

# 2025



**FREEBORN COUNTY**

*Minnesota*

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**Freeborn County**  
**Annual Budget**

FREEBORN COUNTY  
MINNESOTA

**2025 BUDGET**

Adopted by:

The Freeborn County Board of Commissioners

**Brad Edwin - Chair - District 1**

**Nicole Eckstrom – Vice Chair – District 5**

**Dawn Kaasa - District 2**

**Lukas Severson - District 3**

**Christopher Shoff – District 4**

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**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>GENERAL FUND</b>				
<b>002</b>	<b>County Wide</b>			
01-002-000-0000-5001	Current Real Estate Tax	(13,687,142)	(14,038,412)	(14,365,140)
01-002-000-0000-5003	Delinquent Real Estate Tax	(153,719)	(164,214)	(230,000)
01-002-000-0000-5004	Current Mobile Home Tax	(3,088)	(3,715)	(9,000)
01-002-000-0000-5005	Delinquent Mobile Home Tax	(2,903)	(1,396)	(1,860)
01-002-000-0000-5008	Current Penalty	(66,407)	(46,648)	(45,000)
01-002-000-0000-5009	Delinquent Penalty And Interest	(53,083)	(52,131)	(60,000)
01-002-000-0000-5009	Mobile Home Current Penalty And Interest	(257)	(174)	(230)
01-002-000-0000-5010	Mobile Home Delinq Penalty And Interest	(1,171)	(497)	(1,000)
01-002-000-0000-5011	County Program Aids	(1,800,635)	(2,408,387)	(2,363,274)
01-002-000-0000-5018	Mortgage Registry Tax & Deed Tax	(25,368)	(22,202)	(25,000)
01-002-000-0000-5017	Forfeited Tax	0	(46,356)	0
01-002-000-0000-5101	License, Auctioneers	(200)	(80)	(240)
01-002-000-0000-5102	License, Non-Intox Malt Liquor (Beer)	(200)	(150)	(350)
01-002-000-0000-5108	License, Wine And Liquor	(600)	(600)	(200)
01-002-000-0000-5116	License, Tobacco	(676)	(460)	(626)
01-002-000-0000-5210	Local Performance Aid	(4,327)	(4,272)	0
01-002-000-0000-5211	Homesleat Credit & Other Tax Aids	(385,255)	(373,135)	(384,000)
01-002-000-0000-5219	Housing And Redevelopment Authority Tax	(31,833)	0	(16,000)
01-002-000-0000-5214	Pilot In Lieu Of Tax	(32,425)	(41,521)	(36,600)
01-002-000-0000-5218	Disparity Reduction Aid	(38,084)	(33,397)	(46,000)
01-002-000-0000-5390	Cannabis Aid	0	(2,114)	0
01-002-000-0000-5406	State Admin Matching for FS CFDA 10.661	(50,774)	(67,189)	(46,300)
01-002-000-0000-5421	Fed, Grants	(50,300)	0	0
01-002-000-0000-5432	American Recovery Prog Act	0	0	0
01-002-000-0000-5456	Temp. Asst. for Needy Fam. CFDA 93.568	(6,878)	(10,541)	(7,500)
01-002-000-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	(185)	(334)	(50)
01-002-000-0000-5458	Child Support Enforcement CFDA 93.563	(28,741)	(53,188)	(30,000)
01-002-000-0000-5486	Foster Care Title IV-E CFDA 93.668	(10,553)	(13,023)	(10,000)
01-002-000-0000-5469	Children's Insurance Grnt CFDA 93.787	(243)	(66)	0
01-002-000-0000-5473	Medica' Assistance Program CFDA 83.778	(84,828)	(107,393)	(85,000)
01-002-000-0000-5502	Rents	(5,501)	(4,858)	(5,000)
01-002-000-0000-6710	Interest Earn'ngs	(1,389,597)	(1,312,981)	(1,050,000)
01-002-000-0000-6711	Interest from advances	(42,151)	(66,667)	0
01-002-000-0000-6830	Miscellaneous Revenue	(246)	(2,190)	0
01-002-000-0000-6902	Proceeds From Financing	0	0	0
01-002-000-0000-6006	Abatements	102,061	0	20,000
01-002-000-0000-6375	Contingencies	149	0	0
	<b>Revenue</b>	<b>(18,025,823)</b>	<b>(18,874,021)</b>	<b>(18,807,039)</b>
	<b>Expend.</b>	<b>102,200</b>	<b>0</b>	<b>20,000</b>
	<b>Net</b>	<b>(17,923,623)</b>	<b>(18,874,021)</b>	<b>(18,787,039)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>003</b>	<b>Board Of Commissioners</b>			
01-003-000-0000-6780	Donations, Scholarships	(2,500)	(2,500)	(2,500)
01-003-000-0000-6830	Miscellaneous Revenue	0	0	0
01-003-000-0000-6102	Regular Salaries	118,876	135,000	161,000
01-003-000-0000-6131	Reimbursed Expenses	671	2,084	1,000
01-003-000-0000-6133	Reimbursed Mileage	1,833	2,935	3,500
01-003-000-0000-6153	Health Insurance - Employees	4,082	5,962	6,020
01-003-000-0000-6154	Life Insurance - Employees	48	53	234
01-003-000-0000-6161	P E R A	5,949	8,760	10,125
01-003-000-0000-6171	F I C A	7,558	8,495	8,370
01-003-000-0000-6174	Medicare	1,776	1,867	1,956
01-003-000-0000-6181	Deferred Compensation Match	5,050	5,200	4,800
01-003-000-0000-6184	Vebs Savings	3,175	4,234	3,175
01-003-000-0000-6201	Communications	0	1,200	0
01-003-000-0000-6241	Membership Dues And Registration Fees	25,647	21,285	22,925
01-003-000-0000-6242	Advertising And Publications	28,789	17,683	20,500
01-003-000-0000-6272	Professional Services	17,716	14,528	20,000
01-003-000-0000-6331	Travel And Expenses	3,241	3,187	5,500
01-003-000-0000-6351	Miscellaneous	0	0	0
01-003-000-0000-6401	Office Supplies	170	461	0
01-003-000-0000-6801	Furniture And Equipment	0	0	6,500
01-003-000-0000-6851	Scholarships	5,000	5,000	2,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>
	<b>Expend.</b>	<b>229,710</b>	<b>238,964</b>	<b>277,007</b>
	<b>Net</b>	<b>227,210</b>	<b>236,464</b>	<b>274,507</b>

<b>005</b>	<b>Appropriations</b>			
01-005-000-0000-6628	Economic Development-Greater Jobs	12,000	12,000	12,000
01-005-000-0000-6801	Association Of Minnesota Counties	0	0	20,000
01-005-000-0000-6804	Memorial Day Observance	1,300	1,300	1,300
01-005-000-0000-6905	National Association Of Counties	0	0	5,000
01-005-000-0000-6908	S.E.M.I.F.	9,750	3,250	6,500
01-005-000-0000-6813	Senior Resources of Freeborn County	17,250	19,500	22,000
01-005-000-0000-6815	Humane Society Of Freeborn County	0	5,000	5,000
01-005-000-0000-6818	Downtown Redevelopment	10,000	10,000	10,000
01-005-000-0000-6820	South Eastern EMS Appropriation	5,000	5,000	5,000
01-005-000-0000-6822	SEMGAC	4,600	6,000	6,000
01-005-000-0000-6825	STARS Mentoring Program	2,000	2,000	0
01-005-000-0000-6826	UW Welcome Party	0	10,000	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>61,800</b>	<b>74,050</b>	<b>92,800</b>
	<b>Net</b>	<b>61,800</b>	<b>74,050</b>	<b>92,800</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>012</b>	<b>Courts Administration</b>			
01-012-000-0000-5601	Fee, For Services	0	(1,442)	0
01-012-000-0000-5621	Fines, District Court	0	0	0
01-012-000-0000-5656	Fines, Cdc	0	0	(300)
01-012-000-0000-5658	Fines, Bench Warrant Fee	0	0	0
01-012-000-0000-5851	Refunds and Reimbursements	0	0	0
01-012-000-0000-6243	Books And Subscriptions	0	0	1,200
01-012-000-0000-6261	Attorneys Fees	298,879	220,402	290,000
01-012-000-0000-6263	Court Reporter	7,608	0	0
01-012-000-0000-6272	Professional Services	20,474	47,185	66,000
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>(1,442)</b>	<b>(300)</b>
	<b>Expend.</b>	<b>324,961</b>	<b>267,587</b>	<b>307,200</b>
	<b>Net</b>	<b>324,961</b>	<b>266,145</b>	<b>306,900</b>

<b>021</b>	<b>Law Library</b>			
01-021-000-0000-5523	Fee, District Court	(3,438)	(3,054)	(3,400)
01-021-000-0000-5821	Fines, District Court	(12,405)	(13,342)	(14,500)
01-021-000-0000-6243	Books And Subscriptions	27,260	32,418	14,150
01-021-000-0000-6272	Professional Services	0	0	3,750
		<hr/>		
	<b>Revenue</b>	<b>(15,583)</b>	<b>(16,396)</b>	<b>(17,900)</b>
	<b>Expend.</b>	<b>27,260</b>	<b>32,418</b>	<b>17,900</b>
	<b>Net</b>	<b>11,417</b>	<b>16,022</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>031</b>			
<b>County Administration</b>			
01-031-000-0000-6501	(48)	(80)	(50)
01-031-000-0000-6711	(17,393)	(21,901)	(8,000)
01-031-000-0000-6804	(986)	(822)	(800)
01-031-000-0000-6811	(1,964)	0	0
01-031-000-0000-6830	(30,020)	(30)	(300)
01-031-000-0000-6855	0	0	(75,000)
01-031-000-0000-8102	558,209	606,714	667,707
01-031-000-0000-8104	4,909	0	5,000
01-031-000-0000-8106	68,438	46,963	4,000
01-031-000-0000-8111	0	8,880	5,000
01-031-000-0000-8131	542	(7)	1,200
01-031-000-0000-8132	0	1,260	6,000
01-031-000-0000-8133	1,479	2,348	7,000
01-031-000-0000-8151	180	194	400
01-031-000-0000-8152	20,118	24,299	25,000
01-031-000-0000-8153	66,083	67,341	65,322
01-031-000-0000-8154	89	90	328
01-031-000-0000-8155	11,010	11,483	12,000
01-031-000-0000-8156	111,953	121,583	130,000
01-031-000-0000-8181	43,818	45,670	50,078
01-031-000-0000-8171	36,275	39,267	41,398
01-031-000-0000-8172	31,866	11,683	35,000
01-031-000-0000-8173	92,817	133,373	145,000
01-031-000-0000-8174	8,484	8,949	9,882
01-031-000-0000-8180	7,208	7,070	15,000
01-031-000-0000-8181	2,226	3,550	3,800
01-031-000-0000-8184	28,900	28,311	31,760
01-031-000-0000-8201	37,548	23,451	19,000
01-031-000-0000-8203	22,066	18,313	25,000
01-031-000-0000-8241	10,768	15,723	15,000
01-031-000-0000-8242	4,289	11,436	12,000
01-031-000-0000-8243	182	837	1,500
01-031-000-0000-8267	74,026	87,106	90,000
01-031-000-0000-8272	80,222	29,828	30,000
01-031-000-0000-8274	863	11,805	20,000
01-031-000-0000-8301	0	34,332	79,000
01-031-000-0000-8302	0	173	200
01-031-000-0000-8303	732	1,196	1,500
01-031-000-0000-8305	2,533	1,375	1,500
01-031-000-0000-8330	315	2,289	2,500
01-031-000-0000-8331	9,328	6,828	16,000
01-031-000-0000-8341	1,324	0	2,800
01-031-000-0000-8343	3,849	28,664	90,850
01-031-000-0000-8351	0	0	1,000
01-031-000-0000-8373	175,322	186,718	285,600
01-031-000-0000-8376	18,427	93,101	300,000
01-031-000-0000-8401	4,609	2,249	5,000
01-031-000-0000-8403	4,288	0	5,000
01-031-000-0000-8410	36,656	28,850	40,000
01-031-000-0000-8412	925	0	5,000
01-031-000-0000-8682	2,409	1,030	1,000
01-031-000-0000-8601	327	668	5,000
01-031-000-0000-8629	38,926	81,486	0
	<b>Revenue</b>	<b>(50,380)</b>	<b>(22,820)</b>
	<b>Expend.</b>	<b>1,591,283</b>	<b>1,845,882</b>
	<b>Net</b>	<b>1,530,895</b>	<b>1,823,062</b>
		<b>(83,950)</b>	<b>2,303,916</b>
			<b>2,219,065</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>041</b>	<b>County Auditor-Treasurer</b>			
	01-041-000-0000-6501	Fee, For Services	(17,443)	(23,253)
				(25,500)
	01-041-000-0000-6830	Miscellaneous Revenue	0	(30,941)
				0
	01-041-000-0000-6102	Regular Salaries	522,302	618,752
				566,403
	01-041-000-0000-6104	Overtime Salaries	48	7,489
				0
	01-041-000-0000-6131	Reimbursed Expenses	65	1,011
				400
	01-041-000-0000-6133	Reimbursed Mileage	839	2,336
				2,200
	01-041-000-0000-6153	Health Insurance - Employees	33,651	49,469
				69,636
	01-041-000-0000-6154	Life Insurance - Employees	92	87
				328
	01-041-000-0000-6161	P E R A	37,192	38,997
				41,730
	01-041-000-0000-6171	F I C A	30,899	30,636
				34,497
	01-041-000-0000-6174	Medicare	7,228	7,119
				8,068
	01-041-000-0000-6181	Deferred Compensation Match	1,225	1,100
				2,600
	01-041-000-0000-6184	Vebra Savings	19,050	22,264
				28,575
	01-041-000-0000-6201	Communications	2,729	538
				2,400
	01-041-000-0000-6203	Postage	2,364	14,611
				20,000
	01-041-000-0000-6241	Membership Dues And Registration Fees	2,960	2,776
				4,300
	01-041-000-0000-6242	Advertising And Publications	21,331	18,090
				27,000
	01-041-000-0000-6243	Books And Subscriptions	0	0
				500
	01-041-000-0000-6272	Professional Services	2,113	10,667
				5,000
	01-041-000-0000-6301	Maintenance Contracts	42,380	70,718
				52,000
	01-041-000-0000-6307	Maintenance Service Contracts	1,098	0
				1,200
	01-041-000-0000-6309	Software maintenance contracts	3,000	0
				338,000
	01-041-000-0000-6331	Travel And Expenses	4,688	6,372
				7,000
	01-041-000-0000-6351	Miscellaneous	1,535	0
				0
	01-041-000-0000-6401	Office Supplies	10,243	15,861
				21,000
	01-041-000-0000-6411	General Supplies	440	1,266
				0
	01-041-000-0000-6601	Furniture And Equipment	2,552	1,657
				5,000
		<b>Revenue</b>	<b>(17,443)</b>	<b>(54,194)</b>
		<b>Expend.</b>	<b>749,610</b>	<b>821,386</b>
		<b>Net</b>	<b>732,067</b>	<b>1,227,537</b>
			<b>767,191</b>	<b>1,202,037</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>043</b>	<b>County Assessor</b>			
	01-043-000-0000-6501	Fee, For Services	(11,836)	(9,880)
	01-043-000-0000-6530	Miscellaneous Revenue	0	(1,100)
	01-043-000-0000-6102	Regular Salaries	413,180	432,139
	01-043-000-0000-6105	Part Time Salaries	30,427	17,206
	01-043-000-0000-6131	Reimbursed Expenses	1,064	653
	01-043-000-0000-6133	Reimbursed Mileage	3,099	1,350
	01-043-000-0000-6153	Health Insurance - Employees	36,028	34,264
	01-043-000-0000-6154	Life Insurance - Employees	76	72
	01-043-000-0000-6161	P E R A	32,726	32,642
	01-043-000-0000-6171	F I C A	26,367	26,894
	01-043-000-0000-6174	Medicare	6,166	6,290
	01-043-000-0000-6181	Deferred Compensation Match	1,475	100
	01-043-000-0000-6184	Vaba Savings	23,487	18,492
	01-043-000-0000-6201	Communications	2,867	2,401
	01-043-000-0000-6203	Postage	1,875	2,481
	01-043-000-0000-6241	Membership Dues And Registration Fees	4,269	3,743
	01-043-000-0000-6242	Advertising And Publications	986	7,748
	01-043-000-0000-6243	Books And Subscriptions	283	92
	01-043-000-0000-6272	Professional Services	4,039	3,736
	01-043-000-0000-6301	Maintenance Contracts	19,260	17,105
	01-043-000-0000-6303	Auto Expense	582	2,382
	01-043-000-0000-6330	Work Related Schooling	2,645	4,830
	01-043-000-0000-6331	Travel And Expenses	7,330	5,862
	01-043-000-0000-6343	Lease Agreements	0	33,000
	01-043-000-0000-6351	Miscellaneous	9	0
	01-043-000-0000-6401	Office Supplies	1,283	1,886
	01-043-000-0000-6562	Gasoline	1,194	1,292
	01-043-000-0000-6601	Furniture And Equipment	127	505
	01-043-000-0000-6629	Computer Software	19,145	19,286
		<b>Revenue</b>	<b>(11,835)</b>	<b>(10,980)</b>
		<b>Expend.</b>	<b>629,662</b>	<b>682,389</b>
		<b>Net</b>	<b>627,817</b>	<b>671,409</b>
			<b>15,000</b>	<b>0</b>
			<b>624,512</b>	<b>681,546</b>
			<b>0</b>	<b>0</b>
			<b>1,000</b>	<b>2,500</b>
			<b>59,538</b>	<b>328</b>
			<b>39,338</b>	<b>32,520</b>
			<b>7,805</b>	<b>1,300</b>
			<b>22,225</b>	<b>2,700</b>
			<b>10,000</b>	<b>4,365</b>
			<b>900</b>	<b>0,500</b>
			<b>5,160</b>	<b>40,065</b>
			<b>1,000</b>	<b>4,500</b>
			<b>8,000</b>	<b>98,000</b>
			<b>0</b>	<b>0</b>
			<b>2,000</b>	<b>2,000</b>
			<b>3,500</b>	<b>0</b>

**2025  
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		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>045</b>	<b>License Center</b>			
	01-045-000-0000-6307 Public Safety Grant	(31,012)	0	(78,000)
	01-045-000-0000-6501 Fee, For Services	(219,123)	(266,733)	(290,000)
	01-045-000-0000-6532 Fee, Drivers License	(67,133)	(93,347)	(90,000)
	01-045-000-0000-6830 Miscellaneous Revenue	(817)	(1,185)	(1,500)
	01-045-000-0000-6102 Regular Salaries	240,411	287,753	291,205
	01-045-000-0000-6131 Reimbursed Expenses	0	0	0
	01-045-000-0000-6133 Reimbursed Mileage	384	296	0
	01-045-000-0000-6153 Health Insurance - Employees	28,435	33,552	37,431
	01-045-000-0000-6154 Life Insurance - Employees	62	68	234
	01-045-000-0000-6161 P E R A	18,030	20,082	21,840
	01-045-000-0000-6171 F I C A	14,124	15,802	18,055
	01-045-000-0000-6174 Medicare	3,300	3,849	4,222
	01-045-000-0000-6184 Veba Savings	12,700	12,700	12,700
	01-045-000-0000-6203 Postage	918	2,376	2,500
	01-045-000-0000-8241 Membership Dues And Registration Fees	1,169	50	1,500
	01-045-000-0000-8242 Advertising And Publications	1,474	0	1,500
	01-045-000-0000-8243 Books And Subscriptions	0	0	0
	01-045-000-0000-8272 Professional Services	129	0	100
	01-045-000-0000-8301 Maintenance Contracts	0	0	0
	01-045-000-0000-8331 Travel And Expenses	114	121	400
	01-045-000-0000-8361 Miscellaneous	87	480	0
	01-045-000-0000-8401 Office Supplies	3,786	1,071	4,000
	01-045-000-0000-8411 General Supplies	0	290	0
	01-045-000-0000-8601 Furniture And Equipment	939	0	2,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(318,186)</b>	<b>(360,265)</b>	<b>(467,500)</b>
	<b>Expend.</b>	<b>324,055</b>	<b>369,098</b>	<b>388,187</b>
	<b>Net</b>	<b>5,870</b>	<b>(2,177)</b>	<b>(69,313)</b>

<b>046</b>	<b>County Surveyor</b>			
	01-046-000-0000-8272 Professional Services	0	0	20,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>20,000</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>061</b>	<b>Information Systems</b>			
01-061-000-0000-5501	Fee For Services	(77,546)	(66,619)	0
01-061-000-0000-5830	Miscellaneous Revenue	(54)	(151,667)	(300,000)
01-061-000-0000-6102	Regular Salaries	396,363	313,972	486,202
01-061-000-0000-6104	Overtime Salaries	1,328	1,667	1,500
01-061-000-0000-6106	Part Time Salaries	0	160	0
01-061-000-0000-6131	Reimbursed Expenses	0	0	500
01-061-000-0000-6133	Reimbursed Mileage	6	5	1,000
01-061-000-0000-6153	Health Insurance - Employees	18,833	18,292	28,060
01-061-000-0000-6154	Life Insurance - Employees	58	45	281
01-061-000-0000-6161	P E R A	27,836	22,706	36,503
01-061-000-0000-6171	F I C A	24,182	19,168	30,176
01-061-000-0000-6174	Medicare	5,656	4,483	7,057
01-061-000-0000-6181	Deferred Compensation Match	500	1,203	1,300
01-061-000-0000-6184	Vebs Savings	8,731	5,821	9,525
01-061-000-0000-6201	Communications	8,151	1,617	2,600
01-061-000-0000-6203	Postage	1	90	0
01-061-000-0000-6211	Telephone Expense & Repair	27,008	41,156	35,300
01-061-000-0000-6241	Membership Dues And Registration Fees	731	3,015	2,500
01-061-000-0000-6242	Advertising And Publications	2,087	660	1,300
01-061-000-0000-6272	Professional Services	39,016	30,865	55,000
01-061-000-0000-6301	Maintenance Contracts	78,061	36,238	133,000
01-061-000-0000-6302	Miscellaneous Repairs	0	0	500
01-061-000-0000-6330	Work Related Schooling	0	4,580	10,000
01-061-000-0000-6331	Travel And Expenses	0	1,372	3,000
01-061-000-0000-6351	Miscellaneous	0	0	0
01-061-000-0000-6401	Office Supplies	238	0	500
01-061-000-0000-6403	Copy Machines And Supplies	118,157	98,982	90,000
01-061-000-0000-6601	Furniture And Equipment	2,288	13,719	2,500
01-061-000-0000-6624	Computer Equipment	132,981	38,763	600,000
01-061-000-0000-6629	Computer Software	152,027	19,087	395,100
01-061-061-0000-6624	Computer Equipment	46	12,766	0
01-061-061-0000-6629	Computer Software	191,904	278,072	27,900
01-061-061-0000-6630	Computer Hardware	0	42,500	0
01-061-201-0000-6624	Computer Equipment	0	0	0
	<b>Revenue</b>	<b>(77,600)</b>	<b>(217,286)</b>	<b>(300,000)</b>
	<b>Expend.</b>	<b>1,235,177</b>	<b>1,012,230</b>	<b>1,956,684</b>
	<b>Net</b>	<b>1,157,577</b>	<b>794,944</b>	<b>1,656,684</b>
<b>063</b>	<b>Elections</b>			
01-063-000-0000-5353	Secretary of state G53	(8,105)	(68,690)	0
01-063-000-0000-5803	Reimbursement Cost for Ballots	(25,262)	(725)	(26,000)
01-063-000-0000-5808	Elections	0	(800)	0
01-063-000-0000-5851	Refunds And Reimbursements	0	(266)	0
01-063-000-0000-6105	Part Time Salaries	0	5,156	0
01-063-000-0000-6171	Social Security	0	320	0
01-063-000-0000-6174	Medicare	0	75	0

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>063</b>	<b>Elections (Cont.)</b>			
01-063-000-0000-8203	Postage	1	7,910	7,900
01-063-000-0000-8242	Advertising And Publications	322	6,271	5,000
01-063-000-0000-8272	Professional Services	0	354	4,000
01-063-000-0000-8301	Maintenance Contracts	24,085	17,356	27,000
01-063-000-0000-8331	Travel And Expenses	271	3,063	1,000
01-063-000-0000-8361	Miscellaneous	0	43	0
01-063-000-0000-8411	General Supplies	8,356	99,689	90,000
01-063-000-0000-8601	Furniture And Equipment	130,136	1,526	75,000
<b>City of Albert Lea Election Expenses</b>				
01-063-003-0000-8806	Elections	0	(13,840)	0
01-063-003-0000-8212	Advertising And Publications	0	48	0
01-063-003-0000-8411	General Supplies	0	9,714	0
	<b>Revenue</b>	<b>(33,387)</b>	<b>(85,321)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>163,153</b>	<b>150,899</b>	<b>209,000</b>
	<b>Net</b>	<b>129,766</b>	<b>65,578</b>	<b>184,000</b>

<b>091</b>	<b>County Attorney</b>			
01-091-000-0000-8501	Fee, For Services	(8,858)	(15,967)	(19,500)
01-091-000-0000-8525	DWI Assessment	(1,776)	(1,352)	(1,500)
01-091-000-0000-8644	Fee, Child Support Motion	(360)	(140)	(200)
01-091-000-0000-8601	Fines, Forfeitures	(7,888)	(3,023)	(2,000)
01-091-000-0000-8102	Regular Salaries	762,930	848,760	875,659
01-091-000-0000-8105	Part Time Salaries	0	44,034	64,838
01-091-000-0000-8131	Reimbursed Expenses	1,934	1,784	1,800
01-091-000-0000-8133	Reimbursed Mileage	848	1,010	1,000
01-091-000-0000-8153	Health Insurance - Employees	54,306	62,218	54,773
01-091-000-0000-8154	Life Insurance - Employees	117	118	421
01-091-000-0000-8161	P E R A	58,182	61,206	66,291
01-091-000-0000-8171	F I C A	46,463	53,260	57,982
01-091-000-0000-8174	Medicare	10,863	12,406	13,560
01-091-000-0000-8181	Deferred Compensation Match	4,100	5,353	3,903
01-091-000-0000-8184	Vebra Savings	33,128	31,221	28,575
01-091-000-0000-8201	Communications	0	0	720
01-091-000-0000-8203	Postage	890	2,727	1,000
01-091-000-0000-8205	Paper Service	420	358	700
01-091-000-0000-8241	Membership Dues And Registration Fees	7,775	8,421	7,500
01-091-000-0000-8242	Advertising And Publications	494	2,312	500
01-091-000-0000-8243	Books And Subscriptions	11,801	14,834	12,800
01-091-000-0000-8264	Interpreter Fees	49	20	0
01-091-000-0000-8272	Professional Services	5,400	4,487	14,000
01-091-000-0000-8280	Forensic Services	3,428	0	0
01-091-000-0000-8309	Software maintenance contracts	11,160	16,307	16,500
01-091-000-0000-8330	Work Related Schooling	1,525	425	0
01-091-000-0000-8331	Travel And Expenses	1,406	478	1,000
01-091-000-0000-8351	Miscellaneous	0	0	0
01-091-000-0000-8365	Witness Fees	0	2,241	0
01-091-000-0000-8375	Contingencies	0	0	2,000
01-091-000-0000-8401	Office Supplies	3,327	2,444	4,000
01-091-000-0000-8601	Furniture And Equipment	200	3,929	2,000
	<b>Revenue</b>	<b>(16,881)</b>	<b>(20,472)</b>	<b>(23,200)</b>
	<b>Expend.</b>	<b>1,036,188</b>	<b>1,179,078</b>	<b>1,229,817</b>
	<b>Net</b>	<b>1,021,277</b>	<b>1,158,606</b>	<b>1,206,617</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>101</b>	<b>County Recorder</b>			
	01-101-000-0000-5601	Fee, For Services	(142,330)	(143,204)
	01-101-000-0000-5606	Fee, Tech Comp Fund	(53,839)	(52,492)
	01-101-000-0000-5610	Fee, Miscellaneous	(48,929)	(47,724)
	01-101-000-0000-6102	Regulate Salaries	310,933	286,970
	01-101-000-0000-6131	Reimbursed Expenses	626	53
	01-101-000-0000-6133	Reimbursed Mileage	2,297	517
	01-101-000-0000-6153	Health Insurance - Employees	39,533	45,314
	01-101-000-0000-6154	Life Insurance - Employees	87	60
	01-101-000-0000-6181	P E R A	23,323	21,382
	01-101-000-0000-6171	F I C A	18,230	16,831
	01-101-000-0000-6174	Medicare	4,263	3,938
	01-101-000-0000-6181	Deferred Compensation Match	1,226	1,060
	01-101-000-0000-6184	Veta Savings	19,316	16,402
	01-101-000-0000-6201	Communications	680	185
	01-101-000-0000-6203	Postage	490	1,368
	01-101-000-0000-6241	Membership Dues And Registration Fees	3,130	830
	01-101-000-0000-6242	Advertising And Publications	970	841
	01-101-000-0000-6243	Books And Subscriptions	0	0
	01-101-000-0000-6272	Professionals Services	0	0
	01-101-000-0000-6301	Maintenance Contracts	3,500	3,500
	01-101-000-0000-6302	Miscellaneous Repairs	0	0
	01-101-000-0000-6330	Work Related Schooling	138	0
	01-101-000-0000-6331	Travel And Expenses	6,474	1,709
	01-101-000-0000-6401	Office Supplies	2,788	4,230
	01-101-000-0000-6601	Furniture And Equipment	140	0
	01-101-019-0000-5501	Fees, For Services Real Estate	(281)	(180)
	01-101-046-0000-6624	Computer Equipment	28,835	24,721
	01-101-046-0000-6624	Computer Equipment	139,168	84,088
		<b>Revenue</b>	<b>(245,379)</b>	<b>(243,580)</b>
		<b>Expend.</b>	<b>604,864</b>	<b>513,799</b>
		<b>Net</b>	<b>359,585</b>	<b>270,219</b>
			<b>(262,000)</b>	<b>(262,000)</b>
			<b>596,180</b>	<b>596,180</b>
			<b>333,180</b>	<b>333,180</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>111</b>	<b>Courthouse Maintenance</b>			
01-111-000-0000-6610	Fee, Miscellaneous	(84,000)	(71,802)	0
01-111-000-0000-6813	City Share of LEG Reimbursment	(122,169)	(81,123)	(106,000)
01-111-000-0000-6830	Miscellaneous Revenue	(36,853)	(18,728)	(500)
01-111-000-0000-6102	Regular Salaries	419,810	476,188	527,185
01-111-000-0000-6104	Overtime Salaries	1,064	2,973	1,000
01-111-000-0000-6131	Reimbursed Expenses	11	40	600
01-111-000-0000-6133	Reimbursed Mileage	539	42	2,000
01-111-000-0000-6153	Health Insurance - Employees	79,028	76,437	89,530
01-111-000-0000-6154	Life Insurance - Employees	117	117	421
01-111-000-0000-6161	P E R A	33,009	35,001	38,635
01-111-000-0000-6171	F I C A	26,975	27,892	32,765
01-111-000-0000-6174	Medicare	6,076	6,523	7,883
01-111-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,300
01-111-000-0000-6184	Vebra Savings	37,866	33,338	34,925
01-111-000-0000-6201	Communications	1,708	1,606	1,710
01-111-000-0000-6203	Postage	0	2	0
01-111-000-0000-6211	Membership Dues And Registration Fees	890	510	1,000
01-111-000-0000-6242	Advertising And Publications	491	691	500
01-111-000-0000-6251	Gas And Electricity	439,952	341,206	410,000
01-111-000-0000-6252	Water And Sewer	21,720	42,541	28,000
01-111-000-0000-6263	Towels And Soft Water	4,717	4,347	6,000
01-111-000-0000-6264	Disposal	19,628	5,276	21,000
01-111-000-0000-6301	Maintenance Contracts	153,824	120,562	54,863
01-111-000-0000-6302	Miscellaneous Repairs	84,516	40,817	62,000
01-111-000-0000-6303	Auto Expense	595	(1,800)	0
01-111-000-0000-6304	General Maintenance	7,863	4,288	2,500
01-111-000-0000-6305	Auto Maintenance	1,786	3,801	600
01-111-000-0000-6325	Grounds Maintenance	9,264	2,388	6,000
01-111-000-0000-6330	Work Related Schooling	0	0	500
01-111-000-0000-6331	Travel And Expenses	701	0	1,000
01-111-000-0000-6351	Miscellaneous	0	(75)	100
01-111-000-0000-6401	Office Supplies	0	183	0
01-111-000-0000-6411	General Supplies	61,062	77,818	61,000
01-111-000-0000-6562	Gasoline	2,290	1,862	3,500
01-111-000-0000-6601	Furniture And Equipment	3,635	18,712	2,000
	<b>Revenue</b>	<b>(243,122)</b>	<b>(171,628)</b>	<b>(105,500)</b>
	<b>Expend.</b>	<b>1,452,738</b>	<b>1,326,729</b>	<b>1,398,373</b>
	<b>Net</b>	<b>1,209,611</b>	<b>1,154,201</b>	<b>1,290,873</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>112</b>	<b>Government Center Renovations</b>			
	01-112-000-0000-6601 Furniture And Equipment	0	0	0
	01-112-000-0000-8808 Bldg Additlans Or Improvements	3,212,548	32,567	25,000
	<b>Fairgrounds Renovations</b>			
	01-112-842-0000-6606 Bldg Additlans Or Improvements	6,169	9,282	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	0	0	0
	<b>Expend.</b>	3,219,016	41,829	25,000
	<b>Net</b>	3,219,016	41,829	25,000
<b>113</b>	<b>Human Services Building Maintenance</b>			
	01-113-000-0000-5830 Miscellaneous Revenue	(3,922)	0	(84,000)
	01-113-000-0000-5861 Refunds And Reimbursements	0	(450)	0
	01-113-000-0000-6251 Gas And Electricity	36,907	36,191	45,000
	01-113-000-0000-6252 Water and Sewer	3,074	3,881	5,000
	01-113-000-0000-8253 Soft Water	0	1,110	0
	01-113-000-0000-8254 Disposal	4,460	4,984	6,000
	01-113-000-0000-6301 Maintenance Contracts	4,047	7,261	3,000
	01-113-000-0000-6302 Miscellaneous Repairs	8,270	1,813	13,500
	01-113-000-0000-8304 General Maintenance	905	1,041	2,500
	01-113-000-0000-8326 Grounds Maintenance	2,142	1,362	1,000
	01-113-000-0000-6350 Custodial	84,000	70,000	0
	01-113-000-0000-8411 General Supplies	3,227	5,677	4,000
	01-113-000-0000-8608 Bldg Additlans Or Improvements	181,145	157,095	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	(3,922)	(450)	(84,000)
	<b>Expend.</b>	328,177	290,625	84,000
	<b>Net</b>	322,255	290,075	0
<b>114</b>	<b>Freeborn County Security</b>			
	01-114-000-0000-8628 Freeborn County Security	7,903	16,138	20,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	0	0	0
	<b>Expend.</b>	7,903	16,138	20,000
	<b>Net</b>	7,903	16,138	20,000

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>115</b>	<b>Environmental Services Building Maintenance</b>			
01-115-000-0000-6851	Refunds And Reimbursements	(830)	0	(36,700)
01-115-000-0000-6251	Gas And Electricity	9,843	7,154	10,000
01-115-000-0000-6252	Water And Sewer	570	621	1,000
01-115-000-0000-6254	Disposal	5,078	6,436	5,500
01-115-000-0000-6301	Maintenance Contracts	0	972	1,000
01-115-000-0000-6302	Miscellaneous Repairs	5,261	13,904	8,000
01-115-000-0000-6304	General Maintenance	1,305	1,135	6,000
01-115-000-0000-6325	Environmental Service Ground Maintenance	700	2,100	2,000
01-115-000-0000-6350	Custodial/Utilities	0	0	3,000
01-115-000-0000-6411	General Supplies	3,302	2,823	500
01-115-000-0000-6560	L.P.F.F.	114	114	200
01-115-000-0000-6601	Furniture And Equipment	0	180	0
01-115-000-0000-6606	Bldg Additions Or Improvements	2,651	8,832	0
	<b>Revenue</b>	<b>(830)</b>	<b>0</b>	<b>(36,700)</b>
	<b>Expend.</b>	<b>29,024</b>	<b>43,577</b>	<b>36,200</b>
	<b>Net</b>	<b>27,194</b>	<b>43,577</b>	<b>(500)</b>

<b>116</b>	<b>Road and Bridge Building Maintenance</b>			
01-116-000-0000-6307	MN Dept. of Public Safety P07	(8,532)	0	(8,000)
01-116-000-0000-6251	Gas And Electricity	34,620	25,757	40,000
01-116-000-0000-6252	Water And Sewer	2,890	3,074	3,500
01-116-000-0000-6301	Maintenance Contracts	2,980	2,850	3,000
01-116-000-0000-6302	Miscellaneous Repairs	5,709	3,118	6,000
01-116-000-0000-6304	General Maintenance	25,443	9,393	28,000
01-116-000-0000-6325	R&B Grounds Maintenance	563	0	0
01-116-000-0000-6411	General Supplies	2,073	107	3,000
01-116-000-0000-6606	Bldg Additions Or Improvements	2,607	43,820	3,000
	<b>Revenue</b>	<b>(8,532)</b>	<b>0</b>	<b>(9,000)</b>
	<b>Expend.</b>	<b>76,875</b>	<b>88,099</b>	<b>86,500</b>
	<b>Net</b>	<b>68,343</b>	<b>88,099</b>	<b>77,500</b>

<b>117</b>	<b>Fairgrounds Maintenance</b>			
01-117-000-0000-6500	Miscellaneous Revenue	(1,000)	0	0
01-117-000-0000-6252	Water And Sewer	7,942	5,468	8,000
01-117-000-0000-6272	Professional Services	0	2,831	0
01-117-000-0000-6302	Miscellaneous Repairs	15,297	7,531	16,000
01-117-000-0000-6325	Grounds Maintenance	3,228	21,500	4,000
01-117-000-0000-6411	General Supplies	377	121	1,000
01-117-000-0000-6606	Bldg Additions Or Improvements	1,564	4,250	20,000
	<b>Revenue</b>	<b>(1,000)</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>28,406</b>	<b>41,791</b>	<b>48,000</b>
	<b>Net</b>	<b>27,406</b>	<b>41,791</b>	<b>48,000</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>121</b>	<b>Veterans Services</b>			
01-121-000-0000-5301	State Grants	(10,000)	(10,000)	0
01-121-000-0000-5376	Mn dept of veterans affairs H75	0	0	(10,000)
01-121-000-0000-6102	Regular Salaries	139,504	144,623	137,575
01-121-000-0000-6105	Part Time Salaries	0	27,820	0
01-121-000-0000-6131	Reimbursed Expenses	450	1,448	600
01-121-000-0000-6133	Reimbursed Mileage	863	256	1,500
01-121-000-0000-6153	Health Insurance - Employees	17,223	18,683	21,358
01-121-000-0000-6154	Life Insurance - Employee	26	26	34
01-121-000-0000-6161	P E R A	10,463	10,091	10,318
01-121-000-0000-6171	F I C A	8,221	10,308	8,529
01-121-000-0000-6174	Medicare	1,923	2,410	1,895
01-121-000-0000-6181	Deferred Compensation Match	1,250	1,300	1,300
01-121-000-0000-6184	Vesta Savings	8,525	8,261	9,525
01-121-000-0000-6201	Communications	0	0	0
01-121-000-0000-6203	Postage	38	226	100
01-121-000-0000-6241	Membership Dues And Registration Fees	862	1,066	850
01-121-000-0000-6242	Advertising And Publications	280	1,038	2,000
01-121-000-0000-6243	Books And Subscriptions	95	622	100
01-121-000-0000-6272	Professional Services	15,625	15,330	18,000
01-121-000-0000-6303	Auto Expense	19	481	1,000
01-121-000-0000-6305	Auto Maintenance	128	1,565	800
01-121-000-0000-6331	Travel And Expenses	1,022	808	2,000
01-121-000-0000-6343	Lease Agreements	0	854	1,650
01-121-000-0000-6351	Miscellaneous	172	332	600
01-121-000-0000-6401	Office Supplies	370	521	550
01-121-000-0000-6562	Gasoline	883	2,241	4,500
01-121-000-0000-6801	Furniture And Equipment	900	320	1,000
	<b>Revenue</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>
	<b>Expend.</b>	<b>209,802</b>	<b>251,438</b>	<b>225,745</b>
	<b>Net</b>	<b>199,802</b>	<b>241,438</b>	<b>215,745</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>123</b>	<b>Medical Death Investigators</b>			
01-123-000-0000-6102	Regular Salaries	61,637	46,804	50,000
01-123-000-0000-6131	Reimbursed Expenses	0	0	100
01-123-000-0000-6133	Reimbursed Mileage	0	0	50
01-123-000-0000-6134	Phone Allowance	0	0	0
01-123-000-0000-6161	P E R A	3,487	3,023	3,750
01-123-000-0000-6171	F I C A	3,201	2,802	3,100
01-123-000-0000-6174	Medicare	749	879	726
01-123-000-0000-6243	Membersh'p Dues And Registration Fees	0	0	0
01-123-000-0000-6335	Conference, Seminar & Meeting Expenses	0	0	0
01-123-000-0000-6411	General Supplies	0	0	0
		<hr/>		
	Revenue	0	0	0
	Expend.	59,084	53,408	57,725
	Net	59,084	53,408	57,725
<b>130</b>	<b>Missing Helra</b>			
01-130-000-0000-5710	Interest Earnings	(3,805)	(4,585)	(100)
		<hr/>		
	Revenue	(3,805)	(4,585)	(100)
	Expend.	0	0	0
	Net	(3,805)	(4,585)	(100)
<b>131</b>	<b>Aggregate Tax</b>			
01-131-000-0000-5014	Aggregate Tax	27,631	(6,087)	(10,000)
		<hr/>		
	Revenue	0	(6,087)	(10,000)
	Expend.	27,631	0	0
	Net	27,631	(6,087)	(10,000)

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>201</b>	<b>County Sheriff</b>			
01-201-000-0000-5110	Permit, Gun	0	0	0
01-201-000-0000-5271	Police Aid	(781,945)	(253,288)	(230,000)
01-201-000-0000-5283	Police Officer	(18,134)	(15,205)	(20,000)
01-201-000-0000-5420	Bulletproof Vest Part. Prg. CFDA 18.607	12,358	1,764	(4,000)
01-201-000-0000-5501	Fee, For Services	(2,210)	(13,484)	(2,500)
01-201-000-0000-5503	Fee, Process Service	(48,150)	(41,080)	(45,000)
01-201-000-0000-5504	Fee, Board Of Prisoners	0	0	(60,000)
01-201-000-0000-5532	Forfeiture, Drug	0	39	0
01-201-000-0000-5751	Donations	0	(10)	0
01-201-000-0000-5813	City Share of LEC Reimbursement	(154,995)	(108,821)	(168,400)
01-201-000-0000-5830	Miscellaneous Revenue	(6,006)	(7,933)	0
01-201-000-0000-5851	Refunds And Reimbursements	(3,151)	(10,483)	0
01-201-000-0000-5870	Garnishments	(583)	(924)	(1,000)
01-201-000-0000-8102	Regular Salaries	2,017,010	2,600,687	2,768,752
01-201-000-0000-8104	Overtime Salaries	120,908	158,287	170,000
01-201-000-0000-8106	Part Time Salaries	18,201	55,085	50,058
01-201-000-0000-8112	Part Time Overtime	730	0	0
01-201-000-0000-8131	Reimbursed Expenses	842	4,076	3,000
01-201-000-0000-8133	Reimbursed Mileage	248	4,792	1,000
01-201-000-0000-8153	Health Insurance - Employees	173,384	218,585	319,408
01-201-000-0000-8154	Life Insurance - Employees	1,318	1,584	2,356
01-201-000-0000-8161	P E R A	328,799	424,313	471,304
01-201-000-0000-8171	F I C A	25,120	29,741	38,407
01-201-000-0000-8174	Medicare	30,268	38,211	42,115
01-201-000-0000-8181	Deferred Compensation Match	1,900	2,800	2,800
01-201-000-0000-8184	Vaca Savings	87,151	98,181	127,300
01-201-000-0000-8201	Communications	38,854	35,663	29,500
01-201-000-0000-8208	Postage	952	2,706	1,300
01-201-000-0000-8208	Prisoner Conveyance	0	3,782	6,000
01-201-000-0000-8211	Telephone Expense & Repair	858	0	0
01-201-000-0000-8218	ALPD Verizon	0	16,174	21,400
01-201-000-0000-8241	Membership Dues And Registration Fees	40,643	28,858	18,500
01-201-000-0000-8242	Advertising And Publications	3,229	9,730	8,300
01-201-000-0000-8243	Books And Subscriptions	0	1,000	250
01-201-000-0000-8272	Professional Services	12,444	68,611	20,300
01-201-000-0000-8275	Contracted Clerical Services	0	0	0
01-201-000-0000-8301	Maintenance Contracts	48,811	3,395	78,000
01-201-000-0000-8302	Miscellaneous Repairs	1,334	3,300	6,000
01-201-000-0000-8303	Auto Expense	13,686	88,144	30,000
01-201-000-0000-8308	Auto Lease	214	0	6,000
01-201-000-0000-8330	Work Related Schooling	27,429	28,847	37,500
01-201-000-0000-8331	Travel And Expenses	3,065	8,808	7,000
01-201-000-0000-8341	Machine And Equipment Rentals	3,557	2,640	4,000
01-201-000-0000-8351	Miscellaneous	9,035	8,217	1,000
01-201-000-0000-8355	Uniform Allowance-Deputies	90,768	22,204	25,000
01-201-000-0000-8361	Towing Charges	(281)	822	2,000
01-201-000-0000-8368	Pre-Employment Expense	8,296	3,373	4,000
01-201-000-0000-8372	Bailiff	2,700	2,900	4,000
01-201-000-0000-8375	Employment Physicals	0	476	1,000
01-201-000-0000-8401	Office Supplies	3,879	1,790	3,000
01-201-000-0000-8411	General Supplies	1,125	27,032	9,000
01-201-000-0000-8562	Gasoline	66,572	81,028	86,000
01-201-000-0000-8584	Tires,Tubes And Batteries	11,389	7,232	12,000
01-201-000-0000-8601	Furniture And Equipment	111,922	88,897	21,000
01-201-000-0000-8829	Computer Software	0	47,621	0
	<b>Revenue</b>	<b>(1,016,494)</b>	<b>(482,288)</b>	<b>(530,900)</b>
	<b>Expend.</b>	<b>3,262,438</b>	<b>4,114,891</b>	<b>4,437,048</b>
	<b>Net</b>	<b>2,245,944</b>	<b>3,632,603</b>	<b>3,906,148</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>202</b>	<b>K-9</b>			
01-202-000-0000-5752	Donations, Drug Dog	0	(8,220)	0
01-202-000-0000-5830	Miscellaneous Revenue	(1)	0	0
01-202-000-0000-6243	Books And Subscriptions	100	162	0
01-202-000-0000-6309	Annual subscription for Software	140	140	1,000
01-202-000-0000-8330	Work Related Schooling	0	6,300	1,500
01-202-000-0000-8331	Travel And Expenses	0	0	2,000
01-202-000-0000-8385	Discretionary-Dog	0	0	0
01-202-000-0000-8411	General Supplies	0	12,000	1,000
01-202-000-0000-8414	K-9 supplies (Food, Vet, Grooming, toys)	367	3,920	3,500
	<b>Revenue</b>	<b>(1)</b>	<b>(8,220)</b>	<b>0</b>
	<b>Expend.</b>	<b>547</b>	<b>22,512</b>	<b>9,000</b>
	<b>Net</b>	<b>546</b>	<b>14,292</b>	<b>9,000</b>
<b>203</b>	<b>Joint LEC</b>			
01-203-000-0000-5217	City Joint Lec Share	(277,164)	(207,125)	(273,400)
01-203-000-0000-8358	County Share Joint Lec Expenses	277,164	190,944	273,400
	<b>Revenue</b>	<b>(277,164)</b>	<b>(207,125)</b>	<b>(273,400)</b>
	<b>Expend.</b>	<b>277,164</b>	<b>190,944</b>	<b>273,400</b>
	<b>Net</b>	<b>0</b>	<b>(16,181)</b>	<b>0</b>
<b>204</b>	<b>Permit to Carry</b>			
01-204-000-0000-6110	Permit, Gun	(56,110)	(38,935)	(50,000)
01-204-000-0000-6401	Office Supplies	0	0	400
01-204-000-0000-8411	General Supplies	1,583	1,335	2,000
	<b>Revenue</b>	<b>(56,110)</b>	<b>(39,935)</b>	<b>(50,000)</b>
	<b>Expend.</b>	<b>1,583</b>	<b>1,335</b>	<b>2,400</b>
	<b>Net</b>	<b>(54,527)</b>	<b>(38,600)</b>	<b>(47,600)</b>
<b>205</b>	<b>Boat And Water Safety</b>			
01-205-000-0000-5329	Mn Dept of Natural Resources R29	(4,941)	(2,274)	(3,000)
01-205-000-0000-5851	Refunds And Reimbursements	0	0	0
01-205-000-0000-6302	Miscellaneous Repairs	245	249	0
01-205-000-0000-8303	Auto Expense	0	(1,288)	0
01-205-000-0000-8330	Work Related Schooling	0	0	0
01-205-000-0000-8411	General Supplies	362	706	700
01-205-000-0000-8562	Gasoline	0	173	800
01-205-000-0000-8801	Furniture And Equipment	3,933	8,285	1,500
	<b>Revenue</b>	<b>(4,941)</b>	<b>(6,562)</b>	<b>(3,000)</b>
	<b>Expend.</b>	<b>4,630</b>	<b>9,392</b>	<b>2,800</b>
	<b>Net</b>	<b>(411)</b>	<b>2,830</b>	<b>(200)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>206</b>	<b>Enhanced 911 System</b>			
	01-208-000-0000-6201 Intergovernmental Aid	(299,890)	(215,881)	(215,000)
	01-208-000-0000-6710 Interest Earnings	(26,850)	(36,996)	(500)
	01-208-000-0000-6830 Miscellaneous Revenue	0	0	0
	01-208-000-0000-6241 Membership Dues And Registration Fees	10,000	9,700	11,000
	01-208-000-0000-6272 Professional Services	123,951	120,799	60,000
	01-208-000-0000-6301 Maintenance Contracts	945	2,396	101,000
	01-208-000-0000-6302 911 related repairs	2,149	0	0
	01-208-000-0000-6330 Work Related Schooling	1,265	2,082	0
	01-208-000-0000-6331 Travel And Expenses	2,635	754	0
	01-208-000-0000-6343 Lease Agreements	0	0	300
	01-208-000-0000-6411 General Supplies	11,977	0	10,000
	01-208-000-0000-6601 Furniture And Equipmen	120,828	27,119	250,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(298,880)</b>	<b>(252,877)</b>	<b>(215,500)</b>
	<b>Expend.</b>	<b>273,635</b>	<b>162,729</b>	<b>422,300</b>
	<b>Net</b>	<b>(25,142)</b>	<b>(80,140)</b>	<b>206,800</b>
<b>208</b>	<b>DNR-Snowmobile Safety Enforcement</b>			
	01-208-000-0000-5328 Mn Dept of Nature' Resources R29	0	0	(3,800)
	01-208-000-0000-6302 Snowmobile Miscellaneous Repairs	0	0	0
	01-208-000-0000-6303 Auto Expenses	0	908	600
	01-208-000-0000-6411 Snowmobile General Supplies	122	0	500
	01-208-000-0000-6562 Snowmobile Gasoline & Oil	0	0	800
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>(3,800)</b>
	<b>Expend.</b>	<b>122</b>	<b>908</b>	<b>1,800</b>
	<b>Net</b>	<b>122</b>	<b>908</b>	<b>(2,000)</b>
<b>209</b>	<b>ATV Department</b>			
	01-209-000-0000-6307 ATV Public Safety State Grant	0	0	(2,000)
	01-208-000-0000-6411 ATV General Supplies	0	441	2,200
	01-209-000-0000-6562 ATV Gasoline and Oil	0	0	800
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>
	<b>Expend.</b>	<b>0</b>	<b>441</b>	<b>3,000</b>
	<b>Net</b>	<b>0</b>	<b>441</b>	<b>1,000</b>
<b>212</b>	<b>Sheriff's Forfeiture Account</b>			
	01-212-000-0000-6602 Forfeiture, Drug	(2,102)	0	0
	01-212-000-0000-6207 Forfeiture Expenditure	(372)	0	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(2,474)</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(2,474)</b>	<b>0</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>213</b>	<b>Sheriff's Contingency Fund</b>			
01-213-000-0000-6868	Fines, Sheriff's Contingency	(1,578)	(1,005)	(2,500)
01-213-000-0000-6266	Sheriff's Contingency Fund	21,710	831	2,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(1,578)</b>	<b>(1,005)</b>	<b>(2,500)</b>
	<b>Expend.</b>	<b>21,710</b>	<b>831</b>	<b>2,500</b>
	<b>Net</b>	<b>20,134</b>	<b>(234)</b>	<b>0</b>
<b>223</b>	<b>Coroner</b>			
01-223-000-0000-8201	Communications	0	0	500
01-223-000-0000-8272	Professional Services	78,828	51,353	40,000
01-223-000-0000-8381	Travel And Expenses	2,864	812	1,500
01-223-000-0000-8411	General Supplies	0	2,215	500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>82,482</b>	<b>54,480</b>	<b>42,500</b>
	<b>Net</b>	<b>82,482</b>	<b>54,480</b>	<b>42,500</b>
<b>250</b>	<b>Public Safety Transportation</b>			
01-250-000-0000-6504	Fee Transportation - ICE	(83,325)	(228,918)	0
01-250-000-0000-6102	Regular Salaries	146,316	0	0
01-250-000-0000-6104	Overtime Salaries	13,632	0	0
01-250-000-0000-6105	Part Time Salaries	8,809	0	0
01-250-000-0000-6131	Reimbursed Expenses	77	0	0
01-250-000-0000-6133	Reimbursed Mileage	0	0	0
01-250-000-0000-6153	Health Insurance - Employees	21,418	0	0
01-250-000-0000-6164	Life Insurance	147	0	0
01-250-000-0000-6161	P E R A	28,311	0	0
01-250-000-0000-6171	Social Security	422	0	0
01-250-000-0000-6174	Medicare	2,317	0	0
01-250-000-0000-6184	Vaba Savings	7,041	0	0
01-250-000-0000-6242	Advertising And Publications	0	0	0
01-250-000-0000-6272	Professional Services	687	0	0
01-250-000-0000-6303	Auto Expense	9,412	129	0
01-250-000-0000-6330	Work Related Schooling	0	0	0
01-250-000-0000-6355	Uniform Allowance	2,133	0	0
01-250-000-0000-6411	General Supplies	64	0	0
01-250-000-0000-6682	Gasoline	31	0	0
01-250-000-0000-6684	Tires,Tubes And Batteries	445	0	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(83,325)</b>	<b>(228,918)</b>	<b>0</b>
	<b>Expend.</b>	<b>236,270</b>	<b>129</b>	<b>0</b>
	<b>Net</b>	<b>174,945</b>	<b>(226,788)</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>251</b>	<b>Detention Center</b>			
01-251-000-0000-5301	State, Grants	0	(1,881)	0
01-251-000-0000-5312	MN Dept of Public Health H12	0	(7,725)	0
01-251-000-0000-5486	St Criminal Alien Asst Prg CFDA 16.606	(4,336)	0	(5,000)
01-251-000-0000-5501	Fee, For Services	(7,173)	(4,369)	(7,000)
01-251-000-0000-5504	Fee, Board Of Prisoners - ICE Contract	(985,933)	(1,769,581)	(3,084,250)
01-251-000-0000-5510	Fee, Miscellaneous	(1,493)	(1,210)	(1,000)
01-251-000-0000-5511	Fee Board of Prisoners DOC	(840)	(480)	(50,600)
01-251-000-0000-5516	CFS Jail Visitation commissions	(8,368)	(17,365)	0
01-251-000-0000-5517	CFS Jail E-mail Commission	(47)	(15)	0
01-251-000-0000-5518	CFS Jail SMS Commissions	(19,093)	(23,817)	0
01-251-000-0000-5520	Fee, Private Pay	(2,527)	(1,726)	(2,000)
01-251-000-0000-5811	Telephone Call Reimbursement	(31,412)	(49,037)	(60,000)
01-251-000-0000-5812	Canteen Fund	(11,564)	(56,063)	(36,000)
01-251-000-0000-5830	Miscellaneous Revenue	(1,000)	(1,773)	(1,000)
01-251-000-0000-5851	Refunds And Reimbursements	0	0	0
01-251-000-0000-6102	Regular Salaries	1,908,665	2,238,783	2,780,594
01-251-000-0000-6104	Overtime Salaries	372,521	279,929	250,000
01-251-000-0000-6131	Reimbursed Expenses	443	116	1,000
01-251-000-0000-6133	Reimbursed Mileage	2,248	2,647	2,500
01-251-000-0000-6163	Health Insurance - Employees	139,964	186,855	220,996
01-251-000-0000-6164	Life Insurance - Employees	1,252	1,453	1,981
01-251-000-0000-6161	P E R A	188,032	215,049	326,313
01-251-000-0000-6171	F I C A	137,992	149,824	186,065
01-251-000-0000-6174	Medicare	32,272	35,939	46,900
01-251-000-0000-6184	Vebs Savings	76,635	82,921	98,426
01-251-000-0000-6201	Communications	0	0	1,600
01-251-000-0000-6203	Postage	280	10,378	0
01-251-000-0000-6242	Advertising And Publications	2,950	5,501	3,000
01-251-000-0000-6243	Books And Subscriptions	2,008	2,454	0
01-251-000-0000-6264	Interpreter Fees	0	6,376	5,000
01-251-000-0000-6272	Professional Services	3,822	0	20,000
01-251-000-0000-6301	Maintenance Contracts	11,165	8,349	18,000
01-251-000-0000-6302	Miscellaneous Repairs	6,238	6,528	10,000
01-251-000-0000-6304	Other Maintenance	480	1,794	0
01-251-000-0000-6330	Work Related Schooling	17,065	8,389	30,000
01-251-000-0000-6331	Travel And Expenses	4,328	2,660	6,000
01-251-000-0000-6341	Machine And Equipment Rentals	837	0	0
01-251-000-0000-6351	Miscellaneous	348	0	200
01-251-000-0000-6352	Board Of Prisoners	275,899	353,688	490,000
01-251-000-0000-6353	Service To Inmates	400,471	569,289	750,000
01-251-000-0000-6356	Uniform Allowance	23,608	17,648	32,600
01-251-000-0000-6369	Pre-Employment Expense	2,252	635	750
01-251-000-0000-6401	Office Supplies	1,793	606	600
01-251-000-0000-6411	General Supplies	46,388	24,887	50,000
01-251-000-0000-6419	Turnkey program supplies	0	(4,653)	0
01-251-000-0000-6601	Furniture And Equipment	134,571	29,277	10,000
01-251-000-0000-6832	Service To Inmates Non-Medical	0	4,678	12,600
	<b>Revenue</b>	<b>(1,103,478)</b>	<b>(1,939,783)</b>	<b>(3,240,750)</b>
	<b>Expend.</b>	<b>3,773,514</b>	<b>4,205,161</b>	<b>6,380,714</b>
	<b>Net</b>	<b>2,670,036</b>	<b>2,265,378</b>	<b>2,133,964</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>252</b>	<b>Probation and Pre-Trial</b>			
	01-252-000-0000-6274	Probation Officers Salary	(322,616)	(349,631)
	01-252-000-0000-6289	Local Grants	(4,570)	(6,550)
	01-252-000-0000-6307	MN Dept. of Public Safety P07 CLWL Grant	(40,730)	2,007
	01-252-000-0000-6327	State, M. Screening Share	0	731
	01-252-000-0000-6546	Fee, Supervision	(20,925)	(22,234)
	01-252-000-0000-6563	Domestic Abuse Prevention Fee	(9,820)	(9,153)
	01-252-000-0000-6833	Miscellaneous Revenue	(27,164)	(28,658)
	01-252-000-0000-6861	Refunds And Reimbursements	235	0
	01-252-000-0000-6102	Regular Salaries	685,080	1,004,376
	01-252-000-0000-6105	Part Time Salaries	31,162	27,929
	01-252-000-0000-6131	Reimbursed Expenses	392	543
	01-252-000-0000-6133	Reimbursed Mileage	5,671	7,832
	01-252-000-0000-6153	Health Insurance - Employees	71,162	69,815
	01-252-000-0000-6154	Life Insurance - Employees	142	145
	01-252-000-0000-6161	P E R A	71,292	77,167
	01-252-000-0000-6171	F I C A	69,290	60,987
	01-252-000-0000-6174	Medicare	13,176	14,263
	01-252-000-0000-6181	Deferred Compensation Match	1,300	1,300
	01-252-000-0000-6184	Veba Savings	41,804	38,130
	01-252-000-0000-6201	Communications	6,663	5,908
	01-252-000-0000-6203	Postage	969	1,646
	01-252-000-0000-6241	Membership Dues And Registration Fees	1,878	1,030
	01-252-000-0000-6242	Advertising And Publications	1,446	0
	01-252-000-0000-6264	Interpreter Fees	5,727	4,969
	01-252-000-0000-6271	Laboratory Tests-Drug Juvenile	5,853	4,167
	01-252-000-0000-6289	Juvenile Detention	413,061	533,003
	01-252-000-0000-6280	Sentence To Service	26,280	6,199
	01-252-000-0000-6301	Maintenance Contracts	4,858	5,360
	01-252-000-0000-6302	Miscellaneous Repairs	3,350	0
	01-252-000-0000-6330	Work Related Schooling	6,849	2,166
	01-252-000-0000-6331	Travel And Expenses	0	0
	01-252-000-0000-6351	Miscellaneous	790	93
	01-252-000-0000-6401	Office Supplies	33	311
	01-252-000-0000-6407	Program Supplies	5,494	4,039
	01-252-000-0000-6411	General Supplies	1,496	1,836
	01-252-000-0000-6801	Furniture And Equipment	3,826	475
	01-252-000-0000-8062	Domestic abuse Program payment to PRC	10,104	10,521
		<b>Revenue</b>	<b>(425,775)</b>	<b>(416,426)</b>
		<b>Expend.</b>	<b>1,681,871</b>	<b>1,884,783</b>
		<b>Net</b>	<b>1,256,096</b>	<b>1,468,357</b>
			<b>(408,087)</b>	<b>1,890,322</b>
			<b>1,481,235</b>	

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>252</b>	<b>Probation and Pre-Trial (Cont.)</b>			
01-262-252-0000-6487	Drug Court Discretionary Grant Program	(207,482)	(49,956)	0
01-262-252-0000-6102	Regular Salaries	64,400	14,280	0
01-262-252-0000-6105	Veteran Court Case Manager PT Salaries	65,447	0	0
01-262-252-0000-6131	Reimbursed Expenses	123	0	0
01-262-252-0000-6133	Reimbursed Mileage	8,325	0	0
01-262-252-0000-6153	Health Insurance - Employees	1,013	0	0
01-262-252-0000-6154	Life Insurance - Employees	18	9	0
01-262-252-0000-6161	P E R A	6,992	1,071	0
01-262-252-0000-6171	Social Security	6,764	885	0
01-262-252-0000-6174	Medicare	1,346	207	0
01-262-252-0000-6184	Vebsa Savings	788	0	0
01-262-252-0000-6201	Communications	1,107	416	0
01-262-252-0000-6242	Advertising And Publications	1,139	543	0
01-262-252-0000-6330	Work Related Schooling	6,884	0	0
01-262-252-0000-6386	Drug Screening	2,899	0	0
01-262-252-0000-6619	Miscellaneous	1,639	0	0
01-262-254-0000-6497	Drug Court Discretionary Grant Program	(35,351)	(157,495)	(143,281)
01-262-254-0000-6105	Veteran Court Case Manager PT Salaries	33,494	109,897	118,940
01-262-254-0000-6133	Reimbursed Mileage	2,634	12,172	4,000
01-262-254-0000-6153	Health Insurance - Employees	1,028	0	0
01-262-254-0000-6154	Life Insurance - Employees	7	26	94
01-262-254-0000-6161	PERA	2,227	7,777	8,771
01-262-254-0000-6171	Social Security	1,814	6,402	7,250
01-262-254-0000-6174	Medicare	424	1,497	1,698
01-262-254-0000-6184	Vebsa Savings	800	0	0
01-262-254-0000-6201	Communications	554	1,111	1,128
01-262-254-0000-6271	Laboratory Tests	0	136	0
01-262-254-0000-6279	Contracted Services	0	846	0
01-262-254-0000-6330	Work Related Schooling	0	979	0
01-262-254-0000-6386	Drug Screening	8	0	2,500
01-262-255-0000-6497	Drug Court Discretionary Grant Program	0	(45,439)	(176,000)
01-262-255-0000-6102	Regular Salaries	0	68,284	60,262
01-262-255-0000-6131	Reimbursed Expenses	0	1,736	0
01-262-255-0000-6133	Reimbursed Mileage	0	1,142	10,000
01-262-255-0000-6154	Life Insurance - Employees	0	8	47
01-262-255-0000-6161	PERA	0	4,920	6,020
01-262-255-0000-6171	Social Security	0	4,232	4,976
01-262-255-0000-6174	Medicare	0	990	1,184
01-262-255-0000-6201	Communications	0	139	552
01-262-255-0000-6242	Advertising And Publications	0	1,013	0
01-262-255-0000-6271	Laboratory Tests	0	30	0
01-262-255-0000-6279	Contracted Services	0	0	15,779
01-262-255-0000-6330	Work Related Schooling	0	13,613	16,000
01-262-255-0000-6386	Drug Screening	0	6,028	7,500
01-262-255-0000-6401	Office Supplies	0	355	0
01-262-255-0000-6407	Program Supplies	0	147	2,000
01-262-255-0000-6601	Furniture And Equipment	0	1,964	4,000
01-262-255-0000-6619	Miscellaneous	0	0	6,734
		<b>Revenue</b>	<b>(242,833)</b>	<b>(252,890)</b>
		<b>Expend.</b>	<b>210,862</b>	<b>256,647</b>
		<b>Net</b>	<b>(31,971)</b>	<b>(20,866)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>253</b>	<b>Dispatch Center</b>			
01-253-000-0000-6102	Regular Salaries	669,038	686,307	718,131
01-253-000-0000-6104	Overtime Salaries	24,267	32,082	30,000
01-253-000-0000-6131	Reimbursed Expenses	678	242	500
01-253-000-0000-6133	Reimbursed Milage	2,198	1,790	2,000
01-253-000-0000-6153	Health Insurance - Employees	52,286	69,806	66,051
01-253-000-0000-6154	Life Insurance - Employees	330	322	518
01-253-000-0000-6161	P E R A	61,398	64,027	58,305
01-253-000-0000-6171	Social Security	41,718	43,134	49,199
01-253-000-0000-6174	Medicare	8,757	10,089	11,272
01-253-000-0000-6184	Veba Savings	38,100	37,365	34,926
01-253-000-0000-6201	Communications	0	0	0
01-253-000-0000-6211	Telephone Expense & Repair	0	0	1,210
01-253-000-0000-6242	Advertising And Publications	0	2,031	500
01-253-000-0000-6272	Professional Services	272	0	6,600
01-253-000-0000-6302	Miscellaneous Repairs	761	0	0
01-253-000-0000-6330	Work Related Schooling	300	0	5,500
01-253-000-0000-6331	Travel And Expenses	1,708	310	2,000
01-253-000-0000-6351	Miscellaneous	89	0	0
01-253-000-0000-6355	Uniform Allowance	4,000	3,800	4,400
01-253-000-0000-6369	Pre-Employment Expense	0	0	100
01-253-000-0000-6401	Office Supplies	0	136	500
01-253-000-0000-6411	General Supplies	40	628	1,000
01-253-000-0000-6601	Furniture And Equipment	0	2,018	1,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>897,660</b>	<b>946,086</b>	<b>1,025,938</b>
	<b>Net</b>	<b>897,660</b>	<b>946,086</b>	<b>1,025,938</b>
<b>281</b>	<b>Emergency Management</b>			
01-281-000-0000-5307	MN Dept. of Public Safety P07	(24,383)	0	0
01-281-000-0000-5494	Emergency Management Perf. CFDA 97.042	24,383	(22,956)	(22,000)
01-281-000-0000-6102	Regular Salaries	81,800	87,380	89,981
01-281-000-0000-6131	Reimbursed Expenses	0	(863)	500
01-281-000-0000-6133	Reimbursed Milage	0	0	0
01-281-000-0000-6153	Health Insurance - Employees	4,082	4,179	5,020
01-281-000-0000-6164	Life Insurance - Employees	13	13	47
01-281-000-0000-6161	P E R A	6,136	6,562	6,749
01-281-000-0000-6171	F I C A	4,814	5,165	5,579
01-281-000-0000-6174	Medicare	1,126	1,208	1,305
01-281-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,300
01-281-000-0000-6184	Veba Savings	3,175	3,175	3,175
01-281-000-0000-6201	Communications	0	0	0
01-281-000-0000-6241	Membership Dues And Registration Fees	1,750	2,088	1,575
01-281-000-0000-6272	Professional Services	3,188	3,417	4,000
01-281-000-0000-6303	Auto Expense	105	0	0
01-281-000-0000-6324	AMER Radio Maintenance	6,300	6,300	6,300
01-281-000-0000-6330	EM Work Related Schooling	350	584	2,000
01-281-000-0000-6331	Travel And Expenses	1,967	2,949	1,000
01-281-000-0000-6351	Miscellaneous	0	0	0
01-281-000-0000-6401	Office Supplies	0	0	0
01-281-000-0000-6411	General Supplies	2,360	413	4,000
01-281-000-0000-6582	Gas/Ine	0	272	0
01-281-000-0000-6564	Tires,Tubes And Batteries	0	488	0
01-281-000-0000-6601	Furniture And Equipment	4,046	53,967	1,000
	<b>Revenue</b>	<b>(24,383)</b>	<b>(23,809)</b>	<b>(22,000)</b>
	<b>Expend.</b>	<b>146,894</b>	<b>179,704</b>	<b>133,531</b>
	<b>Net</b>	<b>122,511</b>	<b>155,895</b>	<b>111,531</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>465</b>	<b>Emergency Medical Services</b>			
01-486-000-0000-6209	Freeborn Ambulance	0	0	3,500
	<b>Revenue</b>	0	0	0
	<b>Expend.</b>	0	0	3,500
	<b>Net</b>	0	0	3,500
<b>501</b>	<b>County Museum</b>			
01-501-000-0000-6251	Gas And Electricity	20,453	14,929	19,000
01-501-000-0000-6252	Water And Sewar	0	0	600
01-501-000-0000-6303	Historical Society	20,000	20,000	20,000
	<b>Revenue</b>	0	0	0
	<b>Expend.</b>	40,453	34,929	39,600
	<b>Net</b>	40,453	34,929	39,600
<b>520</b>	<b>Public Works</b>			
	<b>Parks and Recreation</b>			
01-520-521-0000-6508	Park Revenue	(9)	(21)	0
01-520-521-0000-6241	Membersh'p Dues And Registration Fees	330	350	350
01-520-521-0000-6251	Gas And Electricity	1,426	1,507	1,600
01-520-521-0000-6254	Disposal	4,299	4,892	5,000
01-520-521-0000-6302	Miscellaneous Repairs	23,823	144,071	20,000
01-520-521-0000-6303	Auto Expense	0	0	0
01-520-521-0000-6367	Trail Maintenance	41,148	47,391	20,000
01-520-521-0000-6391	Trail Construction	0	0	480,000
01-520-521-0000-6397	Mowing	12,700	18,545	20,000
01-520-521-0000-8411	General Supplies	933	566	1,500
01-520-521-0000-8682	Gasoline	0	0	0
	<b>Lift Station</b>			
01-520-523-0000-6501	Fee, For Services	(17,034)	(38,406)	(32,000)
01-520-523-0000-6241	Membersh'p Dues And Registration Fees	25	26	0
01-520-523-0000-8272	Professional Services	14,115	25,770	30,000
01-520-523-0000-8302	Miscellaneous Repairs	5,124	6,074	2,000
	<b>Revenue</b>	(17,013)	(38,427)	(32,000)
	<b>Expend.</b>	103,723	249,210	560,450
	<b>Net</b>	86,710	212,783	648,450

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>531</b>	<b>Regional Library</b>			
01-531-000-0000-5001	Current Real Estate Tax	(278,100)	(275,421)	(266,800)
01-531-000-0000-6005	Delinquent Mobile Home Tax	0	0	0
01-531-000-0000-6813	Payment To County Library	278,400	288,800	286,800
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(278,100)</b>	<b>(275,421)</b>	<b>(266,800)</b>
	<b>Expend.</b>	<b>278,400</b>	<b>286,800</b>	<b>286,800</b>
	<b>Net</b>	<b>300</b>	<b>11,379</b>	<b>0</b>
<b>542</b>	<b>Fairgrounds</b>			
01-542-000-0000-8252	Water And Sewer	0	0	0
01-542-000-0000-9608	Bldg Additlons Or Improvements	194	0	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>194</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>194</b>	<b>0</b>	<b>0</b>
<b>551</b>	<b>County Extension</b>			
01-551-000-0000-8102	Regular Salaries	58,058	63,609	68,958
01-551-000-0000-8104	Overtime Salaries	0	0	1,000
01-551-000-0000-8105	Part Time Salaries	6,059	6,217	10,800
01-551-000-0000-8108	Salary Reimbursement	157,382	181,296	200,000
01-551-000-0000-8133	Reimbursed Mileage	89	117	0
01-551-000-0000-8153	Health Insurance - Employees	16,842	18,481	20,764
01-551-000-0000-8154	Life Insurance - Employees	13	13	16
01-551-000-0000-8181	P E R A	4,354	4,763	6,909
01-551-000-0000-8171	F I C A	3,027	3,427	4,885
01-551-000-0000-8174	Medicare	708	801	1,142
01-551-000-0000-8184	Veter Savings	6,353	6,350	6,350
01-551-000-0000-8203	Postage	1,280	5,245	1,800
01-551-000-0000-8242	Advertising And Publications	432	808	500
01-551-000-0000-8276	Contracted Clerical Services	1,850	1,850	2,000
01-551-000-0000-8301	Maintenance Contracts	878	1,000	500
01-551-000-0000-8331	Travel And Expenses	0	28	200
01-551-000-0000-8332	Advisory Board Expenses	198	600	550
01-551-000-0000-8342	Building And Facility Rentals	0	0	100
01-551-000-0000-8361	Miscellaneous	1,322	278	600
01-551-000-0000-8401	Office Supplies	876	2,106	2,000
01-551-000-0000-8601	Furniture And Equipment	606	169	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>260,289</b>	<b>277,158</b>	<b>326,440</b>
	<b>Net</b>	<b>260,289</b>	<b>277,158</b>	<b>326,440</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>552</b>	<b>Educational Materials</b>			
01-552-000-0000-5510	Fee, Miscellaneous	0	(70)	(250)
		<hr/>		
	Revenue	0	(70)	(250)
	Expend.	0	0	0
	Net	0	(70)	(250)
<b>553</b>	<b>Agricultural Society</b>			
01-553-000-0000-5030	Ag. Society Sales Tax	(22,084)	(36,780)	0
01-553-000-0000-6810	Freeborn County Ag Society Appropriation	35,000	35,000	35,000
		<hr/>		
	Revenue	(22,084)	(36,780)	0
	Expend.	35,000	35,000	35,000
	Net	12,916	(1,780)	35,000
<b>554</b>	<b>Soil &amp; Water Conservation District</b>			
01-554-000-0000-6001	Current Real Estate Tax	(183,000)	0	(183,000)
01-554-000-0000-6807	Soil & Water Conservation District	183,000	183,000	183,000
		<hr/>		
	Revenue	(183,000)	0	(183,000)
	Expend.	183,000	183,000	183,000
	Net	0	183,000	0

**2025  
FREEBORN COUNTY BUDGET**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	
<b>558</b>				
<b>Environmental Services</b>				
<b>Building Code &amp; Inspection</b>				
01-558-551-0000-8107	Permit, Building	(84,070)	(64,426)	(80,000)
01-558-551-0000-8108	Permit, Building Surcharge	(4,863)	(3,359)	(4,800)
01-558-551-0000-8109	Permit, Conditional Use (Variance)	(4,750)	(3,950)	(6,000)
01-558-551-0000-8601	Fee, For Services	0	(60)	0
01-558-551-0000-8830	Miscellaneous Revenue	0	0	0
01-558-551-0000-8851	Refunds And Reimbursements	0	0	0
01-558-551-0000-8102	Regular Salaries	83,085	89,811	92,309
01-558-551-0000-8181	Reimbursed Expenses	226	473	300
01-558-551-0000-8133	Reimbursed Mileage	0	43	300
01-558-551-0000-8153	Health Insurance - Employees	3,268	3,588	4,018
01-558-551-0000-8154	Life Insurance - Employees	13	13	47
01-558-551-0000-8181	P E R A	8,236	8,728	8,870
01-558-551-0000-8176	F I C A	5,073	5,481	5,762
01-558-551-0000-8174	Medicare	1,187	1,282	1,348
01-558-551-0000-8184	Vebra Savings	2,542	2,544	2,640
01-558-551-0000-8201	Communications	4,030	4,037	3,700
01-558-551-0000-8241	Membership Dues And Registration Fees	0	0	600
01-558-551-0000-8242	Advertising And Publications	0	0	0
01-558-551-0000-8248	Books And Subscriptions	168	0	750
01-558-551-0000-8272	Professional Services	0	0	0
01-558-551-0000-8330	Work Related Schooling	0	0	1,000
01-558-551-0000-8331	Travel And Expenses	823	626	1,000
01-558-551-0000-8351	Miscellaneous	2,097	0	0
01-558-551-0000-8368	Building Permit Surcharge	4,666	3,210	4,800
01-558-551-0000-8401	Office Supplies	241	584	500
01-558-551-0000-8411	General Supplies	0	112	300
01-558-551-0000-8562	Gasoline & Truck Exp.	2,210	678	2,500
	<b>Revenue</b>	<b>(93,683)</b>	<b>(71,795)</b>	<b>(90,800)</b>
	<b>Expend.</b>	<b>115,854</b>	<b>118,910</b>	<b>129,372</b>
	<b>Net</b>	<b>21,971</b>	<b>47,116</b>	<b>38,572</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>    Planning &amp; Zoning</b>			
	01-558-562-0000-5224 Buffer Strip Enforcement Aid	(130,249)	(130,380)	(130,380)
	01-558-562-0000-5830 Miscellaneous Revenue	0	0	0
	01-558-562-0000-5851 Refunds And Reimbursements	(316)	(205)	(500)
	01-558-562-0000-8102 Regular Salaries	98,399	105,710	113,498
	01-558-562-0000-8131 Reimbursed Expenses	0	0	250
	01-558-562-0000-8138 Reimbursed Mileage	0	0	200
	01-558-562-0000-8168 Health Insurance - Employees	4,985	5,466	6,180
	01-558-562-0000-8164 Life Insurance - Employees	16	16	58
	01-558-562-0000-8181 P E R A	7,441	7,980	8,512
	01-558-562-0000-8171 F I C A	6,025	6,469	7,037
	01-558-562-0000-8174 Medicare	1,408	1,613	1,646
	01-558-562-0000-8181 Deferred Compensation Match	325	325	325
	01-558-562-0000-8184 Vested Savings	2,210	2,203	2,223
	01-558-562-0000-8201 Communications	0	0	0
	01-558-562-0000-8241 Membership Dues And Registration Fees	420	640	700
	01-558-562-0000-8242 Advertising And Publications	1,617	2,332	2,000
	01-558-562-0000-8248 Books And Subscriptions	442	0	500
	01-558-562-0000-8272 Professional Services	0	10,500	10,000
	01-558-562-0000-8303 Auto Expense	0	0	50
	01-558-562-0000-8305 Auto Maintenance	0	4	60
	01-558-562-0000-8331 Travel And Expenses	0	798	1,000
	01-558-562-0000-8332 Advisory Board Expenses	960	2,588	2,000
	01-558-562-0000-8351 Miscellaneous	0	0	0
	01-558-562-0000-8401 Office Supplies	210	231	400
	01-558-562-0000-8411 General Supplies	0	0	100
	01-558-562-0000-8416 BWSR Buffer Statute enforcement	0	29,913	97,000
	01-558-562-0000-8582 Gasoline	0	0	2,000
	Revenue	<b>(130,554)</b>	<b>(130,686)</b>	<b>(130,380)</b>
	Expend.	<b>125,469</b>	<b>177,655</b>	<b>255,728</b>
	Net	<b>(5,095)</b>	<b>47,100</b>	<b>124,848</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Waste Management</b>			
01-558-553-0000-5003	Delinquent Real Estate Tax	0	(1,045)	0
01-558-553-0000-5027	Recycling Assessment	(782,585)	(796,532)	(1,000,000)
01-558-553-0000-5115	License, Permits	(2,140)	(2,120)	(2,000)
01-558-553-0000-5229	SCORE Aid	(88,388)	(108,082)	(108,000)
01-558-553-0000-5301	State, Grants	0	0	0
01-558-553-0000-5501	Fee, For Services	(1,468)	(6,149)	(1,500)
01-558-553-0000-5530	Miscellaneous Revenue	(18,127)	(18,425)	(20,000)
01-558-553-0000-5551	Refunds And Reimbursements	(21,508)	(18,033)	0
01-558-553-0000-8102	Regular Salaries	70,510	75,903	81,619
01-558-553-0000-8105	Part Time Salaries	4,268	4,280	3,670
01-558-553-0000-8131	Reimbursed Expenses	158	130	500
01-558-553-0000-8133	Reimbursed Mileage	450	802	750
01-558-553-0000-8163	Health Insurance - Employees	11,368	12,600	13,928
01-558-553-0000-8154	Life Insurance - Employees	12	12	42
01-558-553-0000-8181	P E R A	5,294	5,713	6,382
01-558-553-0000-8171	F I C A	4,352	4,898	5,278
01-558-553-0000-8174	Medicare	1,018	1,098	1,234
01-558-553-0000-8181	Deferred Compensation Match	780	780	780
01-558-553-0000-8184	Vaca Savings	4,772	4,784	4,783
01-558-553-0000-8241	Membershp Dues And Registration Fees	3,604	3,725	3,800
01-558-553-0000-8242	Advertising And Publications	16,724	23,266	17,000
01-558-553-0000-8254	Disposal	43,925	22,038	30,000
01-558-553-0000-8272	Professional Services	888,546	711,800	742,998
01-558-553-0000-8312	Graves	0	0	12,000
01-558-553-0000-8331	Travel And Expenses	799	464	1,000
01-558-553-0000-8351	Miscellaneous	293	0	0
01-558-553-0000-8401	Office Supplies	445	447	500
01-558-553-0000-8411	General Supplies	282	2,038	500
01-558-553-0000-8582	Gasoline & Truck Exp.	1,155	608	3,530
01-558-553-0000-8801	Furniture And Equipment	1,018	1,038	2,000
01-558-553-0000-8990	Transfer for Constr. and Maintenance	219,480	190,000	190,000
	<b>Revenue</b>	<b>(915,215)</b>	<b>(948,396)</b>	<b>(1,129,500)</b>
	<b>Expend.</b>	<b>858,768</b>	<b>875,973</b>	<b>1,122,040</b>
	<b>Net</b>	<b>(56,447)</b>	<b>(72,423)</b>	<b>(7,400)</b>

**2025**  
**FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Water Planning</b>			
	01-558-564-0000-5223 Aquatic Invasive Species Aid	(55,875)	(55,653)	(58,200)
	01-558-554-0000-5301 State, Grants	0	0	0
	01-558-554-0000-5309 Mn Dept of Water and Soil Res. R9P	(112,363)	(71,200)	(112,363)
	01-558-554-0000-5501 Fee, For Services	(31,817)	(15,710)	(15,000)
	01-558-564-0000-5861 Refunds And Reimbursements	0	(55,000)	0
	01-558-554-0000-6102 Regular Salaries	86,890	91,728	94,474
	01-558-554-0000-6131 Reimbursed Expenses	86	90	200
	01-558-554-0000-6133 Reimbursed Mileage	0	0	160
	01-558-564-0000-6153 Health Insurance - Employees	4,082	4,479	5,318
	01-558-564-0000-6164 Life Insurance - Employees	13	13	47
	01-558-554-0000-6161 P E R A	6,442	6,860	7,133
	01-558-554-0000-6171 F I C A	5,306	5,888	6,898
	01-558-554-0000-6174 Mod'care	1,241	1,325	1,379
	01-558-564-0000-6161 Deferred Compensation Match	1,300	1,300	850
	01-558-564-0000-6184 Vesa Savings	3,175	3,175	3,175
	01-558-564-0000-6241 Membership Dues And Registration Fees	0	975	500
	01-558-554-0000-6242 Advertising And Publications	0	0	200
	01-558-554-0000-6243 Books And Subscriptions	0	276	0
	01-558-564-0000-6272 Professional Services	15,052	12,977	15,000
	01-558-564-0000-6331 Travel And Expenses	0	587	1,000
	01-558-554-0000-6351 Miscellaneous	0	0	0
	01-558-554-0000-6401 Office Supplies	283	85	300
	01-558-564-0000-6408 Aquatic Invasive Species Aid Expenditure	22,421	16,520	58,200
	01-558-564-0000-6411 General Supplies	0	214	300
	01-558-554-0000-6562 Gasoline	0	0	2,000
	01-558-554-0000-6801 Furniture And Equipment	611	580	600
	01-558-564-0000-6911 Comprehensive Water Proj Appropriation	53,300	60,000	58,182
	<b>Revenue</b>	<b>(200,055)</b>	<b>(197,863)</b>	<b>(183,563)</b>
	<b>Expend.</b>	<b>195,914</b>	<b>205,840</b>	<b>250,504</b>
	<b>Net</b>	<b>(4,141)</b>	<b>8,277</b>	<b>66,941</b>
	<b>Watershed Projects</b>			
	01-558-555-0000-6530 Miscellaneous Revenue	0	0	0
	01-558-555-0000-6561 Miscellaneous	1,061	669	0
	01-558-555-0000-6562 Gasoline - Truck Repair	1,521	1,152	0
	01-558-555-0000-6601 Furniture And Equipment	105	0	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>2,477</b>	<b>1,821</b>	<b>0</b>
	<b>Net</b>	<b>2,477</b>	<b>1,821</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Agriculture Management</b>			
01-558-556-0000-5301	State, Grants	0	0	0
01-558-556-0000-5382	Mn dept of pollution control R32	(29,492)	(2,776)	(29,321)
01-558-556-0000-5601	Fee, For Services	(41,802)	(100)	0
01-558-556-0000-5851	Refunds And Reimbursements	0	0	0
01-558-556-0000-6102	Regular Salaries	45,932	49,142	49,300
01-558-556-0000-6131	Reimbursed Expenses	88	219	200
01-558-556-0000-6133	Reimbursed Mileage	463	42	100
01-558-556-0000-6153	Health Insurance - Employees	3,118	3,384	3,513
01-558-556-0000-6164	Life Insurance - Employees	10	10	33
01-558-556-0000-6161	P E R A	3,466	3,891	3,698
01-558-556-0000-6171	F I C A	2,780	2,975	3,057
01-558-556-0000-6174	Medicare	650	688	715
01-558-556-0000-6181	Deferred Compensation Match	0	0	450
01-558-556-0000-6184	Veba Savings	2,426	2,398	2,223
01-558-556-0000-6241	Membership Dues And Registration Fees	325	450	400
01-558-556-0000-6242	Advertising And Publications	309	394	600
01-558-556-0000-6330	Work Related Schooling	0	0	4,000
01-558-556-0000-6331	Travel And Expenses	368	236	1,000
01-558-556-0000-6361	Miscellaneous	0	0	0
01-558-556-0000-6401	Office Supplies	0	68	50
01-558-556-0000-6411	General Supplies	0	0	60
	<b>Revenue</b>	<b>(71,294)</b>	<b>(2,876)</b>	<b>(29,321)</b>
	<b>Expend.</b>	<b>59,908</b>	<b>63,723</b>	<b>69,388</b>
	<b>Net</b>	<b>(11,388)</b>	<b>60,847</b>	<b>40,068</b>

	<b>Admin &amp; Support</b>			
01-558-557-0000-5501	Fee, For Services	0	0	0
01-558-557-0000-6102	Regular Salaries	69,292	72,365	78,267
01-558-557-0000-6106	Part Time Salaries	27	0	630
01-558-557-0000-6131	Reimbursed Expenses	0	0	50
01-558-557-0000-6133	Reimbursed Mileage	0	0	100
01-558-557-0000-6153	Health Insurance - Employees	6,340	6,987	8,124
01-558-557-0000-6164	Life Insurance - Employees	14	15	54
01-558-557-0000-6161	P E R A	6,191	6,418	6,917
01-558-557-0000-6171	F I C A	4,134	4,319	4,882
01-558-557-0000-6174	Medicare	967	1,010	1,144
01-558-557-0000-6181	Deferred Compensation Match	195	195	200
01-558-557-0000-6184	Veba Savings	3,926	3,948	4,128
01-558-557-0000-6203	Postage	307	640	0
01-558-557-0000-6401	Office Supplies	0	37	203
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>90,393</b>	<b>94,928</b>	<b>103,708</b>
	<b>Net</b>	<b>90,393</b>	<b>94,928</b>	<b>103,708</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Septic Incentive Program</b>			
	01-558-561-0000-5332    Mn dept of pollution control R32	0	0	(80,000)
	01-558-561-0000-8388    SSTS-Compliance Inspections	0	0	80,000
	<b>Myrtle On-Site Solution</b>			
	01-558-582-0000-5830    Miscellaneous Revenue	(11,408)	(12,599)	(10,000)
	<b>Income Eligible SSTS Fix-up</b>			
	01-558-583-0000-8300    Construction	0	0	0
	Revenue	(11,406)	(12,599)	(90,000)
	Expend.	0	0	80,000
	Net	(11,406)	(12,599)	(10,000)
<b>FUND 01</b>	<b>Total General Revenue Fund</b>			
	Revenue	(24,526,083)	(25,642,277)	(27,508,521)
	Expend.	25,960,709	24,155,041	28,907,521
	Net	1,434,628	(1,487,236)	1,399,000

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**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>ROAD AND BRIDGE FUND</b>				
<b>002</b>	<b>County Wide</b>			
03-002-000-0000-5001	Current Real Estate Tax	(5,034,511)	(5,143,757)	(5,383,846)
03-002-000-0000-5014	Mineral Rights Tax & Gravel Tax	(53,076)	(30,981)	(50,000)
03-002-000-0000-5028	Whealage Tax	(601,251)	(623,161)	(600,000)
03-002-000-0000-5029	Local Sales Tax Revenue Restricted	(2,746,934)	(2,428,010)	(3,000,000)
03-002-000-0000-5202	S A Regular Maintenance	(2,866,103)	(3,270,276)	(3,175,000)
03-002-000-0000-5203	S A Regular Construction	(6,215,000)	(3,847,045)	(4,925,000)
03-002-000-0000-5204	S A Municipal Maintenance	(238,986)	(251,607)	(248,000)
03-002-000-0000-5205	S A Municipal Construction	(218,134)	(382,667)	(750,000)
03-002-000-0000-5206	Town And Bridge	0	0	(900,000)
03-002-000-0000-5207	Bridge Bonding	0	(816,067)	(325,000)
03-002-000-0000-5208	Other State Funds	(16,208)	0	(1,158,000)
03-002-000-0000-5209	Town Road Allotment Revenue	(431,000)	(480,769)	(460,769)
03-002-000-0000-5307	MN Dept. of Public Safety P07	(9,013)	0	0
03-002-000-0000-5427	Highway Planning and Const. CFDA 20.205	(152,793)	(16,961)	0
03-002-000-0000-8613	Other Funds- R & B	431,000	480,769	480,769
	<b>Revenue</b>	<b>(18,680,989)</b>	<b>(17,291,321)</b>	<b>(20,975,615)</b>
	<b>Expend.</b>	<b>431,000</b>	<b>480,769</b>	<b>480,769</b>
	<b>Net</b>	<b>(18,249,989)</b>	<b>(16,810,552)</b>	<b>(20,494,846)</b>

<b>310</b>	<b>Road And Bridge Administration</b>			
03-310-000-0000-6651	Refunds And Reimbursements	0	0	0
03-310-000-0000-6102	Regular Salaries	272,870	280,846	301,454
03-310-000-0000-6131	Reimbursed Expenses	0	0	0
03-310-000-0000-6153	Health Insurance - Employees	35,921	39,523	44,278
03-310-000-0000-6154	Life Insurance - Employees	40	40	140
03-310-000-0000-6161	P E R A	20,340	21,534	22,609
03-310-000-0000-6171	F I C A	16,809	16,778	18,690
03-310-000-0000-6173	Workmans Compensation	15,501	16,728	17,750
03-310-000-0000-6174	Medicare	3,897	3,924	4,371
03-310-000-0000-6181	Deferred Compensation Match	2,600	2,600	2,600
03-310-000-0000-6184	Vetera Savings	19,050	19,050	19,050
03-310-000-0000-6201	Communications	18,271	20,480	25,000
03-310-000-0000-6208	Postage	147	527	200
03-310-000-0000-6241	Membership Dues And Registration Fees	12,236	15,581	11,000
03-310-000-0000-6242	Advertising And Publications	11,277	3,990	7,500
03-310-000-0000-6243	Books And Subscriptions	0	0	300
03-310-000-0000-6272	Professional Services	1,430	48	0
03-310-000-0000-6301	Maintenance Contracts	25,123	22,698	30,000
03-310-000-0000-6302	Miscellaneous Repairs	0	0	0
03-310-000-0000-6331	Travel And Expenses	9,670	10,858	12,000
03-310-000-0000-6351	Miscellaneous	0	0	0
03-310-000-0000-6373	Bonds And Insurance	85,159	51,878	88,100
03-310-000-0000-6398	Safety Program Expense	35,574	22,865	25,000
03-310-000-0000-6401	Office Supplies	1,830	2,058	2,750
03-310-000-0000-6403	Copy Machines And Supplies	0	48	0
03-310-000-0000-6404	Engineering Supplies	14,350	18,805	10,000
03-310-000-0000-6411	General Supplies	10	23	0
03-310-000-0000-6601	Furniture And Equipment	0	0	3,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>580,911</b>	<b>629,900</b>	<b>703,790</b>
	<b>Net</b>	<b>580,911</b>	<b>629,900</b>	<b>703,790</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>320</b>	<b>Road And Bridge Operations</b>			
03-320-000-0000-5116	License, Permits	(35,420)	(29,920)	(25,000)
03-320-000-0000-5337	MN Dept. of Public Safety P07	(30,623)	0	0
03-320-000-0000-5501	Fee, For Services	0	0	0
03-320-000-0000-5591	Fee, City Service Charge	(10,764)	(1,183)	(6,000)
03-320-000-0000-5592	Fee, Township Service Charge	(11,293)	(4,128)	(16,000)
03-320-000-0000-5593	Fee, County Service Charge	(9,011)	(11,849)	(7,500)
03-320-000-0000-5598	Fee, State Surcharge	0	0	0
03-320-000-0000-5830	Miscellaneous Revenue	(9,069)	(8,123)	0
03-320-000-0000-5851	Refunds And Reimbursements	(17,344)	(21,833)	(6,000)
03-320-000-0000-6151	Life Insurance - Retirees	169	186	220
03-320-000-0000-6152	Health Insurance - Retirees	5,366	4,285	0,700
03-320-000-0000-6616	New Equipment	0	23	0
	<b>Revenue</b>	<b>(123,544)</b>	<b>(74,541)</b>	<b>(57,500)</b>
	<b>Expand.</b>	<b>5,244</b>	<b>4,503</b>	<b>8,920</b>
	<b>Net</b>	<b>(118,300)</b>	<b>(70,038)</b>	<b>(50,580)</b>

<b>321</b>	<b>R &amp; B Maintenance</b>			
03-321-000-0000-6102	Regular Salaries	1,349,267	1,387,666	1,507,022
03-321-000-0000-6104	Overtime Salaries	72,325	80,538	135,000
03-321-000-0000-6108	Seasonal Employment	40,540	31,576	50,000
03-321-000-0000-6107	Seasonal Employment Overtime	159	0	0
03-321-000-0000-6153	Health Insurance - Employees	146,292	160,086	172,632
03-321-000-0000-6154	Life Insurance - Employees	288	300	1,076
03-321-000-0000-6181	P E R A	105,571	112,300	128,932
03-321-000-0000-6171	Social Security	86,979	90,818	104,936
03-321-000-0000-6174	Medicare	20,342	21,170	24,534
03-321-000-0000-6181	Deferred Compensation Match	700	1,300	1,300
03-321-000-0000-6184	Vebra Savings	79,111	76,336	79,375
03-321-000-0000-6256	Utilities-Fashing Lights	6,084	1,716	5,000
03-321-000-0000-6272	Professional Services	12,362	6,522	2,500
03-321-000-0000-6310	Highway Maintenance	628,032	330,216	375,000
03-321-000-0000-6311	Highway Repairs	182,083	141,209	200,000
03-321-000-0000-6312	Gravel	908,018	991,319	915,000
03-321-000-0000-6313	Asphalt Patching	108,310	1,060,319	201,460
03-321-000-0000-6316	Culverts	75,197	78,548	70,000
03-321-000-0000-6317	Pavement Striping	215,436	195,310	225,000
03-321-000-0000-6319	Wood spraying	59,700	47,848	60,000
03-321-000-0000-6322	Special Ditch Assessments	65,913	45,410	60,000
03-321-000-0000-6331	Travel And Expenses	0	0	0
03-321-000-0000-6351	Miscellaneous	0	0	0
03-321-000-0000-6371	Employment Physicals	2,526	3,971	3,800
03-321-000-0000-8411	General Supplies	67,171	46,633	80,000
03-321-000-0000-6501	Signs And Posts	47,505	26,948	40,000
03-321-000-0000-6502	Salt	85,707	89,323	110,000
03-321-000-0000-6504	Sand-Ice Control	43,260	0	40,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>4,288,147</b>	<b>4,996,725</b>	<b>4,590,206</b>
	<b>Net</b>	<b>4,288,147</b>	<b>4,996,725</b>	<b>4,590,206</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>322</b>	<b>R &amp; B Construction</b>			
03-322-000-0000-6102	Regular Salaries	234,689	247,535	255,278
03-322-000-0000-6104	Overtime Salaries	25,318	13,235	30,000
03-322-000-0000-6105	Part Time Salaries	40,925	46,359	14,933
03-322-000-0000-6153	Health Insurance - Employees	25,006	32,242	30,120
03-322-000-0000-6154	Life Insurance - Employees	40	40	107
03-322-000-0000-6181	P E R A	19,421	19,429	21,398
03-322-000-0000-6171	Social Security	17,775	17,981	18,613
03-322-000-0000-6174	Medicare	4,157	4,208	4,353
03-322-000-0000-6184	Vebs Savings	12,700	15,975	16,875
03-322-000-0000-6269	Engineering Services	33,190	43,955	60,000
03-322-000-0000-6271	Laboratory Tests	25,872	35,229	30,500
03-322-000-0000-6275	Contracted Services	0	0	30,745
03-322-000-0000-6808	Cash-Reg Funds	6,424,446	3,533,641	4,925,000
03-322-000-0000-6809	Cash-Municipal Funds	218,086	618,310	750,000
03-322-000-0000-6610	Local Funds-R & B	2,434,484	231,718	2,500,000
03-322-000-0000-6612	Special Bridge Funds	0	1,358,864	1,225,000
03-322-000-0000-6613	Other Funds-R & B	199,978	0	0
03-322-000-0000-6627	Construction -Local Sales Tax	2,306,210	1,196,423	4,000,000
03-322-000-0000-6631	City Share of Road Project	(268,651)	76,888	0
03-322-000-0000-6632	SA LRIP Grant Expenses	4,067	0	1,160,000
	<b>Revenue</b>	<b>(268,651)</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>12,016,674</b>	<b>7,395,160</b>	<b>15,095,500</b>
	<b>Net</b>	<b>11,748,223</b>	<b>7,395,160</b>	<b>15,095,500</b>

<b>323</b>	<b>R &amp; B Equipment &amp; Maint/Shop</b>			
03-323-000-0000-6116	License, Permits	0	0	0
03-323-000-0000-6102	Regular Salaries	128,529	137,083	144,334
03-323-000-0000-6104	Overtime Salaries	8,095	4,831	13,000
03-323-000-0000-6163	Health Insurance - Employees	16,335	22,850	25,722
03-323-000-0000-6164	Life Insurance - Employees	24	26	81
03-323-000-0000-6161	P E R A	10,045	10,614	11,805
03-323-000-0000-6171	Social Security	8,001	8,154	9,758
03-323-000-0000-6174	Medicare	1,871	1,907	2,282
03-323-000-0000-6184	Vebs Savings	6,879	9,525	9,525
03-323-000-0000-6204	Freight Charges	0	0	0
03-323-000-0000-6241	Membership Dues And Registration Fees	0	0	0
03-323-000-0000-6254	Disposal	6,964	6,416	8,000
03-323-000-0000-6302	Equipment Repairs	265,034	265,592	205,000
03-323-000-0000-6411	General Supplies	0	0	0
03-323-000-0000-6581	Diesel Fuel	355,121	261,043	435,000
03-323-000-0000-6682	Gasoline	64,733	38,616	65,000
03-323-000-0000-6683	Oil And Grease	38,621	22,215	32,500
03-323-000-0000-6564	Tires,Tubes And Batteries	77,556	77,764	65,000
03-323-000-0000-6565	Bleeds	105,166	63,747	110,000
03-323-000-0000-6567	Equipmant Misc	580	1,856	1,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,088,554</b>	<b>922,579</b>	<b>1,138,080</b>
	<b>Net</b>	<b>1,088,554</b>	<b>922,579</b>	<b>1,138,080</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>351</b>	<b>Shop No 1 - Albert Lea</b>			
	03-351-300-0000-6251 Gas And Electricity	0	0	0
	03-351-300-0000-6252 Water And Sewer	0	0	0
	03-351-300-0000-6301 Maintenance Contracts	0	0	0
	03-351-300-0000-6302 Miscellaneous Repairs	0	0	0
	03-351-300-0000-6351 Miscellaneous	0	0	0
	03-351-300-0000-6411 General Supplies	0	0	0
	Revenue	0	0	0
	Expend.	0	0	0
	Net	0	0	0
<b>352</b>	<b>Shop No 2 - Freeborn</b>			
	03-352-300-0000-6251 Gas And Electricity	2,754	1,592	3,000
	03-352-300-0000-6252 Water And Sewer	844	640	1,000
	03-352-300-0000-6302 Miscellaneous Repairs	0	1,759	250
	03-352-300-0000-6411 General Supplies	50	350	250
	Revenue	0	0	0
	Expend.	3,408	4,341	4,500
	Net	3,408	4,341	4,500
<b>353</b>	<b>Shop No 3 - Geneva</b>			
	03-353-000-0000-6251 Gas And Electricity	1,609	1,225	2,000
	03-353-000-0000-6252 Water And Sewer	400	640	500
	03-353-000-0000-6302 Miscellaneous Repairs	9,248	917	250
	03-353-000-0000-6411 General Supplies	638	82	250
	Revenue	0	0	0
	Expend.	11,895	2,874	3,000
	Net	11,895	2,874	3,000

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>354</b>	<b>Shop No 4 - Oakland</b>			
03-354-000-0000-6251	Gas And Electricity	725	2,228	2,000
03-354-000-0000-6262	Water And Sewer	171	234	250
03-354-000-0000-6302	Miscellaneous Repairs	666	0	250
03-354-000-0000-6411	General Supplies	2,225	1,218	250
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>3,687</b>	<b>3,660</b>	<b>2,750</b>
	<b>Net</b>	<b>3,687</b>	<b>3,660</b>	<b>2,750</b>
<b>355</b>	<b>Shop No 5 - Conger</b>			
03-355-000-0000-6251	Gas And Electricity	1,857	1,079	2,250
03-355-000-0000-6262	Water And Sewer	753	763	850
03-355-000-0000-6302	Miscellaneous Repairs	8,935	0	250
03-355-000-0000-6411	General Supplies	10	83	250
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>11,655</b>	<b>1,915</b>	<b>3,600</b>
	<b>Net</b>	<b>11,655</b>	<b>1,915</b>	<b>3,600</b>
<b>356</b>	<b>Shop No 6 - Myrtle</b>			
03-356-000-0000-6251	Gas And Electricity	501	588	600
03-356-000-0000-6262	Water And Sewer	160	160	200
03-356-000-0000-6302	Miscellaneous Repairs	10,141	2,244	250
03-356-000-0000-6411	General Supplies	333	53	250
03-356-000-0000-6660	L P Fuel	540	1,984	2,500
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>11,662</b>	<b>4,997</b>	<b>4,000</b>
	<b>Net</b>	<b>11,662</b>	<b>4,997</b>	<b>4,000</b>
<b>FUND 03</b>	<b>Total County Road And Bridge</b>			
	<b>Revenue</b>	<b>(19,073,184)</b>	<b>(17,365,862)</b>	<b>(21,033,115)</b>
	<b>Expend.</b>	<b>18,462,931</b>	<b>14,447,443</b>	<b>22,033,115</b>
	<b>Net</b>	<b>(610,253)</b>	<b>(2,918,419)</b>	<b>1,000,000</b>

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**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>HUMAN SERVICES FUND</b>				
<b>000</b>	<b>County Wide</b>			
05-003-000-0000-5001	Current Real Estate Taxes	(5,347,689)	(5,458,891)	(6,187,275)
06-419-000-0000-6861	Refunds And Reimbursements	0	0	0
		<b>(5,347,689)</b>	<b>(5,458,891)</b>	<b>(6,187,275)</b>
	<b>Revenue</b>	<b>(5,347,689)</b>	<b>(5,458,891)</b>	<b>(6,187,275)</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(5,347,689)</b>	<b>(5,458,891)</b>	<b>(6,187,275)</b>
<b>420</b>	<b>Income Maintenance</b>			
	<b>General Administration</b>			
05-420-001-0010-5851	Refunds And Reimbursements	(20,640)	(5,840)	(40,000)
05-420-001-0010-8011	Payments Refunds Offset 42000100105911	15,114	25,629	18,000
	<b>Holding Account</b>			
05-420-002-0010-5535	State Staffing Grant (Financial Workers)	0	0	0
05-420-002-0010-5761	Donations	0	(1,000)	0
05-420-002-0010-5830	Miscellaneous Revenue	0	(3)	0
05-420-002-0010-5851	Refunds And Reimbursements	0	(37)	0
05-420-002-0010-6102	Full-Time Employees	387,438	420,732	431,228
05-420-002-0010-6110	RMS Overtime	8,450	14,867	0
05-420-002-0010-6115	Rms Salaries	1,135,681	1,188,796	1,476,168
05-420-002-0010-6116	SSTS Salaries	188	0	0
05-420-002-0010-6131	Reimbursed Expenses	2,106	128	260
05-420-002-0010-6133	Reimbursed Mileage	1,422	1,421	0
05-420-002-0010-6151	Life Insurance - Retirees	0	0	30
05-420-002-0010-6152	Health Insurance - Retirees	16,258	16,840	9,800
05-420-002-0010-6163	Employee Group Insurance	34,012	46,456	48,696
05-420-002-0010-6164	Life Insurance - Employees	78	70	265
05-420-002-0010-6168	Rms Insurance	102,479	120,211	177,347
05-420-002-0010-6169	SSTS Health Insurance	72	173	0
05-420-002-0010-6181	Pera	28,664	28,363	82,342
05-420-002-0010-6165	Rms Pera	83,967	89,823	110,712
05-420-002-0010-6166	SSTS PERA	14	158	0
05-420-002-0010-6171	Fica	22,858	24,060	28,736
05-420-002-0010-6174	Medicare	5,346	5,720	6,253
05-420-002-0010-6175	Rms Fica	67,944	70,757	91,522
05-420-002-0010-6177	Rms Medicare	16,890	16,548	21,404
05-420-002-0010-6178	RMS Life Insurance	229	238	1,041
05-420-002-0010-6179	RMS VEBA	42,599	58,093	68,850
05-420-002-0010-6181	Deferred Comp.	2,704	2,460	2,710
05-420-002-0010-6183	SSTS VEBA Savings	27	121	0
05-420-002-0010-6184	Vebs Savings	20,116	22,376	20,642
05-420-002-0010-6188	SSTS Medicare	2	33	0
05-420-002-0010-6189	SSTS Social Security	9	127	0
05-420-002-0010-6189	SSTS Life Insurance	0	1	0
05-420-002-0010-6201	Communications	3,262	3,187	3,300
05-420-002-0010-6203	Postage	7,918	27,942	8,000
05-420-002-0010-6241	Membership Dues And Registration Fees	3,767	2,650	5,100
05-420-002-0010-6242	Advertising	3,073	4,344	4,400
05-420-002-0010-6264	Interperter Services	13,442	20,327	18,000
05-420-002-0010-6272	Professional Services	1,088	585	300
05-420-002-0010-6274	Staff Development	0	276	0
05-420-002-0010-6278	Contractor Services	86	0	0
05-420-002-0010-6298	Other Professional And Technical Service	19,389	13,555	14,500
05-420-002-0010-6301	Maintenance Contracts	35	17,372	0
05-420-002-0010-6307	Maintenance Service Contracts	13,180	13,804	14,500
05-420-002-0010-6323	RMS Maintenance Contracts	23,719	25,490	28,500

**2025  
FREEBORN COUNTY BUDGET**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>420</b>			
<b>Income Maintenance (Cont.)</b>			
<b>Holding Account (Cont.)</b>			
06-420-002-0010-6331	Travel And Expense	1,281	3,207
06-420-002-0010-6337	County Vehicle Expenses	7,829	2,009
05-420-002-0010-6350	Custodial Utilities	0	0
05-420-002-0010-6351	Miscellaneous	255	4,135
05-420-002-0010-6373	Bonds And Insurance	29,025	13,954
06-420-002-0010-6401	Office Supplies	3,295	2,160
05-420-002-0010-6998	Equipment	161	2,454
<b>Minnesota Supplemental Aid</b>			
05-420-605-0000-6805	Misc Maxis recoveries MSA Individuals	0	0
05-420-605-0100-6004	Maxis Cent. Pymts. Group Residential Hous	0	0
<b>AFDC</b>			
05-420-610-0000-5355	Mn DHS Maxis Recoveries MFIP	(478)	(1,125)
05-420-610-0000-5455	TANF 60ADM. CFDA 83,558	(52,799)	(57,923)
05-420-610-0000-5905	Misc Maxis recoveries MFIP Individuals	(4,130)	(8,571)
05-420-610-0100-6003	Maxis Centr. Pmts. - Co. Share	7,315	8,659
<b>General Assistance</b>			
05-420-620-0000-6905	Misc Maxis Recoveries GA	(1,470)	(2,604)
05-420-620-0010-6024	County General Relief	0	0
05-420-620-0100-6003	Maxis Centr. Pmts. - Co. Share	612	1,890
05-420-620-0600-6020	Payments For Recipients Burial's	48,258	32,843
<b>Food Stamp Certification &amp; Issuance</b>			
05-420-630-0000-6355	Mn DHS FS Maxis recoveries State	(768)	(1,044)
05-420-630-0000-6406	State Admin Matching for FS CFDA 10,561	(313,838)	(318,555)
05-420-630-0000-6489	Sh's CFDA 93,787	(1,488)	(362)
05-420-630-0010-6805	Misc Maxis Recoveries FS Individuals	(8,766)	(5,271)
<b>Child Support &amp; Collections</b>			
05-420-640-0000-5355	Mn Dept of Human Services CS Incentive	(12,575)	(13,134)
05-420-640-0000-6458	Child Support Admtr. CFDA 93583	(523,503)	(538,497)
05-420-640-0000-5501	Fee, For Services	0	0
05-420-640-0000-5536	Fee, Child Support	(5,588)	(3,358)
05-420-640-0010-5356	Mn Dept of Human Services CS offset fee	(51)	(62)
05-420-640-0010-5458	Child Support Incentive CFDA 93,663	(111,943)	(123,272)
05-420-640-0010-6102	Regular Salaries	466,380	470,842
05-420-640-0010-6131	Reimbursed Expenses	41	86
05-420-640-0010-6133	Reimbursed Mileage	486	847
05-420-640-0010-6153	Health Insurance - Employees	78,181	70,950
05-420-640-0010-6154	Life Insurance - Employees	103	100
05-420-640-0010-6161	P E R A	34,904	35,283
05-420-640-0010-6171	Social Security	25,848	28,081
05-420-640-0010-6174	Medicare	8,089	8,102
05-420-640-0010-6184	Veba Savings	38,575	33,206
05-420-640-0010-6201	Communications	494	496
05-420-640-0010-6203	Postage	0	0
05-420-640-0010-6241	Membership Dues And Registration Fees	0	1,700
05-420-640-0010-6242	Advertising	0	545
05-420-640-0010-6264	Interporter Services	0	0
05-420-640-0010-6274	Staff Development	1,180	90
05-420-640-0010-6299	Other Professional And Technical Service	12,123	5,965
05-420-640-0010-8307	Maintenance Service Contracts	10,063	10,814
05-420-640-0010-8331	Travel And Expense	1,299	3,352
05-420-640-0010-8397	Blood Tests, Title Iv-D	797	732
05-420-640-0010-8398	Contract Legal Services-Child Support	6,868	15,957
05-420-640-0010-8401	Office Supplies	436	14
05-420-640-0010-8899	Other Equipment	145	0

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>420</b>	<b>Income Maintenance (Cont.)</b>			
	<b>Medical Assistance</b>			
05-420-650-0000-6366	Periodic data match for MA	(13,313)	(13,600)	(13,600)
05-420-650-0000-6473	MA Admin GS CFDA 93.778	(179,089)	(600,680)	(638,700)
05-420-650-0000-5505	Fee, TCM deductible Individuals	(446)	(3,184)	(1,800)
05-420-650-0010-6355	Mn Dept of Human Services MA Access	(166,488)	(21,360)	(26,000)
05-420-650-0010-6478	MA Incentive CFDA 93.778	(18,780)	(17,841)	(21,600)
05-420-650-0010-6021	Transportation Ma	46,342	36,916	49,000
05-420-650-0100-8021	Ma - Meals	604	1,241	1,800
05-420-650-0200-8021	Ma Parking	762	519	1,000
05-420-650-0300-6021	Ma Lodging	3,352	26,221	12,000
05-420-650-0400-5252	IGR-Railm. GEVBuyIn/MA Access Federal	(76,645)	(70,452)	(86,000)
05-420-650-0400-6356	Mn Dept of Human Services MA Incentive	(6,747)	(28,822)	(30,250)
05-420-650-0400-6661	Estate/Overpayment recoveries	(45,830)	(80,952)	(74,000)
05-420-650-0400-6020	Payments For Recipients-M.A. Ina.	221,464	185,291	215,000
05-420-650-0410-5355	Mn DHS CEI/MA Ct Buy In State	(158,410)	(146,954)	(176,000)
05-420-650-0410-8023	Centralized (Ma) Medical Assistance	67,238	77,391	64,000
	<b>Refugee Resettlement</b>			
05-420-680-0000-5456	Refugee & Ent. Asslt. Grnt CFDA 93.568	(1,109)	(1,794)	(900)
05-420-680-0010-5465	Foster Care Title IV-E CFDA 93.658	(7,020)	(10,854)	(9,000)
	<b>Revenue</b>	<b>(2,031,272)</b>	<b>(2,074,201)</b>	<b>(2,221,700)</b>
	<b>Expend.</b>	<b>3,201,413</b>	<b>3,366,421</b>	<b>3,594,029</b>
	<b>Net</b>	<b>1,170,141</b>	<b>1,292,220</b>	<b>1,372,329</b>

<b>430</b>	<b>Individual And Family Social Services</b>			
	<b>General Administration</b>			
05-430-000-0000-6116	SSTS Salaries	20,114	6,216	0
05-430-001-0010-6102	Full-Time Employees	486,800	512,484	554,385
05-430-001-0010-6131	Reimbursed Expenses	43	0	0
05-430-001-0010-6133	Reimbursed Wage	91	0	0
05-430-001-0010-6151	Life Insurance - Retirees	0	0	50
05-430-001-0010-6152	Health Insurance - Retirees	0	0	15,760
05-430-001-0010-6163	Employee Group Insurance	55,438	70,365	85,587
05-430-001-0010-6164	Health Insurance - Employees	101	100	371
05-430-001-0010-6161	Pera	38,095	38,237	41,577
05-430-001-0010-6171	Fica	28,462	29,780	34,371
05-430-001-0010-6174	Medicare	6,654	6,985	8,038
05-430-001-0010-6181	Deferred Comp.	2,198	2,400	2,600
05-430-001-0010-6184	Veba Savings	30,908	38,343	34,644
05-430-001-0010-8241	Membership Dues And Registration Fees	71	759	0
05-430-001-0010-8274	Staff Development	0	0	600
05-430-001-0010-8299	Other Professional And Technical Service	0	0	860
05-430-001-0010-6381	Travel And Expense	0	421	2,300
05-430-001-0010-6373	Bonds And Insurance	47,357	32,656	39,000

**2025  
FREEBORN COUNTY BUDGET**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	
<b>430</b>				
<b>Individual And Family Social Services (Cont.)</b>				
<b>Social Services</b>				
05-430-710-0000-5355	Mn Dept of Human Services Family Response	(8,494)	(4,818)	(5,600)
05-430-710-0000-5480	PSOP Child Trust Fund	(3,180)	(7,148)	(4,827)
05-430-710-0010-5330	State, Grants	(148,451)	(184,050)	0
05-430-710-0010-5356	Mn Dept of Human Services PSOP grant	(4,975)	(10,468)	(4,626)
05-430-710-0010-5424	CAPTA Family Response Grant #93,868	0	0	0
05-430-710-0010-5454	Family RSP IVB2 CFDA 93,556	(4,148)	(6,538)	(4,400)
05-430-710-0010-5484	71IV FamilyResp CFDA 93,645	(7,395)	(2,135)	(7,125)
05-430-710-0010-5535	Fee, Co. Minimum Collection	(3,500)	(8,000)	(2,000)
05-430-710-0010-5830	Miscellaneous Revenue	(114)	(36)	0
05-430-710-0010-5851	Refunds And Reimbursements	(20)	(48)	0
05-430-710-0010-6102	Full-Time Employees	277,650	285,402	471,348
05-430-710-0010-6108	SSTS Overtime	0	1,197	0
05-430-710-0010-6118	SSTS Regular Salaries	1,428,828	1,801,579	1,705,294
05-430-710-0010-6131	Reimbursed Expenses	6,838	6,414	1,784
05-430-710-0010-6133	Reimbursed Mileage	49,031	63,868	18,227
05-430-710-0010-6153	Employee Group Insurance	29,072	30,700	44,122
05-430-710-0010-6154	Life Insurance - Employees	47	48	257
05-430-710-0010-6160	SSTS Health Insurance	150,894	182,858	177,199
05-430-710-0010-6161	Pera	20,773	21,501	33,303
05-430-710-0010-6166	SSTS PERA	107,297	120,231	127,942
05-430-710-0010-6171	Fica	20,880	17,025	27,530
05-430-710-0010-6174	Medicare	4,768	3,862	6,439
05-430-710-0010-6181	Deferred Comp.	2,860	3,900	20,100
05-430-710-0010-6183	SSTS VERA Savings	81,995	87,722	88,900
05-430-710-0010-6184	Vera Savings	13,160	12,788	18,050
05-430-710-0010-6188	SSTS Medicare	18,942	22,223	24,736
05-430-710-0010-6189	SSTS Social Security	80,994	95,023	105,765
05-430-710-0010-6190	SSTS Life Insurance	260	263	983
05-430-710-0010-6192	SSTS Deferred Comp	17,700	19,106	0
05-430-710-0010-6201	Communications	16,814	14,789	16,000
05-430-710-0010-6203	Postage	288	278	6,800
05-430-710-0010-6241	Membership Dues And Registration Fees	7,772	4,748	5,600
05-430-710-0010-6242	Advertising	6,002	2,800	2,600
05-430-710-0010-6284	Interpreter Services	0	98	0
05-430-710-0010-6274	Staff Development	0	3,188	800
05-430-710-0010-6278	Contr. Serv./Ind. Serv. Plan M's	163	0	0
05-430-710-0010-6289	Other Professional And Technical Service	39,213	31,305	42,300
05-430-710-0010-8301	Maintenance Contracts	86	483	0
05-430-710-0010-8307	Maintenance Service Contracts	25,626	25,293	26,250
05-430-710-0010-8331	Travel And Expense	11,086	7,248	17,000
05-430-710-0010-8337	County Vehicle Expenses	6,247	13,320	8,800
05-430-710-0010-8350	Custodial/Utilities	0	0	63,780
05-430-710-0010-8351	Miscellaneous	1,584	9,021	1,000
05-430-710-0010-6401	Office Supplies	3,332	3,220	3,600
05-430-710-0010-6699	Equipment	(186)	0	4,000
05-430-710-0010-6802	Self Direct	3,288	3,522	3,000
05-430-710-0030-6355	Mn DHS CCSSA Blk Grant	(385,753)	(379,780)	(367,890)
05-430-710-1010-6355	Mn Dept of Human Services 71 IVE ADOP	(17,708)	0	(18,500)
05-430-710-1291-6355	Mn Dept of Human Services H65	(138,215)	(154,894)	(113,422)
05-430-710-1660-6355	NorthStarFC due from state	(10,497)	0	(12,000)

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		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>430</b>	<b>Individual And Family Social Services (Cont.)</b>			
	<b>IV-E Foster Care</b>			
05-430-712-0000-6466	FC SSISOper/SSIS Title IV-E CFDA 93.858	(154,700)	(150,658)	(158,000)
05-430-712-0010-5355	Independent Living Grnt - State	(518)	(515)	0
05-430-712-0010-6485	FC Maint/ChCare/Ad IV-E CFDA 93.858	(239,234)	(303,872)	(318,600)
05-430-712-0010-6467	Independent Living Grnt CFDA 93.874	(2,192)	(720)	(3,800)
05-430-712-0010-6473	MA Adm 70 CFDA 93.778	(132,719)	(132,294)	(139,000)
05-430-712-0010-6505	Fee, IVE FC	(2,328)	(811)	(14,200)
05-430-712-3480-6062	Iv-E Eltg. Advc.scounts 16-18;Self:13.858	3,076	3,628	3,600
05-430-712-3810-6077	Iv-E Foster Care - Child	416,101	547,109	475,000
05-430-712-3831-6077	Iv-E Rule 8 Court Services	0	8,928	0
05-430-712-3880-6077	Supervised Ind Living 18-20	96,695	37,811	63,000
05-430-712-3980-6077	Foster Care Training	0	0	500
05-430-712-3980-6277	Foster Care Training	0	78	0
	<b>Title XX</b>			
05-430-713-0010-5252	IGR-Reim. Human Services CW-TCM	(363,239)	(375,757)	(442,000)
05-430-713-0010-5488	SS Block Grnt Title XX CFDA 93.867	(211,073)	(219,626)	(223,200)
06-430-713-3070-8050	Child Welfare Assessment	0	0	0
05-430-713-3160-6723	Txx Pos:Transportation	1,467	1,515	2,300
05-430-713-3180-6704	Txx Pos:Health Related Svcs. - Child	12,818	17,736	15,200
05-430-713-3180-6716	Txx Pos: Health Related Svcs	9,486	5,738	5,300
05-430-713-3190-6060	Txx Pos: Court-Related Svcs-Child	14,220	4,954	12,800
05-430-713-3390-6050	Txx Pos: Educ. Assis. - Child	0	1,528	0
05-430-713-3410-6020	Payments For Recipients	351	193	226
05-430-713-3440-6060	Txx Pos: Housing Svcs.: Child	0	1,561	200
05-430-713-3450-6731	Txx Pos: Social & Rec. - Child	0	0	0
05-430-713-3451-6731	Psychosocia/Rehab.	0	0	0
05-430-713-3650-6708	Txx Pos:Counseling Services - Child	0	0	0
05-430-713-3660-6708	Group Counseling	0	0	0
05-430-713-3630-6043	Family Based Life Mgt	0	0	0
05-430-713-3630-6279	Contracted Services	0	0	0
05-430-713-3640-6060	Alternative Response	6,281	21,202	8,978
05-430-713-3640-6286	Alternative Response	0	0	0
05-430-713-3661-6050	Txx Family Group Decision Making	0	0	2,100
05-430-713-3670-6731	Parent Support Outreach Services	8,188	4,333	12,178
05-430-713-3710-8050	Txx Purchase Of Service - Child Shelter	0	61,120	0
05-430-713-3740-6050	Nonstar Adoption Assistance	0	13,572	0
05-430-713-3750-6050	Nonstar Kinship Assistance	0	3,326	0
05-430-713-3010-5505	Fee, FC TXX	(31,252)	(67,181)	(86,000)
05-430-713-3810-6704	Txx Pos:Child Foster Care Service	44,717	0	0
05-430-713-3810-6716	Txx Pos: Child Foster Care Svcs	481,595	478,346	491,300
05-430-713-3811-6716	Txx Foster Care Court Services	0	0	8,000
05-430-713-3830-6716	Voluntary Rule 6 Res. Trmt	0	21,666	0
05-430-713-3831-6704	Txx Rule 8 Court Services	0	104,854	0
05-430-713-3831-6716	Txx Rule 8 Court Services	0	0	0
05-430-713-3850-6706	Txx Pos:Correctional Facilities For Chdn	0	0	0
05-430-713-3851-6706	Txx Correctional Court Services	850,038	614,471	702,000
05-430-713-3890-6722	Txx Pos:Respite Care	7,730	3,375	5,400
05-430-713-3960-6060	Txx Purchase Of Service	500	550	0
	<b>CAG/CADI Walver: Children</b>			
05-430-717-0000-5252	IGR CADI child under 18 Federal	(3,858)	(10,914)	(3,600)
05-430-717-0000-5355	Mn DHS CADI CHILD under 18	(3,858)	(10,914)	(3,600)
	<b>Family Based Services - Perm Plan 13.645</b>			
05-430-718-0010-6274	Staff Development	0	0	0

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<b>430</b>			
<b>Individual And Family Social Services (Cont.)</b>			
<b>Basic Sliding Fee: Child Care Program</b>			
05-430-720-0000-5865	Mn Dept of Human Services BSF	(4,999)	(4,191)
05-430-720-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.658	(418,748)	(380,836)
05-430-720-0000-5458	Child Care Dev. Block Grnt CFDA 93.575	(9,316)	(8,482)
05-430-720-0000-5505	Fee, Child Care	(2,050)	0
05-430-720-0010-5865	Mn Dept of Human Services MFIP	(51,807)	(46,359)
05-430-720-0010-6008	Mfip Adm.	31,494	28,874
05-430-720-3110-6020	Basic Sliding Fee Non-Afdc Cc	27,282	32,169
05-430-720-3370-6003	Mfip Emp & Tng. Program	405,390	378,584
05-430-720-3371-6009	Mfip Support/Dwp	14,520	8,394
<b>AFDC Child Care: Stride</b>			
05-430-721-0000-5365	Mn Dept of Human Services MFIP CC Admin	(3,422)	(2,759)
05-430-721-0000-6459	MFIP CC Block Grnt CFDA 93575	(3,562)	(2,869)
05-430-721-3120-6029	Trans. Yr. Former Afdc Bas'ns: Fam.Dc Prov	0	0
<b>AFDC Child Care</b>			
05-430-722-0000-6365	MN Dept of Human Services IV-E SSTS	(103,752)	0
05-430-722-3120-6020	Payments For Recipients	0	0
<b>Child Protection: Child Care</b>			
05-430-726-0010-6365	Mn Dept of Human Services Opioid Resp	(50,170)	(42,645)
05-430-726-0010-6216	Opioid Response Expenditures	9,815	36,425
05-430-726-0010-6717	Txn Pos:Child Care:Protection	0	0
05-430-726-3140-6077	IV-E Foster Care Child Care	92,775	22,204
05-430-726-3140-6717	Txn Pos:Child Care:Protection	16,843	12,407
<b>Chemical Dependency</b>			
05-430-730-0010-6365	Mn Dept of Human Services CDT Fund Adm	(9,836)	(33,649)
05-430-730-0010-5501	Other Income	0	0
05-430-730-1090-5505	Fee, Rule 25 Ass't	(887)	0
05-430-730-1420-6506	Fee, Detox CD	(6,980)	(16,941)
05-430-730-3170-6727	Txn Pos: Detoxification Transportation	0	0
05-430-730-3590-6727	Txn Pos: Consolidated	28,485	18,809
05-430-730-3710-6727	Txn Pos: Detox (Cat 1 Cd)	17,603	45,728
<b>Consolidated Chemical Dependency Treatment</b>			
05-430-735-0010-5473	Rule 25 ADM SSTS MA CFDA 93.778	0	0

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<b>430</b>			
<b>Individual And Family Social Services (Cont.)</b>			
<b>Mental Health Program</b>			
05-430-740-0030-6356	0	0	0
05-430-740-0010-5366	(49,221)	(49,221)	(49,221)
05-430-740-0010-5505	(566)	(404)	(600)
05-430-740-0050-8050	0	0	0
05-430-740-2630-6060	0	0	0
05-430-740-3060-6050	0	0	100
05-430-740-3180-6723	2,434	1,770	1,900
05-430-740-3300-6061	0	0	0
05-430-740-3464-6020	1,884	1,124	6,800
05-430-740-3510-6729	0	0	0
05-430-740-3680-6707	0	0	0
05-430-740-3681-6707	0	0	0
05-430-740-3720-6098	195,849	271,565	240,000
05-430-740-3730-6056	8,076	66,558	0
05-430-740-3890-6722	0	0	0
<b>Rule 5 Title IV-E</b>			
05-430-745-0010-5466	0	0	0
05-430-745-1850-5252	0	0	0
05-430-745-3830-8077	0	0	0
<b>Rule 5 Non IV-E</b>			
05-430-746-3830-6705	0	0	0
05-430-746-3830-6721	541,035	383,036	370,000
05-430-746-3831-6716	0	0	0
<b>Developmental Disabilities</b>			
05-430-750-0000-5365	(165,140)	(213,033)	(218,000)
05-430-750-0000-5501	0	0	0
05-430-750-0330-6365	0	0	0
05-430-750-3160-6723	8,853	16,033	6,400
05-430-750-3310-5365	(35,798)	(41,657)	(37,200)
05-430-750-3340-6073	229,860	327,493	235,000
05-430-750-3350-6041	35,375	40,961	42,000
05-430-750-3380-6711	41,159	50,829	42,500
05-430-750-3380-6712	4,194	4,278	4,300
05-430-750-3680-6708	0	0	2,000
05-430-750-3740-6702	0	0	0
05-430-750-3890-6722	0	0	100
05-430-750-3930-6701	421	0	1,400
05-430-750-3960-8050	42,656	62,264	36,200
<b>MR Waiver</b>			
05-430-752-0000-5252	(62,736)	(58,392)	(73,000)
05-430-752-0000-5531	0	0	0
05-430-752-0010-6252	0	0	0
05-430-752-0010-6366	(62,736)	(58,392)	(73,000)
05-430-752-3410-6384	0	406	0
05-430-752-3830-6384	0	0	0
05-430-752-3910-6384	0	0	0

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FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>430</b>	<b>Individual And Family Social Services (Cont.)</b>			
	<b>Adult Services</b>			
	05-430-780-0000-5252 IGR CAC B' Alternative Care	(857)	(159)	(2,700)
	05-430-780-0010-5252 IGR-Relm.VA/DD TCM Adult Soc Ser C'ent	(28,861)	(34,855)	(28,700)
	05-430-780-0010-5355 Mn DHS CAC/TBI	(856)	(159)	(2,700)
	05-430-780-0012-5355 Adult Protection Grant State	(52,112)	(73,218)	(102,794)
	05-430-780-0012-5488 Elder Abuse Prevention CFDA 93.717	(2,855)	0	0
	05-430-780-2201-5355 Mn DHS LTSS.SSTS	(302,818)	(326,049)	(316,230)
	05-430-780-2201-5478 MA LTSS.SSTS CFDA 93.778	(369,741)	(398,107)	(393,050)
	05-430-780-3030-6050 Adult Protection Intake & Screening	13,472	14,814	102,794
	05-430-780-3050-6279 Contracted Services Prs Admin Screening	(47)	0	0
	05-430-780-3180-6723 Txx Pos:Transportation	15,078	12,604	15,200
	05-430-780-3190-6020 Payments For Recipients	0	0	0
	05-430-780-3340-6078 Sls - Semi-Independent Living-Adult	0	320	0
	05-430-780-3350-6711 Txx Pos:Work Activity	14,771	4,977	15,100
	05-430-780-3350-6712 Txx Pos:Sheltered Employment	0	0	200
	05-430-780-3410-6050 Txx Pos: Adaptive Aids Or So. Equip.	0	0	200
	05-430-780-3440-6050 Txx Purchase Of Service-Housing	0	0	0
	05-430-780-3480-6060 Txx Purchase Of Guardian Services Adult	80,760	52,825	82,400
	05-430-780-3550-6703 Txx Pos:Counseling Services - Adult	0	0	0
	05-430-780-3710-6050 Adult Shelter	0	0	0
	05-430-780-3810-6050 Txx Pos: Adult Foster Care	0	0	0
	05-430-780-3910-6252 IGR Cadi Adult	(30,625)	(29,728)	(34,200)
	05-430-780-3910-6355 Mn DHS CADI Adult	(30,625)	(29,728)	(34,200)
	<b>Alternative Care Grant - MA</b>			
	05-430-781-3810-6075 Elderly Ma Waiver	400	0	0
	<b>CADI Adult</b>			
	05-430-782-3160-6084 Cas Transp	9,368	7,080	8,200
	05-430-782-3120-6075 Cadi: Adult Supplies & Equipment	0	0	1,200
	05-430-782-3890-6076 Elderly Ma Waiver Cadi	685	0	0
	<b>Alternative Care Grant - 180-Day</b>			
	05-430-784-3440-6075 Elderly Ma Waiver	3,378	573	0
		<hr/>	<hr/>	<hr/>
	Revenue	(3,734,941)	(3,801,981)	(4,013,313)
	Expend.	8,711,702	7,150,189	7,597,517
	Net	2,976,761	3,288,218	3,584,204
<b>431</b>	<b>Collaborative</b>			
	05-431-715-3870-6465 Foster Care Title IV-E CFDA 93.658	(63,898)	(63,891)	(69,450)
	05-431-715-3870-6473 MA LCFS CFDA 93.778	(155,720)	(178,620)	(171,000)
	05-431-715-3870-5751 Donations	0	0	0
	05-431-715-3870-6351 Other Exponso	219,618	240,611	240,450
		<hr/>	<hr/>	<hr/>
	Revenue	(219,618)	(240,611)	(240,450)
	Expend.	219,618	240,611	240,450
	Net	0	0	0

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		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>480</b>	<b>Mental Health Administration</b>			
	<b>General Administration</b>			
05-480-000-0000-6118	SSTS Salaries	2,955	0	0
05-480-000-0010-8351	Other Expense	0	0	0
	<b>Family Based Services</b>			
05-480-718-0000-5605	Fee, Ins pays MHI TCM child	(200,365)	(270,349)	(258,000)
05-480-718-0010-5252	IGR MH TCM Child	(105,816)	(76,126)	(98,000)
05-480-718-0010-5355	Min DHS Respite Grant CMH Initiative	(3,236)	(4,424)	(7,200)
05-480-718-0010-5535	Fee Options School	(2,599)	0	0
05-480-718-0010-8102	Full Time Employees	382,895	384,526	438,296
05-480-718-0010-6118	SSTS Regular Salaries	249,165	269,368	380,132
05-480-718-0010-8131	Reimbursed Expenses	3,019	2,512	850
05-480-718-0010-8133	Reimbursed Mileage	20,949	17,819	5,000
05-480-718-0010-6153	Employee Group Insurance	20,924	20,534	27,395
05-480-718-0010-6154	Life Insurance - Employees	53	45	281
05-480-718-0010-6160	SSTS Health Insurance	27,559	30,241	33,678
05-480-718-0010-6161	Pera	29,717	24,283	32,847
05-480-718-0010-6166	SSTS PERA	18,687	20,203	28,512
05-480-718-0010-6171	Fica	23,298	20,247	27,238
05-480-718-0010-6174	Medicare	5,449	4,735	8,370
05-480-718-0010-6181	Deferred Comp.	5,200	4,150	8,000
05-480-718-0010-6183	SSTS VERA Savings	12,700	12,700	12,700
05-480-718-0010-6184	Vebs Savings	9,525	7,805	6,350
05-480-718-0010-6188	SSTS Medicare	3,668	3,765	5,612
05-480-718-0010-6189	SSTS Social Security	14,788	16,100	23,570
05-480-718-0010-6190	SSTS Life Insurance	40	40	108
05-480-718-0010-6192	SSTS Deferred Comp	2,850	3,900	0
05-480-718-0010-8201	Communications	1,028	1,076	1,000
05-480-718-0010-8241	Membership Dues And Registration Fees	826	825	0
05-480-718-0010-8242	Advertising And Publications	938	2,097	0
05-480-718-0010-8284	Interpretive Services	923	1,688	1,000
05-480-718-0010-6274	Staff Development	0	0	400
05-480-718-0010-6278	Contracted Services	0	0	0
05-480-718-0010-8331	Travel And Expense	449	1,524	3,600
05-480-718-0010-8351	Other Expense	401	372	0
05-480-718-0010-6401	Office Supplies	75	0	375
05-480-718-0010-6689	Other Equipment	280	0	640
05-480-718-0011-6401	Office Supplies	0	0	100
	<b>Mental Health Program 13,992</b>			
05-480-727-0000-6905	Fee Medicare	(68,802)	(83,680)	(72,100)
05-480-727-0010-5262	IGR reimbursement for MH reports	(3,102)	(1,873)	(4,220)
05-480-727-0010-5355	MIN Dept of Human Services MH Screening	(939)	(301)	(800)
05-480-727-0010-5489	SS - Disability Insurance CFDA 98.001	(1,410)	0	0
05-480-727-0010-6801	Other Income	0	0	0
05-480-727-0010-6805	Mlec Health	0	0	0
05-480-727-0010-6090	Contracted services for clients	0	0	0
05-480-727-0010-6102	Full Time Employees	668,031	747,302	780,853
05-480-727-0010-6118	SSTS Salaries	368,293	293,824	315,286
05-480-727-0010-6131	Reimbursed Expenses	4,578	1,889	2,400
05-480-727-0010-6133	Reimbursed Mileage	18,880	11,583	2,800
05-480-727-0010-6153	Employee Group Insurance	66,701	62,273	96,973
05-480-727-0010-6154	Life Insurance - Employees	99	108	374
05-480-727-0010-6160	SSTS Health Insurance	34,803	33,552	37,431
05-480-727-0010-6161	Pera	49,955	56,048	58,684
05-480-727-0010-6166	SSTS PERA	26,947	22,037	23,647

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<b>480</b>			
<b>Mental Health Administration (Cont.)</b>			
<b>Mental Health Program 13,992 (Cont.)</b>			
05-480-727-0010-8171 Fica	38,187	44,001	48,413
05-480-727-0010-8174 Medicare	8,185	10,291	11,322
05-480-727-0010-8181 Deferred Comp.	5,200	8,560	6,500
05-480-727-0010-8183 SSTS VEBA Savings	16,875	12,700	12,700
05-480-727-0010-8184 Vebs Savings	28,575	31,750	34,925
05-480-727-0010-8186 Health Savings Account (HSA)	0	0	0
05-480-727-0010-8188 SSTS Medicare	4,988	4,014	4,572
05-480-727-0010-8189 SSTS Social Security	21,334	17,162	19,548
05-480-727-0010-8190 SSTS Life Insurance	66	53	234
05-480-727-0010-8192 SSTS Deferred Comp	1,300	1,250	0
05-480-727-0010-8201 Communications	5,921	8,025	6,150
05-480-727-0010-8211 Membership Dues And Registration Fees	6,059	3,013	0
05-480-727-0010-8242 Advertising	633	2,826	1,300
05-480-727-0010-8284 Interpretive Services	900	2,520	1,400
05-480-727-0010-8274 Staff Development	0	0	0
05-480-727-0010-8299 Other Professional And Technical Service	43,012	48,331	42,400
05-480-727-0010-8302 Repairs And Maintenance-MHC	0	11,511	0
05-480-727-0010-8331 Travel And Expense	1,058	0	1,100
05-480-727-0010-8351 Other Expense	2,768	6,368	2,300
05-480-727-0010-8401 Office Supplies	263	6,395	800
05-480-727-0010-8698 Equipment	0	2,017	0
05-480-727-0400-5483 Basic Health Program CFDA 93.640	(433)	0	0
05-480-727-0400-5636 Fee, MA	(60,423)	(77,055)	(79,703)
05-480-727-1170-5535 Fee, Private Pay	(32,675)	(48,235)	(68,003)
05-480-727-3180-5535 Fee, Insurance	(476,174)	(838,378)	(593,603)
<b>Mental Health Clerical &amp; Support</b>			
05-480-732-0010-5102 Full-Time Employees	191,647	212,545	216,197
05-480-732-0010-5131 Reimbursed Expenses	433	0	0
05-480-732-0010-8133 Reimbursed Mileage	388	96	0
05-480-732-0010-8153 Employee Group Insurance	31,641	27,719	33,249
05-480-732-0010-8154 Life Insurance - Employees	48	47	184
05-480-732-0010-8161 Para	14,373	15,941	16,237
05-480-732-0010-8171 Fica	10,889	12,291	13,423
05-480-732-0010-8174 Medicare	2,630	2,874	3,139
05-480-732-0010-8184 Vebs Savings	15,875	12,898	14,288
05-480-732-0010-8242 Advertising And Publications	0	2,760	0
05-480-732-0010-8331 Travel And Expenses	0	0	250
05-480-732-0010-8401 Office Supplies	48	0	0
<b>Mental Health Program</b>			
05-480-740-0000-5355 Mn DHS Child MH Comb	(81,351)	(55,493)	(59,000)
05-480-740-0010-8274 Staff Development	0	0	0
05-480-740-0012-5355 Mn DHS AMH Initiative Grant	(557,875)	(541,505)	(628,000)
<b>Community Support Program</b>			
05-480-767-0000-8020 Payments For Flex Fund MH	9,418	8,506	11,600
05-480-767-0010-8232 IGR-Rel m. MH-TCM Adults Federal	(33,682)	(50,891)	(57,800)
05-480-767-0010-5535 Fee, Ins reimburses Adult TCM	(324,804)	(275,431)	(284,000)
05-480-767-0010-5831 Other Income	(83)	0	0
05-480-767-0010-5835 Misc Flex Funds	(2,392)	(7,521)	(15,200)
05-480-767-0010-8020 CMH Respite Grant	4,500	4,424	8,000
05-480-767-0010-6090 AMH Initiative Grant	283,557	281,632	282,000
05-480-767-0010-6274 Staff Develop-Community Support	0	280	0
05-480-767-0010-6299 Other Professional And Technical Service	76	1,850	0
05-480-767-0010-8401 Office Supplies	681	153	0
<b>Revenue</b>	<b>(1,936,221)</b>	<b>(2,129,062)</b>	<b>(2,123,420)</b>
<b>Expend.</b>	<b>2,767,293</b>	<b>2,840,888</b>	<b>3,135,801</b>
<b>Net</b>	<b>831,072</b>	<b>720,826</b>	<b>1,012,381</b>

## 2025 FREEBORN COUNTY BUDGET

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>481</b>	<b>Victims Crisis Center Administration</b>			
	<b>Victims Crisis Center</b>			
05-481-729-0010-6602	Fines & Forfeitures Public Safety	(2,912)	(2,568)	(1,900)
05-481-729-0010-5751	Donations	(210)	0	(500)
05-481-729-0010-5752	Gifts Public Safety Restricted	(1,748)	(1,575)	(1,000)
05-481-729-0010-8102	Full-Time Employees	238,372	259,155	273,333
05-481-729-0010-6131	Reimbursed Expenses	0	104	100
05-481-729-0010-6133	Reimbursed Mileage	388	547	100
05-481-729-0010-6153	Employee Group Insurance	25,306	34,720	38,896
05-481-729-0010-6154	Life Insurance - Employees	40	40	140
05-481-729-0010-6161	Pera	17,728	19,437	20,630
05-481-729-0010-8171	Fica	14,133	15,308	16,947
05-481-729-0010-8174	Medicare	3,305	3,590	3,963
05-481-729-0010-6181	Deferred Comp.	3,900	3,900	4,000
05-481-729-0010-8184	Vaba Savings	12,700	15,876	16,875
05-481-729-0010-8201	Communications	2,154	1,982	2,300
05-481-729-0010-8241	Membership Dues And Registration Fees	225	652	0
05-481-729-0010-8274	Staff Development	626	608	160
05-481-729-0010-8275	Grant Emergency Expenditures	1,217	3,611	5,880
05-481-729-0010-8289	Other Professional And Technical Service	0	0	300
05-481-729-0010-6331	Travel And Expense	609	1,136	900
05-481-729-0010-8351	Other Expense	26	0	200
05-481-729-0010-8401	Office Supplies	9	316	600
05-481-729-0010-6407	Resource Program Supplies Child Advoc	3,609	1,791	400
05-481-729-0010-6689	Equipment	0	0	200
05-481-729-0010-8201	Communications	524	485	525
05-481-729-0010-8351	Other Expense	118	191	325
	<b>Program for Victims of Sexual Assault</b>			
05-481-738-0010-5307	MN Dept. of Public Safety P07	(5,825)	(39,140)	(46,138)
05-481-738-0010-5416	Crime Victim Asst. Grant CFDA 18.575	(12,861)	(9,036)	(9,036)
05-481-738-0010-6302	Fines & Forfeitures Public Safety	0	0	0
05-481-738-0010-6289	Other Professional And Technical Service	350	0	300
	<b>Crime Victims Grant</b>			
05-481-737-0010-5307	MN Dept. of Public Safety P07	(5,825)	(39,140)	(46,138)
05-481-737-0010-5416	Crime Victim Asst. Grant CFDA 18.575	(12,861)	(9,036)	(9,036)
05-481-737-0010-6241	Membership Dues And Registration Fees	0	0	400
	<b>DOC: B.W.</b>			
05-481-739-0010-5307	MN Dept. of Public Safety P07	(5,825)	(39,140)	(46,138)
05-481-738-0010-5416	Administrative Fee - Fax Plan	(12,861)	(9,036)	(9,036)
05-481-739-0010-6089	Other Equip.	0	0	700
05-481-739-0200-8002	Other Expenses B/W Refund	0	0	250
	<b>Revenue</b>	<b>(60,928)</b>	<b>(148,671)</b>	<b>(189,923)</b>
	<b>Expend.</b>	<b>822,736</b>	<b>363,449</b>	<b>387,284</b>
	<b>Net</b>	<b>261,810</b>	<b>214,778</b>	<b>218,361</b>

<b>FUND 05</b>	<b>Total Human Services Fund</b>				
		<b>Revenue</b>	<b>(13,330,669)</b>	<b>(13,911,317)</b>	<b>(14,955,081)</b>
		<b>Expend.</b>	<b>13,222,764</b>	<b>13,971,668</b>	<b>14,955,081</b>
		<b>Net</b>	<b>(107,905)</b>	<b>60,351</b>	<b>0</b>

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**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>PUBLIC HEALTH FUND</b>				
<b>000</b>	<b>County Wide</b>			
08-000-000-0000-6001	Current Real Estate Taxes	(173,442)	(138,034)	(102,982)
	<b>Revenue</b>	<b>(173,442)</b>	<b>(138,034)</b>	<b>(102,982)</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(173,442)</b>	<b>(138,034)</b>	<b>(102,982)</b>
<b>451</b>	<b>Family Health</b>			
06-451-000-0000-6262	IGR - Reim. for Services - Human Services	(330)	(926)	(500)
06-451-000-0000-6312	MN Dept of Public Health H12	(192,786)	(192,111)	(192,111)
06-451-000-0000-6365	Mn Dept. of Human Services H65	(330)	(800)	(500)
06-451-000-0000-6442	Sp. Educ. Grnt. for Infants CFDA 84.181	(2,100)	(2,100)	(2,100)
06-451-000-0000-6452	CDC and Prev. CFDA 83.263	(225)	(1,426)	(1,000)
06-451-000-0000-6501	Fee, For Services	(60)	0	0
06-451-000-0000-6514	Fee, Ecs School Districts (Pss)	(711)	(884)	(1,000)
06-451-000-0000-6522	Fee, Medicaid	(39,198)	(58,351)	(40,000)
06-451-000-0000-6524	Fee, Insurance	0	0	(200)
06-451-000-0000-6533	Fee, School Districts	(4,896)	(8,170)	(8,000)
06-451-000-0000-6961	Refunds And Reimbursements	0	0	0
06-451-000-0000-6102	Regular Salaries	177,760	131,318	39,991
06-451-000-0000-6105	Part Time Salaries	0	19,460	10,630
06-451-000-0000-6131	Reimbursed Expenses	20	189	300
06-451-000-0000-6133	Reimbursed Mileage	2,051	3,019	3,000
06-451-000-0000-6153	Health Insurance - Employees	9,328	9,709	7,468
06-451-000-0000-6154	Life Insurance - Employees	26	22	89
06-451-000-0000-6161	P U R A	13,369	11,389	3,752
06-451-000-0000-6171	Social Security	10,893	9,233	3,101
06-451-000-0000-6174	Medicare	2,548	2,159	725
06-451-000-0000-6181	Deferred Compensation Match	2,470	2,028	2,500
06-451-000-0000-6184	Vola Savings	4,685	4,183	2,898
06-451-000-0000-6201	Communications	0	0	0
06-451-000-0000-6241	Membership Dues And Registration Fees	800	542	800
06-451-000-0000-6243	Books And Subscriptions	0	0	0
06-451-000-0000-6264	Interpreter Fees	60	873	400
06-451-000-0000-6272	Professional Services	360	62	400
06-451-000-0000-6302	Miscellaneous Repairs	0	374	400
06-451-000-0000-6330	Work Related Schooling	0	0	0
06-451-000-0000-6331	Travel And Expenses	0	0	600
06-451-000-0000-6361	Miscellaneous	0	0	0
06-451-000-0000-6432	Public Health Supplies	42	180	100
	<b>Revenue</b>	<b>(240,826)</b>	<b>(262,856)</b>	<b>(246,411)</b>
	<b>Expend.</b>	<b>224,401</b>	<b>185,000</b>	<b>76,352</b>
	<b>Net</b>	<b>(16,525)</b>	<b>(87,856)</b>	<b>(169,059)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>452</b>	<b>Women-Infants-Children</b>			
	06-452-000-0000-6404 WIC Farmers Market CFDA 10.672	(650)	(600)	(500)
	06-452-000-0000-6406 WIC CFDA 10.657	(262,030)	(257,873)	(250,000)
	06-452-000-0000-8102 Regular Salaries	174,840	168,815	168,708
	06-452-000-0000-8106 Part Time Salaries	43,155	58,744	61,237
	06-452-000-0000-8131 Reimbursed Expenses	9	0	200
	06-452-000-0000-8133 Reimbursed Mileage	334	467	500
	06-452-000-0000-8153 Health Insurance - Employees	17,580	14,337	13,876
	06-452-000-0000-8154 Life Insurance - Employees	45	45	173
	06-452-000-0000-8181 P E R A	18,229	16,873	18,271
	06-452-000-0000-8171 Social Security	12,951	13,625	13,636
	06-452-000-0000-8174 Medicare	3,028	3,187	3,189
	06-452-000-0000-8181 Deferred Compensation Match	1,635	2,985	1,800
	06-452-000-0000-8194 Vaba Savings	11,034	7,739	8,887
	06-452-000-0000-8201 Communications	2,311	2,482	2,600
	06-452-000-0000-8203 Postage	118	249	200
	06-452-000-0000-8241 Membership Dues And Registration Fees	0	50	300
	06-452-000-0000-8242 Advertising And Publications	747	0	1,000
	06-452-000-0000-8243 Books And Subscriptions	0	0	0
	06-452-000-0000-8264 Interpretur Fees	0	0	0
	06-452-000-0000-8272 Professional Services	0	0	0
	06-452-000-0000-8330 Work Related Schooling	35	0	0
	06-452-000-0000-8331 Travel And Expenses	0	0	500
	06-452-000-0000-8351 Miscellaneous	0	0	0
	06-452-000-0000-6401 Office Supplies	0	0	0
	06-452-000-0000-6432 Public Health Supplies	1,078	3,689	2,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(262,680)</b>	<b>(258,573)</b>	<b>(250,500)</b>
	<b>Expend.</b>	<b>285,259</b>	<b>291,398</b>	<b>282,355</b>
	<b>Net</b>	<b>22,679</b>	<b>32,825</b>	<b>31,855</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>453</b>	<b>Disease Prevention</b>			
	08-453-000-0000-6312 MN Dept of Public Health M:2	(934)	(888)	(888)
	08-453-000-0000-6461 Immunization Grants CFDA 83.268	(18,188)	(1,438)	(71,000)
	08-453-000-0000-6520 Fee, Private Pay	(5,081)	(4,033)	(5,000)
	08-453-000-0000-6521 Fee, Medicare	(4,421)	(3,857)	(8,000)
	08-453-000-0000-6622 Fee, Medicaid	(14,771)	(38,117)	(10,000)
	08-453-000-0000-6638 Fee, Private Pay Immunizations	(240)	(531)	(300)
	08-453-000-0000-6539 Fee, Mx Immunizations	(581)	(355)	(700)
	08-453-000-0000-6861 Refunds and Reimbursements	0	0	0
	08-453-000-0000-6102 Regular Salaries	16,120	17,481	21,461
	08-453-000-0000-6105 Part Time Salaries	0	5,764	17,717
	08-453-000-0000-6131 Reimbursed Expenses	171	59	100
	08-453-000-0000-6133 Reimbursed Mileage	683	1,040	1,000
	08-453-000-0000-6153 Health Insurance - Employees	2,541	3,485	5,395
	08-453-000-0000-6154 Life Insurance - Employees	2	3	7
	08-453-000-0000-6181 P E R A	1,189	1,789	2,938
	08-453-000-0000-6171 Social Security	898	1,397	2,429
	08-453-000-0000-6174 Medicare	210	327	568
	08-453-000-0000-6181 Deferred Compensation Match	195	333	200
	08-453-000-0000-6184 Veba Savings	970	1,348	2,064
	08-453-000-0000-6203 Postage	0	25	0
	08-453-000-0000-6241 Membership Dues And Registration Fees	77	60	100
	08-453-000-0000-6242 Advertising And Publications	623	0	750
	08-453-000-0000-6243 Books And Subscriptions	888	538	600
	08-453-000-0000-6264 Internet/air Fees	128	538	600
	08-453-000-0000-6272 Professional Services	913	2,748	1,200
	08-453-000-0000-6302 Miscellaneous Repairs	0	0	300
	08-453-000-0000-6330 Work Related Schooling	153	0	250
	08-453-000-0000-6331 Travel And Expenses	326	682	500
	08-453-000-0000-6351 Miscellaneous	8	0	0
	08-453-000-0000-6401 Office Supplies	39	0	0
	08-453-000-0000-6432 Public Health Supplies	414	634	5,000
	08-453-000-0000-6433 Biologics	12,489	11,790	18,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(48,218)</b>	<b>(55,019)</b>	<b>(95,688)</b>
	<b>Expend.</b>	<b>37,710</b>	<b>49,989</b>	<b>81,179</b>
	<b>Net</b>	<b>(10,508)</b>	<b>(5,050)</b>	<b>(14,709)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>454</b>	<b>Maternal Health</b>			
06-464-000-0000-6262	IGR - Reim. for Services - Human Services	(127)	(314)	(500)
06-454-000-0000-6365	Mn Dept of Human Services H65	(127)	(314)	(500)
06-454-000-0000-6477	Maternal and Child Health CFDA 83.994	(38,488)	(38,498)	(38,498)
06-464-000-0000-6522	Fee, Medical	(8,449)	(10,005)	(9,000)
06-464-000-0000-6102	Regular Salaries	123,854	118,252	131,040
06-464-000-0000-6105	Part Time Salaries	49,729	55,813	10,830
06-464-000-0000-6131	Reimbursed Expenses	33	0	100
06-464-000-0000-6133	Reimbursed Mileage	371	459	900
06-464-000-0000-6153	Health Insurance - Employees	27,748	26,224	20,201
06-464-000-0000-6164	Life Insurance - Employees	33	28	117
06-464-000-0000-6161	P E R A	12,926	12,973	10,825
06-464-000-0000-6171	Social Security	9,600	9,881	8,784
06-464-000-0000-6174	Medicare	2,245	2,311	2,364
06-464-000-0000-6181	Deferred Compensation Match	3,100	2,868	3,300
06-464-000-0000-6184	Vebs Savings	13,406	11,713	8,414
06-464-000-0000-6201	Communications	1,602	1,848	2,000
06-464-000-0000-6243	Books And Subscriptions	0	0	50
06-464-000-0000-6264	Interpreter Fees	86	427	400
06-464-000-0000-6330	Work Related Schooling	0	0	160
06-464-000-0000-6331	Travel And Expenses	0	0	0
06-464-000-0000-6361	Miscellaneous	0	0	0
06-464-000-0000-6401	Office Supplies	0	0	0
06-464-000-0000-6432	Public Health Supplies	0	376	260
	<b>Revenue</b>	<b>(45,201)</b>	<b>(49,131)</b>	<b>(48,488)</b>
	<b>Expend.</b>	<b>244,642</b>	<b>243,171</b>	<b>199,016</b>
	<b>Net</b>	<b>199,341</b>	<b>194,040</b>	<b>150,517</b>

<b>455</b>	<b>Health Promotion</b>			
06-456-000-0000-5301	State, Grants	0	0	0
06-456-000-0000-5601	Fee, For Services	0	0	0
06-455-000-0000-5751	Donations	0	0	0
06-456-000-0000-6133	Reimbursed Mileage	0	51	0
06-456-000-0000-6153	Health Insurance - Employees	0	3	0
06-456-000-0000-6161	P E R A	0	3	0
06-456-000-0000-6171	Social Security	0	3	0
06-456-000-0000-6174	Medicare	0	1	0
06-456-000-0000-6184	Vebs Savings	0	2	0
06-456-000-0000-6432	Public Health Supplies	2,080	2,389	7,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>2,080</b>	<b>2,452</b>	<b>7,000</b>
	<b>Net</b>	<b>2,080</b>	<b>2,452</b>	<b>7,000</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>457</b>	<b>Home &amp; Community Based Services</b>			
	08-457-000-0000-5252	(136,331)	(158,788)	(150,000)
	08-467-000-0000-5355	(187,560)	(213,345)	(200,000)
	08-457-000-0000-5473	(62,576)	(88,926)	(64,000)
	08-457-000-0000-5474	0	(460)	0
	08-467-000-0000-5520	(9,325)	(5,654)	(10,000)
	08-467-000-0000-5521	0	0	0
	08-467-000-0000-5522	0	0	0
	08-467-000-0000-5801	(1,286,742)	(1,114,357)	(1,445,000)
	08-457-000-0000-6861	41,881	(3,701)	0
	08-457-000-0000-6102	509,678	1,002,796	879,090
	08-457-000-0000-6105	30,580	23,115	0
	08-457-000-0000-6131	76	138	600
	08-457-000-0000-6138	3,278	3,886	3,000
	08-457-000-0000-6153	54,019	70,461	72,339
	08-457-000-0000-6154	158	187	678
	08-457-000-0000-6161	68,095	78,608	73,482
	08-457-000-0000-6171	55,580	81,869	60,704
	08-457-000-0000-6174	13,001	14,469	14,197
	08-457-000-0000-6181	11,546	11,878	11,000
	08-467-000-0000-6184	37,732	45,349	41,593
	08-467-000-0000-6201	7,359	8,332	8,500
	08-467-000-0000-6242	725	468	1,500
	08-467-000-0000-6243	0	0	0
	08-467-000-0000-6264	1,608	2,832	2,000
	08-457-000-0000-6272	5,575	5,584	10,000
	08-457-000-0000-6330	0	1,500	1,400
	08-457-000-0000-6331	0	520	4,000
	08-457-000-0000-6351	0	0	0
	08-457-000-0000-6401	0	0	0
	08-457-000-0000-6432	260	55	250
	08-457-000-0000-6601	0	0	0
	<b>Revenue</b>	<b>(1,682,534)</b>	<b>(1,563,241)</b>	<b>(1,869,000)</b>
	<b>Expend.</b>	<b>1,221,351</b>	<b>1,330,384</b>	<b>1,284,343</b>
	<b>Net</b>	<b>(461,183)</b>	<b>(232,857)</b>	<b>(584,657)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>458</b>	<b>Child &amp; Teen Checkups</b>			
06-458-000-0000-6252	IGR - Reim. for Services - Human Services	0	0	0
06-458-000-0000-6253	IGR - Reim. for Services - Health	0	0	0
06-458-000-0000-6355	Mn Dept of Human Services H55	(53,297)	(31,244)	(23,969)
06-458-000-0000-6473	Medical Assistance Program CFDA 93.778	(53,297)	(37,760)	(23,969)
06-458-000-0000-8102	Regular Salaries	83,889	0	35,992
06-458-000-0000-8106	Part Time Salaries	0	36,489	0
06-458-000-0000-8131	Reimbursed Expenses	30	42	100
06-458-000-0000-8133	Reimbursed Mileage	329	295	300
06-458-000-0000-8153	Health Insurance - Employees	3,312	2,322	2,508
06-458-000-0000-8154	Life Insurance - Employees	10	7	35
06-458-000-0000-8161	P E R A	4,698	2,706	2,699
06-458-000-0000-8171	Social Security	3,515	2,184	2,232
06-458-000-0000-8174	Medicare	882	511	522
06-458-000-0000-8181	Deferred Compensation Match	975	870	1,000
06-458-000-0000-8184	Volva Savings	2,343	1,646	1,583
06-458-000-0000-8201	Communications	451	482	480
06-458-000-0000-8208	Postage	568	2,018	1,000
06-458-000-0000-8241	Membership Dues And Registration Fees	0	0	0
06-458-000-0000-8242	Advertising And Publications	6,088	616	500
06-458-000-0000-8330	Work Related Schooling	0	0	0
06-458-000-0000-8331	Travel And Expenses	0	0	300
06-458-000-0000-8351	Miscellaneous	0	0	0
06-458-000-0000-8101	Office Supplies	1,269	388	400
06-458-000-0000-6432	Public Health Supplies	2,295	482	1,100
	<b>Revenue</b>	<b>(106,594)</b>	<b>(89,002)</b>	<b>(47,938)</b>
	<b>Expend.</b>	<b>80,444</b>	<b>50,747</b>	<b>50,757</b>
	<b>Net</b>	<b>(16,150)</b>	<b>(13,268)</b>	<b>2,919</b>
<b>459</b>	<b>CDC Federal Infrastructure Grant</b>			
06-459-000-0000-6486	CDC Federal Infrastructure Grant	(6,925)	(15,156)	(115,000)
06-459-000-0000-6601	Fee for Service	(8,700)	0	0
06-459-000-0000-8131	Reimbursed Expenses	22	158	0
06-459-000-0000-8133	Reimbursed Mileage	721	0	0
06-459-000-0000-8153	Health Insurance - Employees	4	21	0
06-459-000-0000-8161	P E R A	29	11	0
06-459-000-0000-8171	Social Security	24	8	0
06-459-000-0000-8174	Medicare	6	2	0
06-459-000-0000-8184	Volva Savings	3	8	0
06-459-000-0000-8272	Professional Services	1,643	2,936	11,700
06-459-000-0000-8330	Work Related Schooling	626	3,060	800
06-459-000-0000-8331	Travel and Expenses	0	0	800
06-459-000-0000-6432	Public Health Supplies	188	181	400
	<b>Revenue</b>	<b>(14,025)</b>	<b>(15,156)</b>	<b>(115,000)</b>
	<b>Expend.</b>	<b>3,070</b>	<b>6,385</b>	<b>13,500</b>
	<b>Net</b>	<b>(10,955)</b>	<b>(8,771)</b>	<b>(101,500)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>460</b>	<b>Healthy Families</b>			
06-460-000-0000-5252	IGR-Reim. for Service - Human Services	(4,998)	(2,916)	(5,000)
06-460-000-0000-5312	MN Dept of Public Health H12	(284,219)	(286,387)	(322,000)
06-460-000-0000-5365	Mn Dept of Human Services H55	(4,540)	(2,913)	(5,000)
06-460-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	(44,471)	(46,064)	(46,064)
06-460-000-0000-5469	Children's Insurance Grnt CFDA 93.767	(1,049)	0	(1,000)
06-460-000-0000-5501	Fee, For Services	(82,740)	(68,027)	(109,000)
06-460-000-0000-5522	Fee, Medicaid	(80,836)	(110,172)	(100,000)
06-460-000-0000-5751	Donations	0	0	0
06-460-000-0000-6102	Regula: Salaries	298,176	291,035	477,404
06-460-000-0000-6136	Part Time Salaries	41,353	41,011	21,281
06-460-000-0000-6131	Reimbursed Expenses	0	30	600
06-460-000-0000-6130	Reimbursed Mileage	1,962	1,516	3,000
06-460-000-0000-6153	Health Insurance - Employees	16,242	20,203	37,580
06-460-000-0000-6154	Life Insurance - Employees	61	63	234
06-460-000-0000-6161	P E R A	20,953	24,323	37,404
06-460-000-0000-6171	Social Security	17,103	20,210	30,821
06-460-000-0000-6174	Medicare	4,000	4,728	7,230
06-460-000-0000-6181	Deferred Compensation Match	750	1,365	2,400
06-460-000-0000-6184	Vaba Savings	8,188	10,348	16,240
06-460-000-0000-6201	Communications	3,780	3,692	4,000
06-460-000-0000-6241	Membership Dues And Registration Fees	0	1,400	0
06-460-000-0000-6242	Advertising and Publications	0	1,048	1,000
06-460-000-0000-6264	Interstate Fees	10,998	5,874	15,000
06-460-000-0000-6272	Professional Services	2,719	3,517	2,500
06-460-000-0000-6277	Rides	0	0	0
06-460-000-0000-6330	Work Related Scrolling	0	1,400	3,500
06-460-000-0000-6331	Travel And Expenses	0	0	700
06-460-000-0000-6351	Miscellaneous	0	0	0
06-460-000-0000-6401	Office Supplies	0	0	0
06-460-000-0000-6432	Public Health Supplies	0	3,007	1,000
	<b>Revenue</b>	<b>(522,893)</b>	<b>(516,102)</b>	<b>(587,184)</b>
	<b>Expend.</b>	<b>366,235</b>	<b>435,088</b>	<b>661,384</b>
	<b>Net</b>	<b>(156,658)</b>	<b>(61,013)</b>	<b>74,170</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>461</b>	<b>Admin &amp; Support</b>			
	06-461-000-0000-6280 Local Grants And Contribution	0	0	0
	06-461-000-0000-6446 Rural Health Assessment	(8,487)	1,589	0
	06-461-000-0000-6501 Fee, For service	0	(21,169)	0
	06-461-000-0000-6751 Donations	0	0	0
	06-461-000-0000-6851 Refunds And Reimbursements	0	0	0
	06-461-000-0000-6102 Regular Salaries	362,467	439,149	582,472
	06-461-000-0000-6103 Part Time Salaries	0	9,401	12,639
	06-461-000-0000-6131 Reimbursed Expenses	784	80	809
	06-461-000-0000-6133 Reimbursed Mileage	2,783	1,177	6,000
	06-461-000-0000-6151 Life Insurance - Retirees	110	146	90
	06-461-000-0000-6152 Health Insurance - Retirees	4,860	6,216	4,600
	06-461-000-0000-6153 Health Insurance - Employees	32,838	42,889	58,208
	06-461-000-0000-6154 Life Insurance - Employees	69	78	243
	06-461-000-0000-6161 P E R A	27,097	33,346	44,463
	06-461-000-0000-6171 Social Security	21,580	26,366	36,772
	06-461-000-0000-6173 Workers Compensation	14,906	19,484	21,000
	06-461-000-0000-6174 Medicare	5,047	6,164	8,600
	06-461-000-0000-6181 Deferred Compensation Match	1,560	2,642	1,560
	06-461-000-0000-6184 Veba Savings	19,167	22,896	28,829
	06-461-000-0000-6201 Communications	1,164	1,171	1,600
	06-461-000-0000-6203 Postage	2,717	4,807	3,000
	06-461-000-0000-6241 Membership Dues And Registration Fees	3,853	3,359	7,000
	06-461-000-0000-6242 Advertising And Publications	2,478	4,327	1,000
	06-461-000-0000-6243 Books And Subscriptions	20	0	0
	06-461-000-0000-6272 Professional Services	5,093	4,774	4,000
	06-461-000-0000-6301 Maintenance Contracts	18,120	28,547	30,000
	06-461-000-0000-6330 Work Related Schooling	270	0	800
	06-461-000-0000-6331 Travel And Expenses	2,064	1,025	4,000
	06-461-000-0000-6351 Miscellaneous	131	347	0
	06-461-000-0000-6373 Bonds And Insurance	9,741	6,735	11,300
	06-461-000-0000-6401 Office Supplies	1,180	1,109	3,000
	06-461-000-0000-6417 COVID-19 Related Expenditures	25	303	0
	06-461-000-0000-6432 Public Health Supplies	2,071	549	300
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(8,487)</b>	<b>(21,169)</b>	<b>0</b>
	<b>Expend.</b>	<b>544,225</b>	<b>670,475</b>	<b>866,187</b>
	<b>Net</b>	<b>535,738</b>	<b>649,316</b>	<b>866,187</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>461</b>	<b>Workforce Development</b>			
06-461-461-0000-6454	PH Workforce Development CFDA#93.354	(38,349)	(110,292)	0
06-461-461-0000-6131	Reimbursed Expenses-WF Grant	0	0	0
06-461-461-0000-6133	Reimbursed Mileage - Workforce grant	469	357	0
06-461-461-0000-6153	Health Insurance - Fmp'oyees	17	40	0
06-461-461-0000-6161	P E R A	24	26	0
06-461-461-0000-6171	Social Security	13	20	0
06-461-461-0000-6174	Medicare	4	6	0
06-461-461-0000-6184	Vaba Savings	12	22	0
06-461-461-0000-6272	Professional Services-WF	7,741	15,657	0
06-461-461-0000-6330	Work Related Schooling	0	4,476	0
06-461-461-0000-6331	Travel and Expense	0	0	0
06-461-461-0000-6432	Workforce Development Grant Expenditures	5,322	4,102	0
	<b>Revenue</b>	<b>(38,349)</b>	<b>(110,292)</b>	<b>0</b>
	<b>Expend.</b>	<b>13,601</b>	<b>24,708</b>	<b>0</b>
	<b>Net</b>	<b>(24,748)</b>	<b>(85,589)</b>	<b>0</b>

<b>462</b>	<b>SHIP Grant</b>			
06-462-000-0000-6312	MN Dept of Public Health H12	(164,041)	(157,749)	(151,652)
06-462-000-0000-6102	Regular Salaries	78,770	84,261	88,981
06-462-000-0000-6131	Reimbursed Expenses	512	514	1,000
06-462-000-0000-6133	Reimbursed Mileage	373	146	600
06-462-000-0000-6153	Health Insurance - Employees	4,161	4,548	5,018
06-462-000-0000-6154	Life Insurance - Employees	13	13	47
06-462-000-0000-6161	P E R A	5,948	6,353	6,749
06-462-000-0000-6171	Social Security	4,712	6,023	6,679
06-462-000-0000-6174	Medicare	1,102	1,175	1,305
06-462-000-0000-6184	Vaba Savings	3,203	3,199	3,175
06-462-000-0000-6201	Communications	814	815	760
06-462-000-0000-6242	Advertising	0	0	0
06-462-000-0000-6243	Books And Subscriptions	0	0	0
06-462-000-0000-6272	Professional Services	0	0	1,000
06-462-000-0000-6330	Work Related Schooling	0	0	0
06-462-000-0000-6331	Travel And Expenses	0	0	0
06-462-000-0000-6361	Miscellaneous	80	0	0
06-462-000-0000-6381	SHIP Mini Grants	68,907	51,229	43,000
06-462-000-0000-6401	Office Supplies	0	0	0
06-462-000-0000-6432	Public Health Supplies	188	46	0
	<b>Revenue</b>	<b>(164,041)</b>	<b>(157,749)</b>	<b>(151,652)</b>
	<b>Expend.</b>	<b>168,817</b>	<b>160,122</b>	<b>155,104</b>
	<b>Net</b>	<b>4,676</b>	<b>2,373</b>	<b>3,462</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>464</b>	<b>Emergency Preparedness</b>			
06-464-000-0000-5312	COVID19-Grant	0	0	0
06-464-000-0000-5432	Coronavirus Relief Fund	0	(14,290)	0
06-464-000-0000-5448	PH Emergency Preparedness CFDA 98.089	(36,744)	(32,012)	(34,346)
06-464-000-0000-5454	Epidemiology and Laboratory 83.323	(144,742)	(3,001)	(215,000)
06-464-000-0000-5501	Fee For Services	0	0	0
06-464-000-0000-5751	Donations	0	0	0
06-464-000-0000-5851	Refunds and Reimbursements	0	0	0
06-464-000-0000-6102	Regular Salaries	29,418	22,440	26,894
06-464-000-0000-6106	Part Time Salaries	0	4,588	0
06-464-000-0000-6131	Reimbursed Expenses	881	29	200
06-464-000-0000-6133	Reimbursed Mileage	2,720	1,230	1,500
06-464-000-0000-6153	Health Insurance - Employees	4,613	4,827	3,858
06-464-000-0000-6154	Life Insurance - Employees	4	4	14
06-464-000-0000-6161	P E R A	2,394	2,073	2,017
06-464-000-0000-6171	Social Security	1,856	1,800	1,887
06-464-000-0000-6174	Medicare	434	374	390
06-464-000-0000-6181	Deferred Compensation Match	390	363	400
06-464-000-0000-6184	Voba Savings	1,838	1,598	1,423
06-464-000-0000-6201	Communications	764	769	900
06-464-000-0000-6241	Membership Dues And Registration Fees	75	2,950	0
06-464-000-0000-6242	Advertising And Publications	0	740	0
06-464-000-0000-6272	Professional Services	60	271	0
06-464-000-0000-6330	Work Related Schooling	385	0	0
06-464-000-0000-6331	Travel And Expenses	3,926	0	4,000
06-464-000-0000-6351	Miscellaneous	0	0	0
06-464-000-0000-6401	Office Supplies	0	0	0
06-464-000-0000-6417	COVID-19 Related Expenditures	7,868	69	48,048
06-464-000-0000-6432	Public Health Supplies	179	1,298	1,500
	<b>Revenue</b>	<b>(181,466)</b>	<b>(49,903)</b>	<b>(240,346)</b>
	<b>Expend.</b>	<b>57,795</b>	<b>44,697</b>	<b>92,715</b>
	<b>Net</b>	<b>(123,681)</b>	<b>(5,208)</b>	<b>(158,631)</b>

<b>467</b>	<b>Response Sustainability Grant</b>			
06-467-000-0000-5312	Mn Dept of Public Health H12	0	(65,140)	(100,642)
06-467-000-0000-6102	Regular Salaries	0	5,410	26,894
06-467-000-0000-6106	Part Time Salaries	0	3,760	0
06-467-000-0000-6131	Reimbursed Expenses	0	489	0
06-467-000-0000-6133	Reimbursed Mileage	0	1,872	0
06-467-000-0000-6153	Health Insurance - Employees	0	1,849	3,858
06-467-000-0000-6154	Life Insurance - Employees	0	2	0
06-467-000-0000-6161	P E R A	0	820	2,018
06-467-000-0000-6171	Social Security	0	843	1,886
06-467-000-0000-6174	Medicare	0	151	390
06-467-000-0000-6181	Deferred Compensation Match	0	136	0
06-467-000-0000-6184	Voba Savings	0	554	1,423
06-467-000-0000-6241	Membership Dues and Registration Fees	0	980	0
06-467-000-0000-6272	Professional Services	0	0	24,318
06-467-000-0000-6331	Travel And Expenses	0	1,442	0
06-467-000-0000-6432	Public Health Supplies	0	8,062	0
	<b>Revenue</b>	<b>0</b>	<b>(55,140)</b>	<b>(100,642)</b>
	<b>Expend.</b>	<b>0</b>	<b>25,449</b>	<b>80,573</b>
	<b>Net</b>	<b>0</b>	<b>(29,691)</b>	<b>(40,069)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>468</b>	<b>Foundational Responsibilities Grant</b>			
	06-468-000-0000-6312 Mn Dept of Public Health H12	0	(36,681)	(220,548)
	06-468-000-0000-6102 Regular Salaries	0	13,964	118,528
	06-468-000-0000-6181 Reimbursed Expenses	0	241	0
	06-468-000-0000-6133 Reimbursed Mileage	0	1,235	0
	06-468-000-0000-8153 Health Insurance - Employees	0	1,469	20,704
	06-468-000-0000-8154 Life Insurance - Employees	0	3	47
	06-468-000-0000-6161 P E R A	0	1,114	8,890
	06-468-000-0000-8171 Social Security	0	888	7,348
	06-468-000-0000-8174 Medicare	0	237	1,719
	06-468-000-0000-8184 Veoa Savings	0	973	8,350
	06-468-000-0000-6241 Membership Dues and Registration Fees	0	1,180	0
	06-468-000-0000-6272 Professional Services	0	1,783	80,000
	06-468-000-0000-6331 Travel and Expenses	0	2,904	5,000
	06-468-000-0000-6432 Public Health Supplies	0	4,016	6,548
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>(36,681)</b>	<b>(220,548)</b>
	<b>Expend.</b>	<b>0</b>	<b>30,205</b>	<b>254,135</b>
	<b>Net</b>	<b>0</b>	<b>(5,476)</b>	<b>33,587</b>

<b>FUND 06</b>	<b>Total Public Health</b>			
		<b>Revenue</b>	<b>(3,488,874)</b>	<b>(3,354,838)</b>
		<b>Expend.</b>	<b>3,259,330</b>	<b>3,560,246</b>
		<b>Net</b>	<b>(229,544)</b>	<b>205,408</b>
				<b>0</b>

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**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>OPIOID SETTLEMENT FUND</b>				
<b>007</b>	<b>County Wide</b>			
	07-000-000-0000-5710 Interest Earnings	(2,420)	(11,531)	0
	07-000-000-0000-5610 Opioid Settlement	(37,797)	(230,081)	0
	<b>Revenue</b>	<b>(40,217)</b>	<b>(241,612)</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(40,217)</b>	<b>(241,612)</b>	<b>0</b>
<b>FUND 07</b>	<b>Total Opioid Settlement</b>			
	<b>Revenue</b>	<b>(40,217)</b>	<b>(241,612)</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(40,217)</b>	<b>(241,612)</b>	<b>0</b>

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**2025  
FREEBORN COUNTY BUDGET**

2023 Actual                      2024 Actual                      2025 Budget

**CAPITAL IMPROVEMENTS FUND**

<b>002</b>	<b>County Wide</b>			
	31-000-000-0000-6272	Professional Services	0	0
	31-000-000-0000-6703	Printing Charges	0	0
	31-000-000-0000-6981	Transfer From Other Funds	(309,138)	(190,000)
	31-002-000-0000-5001	Current Real Estate Tax	(650,000)	(1,303,801)
	31-002-000-0000-5019	Wind Energy Production Tax	(591,341)	(750,000)
	31-002-000-0000-5884	Refunds And Reimbursements	(18,396)	0
	31-002-000-0000-5920	Sale of Assets	(47,614)	(125,000)
			<hr/>	<hr/>
		Revenue	(1,614,489)	(1,885,076)
		Expend.	0	0
		Net	(1,614,489)	(2,365,801)

<b>012</b>	<b>Courts Administration</b>			
	31-012-000-0000-6608	Bldg Additions Or Improvements	113,339	0
			<hr/>	<hr/>
		Revenue	0	0
		Expend.	113,339	0
		Net	113,339	0

<b>061</b>	<b>Information Systems</b>			
	31-061-000-0000-6601	Furniture And Equipment	0	0
	31-061-000-0000-8624	Computer Equipment	66,800	65,019
			<hr/>	<hr/>
		Revenue	0	0
		Expend.	66,800	65,019
		Net	66,800	65,000

<b>112</b>	<b>Government Center Improvements</b>			
	31-112-000-0000-6808	Gov Center Bldg Improvements	1,148,438	202,397
			<hr/>	<hr/>
		Revenue	0	0
		Expend.	1,148,438	546,000
		Net	1,148,438	546,000

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>113</b>	<b>DHS Building Improvements</b>			
31-113-000-0000-6626	DHS Bldg Improvements	178,375	0	0
	Revenue	0	0	0
	Expend.	178,375	0	0
	Net	178,375	0	0
<b>114</b>	<b>Freeborn County Security</b>			
31-114-000-0000-6628	Freeborn County Security upgrades	0	0	160,000
	Revenue	0	0	0
	Expend.	0	0	150,000
	Net	0	0	160,000
<b>115</b>	<b>Environmental Building Improvements</b>			
31-115-000-0000-6606	Environmental Bldg Improvements	373,630	27,732	0
	Revenue	0	0	0
	Expend.	373,630	27,732	0
	Net	373,630	27,732	0
<b>116</b>	<b>R&amp;B Building Improvements</b>			
31-116-000-0000-6608	R&B Bldg Improvements	83,115	0	0
	Revenue	0	0	0
	Expend.	83,115	0	0
	Net	83,115	0	0
<b>117</b>	<b>Fairgrounds Improvements</b>			
31-117-000-0000-6606	B'dg Additions Or Improvements	2,388	0	0
	Revenue	0	0	0
	Expend.	2,388	0	0
	Net	2,388	0	0

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>201</b>	<b>County Sheriff</b>			
31-201-000-0000-8601	Furniture And Equipment	2,716	99,126	102,500
31-201-000-0000-8602	Auto Purchase	203,121	508,169	390,000
31-201-000-0000-8606	Bldg Additions Or Improvements	0	0	160,000
	Revenue	0	0	0
	Expend.	205,836	607,285	642,500
	Net	205,836	607,285	642,500
<b>205</b>	<b>Boat and Water Safety</b>			
31-206-000-0000-8601	Furniture And Equipment	0	6,950	0
	Revenue	0	0	0
	Expend.	0	6,950	0
	Net	0	6,950	0
<b>208</b>	<b>DNR-Snowmobile Safety Enforcement</b>			
31-208-000-0000-8602	Auto Purchase	12,899	0	10,000
	Revenue	0	0	0
	Expend.	12,899	0	10,000
	Net	12,899	0	10,000
<b>251</b>	<b>Detention Center</b>			
31-251-000-0000-8601	Furniture And Equipment	41,413	162,212	40,000
	Revenue	0	0	0
	Expend.	41,413	162,212	40,000
	Net	41,413	162,212	40,000
<b>252</b>	<b>Probation and Pre-Trial</b>			
31-252-000-0000-8601	Furniture And Equipment	7,759	0	0
	Revenue	0	0	0
	Expend.	7,759	0	0
	Net	7,759	0	0

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>320</b>	<b>Road And Bridge</b>			
31-320-000-0000-8601	Furniture And Equipment	0	0	0
31-320-000-0000-8602	Auto Purchase	0	68,308	244,100
31-320-000-0000-8616	Road Equipment	801,739	126,421	1,950,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>801,739</b>	<b>184,728</b>	<b>2,194,100</b>
	<b>Net</b>	<b>801,739</b>	<b>184,728</b>	<b>2,194,100</b>
<b>354</b>	<b>Oakland Shop Bldg Improvements</b>			
31-364-000-0000-8806	Oakland Shop Bldg Improvements	54,788	33,588	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>54,788</b>	<b>33,588</b>	<b>0</b>
	<b>Net</b>	<b>54,788</b>	<b>33,588</b>	<b>0</b>
<b>406</b>	<b>Auto</b>			
31-406-000-0000-8802	Auto Purchase	68,807	88,766	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>68,807</b>	<b>88,766</b>	<b>0</b>
	<b>Net</b>	<b>68,807</b>	<b>88,766</b>	<b>0</b>
<b>542</b>	<b>Fairgrounds Improvements</b>			
31-542-000-0000-8606	Bldg Additions Or Improvements	1,244,027	78,811	150,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,244,027</b>	<b>78,811</b>	<b>150,000</b>
	<b>Net</b>	<b>1,244,027</b>	<b>78,811</b>	<b>150,000</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	
<b>551</b>	<b>County Extension</b>				
	31-551-000-0000-6601 Furniture And Equipment	0	0	8,000	
	Revenue	0	0	0	
	Expend.	0	0	8,000	
	Net	0	0	9,000	
<b>558</b>	<b>Environmental Services</b>				
	31-558-000-0000-8601 Furniture And Equipment	0	0	0	
	31-558-000-0000-8602 Auto Purchase	0	0	111,000	
	31-558-000-0000-8606 Building and Grounds Improvements	135,365	0	0	
	Revenue	0	0	0	
	Expend.	135,365	0	111,000	
	Net	135,365	0	111,000	
<b>FUND 31</b>	<b>Total Capitol Improvements Fund</b>				
		<b>Revenue</b>	<b>(1,614,489)</b>	<b>(1,665,076)</b>	<b>(2,368,801)</b>
		<b>Expend.</b>	<b>4,536,696</b>	<b>1,477,286</b>	<b>4,417,600</b>
		<b>Net</b>	<b>3,022,207</b>	<b>(407,790)</b>	<b>2,048,799</b>

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**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>DEBT SERVICE FUND</b>				
<b>0</b>	<b>County Wide</b>			
	35-000-000-0000-5001 Current Real Estate Tax	0	0	(707,721)
	35-000-000-0000-6701 Bond Payments	396,000	325,000	350,000
	35-000-000-0000-6702 Interest	370,082	346,670	323,820
	35-000-000-0000-8703 Paying Charges	360	360	1,500
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>(707,721)</b>
	<b>Expend.</b>	<b>765,442</b>	<b>672,220</b>	<b>674,820</b>
	<b>Net</b>	<b>765,442</b>	<b>672,220</b>	<b>(32,901)</b>
<b>322</b>	<b>R &amp; B Construction</b>			
	36-322-000-0000-5001 Current Real Estate Tax	(705,464)	(679,283)	0
	<b>Revenue</b>	<b>(705,464)</b>	<b>(679,283)</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(705,464)</b>	<b>(679,283)</b>	<b>0</b>
<b>FUND 35</b>	<b>Total Debt Service-Capital Improvement Bonds</b>			
	<b>Revenue</b>	<b>(705,464)</b>	<b>(679,283)</b>	<b>(707,721)</b>
	<b>Expend.</b>	<b>765,442</b>	<b>672,220</b>	<b>674,820</b>
	<b>Net</b>	<b>59,978</b>	<b>(7,063)</b>	<b>(32,901)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>Jail G.O. Bond Refunding</b>				
<b>0</b>	<b>County Wide</b>			
	37-000-000-0000-6701 Bond Payments	1,225,000	0	0
	37-000-000-0000-6702 Interest	18,376	0	0
	37-000-000-0000-6703 Paying Charges	0	0	0
	Revenue	0	0	0
	Expend.	1,243,376	0	0
	Net	1,243,376	0	0
<b>FUND 37</b>	<b>Total Debt Service-Jail G.O. Bond Refunding</b>			
	Revenue	0	0	0
	Expend.	1,243,376	0	0
	Net	1,243,376	0	0
<b>G.O. Bond Refunding</b>				
<b>112</b>	<b>Building Renovations</b>			
	38-112-000-0000-6701 Bond Payments	497,350	0	0
	38-112-000-0000-6702 Interest	7,350	0	0
	38-112-000-0000-6703 Paying Charges	0	0	0
	Revenue	0	0	0
	Expend.	497,350	0	0
	Net	497,350	0	0
<b>FUND 38</b>	<b>Total Debt G.O. Bond Refunding</b>			
	Revenue	0	0	0
	Expend.	497,350	0	0
	Net	497,350	0	0

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**2025  
FREEBORN COUNTY BUDGET**

			<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>DITCH FUND</b>					
<b>002</b>	<b>County Wide</b>				
	40-002-000-0000-6824	Computer Equipment	0	0	1,000
		<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
		<b>Net</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>4</b>	<b>County Ditch 4</b>				
	40-604-000-0000-5021	Ditch R & M Assessments	(4,989)	(5,000)	(5,000)
	40-604-000-0000-5022	Delinquent Assessments	(1)	(2)	0
	40-604-000-0000-8289	Engineering Services	300	0	0
	40-604-000-0000-6272	Professional Services	3,726	0	0
	40-604-000-0000-8351	Miscellaneous	1,680	1,631	0
	40-604-000-0000-8615	Ditch Repairs	871	352	10,000
		<b>Revenue</b>	<b>(5,000)</b>	<b>(5,002)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>6,586</b>	<b>1,983</b>	<b>10,000</b>
		<b>Net</b>	<b>1,586</b>	<b>(3,019)</b>	<b>5,000</b>
<b>5</b>	<b>County Ditch 5</b>				
	40-805-000-0000-5021	Ditch R & M Assessments	(25,354)	(20,319)	(20,000)
	40-805-000-0000-5022	Delinquent Assessments	(31)	(74)	0
	40-805-000-0000-5307	MN Dept. of Public Safety P07	(821)	0	0
	40-805-000-0000-8289	Engineering Services	300	0	0
	40-805-000-0000-6272	Professional Services	3,440	0	0
	40-805-000-0000-8351	Miscellaneous	28,103	30,586	0
	40-805-000-0000-8615	Ditch Repairs	0	3,966	15,000
		<b>Revenue</b>	<b>(26,206)</b>	<b>(20,423)</b>	<b>(20,000)</b>
		<b>Expend.</b>	<b>29,843</b>	<b>34,552</b>	<b>15,000</b>
		<b>Net</b>	<b>3,637</b>	<b>14,129</b>	<b>(5,000)</b>
<b>8</b>	<b>County Ditch 8</b>				
	40-608-000-0000-5021	Ditch R & M Assessments	(59,970)	(49,946)	(50,000)
	40-608-000-0000-5022	Delinquent Assessments	(3)	(30)	0
	40-608-000-0000-6289	Engineering Services	0	8,045	0
	40-608-000-0000-8331	Travel And Expenses	0	18,386	0
	40-608-000-0000-8351	Miscellaneous	4,178	6,622	0
	40-608-000-0000-8615	Ditch Repairs	8,318	38,982	35,000
		<b>Revenue</b>	<b>(59,973)</b>	<b>(49,976)</b>	<b>(50,000)</b>
		<b>Expend.</b>	<b>12,486</b>	<b>66,884</b>	<b>35,000</b>
		<b>Net</b>	<b>(47,477)</b>	<b>16,908</b>	<b>(15,000)</b>

**2025  
FREEBORN COUNTY BUDGET**

			<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>11</b>	<b>County Ditch 11</b>				
	40-811-000-0000-6021	Ditch R & M Assessments	(29,390)	(19,788)	(15,000)
	40-811-000-0000-6022	Delinquent Assessments	(387)	(2,963)	0
	40-811-000-0000-6351	Miscellaneous	3,322	3,768	0
	40-811-000-0000-6615	Ditch Repairs	11,151	3,263	10,000
		Revenue	(29,777)	(22,141)	(15,000)
		Expend.	14,473	7,021	10,000
		Net	(15,304)	(15,120)	(5,000)
<b>15</b>	<b>County Ditch 15</b>				
	40-815-000-0000-6021	Ditch R & M Assessments	(10,000)	(10,000)	(10,000)
	40-815-000-0000-6351	Miscellaneous	285	340	0
	40-815-000-0000-6615	Ditch Repairs	2,090	18,421	10,000
		Revenue	(10,000)	(10,000)	(10,000)
		Expend.	2,375	19,761	10,000
		Net	(7,625)	9,761	0
<b>16</b>	<b>County Ditch 16</b>				
	40-816-000-0000-6021	Ditch R & M Assessments	(19,856)	(29,914)	(20,000)
	40-816-000-0000-6022	Delinquent Assessments	(129)	(57)	0
	40-816-000-0000-6351	Miscellaneous	8,983	9,376	0
	40-816-000-0000-6615	Ditch Repairs	31,550	3,671	20,000
		Revenue	(80,085)	(29,971)	(20,000)
		Expend.	38,533	13,247	20,000
		Net	(11,552)	(16,724)	0
<b>17</b>	<b>County Ditch 17</b>				
	40-817-000-0000-6021	Ditch R & M Assessments	(30,002)	(29,760)	(25,000)
	40-817-000-0000-6351	Miscellaneous	6,832	6,033	0
	40-817-000-0000-6615	Ditch Repairs	29,472	7,284	10,000
		Revenue	(30,002)	(29,760)	(25,000)
		Expend.	33,304	19,317	10,000
		Net	3,302	(16,443)	(15,000)

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>23</b>	<b>County Ditch 23</b>			
	40-823-000-0000-5021 Ditch R & M Assessments	(49,855)	(44,923)	(30,000)
	40-823-000-0000-5022 Delinquent Assessments	(41)	(191)	0
	40-823-000-0000-5307 MN Dept. of Public Safety P07	(1,284)	(10)	0
	40-823-000-0000-6269 Engineering Services	0	2,325	0
	40-823-000-0000-6351 Miscellaneous	2,779	2,861	0
	40-823-000-0000-6615 Ditch Repairs	1,218	10,102	26,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(51,180)</b>	<b>(45,124)</b>	<b>(30,000)</b>
	<b>Expend.</b>	<b>3,998</b>	<b>15,308</b>	<b>25,000</b>
	<b>Net</b>	<b>(47,182)</b>	<b>(29,810)</b>	<b>(5,000)</b>
<b>28</b>	<b>County Ditch 28</b>			
	40-828-000-0000-5021 Ditch R & M Assessments	(29,846)	(24,999)	(20,000)
	40-828-000-0000-5022 Delinquent Assessments	(206)	(155)	0
	40-828-000-0000-5307 MN Dept. of Public Safety P07	0	(37)	0
	40-828-000-0000-6351 Miscellaneous	4,001	4,767	0
	40-828-000-0000-6615 Ditch Repairs	0	35,597	20,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(30,052)</b>	<b>(25,191)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>4,001</b>	<b>40,364</b>	<b>20,000</b>
	<b>Net</b>	<b>(26,051)</b>	<b>15,173</b>	<b>0</b>
<b>30</b>	<b>County Ditch 30</b>			
	40-830-000-0000-5021 Ditch R & M Assessments	(19,905)	(24,984)	(20,000)
	40-830-000-0000-5022 Delinquent Assessments	0	(11)	0
	40-830-000-0000-6269 Engineering Services	0	6,588	0
	40-830-000-0000-6272 Professional Services	0	705	0
	40-830-000-0000-6331 Travel And Expenses	0	10,832	0
	40-830-000-0000-6361 Miscel'aneous	3,980	6,729	0
	40-830-000-0000-6615 Ditch Repairs	15,784	0	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(19,985)</b>	<b>(25,005)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>19,774</b>	<b>24,684</b>	<b>10,000</b>
	<b>Net</b>	<b>(211)</b>	<b>(321)</b>	<b>(10,000)</b>
<b>31</b>	<b>County Ditch 31</b>			
	40-831-000-0000-5021 Ditch R & M Assessments	(14,931)	(14,931)	(15,000)
	40-831-000-0000-5022 Delinquent Assessments	(44)	(194)	0
	40-831-000-0000-6242 Advertising And Publications	0	1,009	0
	40-831-000-0000-6269 Engineering Services	0	3,303	0
	40-831-000-0000-6272 Professional Services	936	3,211	0
	40-831-000-0000-6331 Travel And Expenses	5,111	3,832	0
	40-831-000-0000-6361 Miscellaneous	1,431	4,088	0
	40-831-000-0000-6615 Ditch Repairs	6,486	61,780	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(14,975)</b>	<b>(15,115)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>13,943</b>	<b>76,973</b>	<b>10,000</b>
	<b>Net</b>	<b>(1,032)</b>	<b>61,858</b>	<b>(5,000)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	
<b>32</b>	<b>County Ditch 32</b>				
	40-632-000-0000-6021	Ditch R & M Assessments	(26,000)	(15,001)	(15,000)
	40-632-000-0000-6022	Delinquent Assessments	(42)	0	0
	40-632-000-0000-6361	Miscellaneous	2,134	2,171	0
	40-632-000-0000-6615	Ditch Repairs	0	1,913	6,000
		<b>Revenue</b>	<b>(25,042)</b>	<b>(15,001)</b>	<b>(15,000)</b>
		<b>Expend.</b>	<b>2,134</b>	<b>4,384</b>	<b>5,000</b>
		<b>Net</b>	<b>(22,908)</b>	<b>(10,617)</b>	<b>(10,000)</b>
<b>34</b>	<b>County Ditch 34</b>				
	40-634-000-0000-6021	Ditch R & M Assessments	(19,980)	(14,986)	(15,000)
	40-634-000-0000-5022	Delinquent Assessments	(229)	0	0
	40-634-000-0000-6361	Miscellaneous	2,207	2,630	0
	40-634-000-0000-6615	Ditch Repairs	837	17,728	5,000
		<b>Revenue</b>	<b>(20,200)</b>	<b>(14,986)</b>	<b>(15,000)</b>
		<b>Expend.</b>	<b>3,044</b>	<b>20,389</b>	<b>5,000</b>
		<b>Net</b>	<b>(17,165)</b>	<b>5,373</b>	<b>(10,000)</b>
<b>35</b>	<b>County Ditch 35</b>				
	40-635-000-0000-6021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-635-000-0000-6269	Engineering Services	0	620	0
	40-635-000-0000-6361	Miscellaneous	755	900	0
	40-635-000-0000-6615	Ditch Repairs	0	1,186	2,500
		<b>Revenue</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>755</b>	<b>2,716</b>	<b>2,500</b>
		<b>Net</b>	<b>(4,245)</b>	<b>(2,284)</b>	<b>(2,500)</b>
<b>36</b>	<b>County Ditch 36</b>				
	40-636-000-0000-6021	Ditch R & M Assessments	(29,999)	(15,001)	(10,000)
	40-636-000-0000-6269	Engineering Services	0	0	0
	40-636-000-0000-6361	Miscellaneous	2,389	3,558	0
	40-636-000-0000-6615	Ditch Repairs	621	1,580	10,000
		<b>Revenue</b>	<b>(28,999)</b>	<b>(15,001)</b>	<b>(10,000)</b>
		<b>Expend.</b>	<b>2,910</b>	<b>5,138</b>	<b>10,000</b>
		<b>Net</b>	<b>(27,089)</b>	<b>(9,663)</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>39</b>	<b>County Ditch 39</b>			
	40-839-000-0000-5021 Ditch R & M Assessments	(5,001)	(4,997)	(5,000)
	40-839-000-0000-5022 Delinquent Assessments	(5)	0	0
	40-839-000-0000-6351 Miscellaneous	2,385	2,842	0
	40-839-000-0000-6616 Ditch Repairs	0	866	2,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(5,006)</b>	<b>(4,997)</b>	<b>(5,000)</b>
	<b>Expend.</b>	<b>2,385</b>	<b>3,728</b>	<b>2,500</b>
	<b>Net</b>	<b>(2,621)</b>	<b>(1,269)</b>	<b>(2,500)</b>
<b>40</b>	<b>County Ditch 40</b>			
	40-840-000-0000-5021 Ditch R & M Assessments	(19,988)	(19,989)	(15,000)
	40-840-000-0000-5022 Delinquent Assessments	0	(21)	0
	40-840-000-0000-6351 Miscellaneous	6,411	4,595	0
	40-840-000-0000-6616 Ditch Repairs	2,379	0	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(19,988)</b>	<b>(20,010)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>7,790</b>	<b>4,595</b>	<b>10,000</b>
	<b>Net</b>	<b>(12,179)</b>	<b>(15,415)</b>	<b>(5,000)</b>
<b>43</b>	<b>County Ditch 43</b>			
	40-843-000-0000-5021 Ditch R & M Assessments	(14,836)	(14,074)	(20,000)
	40-843-000-0000-5022 Delinquent Assessments	(5)	(188)	0
	40-843-000-0000-6351 Miscellaneous	2,100	2,613	0
	40-843-000-0000-6616 Ditch Repairs	22,693	48,308	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(14,842)</b>	<b>(14,242)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>24,702</b>	<b>50,822</b>	<b>10,000</b>
	<b>Net</b>	<b>9,860</b>	<b>36,580</b>	<b>(10,000)</b>
<b>46</b>	<b>County Ditch 46</b>			
	40-846-000-0000-5021 Ditch R & M Assessments	(39,863)	(29,944)	(25,000)
	40-846-000-0000-5022 Delinquent Assessments	(180)	(38)	0
	40-846-000-0000-6351 Miscellaneous	2,874	3,643	0
	40-846-000-0000-6616 Ditch Repairs	3,773	12,027	25,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(40,123)</b>	<b>(29,980)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>6,747</b>	<b>15,570</b>	<b>25,000</b>
	<b>Net</b>	<b>(33,376)</b>	<b>(14,410)</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>49</b>	<b>County Ditch 49</b>			
	40-649-000-0000-6021	Ditch R & M Assessments (9,966)	(9,967)	(10,000)
	40-649-000-0000-6022	Delinquent Assessments (17)	(33)	0
	40-649-000-0000-6242	Advertising And Publications 0	222	0
	40-649-000-0000-6269	Engineering Services 5,958	338	0
	40-649-000-0000-6272	Professional Services 0	1,840	0
	40-649-000-0000-6351	Miscellaneous 1,804	2,268	0
	40-649-000-0000-6616	Ditch Repairs 18,368	690	10,000
		<b>Revenue (8,803)</b>	<b>(9,900)</b>	<b>(10,000)</b>
		<b>Expend. 28,228</b>	<b>5,608</b>	<b>10,000</b>
		<b>Net 19,245</b>	<b>(4,482)</b>	<b>0</b>
<b>53</b>	<b>County Ditch 53</b>			
	40-653-000-0000-6021	Ditch R & M Assessments (4,918)	(4,668)	(5,000)
	40-653-000-0000-6022	Delinquent Assessments (82)	(82)	0
	40-653-000-0000-6269	Engineering Services 400	0	0
	40-653-000-0000-6351	Miscellaneous 677	743	0
	40-653-000-0000-6616	Ditch Repairs 8,786	615	2,000
		<b>Revenue (5,000)</b>	<b>(4,750)</b>	<b>(5,000)</b>
		<b>Expend. 7,863</b>	<b>1,358</b>	<b>2,000</b>
		<b>Net 2,863</b>	<b>(3,392)</b>	<b>(3,000)</b>
<b>54</b>	<b>County Ditch 54</b>			
	40-654-000-0000-6021	Ditch R & M Assessments (20,000)	(14,972)	(16,000)
	40-654-000-0000-6269	Engineering Services 0	0	0
	40-654-000-0000-6272	Professional Services 248	0	0
	40-654-000-0000-6351	Miscellaneous 2,631	3,145	0
	40-654-000-0000-6616	Ditch Repairs 1,965	1,915	5,000
	40-654-000-0000-6702	Interest 80	0	0
		<b>Revenue (20,000)</b>	<b>(14,972)</b>	<b>(16,000)</b>
		<b>Expend. 4,921</b>	<b>5,090</b>	<b>5,000</b>
		<b>Net (15,078)</b>	<b>(9,882)</b>	<b>(10,000)</b>
<b>55</b>	<b>County Ditch 55</b>			
	40-656-000-0000-6021	Ditch R & M Assessments (59,963)	(34,987)	(25,000)
	40-656-000-0000-6022	Delinquent Assessments (1,785)	(50)	0
	40-656-000-0000-6307	MN Dept. of Public Safety P07 0	(718)	0
	40-656-000-0000-6630	Miscellaneous Revenue 0	(14,345)	0
	40-656-000-0000-6242	Advertising And Publications 0	215	0
	40-656-000-0000-6269	Engineering Services 0	4,185	0
	40-656-000-0000-6272	Professional Services 0	9,722	0
	40-656-000-0000-6351	Miscellaneous 8,450	10,086	0
	40-656-000-0000-6616	Ditch Repairs 6,644	78,467	50,000
		<b>Revenue (61,768)</b>	<b>(50,119)</b>	<b>(25,000)</b>
		<b>Expend. 13,984</b>	<b>102,856</b>	<b>50,000</b>
		<b>Net (47,784)</b>	<b>52,737</b>	<b>25,000</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>60</b>	<b>County Ditch 60</b>			
40-660-000-0000-6615	Ditch Repairs	0	0	1,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>62</b>	<b>County Ditch 62</b>			
40-662-000-0000-6021	Ditch R & M Assessments	(49,940)	(39,952)	(25,000)
40-662-000-0000-6022	Delinquent Assessments	(30)	(30)	0
40-662-000-0000-6351	Miscellaneous	6,813	8,831	0
40-662-000-0000-6615	Ditch Repairs	34,970	4,088	25,000
	<b>Revenue</b>	<b>(49,970)</b>	<b>(30,982)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>41,913</b>	<b>12,718</b>	<b>25,000</b>
	<b>Net</b>	<b>(8,057)</b>	<b>(27,263)</b>	<b>0</b>
<b>63</b>	<b>County Ditch 63</b>			
40-663-000-0000-6021	Ditch R & M Assessments	(19,833)	(19,971)	(15,000)
40-663-000-0000-6022	Delinquent Assessments	(122)	(67)	0
40-663-000-0000-6351	Miscellaneous	2,812	3,349	0
40-663-000-0000-6615	Ditch Repairs	14,646	22,806	10,000
	<b>Revenue</b>	<b>(50,085)</b>	<b>(20,038)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>17,458</b>	<b>28,165</b>	<b>10,000</b>
	<b>Net</b>	<b>(32,697)</b>	<b>6,117</b>	<b>(5,000)</b>
<b>64</b>	<b>County Ditch 64</b>			
40-664-000-0000-6021	Ditch R & M Assessments	(14,833)	(14,991)	(15,000)
40-664-000-0000-6022	Delinquent Assessments	(237)	(108)	0
40-664-000-0000-6307	MN Dept. of Public Safety POY	0	(170)	0
40-664-000-0000-6351	Miscellaneous	1,830	2,180	0
40-664-000-0000-6615	Ditch Repairs	989	4,505	16,000
	<b>Revenue</b>	<b>(15,070)</b>	<b>(15,269)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>2,929</b>	<b>6,685</b>	<b>15,000</b>
	<b>Net</b>	<b>(12,241)</b>	<b>(8,584)</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	
<b>65</b>	<b>County Ditch 65</b>				
	40-665-000-0000-6021	Ditch R & M Assessments	(39,531)	(29,645)	(26,000)
	40-665-000-0000-6022	Delinquent Assessments	(206)	(26)	0
	40-665-000-0000-6351	Miscellaneous	8,147	10,185	0
	40-665-000-0000-6615	Ditch Repairs	3,527	6,498	40,000
		<b>Revenue</b>	<b>(38,737)</b>	<b>(29,671)</b>	<b>(26,000)</b>
		<b>Expend.</b>	<b>11,674</b>	<b>16,661</b>	<b>40,000</b>
		<b>Net</b>	<b>(26,063)</b>	<b>(13,690)</b>	<b>15,000</b>
<b>68</b>	<b>County Ditch 68</b>				
	40-668-000-0000-5021	Ditch R & M Assessments	(24,257)	(14,971)	(15,000)
	40-668-000-0000-5022	Delinquent Assessments	0	(743)	0
	40-668-000-0000-5307	MN Dept. of Public Safety P07	(12,098)	0	0
	40-668-000-0000-6272	Professional Services	2,033	163	0
	40-668-000-0000-6351	Miscellaneous	2,930	3,466	0
	40-668-000-0000-6615	Ditch Repairs	1,136	0	15,000
		<b>Revenue</b>	<b>(30,335)</b>	<b>(15,714)</b>	<b>(15,000)</b>
		<b>Expend.</b>	<b>6,048</b>	<b>3,619</b>	<b>15,000</b>
		<b>Net</b>	<b>(30,397)</b>	<b>(12,095)</b>	<b>0</b>
<b>71</b>	<b>County Ditch 71</b>				
	40-671-000-0000-6021	Ditch R & M Assessments	(99,921)	(79,900)	(60,000)
	40-671-000-0000-6022	Delinquent Assessments	(99)	(38)	0
	40-671-000-0000-6351	Miscellaneous	7,031	8,375	0
	40-671-000-0000-6615	Ditch Repairs	129,769	53,775	96,000
		<b>Revenue</b>	<b>(100,020)</b>	<b>(79,939)</b>	<b>(60,000)</b>
		<b>Expend.</b>	<b>186,600</b>	<b>62,160</b>	<b>35,000</b>
		<b>Net</b>	<b>36,780</b>	<b>(17,769)</b>	<b>(25,000)</b>
<b>75</b>	<b>County Ditch 75</b>				
	40-675-000-0000-5021	Ditch R & M Assessments	(19,932)	(20,000)	(20,000)
	40-675-000-0000-5022	Delinquent Assessments	(29)	(232)	0
	40-675-000-0000-6351	Miscellaneous	3,122	3,719	0
	40-675-000-0000-6615	Ditch Repairs	1,081	3,610	10,000
		<b>Revenue</b>	<b>(19,961)</b>	<b>(20,232)</b>	<b>(20,000)</b>
		<b>Expend.</b>	<b>4,203</b>	<b>7,229</b>	<b>10,000</b>
		<b>Net</b>	<b>(15,758)</b>	<b>(13,003)</b>	<b>(10,000)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>76</b>	<b>County Ditch 76</b>			
	40-676-000-0000-5021 Ditch R & M Assessments	(9,882)	(7,494)	(7,500)
	40-676-000-0000-5022 Delinquent Assessments	(30)	(20)	0
	40-676-000-0000-6351 Miscellaneous	1,093	1,180	0
	40-676-000-0000-6615 Ditch Repairs	0	0	3,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(10,918)</b>	<b>(7,514)</b>	<b>(7,500)</b>
	<b>Expend.</b>	<b>1,093</b>	<b>1,180</b>	<b>3,000</b>
	<b>Net</b>	<b>(8,925)</b>	<b>(6,364)</b>	<b>(4,500)</b>
<b>77</b>	<b>County Ditch 77</b>			
	40-677-000-0000-5021 Ditch R & M Assessments	(59,881)	(49,519)	(50,000)
	40-677-000-0000-5022 Delinquent Assessments	(20)	(287)	0
	40-677-000-0000-6307 MN Dept. of Public Safety P37	(4,391)	0	0
	40-677-000-0000-6268 Engineering Services	2,856	0	0
	40-677-000-0000-6351 Miscellaneous	13,922	16,584	0
	40-677-000-0000-6615 Ditch Repairs	81,868	22,686	30,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(54,092)</b>	<b>(49,806)</b>	<b>(50,000)</b>
	<b>Expend.</b>	<b>98,634</b>	<b>39,149</b>	<b>30,000</b>
	<b>Net</b>	<b>34,542</b>	<b>(10,857)</b>	<b>(20,000)</b>
<b>79</b>	<b>County Ditch 79</b>			
	40-679-000-0000-5021 Ditch R & M Assessments	(39,953)	(34,988)	(25,000)
	40-679-000-0000-5022 Delinquent Assessments	(87)	(102)	0
	40-679-000-0000-6307 MN Dept. of Public Safety P07	0	0	0
	40-679-000-0000-6351 Miscellaneous	4,139	4,661	0
	40-679-000-0000-6615 Ditch Repairs	4,838	8,417	15,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(40,020)</b>	<b>(35,068)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>8,775</b>	<b>11,078</b>	<b>15,000</b>
	<b>Net</b>	<b>(31,245)</b>	<b>(23,986)</b>	<b>(10,000)</b>
<b>80</b>	<b>County Ditch 80</b>			
	40-680-000-0000-5021 Ditch R & M Assessments	(25,001)	(25,001)	(20,000)
	40-680-000-0000-5022 Delinquent Assessments	(395)	0	0
	40-680-000-0000-6307 MN Dept. of Public Safety P07	(5,389)	0	0
	40-680-000-0000-6269 Engineering Services	300	0	0
	40-680-000-0000-6272 Professional Services	2,487	0	0
	40-680-000-0000-6351 Miscellaneous	2,166	2,238	0
	40-680-000-0000-6615 Ditch Repairs	28,419	5,789	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(30,785)</b>	<b>(25,001)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>33,342</b>	<b>8,088</b>	<b>10,000</b>
	<b>Net</b>	<b>2,557</b>	<b>(16,913)</b>	<b>(10,000)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>81</b>	<b>County Ditch 81</b>			
	40-881-000-0000-8021 Ditch R & M Assessments	(2,500)	(2,000)	(2,000)
	40-881-000-0000-8272 Professional Services	0	729	0
	40-881-000-0000-8331 Travel And Expenses	0	2,949	0
	40-881-000-0000-8361 Miscellaneous	321	685	0
	40-881-000-0000-8615 Ditch Repairs	0	1,513	1,000
		<hr/>	<hr/>	<hr/>
	Revenue	(2,500)	(2,000)	(2,000)
	Expend.	321	5,870	1,000
	Net	(2,179)	3,870	(1,000)
<b>82</b>	<b>County Ditch 82</b>			
	40-882-000-0000-8021 Ditch R & M Assessments	(19,943)	(14,934)	(15,000)
	40-882-000-0000-8022 Delinquent Assessments	(228)	(17)	0
	40-882-000-0000-8272 Professional Services	2,672	0	0
	40-882-000-0000-8351 Miscellaneous	2,323	3,127	0
	40-882-000-0000-8615 Ditch Repairs	7,539	4,800	10,000
		<hr/>	<hr/>	<hr/>
	Revenue	(20,171)	(14,951)	(15,000)
	Expend.	13,134	7,927	10,000
	Net	(7,037)	(7,024)	(5,000)
<b>89</b>	<b>County Ditch 89</b>			
	40-899-000-0000-8856 Insurance Refunds And Reimbursements	0	0	0
	40-899-000-0000-8102 Regular Salaries	68,707	76,978	77,750
	40-899-000-0000-8104 Overtime Salaries	0	1,814	0
	40-899-000-0000-8131 Reimbursed Expenses	27	76	0
	40-899-000-0000-8133 Reimbursed Mileage	304	18	0
	40-899-000-0000-8153 Health Insurance - Employees	18,842	18,481	20,710
	40-899-000-0000-8154 Life Insurance - Employees	13	13	47
	40-899-000-0000-8181 P E R A	5,153	6,884	5,831
	40-899-000-0000-8171 F I C A	3,737	4,285	4,821
	40-899-000-0000-8174 Medicare	874	1,002	1,127
	40-899-000-0000-8184 Voba Savings	6,350	6,353	8,350
	40-899-000-0000-8201 Communications	0	2,448	0
	40-899-000-0000-8241 Membership Dues And Registration Fees	735	979	0
	40-899-000-0000-8272 Professional Services	2,000	8,600	0
	40-899-000-0000-8287 Contracted Ditch Service	82,200	84,866	80,000
	40-899-000-0000-8301 Maintenance Contracts	0	8,000	0
	40-899-000-0000-8331 Travel And Expenses	2,547	2,980	0
	40-899-000-0000-8361 Miscellaneous	(189,489)	(222,376)	2,000
	40-899-000-0000-8373 Bonds And Insurance	0	0	2,700
		<hr/>	<hr/>	<hr/>
	Revenue	(189,489)	(222,376)	0
	Expend.	189,480	222,376	201,338
	Net	0	0	201,338

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>J5</b>	<b>County Ditch J5</b>			
	40-705-000-0000-6021 Ditch R & M Assessments	(20,000)	(13,154)	(15,000)
	40-705-000-0000-6361 Miscellaneous	3,496	3,349	0
	40-705-000-0000-6615 Ditch Repairs	2,732	468	5,000
	40-705-000-0000-6702 Interest	812	0	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(20,000)</b>	<b>(13,154)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>6,490</b>	<b>3,837</b>	<b>5,000</b>
	<b>Net</b>	<b>(13,520)</b>	<b>(9,317)</b>	<b>(10,000)</b>
<b>6</b>	<b>Judicial Ditch 6</b>			
	40-706-000-0000-5021 Ditch R & M Assessments	(29,782)	(29,941)	(30,000)
	40-706-000-0000-5022 Delinquent Assessments	(86)	(1,117)	0
	40-706-000-0000-6242 Advertising And Publications	0	67	0
	40-706-000-0000-6331 Travel And Expenses	22	0	0
	40-706-000-0000-6361 Miscellaneous	7,856	8,713	0
	40-706-000-0000-6615 Ditch Repairs	3,160	15,082	25,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(20,866)</b>	<b>(31,058)</b>	<b>(30,000)</b>
	<b>Expend.</b>	<b>11,037</b>	<b>23,842</b>	<b>25,000</b>
	<b>Net</b>	<b>(18,831)</b>	<b>(7,216)</b>	<b>(6,000)</b>
<b>J8</b>	<b>Joint County Ditch J8 Freeborn &amp; Waseca</b>			
	40-708-000-0000-5021 Ditch R & M Assessments	(20,001)	(14,998)	(15,000)
	40-708-000-0000-6361 Miscellaneous	2,385	2,714	0
	40-708-000-0000-6615 Ditch Repairs	532	15,463	15,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(20,001)</b>	<b>(14,998)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>2,897</b>	<b>18,177</b>	<b>16,000</b>
	<b>Net</b>	<b>(17,104)</b>	<b>3,179</b>	<b>0</b>
<b>J9</b>	<b>County Ditch J9</b>			
	40-709-000-0000-5021 Ditch R & M Assessments	(74,553)	(84,978)	(40,000)
	40-709-000-0000-5022 Delinquent Assessments	(25)	(148)	0
	40-709-000-0000-6361 Miscellaneous	1,741	2,074	0
	40-709-000-0000-6615 Ditch Repairs	3,076	2,704	15,000
	40-709-000-0000-6702 Interest	3,747	2,503	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(74,578)</b>	<b>(85,426)</b>	<b>(40,000)</b>
	<b>Expend.</b>	<b>8,566</b>	<b>7,281</b>	<b>16,000</b>
	<b>Net</b>	<b>(66,012)</b>	<b>(58,145)</b>	<b>(25,000)</b>

**2025  
FREEBORN COUNTY BUDGET**

			<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>J12</b>	<b>County Ditch J12</b>				
	40-712-000-0000-6021	Ditch R & M Assessments	(24,999)	(24,998)	(20,000)
	40-712-000-0000-6022	Delinquent Assessments	(1)	(1)	0
	40-712-000-0000-6269	Engineering Services	2,313	2,883	0
	40-712-000-0000-6351	Miscellaneous	1,448	1,847	0
	40-712-000-0000-6815	Ditch Repairs	1,434	21,382	5,000
	40-712-000-0000-6702	Interest	1,158	846	0
			<hr/>		
		<b>Revenue</b>	<b>(25,000)</b>	<b>(24,999)</b>	<b>(20,000)</b>
		<b>Expend.</b>	<b>5,195</b>	<b>28,112</b>	<b>5,000</b>
		<b>Net</b>	<b>(19,805)</b>	<b>1,113</b>	<b>(15,000)</b>
<b>J14</b>	<b>County Ditch J14 F &amp; P</b>				
	40-714-000-0000-6021	Ditch R & M Assessments	(14,872)	(14,874)	(15,000)
	40-714-000-0000-6022	Delinquent Assessments	0	(129)	0
	40-714-000-0000-6307	MN Dept. of Public Safety P07	(399)	(772)	0
	40-714-000-0000-6351	Miscellaneous	4,808	5,571	0
	40-714-000-0000-6815	Ditch Repairs	7,580	1,376	15,000
			<hr/>		
		<b>Revenue</b>	<b>(15,271)</b>	<b>(15,775)</b>	<b>(15,000)</b>
		<b>Expend.</b>	<b>12,397</b>	<b>6,947</b>	<b>15,000</b>
		<b>Net</b>	<b>(2,874)</b>	<b>(8,828)</b>	<b>0</b>
<b>J17</b>	<b>County Ditch J17 F &amp; M</b>				
	40-717-000-0000-6021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-717-000-0000-6351	Miscellaneous	759	850	0
	40-717-000-0000-6815	Ditch Repairs	(467)	(67)	2,500
			<hr/>		
		<b>Revenue</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>759</b>	<b>850</b>	<b>2,500</b>
		<b>Net</b>	<b>(4,241)</b>	<b>(4,150)</b>	<b>(2,500)</b>
<b>J18</b>	<b>County Ditch J18</b>				
	40-718-000-0000-6021	Ditch R & M Assessments	(15,000)	(15,000)	(10,000)
	40-718-000-0000-6351	Miscellaneous	2,711	3,188	0
	40-718-000-0000-6815	Ditch Repairs	0	82	10,000
			<hr/>		
		<b>Revenue</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(10,000)</b>
		<b>Expend.</b>	<b>2,711</b>	<b>3,570</b>	<b>10,000</b>
		<b>Net</b>	<b>(12,289)</b>	<b>(11,430)</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>J18</b>	<b>County Ditch J18</b>			
40-718-000-0000-5021	Ditch R & M Assessments	(1,000)	(1,000)	(1,000)
40-718-000-0000-6351	Miscellaneous	111	132	0
40-718-000-0000-6615	Ditch Repairs	0	0	1,000
		<hr/>	<hr/>	<hr/>
	Revenue	(1,000)	(1,000)	(1,000)
	Expend.	111	132	1,000
	Net	(889)	(868)	0
<b>J20</b>	<b>County Ditch J20</b>			
40-720-000-0000-5021	Ditch R & M Assessments	(24,962)	(24,904)	(20,000)
40-720-000-0000-5022	Delinquent Assessments	(183)	(38)	0
40-720-000-0000-6307	MN Dept. of Public Safety P07	0	(210)	0
40-720-000-0000-6351	Miscellaneous	2,802	3,267	0
40-720-000-0000-6615	Ditch Repairs	9,859	260	15,000
		<hr/>	<hr/>	<hr/>
	Revenue	(25,145)	(25,162)	(20,000)
	Expend.	12,681	3,517	15,000
	Net	(12,454)	(21,645)	(5,000)
<b>J21</b>	<b>County Ditch J21</b>			
40-721-000-0000-5021	Ditch R & M Assessments	(14,879)	(14,985)	(10,000)
40-721-000-0000-5022	Delinquent Assessments	(108)	(20)	0
40-721-000-0000-6289	Engineering Services	0	3,994	0
40-721-000-0000-6331	Travel And Expenses	5,561	0	0
40-721-000-0000-6351	Miscellaneous	2,057	2,391	0
40-721-000-0000-6615	Ditch Repairs	4,369	28,748	10,000
		<hr/>	<hr/>	<hr/>
	Revenue	(15,085)	(15,005)	(10,000)
	Expend.	11,987	33,133	10,000
	Net	(3,088)	18,128	0
<b>J22</b>	<b>County Ditch J22</b>			
40-722-000-0000-5021	Ditch R & M Assessments	(20,000)	(20,000)	(15,000)
40-722-000-0000-5022	Delinquent Assessments	(11)	0	0
40-722-000-0000-6351	Miscellaneous	2,424	2,887	0
40-722-000-0000-6615	Ditch Repairs	3,849	0	10,000
		<hr/>	<hr/>	<hr/>
	Revenue	(20,011)	(20,000)	(15,000)
	Expend.	6,072	2,887	10,000
	Net	(13,939)	(17,113)	(5,000)

**2025  
FREEBORN COUNTY BUDGET**

			<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>J23</b>	<b>County Ditch J23</b>				
	40-723-000-0000-6021	Ditch R & M Assessments	(1,000)	(2,000)	(3,000)
	40-723-000-0000-6361	Miscellaneous	350	275	0
	40-723-000-0000-6616	Ditch Repairs	(120)	4,773	1,000
		<b>Revenue</b>	<b>(1,120)</b>	<b>(2,000)</b>	<b>(3,000)</b>
		<b>Expend.</b>	<b>350</b>	<b>5,048</b>	<b>1,000</b>
		<b>Net</b>	<b>(770)</b>	<b>3,048</b>	<b>(2,000)</b>
<b>J25</b>	<b>County Ditch J25</b>				
	40-725-000-0000-6021	Ditch R & M Assessments	(50,000)	(40,001)	(35,000)
	40-725-000-0000-6022	Delinquent Assessments	(2)	0	0
	40-725-000-0000-6361	Miscellaneous	5,943	6,771	0
	40-725-000-0000-6615	Ditch Repairs	12,423	5,293	15,000
	40-725-000-0000-6702	Interest	416	0	0
		<b>Revenue</b>	<b>(50,002)</b>	<b>(40,001)</b>	<b>(35,000)</b>
		<b>Expend.</b>	<b>18,782</b>	<b>12,064</b>	<b>15,000</b>
		<b>Net</b>	<b>(31,220)</b>	<b>(27,937)</b>	<b>(20,000)</b>
<b>J27</b>	<b>County Ditch J27</b>				
	40-727-000-0000-6021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-727-000-0000-6242	Advertising And Publications	0	99	0
	40-727-000-0000-6272	Professional Services	710	125	0
	40-727-000-0000-6361	Travel And Expenses	0	2,693	0
	40-727-000-0000-6361	Miscellaneous	2,574	3,417	0
	40-727-000-0000-6615	Ditch Repairs	232	3,167	1,000
		<b>Revenue</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>3,516</b>	<b>9,391</b>	<b>1,000</b>
		<b>Net</b>	<b>(1,484)</b>	<b>4,391</b>	<b>(4,000)</b>
<b>J28</b>	<b>County Ditch J28</b>				
	40-728-000-0000-6021	Ditch R & M Assessments	(6,000)	(5,000)	(5,000)
	40-728-000-0000-6361	Miscellaneous	926	1,491	0
	40-728-000-0000-6615	Ditch Repairs	516	9,931	2,500
		<b>Revenue</b>	<b>(6,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>1,442</b>	<b>11,422</b>	<b>2,500</b>
		<b>Net</b>	<b>(8,658)</b>	<b>6,422</b>	<b>(2,500)</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>J29</b>	<b>County Ditch J29</b>			
	40-729-000-0000-6021 Ditch R & M Assessments	(500)	(500)	(500)
	40-729-000-0000-6351 Miscellaneous	47	81	0
	40-729-000-0000-6615 Ditch Repairs	0	0	250
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>
	<b>Expend.</b>	<b>47</b>	<b>81</b>	<b>0</b>
	<b>Net</b>	<b>(453)</b>	<b>(419)</b>	<b>(500)</b>
<b>J30</b>	<b>County Ditch J30</b>			
	40-730-000-0000-6321 Ditch R & M Assessments	(5,000)	(4,000)	(2,500)
	40-730-000-0000-6242 Advertising And Publications	889	0	0
	40-730-000-0000-6269 Engineering Services	450	0	0
	40-730-000-0000-6272 Professional Services	8,869	(1,978)	0
	40-730-000-0000-6331 Travel And Expenses	1,533	156	0
	40-730-000-0000-6351 Miscellaneous	289	502	0
	40-730-000-0000-6615 Ditch Repairs	449	0	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(5,000)</b>	<b>(5,978)</b>	<b>(2,500)</b>
	<b>Expend.</b>	<b>10,468</b>	<b>658</b>	<b>1,000</b>
	<b>Net</b>	<b>5,468</b>	<b>(5,320)</b>	<b>(1,500)</b>
<b>JB IMP</b>	<b>Joint Co Ditch JB P&amp;W Improvement</b>			
	40-839-000-0000-6242 Advertising And Publications	76	0	0
	40-839-000-0000-6269 Engineering Services	0	24,366	0
	40-839-000-0000-6272 Professional Services	3,897	0	0
	40-839-000-0000-6702 Interest	0	187	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>3,973</b>	<b>24,366</b>	<b>0</b>
	<b>Net</b>	<b>3,973</b>	<b>24,366</b>	<b>0</b>
<b>8 IMP</b>	<b>County Ditch 8 IMP</b>			
	40-810-000-0000-6242 Advertising And Publications	0	313	0
	40-810-000-0000-6269 Engineering Services	17,088	40,835	0
	40-810-000-0000-6272 Professional Services	83	6,258	0
	40-810-000-0000-6331 Travel And Expenses	0	1,100	0
	40-810-000-0000-6373 Bonds And Insurance	1,270	1,500	0
	40-810-000-0000-6702 Interest	1,155	2,903	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>19,896</b>	<b>52,709</b>	<b>0</b>
	<b>Net</b>	<b>19,896</b>	<b>52,709</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>54 IMP</b>	<b>County Ditch 54 Impound SRRW</b>			
40-812-000-0000-8851	Refunds And Reimbursements	(11,328)	0	0
40-812-000-0000-8242	Advertising And Publications	239	0	0
40-812-000-0000-8269	Engineering Services	1,210	0	0
40-812-000-0000-8272	Professional Services	4,191	0	0
40-812-000-0000-8351	Miscellaneous	230	0	0
40-812-000-0000-8702	Interest	6	0	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(11,328)</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>5,876</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(5,452)</b>	<b>0</b>	<b>0</b>
<b>32 IMP</b>	<b>County Ditch 32 IMP</b>			
40-848-000-0000-8269	Engineering Services	11,243	44,526	0
40-848-000-0000-8272	Professional Services	11,350	8,780	0
40-848-000-0000-8702	Interest	3,346	6,866	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>26,538</b>	<b>59,171</b>	<b>0</b>
	<b>Net</b>	<b>26,538</b>	<b>59,171</b>	<b>0</b>
<b>31 IMP</b>	<b>County Ditch 31 IMP</b>			
40-848-000-0000-5020	Debt Assessments	(42,439)	0	0
40-848-000-0000-5021	Ditch R & M Assessments	0	(16,851)	0
40-848-000-0000-8242	Advertising And Publications	713	0	0
40-848-000-0000-8269	Engineering Services	26,780	0	0
40-848-000-0000-8272	Professional Services	18,814	0	0
40-848-000-0000-8331	Travel And Expenses	(3,350)	0	0
40-848-000-0000-8815	Ditch Repairs	0	0	0
40-848-000-0000-8702	Interest	6,190	3,762	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(45,789)</b>	<b>(16,851)</b>	<b>0</b>
	<b>Expend.</b>	<b>50,477</b>	<b>3,762</b>	<b>0</b>
	<b>Net</b>	<b>4,688</b>	<b>(13,089)</b>	<b>0</b>
<b>J5 M&amp;F</b>	<b>Joint County Ditch J5 Mower &amp; Freeborn</b>			
40-850-000-0000-5021	Ditch R & M Assessments	(10,000)	(4,998)	(5,000)
40-850-000-0000-8351	Miscellaneous	8,215	6,215	0
40-850-000-0000-8616	Ditch Repairs	(826)	(826)	5,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(10,826)</b>	<b>(5,824)</b>	<b>(5,000)</b>
	<b>Expend.</b>	<b>8,215</b>	<b>6,215</b>	<b>5,000</b>
	<b>Net</b>	<b>(4,011)</b>	<b>394</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>J12 S&amp;F</b>	<b>Joint County Ditch J12 Steele &amp; Freeborn</b>			
40-851-000-0000-5021	Ditch R & M Assessments	(923)	(1,000)	(1,000)
40-861-000-0000-6022	Delinquent Assessments	0	(77)	0
40-851-000-0000-6351	Miscellaneous	153	160	0
40-851-000-0000-6615	Ditch Repairs	(95)	(85)	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(1,016)</b>	<b>(1,172)</b>	<b>(1,000)</b>
	<b>Expend.</b>	<b>153</b>	<b>160</b>	<b>1,000</b>
	<b>Net</b>	<b>(865)</b>	<b>(1,012)</b>	<b>0</b>
<b>J26 M&amp;F</b>	<b>Joint County Ditch J26 Mower &amp; Freeborn</b>			
40-854-000-0000-5021	Ditch R & M Assessments	(2,483)	(2,000)	(2,000)
40-854-000-0000-6022	Delinquent Assessments	0	(17)	0
40-854-000-0000-6351	Miscellaneous	461	568	0
40-854-000-0000-6615	Ditch Repairs	(1,290)	(311)	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(3,773)</b>	<b>(2,328)</b>	<b>(2,000)</b>
	<b>Expend.</b>	<b>461</b>	<b>568</b>	<b>1,000</b>
	<b>Net</b>	<b>(3,312)</b>	<b>(1,780)</b>	<b>(1,000)</b>
<b>J28 F&amp;F</b>	<b>Joint County Ditch J28 Faribault &amp; Freeborn</b>			
40-855-000-0000-5021	Ditch R & M Assessments	(19,890)	(19,995)	(15,000)
40-865-000-0000-6022	Delinquent Assessments	0	(86)	0
40-855-000-0000-6351	Miscellaneous	3,082	3,648	0
40-855-000-0000-6615	Ditch Repairs	726	40,086	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(19,890)</b>	<b>(20,001)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>3,787</b>	<b>43,734</b>	<b>10,000</b>
	<b>Net</b>	<b>(16,203)</b>	<b>23,673</b>	<b>(5,000)</b>
<b>68 IMP</b>	<b>County Ditch 68 Impound</b>			
40-856-000-0000-6269	Engineering Services	0	3,200	0
40-856-000-0000-6272	Professional Services	47,038	26,601	0
40-856-000-0000-6702	Interest	862	3,248	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>47,890</b>	<b>35,044</b>	<b>0</b>
	<b>Net</b>	<b>47,890</b>	<b>35,044</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

			<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>J12 IMP</b>	<b>J12 IMP</b>				
	40-857-000-0000-5021	Ditch R & M Assessments	(4,053)	(3,951)	0
	40-867-000-0000-6702	Interest	917	815	0
		Revenue	(4,053)	(3,951)	0
		Expend.	917	815	0
		Net	(3,136)	(3,136)	0
<b>J12 RE</b>	<b>J12 REPAIR</b>				
	40-858-000-0000-5021	Ditch R & M Assessments	(10,688)	(10,416)	0
	40-868-000-0000-6022	Delinquent Assessments	(2)	(1)	0
	40-868-000-0000-6702	Interest	2,812	2,500	0
		Revenue	(10,688)	(10,417)	0
		Expend.	2,812	2,500	0
		Net	(7,876)	(7,917)	0
<b>16 IMP</b>	<b>County Ditch 16 IMP</b>				
	40-858-000-0000-5021	Ditch R & M Assessments	(4,338)	(4,227)	0
	40-868-000-0000-6702	Interest	981	872	0
		Revenue	(4,338)	(4,227)	0
		Expend.	981	872	0
		Net	(3,358)	(3,355)	0
<b>15 RE</b>	<b>County Ditch 15 Repair</b>				
	40-880-000-0000-5021	Ditch R & M Assessments	(9,773)	(9,527)	0
	40-880-000-0000-6702	Interest	2,905	2,582	0
		Revenue	(9,773)	(9,527)	0
		Expend.	2,905	2,582	0
		Net	(6,868)	(6,945)	0

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>301 F&amp;F</b>	<b>Joint County Ditch 301 Faribault &amp; Freeborn</b>			
40-862-000-0000-5021	Ditch R & M Assessments	(4,989)	(10,000)	(5,000)
40-862-000-0000-6269	Engineering Services	300	0	0
40-862-000-0000-6351	Miscellaneous	27,545	4,960	0
40-862-000-0000-6615	Ditch Repairs	(1,238)	(1,496)	5,000
	<b>Revenue</b>	<b>(6,235)</b>	<b>(11,496)</b>	<b>(5,000)</b>
	<b>Expend.</b>	<b>27,645</b>	<b>4,960</b>	<b>5,000</b>
	<b>Net</b>	<b>21,510</b>	<b>(6,536)</b>	<b>0</b>
<b>6 F&amp;W</b>	<b>Joint County Ditch 6 Freeborn &amp; Waseca</b>			
40-863-000-0000-5021	Ditch R & M Assessments	(5,000)	(2,500)	(2,500)
40-863-000-0000-6242	Advertising And Publications	0	3,070	0
40-863-000-0000-6331	Travel And Expenses	0	43	0
40-863-000-0000-6351	Miscellaneous	435	2,709	0
40-863-000-0000-6615	Ditch Repairs	(336)	(336)	1,000
	<b>Revenue</b>	<b>(5,335)</b>	<b>(2,836)</b>	<b>(2,500)</b>
	<b>Expend.</b>	<b>435</b>	<b>5,822</b>	<b>1,000</b>
	<b>Net</b>	<b>(4,901)</b>	<b>2,986</b>	<b>(1,500)</b>
<b>2 F&amp;S</b>	<b>Joint County Ditch 2 Freeborn &amp; Steele</b>			
40-867-000-0000-5021	Ditch R & M Assessments	(10,000)	(9,991)	(5,000)
40-867-000-0000-6351	Miscellaneous	6,334	8,941	0
40-867-000-0000-6615	Ditch Repairs	(2,923)	(2,807)	3,000
	<b>Revenue</b>	<b>(12,823)</b>	<b>(12,798)</b>	<b>(5,000)</b>
	<b>Expend.</b>	<b>5,304</b>	<b>8,941</b>	<b>3,000</b>
	<b>Net</b>	<b>(7,619)</b>	<b>(3,857)</b>	<b>(2,000)</b>
<b>J27 IMP</b>	<b>J27 Imp</b>			
40-868-000-0000-6242	Advertising And Publications	0	0	0
40-868-000-0000-6269	Engineering Services	23,070	34,258	0
40-868-000-0000-6272	Professional Services	38,228	7,732	0
40-868-000-0000-6331	Travel And Expenses	0	2,868	0
40-868-000-0000-6615	Ditch Repairs	0	3,456	0
40-868-000-0000-8702	Interest	2,899	6,834	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>64,196</b>	<b>65,148</b>	<b>0</b>
	<b>Net</b>	<b>64,196</b>	<b>65,148</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

			<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>79 IMP</b>	<b>County Ditch 79 IMP</b>				
	40-896-000-0000-6020	Debt Assessments	(413)	0	0
	40-896-000-0000-5021	Ditch R & M Assessments	(32,024)	(31,025)	0
	40-896-000-0000-6702	Interest	7,544	8,881	0
			<hr/>	<hr/>	<hr/>
		Revenue	(32,437)	(31,025)	0
		Expend.	7,544	6,681	0
		Net	(24,893)	(24,344)	0
<b>21 IMP</b>	<b>Judicial Ditch 21 IMP</b>				
	40-898-000-0000-6268	Engineering Services	1,740	15,755	0
	40-898-000-0000-6272	Professional Services	6,551	6,375	0
	40-898-000-0000-6702	Interest	3,435	6,364	0
			<hr/>	<hr/>	<hr/>
		Revenue	0	0	0
		Expend.	11,726	27,194	0
		Net	11,726	27,194	0
<b>J21 IMP</b>	<b>J21 IMP Branch A</b>				
	40-899-000-0000-5020	Debt Assessments	0	(47,779)	0
	40-899-000-0000-5021	Ditch R & M Assessments	0	(204,204)	0
	40-899-000-0000-6242	Advertising And Publications	0	475	0
	40-899-000-0000-6268	Engineering Services	108,753	800	0
	40-899-000-0000-6272	Professional Services	(7,406)	4,383	0
	40-899-000-0000-6331	Travel And Expenses	(5,561)	0	0
	40-899-000-0000-6351	Miscellaneous	31,535	0	0
	40-899-000-0000-6815	Ditch Repairs	468,039	59,382	0
	40-899-000-0000-6702	Interest	4,140	28,382	0
			<hr/>	<hr/>	<hr/>
		Revenue	(12,867)	(251,883)	0
		Expend.	600,467	93,522	0
		Net	587,500	(168,401)	0
<b>FUND 40</b>	<b>Total Ditch</b>				
		Revenue	(1,776,928)	(1,743,938)	(972,000)
		Expend.	1,855,579	1,570,654	909,586
		Net	78,651	(173,282)	(62,414)

**Table of Contents**  
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<b>Fund</b>	<b>Page:</b>
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77 Recorders Clearing	89
79 Social Service Collaborative	90
85 Septic Sewer Loan Fund	90
All Funds Total	90

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	
<b>TRUST AND CUSTODIAL FUNDS</b>					
<b>74 Turtle Creek Watershed District</b>					
<b>Turtle Creek Debt Fund</b>					
74-034-000-0000-5020	Debt Assessments	(52)	(778)	0	
74-034-000-0000-5021	Ditch R & M Assessments	(165,703)	(153,218)	0	
74-034-000-0000-5022	Delinquent Assessments	(198)	(1,508)	0	
74-034-000-0000-6630	Miscellaneous Revenue	(581)	(112)	0	
74-034-000-0000-6702	Interest	28,991	20,872	0	
<b>Revenue</b>		<b>(106,542)</b>	<b>(161,675)</b>	<b>0</b>	
<b>Expend.</b>		<b>28,991</b>	<b>20,972</b>	<b>0</b>	
<b>Net</b>		<b>(139,551)</b>	<b>(140,703)</b>	<b>0</b>	
<b>Jud Ditch 24</b>					
74-852-000-0000-5021	Ditch R & M Assessments	(138,587)	(116,603)	0	
74-852-000-0000-5022	Delinquent Assessments	(1,581)	(1,876)	0	
74-852-000-0000-5830	Miscellaneous Revenue	(151)	(232)	0	
74-852-000-0000-6239	Engineering Services	28,088	82,848	0	
74-852-000-0000-6331	Travel And Expenses	20	20	0	
74-852-000-0000-6361	Miscellaneous	487	441	0	
74-852-000-0000-6615	Ditch Repairs	55,687	183,943	0	
<b>Revenue</b>		<b>(140,299)</b>	<b>(116,711)</b>	<b>0</b>	
<b>Expend.</b>		<b>82,302</b>	<b>247,253</b>	<b>0</b>	
<b>Net</b>		<b>(57,997)</b>	<b>128,542</b>	<b>0</b>	
<b>FUND 74</b>	<b>Turtle Creek Watershed District</b>	<b>Revenue</b>	<b>(306,841)</b>	<b>(280,386)</b>	<b>0</b>
		<b>Expend.</b>	<b>82,302</b>	<b>247,253</b>	<b>0</b>
		<b>Net</b>	<b>(224,539)</b>	<b>(33,133)</b>	<b>0</b>
<hr/>					
<b>75 Trust Fund DNR</b>					
75-000-000-0000-5710	Interest Earnings	(10,165)	(1,773)	0	
<b>Revenue</b>		<b>(10,165)</b>	<b>(1,773)</b>	<b>0</b>	
<b>Expend.</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net</b>		<b>(10,165)</b>	<b>(1,773)</b>	<b>0</b>	
<b>FUND 75</b>	<b>Trust Fund DNR</b>	<b>Revenue</b>	<b>(10,165)</b>	<b>(1,773)</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Net</b>	<b>(10,165)</b>	<b>(1,773)</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

			<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>76</b>	<b>Cemetery</b>				
	76-000-000-0000-6710	Interest Earnings	(379)	(541)	0
	76-000-000-0000-6351	Miscellaneous	0	500	0
		<b>Revenue</b>	<b>(379)</b>	<b>(541)</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>FUND 76</b>	<b>Cemetery</b>				
		<b>Revenue</b>	<b>(379)</b>	<b>(541)</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>500</b>	<b>0</b>
		<b>Net</b>	<b>(379)</b>	<b>(41)</b>	<b>0</b>

<b>77</b>	<b>Recorders-Clearing</b>				
	77-011-000-0000-5551	Fee, Marriage Assessment, Battered Person	0	0	0
	77-011-000-0000-5557	Fee, Children's Surcharge	0	0	0
	77-011-000-0000-5564	Fee, Birth/Death Surcharge	0	0	0
	77-011-000-0000-5811	Marriage License Assessment	10,620	10,455	0
	77-011-000-0000-5814	Childrens Surcharge	3,097	2,955	0
	77-011-000-0000-6846	Birth/Death Surcharge	28,884	27,228	0
	77-101-000-0000-5551	Recorders Marr Lic S/C	(6,325)	(6,600)	0
	77-101-000-0000-5557	Recorders Children's SC	(3,171)	(2,988)	0
	77-101-000-0000-5564	Recorders Birth/Death S/C	(18,264)	(18,058)	0
	77-101-013-0000-5551	Recorders Marr Lic Suprvd	(399)	(417)	0
	77-101-014-0000-5551	Recorders Marr Lic/MN Enabl	(266)	(278)	0
	77-101-015-0000-5551	Recorders Disp Non-Marital	(1,745)	(1,800)	0
	77-101-016-0000-5551	Recorders Disp Pramerital	(1,310)	(1,390)	0
	77-101-017-0000-6561	Recorders Couples S/C	(575)	(600)	0
	77-101-018-0000-6564	Recorders 2010 Leg S/C	(10,570)	(9,860)	0
		<b>Revenue</b>	<b>(42,645)</b>	<b>(42,089)</b>	<b>0</b>
		<b>Expend.</b>	<b>42,541</b>	<b>40,636</b>	<b>0</b>
		<b>Net</b>	<b>(104)</b>	<b>(1,453)</b>	<b>0</b>
<b>FUND 77</b>	<b>Recorders-Clearing</b>				
		<b>Revenue</b>	<b>(42,645)</b>	<b>(42,089)</b>	<b>0</b>
		<b>Expend.</b>	<b>42,541</b>	<b>40,636</b>	<b>0</b>
		<b>Net</b>	<b>(104)</b>	<b>(1,453)</b>	<b>0</b>

**2025  
FREEBORN COUNTY BUDGET**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<b>79</b>	<b>Social Services Collaborative</b>			
	79-431-715-0000-6071 Early Childhood Payments	0	0	0
	79-431-715-3020-6071 Drug Free Grant Payments	0	0	0
	79-431-715-3970-6299 ATOD Revenue	0	0	0
	79-431-715-3970-5466 Foster Care Title IV-E CFDA 93.658	(63,595)	(63,567)	0
	79-431-715-3970-5473 MA LCIS CFDA 93778	(155,139)	(176,060)	0
	79-431-715-3970-5710 Interest Earnings	(2,816)	(3,393)	0
	79-431-715-3970-5751 Donations	0	0	0
	79-431-715-3970-6050 ATOD Expenses	7,100	2,500	0
	79-431-715-3970-8071 LCIS Payments	121,016	104,834	0
	Revenue	(221,540)	(243,060)	0
	Expend.	128,116	107,334	0
	Net	(93,424)	(135,726)	0

<b>FUND 79</b>	<b>Social Services Collaborative</b>			
	Revenue	(221,540)	(243,060)	0
	Expend.	128,116	107,334	0
	Net	(93,424)	(135,726)	0

**SEPTIC SEWER LOAN FUND**

<b>85</b>	<b>County Wide</b>			
	85-000-000-0000-5710 Interest Earnings	(8,980)	(7,515)	0
	85-000-000-0000-8351 Miscellaneous	276	92	0
	Revenue	(8,980)	(7,515)	0
	Expend.	276	92	0
	Net	(8,704)	(7,423)	0

<b>FUND 85</b>	<b>Septic Loan Fund</b>			
	Revenue	(8,980)	(7,515)	0
	Expend.	276	92	0
	Net	(8,704)	(7,423)	0

<b>Final Totals</b>	Revenue	(65,144,458)	(65,399,565)	(71,439,788)
	Expend.	70,184,402	60,271,345	75,792,272
	Net	5,039,944	(5,128,220)	4,352,484

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### **Appendix**

#### **Document**

Resolution Adopting Tax Levy

Resolution Adopting Budget

Published Budget Summary

Revenue By Source Chart

Expenditure By Service Area Chart

**RESOLUTION 24 - 357**

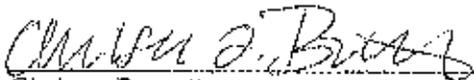
Resolved, that the Freeborn County Board of Commissioners does, hereby, certify to the Freeborn County Auditor-Treasurer that it proposes the following tax levy which, if adopted pursuant to Minnesota Law, will be ordered on all taxable property in Freeborn County, payable in 2025, to wit:

Freeborn County  
Final 2025 Tax Levy

<u>Levy</u>	<u>2025</u>
For General Revenue Fund	\$16,718,414
For Soil & Water Conservation Dist.	<u>183,000</u>
Total General Fund	\$16,901,414
For Human Services Fund	\$6,187,275
For Road and Bridge Fund	\$5,363,846
For Public Health Fund	\$102,962
For Capital Improvement Fund	\$1,303,801
For County Library Fund	\$286,800
For Capital Improvement Bond	<u>\$707,721</u>
<b>TOTAL TAX LEVY</b>	<b>\$30,853,819</b>
Less State Aid	<u>\$(2,363,274)</u>
<b>TOTAL LOCAL TAX LEVY</b>	<b><u>\$28,490,545</u></b>

\*\*\*\*\*

I hereby certify that the above is a true and correct copy of a resolution by the Freeborn County board of Commissioners at their session on the day of December 17<sup>th</sup>, 2024



Chelsea Barrett  
Clerk  
County of Freeborn  
State of Minnesota

**Resolution 24 - 358**

Resolved, that the Freeborn County Board of Commissioners does, hereby, propose a final budget for the fiscal year beginning January 1, 2025 a summary of which is as follows:

Freeborn County  
Final 2025 Budget

**BUDGETED REVENUE**

General Revenue Fund	\$ 27,221,721
Human Services	\$ 14,955,081
Highway	\$ 21,033,115
Public Health	\$ 4,084,549
Ditch Fund	\$ 972,000
Capital Improvements Fund	\$ 2,178,801
Capital Improvements Bond	\$ 707,721
Library	\$ 286,800
TOTAL REVENUE	<u>\$ 71,439,788</u>

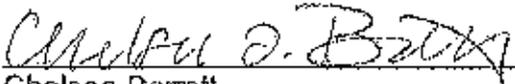
**BUDGETED EXPENDITURES**

General Revenue Fund	\$ 28,907,521
Human Services	\$ 14,955,081
Highway	\$ 22,083,115
Public Health	\$ 4,084,549
Ditch Fund	\$ 909,586
Capital Improvements Fund	\$ 4,227,600
Capital Improvements Bond	\$ 674,820
Library	\$ 286,800
TOTAL EXPENDITURES	<u>\$ 75,792,272</u>

Further, be it resolved that this budget shall be certified to the Freeborn County Auditor/Treasurer.

\*\*\*\*\*

I hereby certify that the above is a true and correct copy of a resolution adopted by the Freeborn County Board of Commissioners at their session on the 17th day of December, 2024, and as appears on the Minutes of their record of proceedings.

  
Chelsea Barrett  
Clerk  
County of Freeborn  
State of Minnesota

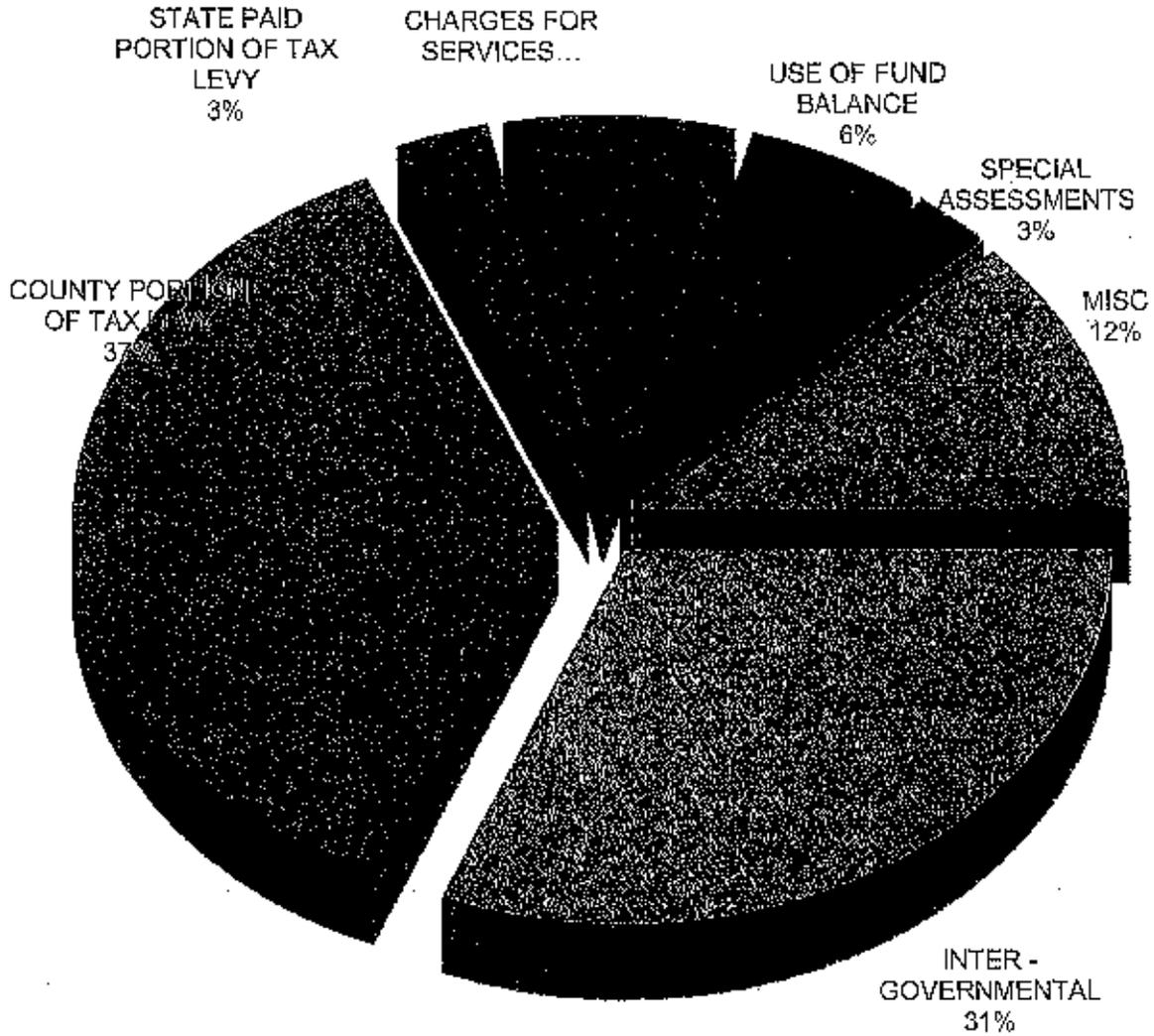
## PUBLIC NOTICE

for Freeborn County. This summary is published in accordance with MINN. Stat. No. 375.169. The detail of the County budget is on file in the County Administrator's Office at the Freeborn County Courthouse, Albert Lea, MN, and may be reviewed during normal business hours.

### COUNTY SUMMARY BUDGET STATEMENT

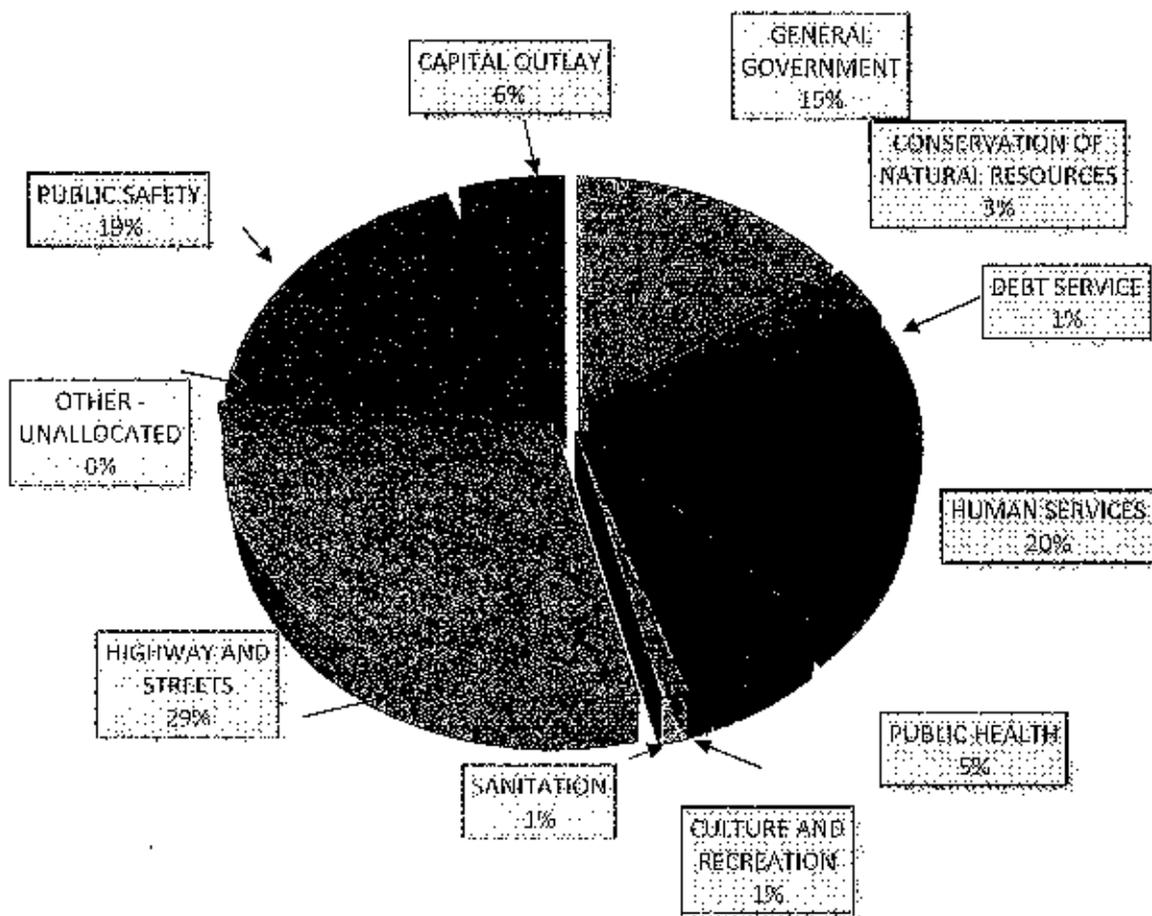
<u>Budgeted Governmental Funds</u>	<u>2024 Adopted Budget</u>	<u>2025 Adopted Budget</u>
<b>Revenues</b>		
County portion of tax levy	\$27,421,121	\$28,490,545
State paid portion of tax levy	2,408,387	2,363,274
Total Tax Levy	<u>29,829,508</u>	<u>30,853,819</u>
Special Assessments	2,119,500	1,969,000
Licenses and permits	192,915	169,115
Intergovernmental		
Federal	5,064,935	5,130,238
State	15,031,661	18,584,618
Charges for services	3,760,706	5,852,830
Fine and forfeits	22,700	22,700
Use of money and property	-	-
Other Revenue	7,788,259	8,802,868
Other Sources	51,600	51,600
Transfers In	190,000	190,000
Budgeted use of available fund balances	957,000	4,447,799
<b>Total Revenues and Other Sources</b>	<b><u>\$65,008,784</u></b>	<b><u>\$76,074,587</u></b>
<b>Expenditures</b>		
General Government	10,474,628	11,544,701
Public Safety	12,224,135	14,132,391
Highway and Streets	17,023,240	22,151,615
Human Services/Welfare	14,321,730	15,039,081
Health	3,905,262	4,088,049
Culture and Recreation	716,850	878,650
Sanitation	888,772	932,040
Conservation of Natural Resources	1,882,715	2,039,825
Other/Unallocated	-	-
Debt Service	673,370	674,820
Capital Outlay	2,332,000	4,267,600
Economic Development	38,000	40,500
Other Uses		
Transfers Out	190,000	190,000
Budgeted increase (use) of fund balances	273,832	95,315
<b>Total Expenditures and Other Uses</b>	<b><u>\$64,944,534</u></b>	<b><u>\$76,074,587</u></b>

# FREEBORN COUNTY 2025 REVENUES BY SOURCE



**TOTAL REVENUES**  
**\$ 76,074,587**

# FREEBORN COUNTY 2025 EXPENDITURES BY SERVICES AREA



**TOTAL EXPENDITURES**  
**\$ 76,074,587**