00**
Recycling Administration					
51101 - Wages and Salaries: Full-time Employees	69,504.00	44,086.00	2,714.57	92,000.00	96,600.00
51103 - Wages and Salaries: Part-time Employees	-	-	111.15	-	-
51121 - Employer PERA Contributions	5,103.00	1,876.00	431.85	6,900.00	7,245.00
51122 - Employer FICA Contributions	5,205.00	2,148.00	196.90	7,100.00	7,065.00
51131 - Employer Paid Insurance: Health	8,464.00	10,227.00	2,804.82	8,958.00	8,210.00
51136 - Employer HSA Contribution	-	3,326.00	277.13	3,690.00	3,690.00
51151 - Worker's Comp: Insurance Premiums	3,752.00	4,569.00	-	5,150.00	5,150.00
51211 - Cleaning Supplies	-	-	-	75.00	75.00

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	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51212 - Motor Fuels	910.00	541.00	71.91	1,600.00	1,600.00
51217 - Operating Supplies	81.00	83.00	-	150.00	150.00
51304 - Legal Fees	-	-	61.00	-	-
51308 - Education/Instructors' Fees	54.00	91.00	-	275.00	275.00
51312 - Security Patrol/Monitor	118.00	137.00	-	300.00	300.00
51322 - Postage	-	101.00	-	100.00	100.00
51331 - Mileage	-	-	34.95	-	-
51352 - General Notices & Public Info	-	-	-	545.00	545.00
51362 - Property Insurance	384.00	668.00	-	1,200.00	1,200.00
51363 - Automotive Insurance	1,350.00	526.00	-	650.00	650.00
51381 - Electric Utilities	802.00	1,108.00	162.44	2,000.00	2,000.00
51383 - Gas Utilities	592.00	708.00	923.78	1,500.00	1,500.00
51384 - Refuse Disposal	6,217.00	28,131.00	8,586.90	32,500.00	33,300.00
51386 - Cardboard/Co-Mingle Disposal	2,209.00	3,656.00	1,975.52	4,000.00	4,000.00
51403 - Non-Building Rep/Maint - Contractual	-	7,000.00	6,000.00	10,500.00	10,500.00
51404 - Equiptment Rep/Maint - Contractual	60.00	567.00	-	500.00	500.00
51406 - Office Equip Rep/Maint-Contractual	-	-	82.06	-	-
51407 - Vehicle Rep/Maint--Contractual	-	-	-	1,000.00	1,000.00
51433 - Dues and Subscriptions	1.00	79.00	60.75	80.00	80.00
51437 - Meals/Food/Beverages	7.00	-	-	50.00	50.00
51443 - Uniforms/Jackets/Clothing	86.00	75.00	-	100.00	100.00
51461 - Credit Card Processing Fees	-	528.00	-	-	-
51520 - Capital Outlay: Buildings and Structures	-	33,712.00	-	-	-
Total Recycling Administration	**104,899.00**	**143,943.00**	**24,495.73**	**180,923.00**	**185,885.00**
Organics/Composting					
51384 - Refuse Disposal	-	-	782.94	-	-
Total Organics/Composting	**-**	**-**	**782.94**	**-**	**-**
Total Public Works	**564,692.00**	**480,320.00**	**143,180.25**	**667,535.36**	**709,103.00**
Culture - Recreation					
Community Celebrations					
51101 - Wages and Salaries: Full-time Employees	2,434.00	17.00	-	4,000.00	4,500.00
51121 - Employer PERA Contributions	182.00	1.00	-	335.00	300.00
51122 - Employer FICA Contributions	186.00	1.00	-	305.00	305.00
51151 - Worker's Comp: Insurance Premiums	8.00	6.00	-	10.00	10.00
51212 - Motor Fuels	-	-	-	75.00	75.00
51217 - Operating Supplies	354.00	-	-	715.00	2,000.00
51322 - Postage	127.00	-	-	-	-
51352 - General Notices & Public Info	595.00	662.00	-	-	-

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51362 - Property Insurance	12.00	8.00	-	10.00	50.00
51384 - Refuse Disposal	234.00	-	-	300.00	300.00
51406 - Office Equip Rep/Maint-Contractual	22.00	-	-	-	-
51418 - Other Rentals	570.00	-	-	750.00	1,000.00
51437 - Meals/Food/Beverages	-	-	-	200.00	200.00
51443 - Uniforms/Jackets/Clothing	730.00	-	-	750.00	750.00
51444 - Entertainment	14,698.00	24,630.00	-	14,500.00	20,000.00
51490 - Miscellaneous: Donations to Civic Organizations	-	-	-	750.00	775.00
51810 - Refunds and Reimbursements	700.00	-	-	-	-
Total Community Celebrations	**20,852.00**	**25,325.00**	**-**	**22,700.00**	**30,265.00**
Senior Citizens Recreation					
51101 - Wages and Salaries: Full-time Employees	36,793.00	27,582.00	7,653.00	67,000.00	44,415.00
51103 - Wages and Salaries: Part-time Employees	-	-	595.06	-	-
51121 - Employer PERA Contributions	2,761.00	1,825.00	614.13	4,676.00	3,000.00
51122 - Employer FICA Contributions	2,817.00	1,982.00	641.79	5,030.00	3,100.00
51131 - Employer Paid Insurance: Health	-	-	119.19	-	-
51136 - Employer HSA Contribution	-	-	40.80	-	-
51151 - Worker's Comp: Insurance Premiums	67.00	72.00	-	140.00	100.00
51201 - Office Supplies	108.00	13.00	-	625.00	100.00
51202 - Office Supplies	-	-	-	200.00	200.00
51211 - Cleaning Supplies	364.00	180.00	110.44	500.00	500.00
51212 - Motor Fuels	261.00	82.00	-	750.00	735.00
51217 - Operating Supplies	2,443.00	4,260.00	781.29	4,250.00	4,200.00
51221 - Equipment Parts	219.00	-	-	300.00	300.00
51223 - Building Repair Supplies	517.00	-	-	750.00	750.00
51240 - Small Tools and Minor Equipment	80.00	-	-	200.00	200.00
51308 - Education/Instructors' Fees	139.00	111.00	-	500.00	500.00
51312 - Security Patrol/Monitor	195.00	1,710.00	178.53	325.00	325.00
51321 - Telephone	709.00	470.00	117.03	1,000.00	1,000.00
51322 - Postage	113.00	202.00	-	1,950.00	150.00
51325 - Website	-	-	-	3,500.00	-
51331 - Mileage	324.00	156.00	-	400.00	400.00
51342 - Advertising: General	206.00	-	202.19	300.00	300.00
51352 - General Notices & Public Info	-	-	-	4,000.00	-
51362 - Property Insurance	1,788.00	1,183.00	-	1,400.00	1,400.00
51363 - Automotive Insurance	663.00	447.00	-	650.00	650.00
51381 - Electric Utilities	1,537.00	1,666.00	1,020.69	2,200.00	2,500.00

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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51383 - Gas Utilities	673.00	803.00	1,026.55	1,940.00	2,000.00
51384 - Refuse Disposal	266.00	499.00	402.81	500.00	500.00
51401 - Building Rep/Maint - Contractual	6,043.00	222.00	21.98	2,500.00	3,000.00
51404 - Equiptment Rep/Maint - Contractual	290.00	253.00	-	1,000.00	2,000.00
51406 - Office Equip Rep/Maint-Contractual	2,413.00	872.00	160.45	3,300.00	1,500.00
51407 - Vehicle Rep/Maint--Contractual	-	266.00	-	500.00	500.00
51418 - Other Rentals	222.00	-	-	200.00	200.00
51433 - Dues and Subscriptions	450.00	183.00	70.25	8,950.00	450.00
51437 - Meals/Food/Beverages	1,061.00	1,122.00	1,039.74	2,300.00	2,300.00
51441 - Service Fee/Finance Charge	-	67.00	34.32	-	-
51444 - Entertainment	225.00	230.00	230.00	500.00	500.00
51560 - Capital Outlay: Furniture and Fixtures	30.00	-	-	2,000.00	2,000.00
51570 - Capital Outlay: Office Equipment and Furnishings	1,041.00	-	-	2,500.00	2,500.00
51810 - Refunds and Reimbursements	3,500.00	225.00	272.09	4,000.00	4,000.00
Total Senior Citizens Recreation	**68,318.00**	**46,683.00**	**15,332.33**	**130,836.00**	**86,275.00**
Communications					
51101 - Wages and Salaries: Full-time Employees	14,359.00	11,936.00	2,242.36	-	20,000.00
51103 - Wages and Salaries: Part-time Employees	-	-	79.81	-	-
51121 - Employer PERA Contributions	1,077.00	817.00	80.84	-	1,500.00
51122 - Employer FICA Contributions	1,098.00	889.00	175.00	-	1,500.00
51151 - Worker's Comp: Insurance Premiums	34.00	29.00	-	-	50.00
51201 - Office Supplies	446.00	-	-	-	25.00
51203 - Office Supplies	-	-	-	-	500.00
51217 - Operating Supplies	-	421.00	-	-	50.00
51304 - Legal Fees	368.00	-	-	-	-
51313 - Consultant	1,328.00	-	-	-	-
51321 - Telephone	-	-	1,052.75	-	-
51322 - Postage	925.00	2,040.00	-	-	1,800.00
51325 - Website	2,876.00	5,413.00	-	-	3,605.00
51352 - General Notices & Public Info	5,314.00	1,491.00	-	-	4,120.00
51401 - Building Rep/Maint - Contractual	3,754.00	-	-	-	-
51406 - Office Equip Rep/Maint-Contractual	509.00	1,566.00	-	-	2,060.00
51433 - Dues and Subscriptions	7,181.00	2,200.00	-	-	8,000.00
51530 - Capital Outlay: Improvements Other Than Buildings	33,950.00	-	-	-	-
51570 - Capital Outlay: Office Equipment and Furnishings	5,450.00	5,961.00	-	-	-
Total Communications	**78,669.00**	**32,763.00**	**3,630.76**	**-**	**43,210.00**
Parks and Recreation					

Linwood Township
Budget Process Report
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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51101 - Wages and Salaries: Full-time Employees	20,678.00	1,454.00	-	38,000.00	38,000.00
51121 - Employer PERA Contributions	1,553.00	108.00	-	2,850.00	2,850.00
51122 - Employer FICA Contributions	1,584.00	85.00	-	2,907.00	2,900.00
51131 - Employer Paid Insurance: Health	4,050.00	4,424.00	890.55	7,335.00	7,000.00
51136 - Employer HSA Contribution	1,170.00	1,230.00	102.53	2,000.00	2,000.00
51151 - Worker's Comp: Insurance Premiums	1,449.00	997.00	-	1,000.00	1,000.00
51201 - Office Supplies	21.00	-	-	-	-
51202 - Office Supplies	-	-	-	25.00	25.00
51212 - Motor Fuels	1,295.00	317.00	78.66	2,500.00	2,500.00
51213 - Lubricants and Additives	11.00	712.00	712.28	100.00	100.00
51217 - Operating Supplies	217.00	70.00	19.68	550.00	550.00
51221 - Equipment Parts	1,690.00	55.00	-	2,500.00	2,500.00
51222 - Tires	215.00	-	-	1,000.00	1,000.00
51223 - Building Repair Supplies	304.00	-	-	900.00	900.00
51225 - Landscaping Materials	9,430.00	8,890.00	-	5,000.00	5,000.00
51226 - Sign Repair Materials	135.00	-	-	500.00	500.00
51240 - Small Tools and Minor Equipment	108.00	497.00	-	500.00	500.00
51308 - Education/Instructors' Fees	54.00	91.00	-	225.00	225.00
51311 - Inspections	155.00	-	-	-	-
51312 - Security Patrol/Monitor	91.00	137.00	15.33	145.00	145.00
51321 - Telephone	475.00	249.00	58.51	500.00	500.00
51342 - Advertising: General	407.00	405.00	-	250.00	250.00
51362 - Property Insurance	3,831.00	2,552.00	-	3,000.00	3,000.00
51363 - Automotive Insurance	681.00	462.00	-	500.00	500.00
51381 - Electric Utilities	1,539.00	2,126.00	1,119.47	3,500.00	3,500.00
51383 - Gas Utilities	496.00	590.00	754.80	1,200.00	1,200.00
51384 - Refuse Disposal	2,051.00	499.00	407.86	500.00	500.00
51401 - Building Rep/Maint - Contractual	459.00	5,831.00	170.00	500.00	500.00
51403 - Non-Building Rep/Maint - Contractual	16,080.00	70,408.00	3,300.00	8,000.00	8,000.00
51404 - Equiptment Rep/Maint - Contractual	112.00	237.00	-	500.00	500.00
51406 - Office Equip Rep/Maint-Contractual	20.00	-	-	-	-
51407 - Vehicle Rep/Maint--Contractual	-	-	-	500.00	500.00
51418 - Other Rentals	3,978.00	5,205.00	1,515.00	5,050.00	5,000.00
51433 - Dues and Subscriptions	45.00	30.00	24.25	100.00	100.00
51437 - Meals/Food/Beverages	89.00	79.00	-	100.00	100.00
51443 - Uniforms/Jackets/Clothing	110.00	-	-	120.00	120.00
51520 - Capital Outlay: Buildings and Structures	-	-	-	1,000.00	1,000.00

Linwood Township
Budget Process Report
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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51530 - Capital Outlay: Improvements Other Than Buildings	-	-	-	500.00	500.00
51580 - Capital Outlay: Other Equipment	850.00	-	1,950.00	-	-
51810 - Refunds and Reimbursements	10.00	-	-	-	-
Total Parks and Recreation	**75,443.00**	**107,740.00**	**11,118.92**	**93,857.00**	**93,465.00**
Total Culture - Recreation	**243,282.00**	**212,511.00**	**30,082.01**	**247,393.00**	**253,215.00**
Other Uses					
Cemetery					
51101 - Wages and Salaries: Full-time Employees	5,211.00	1,377.00	-	5,044.00	5,000.00
51103 - Wages and Salaries: Part-time Employees	3,200.00	-	-	1,700.00	1,700.00
51121 - Employer PERA Contributions	391.00	103.00	-	375.00	375.00
51122 - Employer FICA Contributions	644.00	105.00	-	382.50	300.00
51151 - Worker's Comp: Insurance Premiums	338.00	248.00	-	450.00	300.00
51217 - Operating Supplies	-	-	-	100.00	100.00
51221 - Equipment Parts	-	-	-	100.00	-
51224 - Repair and Maintenance Supplies: Street Maintenance Materials	1,690.00	-	9,951.90	-	-
51225 - Landscaping Materials	136.00	-	-	200.00	200.00
51362 - Property Insurance	76.00	50.00	-	75.00	80.00
51381 - Electric Utilities	147.00	238.00	102.00	300.00	300.00
51401 - Building Rep/Maint - Contractual	-	750.00	-	-	-
51433 - Dues and Subscriptions	922.00	1,479.00	1,610.00	2,000.00	2,000.00
51530 - Capital Outlay: Improvements Other Than Buildings	-	-	-	6,000.00	-
Total Cemetery	**12,755.00**	**4,350.00**	**11,663.90**	**16,726.50**	**10,355.00**
Transportation Drivers					
51142 - Unemployment Compensation: Benefit Payments	95.00	-	-	-	-
Total Transportation Drivers	**95.00**	**-**	**-**	**-**	**-**
Wages - Unallocated					
51101 - Wages and Salaries: Full-time Employees	-	(416.00)	11.74	-	-
Total Wages - Unallocated	**-**	**(416.00)**	**11.74**	**-**	**-**
Total Other Uses	**12,850.00**	**3,934.00**	**11,675.64**	**16,726.50**	**10,355.00**
Total Expenses	**1,425,141.00**	**1,410,895.00**	**600,565.50**	**1,721,141.56**	**1,822,642.00**
Total Net Income (Loss)	**(324,616.00)**	**27,974.00**	**(271,018.72)**	**(55,494.56)**	**-**

Fire Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
Net Income (Loss)					
Income					
Taxes					
31010 - Current Ad Valorem Taxes	315,575.00	275,000.00	-	403,030.00	339,000.00
Total Taxes	**315,575.00**	**275,000.00**	**-**	**403,030.00**	**339,000.00**
Government Aids					
33431 - State - MN Firefighters Training & Education	13,234.00	26,531.00	-	7,000.00	7,140.00
33490 - Other State Grants and Aids	5,000.00	-	-	-	-
33620 - Other County Grants and Aids	-	47,103.00	-	-	-
Total Government Aids	**18,234.00**	**73,634.00**	**-**	**7,000.00**	**7,140.00**
Sales & Fees					
36201 - Refunds, Rebates, Reimbursements	3,321.00	3,694.00	15.00	-	-
36210 - Interest Earnings	659.00	338.84	-	500.00	510.00
Total Sales & Fees	**3,980.00**	**4,032.84**	**15.00**	**500.00**	**510.00**
Total Income	**337,789.00**	**352,666.84**	**15.00**	**410,530.00**	**346,650.00**
Expenses					
Public Safety					
General Government Buildings and Plant					
51217 - Operating Supplies	-	17.97	262.59	-	-
51404 - Equiptment Rep/Maint - Contractual	-	1,952.73	326.52	-	-
Total General Government Buildings and Plant	**-**	**1,970.70**	**589.11**	**-**	**-**
Fire Administration					
51101 - Wages and Salaries: Full-time Employees	141,817.00	3,184.00	46,117.45	4,630.00	4,500.00
51103 - Wages and Salaries: Part-time Employees	18,118.00	125,951.00	27,691.70	180,000.00	170,000.00
51121 - Employer PERA Contributions	131.00	203.00	213.57	340.00	380.00
51122 - Employer FICA Contributions	745.00	9,607.00	5,734.71	15,435.00	13,840.00
51133 - Employer Paid Insurance: Life	344.00	314.00	-	-	-
51134 - Employer Paid Insurance: Disability	1,422.00	1,422.00	-	-	-
51151 - Worker's Comp: Insurance Premiums	2,084.00	1,950.00	-	2,265.00	2,250.00
51201 - Office Supplies	663.00	123.78	226.78	200.00	200.00
51202 - Office Supplies	-	-	-	100.00	100.00
51203 - Office Supplies	-	-	-	500.00	500.00
51211 - Cleaning Supplies	132.00	5.69	167.50	560.00	560.00
51212 - Motor Fuels	3,618.00	4,046.00	978.25	4,000.00	4,700.00
51213 - Lubricants and Additives	96.00	615.18	-	250.00	250.00
51215 - Operating Supplies: Shop Materials	441.00	-	-	-	-
51217 - Operating Supplies	3,846.00	7,974.00	2,955.23	10,450.00	7,000.00
51221 - Equipment Parts	5,479.00	3,720.00	29.72	3,500.00	1,000.00
51223 - Building Repair Supplies	384.00	1,996.00	36.73	-	-

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51240 - Small Tools and Minor Equipment	1,640.00	783.00	346.75	2,000.00	500.00
51303 - Engineering Fees	-	-	3,518.13	-	-
51304 - Legal Fees	-	-	61.00	500.00	500.00
51305 - Medical and Dental Fees	6,516.00	552.00	4,891.50	6,000.00	5,500.00
51308 - Education/Instructors' Fees	14,172.00	22,483.00	5,693.58	25,000.00	20,000.00
51312 - Security Patrol/Monitor	472.00	6,882.18	-	900.00	900.00
51313 - Consultant	1,200.00	-	600.00	600.00	600.00
51321 - Telephone	3,009.00	2,829.00	2,316.28	4,500.00	4,000.00
51322 - Postage	127.00	-	-	150.00	150.00
51323 - Radio Units	9,349.00	16,496.64	16,432.68	15,000.00	10,000.00
51331 - Mileage	525.00	895.95	-	2,500.00	2,500.00
51361 - General Liability Insurance	-	-	-	2,150.00	2,150.00
51362 - Property Insurance	10,983.00	7,268.00	-	9,000.00	9,000.00
51363 - Automotive Insurance	8,327.00	5,647.00	-	6,000.00	6,350.00
51381 - Electric Utilities	3,722.00	4,590.00	2,602.79	6,500.00	5,500.00
51383 - Gas Utilities	4,920.00	5,833.00	4,168.35	8,000.00	7,500.00
51384 - Refuse Disposal	266.00	499.19	403.55	500.00	500.00
51401 - Building Rep/Maint - Contractual	8,450.00	5,574.34	3,774.15	10,000.00	7,500.00
51403 - Non-Building Rep/Maint - Contractual	-	-	-	3,600.00	2,500.00
51404 - Equiptment Rep/Maint - Contractual	6,458.00	6,204.00	6,845.00	7,000.00	5,500.00
51406 - Office Equip Rep/Maint-Contractual	2,526.00	593.00	467.41	2,000.00	1,000.00
51407 - Vehicle Rep/Maint--Contractual	7,929.00	4,505.49	6,157.60	20,000.00	14,070.00
51433 - Dues and Subscriptions	7,984.00	15,277.00	12,306.00	14,050.00	8,000.00
51437 - Meals/Food/Beverages	154.00	63.14	62.64	1,150.00	1,150.00
51438 - Lodging	650.00	1,246.21	-	5,000.00	4,000.00
51441 - Service Fee/Finance Charge	-	59.00	23.42	-	-
51443 - Uniforms/Jackets/Clothing	3,851.00	2,426.17	3,551.25	10,000.00	8,000.00
51445 - Personal Protection Equipment	11,270.00	19,158.89	4,541.32	20,000.00	13,000.00
51450 - Property Tax Payment	156.00	155.54	-	200.00	-
51495 - Recognition of Service	-	-	-	1,000.00	1,000.00
51530 - Capital Outlay: Improvements Other Than Buildings	-	25,287.76	-	-	-
51570 - Capital Outlay: Office Equipment and Furnishings	-	11,250.00	-	5,000.00	-
51720 - Transfer to other funds	27,602.00	-	-	-	-
51810 - Refunds and Reimbursements	3,319.00	-	-	-	-
Total Fire Administration	**324,897.00**	**327,671.15**	**162,915.04**	**410,530.00**	**346,650.00**
Total Public Safety	**324,897.00**	**329,641.85**	**163,504.15**	**410,530.00**	**346,650.00**
Other Uses					

Linwood Township
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	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
Wages - Unallocated					
51103 - Wages and Salaries: Part-time Employees	-	(0.01)	-	-	-
Total Wages - Unallocated	**-**	**(0.01)**	**-**	**-**	**-**
Total Other Uses	**-**	**(0.01)**	**-**	**-**	**-**
Total Expenses	**324,897.00**	**329,641.84**	**163,504.15**	**410,530.00**	**346,650.00**
Total Net Income (Loss)	**12,892.00**	**23,025.00**	**(163,489.15)**	**-**	**-**

Police Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
Net Income (Loss)					
Income					
Taxes					
31010 - Current Ad Valorem Taxes	316,500.00	300,000.00	-	368,600.00	335,535.00
Total Taxes	**316,500.00**	**300,000.00**	**-**	**368,600.00**	**335,535.00**
Sales & Fees					
36210 - Interest Earnings	562.00	54.00	-	100.00	100.00
Total Sales & Fees	**562.00**	**54.00**	**-**	**100.00**	**100.00**
Total Income	**317,062.00**	**300,054.00**	**-**	**368,700.00**	**335,635.00**
Expenses					
Public Safety					
Patrol					
51312 - Security Patrol/Monitor	321,257.00	339,026.00	158,270.50	367,000.00	334,535.00
51362 - Property Insurance	-	-	-	100.00	100.00
51381 - Electric Utilities	823.00	950.00	493.83	1,000.00	1,000.00
51383 - Gas Utilities	-	-	59.27	600.00	-
Total Patrol	**322,080.00**	**339,976.00**	**158,823.60**	**368,700.00**	**335,635.00**
Total Public Safety	**322,080.00**	**339,976.00**	**158,823.60**	**368,700.00**	**335,635.00**
Total Expenses	**322,080.00**	**339,976.00**	**158,823.60**	**368,700.00**	**335,635.00**
Total Net Income (Loss)	**(5,018.00)**	**(39,922.00)**	**(158,823.60)**	**-**	**-**

Recycling Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
Net Income (Loss)					
Income					
Taxes					
31010 - Current Ad Valorem Taxes	103,424.00	105,000.00	-	-	-
Total Taxes	**103,424.00**	**105,000.00**	**-**	**-**	**-**
Government Aids					
33620 - Other County Grants and Aids	53,944.00	87,628.00	-	52,000.00	52,000.00
Total Government Aids	**53,944.00**	**87,628.00**	**-**	**52,000.00**	**52,000.00**
Sales & Fees					
34403 - Refuse Collection Charges	15,394.00	10,599.75	4,890.00	12,000.00	12,000.00
34408 - Refuse Donations	2,087.00	20,836.93	8,882.19	20,000.00	20,000.00
34409 - Sale of Recyclable Materials	28,766.00	576.00	2,310.45	1,000.00	1,000.00
34410 - Recycling Collection Fees	-	20,807.00	8,186.00	25,000.00	25,000.00
34970 - Credit Card Processing Fees	-	181.00	128.34	-	-
36201 - Refunds, Rebates, Reimbursements	-	(45.00)	-	-	-
36210 - Interest Earnings	189.00	165.16	-	-	-
Total Sales & Fees	**46,436.00**	**53,120.84**	**24,396.98**	**58,000.00**	**58,000.00**
Total Income	**203,804.00**	**245,748.84**	**24,396.98**	**110,000.00**	**110,000.00**
Expenses					
General Government					
General Government					
51217 - Operating Supplies	-	-	110.06	-	-
Total General Government	**-**	**-**	**110.06**	**-**	**-**
Total General Government	**-**	**-**	**110.06**	**-**	**-**
Public Safety					
General Government Buildings and Plant					
51321 - Telephone	-	42.16	-	-	-
51401 - Building Rep/Maint - Contractual	-	400.00	2,085.00	-	-
Total General Government Buildings and Plant	**-**	**442.16**	**2,085.00**	**-**	**-**
Total Public Safety	**-**	**442.16**	**2,085.00**	**-**	**-**
Public Works					
Recycling Administration					
51101 - Wages and Salaries: Full-time Employees	17,180.00	27,517.00	5,952.09	20,000.00	20,000.00
51121 - Employer PERA Contributions	1,409.00	2,689.00	-	1,500.00	1,500.00
51122 - Employer FICA Contributions	1,437.00	3,199.00	534.51	1,706.00	1,530.00
51151 - Worker's Comp: Insurance Premiums	481.00	226.00	-	325.00	325.00
51201 - Office Supplies	75.00	13.00	-	-	-
51202 - Office Supplies	-	-	-	100.00	100.00
51212 - Motor Fuels	-	-	209.20	-	-
51213 - Lubricants and Additives	30.00	-	-	200.00	200.00

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
51217 - Operating Supplies	43.00	93.00	144.99	50.00	50.00
51221 - Equipment Parts	36.00	-	-	750.00	750.00
51223 - Building Repair Supplies	-	-	-	100.00	100.00
51226 - Sign Repair Materials	68.00	-	-	-	-
51240 - Small Tools and Minor Equipment	764.00	-	-	-	-
51304 - Legal Fees	161.00	-	-	175.00	175.00
51321 - Telephone	1,317.00	1,345.00	709.05	1,500.00	1,500.00
51322 - Postage	350.00	-	-	500.00	500.00
51331 - Mileage	64.00	-	-	-	-
51342 - Advertising: General	213.00	-	-	-	-
51345 - Advertising: General	-	-	-	45.00	45.00
51352 - General Notices & Public Info	1,272.00	330.99	-	1,200.00	1,200.00
51381 - Electric Utilities	-	-	415.79	-	-
51384 - Refuse Disposal	5,285.00	-	2,788.27	-	-
51401 - Building Rep/Maint - Contractual	-	-	-	500.00	500.00
51406 - Office Equip Rep/Maint-Contractual	1,363.00	504.69	-	1,380.00	1,380.00
51433 - Dues and Subscriptions	15.00	73.00	-	15.00	20.00
51461 - Credit Card Processing Fees	120.00	30.00	-	200.00	200.00
51580 - Capital Outlay: Other Equipment	1,044.00	-	-	-	-
51720 - Transfer to other funds	(39,945.00)	-	-	79,754.00	79,925.00
Total Recycling Administration	**(7,218.00)**	**36,020.68**	**10,753.90**	**110,000.00**	**110,000.00**
Total Public Works	**(7,218.00)**	**36,020.68**	**10,753.90**	**110,000.00**	**110,000.00**
Total Expenses	**(7,218.00)**	**36,462.84**	**12,948.96**	**110,000.00**	**110,000.00**
Total Net Income (Loss)	**211,022.00**	**209,286.00**	**11,448.02**	**-**	**-**

General Capital Projects Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	2026 Budget
	Actual	Actual	FY26 Budget
Net Income (Loss)			
Income			
Taxes			
31010 - Current Ad Valorem Taxes	23,641.00	742.04	-
Total Taxes	**23,641.00**	**742.04**	**-**
Government Aids			
33620 - Other County Grants and Aids	-	45,897.00	-
Total Government Aids	**-**	**45,897.00**	**-**
Sales & Fees			
36210 - Interest Earnings	6,696.00	1,168.45	-
Total Sales & Fees	**6,696.00**	**1,168.45**	**-**
Total Income	**30,337.00**	**47,807.49**	**-**
Expenses			
Public Safety			
General Government Buildings and Plant			
51530 - Capital Outlay: Improvements Other Than Buildings	-	24,349.62	-
51720 - Transfer to other funds	-	-	292,280.00
Total General Government Buildings and Plant	**-**	**24,349.62**	**292,280.00**
Total Public Safety	**-**	**24,349.62**	**292,280.00**
Total Expenses	**-**	**24,349.62**	**292,280.00**
Total Net Income (Loss)	**30,337.00**	**23,457.87**	**(292,280.00)**

Park Dedication Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	2027 Budget
	Actual	Actual	FY27 Budget
Net Income (Loss)			
Income			
Taxes			
31010 - Current Ad Valorem Taxes	-	-	30,000.00
Total Taxes	**-**	**-**	**30,000.00**
Sales & Fees			
36201 - Refunds, Rebates, Reimbursements	176.00	-	-
36210 - Interest Earnings	708.00	94.00	-
Total Sales & Fees	**884.00**	**94.00**	**-**
Total Income	**884.00**	**94.00**	**30,000.00**
Expenses			
Culture - Recreation			
Parks and Recreation			
51580 - Capital Outlay: Other Equipment	3,080.00	-	-
51720 - Transfer to other funds	1,374.00	-	-
Total Parks and Recreation	**4,454.00**	**-**	**-**
Total Culture - Recreation	**4,454.00**	**-**	**-**
Total Expenses	**4,454.00**	**-**	**-**
Total Net Income (Loss)	**(3,570.00)**	**94.00**	**30,000.00**

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2026 Budget	2027 Budget
	Actual	Actual	Actual	FY26 Budget	FY27 Budget
Net Income (Loss)					
Income					
Taxes					
31010 - Current Ad Valorem Taxes	562,212.00	317,250.00	-	-	77,000.00
Total Taxes	**562,212.00**	**317,250.00**	**-**	**-**	**77,000.00**
Government Aids					
33490 - Other State Grants and Aids	-	-	47,356.00	-	-
33620 - Other County Grants and Aids	-	-	-	1,500,000.00	-
Total Government Aids	**-**	**-**	**47,356.00**	**1,500,000.00**	**-**
Sales & Fees					
36210 - Interest Earnings	5,923.00	1,334.00	-	-	-
Total Sales & Fees	**5,923.00**	**1,334.00**	**-**	**-**	**-**
Total Income	**568,135.00**	**318,584.00**	**47,356.00**	**1,500,000.00**	**77,000.00**
Expenses					
Public Works					
Public Works					
51303 - Engineering Fees	-	-	4,361.25	-	-
51720 - Transfer to other funds	300,000.00	-	-	-	-
Total Public Works	**300,000.00**	**-**	**4,361.25**	**-**	**-**
Road and Bridge Equipment					
51530 - Capital Outlay: Improvements Other Than Buildings	-	-	-	1,500,000.00	-
51580 - Capital Outlay: Other Equipment	-	-	94,176.44	-	-
Total Road and Bridge Equipment	**-**	**-**	**94,176.44**	**1,500,000.00**	**-**
Total Public Works	**300,000.00**	**-**	**98,537.69**	**1,500,000.00**	**-**
Total Expenses	**300,000.00**	**-**	**98,537.69**	**1,500,000.00**	**-**
Total Net Income (Loss)	**268,135.00**	**318,584.00**	**(51,181.69)**	**-**	**77,000.00**

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	Actual YTD 2026	2027 Budget
	Actual	Actual	Actual	FY27 Budget
Net Income (Loss)				
Income				
Taxes				
31010 - Current Ad Valorem Taxes	58,329.00	-	-	25,000.00
Total Taxes	**58,329.00**	**-**	**-**	**25,000.00**
Sales & Fees				
36210 - Interest Earnings	4,007.00	723.03	-	-
Total Sales & Fees	**4,007.00**	**723.03**	**-**	**-**
Total Income	**62,336.00**	**723.03**	**-**	**25,000.00**
Expenses				
Public Safety				
General Government Buildings and Plant				
51401 - Building Rep/Maint - Contractual	2,156.00	8,142.73	10,772.20	-
51530 - Capital Outlay: Improvements Other Than Buildings	24,644.00	5,669.75	-	-
Total General Government Buildings and Plant	**26,800.00**	**13,812.48**	**10,772.20**	**-**
Fire Administration				
51530 - Capital Outlay: Improvements Other Than Buildings	-	2,795.00	-	-
51720 - Transfer to other funds	(25,180.00)	-	-	-
Total Fire Administration	**(25,180.00)**	**2,795.00**	**-**	**-**
Total Public Safety	**1,620.00**	**16,607.48**	**10,772.20**	**-**
Total Expenses	**1,620.00**	**16,607.48**	**10,772.20**	**-**
Total Net Income (Loss)	**60,716.00**	**(15,884.45)**	**(10,772.20)**	**25,000.00**

Fire Capital Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025	2026 Budget	2027 Budget
	Actual	Actual	FY26 Budget	FY27 Budget
Net Income (Loss)				
Income				
Taxes				
31010 - Current Ad Valorem Taxes	97,583.00	99,999.67	-	145,000.00
Total Taxes	**97,583.00**	**99,999.67**	**-**	**145,000.00**
Sales & Fees				
36210 - Interest Earnings	2,914.00	635.09	-	-
39700 - Transfer from other Funds	407,287.00	-	292,280.00	-
Total Sales & Fees	**410,201.00**	**635.09**	**292,280.00**	**-**
Total Income	**507,784.00**	**100,634.76**	**292,280.00**	**145,000.00**
Expenses				
Public Safety				
Fire Administration				
51217 - Operating Supplies	-	30,035.00	-	-
51550 - Capital Outlay: Motor Vehicles	-	491,974.00	472,327.00	-
51580 - Capital Outlay: Other Equipment	24,994.00	-	-	-
Total Fire Administration	**24,994.00**	**522,009.00**	**472,327.00**	**-**
Total Public Safety	**24,994.00**	**522,009.00**	**472,327.00**	**-**
Total Expenses	**24,994.00**	**522,009.00**	**472,327.00**	**-**
Total Net Income (Loss)	**482,790.00**	**(421,374.24)**	**(180,047.00)**	**145,000.00**

Recycling Capital Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual 2025
	Actual	Actual
Net Income (Loss)		
Income		
Taxes		
31010 - Current Ad Valorem Taxes	9,758.00	-
Total Taxes	**9,758.00**	**-**
Sales & Fees		
36201 - Refunds, Rebates, Reimbursements	349.00	-
36210 - Interest Earnings	205.00	100.00
39700 - Transfer from other Funds	(5,268.00)	-
Total Sales & Fees	**(4,714.00)**	**100.00**
Total Income	**5,044.00**	**100.00**
Expenses		
Public Works		
Recycling Administration		
51520 - Capital Outlay: Buildings and Structures	57,878.00	-
51580 - Capital Outlay: Other Equipment	328.00	-
Total Recycling Administration	**58,206.00**	**-**
Total Public Works	**58,206.00**	**-**
Total Expenses	**58,206.00**	**-**
Total Net Income (Loss)	**(53,162.00)**	**100.00**

Escrow Fund

Linwood Township
Budget Process Report
As of June 30, 2026

	Actual 2024	Actual YTD 2026
	Actual	Actual
Net Income (Loss)		
Income		
Sales & Fees		
39111 - Escrow Revenue	-	9,100.00
Total Sales & Fees	**-**	**9,100.00**
Total Income	**-**	**9,100.00**
Expenses		
Public Safety		
Planning and Zoning		
51101 - Wages and Salaries: Full-time Employees	3,431.00	-
51820 - Escrow Refund	-	4,950.00
Total Planning and Zoning	**3,431.00**	**4,950.00**
General Government Buildings and Plant		
51820 - Escrow Refund	-	2,400.00
Total General Government Buildings and Plant	**-**	**2,400.00**
Total Public Safety	**3,431.00**	**7,350.00**
Total Expenses	**3,431.00**	**7,350.00**
Total Net Income (Loss)	**(3,431.00)**	**1,750.00**