

2026



FREEBORN COUNTY
Minnesota

Freeborn County Annual Budget

FREEBORN COUNTY MINNESOTA **2026 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

Table of Contents

General Revenue Fund 01

Department:	Page:
County Wide	1
Board of Commissioners / Appropriations	2
Court Administration / Law Library	3
County Administration	4
County Auditor-Treasurer	5
County Assessor	6
License Center / County Surveyor	7
Information Systems	8
Elections	8
County Attorney	9
County Recorder	10
Courthouse Maintenance	11
Building Renovations / DHS Building Maintenance	12
Freeborn County Security	12
Environmental Services Building Maintenance	13
Road and Bridge Building Maintenance	13
Fairgrounds Maintenance	13
Veteran's Services	14
Medical Death Investigator / Missing Heirs / Aggregate Tax	15
County Sheriff's Office	16
K-9 / Joint LEC / Permit to Carry / Boat and Water Safety	17
911 System / DNR Enforcement / ATV / Forfeiture	18
Sheriff's Contingency / Coroner / Public Safety	19
Detention Center	20
Probation and Pre-Trial	21
Dispatch Center / Emergency Management	23
Emergency Medical Services / Museum	24
Public Works	24
Regional Library / Fairgrounds	25
County Extension	25
Educational Materials / Ag. Society / Soil and Water Conservation	26
Environmental Services	27

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
GENERAL FUND				
002	County Wide			
01-002-000-0000-5001	Current Real Estate Tax	(13,518,569)	(13,790,002)	(15,534,981)
01-002-000-0000-5003	Delinquent Real Estate Tax	(164,214)	(286,704)	(230,000)
01-002-000-0000-5004	Current Mobile Home Tax	(9,715)	(11,595)	(9,000)
01-002-000-0000-5005	Delinquent Mobile Home Tax	(1,396)	(1,225)	(1,960)
01-002-000-0000-5006	Current Penalty	(46,648)	(76,169)	(45,000)
01-002-000-0000-5008	Delinquent Penalty And Interest	(52,131)	(62,413)	(60,000)
01-002-000-0000-5009	Mobile Home Current Penalty And Interest	(174)	(150)	(200)
01-002-000-0000-5010	Mobile Home Delinq Penalty And Interest	(457)	(458)	(1,000)
01-002-000-0000-5011	County Program Aids	(2,408,387)	(2,239,180)	(2,305,688)
01-002-000-0000-5016	Mortgage Registry Tax & Deed Tax	(22,202)	(28,393)	(23,000)
01-002-000-0000-5017	Forfeited Tax	(45,356)	0	0
01-002-000-0000-5101	License, Auctioneers	(80)	(120)	(80)
01-002-000-0000-5102	License, Non-Intox Malt Liquor (Beer)	(150)	(100)	(150)
01-002-000-0000-5103	License, Wine And Liquor	(600)	(400)	(500)
01-002-000-0000-5116	License, Tobacco	(450)	(450)	(500)
01-002-000-0000-5210	Local Performance Aid	(4,272)	(4,244)	(4,000)
01-002-000-0000-5211	Homestead Credit & Other Tax Aids	(373,135)	(371,750)	(372,000)
01-002-000-0000-5213	Housing And Redevelopment Authority Tax	0	(27,845)	0
01-002-000-0000-5214	Pilot In Lieu Of Tax	(41,521)	(43,649)	(40,000)
01-002-000-0000-5216	Disparity Reduction Aid	(33,397)	(33,397)	(53,589)
01-002-000-0000-5390	Cannabis Aid	(2,114)	(5,454)	(5,454)
01-002-000-0000-5406	State Admin Matching for FS CFDA 10.561	(57,189)	(56,592)	(55,000)
01-002-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	(10,541)	(9,560)	(10,000)
01-002-000-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	(334)	(367)	(300)
01-002-000-0000-5458	Child Support Enforcement CFDA 93.563	(53,188)	(67,908)	(30,000)
01-002-000-0000-5465	Foster Care Title IV-E CFDA 93.658	(13,823)	(15,429)	(13,000)
01-002-000-0000-5469	Children's Insurance Grnt CFDA 93.767	(65)	(77)	(60)
01-002-000-0000-5473	Medical Assistance Program CFDA 93.778	(107,393)	(115,100)	(100,000)
01-002-000-0000-5502	Rents	(4,959)	(6,236)	(4,800)
01-002-000-0000-5710	Interest Earnings	(1,312,961)	(1,763,176)	(1,400,000)
01-002-000-0000-5711	Interest from advances	(66,567)	(55,923)	(60,000)
01-002-000-0000-5830	Miscellaneous Revenue	(2,190)	(215)	0
01-002-000-0000-6006	Abatements	0	78,280	100,000
01-002-000-0000-6375	Contingencies	0	0	0
	Revenue	(18,354,178)	(19,074,281)	(20,360,262)
	Expend.	0	78,280	100,000
	Net	(18,354,178)	(18,996,001)	(20,260,262)

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
003	Board Of Commissioners			
01-003-000-0000-5760	Donations, Scholarships	(2,500)	0	0
01-003-000-0000-5830	Miscellaneous Revenue	0	(26)	0
01-003-000-0000-6102	Regular Salaries	135,000	139,051	143,219
01-003-000-0000-6131	Reimbursed Expenses	2,084	0	2,000
01-003-000-0000-6133	Reimbursed Mileage	2,935	2,227	3,500
01-003-000-0000-6153	Health Insurance - Employees	8,962	18,768	15,388
01-003-000-0000-6154	Life Insurance - Employees	53	230	235
01-003-000-0000-6161	P E R A	6,750	6,952	7,161
01-003-000-0000-6167	MN Paid Leave	0	0	630
01-003-000-0000-6171	F I C A	8,495	8,504	8,880
01-003-000-0000-6174	Medicare	1,987	1,989	2,077
01-003-000-0000-6181	Deferred Compensation Match	5,200	5,200	5,200
01-003-000-0000-6184	Veba Savings	4,234	7,938	6,350
01-003-000-0000-6201	Communications	1,200	1,634	0
01-003-000-0000-6241	Membership Dues And Registration Fees	21,285	29,388	31,625
01-003-000-0000-6242	Advertising And Publications	17,633	20,053	20,500
01-003-000-0000-6272	Professional Services	14,528	10,478	20,000
01-003-000-0000-6331	Travel And Expenses	3,167	1,662	5,500
01-003-000-0000-6351	Miscellaneous	0	180	0
01-003-000-0000-6401	Office Supplies	451	212	500
01-003-000-0000-6601	Furniture And Equipment	0	0	5,000
01-003-000-0000-6851	Scholarships	5,000	0	0
	Revenue	(2,500)	(26)	0
	Expend.	238,964	254,466	277,765
	Net	236,464	254,440	277,765
005	Appropriations			
01-005-000-0000-6626	Economic Development-Greater Jobs	12,000	12,000	0
01-005-000-0000-6904	Memorial Day Observance	1,300	1,300	1,300
01-005-000-0000-6906	S.E.M.I.F.	3,250	6,500	6,825
01-005-000-0000-6913	Senior Resources of Freeborn County	19,500	11,000	0
01-005-000-0000-6915	Humane Society Of Freeborn County	5,000	5,000	0
01-005-000-0000-6918	Downtown Redevelopment	10,000	10,000	0
01-005-000-0000-6920	South Eastern EMS Appropriation	5,000	5,000	5,000
01-005-000-0000-6922	SEMCAC	6,000	3,000	6,000
01-005-000-0000-6925	STARS Mentoring Program	2,000	0	0
01-005-000-0000-6926	UW Welcome Pantry	10,000	0	0
	Revenue	0	0	0
	Expend.	74,050	53,800	19,125
	Net	74,050	53,800	19,125

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
012	Courts Administration			
01-012-000-0000-5501	Fee, For Services	(1,442)	(4,647)	0
01-012-000-0000-5621	Fines, District Court	0	0	0
01-012-000-0000-5655	Fines, Cdc	0	0	0
01-012-000-0000-5659	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	220,402	407,167	400,000
01-012-000-0000-6263	Court Reporter	0	0	0
01-012-000-0000-6272	Professional Services	47,185	60,707	66,000
	Revenue	(1,442)	(4,647)	0
	Expend.	267,587	467,874	467,200
	Net	266,145	463,227	467,200
021	Law Library			
01-021-000-0000-5523	Fee, District Court	(3,054)	(3,312)	(3,400)
01-021-000-0000-5621	Fines, District Court	(13,342)	(13,861)	(14,500)
01-021-000-0000-6243	Books And Subscriptions	32,418	15,050	14,150
01-021-000-0000-6272	Professional Services	0	0	3,750
	Revenue	(16,396)	(17,173)	(17,900)
	Expend.	32,418	15,050	17,900
	Net	16,022	(2,123)	0

2026 FREEBORN COUNTY BUDGET

031

County Administration

		2024 Actual	2025 Actual	2026 Budget
01-031-000-0000-5501	Fee, For Services	(60)	(46)	(50)
01-031-000-0000-5711	Purchasing Card Rebate	(21,901)	(24,768)	(20,000)
01-031-000-0000-5804	Copies	(822)	(736)	0
01-031-000-0000-5811	Telephone Call Reimbursement	0	(3)	0
01-031-000-0000-5830	Miscellaneous Revenue	(30)	(1,000)	(286,800)
01-031-000-0000-6102	Regular Salaries	606,714	636,712	729,331
01-031-000-0000-6104	Overtime Salaries	0	140	0
01-031-000-0000-6105	Part Time Salary	46,963	1,401	4,000
01-031-000-0000-6111	Employee recruitment	8,680	0	5,000
01-031-000-0000-6131	Reimbursed Expenses	(7)	132	1,200
01-031-000-0000-6132	Vehicle Allowance	1,250	3,750	0
01-031-000-0000-6133	Reimbursed Mileage	2,348	537	5,000
01-031-000-0000-6151	Life Insurance - Retirees	194	70	200
01-031-000-0000-6152	Health Insurance - Retirees	24,299	8,137	25,000
01-031-000-0000-6153	Health Insurance - Employees	67,341	65,810	119,274
01-031-000-0000-6154	Life Insurance - Employees	90	296	328
01-031-000-0000-6155	Administrative Fee - Flex Plan	11,483	11,888	12,000
01-031-000-0000-6156	Workplace Clinic County Share	121,583	138,531	130,000
01-031-000-0000-6161	P E R A	45,670	47,293	55,000
01-031-000-0000-6167	MN Paid Leave	0	0	3,227
01-031-000-0000-6171	Social Security	38,267	37,739	45,467
01-031-000-0000-6172	Unemployment Compensation	11,683	52,880	35,000
01-031-000-0000-6173	Workers Compensation	133,373	134,059	159,000
01-031-000-0000-6174	Medicare	8,949	8,826	10,633
01-031-000-0000-6180	Employee Recognition	7,070	9,882	15,000
01-031-000-0000-6181	Deferred Compensation Match	3,550	4,370	3,600
01-031-000-0000-6184	Veba Savings	28,311	27,305	31,750
01-031-000-0000-6201	Communications	23,451	16,124	22,000
01-031-000-0000-6203	Postage	18,313	9,135	25,000
01-031-000-0000-6241	Membership Dues And Registration Fees	15,723	5,547	16,000
01-031-000-0000-6242	Advertising And Publications	11,435	2,132	12,000
01-031-000-0000-6243	Books And Subscriptions	837	451	1,500
01-031-000-0000-6267	Audit Costs	87,106	104,528	90,000
01-031-000-0000-6272	Professional Services	29,628	41,725	43,000
01-031-000-0000-6274	Staff Development	11,605	13,061	20,000
01-031-000-0000-6301	Maintenance Contracts	34,332	2,140	35,000
01-031-000-0000-6302	Miscellaneous Repairs	173	440	200
01-031-000-0000-6303	Auto Expense	1,195	409	1,500
01-031-000-0000-6305	Auto Maintenance	1,375	25	1,500
01-031-000-0000-6330	Work Related Schooling	2,289	0	2,500
01-031-000-0000-6331	Travel And Expenses	6,826	4,358	15,000
01-031-000-0000-6343	Lease Agreements	29,664	97,880	160,000
01-031-000-0000-6351	Miscellaneous	0	0	287,800
01-031-000-0000-6373	Bonds And Insurance	196,718	282,207	324,000
01-031-000-0000-6375	Contingencies	43,101	(487)	300,000
01-031-000-0000-6401	Office Supplies	2,249	1,779	5,000
01-031-000-0000-6403	Copy Machines And Supplies	0	0	5,000
01-031-000-0000-6410	Central Supplies	28,850	13,617	40,000
01-031-000-0000-6562	Gasoline	1,030	802	1,000
01-031-000-0000-6601	Furniture And Equipment	668	0	5,000
01-031-000-0000-6629	Computer Software	81,496	64,990	0
	Revenue	(22,820)	(27,040)	(306,850)
	Expend.	1,795,882	1,851,108	2,803,010
	Net	1,773,062	1,824,068	2,496,160

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
041	County Auditor-Treasurer			
01-041-000-0000-5501	Fee, For Services	(23,253)	(27,723)	(2,600)
01-041-000-0000-5830	Miscellaneous Revenue	(30,941)	(1,732)	0
01-041-000-0000-6102	Regular Salaries	518,752	610,535	592,029
01-041-000-0000-6104	Overtime Salaries	7,499	0	0
01-041-000-0000-6131	Reimbursed Expenses	1,011	225	1,500
01-041-000-0000-6133	Reimbursed Mileage	2,336	2,538	3,000
01-041-000-0000-6153	Health Insurance - Employees	49,459	72,052	106,768
01-041-000-0000-6154	Life Insurance - Employees	87	332	330
01-041-000-0000-6161	P E R A	38,997	43,498	44,402
01-041-000-0000-6167	MN Paid Leave	0	0	2,605
01-041-000-0000-6171	F I C A	30,438	35,179	36,706
01-041-000-0000-6174	Medicare	7,119	8,227	8,584
01-041-000-0000-6181	Deferred Compensation Match	1,100	1,230	1,300
01-041-000-0000-6184	Veba Savings	22,254	29,316	28,575
01-041-000-0000-6201	Communications	536	928	1,500
01-041-000-0000-6203	Postage	14,611	23,237	24,000
01-041-000-0000-6241	Membership Dues And Registration Fees	2,775	3,955	4,400
01-041-000-0000-6242	Advertising And Publications	18,080	19,515	26,000
01-041-000-0000-6243	Books And Subscriptions	0	0	0
01-041-000-0000-6272	Professional Services	10,667	2,853	5,000
01-041-000-0000-6301	Maintenance Contracts	70,718	6,330	55,000
01-041-000-0000-6307	Maintenance Service Contracts	0	325	0
01-041-000-0000-6309	Software maintenance contracts	0	175,713	340,000
01-041-000-0000-6331	Travel And Expenses	6,372	8,079	8,000
01-041-000-0000-6351	Miscellaneous	0	1,046	0
01-041-000-0000-6401	Office Supplies	15,651	15,599	22,000
01-041-000-0000-6411	General Supplies	1,266	3,127	0
01-041-000-0000-6601	Furniture And Equipment	1,657	0	5,000
	Revenue	(54,194)	(29,455)	(2,600)
	Expend.	821,385	1,063,839	1,316,699
	Net	767,191	1,034,384	1,314,099

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
043	County Assessor			
01-043-000-0000-5501	Fee, For Services	(9,880)	(11,280)	(10,000)
01-043-000-0000-5830	Miscellaneous Revenue	(1,100)	0	0
01-043-000-0000-6102	Regular Salaries	432,139	428,221	537,841
01-043-000-0000-6104	Overtime Salaries	0	1,462	0
01-043-000-0000-6105	Part Time Salaries	17,206	0	0
01-043-000-0000-6131	Reimbursed Expenses	653	701	1,000
01-043-000-0000-6133	Reimbursed Mileage	1,350	0	1,500
01-043-000-0000-6153	Health Insurance - Employees	34,264	53,684	113,822
01-043-000-0000-6154	Life Insurance - Employees	72	273	328
01-043-000-0000-6161	P E R A	32,642	32,061	40,338
01-043-000-0000-6167	MN Paid Leave	0	0	2,367
01-043-000-0000-6171	F I C A	26,894	25,169	33,346
01-043-000-0000-6174	Medicare	6,290	5,886	7,799
01-043-000-0000-6181	Deferred Compensation Match	100	0	1,300
01-043-000-0000-6184	Veba Savings	18,492	18,521	25,400
01-043-000-0000-6201	Communications	2,401	2,798	4,800
01-043-000-0000-6203	Postage	2,481	11,029	3,000
01-043-000-0000-6241	Membership Dues And Registration Fees	9,743	3,168	4,500
01-043-000-0000-6242	Advertising And Publications	7,748	4,349	1,000
01-043-000-0000-6243	Books And Subscriptions	92	0	500
01-043-000-0000-6272	Professional Services	3,735	72,377	6,500
01-043-000-0000-6288	Contracted Appraisal Service	0	0	150,000
01-043-000-0000-6301	Maintenance Contracts	17,105	22,442	18,500
01-043-000-0000-6303	Auto Expense	2,362	1,314	1,540
01-043-000-0000-6309	Software maintenance contracts	0	0	8,100
01-043-000-0000-6330	Work Related Schooling	4,830	4,411	6,500
01-043-000-0000-6331	Travel And Expenses	5,862	5,696	7,680
01-043-000-0000-6343	Lease Agreements	33,000	87,913	0
01-043-000-0000-6351	Miscellaneous	0	0	0
01-043-000-0000-6401	Office Supplies	1,866	645	2,000
01-043-000-0000-6562	Gasoline	1,292	847	2,000
01-043-000-0000-6601	Furniture And Equipment	505	313	2,000
01-043-000-0000-6629	Computer Software	19,265	(55,280)	19,265
	Revenue	(10,980)	(66,560)	(10,000)
	Expend.	682,389	783,280	1,002,926
	Net	671,409	716,720	992,926

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
045	License Center			
01-045-000-0000-5307	Public Safety Grant	0	(1,746)	0
01-045-000-0000-5501	Fee, For Services	(265,733)	(264,693)	(280,000)
01-045-000-0000-5532	Fee, Drivers License	(93,347)	(110,768)	(90,000)
01-045-000-0000-5830	Miscellaneous Revenue	(1,185)	(880)	(1,500)
01-045-000-0000-6102	Regular Salaries	267,753	269,416	296,106
01-045-000-0000-6131	Reimbursed Expenses	0	43	0
01-045-000-0000-6133	Reimbursed Mileage	296	227	300
01-045-000-0000-6153	Health Insurance - Employees	33,552	23,629	32,700
01-045-000-0000-6154	Life Insurance - Employees	66	226	235
01-045-000-0000-6161	P E R A	20,082	20,019	22,208
01-045-000-0000-6167	MN Paid Leave	0	0	1,303
01-045-000-0000-6171	F I C A	15,602	16,096	18,359
01-045-000-0000-6174	Medicare	3,649	3,764	4,294
01-045-000-0000-6184	Veba Savings	12,700	8,467	9,525
01-045-000-0000-6203	Postage	2,376	1,946	2,700
01-045-000-0000-6241	Membership Dues And Registration Fees	50	50	300
01-045-000-0000-6242	Advertising And Publications	0	724	1,000
01-045-000-0000-6243	Books And Subscriptions	0	130	0
01-045-000-0000-6272	Professional Services	0	15	100
01-045-000-0000-6301	Maintenance Contracts	0	0	0
01-045-000-0000-6331	Travel And Expenses	121	249	300
01-045-000-0000-6351	Miscellaneous	480	512	0
01-045-000-0000-6401	Office Supplies	1,071	4,293	1,500
01-045-000-0000-6411	General Supplies	290	175	0
01-045-000-0000-6601	Furniture And Equipment	0	0	1,000
	Revenue	(360,265)	(378,087)	(371,500)
	Expend.	358,088	349,981	391,930
	Net	(2,177)	(28,106)	20,430
046	County Surveyor			
01-046-000-0000-6272	Professional Services	0	14,775	20,000
	Revenue	0	0	0
	Expend.	0	14,775	20,000
	Net	0	14,775	20,000

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
061	Information Systems			
01-061-000-0000-5501	Fee, For Services	(65,619)	0	0
01-061-000-0000-5830	Miscellaneous Revenue	(151,667)	(339,727)	(300,000)
01-061-000-0000-6102	Regular Salaries	313,972	343,101	510,806
01-061-000-0000-6104	Overtime Salaries	1,667	1,246	1,500
01-061-000-0000-6105	Part Time Salaries	160	0	0
01-061-000-0000-6131	Reimbursed Expenses	0	0	500
01-061-000-0000-6133	Reimbursed Mileage	5	0	1,000
01-061-000-0000-6153	Health Insurance - Employees	18,292	28,050	42,004
01-061-000-0000-6154	Life Insurance - Employees	45	179	281
01-061-000-0000-6161	P E R A	22,706	25,715	38,423
01-061-000-0000-6167	MN Paid Leave	0	0	2,254
01-061-000-0000-6171	F I C A	19,168	20,710	31,763
01-061-000-0000-6174	Medicare	4,483	4,843	7,428
01-061-000-0000-6181	Deferred Compensation Match	1,200	1,300	1,300
01-061-000-0000-6184	Veba Savings	5,821	9,525	9,525
01-061-000-0000-6201	Communications	1,617	2,584	2,600
01-061-000-0000-6203	Postage	90	2	0
01-061-000-0000-6211	Telephone Expense & Repair	41,156	17,110	35,000
01-061-000-0000-6241	Membership Dues And Registration Fees	3,045	2,282	3,100
01-061-000-0000-6242	Advertising And Publications	880	1,284	1,000
01-061-000-0000-6272	Professional Services	30,885	47,104	55,000
01-061-000-0000-6301	Maintenance Contracts	36,238	140,305	130,000
01-061-000-0000-6302	Miscellaneous Repairs	0	0	0
01-061-000-0000-6330	Work Related Schooling	4,560	4,560	10,000
01-061-000-0000-6331	Travel And Expenses	1,372	0	3,000
01-061-000-0000-6361	Miscellaneous	0	0	0
01-061-000-0000-6401	Office Supplies	0	0	500
01-061-000-0000-6403	Copy Machines And Supplies	98,962	84,028	100,000
01-061-000-0000-6601	Furniture And Equipment	13,719	0	0
01-061-000-0000-6624	Computer Equipment	38,763	176,523	270,000
01-061-000-0000-6629	Computer Software	19,087	197,595	428,446
01-061-061-0000-6624	Computer Equipment	12,765	0	0
01-061-061-0000-6629	Computer Software	279,072	239,315	0
01-061-061-0000-6630	Computer Hardware	42,500	0	0
01-061-201-0000-6624	Computer Equipment	0	75,049	0
	Revenue	(217,286)	(339,727)	(300,000)
	Expend.	1,012,230	1,422,410	1,685,430
	Net	794,944	1,082,683	1,385,430

063	Elections			
01-063-000-0000-5353	Secretary of state G53	(69,690)	(9,372)	0
01-063-000-0000-5803	Reimbursement Cost for Ballots	(725)	(16,399)	(6,000)
01-063-000-0000-5806	Elections	(800)	0	(800)
01-063-000-0000-5851	Refunds And Reimbursements	(266)	0	0
01-063-000-0000-6105	Part Time Salaries	5,156	0	0
01-063-000-0000-6171	Social Security	320	0	0
01-063-000-0000-6174	Medicare	75	0	0
01-063-000-0000-6203	Postage	7,310	885	12,000
01-063-000-0000-6242	Advertising And Publications	6,271	40	7,000
01-063-000-0000-6272	Professional Services	354	0	4,000
01-063-000-0000-6301	Maintenance Contracts	17,356	11,980	25,500

2026 FREEBORN COUNTY BUDGET

		2024 Actual	2025 Actual	2026 Budget
063	Elections (Cont.)			
01-063-000-0000-6331	Travel And Expenses	3,063	257	4,000
01-063-000-0000-6351	Miscellaneous	43	0	0
01-063-000-0000-6411	General Supplies	99,669	20,582	90,000
01-063-000-0000-6601	Furniture And Equipment	1,525	77,735	80,000
	City of Albert Lea Election Expenses			
01-063-003-0000-5806	Elections	(13,840)	0	0
01-063-003-0000-6242	Advertising And Publications	43	0	0
01-063-003-0000-6411	General Supplies	9,714	0	0
	ISD 2886 Special Election			
01-063-004-0000-6203	Postage	0	85	0
01-063-004-0000-6242	Advertising And Publications	0	41	0
01-063-004-0000-6411	General Supplies	0	2,839	0
	Revenue	(85,321)	(25,771)	(6,800)
	Expend.	150,899	114,444	222,500
	Net	65,578	88,673	215,700
091	County Attorney			
01-091-000-0000-5501	Fee, For Services	(15,957)	(12,420)	(15,000)
01-091-000-0000-5525	DWI Assessment	(1,352)	0	(1,000)
01-091-000-0000-5544	Fee, Child Support Motion	(140)	(140)	(100)
01-091-000-0000-5601	Fines, Forfeitures	(3,023)	(9,636)	(3,000)
01-091-000-0000-6102	Regular Salaries	846,760	886,234	939,697
01-091-000-0000-6105	Part Time Salaries	44,634	1,888	0
01-091-000-0000-6131	Reimbursed Expenses	1,764	1,896	1,500
01-091-000-0000-6133	Reimbursed Mileage	1,010	261	1,000
01-091-000-0000-6153	Health Insurance - Employees	62,218	71,046	122,156
01-091-000-0000-6154	Life Insurance - Employees	118	406	421
01-091-000-0000-6161	P E R A	61,206	65,802	70,477
01-091-000-0000-6167	MN Paid Leave	0	0	4,135
01-091-000-0000-6171	F I C A	53,260	52,506	58,261
01-091-000-0000-6174	Medicare	12,456	12,280	13,626
01-091-000-0000-6181	Deferred Compensation Match	5,350	5,200	3,900
01-091-000-0000-6184	Veba Savings	31,221	30,692	34,925
01-091-000-0000-6201	Communications	0	0	720
01-091-000-0000-6203	Postage	2,727	2,580	3,000
01-091-000-0000-6205	Paper Service	358	75	700
01-091-000-0000-6241	Membership Dues And Registration Fees	9,421	10,004	7,500
01-091-000-0000-6242	Advertising And Publications	2,312	1,207	500
01-091-000-0000-6243	Books And Subscriptions	14,934	19,482	15,000
01-091-000-0000-6264	Interpretur Fees	20	150	0
01-091-000-0000-6272	Professional Services	4,487	4,203	14,000
01-091-000-0000-6280	Forensic Services	0	0	0
01-091-000-0000-6309	Software maintenance contracts	15,307	16,573	18,250
01-091-000-0000-6330	Work Related Schooling	425	0	0
01-091-000-0000-6331	Travel And Expenses	476	0	1,000
01-091-000-0000-6351	Miscellaneous	0	0	0
01-091-000-0000-6365	Witness Fees	2,241	0	2,500
01-091-000-0000-6375	Contingencies	0	0	2,000
01-091-000-0000-6385	Discretionary-Fines-Forfitura	0	10,103	0
01-091-000-0000-6401	Office Supplies	2,444	2,385	4,000
01-091-000-0000-6601	Furniture And Equipment	3,929	0	2,000
	Revenue	(20,472)	(22,196)	(19,100)
	Expend.	1,179,078	1,194,973	1,321,268
	Net	1,158,606	1,172,777	1,302,168

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
101	County Recorder			
01-101-000-0000-5501	Fee, For Services	(143,204)	(160,099)	(144,000)
01-101-000-0000-5506	Fee, Tech Comp Fund	(52,492)	(55,418)	(60,000)
01-101-000-0000-5510	Fee, Miscellaneous	(47,724)	(50,380)	(58,000)
01-101-000-0000-6102	Regular Salaries	286,970	325,267	350,251
01-101-000-0000-6131	Reimbursed Expenses	53	12	300
01-101-000-0000-6133	Reimbursed Mileage	517	468	2,000
01-101-000-0000-6153	Health Insurance - Employees	45,314	54,371	81,561
01-101-000-0000-6154	Life Insurance - Employees	60	234	234
01-101-000-0000-6161	P E R A	21,382	24,395	26,269
01-101-000-0000-6167	MN Paid Leave	0	0	1,541
01-101-000-0000-6171	F I C A	16,831	19,111	21,716
01-101-000-0000-6174	Medicare	3,936	4,469	5,079
01-101-000-0000-6181	Deferred Compensation Match	1,050	1,300	1,300
01-101-000-0000-6184	Veba Savings	16,404	19,050	12,700
01-101-000-0000-6201	Communications	185	0	0
01-101-000-0000-6203	Postage	1,368	1,053	1,500
01-101-000-0000-6241	Membership Dues And Registration Fees	630	580	3,000
01-101-000-0000-6242	Advertising And Publications	841	0	200
01-101-000-0000-6243	Books And Subscriptions	0	0	0
01-101-000-0000-6272	Professional Services	0	0	0
01-101-000-0000-6301	Maintenance Contracts	3,500	3,600	4,500
01-101-000-0000-6302	Miscellaneous Repairs	0	0	300
01-101-000-0000-6330	Work Related Schooling	0	258	1,000
01-101-000-0000-6331	Travel And Expenses	1,709	1,269	3,000
01-101-000-0000-6401	Office Supplies	4,230	1,987	4,500
01-101-000-0000-6601	Furniture And Equipment	0	0	1,000
01-101-019-0000-5501	Fees, For Services Real Estate	(160)	0	0
01-101-045-0000-6624	Computer Equipment	24,721	44,276	60,000
01-101-046-0000-6624	Computer Equipment	84,098	84,404	91,000
	Revenue	(243,580)	(265,897)	(262,000)
	Expend.	513,799	586,104	652,951
	Net	270,219	320,207	390,951

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
111	Courthouse Maintenance			
01-111-000-0000-5510	Fee, Miscellaneous	(71,802)	(84,000)	(86,585)
01-111-000-0000-5813	City Share of LEC Reimbursemnt	(81,123)	(93,679)	(104,300)
01-111-000-0000-5830	Miscellaneous Revenue	(16,728)	(4,468)	0
01-111-000-0000-6102	Regular Salaries	475,168	543,804	576,141
01-111-000-0000-6104	Overtime Salaries	2,973	2,471	1,000
01-111-000-0000-6131	Reimbursed Expenses	40	777	500
01-111-000-0000-6133	Reimbursed Mileage	42	241	1,000
01-111-000-0000-6153	Health Insurance - Employees	75,437	75,517	121,192
01-111-000-0000-6154	Life Insurance - Employees	117	421	421
01-111-000-0000-6161	P E R A	35,801	40,971	44,018
01-111-000-0000-6167	MN Paid Leave	0	0	2,539
01-111-000-0000-6171	F I C A	27,892	32,425	35,783
01-111-000-0000-6174	Medicare	6,523	7,583	8,369
01-111-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,300
01-111-000-0000-6184	Veba Savings	33,338	28,575	28,575
01-111-000-0000-6201	Communications	1,606	1,516	1,710
01-111-000-0000-6203	Postage	2	30	0
01-111-000-0000-6241	Membership Dues And Registration Fees	510	1,265	1,000
01-111-000-0000-6242	Advertising And Publications	691	0	500
01-111-000-0000-6251	Gas And Electricity	341,206	344,429	410,000
01-111-000-0000-6252	Water And Sewer	42,541	37,528	30,000
01-111-000-0000-6253	Towels And Soft Water	4,347	4,691	5,000
01-111-000-0000-6254	Disposal	5,276	14,610	22,500
01-111-000-0000-6272	Professional Services	0	125	0
01-111-000-0000-6301	Maintenance Contracts	120,562	71,543	60,000
01-111-000-0000-6302	Miscellaneous Repairs	40,617	46,516	72,000
01-111-000-0000-6303	Auto Expense	(1,800)	0	0
01-111-000-0000-6304	General Maintenance	4,298	1,175	10,000
01-111-000-0000-6305	Auto Maintenance	3,901	353	500
01-111-000-0000-6325	Grounds Maintenance	2,986	6,990	6,000
01-111-000-0000-6330	Work Related Schooling	0	50	500
01-111-000-0000-6331	Travel And Expenses	0	235	1,000
01-111-000-0000-6351	Miscellaneous	(75)	(24)	100
01-111-000-0000-6401	Office Supplies	163	529	0
01-111-000-0000-6411	General Supplies	77,818	60,715	61,000
01-111-000-0000-6562	Gasoline	1,862	1,905	3,500
01-111-000-0000-6601	Furniture And Equipment	18,712	14,679	2,000
	Revenue	(171,528)	(182,171)	(190,885)
	Expend.	1,325,729	1,343,169	1,508,148
	Net	1,154,201	1,160,998	1,317,263

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
112	Government Center Renovations			
	01-112-000-0000-6601 Furniture And Equipment	0	0	0
	01-112-000-0000-6606 Bldg Additions Or Improvements	32,567	311,165	25,000
	Fairgrounds Renovations			
	01-112-542-0000-6606 Bldg Additions Or Improvements	9,262	9,786	0
	Revenue	0	0	0
	Expend.	41,829	320,951	25,000
	Net	41,829	320,951	25,000
113	Human Services Building Maintenance			
	01-113-000-0000-5830 Miscellaneous Revenue	0	0	(69,000)
	01-113-000-0000-5851 Refunds And Reimbursements	(450)	0	0
	01-113-000-0000-6251 Gas And Electricity	36,191	36,973	40,000
	01-113-000-0000-6252 Water and Sewer	3,981	3,753	5,000
	01-113-000-0000-6253 Soft Water	1,110	0	0
	01-113-000-0000-6254 Disposal	4,994	5,846	5,000
	01-113-000-0000-6301 Maintenance Contracts	7,261	9,155	8,000
	01-113-000-0000-6302 Miscellaneous Repairs	1,813	8,476	2,400
	01-113-000-0000-6304 General Maintenance	1,041	2,311	1,100
	01-113-000-0000-6325 Grounds Maintenance	1,362	834	1,500
	01-113-000-0000-6350 Custodial	70,000	(75,530)	0
	01-113-000-0000-6411 General Supplies	5,677	8,182	6,000
	01-113-000-0000-6606 Bldg Additions Or Improvements	157,095	0	0
	Revenue	(450)	(75,530)	(69,000)
	Expend.	290,525	75,530	69,000
	Net	290,075	0	0
114	Freeborn County Security			
	01-114-000-0000-6628 Freeborn County Security	16,138	50,054	20,000
	Revenue	0	0	0
	Expend.	16,138	50,054	20,000
	Net	16,138	50,054	20,000

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
115	Environmental Services Building Maintenance			
01-115-000-0000-5851	Refunds And Reimbursements	0	0	(38,200)
01-115-000-0000-6251	Gas And Electricity	7,154	9,366	10,000
01-115-000-0000-6252	Water And Sewer	621	623	1,000
01-115-000-0000-6254	Disposal	6,436	8,542	6,500
01-115-000-0000-6301	Maintenance Contracts	972	1,115	1,500
01-115-000-0000-6302	Miscellaneous Repairs	13,904	3,183	8,000
01-115-000-0000-6304	General Maintenance	1,135	0	5,000
01-115-000-0000-6325	Environmental Service Ground Maintenance	2,100	2,000	2,000
01-115-000-0000-6350	Custodial/Utilities	0	0	3,000
01-115-000-0000-6411	General Supplies	2,329	807	1,000
01-115-000-0000-6560	L P Fuel	114	107	200
01-115-000-0000-6601	Furniture And Equipment	180	0	0
01-115-000-0000-6606	Bldg Additions Or Improvements	8,632	4,169	0
	Revenue	0	0	(38,200)
	Expend.	43,577	29,912	38,200
	Net	43,577	29,912	0
116	Road and Bridge Building Maintenance			
01-116-000-0000-5307	MN Dept. of Public Safety P07	0	0	(9,000)
01-116-000-0000-6251	Gas And Electricity	25,757	32,725	40,000
01-116-000-0000-6252	Water And Sewer	3,074	3,521	3,500
01-116-000-0000-6301	Maintenance Contracts	2,830	4,459	3,000
01-116-000-0000-6302	Miscellaneous Repairs	3,118	5,597	8,000
01-116-000-0000-6304	General Maintenance	9,393	9,135	28,000
01-116-000-0000-6325	R&B Grounds Maintenance	0	0	0
01-116-000-0000-6411	General Supplies	107	0	3,000
01-116-000-0000-6606	Bldg Additions Or Improvements	43,820	0	9,800
	Revenue	0	0	(9,000)
	Expend.	88,099	55,437	93,300
	Net	88,099	55,437	84,300
117	Fairgrounds Maintenance			
01-117-000-0000-5830	Miscellaneous Revenue	0	0	0
01-117-000-0000-6252	Water And Sewer	5,458	5,922	8,000
01-117-000-0000-6272	Professional Services	2,831	0	0
01-117-000-0000-6301	Maintenance Contracts	0	524	0
01-117-000-0000-6302	Miscellaneous Repairs	7,631	9,317	16,000
01-117-000-0000-6325	Grounds Maintenance	21,500	16,032	4,000
01-117-000-0000-6411	General Supplies	121	113	1,000
01-117-000-0000-6606	Bldg Additions Or Improvements	4,250	20,479	20,000
	Revenue	0	0	0
	Expend.	41,791	52,387	49,000
	Net	41,791	52,387	49,000

2026
FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
121	Veterans Services			
01-121-000-0000-5301	State, Grants	(10,000)	(10,000)	0
01-121-000-0000-5375	Mn dept of veterans affairs H75	0	0	(10,000)
01-121-000-0000-6102	Regular Salaries	144,623	137,729	147,160
01-121-000-0000-6105	Part Time Salaries	27,820	29,599	37,159
01-121-000-0000-6131	Reimbursed Expenses	1,448	737	500
01-121-000-0000-6133	Reimbursed Mileage	255	442	1,500
01-121-000-0000-6153	Health Insurance - Employees	18,693	21,359	32,386
01-121-000-0000-6154	Life Insurance - Employees	25	84	94
01-121-000-0000-6161	P E R A	10,091	10,330	11,037
01-121-000-0000-6167	MN Paid Leave	0	0	811
01-121-000-0000-6171	F I C A	10,306	9,969	11,428
01-121-000-0000-6174	Medicare	2,410	2,332	2,673
01-121-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,300
01-121-000-0000-6184	Veba Savings	9,261	9,525	9,525
01-121-000-0000-6201	Communications	0	0	0
01-121-000-0000-6203	Postage	225	198	200
01-121-000-0000-6241	Membership Dues And Registration Fees	1,066	850	950
01-121-000-0000-6242	Advertising And Publications	1,038	331	2,000
01-121-000-0000-6243	Books And Subscriptions	622	70	100
01-121-000-0000-6272	Professional Services	15,030	17,572	18,000
01-121-000-0000-6303	Auto Expense	481	613	1,000
01-121-000-0000-6305	Auto Maintenance	1,565	633	800
01-121-000-0000-6331	Travel And Expenses	808	878	2,000
01-121-000-0000-6343	Lease Agreements	954	1,517	1,650
01-121-000-0000-6351	Miscellaneous	332	267	500
01-121-000-0000-6401	Office Supplies	521	296	550
01-121-000-0000-6562	Gasoline	2,244	2,469	4,500
01-121-000-0000-6601	Furniture And Equipment	320	0	1,000
	Revenue	(10,000)	(10,000)	(10,000)
	Expend.	251,438	249,110	288,823
	Net	241,438	239,110	278,823

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
123	Medical Death Investigators			
01-123-000-0000-6102	Regular Salaries	46,804	46,984	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	3,023	2,952	3,750
01-123-000-0000-6167	MN Paid Leave	0	0	220
01-123-000-0000-6171	F I C A	2,902	2,913	3,100
01-123-000-0000-6174	Medicare	879	681	725
01-123-000-0000-6241	Membership Dues And Registration Fees	0	0	0
01-123-000-0000-6335	Conference, Seminar & Meeting Expenses	0	588	0
01-123-000-0000-6411	General Supplies	0	0	0
	Revenue	0	0	0
	Expend.	53,408	54,118	57,945
	Net	53,408	54,118	57,945
130	Missing Heirs			
01-130-000-0000-5710	Interest Earnings	(4,585)	(1,886)	(100)
	Revenue	(4,585)	(1,886)	(100)
	Expend.	0	0	0
	Net	(4,585)	(1,886)	(100)
131	Aggregate Tax			
01-131-000-0000-5014	Aggregate Tax	(6,087)	15,389	(10,000)
	Revenue	(6,087)	0	(10,000)
	Expend.	0	15,389	0
	Net	(6,087)	15,389	(10,000)

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
201	County Sheriff			
	01-201-000-0000-5110	Permit, Gun	0	0
	01-201-000-0000-5271	Police Aid	(253,288)	(311,817)
	01-201-000-0000-5293	Peace Officer	(15,205)	(14,916)
	01-201-000-0000-5307	MN Dept. of Public Safety P07	0	(4,892)
	01-201-000-0000-5420	Bulletproof Vest Part. Prg. CFDA 16.607	1,764	(7,224)
	01-201-000-0000-5501	Fee, For Services	(13,484)	(13,394)
	01-201-000-0000-5503	Fee, Process Service	(41,060)	(54,820)
	01-201-000-0000-5504	Fee, Board Of Prisoners	0	(166,922)
	01-201-000-0000-5602	Forfeiture, Drug	39	0
	01-201-000-0000-5751	Donations	(10)	(252)
	01-201-000-0000-5813	City Share of LEC Reimbursement	(109,621)	(138,070)
	01-201-000-0000-5830	Miscellaneous Revenue	(7,933)	3,800
	01-201-000-0000-5851	Refunds And Reimbursements	(10,483)	(10,343)
	01-201-000-0000-5870	Garnishments	(924)	(1,128)
	01-201-000-0000-6102	Regular Salaries	2,500,697	2,566,851
	01-201-000-0000-6104	Overtime Salaries	158,297	216,942
	01-201-000-0000-6105	Part Time Salaries	55,085	68,220
	01-201-000-0000-6131	Reimbursed Expenses	4,076	2,359
	01-201-000-0000-6133	Reimbursed Mileage	4,792	10,286
	01-201-000-0000-6153	Health Insurance - Employees	218,885	282,427
	01-201-000-0000-6154	Life Insurance - Employees	1,584	2,097
	01-201-000-0000-6161	P E R A	424,913	459,137
	01-201-000-0000-6167	MN Paid Leave	0	0
	01-201-000-0000-6171	F I C A	29,741	30,415
	01-201-000-0000-6174	Medicare	38,211	41,148
	01-201-000-0000-6181	Deferred Compensation Match	2,600	2,600
	01-201-000-0000-6184	Veba Savings	98,161	115,624
	01-201-000-0000-6201	Communications	35,663	27,820
	01-201-000-0000-6203	Postage	2,706	2,812
	01-201-000-0000-6206	Prisoner Conveyance	3,782	8,018
	01-201-000-0000-6213	ALPD Verizon	16,174	24,755
	01-201-000-0000-6241	Membership Dues And Registration Fees	28,658	39,896
	01-201-000-0000-6242	Advertising And Publications	9,730	7,899
	01-201-000-0000-6243	Books And Subscriptions	1,000	1,380
	01-201-000-0000-6272	Professional Services	68,611	41,892
	01-201-000-0000-6301	Maintenance Contracts	3,395	7,143
	01-201-000-0000-6302	Miscellaneous Repairs	3,300	1,430
	01-201-000-0000-6303	Auto Expense	69,144	59,214
	01-201-000-0000-6306	Auto Lease	0	0
	01-201-000-0000-6330	Work Related Schooling	29,847	25,141
	01-201-000-0000-6331	Travel And Expenses	8,806	7,777
	01-201-000-0000-6341	Machine And Equipment Rentals	2,640	2,640
	01-201-000-0000-6351	Miscellaneous	6,217	8,062
	01-201-000-0000-6355	Uniform Allowance-Deputies	22,204	38,329
	01-201-000-0000-6361	Towing Charges	622	823
	01-201-000-0000-6369	Pre-Employment Expense	3,373	3,290
	01-201-000-0000-6372	Bailiff	2,900	3,400
	01-201-000-0000-6374	Employment Physicals	476	0
	01-201-000-0000-6401	Office Supplies	1,790	2,022
	01-201-000-0000-6411	General Supplies	27,032	18,321
	01-201-000-0000-6562	Gasoline	84,026	89,811
	01-201-000-0000-6564	Tires,Tubes And Batteries	7,232	11,603
	01-201-000-0000-6601	Furniture And Equipment	88,897	59,655
	01-201-000-0000-6629	Computer Software	47,621	0
		Revenue	(452,208)	(723,778)
		Expend.	4,114,691	4,295,039
		Net	3,662,483	3,571,261
				(584,700)
				4,917,856
				4,333,156

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
202	K-9				
	01-202-000-0000-5752	Donations, Drug Dog	(8,220)	(600)	0
	01-202-000-0000-5830	Miscellaneous Revenue	0	0	0
	01-202-000-0000-6243	Books And Subscriptions	152	240	0
	01-202-000-0000-6309	Annual subscription for Software	140	0	1,000
	01-202-000-0000-6330	Work Related Schooling	6,300	875	1,500
	01-202-000-0000-6331	Travel And Expenses	0	0	2,000
	01-202-000-0000-6385	Discretionary-Dog	0	0	0
	01-202-000-0000-6411	General Supplies	12,000	0	1,000
	01-202-000-0000-6414	K-9 supplies (Food, Vet, Grooming, toys)	3,920	2,561	3,500
		Revenue	(8,220)	(600)	0
		Expend.	22,512	3,676	9,000
		Net	14,292	3,076	9,000
203	Joint LEC				
	01-203-000-0000-5217	City Joint Lec Share	(207,125)	(231,749)	(276,500)
	01-203-000-0000-6358	County Share Joint Lec Expenses	190,944	231,749	276,500
		Revenue	(207,125)	(231,749)	(276,500)
		Expend.	190,944	231,749	276,500
		Net	(16,181)	0	0
204	Permit to Carry				
	01-204-000-0000-5110	Permit, Gun	(39,935)	(43,810)	(40,000)
	01-204-000-0000-6401	Office Supplies	0	0	400
	01-204-000-0000-6411	General Supplies	1,335	1,673	2,000
		Revenue	(39,935)	(43,810)	(40,000)
		Expend.	1,335	1,673	2,400
		Net	(38,600)	(42,137)	(37,600)
205	Boat And Water Safety				
	01-205-000-0000-5301	State, Grants	0	(3,000)	0
	01-205-000-0000-5329	Mn Dept of Natural Resources R29	(2,274)	(2,826)	(3,000)
	01-205-000-0000-5851	Refunds And Reimbursements	0	0	0
	01-205-000-0000-6302	Miscellaneous Repairs	249	249	0
	01-205-000-0000-6303	Auto Expense	(4,288)	271	0
	01-205-000-0000-6330	Work Related Schooling	0	0	0
	01-205-000-0000-6411	General Supplies	705	632	700
	01-205-000-0000-6562	Gasoline	173	145	800
	01-205-000-0000-6601	Furniture And Equipment	8,265	7,613	1,500
		Revenue	(6,562)	(5,826)	(3,000)
		Expend.	9,392	8,910	2,800
		Net	2,830	3,084	(200)

2026 FREEBORN COUNTY BUDGET

		2024 Actual	2025 Actual	2026 Budget
206	Enhanced 911 System			
01-206-000-0000-5201	Intergovernmental Aid	(215,881)	(197,891)	(215,000)
01-206-000-0000-5710	Interest Earnings	(36,996)	(30,949)	(25,000)
01-206-000-0000-5830	Miscellaneous Revenue	0	0	0
01-206-000-0000-6241	Membership Dues And Registration Fees	9,700	16,140	14,300
01-206-000-0000-6272	Professional Services	120,739	43,311	60,000
01-206-000-0000-6301	Maintenance Contracts	2,335	64,514	106,000
01-206-000-0000-6302	911 related repairs	0	2,512	0
01-206-000-0000-6330	Work Related Schooling	2,082	490	0
01-206-000-0000-6331	Travel And Expenses	754	0	0
01-206-000-0000-6343	Lease Agreements	0	0	300
01-206-000-0000-6411	General Supplies	0	5,089	10,000
01-206-000-0000-6601	Furniture And Equipment	27,119	28,025	125,000
	Revenue	(252,877)	(228,840)	(240,000)
	Expend.	162,729	160,081	315,600
	Net	(90,148)	(68,759)	75,600
208	DNR-Snowmobile Safety Enforcement			
01-208-000-0000-5329	Mn Dept of Natural Resources R29	0	0	(3,800)
01-208-000-0000-6302	Snowmobile Miscellaneous Repairs	0	0	0
01-208-000-0000-6303	Auto Expense	908	0	500
01-208-000-0000-6411	Snowmobile General Supplies	0	305	500
01-208-000-0000-6562	Snowmobile Gasoline & Oil	0	0	800
	Revenue	0	0	(3,800)
	Expend.	908	305	1,800
	Net	908	305	(2,000)
209	ATV Department			
01-209-000-0000-5307	ATV Public Safety State Grant	0	0	(2,000)
01-209-000-0000-6411	ATV General Supplies	441	272	2,200
01-209-000-0000-6562	ATV Gasoline and Oil	0	0	800
	Revenue	0	0	(2,000)
	Expend.	441	272	3,000
	Net	441	272	1,000
212	Sheriff's Forfeiture Account			
01-212-000-0000-5602	Forfeiture, Drug	0	(792)	0
01-212-000-0000-6207	Forfeiture Expenditure	0	3,370	0
	Revenue	0	(792)	0
	Expend.	0	3,370	0
	Net	0	2,578	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
213	Sheriff's Contingency Fund				
	01-213-000-0000-5656	Fines, Sheriff's Contingency	(1,065)	(494)	(2,500)
	01-213-000-0000-6266	Sheriffs Contingency Fund	831	0	0
		Revenue	(1,065)	(494)	(2,500)
		Expend.	831	0	0
		Net	(234)	(494)	(2,500)
223	Coroner				
	01-223-000-0000-6201	Communications	0	0	500
	01-223-000-0000-6272	Professional Services	51,353	46,492	52,000
	01-223-000-0000-6331	Travel And Expenses	912	787	1,500
	01-223-000-0000-6411	General Supplies	2,215	0	1,000
		Revenue	0	0	0
		Expend.	54,480	47,279	55,000
		Net	54,480	47,279	55,000
250	Public Safety Transportation				
	01-250-000-0000-5504	Fee Transportation - ICE	(226,918)	17,822	0
	01-250-000-0000-6303	Auto Expense	129	0	0
		Revenue	(226,918)	0	0
		Expend.	129	17,822	0
		Net	(226,789)	17,822	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
251	Detention Center			
01-251-000-0000-5301	State, Grants	(1,981)	0	0
01-251-000-0000-5312	MN Dept of Public Health H12	(7,725)	0	0
01-251-000-0000-5486	St Criminal Alien Asst Prg CFDA 16.606	0	(6,813)	(5,000)
01-251-000-0000-5501	Fee, For Services	(4,369)	(3,098)	(7,000)
01-251-000-0000-5504	Fee, Board Of Prisoners - ICE Contract	(1,769,581)	(3,185,620)	(3,084,250)
01-251-000-0000-5510	Fee, Miscellaneous	(1,210)	(44)	(1,000)
01-251-000-0000-5511	Fee Board of Prisoners DOC	(480)	(120)	(1,000)
01-251-000-0000-5516	CFS Jail Visitation commissions	(17,365)	(12,568)	0
01-251-000-0000-5517	CFS Jail E-mail Commission	(15)	0	0
01-251-000-0000-5518	CFS Jail SMS Commissions	(23,817)	(14,689)	0
01-251-000-0000-5520	Fee, Private Pay	(1,726)	(1,223)	(2,000)
01-251-000-0000-5811	Telephone Call Reimbursement	(49,037)	(98,111)	(30,000)
01-251-000-0000-5812	Canteen Fund	(56,063)	(84,890)	(50,000)
01-251-000-0000-5830	Miscellaneous Revenue	(1,771)	(600)	(1,000)
01-251-000-0000-5851	Refunds And Reimbursements	0	0	0
01-251-000-0000-6102	Regular Salaries	2,208,783	2,650,455	3,053,182
01-251-000-0000-6104	Overtime Salaries	279,929	406,566	300,000
01-251-000-0000-6131	Reimbursed Expenses	115	1,577	1,000
01-251-000-0000-6133	Reimbursed Mileage	2,547	5,384	2,500
01-251-000-0000-6153	Health Insurance - Employees	186,855	211,308	299,686
01-251-000-0000-6154	Life Insurance - Employees	1,453	2,123	2,440
01-251-000-0000-6161	P E R A	215,049	287,237	337,237
01-251-000-0000-6167	MN Paid Leave	0	0	14,727
01-251-000-0000-6171	F I C A	149,824	185,051	207,519
01-251-000-0000-6174	Medicare	35,039	43,278	48,533
01-251-000-0000-6184	Veba Savings	92,821	85,726	79,375
01-251-000-0000-6203	Postage	10,378	1,586	1,000
01-251-000-0000-6242	Advertising And Publications	5,501	2,889	3,000
01-251-000-0000-6243	Books And Subscriptions	2,454	0	0
01-251-000-0000-6264	Interpretur Fees	6,376	3,909	10,000
01-251-000-0000-6272	Professional Services	0	13,737	15,000
01-251-000-0000-6301	Maintenance Contracts	8,049	20,455	18,800
01-251-000-0000-6302	Miscellaneous Repairs	6,528	21,374	10,000
01-251-000-0000-6304	Other Maintenance	1,794	1,010	0
01-251-000-0000-6330	Work Related Schooling	8,389	19,137	30,000
01-251-000-0000-6331	Travel And Expenses	2,660	7,030	6,000
01-251-000-0000-6351	Miscellaneous	0	168	200
01-251-000-0000-6352	Board Of Prisoners	333,638	679,452	495,000
01-251-000-0000-6353	Service To Inmates	569,289	730,565	800,000
01-251-000-0000-6355	Uniform Allowance	17,648	35,858	32,500
01-251-000-0000-6369	Pre-Employment Expense	635	5,173	750
01-251-000-0000-6401	Office Supplies	605	1,468	500
01-251-000-0000-6407	Program Supplies	0	1,640	0
01-251-000-0000-6411	General Supplies	24,837	59,440	60,000
01-251-000-0000-6419	Turnkey program supplies	(4,653)	0	0
01-251-000-0000-6601	Furniture And Equipment	29,277	28,110	12,000
01-251-000-0000-6832	Service To Inmates Non-Medical	4,678	10,888	12,500
	Revenue	(1,939,793)	(3,407,776)	(3,181,250)
	Expend.	4,205,151	5,522,594	5,853,429
	Net	2,265,358	2,114,818	2,672,179

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
252	Probation and Pre-Trial			
01-252-000-0000-5274	Probation Officers Salary	(349,831)	(381,377)	(412,925)
01-252-000-0000-5299	Local Grants	(6,550)	(4,785)	0
01-252-000-0000-5307	MN Dept. of Public Safety P07 CLWL Grant	2,067	(2,269)	(4,000)
01-252-000-0000-5327	State, Mr Screening Share	731	0	0
01-252-000-0000-5546	Fee, Supervision	(22,234)	(21,690)	(12,000)
01-252-000-0000-5553	Domestic Abuse Prevention Fee	(9,153)	(7,640)	(9,000)
01-252-000-0000-5830	Miscellaneous Revenue	(28,658)	(29,804)	(29,388)
01-252-000-0000-5851	Refunds And Reimbursements	0	0	0
01-252-000-0000-6102	Regular Salaries	1,004,076	1,080,936	1,085,931
01-252-000-0000-6105	Part Time Salaries	27,329	30,021	35,468
01-252-000-0000-6131	Reimbursed Expenses	543	587	2,200
01-252-000-0000-6133	Reimbursed Mileage	7,832	6,689	10,000
01-252-000-0000-6153	Health Insurance - Employees	69,815	73,628	109,547
01-252-000-0000-6154	Life Insurance - Employees	145	515	517
01-252-000-0000-6161	P E R A	77,167	81,029	84,105
01-252-000-0000-6167	MN Paid Leave	0	0	4,934
01-252-000-0000-6171	F I C A	60,987	66,057	69,527
01-252-000-0000-6174	Medicare	14,263	15,449	16,260
01-252-000-0000-6181	Deferred Compensation Match	1,300	600	1,300
01-252-000-0000-6184	Veba Savings	38,100	38,629	38,100
01-252-000-0000-6201	Communications	5,908	5,365	7,332
01-252-000-0000-6203	Postage	1,646	1,357	0
01-252-000-0000-6241	Membership Dues And Registration Fees	1,030	1,267	950
01-252-000-0000-6242	Advertising And Publications	0	3,948	200
01-252-000-0000-6264	Interpretur Fees	4,969	4,780	4,500
01-252-000-0000-6271	Laboratory Tests-Drug Juvenile	4,167	3,695	10,000
01-252-000-0000-6289	Juvenile Detention	533,008	255,531	500,000
01-252-000-0000-6290	Sentence To Service	5,199	3,124	10,000
01-252-000-0000-6301	Maintenance Contracts	5,060	5,934	5,500
01-252-000-0000-6302	Miscellaneous Repairs	0	0	0
01-252-000-0000-6330	Work Related Schooling	2,166	3,136	15,000
01-252-000-0000-6331	Travel And Expenses	0	707	0
01-252-000-0000-6351	Miscellaneous	93	0	0
01-252-000-0000-6401	Office Supplies	311	(16)	0
01-252-000-0000-6407	Program Supplies	4,039	2,577	5,000
01-252-000-0000-6411	General Supplies	1,836	1,781	2,000
01-252-000-0000-6601	Furniture And Equipment	475	872	2,000
01-252-000-0000-6852	Domestic abuse Program payment to PRC	10,521	9,689	9,000
	Revenue	(416,426)	(447,561)	(467,313)
	Expend.	1,884,783	1,697,903	2,029,371
	Net	1,468,357	1,250,342	1,562,058

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
252	Probation and Pre-Trial (Cont.)			
01-252-252-0000-5497	Drug Court Discretionary Grant Program	(49,956)	(48,014)	0
01-252-252-0000-6102	Regular Salaries	14,280	0	0
01-252-252-0000-6154	Life Insurance - Employees	3	0	0
01-252-252-0000-6161	P E R A	1,071	0	0
01-252-252-0000-6171	Social Security	885	0	0
01-252-252-0000-6174	Medicare	207	0	0
01-252-252-0000-6201	Communications	416	(68)	0
01-252-252-0000-6242	Advertising And Publications	543	0	0
01-252-252-0000-6619	Miscellaneous	0	(1,202)	0
01-252-254-0000-5497	Drug Court Discretionary Grant Program	(157,495)	(131,313)	(152,011)
01-252-254-0000-6102	Regular Salaries	0	167	0
01-252-254-0000-6105	Veteran Court Case Manager PT Salaries	103,697	118,356	123,964
01-252-254-0000-6133	Reimbursed Mileage	12,172	16,297	4,000
01-252-254-0000-6153	Health Insurance - Employees	0	0	0
01-252-254-0000-6154	Life Insurance - Employees	26	94	94
01-252-254-0000-6161	PERA	7,777	8,889	9,297
01-252-254-0000-6167	MN Paid Leave	0	0	545
01-252-254-0000-6171	Social Security	6,402	7,319	7,686
01-252-254-0000-6174	Medicare	1,497	1,712	1,797
01-252-254-0000-6184	Veba Savings	0	0	0
01-252-254-0000-6201	Communications	1,111	957	1,128
01-252-254-0000-6203	Postage	0	7	0
01-252-254-0000-6271	Laboratory Tests	135	0	0
01-252-254-0000-6279	Contracted Services	946	0	0
01-252-254-0000-6330	Work Related Schooling	979	0	0
01-252-254-0000-6386	Drug Screening	0	1,202	2,500
01-252-254-0000-6619	Miscellaneous	0	6	0
01-252-255-0000-5307	MN Dept. of Public Safety P07	0	(121,406)	0
01-252-255-0000-5497	Drug Court Discretionary Grant Program	(45,439)	0	(212,512)
01-252-255-0000-6102	Regular Salaries	68,264	101,774	106,863
01-252-255-0000-6131	Reimbursed Expenses	1,735	0	0
01-252-255-0000-6133	Reimbursed Mileage	1,142	3,142	30,000
01-252-255-0000-6154	Life Insurance - Employees	8	47	47
01-252-255-0000-6161	PERA	4,920	7,633	8,015
01-252-255-0000-6167	MN Paid Leave	0	0	470
01-252-255-0000-6171	Social Security	4,232	6,310	6,626
01-252-255-0000-6174	Medicare	990	1,476	1,550
01-252-255-0000-6201	Communications	139	594	3,052
01-252-255-0000-6242	Advertising And Publications	1,013	0	0
01-252-255-0000-6271	Laboratory Tests	30	0	0
01-252-255-0000-6279	Contracted Services	0	0	15,227
01-252-255-0000-6330	Work Related Schooling	13,513	19,220	16,000
01-252-255-0000-6386	Drug Screening	6,028	7,031	7,500
01-252-255-0000-6389	SSTS-Compliance Inspections	0	372	0
01-252-255-0000-6401	Office Supplies	355	283	0
01-252-255-0000-6407	Program Supplies	147	206	5,000
01-252-255-0000-6601	Furniture And Equipment	1,984	0	9,000
01-252-255-0000-6619	Miscellaneous	0	0	22,662
01-252-255-0000-6624	Computer Equipment	0	1,244	0
	Revenue	(252,890)	(302,003)	(364,523)
	Expend.	256,647	304,338	383,023
	Net	3,757	2,335	18,500

2026 FREEBORN COUNTY BUDGET

		2024 Actual	2025 Actual	2026 Budget
253	Dispatch Center			
01-253-000-0000-6102	Regular Salaries	688,307	691,911	827,550
01-253-000-0000-6104	Overtime Salaries	32,092	40,325	30,000
01-253-000-0000-6131	Reimbursed Expenses	242	249	500
01-253-000-0000-6133	Reimbursed Mileage	1,790	2,280	2,000
01-253-000-0000-6153	Health Insurance - Employees	69,806	65,560	92,764
01-253-000-0000-6154	Life Insurance - Employees	322	433	610
01-253-000-0000-6161	P E R A	54,027	54,797	64,509
01-253-000-0000-6167	MN Paid Leave	0	0	3,785
01-253-000-0000-6171	Social Security	43,134	44,097	53,327
01-253-000-0000-6174	Medicare	10,088	10,313	12,472
01-253-000-0000-6184	Veba Savings	37,355	33,338	31,750
01-253-000-0000-6201	Communications	0	0	0
01-253-000-0000-6211	Telephone Expense & Repair	0	0	1,240
01-253-000-0000-6242	Advertising And Publications	2,031	4,358	500
01-253-000-0000-6272	Professional Services	0	6,897	6,500
01-253-000-0000-6302	Miscellaneous Repairs	0	219	0
01-253-000-0000-6330	Work Related Schooling	0	1,159	5,500
01-253-000-0000-6331	Travel And Expenses	310	932	2,000
01-253-000-0000-6351	Miscellaneous	0	0	0
01-253-000-0000-6355	Uniform Allowance	3,800	3,687	4,400
01-253-000-0000-6369	Pre-Employment Expense	0	0	100
01-253-000-0000-6401	Office Supplies	136	47	500
01-253-000-0000-6411	General Supplies	628	0	1,000
01-253-000-0000-6601	Furniture And Equipment	2,018	5,729	4,000
	Revenue	0	0	0
	Expend.	946,086	966,309	1,145,007
	Net	946,086	966,309	1,145,007
281	Emergency Management			
01-281-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
01-281-000-0000-5494	Emergency Management Perf. CFDA 97.042	(22,956)	(50,999)	(19,000)
01-281-000-0000-6102	Regular Salaries	87,360	112,296	92,685
01-281-000-0000-6131	Reimbursed Expenses	(853)	0	500
01-281-000-0000-6133	Reimbursed Mileage	0	0	0
01-281-000-0000-6153	Health Insurance - Employees	4,479	2,091	7,694
01-281-000-0000-6154	Life Insurance - Employees	13	51	47
01-281-000-0000-6161	P E R A	6,552	2,725	6,951
01-281-000-0000-6167	MN Paid Leave	0	0	408
01-281-000-0000-6171	F I C A	5,155	6,925	5,746
01-281-000-0000-6174	Medicare	1,206	1,620	1,344
01-281-000-0000-6181	Deferred Compensation Match	1,300	5,607	1,300
01-281-000-0000-6184	Veba Savings	3,175	1,323	3,175
01-281-000-0000-6201	Communications	0	0	0
01-281-000-0000-6241	Membership Dues And Registration Fees	2,086	1,564	1,575
01-281-000-0000-6242	Advertising And Publications	0	963	0
01-281-000-0000-6272	Professional Services	3,417	737	4,000
01-281-000-0000-6301	Maintenance Contracts	0	300	0
01-281-000-0000-6324	AMER Radio Maintenance	6,300	0	6,300
01-281-000-0000-6330	EM Work Related Schooling	594	635	2,000
01-281-000-0000-6331	Travel And Expenses	2,949	2,964	2,000
01-281-000-0000-6351	Miscellaneous	0	48	0
01-281-000-0000-6355	Uniform Allowance	0	0	250
01-281-000-0000-6401	Office Supplies	0	0	0
01-281-000-0000-6411	General Supplies	413	694	4,000
01-281-000-0000-6562	Gasoline	272	360	0
01-281-000-0000-6564	Tires, Tubes And Batteries	466	0	0
01-281-000-0000-6601	Furniture And Equipment	53,967	8,038	1,000
	Revenue	(23,809)	(50,999)	(19,000)
	Expend.	179,704	148,941	140,975
	Net	155,895	97,942	121,975

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
465	Emergency Medical Services			
01-465-000-0000-6209	Freeborn Ambulance	0	0	3,500
	Revenue	0	0	0
	Expend.	0	0	3,500
	Net	0	0	3,500
501	County Museum			
01-501-000-0000-6251	Gas And Electricity	14,929	17,650	19,000
01-501-000-0000-6252	Water And Sewer	0	0	600
01-501-000-0000-6903	Historical Society	20,000	20,000	0
	Revenue	0	0	0
	Expend.	34,929	37,650	19,600
	Net	34,929	37,650	19,600
520	Public Works			
	Parks and Recreation			
01-520-521-0000-5508	Park Revenue	(21)	(9)	0
01-520-521-0000-6241	Membership Dues And Registration Fees	350	0	400
01-520-521-0000-6251	Gas And Electricity	1,507	1,859	1,600
01-520-521-0000-6254	Disposal	4,892	4,986	5,500
01-520-521-0000-6302	Miscellaneous Repairs	144,071	66,765	20,000
01-520-521-0000-6303	Auto Expense	0	0	0
01-520-521-0000-6387	Trail Maintenance	47,391	68,915	20,000
01-520-521-0000-6391	Trail Construction	0	0	0
01-520-521-0000-6397	Mowing	18,545	20,125	22,000
01-520-521-0000-6411	General Supplies	585	581	1,500
01-520-521-0000-6562	Gasoline	0	0	0
	Lift Station			
01-520-523-0000-5501	Fee, For Services	(36,406)	(15,687)	(32,000)
01-520-523-0000-6241	Membership Dues And Registration Fees	25	25	0
01-520-523-0000-6272	Professional Services	25,770	15,617	30,000
01-520-523-0000-6302	Miscellaneous Repairs	6,074	897	2,000
	Revenue	(36,427)	(15,676)	(32,000)
	Expend.	249,210	179,770	103,000
	Net	212,783	164,094	71,000

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
531	Regional Library			
01-531-000-0000-5001	Current Real Estate Tax	(286,800)	(286,800)	(286,800)
01-531-000-0000-5005	Delinquent Mobile Home Tax	0	0	0
01-531-000-0000-6813	Payment To County Library	286,800	286,800	286,800
	Revenue	(286,800)	(286,800)	(286,800)
	Expend.	286,800	286,800	286,800
	Net	0	0	0
542	Fairgrounds			
01-542-000-0000-6806	Bldg Additions Or Improvements	0	0	0
	Revenue	0	0	0
	Expend.	0	0	0
	Net	0	0	0
551	County Extension			
01-551-000-0000-6102	Regular Salaries	63,509	67,104	68,973
01-551-000-0000-6104	Overtime Salaries	0	0	1,000
01-551-000-0000-6105	Part Time Salaries	6,217	10,220	11,155
01-551-000-0000-6108	Salary Reimbursement	161,296	200,000	206,000
01-551-000-0000-6133	Reimbursed Mileage	117	14	0
01-551-000-0000-6153	Health Insurance - Employees	18,481	20,704	31,743
01-551-000-0000-6154	Life Insurance - Employees	13	47	47
01-551-000-0000-6161	P E R A	4,763	5,033	6,073
01-551-000-0000-6167	MN Paid Leave	0	0	356
01-551-000-0000-6171	F I C A	3,427	3,640	5,020
01-551-000-0000-6174	Medicare	801	851	1,174
01-551-000-0000-6184	Veba Savings	6,350	6,350	6,350
01-551-000-0000-6203	Postage	5,245	4,202	1,300
01-551-000-0000-6242	Advertising And Publications	908	548	500
01-551-000-0000-6275	Contracted Clerical Services	1,950	1,950	2,000
01-551-000-0000-6301	Maintenance Contracts	1,000	300	500
01-551-000-0000-6331	Travel And Expenses	28	0	200
01-551-000-0000-6332	Advisory Board Expenses	500	656	550
01-551-000-0000-6342	Building And Facility Rentals	0	0	100
01-551-000-0000-6351	Miscellaneous	278	1,310	500
01-551-000-0000-6401	Office Supplies	2,106	875	2,000
01-551-000-0000-6601	Furniture And Equipment	169	716	500
	Revenue	0	0	0
	Expend.	277,158	324,520	346,041
	Net	277,158	324,520	346,041

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
552	Educational Materials				
	01-552-000-0000-5510	Fee, Miscellaneous	(70)	0	(250)
		Revenue	(70)	0	(250)
		Expend.	0	0	0
		Net	(70)	0	(250)
553	Agricultural Society				
	01-553-000-0000-5030	Ag. Society Sales Tax	(36,790)	(29,476)	0
	01-553-000-0000-6910	Freeborn County Ag Society Appropriation	35,000	35,000	35,000
		Revenue	(36,790)	(29,476)	0
		Expend.	35,000	35,000	35,000
		Net	(1,790)	5,524	35,000
554	Soil & Water Conservation District				
	01-554-000-0000-5001	Current Real Estate Tax	0	0	(183,000)
	01-554-000-0000-6907	Soil & Water Conservation District	183,000	183,000	183,000
		Revenue	0	0	(183,000)
		Expend.	183,000	183,000	183,000
		Net	183,000	183,000	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
558	Environmental Services			
	Building Code & Inspection			
01-558-551-0000-5107	Permit, Building	(64,428)	(75,863)	(75,000)
01-558-551-0000-5108	Permit, Building Surcharge	(3,359)	(4,450)	(4,800)
01-558-551-0000-5109	Permit, Conditional Use (Variance)	(3,950)	(2,700)	(4,000)
01-558-551-0000-5501	Fee, For Services	(60)	0	0
01-558-551-0000-5830	Miscellaneous Revenue	0	(60)	0
01-558-551-0000-5851	Refunds And Reimbursements	0	0	0
01-558-551-0000-6102	Regular Salaries	89,611	92,952	96,379
01-558-551-0000-6131	Reimbursed Expenses	473	371	350
01-558-551-0000-6133	Reimbursed Mileage	43	0	300
01-558-551-0000-6153	Health Insurance - Employees	3,588	4,019	6,155
01-558-551-0000-6154	Life Insurance - Employees	13	47	47
01-558-551-0000-6161	P E R A	6,728	6,977	7,228
01-558-551-0000-6167	MN Paid Leave	0	0	424
01-558-551-0000-6171	F I C A	5,481	5,749	5,975
01-558-551-0000-6174	Medicare	1,282	1,345	1,397
01-558-551-0000-6181	Deferred Compensation Match	0	1,040	1,300
01-558-551-0000-6184	Veba Savings	2,544	2,543	2,540
01-558-551-0000-6201	Communications	4,037	3,844	4,050
01-558-551-0000-6241	Membership Dues And Registration Fees	0	0	500
01-558-551-0000-6242	Advertising And Publications	0	0	0
01-558-551-0000-6243	Books And Subscriptions	0	0	750
01-558-551-0000-6272	Professional Services	0	0	0
01-558-551-0000-6330	Work Related Schooling	0	0	1,000
01-558-551-0000-6331	Travel And Expenses	525	837	1,000
01-558-551-0000-6351	Miscellaneous	0	10	0
01-558-551-0000-6368	Building Permit Surcharge	3,210	3,424	4,800
01-558-551-0000-6401	Office Supplies	584	195	500
01-558-551-0000-6411	General Supplies	112	0	300
01-558-551-0000-6562	Gasoline & Truck Exp.	679	1,235	2,000
	Revenue	(71,795)	(83,073)	(83,800)
	Expend.	118,910	124,568	136,995
	Net	47,115	41,515	53,195

2026
FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
558	Environmental Services (Cont.)			
	Planning & Zoning			
01-558-552-0000-5224	Buffer Strip Enforcement Aid	(130,380)	(60,209)	(130,589)
01-558-552-0000-5830	Miscellaneous Revenue	0	0	0
01-558-552-0000-5851	Refunds And Reimbursements	(205)	(10)	(500)
01-558-552-0000-6102	Regular Salaries	106,710	114,175	120,565
01-558-552-0000-6131	Reimbursed Expenses	0	0	500
01-558-552-0000-6133	Reimbursed Mileage	0	0	200
01-558-552-0000-6153	Health Insurance - Employees	5,465	6,133	9,475
01-558-552-0000-6154	Life Insurance - Employees	16	58	59
01-558-552-0000-6161	P E R A	7,980	8,493	9,042
01-558-552-0000-6167	MN Paid Leave	0	0	530
01-558-552-0000-6171	F I C A	6,469	7,146	7,475
01-558-552-0000-6174	Medicare	1,513	1,671	1,748
01-558-552-0000-6181	Deferred Compensation Match	325	4,485	325
01-558-552-0000-6184	Veba Savings	2,203	2,207	2,223
01-558-552-0000-6201	Communications	0	0	0
01-558-552-0000-6241	Membership Dues And Registration Fees	640	1,313	700
01-558-552-0000-6242	Advertising And Publications	2,332	2,927	2,500
01-558-552-0000-6243	Books And Subscriptions	0	0	0
01-558-552-0000-6272	Professional Services	10,500	0	20,000
01-558-552-0000-6303	Auto Expense	0	0	50
01-558-552-0000-6305	Auto Maintenance	4	13	50
01-558-552-0000-6330	Work Related Schooling	0	175	0
01-558-552-0000-6331	Travel And Expenses	796	360	1,000
01-558-552-0000-6332	Advisory Board Expenses	2,588	1,302	3,000
01-558-552-0000-6351	Miscellaneous	0	0	0
01-558-552-0000-6401	Office Supplies	231	73	400
01-558-552-0000-6411	General Supplies	0	0	100
01-558-552-0000-6416	BWSR Buffer Statute enforcement	29,913	66,373	96,000
01-558-552-0000-6562	Gasoline	0	0	2,000
	Revenue	(130,585)	(60,219)	(131,089)
	Expend.	177,685	216,904	277,942
	Net	47,100	156,685	146,853

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
558	Environmental Services (Cont.)			
	Waste Management			
01-558-553-0000-5003	Delinquent Real Estate Tax	(1,045)	0	0
01-558-553-0000-5027	Recycling Assessment	(796,532)	(820,424)	(1,000,000)
01-558-553-0000-5115	License, Permits	(2,120)	(2,100)	(2,200)
01-558-553-0000-5229	SCORE Aid	(106,092)	(103,853)	(106,000)
01-558-553-0000-5301	State, Grants	0	0	0
01-558-553-0000-5501	Fee, For Services	(6,149)	(3,008)	0
01-558-553-0000-5630	Miscellaneous Revenue	(18,425)	(17,931)	(20,000)
01-558-553-0000-5851	Refunds And Reimbursements	(18,033)	(23,142)	(20,000)
01-558-553-0000-6102	Regular Salaries	75,903	83,142	87,397
01-558-553-0000-6105	Part Time Salaries	4,280	159	3,825
01-558-553-0000-6131	Reimbursed Expenses	130	259	500
01-558-553-0000-6133	Reimbursed Mileage	882	597	750
01-558-553-0000-6153	Health Insurance - Employees	12,500	13,988	21,354
01-558-553-0000-6154	Life Insurance - Employees	12	42	42
01-558-553-0000-6161	P E R A	5,713	6,129	6,842
01-558-553-0000-6167	MN Paid Leave	0	0	401
01-558-553-0000-6171	F I C A	4,696	4,774	5,656
01-558-553-0000-6174	Medicare	1,098	1,117	1,323
01-558-553-0000-6181	Deferred Compensation Match	780	780	780
01-558-553-0000-6184	Veba Savings	4,784	4,778	4,763
01-558-553-0000-6241	Membership Dues And Registration Fees	3,725	3,798	3,800
01-558-553-0000-6242	Advertising And Publications	23,266	20,035	24,750
01-558-553-0000-6254	Disposal	22,038	21,834	30,000
01-558-553-0000-6272	Professional Services	711,600	742,217	780,000
01-558-553-0000-6312	Gravel	0	0	12,000
01-558-553-0000-6331	Travel And Expenses	464	0	1,000
01-558-553-0000-6351	Miscellaneous	0	0	0
01-558-553-0000-6401	Office Supplies	447	380	500
01-558-553-0000-6411	General Supplies	2,008	2,750	500
01-558-553-0000-6562	Gasoline & Truck Exp.	609	878	2,500
01-558-553-0000-6601	Furniture And Equipment	1,038	0	2,000
01-558-553-0000-6990	Transfer for Constr. and Maintenance	190,000	190,000	190,000
	Revenue	(948,396)	(970,488)	(1,148,200)
	Expend.	875,973	907,657	1,180,683
	Net	(72,423)	(62,831)	32,483

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
558	Environmental Services (Cont.)			
	Water Planning			
01-558-554-0000-5223	Aquatic Invasive Species Aid	(55,653)	(55,605)	(28,100)
01-558-554-0000-5301	State, Grants	0	0	0
01-558-554-0000-5309	Mn Dept of Water and Soil Res. R9P	(71,200)	(86,237)	(98,100)
01-558-554-0000-5332	MN Dept of Pollution Control R32	0	0	(50,000)
01-558-554-0000-5501	Fee, For Services	(15,710)	(13,740)	(18,000)
01-558-554-0000-5851	Refunds And Reimbursements	(55,000)	(980)	0
01-558-554-0000-6102	Regular Salaries	91,728	94,976	97,302
01-558-554-0000-6131	Reimbursed Expenses	90	0	200
01-558-554-0000-6133	Reimbursed Mileage	0	0	150
01-558-554-0000-6153	Health Insurance - Employees	4,479	5,018	7,694
01-558-554-0000-6154	Life Insurance - Employees	13	47	47
01-558-554-0000-6161	P E R A	6,880	7,086	7,298
01-558-554-0000-6167	MN Paid Leave	0	0	428
01-558-554-0000-6171	F I C A	5,666	5,834	6,033
01-558-554-0000-6174	Medicare	1,325	1,364	1,411
01-558-554-0000-6181	Deferred Compensation Match	1,300	1,300	850
01-558-554-0000-6184	Veba Savings	3,175	3,175	3,175
01-558-554-0000-6241	Membership Dues And Registration Fees	975	470	500
01-558-554-0000-6242	Advertising And Publications	0	0	200
01-558-554-0000-6243	Books And Subscriptions	276	0	0
01-558-554-0000-6272	Professional Services	12,977	7,257	18,000
01-558-554-0000-6331	Travel And Expenses	597	0	0
01-558-554-0000-6351	Miscellaneous	0	0	0
01-558-554-0000-6401	Office Supplies	65	261	300
01-558-554-0000-6406	Aquatic Invasive Species Aid Expenditure	15,520	77,436	50,000
01-558-554-0000-6411	General Supplies	214	0	300
01-558-554-0000-6562	Gasoline	0	0	0
01-558-554-0000-6601	Furniture And Equipment	560	540	500
01-558-554-0000-6911	Comprehensive Water Proj Appropriation	60,000	80,000	50,000
	Revenue	(197,563)	(156,562)	(194,200)
	Expend.	205,840	284,764	244,388
	Net	8,277	128,202	50,188
	Watershed Projects			
01-558-555-0000-5830	Miscellaneous Revenue	0	0	0
01-558-555-0000-6351	Miscellaneous	669	921	0
01-558-555-0000-6562	Gasoline - Truck Repair	1,152	905	0
01-558-555-0000-6601	Furniture And Equipment	0	0	0
	Revenue	0	0	0
	Expend.	1,821	1,826	0
	Net	1,821	1,826	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
558	Environmental Services (Cont.)			
	Agriculture Management			
01-558-556-0000-5301	State, Grants	0	0	0
01-558-556-0000-5332	Mn dept of pollution control R32	(2,776)	(45,409)	(29,321)
01-558-556-0000-5501	Fee, For Services	(100)	(100)	0
01-558-556-0000-5851	Refunds And Reimbursements	0	0	0
01-558-556-0000-6102	Regular Salaries	49,142	52,317	52,969
01-558-556-0000-6131	Reimbursed Expenses	219	363	225
01-558-556-0000-6133	Reimbursed Mileage	42	0	100
01-558-556-0000-6153	Health Insurance - Employees	3,384	3,769	5,386
01-558-556-0000-6154	Life Insurance - Employees	10	35	33
01-558-556-0000-6161	P E R A	3,891	3,932	3,973
01-558-556-0000-6167	MN Paid Leave	0	0	233
01-558-556-0000-6171	F I C A	2,975	3,172	3,284
01-558-556-0000-6174	Medicare	696	742	768
01-558-556-0000-6181	Deferred Compensation Match	0	0	450
01-558-556-0000-6184	Veba Savings	2,398	2,385	2,223
01-558-556-0000-6241	Membership Dues And Registration Fees	450	545	400
01-558-556-0000-6242	Advertising And Publications	394	1,096	500
01-558-556-0000-6330	Work Related Schooling	0	0	200
01-558-556-0000-6331	Travel And Expenses	236	487	350
01-558-556-0000-6351	Miscellaneous	0	0	0
01-558-556-0000-6401	Office Supplies	86	36	80
01-558-556-0000-6411	General Supplies	0	0	50
	Revenue	(2,876)	(45,509)	(29,321)
	Expend.	63,723	68,879	71,224
	Net	60,847	23,370	41,903
	Admin & Support			
01-558-557-0000-5501	Fee, For Services	0	0	0
01-558-557-0000-6102	Regular Salaries	72,365	75,886	81,236
01-558-557-0000-6105	Part Time Salaries	0	0	675
01-558-557-0000-6131	Reimbursed Expenses	0	0	0
01-558-557-0000-6133	Reimbursed Mileage	0	0	0
01-558-557-0000-6153	Health Insurance - Employees	6,981	7,850	12,455
01-558-557-0000-6154	Life Insurance - Employees	15	51	54
01-558-557-0000-6161	P E R A	5,418	5,652	6,143
01-558-557-0000-6167	MN Paid Leave	0	0	360
01-558-557-0000-6171	F I C A	4,319	4,507	5,079
01-558-557-0000-6174	Medicare	1,010	1,054	1,188
01-558-557-0000-6181	Deferred Compensation Match	195	195	200
01-558-557-0000-6184	Veba Savings	3,946	3,963	4,128
01-558-557-0000-6203	Postage	640	836	0
01-558-557-0000-6401	Office Supplies	37	65	200
	Revenue	0	0	0
	Expend.	94,926	100,059	111,718
	Net	94,926	100,059	111,718

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
558	Environmental Services (Cont.)			
	Septic Incentive Program			
01-558-561-0000-5332	Mn dept of pollution control R32	0	0	0
01-558-561-0000-6389	SSTS-Compliance Inspections	0	0	0
	Myrtle On-Site Solution			
01-558-562-0000-5830	Miscellaneous Revenue	(12,599)	(10,665)	(12,000)
	Income Eligible SSTS Fix-up			
01-558-563-0000-6308	Construction	0	0	0
	Revenue	(12,599)	(10,665)	(12,000)
	Expend.	0	0	0
	Net	(12,599)	(10,665)	(12,000)

FUND 01	Total General Revenue Fund			
	Revenue	(25,133,813)	(27,623,143)	(29,269,443)
	Expend.	24,105,041	26,848,119	30,583,772
	Net	(1,028,772)	(775,024)	1,314,329

Table of Contents
Road and Bridge Fund 03

Department:	Page:
County Wide	33
Road and Bridge Administration	33
Road and Bridge Operations	34
Road and Bridge Maintenance	34
Road and Bridge Construction	35
Road and Bridge Equipment and Maintenance/Shop	35
Shop No. 1 Albert Lea	36
Shop No. 2 Freeborn	36
Shop No. 3 Geneva	36
Shop No. 4 Oakland	37
Shop No. 5 Conger	37
Shop No. 6 Myrtle	37

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
ROAD AND BRIDGE FUND				
002	County Wide			
03-002-000-0000-5001	Current Real Estate Tax	(5,352,990)	(5,363,846)	(5,363,846)
03-002-000-0000-5014	Mineral Rights Tax & Gravel Tax	(30,981)	(34,757)	(25,000)
03-002-000-0000-5028	Wheelage Tax	(623,161)	(610,537)	(625,000)
03-002-000-0000-5029	Local Sales Tax Revenue Restricted	(2,428,010)	(2,734,578)	(2,300,000)
03-002-000-0000-5202	S A Regular Maintenance	(3,270,276)	(3,740,777)	(3,945,500)
03-002-000-0000-5203	S A Regular Construction	(3,847,045)	(5,080,896)	(7,210,000)
03-002-000-0000-5204	S A Municipal Maintenance	(251,607)	(256,736)	(272,000)
03-002-000-0000-5205	S A Municipal Construction	(382,667)	(45,986)	(175,000)
03-002-000-0000-5206	Town And Bridge	0	(208,321)	(400,000)
03-002-000-0000-5207	Bridge Bonding	(816,067)	(500,322)	(325,000)
03-002-000-0000-5208	Other State Funds	0	(1,073,590)	0
03-002-000-0000-5209	Town Road Allotment Revenue	(480,769)	(566,805)	(560,000)
03-002-000-0000-5307	MN Dept. of Public Safety P07	0	(81,975)	0
03-002-000-0000-5379	Bridge Inspection Funds	0	(13,959)	0
03-002-000-0000-5427	Highway Planning and Const. CFDA 20.205	(16,981)	0	(442,575)
03-002-000-0000-5488	Disaster Grants - PA CFDA 97.036	0	(75,225)	0
03-002-000-0000-6613	Other Funds- R & B	480,769	566,805	550,000
	Revenue	(17,500,554)	(20,394,140)	(21,633,921)
	Expend.	480,769	566,805	550,000
	Net	(17,019,785)	(19,827,535)	(21,083,921)
310	Road And Bridge Administration			
03-310-000-0000-6851	Refunds And Reimbursements	0	0	0
03-310-000-0000-6102	Regular Salaries	288,846	307,291	321,131
03-310-000-0000-6131	Reimbursed Expenses	0	0	0
03-310-000-0000-6153	Health Insurance - Employees	39,523	44,276	67,655
03-310-000-0000-6154	Life Insurance - Employees	40	140	140
03-310-000-0000-6161	P E R A	21,534	22,781	24,085
03-310-000-0000-6167	MN Paid Leave	0	0	1,413
03-310-000-0000-6171	F I C A	16,778	17,553	19,910
03-310-000-0000-6173	Workmans Compensation	66,728	69,424	84,750
03-310-000-0000-6174	Medicare	3,924	4,105	4,856
03-310-000-0000-6181	Deferred Compensation Match	2,600	2,600	2,600
03-310-000-0000-6184	Vaba Savings	19,050	19,050	19,050
03-310-000-0000-6201	Communications	20,480	19,816	22,000
03-310-000-0000-6203	Postage	527	282	400
03-310-000-0000-6241	Membership Dues And Registration Fees	15,581	13,875	17,500
03-310-000-0000-6242	Advertising And Publications	3,930	4,984	7,500
03-310-000-0000-6243	Books And Subscriptions	0	0	300
03-310-000-0000-6272	Professional Services	48	190	0
03-310-000-0000-6301	Maintenance Contracts	22,598	19,824	25,000
03-310-000-0000-6302	Miscellaneous Repairs	0	0	0
03-310-000-0000-6331	Travel And Expenses	10,958	4,787	15,000
03-310-000-0000-6351	Miscellaneous	0	0	0
03-310-000-0000-6373	Bonds And Insurance	51,876	89,375	105,330
03-310-000-0000-6398	Safety Program Expense	22,865	24,197	25,000
03-310-000-0000-6401	Office Supplies	2,058	1,934	2,750
03-310-000-0000-6403	Copy Machines And Supplies	48	0	0
03-310-000-0000-6404	Engineering Supplies	19,885	3,432	10,000
03-310-000-0000-6411	General Supplies	23	0	0
03-310-000-0000-6601	Furniture And Equipment	0	0	3,000
	Revenue	0	0	0
	Expend.	629,900	669,916	779,170
	Net	629,900	669,916	779,170

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
320	Road And Bridge Operations			
03-320-000-0000-5115	License, Permits	(29,320)	(37,485)	(25,000)
03-320-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
03-320-000-0000-5501	Fee, For Services	0	0	0
03-320-000-0000-5591	Fee, City Service Charge	(1,183)	(835)	(5,000)
03-320-000-0000-5592	Fee, Township Service Charge	(4,128)	(23,955)	(10,000)
03-320-000-0000-5593	Fee, County Service Charge	(11,949)	(9,964)	(7,500)
03-320-000-0000-5596	Fee, State Surcharge	0	0	0
03-320-000-0000-5830	Miscellaneous Revenue	(6,123)	(3,007)	(5,000)
03-320-000-0000-5851	Refunds And Reimbursements	(21,838)	(49,676)	(15,000)
03-320-000-0000-6151	Life Insurance - Retirees	185	53	250
03-320-000-0000-6152	Health Insurance - Retirees	4,295	1,130	6,700
03-320-000-0000-6616	New Equipment	23	0	0
	Revenue	(74,541)	(124,922)	(67,500)
	Expend.	4,503	1,183	6,950
	Net	(70,038)	(123,739)	(60,550)

321	R & B Maintenance			
03-321-000-0000-6102	Regular Salaries	1,387,656	1,488,181	1,594,258
03-321-000-0000-6104	Overtime Salaries	60,538	88,194	135,000
03-321-000-0000-6106	Seasonal Employment	31,576	39,076	70,000
03-321-000-0000-6107	Seasonal Employment Overtime	0	15	0
03-321-000-0000-6153	Health Insurance - Employees	150,086	170,302	265,364
03-321-000-0000-6154	Life Insurance - Employees	300	1,065	1,085
03-321-000-0000-6161	P E R A	112,300	119,768	134,944
03-321-000-0000-6167	MN Paid Leave	0	0	7,917
03-321-000-0000-6171	Social Security	90,518	97,576	111,554
03-321-000-0000-6174	Medicare	21,170	22,820	26,089
03-321-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,300
03-321-000-0000-6184	Veba Savings	75,936	80,433	76,200
03-321-000-0000-6255	Utilities-Flashing Lights	1,715	1,793	3,000
03-321-000-0000-6272	Professional Services	6,522	13,140	12,500
03-321-000-0000-6310	Highway Maintenance	330,216	882,483	625,000
03-321-000-0000-6311	Highway Repairs	141,209	50,935	200,000
03-321-000-0000-6312	Gravel	991,319	834,622	935,000
03-321-000-0000-6313	Asphalt Patching	1,060,319	390,926	775,000
03-321-000-0000-6316	Culverts	78,548	71,106	80,000
03-321-000-0000-6317	Pavement Striping	195,310	176,197	240,000
03-321-000-0000-6319	Weed spraying	47,648	25,124	60,000
03-321-000-0000-6322	Special Ditch Assessments	45,410	38,560	60,000
03-321-000-0000-6331	Travel And Expenses	0	0	0
03-321-000-0000-6351	Miscellaneous	0	0	0
03-321-000-0000-6374	Employment Physicals	3,971	3,930	4,000
03-321-000-0000-6411	General Supplies	46,689	63,024	80,000
03-321-000-0000-6501	Signs And Posts	26,946	52,263	40,000
03-321-000-0000-6502	Salt	89,323	94,024	110,000
03-321-000-0000-6504	Sand-Ice Control	0	42,618	40,000
	Revenue	0	0	0
	Expend.	4,996,725	4,849,475	5,688,211
	Net	4,996,725	4,849,475	5,688,211

2026 FREEBORN COUNTY BUDGET

322

R & B Construction

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
03-322-000-0000-6102	Regular Salaries	247,535	260,041	268,445
03-322-000-0000-6104	Overtime Salaries	13,235	15,278	30,000
03-322-000-0000-6105	Part Time Salaries	46,389	13,659	0
03-322-000-0000-6153	Health Insurance - Employees	32,242	36,120	55,149
03-322-000-0000-6154	Life Insurance - Employees	40	140	140
03-322-000-0000-6161	P E R A	19,429	20,649	22,383
03-322-000-0000-6167	MN Paid Leave	0	0	1,313
03-322-000-0000-6171	Social Security	17,991	16,882	18,504
03-322-000-0000-6174	Medicare	4,208	3,948	4,327
03-322-000-0000-6184	Veba Savings	15,875	15,875	15,875
03-322-000-0000-6269	Engineering Services	49,955	6,392	80,000
03-322-000-0000-6271	Laboratory Tests	36,229	35,349	35,000
03-322-000-0000-6275	Contracted Services	0	0	33,500
03-322-000-0000-6608	Csah-Reg Funds	3,533,641	5,054,873	7,210,000
03-322-000-0000-6609	Csah-Municipal Funds	516,310	0	175,000
03-322-000-0000-6610	Local Funds-R & B	231,718	3,355,825	2,041,247
03-322-000-0000-6612	Special Bridge Funds	1,356,964	211,804	400,000
03-322-000-0000-6613	Other Funds-R & B	0	0	442,575
03-322-000-0000-6627	Construction -Local Sales Tax	1,196,423	2,481,360	4,550,000
03-322-000-0000-6631	City Share of Road Project	76,996	0	0
03-322-000-0000-6632	SA LRIP Grant Expenses	0	828,590	325,000
	Revenue	0	0	0
	Expend.	7,395,160	12,356,785	15,708,458
	Net	7,395,160	12,356,785	15,708,458

323

R & B Equipment & Maint/Shop

03-323-000-0000-6115	License, Permits	0	0	0
03-323-000-0000-6102	Regular Salaries	137,083	148,066	151,570
03-323-000-0000-6104	Overtime Salaries	4,831	5,050	13,000
03-323-000-0000-6153	Health Insurance - Employees	22,960	25,722	39,437
03-323-000-0000-6154	Life Insurance - Employees	26	94	94
03-323-000-0000-6161	P E R A	10,644	11,164	12,343
03-323-000-0000-6167	MN Paid Leave	0	0	724
03-323-000-0000-6171	Social Security	8,154	8,838	10,203
03-323-000-0000-6174	Medicare	1,907	2,067	2,386
03-323-000-0000-6184	Veba Savings	9,525	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	6,416	5,422	8,000
03-323-000-0000-6302	Equipment Repairs	265,892	125,917	280,000
03-323-000-0000-6411	General Supplies	0	0	0
03-323-000-0000-6561	Diesel Fuel	251,043	262,626	375,000
03-323-000-0000-6562	Gasoline	38,516	41,602	65,000
03-323-000-0000-6563	Oil And Grease	22,215	26,084	32,500
03-323-000-0000-6564	Tires,Tubes And Batteries	77,764	66,241	90,000
03-323-000-0000-6565	Blades	63,747	81,193	110,000
03-323-000-0000-6567	Equipment Misc	1,856	80	1,000
	Revenue	0	0	0
	Expend.	922,579	819,691	1,200,782
	Net	922,579	819,691	1,200,782

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
351	Shop No 1 - Albert Lea			
	03-351-000-0000-6251 Gas And Electricity	0	0	0
	03-351-000-0000-6252 Water And Sewer	0	0	0
	03-351-000-0000-6301 Maintenance Contracts	0	0	0
	03-351-000-0000-6302 Miscellaneous Repairs	0	0	0
	03-351-000-0000-6351 Miscellaneous	0	0	0
	03-351-000-0000-6411 General Supplies	0	0	0
	Revenue	0	0	0
	Expend.	0	0	0
	Net	0	0	0
352	Shop No 2 - Freeborn			
	03-352-000-0000-6251 Gas And Electricity	1,592	1,897	3,000
	03-352-000-0000-6252 Water And Sewer	640	661	1,000
	03-352-000-0000-6302 Miscellaneous Repairs	1,759	0	250
	03-352-000-0000-6411 General Supplies	350	170	250
	Revenue	0	0	0
	Expend.	4,341	2,728	4,500
	Net	4,341	2,728	4,500
353	Shop No 3 - Geneva			
	03-353-000-0000-6251 Gas And Electricity	1,225	1,725	2,000
	03-353-000-0000-6252 Water And Sewer	640	405	500
	03-353-000-0000-6302 Miscellaneous Repairs	917	0	250
	03-353-000-0000-6411 General Supplies	92	72	250
	Revenue	0	0	0
	Expend.	2,874	2,202	3,000
	Net	2,874	2,202	3,000

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
354	Shop No 4 - Oakland			
03-354-000-0000-6251	Gas And Electricity	2,228	1,905	2,000
03-354-000-0000-6252	Water And Sewer	234	234	250
03-354-000-0000-6302	Miscellaneous Repairs	0	6,125	250
03-354-000-0000-6411	General Supplies	1,218	221	250
	Revenue	0	0	0
	Expend.	3,680	8,485	2,750
	Net	3,680	8,485	2,750

355	Shop No 5 - Conger			
03-355-000-0000-6251	Gas And Electricity	1,079	2,268	2,250
03-355-000-0000-6252	Water And Sewer	753	753	850
03-355-000-0000-6302	Miscellaneous Repairs	0	0	250
03-355-000-0000-6411	General Supplies	83	93	250
	Revenue	0	0	0
	Expend.	1,915	3,114	3,600
	Net	1,915	3,114	3,600

356	Shop No 6 - Myrtle			
03-356-000-0000-6251	Gas And Electricity	568	772	800
03-356-000-0000-6252	Water And Sewer	150	150	200
03-356-000-0000-6302	Miscellaneous Repairs	2,244	703	250
03-356-000-0000-6411	General Supplies	53	76	250
03-356-000-0000-6560	L P Fuel	1,964	1,660	2,500
	Revenue	0	0	0
	Expend.	4,997	3,361	4,000
	Net	4,997	3,361	4,000

FUND 03	Total County Road And Bridge			
	Revenue	(17,575,095)	(20,519,062)	(21,701,421)
	Expend.	14,447,443	19,283,545	23,951,421
	Net	(3,127,652)	(1,235,517)	2,250,000

Table of Contents

Human Services Fund 05

Department:	Page:
420 Income Maintenance	
General Administration	38
Holding Account	38
Minnesota Supplemental Aid	39
AFDC	39
General Assistance	39
Food Stamp Certification & Issuance	39
Child Support & Collections	39
Medical Assistance	40
Refugee Resettlement	40
 430 Individual and Family Social Services	
General Administration	40
Social Services	41
IV-E Foster Care	42
Title XX	42
CAC/CADI Waiver: Children	42
Family Based Services- Perm. Plan 13.645	42
Basic Sliding Fee: Child Care Program	43
AFDC Child Care : Stride	43
AFDC Child Care	43
Child Protection: Child Care	43
Chemical Dependency	43
Consolidated Chemical Dependency Treatment	43
Mental Health Program	44
Rule 5 Title IV-E	44
Rule 5 Non IV-E	44
Developmental Disabilities	44
MR Waiver	44
Adult Services	45
Alternative Care Grant MA	45
CADI Adult	45
Alternative Care Grant 180-Day	45

Table of Contents

Human Services Fund 05

431 Collaborative	45
480 Mental Health Administration	
Family Based Services	46
Mental Health Program 13.992	46
Mental Health Clerical & Support	47
Mental Health Program	47
Community Support	47
481 Victims Crisis Center Administration	
Victims Crisis Center	48
Program for Victims of Sexual Assault	48
Crime Victims Grant	48
DOC: B.W.	48

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
HUMAN SERVICES FUND				
000	County Wide			
05-000-000-0000-5001	Current Real Estate Taxes	(5,678,698)	(6,187,275)	(6,926,143)
05-419-000-0000-5851	Refunds And Reimbursements	0	0	0
	Revenue	(5,678,698)	(6,187,275)	(6,926,143)
	Expend.	0	0	0
	Net	(5,678,698)	(6,187,275)	(6,926,143)
420	Income Maintenance			
	General Administration			
05-420-001-0010-5851	Refunds And Reimbursements	(5,640)	(689)	(2,000)
05-420-001-0010-6011	Payments Refunds Offset 42000100105911	25,629	12,050	17,600
	Holding Account			
05-420-002-0010-5535	State Staffing Grant (Financial Workers)	0	0	0
05-420-002-0010-5751	Donations	(1,000)	0	0
05-420-002-0010-5830	Miscellaneous Revenue	(3)	(15)	(15)
05-420-002-0010-5851	Refunds And Reimbursements	(37)	0	0
05-420-002-0010-6102	Full-Time Employees	420,732	386,025	420,015
05-420-002-0010-6104	Overtime Salaries	0	376	0
05-420-002-0010-6110	RMS Overtime	14,657	9,172	0
05-420-002-0010-6115	Rms Salaries	1,188,795	1,213,744	1,547,276
05-420-002-0010-6116	SSTS Salaries	0	0	0
05-420-002-0010-6131	Reimbursed Expenses	128	0	350
05-420-002-0010-6133	Reimbursed Mileage	1,421	324	0
05-420-002-0010-6151	Life Insurance - Retirees	0	0	30
05-420-002-0010-6152	Health Insurance - Retirees	16,840	5,877	9,600
05-420-002-0010-6153	Employee Group Insurance	45,455	61,151	95,379
05-420-002-0010-6154	Life Insurance - Employees	70	236	265
05-420-002-0010-6158	Rms Insurance	120,211	173,793	330,297
05-420-002-0010-6160	SSTS Health Insurance	170	0	0
05-420-002-0010-6161	Pera	29,363	27,576	31,501
05-420-002-0010-6165	Rms Pera	89,823	92,282	116,046
05-420-002-0010-6166	SSTS PERA	159	0	0
05-420-002-0010-6167	MN Paid Leave	0	0	1,848
05-420-002-0010-6168	RMS MN Paid Leave	0	0	6,808
05-420-002-0010-6171	Fica	24,460	24,456	26,041
05-420-002-0010-6174	Medicare	5,720	5,720	6,090
05-420-002-0010-6175	Rms Fica	70,757	88,331	95,931
05-420-002-0010-6177	Rms Medicare	16,548	15,981	22,436
05-420-002-0010-6178	RMS Life Insurance	238	831	1,041
05-420-002-0010-6179	RMS VEBA	56,093	69,586	85,725
05-420-002-0010-6181	Deferred Comp.	2,450	2,052	2,710
05-420-002-0010-6183	SSTS VEBA Savings	121	0	0
05-420-002-0010-6184	Veba Savings	22,376	23,876	24,606
05-420-002-0010-6188	SSTS Medicare	30	0	0
05-420-002-0010-6189	SSTS Social Security	127	0	0
05-420-002-0010-6190	SSTS Life Insurance	1	0	0
05-420-002-0010-6201	Communications	3,187	2,729	3,300
05-420-002-0010-6203	Postage	27,942	7,660	6,717
05-420-002-0010-6241	Membership Dues And Registration Fees	2,550	2,392	5,100
05-420-002-0010-6242	Advertising	4,344	3,072	2,600
05-420-002-0010-6264	Interperter Services	20,327	9,281	8,475
05-420-002-0010-6272	Professional Services	585	430	800
05-420-002-0010-6274	Staff Development	275	200	0
05-420-002-0010-6299	Other Professional And Technical Service	13,555	28,158	15,487
05-420-002-0010-6301	Maintenance Contracts	17,372	1,001	0
05-420-002-0010-6307	Maintenance Service Contracts	13,904	16,599	16,700
05-420-002-0010-6323	RMS Maintenance Contracts	25,490	26,765	27,568

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
420	Income Maintenance (Cont.)			
	Holding Account (Cont.)			
05-420-002-0010-6331	Travel And Expense	3,207	(230)	2,000
05-420-002-0010-6337	County Vehicle Expenses	2,009	10,545	3,000
05-420-002-0010-6350	Custodial/Utilities	0	55,836	56,555
05-420-002-0010-6351	Miscellaneous	4,135	(782)	124
05-420-002-0010-6373	Bonds And Insurance	19,954	22,732	24,000
05-420-002-0010-6401	Office Supplies	2,160	1,492	2,750
05-420-002-0010-6699	Equipment	2,454	321	4,500
	Minnesota Supplemental Aid			
05-420-605-0000-5805	Misc Maxis recoveries MSA Individuals	0	0	0
05-420-605-0100-6004	Maxis Cent. Pymts. Group Residential Hous	0	0	0
	AFDC			
05-420-610-0000-5355	Mn DHS Maxis Recoveries MFIP	(1,125)	(477)	(260)
05-420-610-0000-5455	TANF 60ADM. CFDA 93.558	(57,923)	(54,492)	(48,740)
05-420-610-0000-5805	Misc Maxis recoveries MFIP Individuals	(9,571)	(9,328)	(9,300)
05-420-610-0100-6003	Maxis Centr. Pmts. - Co. Share	8,659	8,945	7,700
	General Assistance			
05-420-620-0000-5805	Misc Maxis Recoveries GA	(2,604)	(2,086)	(3,000)
05-420-620-0010-6024	County General Relief	0	0	0
05-420-620-0100-6003	Maxis Centr. Pmts. - Co. Share	1,890	1,562	1,850
05-420-620-0600-6020	Payments For Recipients Burials	32,649	54,549	45,000
	Food Stamp Certification & Issuance			
05-420-630-0000-5355	Mn DHS FS Maxis recoveries State	(1,044)	(1,189)	(1,100)
05-420-630-0000-5406	State Admin Matching for FS CFDA 10.561	(316,555)	(321,939)	(324,941)
05-420-630-0000-5469	Ship CFDA 93.767	(362)	(458)	(400)
05-420-630-0010-5805	Misc Maxis Recoveries FS Individuals	(5,271)	(9,420)	(15,000)
	Child Support & Collections			
05-420-640-0000-5355	Mn Dept of Human Services CS Incentive	(13,134)	(12,111)	(15,000)
05-420-640-0000-5458	Child Support Admin CFDA 93563	(536,497)	(510,521)	(632,297)
05-420-640-0000-5501	Fee, For Services	0	0	0
05-420-640-0000-5505	Fee, Child Support	(3,388)	(2,720)	(3,500)
05-420-640-0010-5355	Mn Dept of Human Services CS offset fee	(82)	(58)	0
05-420-640-0010-5458	Child Support Incentive CFDA 93.563	(123,272)	(124,985)	(110,524)
05-420-640-0010-6102	Regular Salaries	470,942	508,167	366,835
05-420-640-0010-6131	Reimbursed Expenses	86	0	0
05-420-640-0010-6133	Reimbursed Mileage	847	87	0
05-420-640-0010-6153	Health Insurance - Employees	70,390	76,244	76,179
05-420-640-0010-6154	Life Insurance - Employees	100	342	241
05-420-640-0010-6161	P E R A	35,283	38,040	27,513
05-420-640-0010-6167	MN Paid Leave	0	0	1,614
05-420-640-0010-6171	Social Security	26,091	28,540	22,744
05-420-640-0010-6174	Medicare	6,102	6,675	5,319
05-420-640-0010-6184	Veba Savings	33,285	32,756	22,701
05-420-640-0010-6201	Communications	495	482	500
05-420-640-0010-6203	Postage	0	0	0
05-420-640-0010-6241	Membership Dues And Registration Fees	1,700	0	0
05-420-640-0010-6242	Advertising	545	1,421	600
05-420-640-0010-6264	Interperter Services	0	315	500
05-420-640-0010-6272	CS Federal Offset Fees	0	1,825	4,000
05-420-640-0010-6274	Staff Development	90	0	1,700
05-420-640-0010-6299	Other Professional And Technical Service	5,965	10,960	6,000
05-420-640-0010-6307	Maintenance Service Contracts	10,814	13,355	11,700
05-420-640-0010-6331	Travel And Expense	3,352	0	300
05-420-640-0010-6397	Blood Tests, Title Iv-D	732	1,297	1,400
05-420-640-0010-6398	Contract Legal Services-Child Support	15,957	19,925	20,000
05-420-640-0010-6401	Office Supplies	14	99	400
05-420-640-0010-6699	Other Equipment	0	1,042	1,500

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
420	Income Maintenance (Cont.)			
	Medical Assistance			
05-420-650-0000-5355	Periodic data match for MA	(13,600)	(13,777)	(13,777)
05-420-650-0000-5473	MA Admin 85 CFDA 93.778	(600,880)	(608,989)	(763,739)
05-420-650-0000-5505	Fee, TCM deductible Individuals	(3,184)	(3,136)	(2,673)
05-420-650-0010-5355	Mn Dept of Human Services MA Access	(21,380)	(24,655)	(15,935)
05-420-650-0010-5473	MA Incentive CFDA 93.778	(17,841)	(15,750)	(20,000)
05-420-650-0010-6021	Transportation Ma	35,916	44,152	19,950
05-420-650-0100-6021	Ma - Meals	1,241	181	1,000
05-420-650-0200-6021	Ma Parking	549	533	500
05-420-650-0300-6021	Ma Lodging	26,221	11,007	13,000
05-420-650-0400-5252	IGR-Reim. CEI/BuyIn/MA Access Federal	(70,452)	(69,303)	(59,926)
05-420-650-0400-5355	Mn Dept of Human Services MA Incentive	(28,822)	(25,671)	(29,000)
05-420-650-0400-5851	Estates/Overpayment recoveries	(80,952)	(106,834)	(101,731)
05-420-650-0400-6020	Payments For Recipients-M.A. Ins.	185,291	173,470	170,000
05-420-650-0410-5355	Mn DHS CEI/MA Ct Buy In State	(146,954)	(132,317)	(131,000)
05-420-650-0410-6023	Centralized (Ma) Medical Assistance	77,391	117,097	100,000
	Refugee Resettlement			
05-420-680-0000-5456	Refugee & Ent. Assit. Gmt CFDA 93.566	(1,794)	(2,103)	(2,500)
05-420-681-0010-5465	Foster Care Title IV-E CFDA 93.658	(10,854)	(10,749)	(11,500)
	Revenue	(2,074,201)	(2,064,784)	(2,317,858)
	Expend.	3,368,421	3,535,720	3,952,017
	Net	1,294,220	1,470,936	1,634,159

430	Individual And Family Social Services			
	General Administration			
05-430-000-0000-6116	SSTS Salaries	5,218	701	0
05-430-001-0010-6102	Full-Time Employees	512,484	529,353	558,583
05-430-001-0010-6104	Overtime Salaries	0	27	0
05-430-001-0010-6131	Reimbursed Expenses	0	0	0
05-430-001-0010-6133	Reimbursed Mileage	0	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
05-430-001-0010-6153	Employee Group Insurance	70,365	74,837	110,748
05-430-001-0010-6154	Health Insurance - Employees	100	361	371
05-430-001-0010-6161	Pera	38,237	38,655	41,894
05-430-001-0010-6167	MN Paid Leave	0	0	2,468
05-430-001-0010-6171	Fica	29,780	30,754	34,632
05-430-001-0010-6174	Medicare	6,965	7,193	8,099
05-430-001-0010-6181	Deferred Comp.	2,400	2,048	2,500
05-430-001-0010-6184	Veba Savings	33,343	31,971	30,480
05-430-001-0010-6241	Membership Dues And Registration Fees	759	0	0
05-430-001-0010-6274	Staff Development	0	0	0
05-430-001-0010-6299	Other Professional And Technical Service	0	0	0
05-430-001-0010-6331	Travel And Expense	421	367	0
05-430-001-0010-6373	Bonds And Insurance	32,556	36,897	38,000

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Social Services			
05-430-710-0000-5355	Mn Dept of Human Services Family Response	(4,818)	(3,864)	(4,720)
05-430-710-0000-5460	PSOP Child Trust Fund	(7,146)	(4,231)	(4,536)
05-430-710-0010-5330	State, Grants	(164,050)	(62,040)	0
05-430-710-0010-5355	Mn Dept of Human Services PSOP grant	(10,466)	(5,385)	(5,545)
05-430-710-0010-5454	Family RSP IVB2 CFDA 93.556	(6,536)	(4,181)	(3,387)
05-430-710-0010-5464	71MI FamilyResp CFDA 93.645	(2,135)	(2,332)	(2,155)
05-430-710-0010-5505	Fee, Co. Minimum Collection	(6,000)	(4,000)	(4,000)
05-430-710-0010-5830	Miscellaneous Revenue	(36)	0	0
05-430-710-0010-5851	Refunds And Reimbursements	(48)	(20)	(20)
05-430-710-0010-6102	Full-Time Employees	285,402	289,689	408,876
05-430-710-0010-6109	SSTS Overtime	1,497	31	0
05-430-710-0010-6116	SSTS Regular Salaries	1,601,579	1,736,924	1,789,299
05-430-710-0010-6131	Reimbursed Expenses	6,414	2,863	4,670
05-430-710-0010-6133	Reimbursed Mileage	63,368	57,803	67,308
05-430-710-0010-6153	Employee Group Insurance	30,700	34,170	59,634
05-430-710-0010-6154	Life Insurance - Employees	46	164	257
05-430-710-0010-6160	SSTS Health Insurance	162,858	163,079	242,608
05-430-710-0010-6161	Pera	21,501	21,641	28,987
05-430-710-0010-6166	SSTS PERA	120,231	130,398	134,197
05-430-710-0010-6167	MN Paid Leave	0	0	1,800
05-430-710-0010-6169	SSTS MN Paid Leave	0	0	7,873
05-430-710-0010-6171	Fica	17,025	17,199	23,962
05-430-710-0010-6174	Medicare	3,982	4,022	5,604
05-430-710-0010-6181	Deferred Comp.	3,900	3,900	20,100
05-430-710-0010-6183	SSTS VEBA Savings	87,722	78,977	76,200
05-430-710-0010-6184	Veba Savings	12,796	12,733	15,875
05-430-710-0010-6188	SSTS Medicare	22,223	24,073	25,945
05-430-710-0010-6189	SSTS Social Security	95,023	102,933	110,937
05-430-710-0010-6190	SSTS Life Insurance	263	959	983
05-430-710-0010-6192	SSTS Deferred Comp	19,105	18,766	0
05-430-710-0010-6201	Communications	14,789	13,110	14,065
05-430-710-0010-6203	Postage	279	14,238	12,504
05-430-710-0010-6241	Membership Dues And Registration Fees	4,746	4,520	6,100
05-430-710-0010-6242	Advertising	2,838	3,495	2,000
05-430-710-0010-6264	Interpreter Services	93	5,053	6,825
05-430-710-0010-6274	Staff Development	3,189	111	0
05-430-710-0010-6279	Contr. Serv.:Ind. Serv. Plan Mr's	0	0	0
05-430-710-0010-6299	Other Professional And Technical Service	31,305	52,083	46,833
05-430-710-0010-6301	Maintenance Contracts	483	1,859	0
05-430-710-0010-6307	Maintenance Service Contracts	25,263	28,526	27,037
05-430-710-0010-6331	Travel And Expense	7,248	316	10,000
05-430-710-0010-6337	County Vehicle Expenses	13,320	7,490	4,000
05-430-710-0010-6350	Custodial/Utilities	0	103,695	105,030
05-430-710-0010-6351	Miscellaneous	9,021	1,290	1,000
05-430-710-0010-6401	Office Supplies	3,220	2,106	2,600
05-430-710-0010-6699	Equipment	0	148	4,000
05-430-710-0010-6802	Ssis Direct	3,522	2,991	3,600
05-430-710-0330-5355	Mn DHS CCSA Blk Grant	(379,780)	(367,999)	(362,951)
05-430-710-1010-5355	Mn Dept of Human Services 71 IVE ADOPT	0	0	(258)
05-430-710-1291-5355	Mn Dept of Human Services H55	(154,894)	(113,422)	(128,180)
05-430-710-1650-5355	NorthStarFC due from state	0	0	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
430	Individual And Family Social Services (Cont.)			
	IV-E Foster Care			
05-430-712-0000-5465	FC SSISOper/SSTS Title IV-E CFDA 93.658	(150,658)	(165,307)	(197,265)
05-430-712-0010-5355	Independent Living Grnt - State	(515)	(2,785)	(3,200)
05-430-712-0010-5465	FC Maint/ChCare/Ad IV-E CFDA 93.658	(303,872)	(206,086)	(224,000)
05-430-712-0010-5467	Independent Living Grnt CFDA 93.674	(720)	(825)	(3,200)
05-430-712-0010-5473	MA Adm 70 CFDA 93.778	(132,294)	(133,491)	(179,180)
05-430-712-0010-5505	Fee, IVE FC	(811)	(667)	(720)
05-430-712-3460-6052	Iv-E Elig. Adolescents 16-18 Self:13.658	3,528	4,079	6,400
05-430-712-3810-6077	Iv-E Foster Care - Child	547,109	580,746	555,000
05-430-712-3831-6077	Iv-E Rule 8 Court Services	8,926	396	0
05-430-712-3880-6077	Supervised Ind Living 18-20	37,811	15,745	64,000
05-430-712-3980-6077	Foster Care Training	0	0	100
05-430-712-3980-6277	Foster Care Training	78	0	0
	Title XX			
05-430-713-0010-5252	IGR-Reim. Human Services CW-TCM	(375,757)	(524,525)	(510,000)
05-430-713-0010-5466	SS Block Grnt Title XX CFDA 93.667	(219,625)	(171,790)	(206,148)
05-430-713-3070-6050	Child Welfare Assessment	0	0	0
05-430-713-3160-6723	Txx Pos:Transportation	1,515	2,523	2,000
05-430-713-3161-6723	Txx Pos:Transportation	0	7,267	0
05-430-713-3180-6704	Txx Pos:Health Related Svcs. - Child	17,736	13,499	12,000
05-430-713-3180-6715	Txx Pos: Health Related Svcs	5,738	571	2,700
05-430-713-3190-6050	Txx Pos:Court-Related Svcs-Child	4,954	28,898	25,000
05-430-713-3390-6050	Txx Pos: Educ. Assls. - Child	1,526	330	500
05-430-713-3410-6020	Payments For Recipients	193	209	300
05-430-713-3440-6050	Txx Pos: Housing Svcs.: Child	1,561	0	0
05-430-713-3640-6050	Alternative Response	21,202	8,055	10,263
05-430-713-3670-6731	Parent Support Outreach Services	4,393	8,854	10,081
05-430-713-3710-6050	Txx Purchase Of Service - Child Shelter	61,120	147,725	61,000
05-430-713-3740-6050	Northstar Adoption Assistance	19,572	21,471	21,471
05-430-713-3750-6050	Northstar Kinship Assistance	3,326	5,470	5,470
05-430-713-3810-5505	Fee, FC TXX	(67,181)	(67,682)	(94,000)
05-430-713-3810-6715	Txx Pos: Child Foster Care Svcs	478,348	479,331	480,000
05-430-713-3811-6715	Txx Foster Care Court Services	0	0	0
05-430-713-3830-6715	Voluntary Rule 5 Res. Trmt	21,656	84,244	84,000
05-430-713-3831-6704	Txx Rule 8 Court Services	104,854	221,524	100,000
05-430-713-3851-6706	Txx Correctional Court Services	514,471	625,959	650,000
05-430-713-3890-6722	Txx Pos:Respite Care	3,375	2,690	2,850
05-430-713-3960-6050	Txx Purchase Of Service	550	475	500
	CAC/CADI Waiver: Children			
05-430-717-0000-5252	IGR CADI child under 18 Federal	(10,914)	(12,737)	(11,600)
05-430-717-0000-5355	Mn DHS CADI CHILD under 18	(10,914)	(12,737)	(11,600)

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Basic Sliding Fee: Child Care Program			
05-430-720-0000-5355	Mn Dept of Human Services BSF	(4,191)	(10,893)	(6,528)
05-430-720-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	(380,838)	(341,723)	(420,000)
05-430-720-0000-5459	Child Care Dev. Block Grnt CFDA 93.575	(8,462)	(12,587)	(13,260)
05-430-720-0000-5505	Fee, Child Care	0	(2,050)	(2,250)
05-430-720-0010-5355	Mn Dept of Human Services MFIP	(45,359)	(49,176)	(55,000)
05-430-720-0010-6009	Mfip Adm.	28,874	26,832	28,144
05-430-720-3110-6020	Basic Sliding Fee Non-Afdc Cc	32,169	29,658	32,000
05-430-720-3370-6009	Mfip Emp & Tng. Program	378,594	349,742	367,749
05-430-720-3371-6009	Mfip Support/Dwp	6,394	8,022	7,505
	AFDC Child Care: Stride			
05-430-721-0000-5355	Mn Dept of Human Services MFIP CC Admin	(2,759)	(2,841)	(2,752)
05-430-721-0000-5459	MFIP CC Block Grnt CFDA 93575	(2,869)	(2,959)	(2,869)
	AFDC Child Care			
05-430-722-0000-5355	MN Dept of Human Services IV-E SSTS	0	0	0
05-430-722-3120-6020	Payments For Recipients	0	0	0
	Child Protection: Child Care			
05-430-726-0000-5355	FFPSAALLOCAT05.STATE	0	(18,298)	(25,000)
05-430-726-0010-5355	Mn Dept of Human Services Opioid Resp	(42,645)	(8,153)	(20,000)
05-430-726-0010-6077	FFPSA Allocation	0	43,082	25,000
05-430-726-0010-6215	Opioid Response Expenditures	36,425	9,579	20,000
05-430-726-3020-5355	FFSPA-(MI) Services. State	0	0	(25,000)
05-430-726-3020-6077	FFSPA-(MI) Services Expense	0	0	25,000
05-430-726-3140-6077	Iv-E Foster Care Child Care	22,204	24,843	25,000
05-430-726-3140-6717	Txx Pos:Child Care:Protection	12,407	9,364	11,396
	Chemical Dependency			
05-430-730-0010-5355	Mn Dept of Human Services CDT Fund. Adm	(33,649)	(29,367)	(34,698)
05-430-730-0010-5801	Other Income	0	0	0
05-430-730-1420-5505	Fee, Detox CD	(15,911)	(11,480)	(16,000)
05-430-730-3170-6727	Txx Pos: Detoxification Transportation	0	0	0
05-430-730-3590-6727	Txx Pos: Consolidated	18,809	24,816	31,506
05-430-730-3710-6727	Txx Pos: Detox (Cat I Cd)	45,728	43,218	35,000

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Mental Health Program			
05-430-740-0000-5355	MH-TCM Child S32	0	0	0
05-430-740-0010-5355	Mn Dept of Human Services Adlt MH R78	(49,221)	(49,221)	(49,221)
05-430-740-0010-5505	Fee, MH	(404)	(847)	(1,052)
05-430-740-3160-6723	Txx Pos:Transportation	1,770	4,585	4,595
05-430-740-3300-6051	Nurturing Program:Other Fam. Css (Fcsc)	0	880	0
05-430-740-3464-6020	Payments For Recipients (Armhs)	1,124	1,617	1,800
05-430-740-3720-6093	Medical Tmt.-Mental Health Commitment	271,655	322,929	300,000
05-430-740-3730-6056	Acute Care Hosp. Inpt. - Mh Crisis Shtr.	66,559	36,059	30,000
05-430-740-3890-6722	Txx Pos:Respite Care	0	0	0
	Rule 5 Title IV-E			
05-430-745-0010-5465	Rule 5 IV-E FC CFDA 93.658	0	0	0
05-430-745-1650-5252	IGR-Reim. for Service MA MN Child Rule 5	0	0	0
05-430-745-3830-6077	Iv-E Rule-5 Care	0	6,016	0
	Rule 5 Non IV-E			
05-430-746-3830-6705	Txx Pos:Facilities For Emot Hdcp. Chdrn	0	0	0
05-430-746-3830-6721	Txx Pos: Facilities for Emot HD	363,006	256,343	340,000
05-430-746-3831-6715	Txx Rule 5 Court Services	0	0	0
	Developmental Disabilities			
05-430-750-0000-5355	Mn Dept of Human Services SILS	(213,033)	(323,541)	(299,513)
05-430-750-0000-5501	Fee, For Services	0	0	0
05-430-750-0330-5355	Mn DHS CCSA Blk Grant	0	0	0
05-430-750-3160-6723	Txx Pos:Transportation	16,033	13,522	12,000
05-430-750-3310-5355	Mn Dept of Human Service FamSupptGrant	(44,657)	(19,003)	(45,983)
05-430-750-3340-6073	Sils - Semi-Independent Living-Mr	327,499	312,455	299,513
05-430-750-3350-6041	Care Of Dd Children-Family Subsidy Stat	40,961	18,453	45,983
05-430-750-3380-6711	Txx Pos:Work Activity	50,829	32,300	33,170
05-430-750-3380-6712	Txx Pos:Sheltered Employment	4,278	2,178	3,000
05-430-750-3650-6704	Txx Pos:Child Foster Care Service	0	6,591	0
05-430-750-3660-6708	Txx Pos:Comm. Based Empl.:Dd	0	0	0
05-430-750-3740-6702	Txx Pos:Comm. Res. Fac. & Svcs. - Dd	0	0	0
05-430-750-3890-6722	Txx Pos:Respite Care	0	0	100
05-430-750-3950-6050	Txx Purchase Of Guardian Services Dd	62,264	47,164	43,000
	MR Waiver			
05-430-752-0000-5252	IGR-Reim. for Service - HS DD MR/RC Fed	(58,392)	(89,187)	(95,000)
05-430-752-0000-5531	Fee, Mr Waivered Services County Share	0	0	0
05-430-752-0010-5252	IGR-Reim. HS DD MR/RC Fed	0	0	0
05-430-752-0010-5355	Mn DHS DD MR/RC state	(58,392)	(89,186)	(95,000)
05-430-752-3410-6094	Mr Waiver:Adaptive Aids Or Special Equip	405	0	0
05-430-752-3890-6094	Mr Waiver:Respite Care	0	0	0
05-430-752-3910-6094	Mr Waiver - Rule 185 Case Mgmt.	0	0	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Adult Services			
05-430-760-0000-5252	IGR CAC Bi Alternative Care	(159)	0	(200)
05-430-760-0010-5252	IGR-Reim.VA/DD TCM Adult Soc Ser Client	(34,855)	(28,864)	(29,000)
05-430-760-0010-5355	Mn DHS CAC/TBI	(159)	0	(200)
05-430-760-0012-5355	Adult Protection Grant State	(73,216)	(63,785)	(63,785)
05-430-760-0012-5468	Elder Abuse Prevention CFDA 93.747	0	0	0
05-430-760-2201-5355	Mn DHS LTSS.SSTS	(326,049)	(376,522)	(471,148)
05-430-760-2201-5473	MA LTSS.SSTS CFDA 93.778	(398,107)	(459,735)	(583,393)
05-430-760-3030-6050	Adult Protection Intake & Screening	14,814	32,821	63,785
05-430-760-3160-6723	Txx Pos:Transportation	12,504	14,478	15,000
05-430-760-3190-6020	Payments For Recipients	0	26	0
05-430-760-3340-6073	Sils - Semi-Independent Living-Adult	320	0	0
05-430-760-3380-6711	Txx Pos:Work Activity	4,977	11,565	11,500
05-430-760-3480-6050	Txx Purchase Of Guardian Services Adult	52,825	53,935	50,000
05-430-760-3910-5252	IGR Cadi Adult	(29,728)	(42,738)	(46,000)
05-430-760-3910-5355	Mn DHS CADI Adult	(29,728)	(42,738)	(46,000)
	Alternative Care Grant - MA			
05-430-761-3810-6075	Elderly Ma Waiver	0	0	0
	CADI Adult			
05-430-762-3160-6094	Cac Transp	7,080	7,578	10,000
05-430-762-3420-6075	Cadi: Adult Supplies & Equipment	0	0	0
05-430-762-3890-6075	Elderly Ma Waiver Cadi	0	0	0
	Alternative Care Grant - 180-Day			
05-430-764-3440-6075	Elderly Ma Waiver	573	6,686	7,000
	Revenue	(3,861,981)	(3,940,800)	(4,405,517)
	Expend.	7,150,199	7,709,917	8,086,665
	Net	3,288,218	3,769,117	3,681,148
431	Collaborative			
05-431-715-3970-5355	71.IVEFFPSALCTS07.93472	0	(6,573)	(12,496)
05-431-715-3970-5465	Foster Care Title IV-E CFDA 93.658	(63,891)	(49,022)	(69,450)
05-431-715-3970-5473	M A LCTS CFDA 93.778	(176,620)	(180,404)	(171,888)
05-431-715-3970-5751	Donations	0	0	0
05-431-715-3970-6351	Other Expense	240,511	235,999	253,834
	Revenue	(240,511)	(229,426)	(253,834)
	Expend.	240,511	235,999	253,834
	Net	0	6,573	0

2026 FREEBORN COUNTY BUDGET

480

Mental Health Administration

Family Based Services

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
05-480-718-0000-5355	MN DHS Early Childhood Microgrant	0	(150)	0
05-480-718-0000-5505	Fee, Ins pays MH TCM child	(270,349)	(190,126)	(215,000)
05-480-718-0010-5252	IGR MH TCM Child	(76,126)	(55,281)	(48,000)
05-480-718-0010-5355	Mn DHS Respite Grant CMH Initiative	(4,424)	(9,743)	(16,455)
05-480-718-0010-5505	Fee Options School	0	(3,024)	0
05-480-718-0010-6102	Full Time Employee	334,525	391,602	315,619
05-480-718-0010-6116	SSTS Regular Salaries	269,368	262,651	476,611
05-480-718-0010-6131	Reimbursed Expenses	2,512	1,235	1,842
05-480-718-0010-6133	Reimbursed Mileage	17,619	20,063	20,000
05-480-718-0010-6153	Employee Group Insurance	20,534	25,722	63,486
05-480-718-0010-6154	Life Insurance - Employees	45	187	281
05-480-718-0010-6160	SSTS Health Insurance	30,241	22,060	31,100
05-480-718-0010-6161	Pera	24,253	29,370	23,671
05-480-718-0010-6166	SSTS PERA	20,203	19,701	35,746
05-480-718-0010-6167	MN Paid Leave	0	0	1,389
05-480-718-0010-6169	SSTS MN Paid Leave	0	0	2,097
05-480-718-0010-6171	Fica	20,247	23,769	19,568
05-480-718-0010-6174	Medicare	4,735	5,559	4,576
05-480-718-0010-6181	Deferred Comp.	4,150	5,400	9,000
05-480-718-0010-6183	SSTS VEBA Savings	12,700	11,776	12,700
05-480-718-0010-6184	Vebe Savings	7,805	9,525	12,700
05-480-718-0010-6188	SSTS Medicare	3,765	3,723	6,911
05-480-718-0010-6189	SSTS Social Security	16,100	15,919	29,550
05-480-718-0010-6190	SSTS Life Insurance	40	133	188
05-480-718-0010-6192	SSTS Deferred Comp	3,900	3,750	0
05-480-718-0010-6201	Communications	1,076	1,445	1,500
05-480-718-0010-6241	Membership Dues And Registration Fees	625	59	800
05-480-718-0010-6242	Advertising And Publications	2,097	0	0
05-480-718-0010-6264	Interpretive Services	1,688	2,174	2,000
05-480-718-0010-6274	Staff Development	0	0	0
05-480-718-0010-6279	Contracted Services	0	0	0
05-480-718-0010-6331	Travel And Expense	1,524	1,979	1,700
05-480-718-0010-6351	Other Expense	372	102	400
05-480-718-0010-6401	Office Supplies	0	287	100
05-480-718-0010-6699	Other Equipment	0	0	500
Mental Health Program 13.992				
05-480-727-0000-5505	Fee Medicare	(83,680)	(92,784)	(104,000)
05-480-727-0010-5252	IGR reimbursement for MH reports	(1,673)	(253)	(1,100)
05-480-727-0010-5355	MN Dept of Human Services MH Screening	(301)	(84)	(100)
05-480-727-0010-5489	SS - Disability insurance CFDA 96.001	0	(910)	0
05-480-727-0010-6102	Full-Time Employees	747,302	788,802	825,053
05-480-727-0010-6116	SSTS Salaries	293,824	319,585	401,211
05-480-727-0010-6131	Reimbursed Expenses	1,889	1,984	2,614
05-480-727-0010-6133	Reimbursed Mileage	11,563	14,777	15,812
05-480-727-0010-6153	Employee Group Insurance	82,273	99,216	146,420
05-480-727-0010-6154	Life Insurance - Employees	106	374	375
05-480-727-0010-6160	SSTS Health Insurance	33,552	37,431	58,749
05-480-727-0010-6161	Pera	56,046	59,132	61,879
05-480-727-0010-6166	SSTS PERA	22,037	23,997	30,091

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
480	Mental Health Administration (Cont.)			
	Mental Health Program 13.992 (Cont.)			
05-480-727-0010-6167	MN Paid Leave	0	0	3,630
05-480-727-0010-6169	SSTS MN Paid Leave	0	0	1,765
05-480-727-0010-6171	Fica	44,001	46,219	51,153
05-480-727-0010-6174	Medicare	10,291	10,809	11,963
05-480-727-0010-6181	Deferred Comp.	8,550	7,450	6,500
05-480-727-0010-6183	SSTS VEBA Savings	12,700	12,700	12,700
05-480-727-0010-6184	Vebe Savings	31,750	38,100	34,925
05-480-727-0010-6188	SSTS Medicare	4,014	4,360	5,818
05-480-727-0010-6189	SSTS Social Security	17,162	18,644	24,875
05-480-727-0010-6190	SSTS Life Insurance	53	187	234
05-480-727-0010-6192	SSTS Deferred Comp	1,250	1,300	0
05-480-727-0010-6201	Communications	6,025	6,255	4,000
05-480-727-0010-6241	Membership Dues And Registration Fees	3,013	2,495	3,000
05-480-727-0010-6242	Advertising	2,626	250	500
05-480-727-0010-6264	Interpretive Services	2,520	5,561	6,085
05-480-727-0010-6299	Other Professional And Technical Service	46,331	50,884	46,000
05-480-727-0010-6302	Repairs And Maintenance-MHC	11,511	0	0
05-480-727-0010-6331	Travel And Expense	0	389	1,000
05-480-727-0010-6351	Other Expense	6,366	4,405	2,600
05-480-727-0010-6401	Office Supplies	6,395	1,472	200
05-480-727-0010-6699	Equipment	2,017	0	500
05-480-727-0400-5505	Fee, MA	(77,055)	(78,884)	(81,000)
05-480-727-1170-5505	Fee, Private Pay	(48,235)	(47,273)	(60,000)
05-480-727-3180-5505	Fee, Insurance	(636,378)	(738,807)	(720,000)
	Mental Health Clerical & Support			
05-480-732-0010-6102	Full-Time Employees	212,545	259,212	211,869
05-480-732-0010-6131	Reimbursed Expenses	0	10	0
05-480-732-0010-6133	Reimbursed Mileage	95	0	0
05-480-732-0010-6153	Employee Group Insurance	27,719	38,267	50,978
05-480-732-0010-6154	Life Insurance - Employees	47	211	164
05-480-732-0010-6161	Pera	15,941	19,441	15,890
05-480-732-0010-6167	MN Paid Leave	0	0	932
05-480-732-0010-6171	Fica	12,291	14,831	13,136
05-480-732-0010-6174	Medicare	2,874	3,469	3,072
05-480-732-0010-6184	Vebe Savings	12,898	17,463	14,287
05-480-732-0010-6242	Advertising And Publications	2,760	0	0
05-480-732-0010-6331	Travel And Expenses	0	0	0
05-480-732-0010-6401	Office Supplies	0	0	0
	Mental Health Program			
05-480-740-0000-5355	Mn DHS Child MH Comb	(55,493)	(53,032)	(72,770)
05-480-740-0012-5355	Mn DHS AMH Initiative Grant	(541,505)	(487,276)	(483,000)
	Community Support Program			
05-480-767-0000-6020	Payments For Flex Fund MH	8,506	7,392	10,000
05-480-767-0010-5252	IGR-Reim. MH-TCM Adults Federal	(50,891)	(76,767)	(87,000)
05-480-767-0010-5355	IGR-Reim. MH-TCM Adults State	0	(1,079)	0
05-480-767-0010-5505	Fee, Ins reimburses Adult TCM	(275,431)	(200,765)	(215,000)
05-480-767-0010-5801	Other Income	0	0	0
05-480-767-0010-5805	Misc Flex Funds	(7,521)	(6,051)	(10,000)
05-480-767-0010-6020	CMH Respite Grant	4,424	16,146	16,455
05-480-767-0010-6090	AMH Initiative Grant	281,632	275,745	253,000
05-480-767-0010-6274	Staff Develop-Community Support	260	0	0
05-480-767-0010-6299	Other Professional And Technical Service	1,650	0	0
05-480-767-0010-6401	Office Supplies	153	0	150
	Revenue	(2,129,062)	(2,042,289)	(2,091,425)
	Expend.	2,849,088	3,067,156	3,421,420
	Net	720,026	1,024,867	1,329,995

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
481	Victims Crisis Center Administration			
	Victims Crisis Center			
05-481-729-0010-5602	Fines & Forfeitures Public Safety	(2,568)	(3,903)	(4,370)
05-481-729-0010-5751	Donations	0	0	0
05-481-729-0010-5752	Gifts Public Safety Restricted	(1,575)	(2,120)	(1,600)
05-481-729-0010-6102	Full-Time Employees	259,155	279,869	291,907
05-481-729-0010-6131	Reimbursed Expenses	104	0	100
05-481-729-0010-6133	Reimbursed Mileage	547	526	350
05-481-729-0010-6153	Employee Group Insurance	34,720	38,896	59,637
05-481-729-0010-6154	Life Insurance - Employees	40	140	140
05-481-729-0010-6161	Pera	19,437	20,990	21,893
05-481-729-0010-6167	MN Paid Leave	0	0	1,284
05-481-729-0010-6171	Fica	15,309	16,555	18,098
05-481-729-0010-6174	Medicare	3,580	3,872	4,233
05-481-729-0010-6181	Deferred Comp.	3,900	3,900	4,000
05-481-729-0010-6184	Veba Savings	15,875	15,875	15,875
05-481-729-0010-6201	Communications	1,982	1,894	1,500
05-481-729-0010-6241	Membership Dues And Registration Fees	852	868	1,350
05-481-729-0010-6264	Interpreter Services	0	1,360	1,392
05-481-729-0010-6274	Staff Development	508	0	0
05-481-729-0010-6275	Client Emergency Expenditures	3,511	9,472	5,880
05-481-729-0010-6299	Other Professional And Technical Service	0	2,800	0
05-481-729-0010-6331	Travel And Expense	1,136	1,128	1,000
05-481-729-0010-6351	Other Expense	0	0	200
05-481-729-0010-6401	Office Supplies	316	69	300
05-481-729-0010-6407	Resource Program Supplies Child Advoc	1,791	5,633	1,500
05-481-729-0010-6699	Equipment	0	12,745	200
05-481-729-0013-6201	Communications	495	508	500
05-481-729-0013-6351	Other Expense	191	0	0
	Program for Victims of Sexual Assault			
05-481-736-0010-5307	MN Dept. of Public Safety P07	(39,140)	(45,806)	(4,856)
05-481-736-0010-5416	Crime Victim Asst. Grant CFDA 16.575	(9,036)	(9,239)	(3,816)
05-481-736-0010-5602	Fines & Forfeitures Public Safety	0	0	0
05-481-736-0010-6299	Other Professional And Technical Service	0	0	0
	Crime Victims Grant			
05-481-737-0010-5307	MN Dept. of Public Safety P07	(39,140)	(45,806)	(38,849)
05-481-737-0010-5416	Crime Victim Asst. Grant CFDA 16.575	(9,036)	(9,239)	(30,524)
05-481-737-0010-6241	Membership Dues And Registration Fees	0	0	0
	DOC: B.W.			
05-481-739-0010-5307	MN Dept. of Public Safety P07	(39,140)	(45,806)	(37,230)
05-481-739-0010-5416	Administrative Fee - Flex Plan	(9,036)	(9,239)	(29,253)
05-481-739-0010-6699	Other Equip.	0	0	0
05-481-739-0200-6602	Other Expenses B/W Retreat	0	0	0
	Revenue	(148,671)	(171,158)	(150,498)
	Expend.	363,449	416,900	431,339
	Net	214,778	245,742	280,841

FUND 05 Total Human Services Fund

Revenue	(14,133,124)	(14,642,305)	(16,145,275)
Expend.	13,971,668	14,965,692	16,145,275
Net	(161,456)	323,387	0

Table of Contents
Public Health Fund 06

Department:	Page:
County Wide	49
Family Health	49
Women-Infant-Children	50
Disease Prevention	51
Maternal Health	52
Health Promotion	52
Home & Community Based Services	53
Child & Teen Checkups	54
CDC Federal Infrastructure Grant	54
Healthy Families	55
Admin & Support	56
Workforce Development	57
SHIP Grant	57
Cannabis and Substance Use Prevention	58
Emergency Preparedness	58
Response Sustainability Grant	59
Foundational Responsibilities Grant	59

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
PUBLIC HEALTH FUND					
000	County Wide				
06-000-000-0000-5001	Current Real Estate Taxes		(141,720)	(102,962)	(845,551)
		Revenue	(141,720)	(102,962)	(845,551)
		Expend.	0	0	0
		Net	(141,720)	(102,962)	(845,551)
451	Family Health				
06-451-000-0000-5252	IGR - Reim. for Services - Human Services		(925)	(355)	(500)
06-451-000-0000-5312	MN Dept of Public Health H12		(192,111)	(192,111)	(192,178)
06-451-000-0000-5355	Mn Dept of Human Services H55		(890)	(355)	(500)
06-451-000-0000-5442	Sp. Educ. Grnt. for Infants CFDA 84.181		(2,100)	0	0
06-451-000-0000-5452	CDC and Prev. CFDA 93.283		(1,425)	(900)	(1,000)
06-451-000-0000-5479	Unl. Newborn Hearing Scr. CFDA 93.251		0	(4,275)	(5,700)
06-451-000-0000-5501	Fee, For Services		0	0	0
06-451-000-0000-5514	Fee, Ecs School Districts (Pss)		(684)	(603)	(800)
06-451-000-0000-5522	Fee, Medicaid		(56,351)	(29,595)	(45,000)
06-451-000-0000-5524	Fee, Insurance		0	(2,462)	(200)
06-451-000-0000-5533	Fee, School Districts		(8,170)	(8,370)	(8,000)
06-451-000-0000-5851	Refunds And Reimbursements		0	0	0
06-451-000-0000-6102	Regular Salaries		131,318	32,446	212,958
06-451-000-0000-6105	Part Time Salaries		19,450	18,054	18,802
06-451-000-0000-6131	Reimbursed Expenses		189	17	300
06-451-000-0000-6133	Reimbursed Mileage		3,019	2,221	3,000
06-451-000-0000-6153	Health Insurance - Employees		9,709	7,588	26,356
06-451-000-0000-6154	Life Insurance - Employees		22	26	110
06-451-000-0000-6161	P E R A		11,389	3,830	17,382
06-451-000-0000-6167	MN Paid Leave		0	0	1,020
06-451-000-0000-6171	Social Security		9,233	2,985	14,369
06-451-000-0000-6174	Medicare		2,159	698	3,361
06-451-000-0000-6181	Deferred Compensation Match		2,028	715	2,500
06-451-000-0000-6184	Veba Savings		4,463	2,750	6,668
06-451-000-0000-6201	Communications		0	0	0
06-451-000-0000-6241	Membership Dues And Registration Fees		542	291	800
06-451-000-0000-6243	Books And Subscriptions		0	0	0
06-451-000-0000-6264	Interpretur Fees		873	1,300	3,000
06-451-000-0000-6272	Professional Services		52	480	400
06-451-000-0000-6302	Miscellaneous Repairs		374	0	400
06-451-000-0000-6330	Work Related Schooling		0	0	0
06-451-000-0000-6331	Travel And Expenses		0	291	500
06-451-000-0000-6351	Miscellaneous		0	0	0
06-451-000-0000-6401	Office Supplies		0	17	0
06-451-000-0000-6432	Public Health Supplies		180	34	100
		Revenue	(262,656)	(239,026)	(253,878)
		Expend.	195,000	73,743	312,026
		Net	(87,656)	(165,283)	58,148

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
452	Women-Infants-Children			
06-452-000-0000-5404	WIC Farmers Market CFDA 10.572	(600)	(200)	(200)
06-452-000-0000-5405	WIC CFDA 10.557	(257,973)	(209,178)	(213,000)
06-452-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	0	(5,384)	(21,535)
06-452-000-0000-6102	Regular Salaries	166,945	151,507	254,392
06-452-000-0000-6105	Part Time Salaries	58,744	65,586	10,415
06-452-000-0000-6131	Reimbursed Expenses	0	0	200
06-452-000-0000-6133	Reimbursed Mileage	467	316	500
06-452-000-0000-6153	Health Insurance - Employees	14,337	13,643	24,144
06-452-000-0000-6154	Life Insurance - Employees	45	145	151
06-452-000-0000-6161	P E R A	16,873	16,257	19,636
06-452-000-0000-6167	MN Paid Leave	0	0	1,165
06-452-000-0000-6171	Social Security	13,625	13,103	16,418
06-452-000-0000-6174	Medicare	3,187	3,065	3,840
06-452-000-0000-6181	Deferred Compensation Match	2,985	2,080	1,600
06-452-000-0000-6184	Veba Savings	7,739	6,650	7,303
06-452-000-0000-6201	Communications	2,462	1,810	2,500
06-452-000-0000-6203	Postage	249	86	300
06-452-000-0000-6241	Membership Dues And Registration Fees	50	0	150
06-452-000-0000-6242	Advertising And Publications	0	0	1,000
06-452-000-0000-6243	Books And Subscriptions	0	0	0
06-452-000-0000-6264	Interpretur Fees	0	0	0
06-452-000-0000-6272	Professional Services	0	0	0
06-452-000-0000-6330	Work Related Schooling	0	0	0
06-452-000-0000-6331	Travel And Expenses	0	0	400
06-452-000-0000-6351	Miscellaneous	0	0	0
06-452-000-0000-6401	Office Supplies	0	0	0
06-452-000-0000-6432	Public Health Supplies	3,690	5,986	2,000
	Revenue	(258,573)	(214,762)	(234,735)
	Expend.	291,398	280,234	346,114
	Net	32,825	65,472	111,379

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
453	Disease Prevention			
06-453-000-0000-5312	MN Dept of Public Health H12	(888)	(835)	(835)
06-453-000-0000-5451	Immunization Grants CFDA 93.268	(1,438)	(1,825)	(3,000)
06-453-000-0000-5520	Fee, Private Pay	(4,033)	(3,873)	(4,000)
06-453-000-0000-5521	Fee, Medicare	(9,657)	(4,172)	(10,000)
06-453-000-0000-5522	Fee, Medicaid	(38,117)	(5,486)	(10,000)
06-453-000-0000-5538	Fee, Private Pay Immunizations	(531)	(179)	(300)
06-453-000-0000-5539	Fee, Ma Immunizations	(355)	(571)	(400)
06-453-000-0000-5851	Refunds and Reimbursements	0	0	0
06-453-000-0000-6102	Regular Salaries	17,431	21,631	16,580
06-453-000-0000-6105	Part Time Salaries	5,784	17,837	18,978
06-453-000-0000-6131	Reimbursed Expenses	59	66	100
06-453-000-0000-6133	Reimbursed Mileage	1,040	361	1,000
06-453-000-0000-6153	Health Insurance - Employees	3,495	5,350	6,685
06-453-000-0000-6154	Life Insurance - Employees	3	21	20
06-453-000-0000-6161	P E R A	1,769	2,928	2,667
06-453-000-0000-6167	MN Paid Leave	0	0	156
06-453-000-0000-6171	Social Security	1,397	2,310	2,205
06-453-000-0000-6174	Medicare	327	540	516
06-453-000-0000-6181	Deferred Compensation Match	330	585	200
06-453-000-0000-6184	Vaba Savings	1,348	2,050	1,746
06-453-000-0000-6203	Postage	25	21	0
06-453-000-0000-6241	Membership Dues And Registration Fees	60	0	100
06-453-000-0000-6242	Advertising And Publications	0	0	750
06-453-000-0000-6243	Books And Subscriptions	588	588	600
06-453-000-0000-6264	Interpretur Fees	538	212	600
06-453-000-0000-6272	Professional Services	2,749	1,616	1,500
06-453-000-0000-6302	Miscellaneous Repairs	0	0	200
06-453-000-0000-6330	Work Related Schooling	0	0	250
06-453-000-0000-6331	Travel And Expenses	682	0	500
06-453-000-0000-6351	Miscellaneous	0	0	0
06-453-000-0000-6401	Office Supplies	0	0	0
06-453-000-0000-6432	Public Health Supplies	534	916	2,500
06-453-000-0000-6433	Biologicals	11,790	1,369	13,500
	Revenue	(55,019)	(16,941)	(28,535)
	Expend.	49,969	58,401	71,353
	Net	(5,050)	41,460	42,818

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
454	Maternal Health			
06-454-000-0000-5252	IGR - Reim. for Services - Human Services	(314)	(446)	(500)
06-454-000-0000-5355	Mn Dept of Human Services H55	(314)	(446)	(500)
06-454-000-0000-5477	Maternal and Child Health CFDA 93.994	(38,498)	(40,075)	(40,075)
06-454-000-0000-5522	Fee, Medicaid	(10,005)	(8,791)	(9,000)
06-454-000-0000-6102	Regular Salaries	118,252	93,475	89,268
06-454-000-0000-6105	Part Time Salaries	55,813	44,232	11,387
06-454-000-0000-6131	Reimbursed Expenses	0	0	100
06-454-000-0000-6133	Reimbursed Mileage	459	417	700
06-454-000-0000-6153	Health Insurance - Employees	26,224	20,085	16,063
06-454-000-0000-6154	Life Insurance - Employees	29	77	45
06-454-000-0000-6161	P E R A	12,973	10,287	6,049
06-454-000-0000-6167	MN Paid Leave	0	0	355
06-454-000-0000-6171	Social Security	9,881	7,905	5,001
06-454-000-0000-6174	Medicare	2,311	1,849	1,170
06-454-000-0000-6181	Deferred Compensation Match	2,868	2,145	3,300
06-454-000-0000-6184	Veba Savings	11,713	8,374	4,445
06-454-000-0000-6201	Communications	1,848	1,655	2,000
06-454-000-0000-6243	Books And Subscriptions	0	0	50
06-454-000-0000-6264	Interpretur Fees	427	620	400
06-454-000-0000-6330	Work Related Schooling	0	0	100
06-454-000-0000-6331	Travel And Expenses	0	0	0
06-454-000-0000-6351	Miscellaneous	0	0	0
06-454-000-0000-6401	Office Supplies	0	0	0
06-454-000-0000-6432	Public Health Supplies	375	59	250
	Revenue	(49,131)	(47,758)	(50,075)
	Expend.	243,171	191,180	120,683
	Net	194,040	143,422	70,608
455	Health Promotion			
06-455-000-0000-5301	State, Grants	0	0	0
06-455-000-0000-5501	Fee, For Services	0	0	(7,000)
06-455-000-0000-5751	Donations	0	0	0
06-455-000-0000-5830	Miscellaneous Revenue	0	0	(20,000)
06-455-000-0000-6131	Reimbursed Expenses	0	92	0
06-455-000-0000-6133	Reimbursed Mileage	51	68	0
06-455-000-0000-6153	Health Insurance - Employees	3	11	0
06-455-000-0000-6161	P E R A	3	11	0
06-455-000-0000-6171	Social Security	3	9	0
06-455-000-0000-6174	Medicare	1	2	0
06-455-000-0000-6184	Veba Savings	2	7	0
06-455-000-0000-6432	Public Health Supplies	2,389	2,364	7,000
	Revenue	0	0	(27,000)
	Expend.	2,452	2,564	7,000
	Net	2,452	2,564	(20,000)

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
457	Home & Community Based Services			
06-457-000-0000-5252	IGR - Reim. for Services - Human Services	(158,798)	(163,819)	(160,000)
06-457-000-0000-5355	Mn Dept of Human Services H55	(213,345)	(223,840)	(220,000)
06-457-000-0000-5473	Medical Assistance Program CFDA 93.778	(66,926)	(72,988)	(60,000)
06-457-000-0000-5474	Money Follows the Person CFDA 93.791	(460)	(894)	0
06-457-000-0000-5520	Fee, Private Pay	(5,654)	(6,631)	(6,000)
06-457-000-0000-5521	Fee, Medicare	0	0	0
06-457-000-0000-5801	MCO Care Coordination	(1,114,357)	(1,092,058)	(1,175,000)
06-457-000-0000-5851	Refunds and Reimbursements	(3,701)	(23,928)	0
06-457-000-0000-6102	Regular Salaries	1,002,795	979,133	1,230,474
06-457-000-0000-6105	Part Time Salaries	23,115	0	0
06-457-000-0000-6131	Reimbursed Expenses	138	63	500
06-457-000-0000-6133	Reimbursed Mileage	3,886	4,254	4,500
06-457-000-0000-6153	Health Insurance - Employees	70,461	73,483	115,955
06-457-000-0000-6154	Life Insurance - Employees	167	534	660
06-457-000-0000-6161	P E R A	76,808	73,250	92,286
06-457-000-0000-6167	MN Paid Leave	0	0	5,414
06-457-000-0000-6171	Social Security	61,869	58,563	76,289
06-457-000-0000-6174	Medicare	14,469	13,696	17,842
06-457-000-0000-6181	Deferred Compensation Match	11,876	11,124	11,000
06-457-000-0000-6184	Veba Savings	45,349	42,152	44,450
06-457-000-0000-6201	Communications	8,382	7,725	9,000
06-457-000-0000-6242	Advertising And Publications	468	1,929	1,500
06-457-000-0000-6243	Books And Subscriptions	0	0	0
06-457-000-0000-6264	Interpretur Fees	2,892	2,578	2,000
06-457-000-0000-6272	Professional Services	5,534	5,820	8,000
06-457-000-0000-6330	Work Related Schooling	1,600	0	2,000
06-457-000-0000-6331	Travel And Expenses	520	0	3,000
06-457-000-0000-6351	Miscellaneous	0	0	0
06-457-000-0000-6401	Office Supplies	0	0	0
06-457-000-0000-6432	Public Health Supplies	55	0	200
06-457-000-0000-6601	Furniture And Equipment	0	0	0
	Revenue	(1,563,241)	(1,584,158)	(1,621,000)
	Expend.	1,330,384	1,274,304	1,625,070
	Net	(232,857)	(309,854)	4,070

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
458	Child & Teen Checkups			
06-458-000-0000-5252	IGR - Reim. for Services - Human Services	0	0	0
06-458-000-0000-5253	IGR - Reim. for Services - Health	0	0	0
06-458-000-0000-5355	Mn Dept of Human Services H55	(31,244)	(26,308)	(28,633)
06-458-000-0000-5473	Medical Assistance Program CFDA 93.778	(37,758)	(26,308)	(28,633)
06-458-000-0000-6102	Regular Salaries	0	0	0
06-458-000-0000-6105	Part Time Salaries	36,489	36,758	29,659
06-458-000-0000-6131	Reimbursed Expenses	42	22	100
06-458-000-0000-6133	Reimbursed Mileage	295	252	300
06-458-000-0000-6153	Health Insurance - Employees	2,322	2,466	3,078
06-458-000-0000-6154	Life Insurance - Employees	7	23	19
06-458-000-0000-6161	P E R A	2,706	2,714	2,224
06-458-000-0000-6167	MN Paid Leave	0	0	131
06-458-000-0000-6171	Social Security	2,184	2,177	1,839
06-458-000-0000-6174	Medicare	511	509	430
06-458-000-0000-6181	Deferred Compensation Match	670	650	1,000
06-458-000-0000-6184	Veba Savings	1,646	1,560	1,270
06-458-000-0000-6201	Communications	462	414	480
06-458-000-0000-6203	Postage	2,018	1,987	1,500
06-458-000-0000-6241	Membership Dues And Registration Fees	0	0	0
06-458-000-0000-6242	Advertising And Publications	515	1,790	2,000
06-458-000-0000-6272	Professional Services	0	1,258	0
06-458-000-0000-6330	Work Related Schooling	0	0	0
06-458-000-0000-6331	Travel And Expenses	0	0	300
06-458-000-0000-6351	Miscellaneous	0	0	0
06-458-000-0000-6401	Office Supplies	388	213	400
06-458-000-0000-6432	Public Health Supplies	492	0	12,603
	Revenue	(69,002)	(52,616)	(57,266)
	Expend.	50,747	52,793	57,333
	Net	(18,255)	177	67
459	CDC Federal Infrastructure Grant			
06-459-000-0000-5485	CDC Federal Infrastructure Grant	(15,156)	(31,201)	(70,000)
06-459-000-0000-5501	Fee for Service	0	0	0
06-459-000-0000-6131	Reimbursed Expenses	158	(38)	0
06-459-000-0000-6133	Reimbursed Mileage	0	235	500
06-459-000-0000-6153	Health Insurance - Employees	21	50	0
06-459-000-0000-6161	P E R A	11	23	0
06-459-000-0000-6171	Social Security	8	18	0
06-459-000-0000-6174	Medicare	2	4	0
06-459-000-0000-6184	Veba Savings	8	16	0
06-459-000-0000-6241	Membership Dues and Registration Fees	0	811	0
06-459-000-0000-6243	Books And Subscriptions	0	179	0
06-459-000-0000-6272	Professional Services	2,936	4,670	22,000
06-459-000-0000-6330	Work Related Schooling	3,060	500	29,000
06-459-000-0000-6331	Travel and Expenses	0	358	4,500
06-459-000-0000-6432	Public Health Supplies	181	2,238	14,000
	Revenue	(15,156)	(31,239)	(70,000)
	Expend.	6,385	9,102	70,000
	Net	(8,771)	(22,137)	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
460	Healthy Families			
06-460-000-0000-5252	IGR-Reim. for Service - Human Services	(2,916)	(3,932)	(5,000)
06-460-000-0000-5312	MN Dept of Public Health H12	(286,387)	(287,963)	(325,000)
06-460-000-0000-5355	Mn Dept of Human Services H55	(2,916)	(3,822)	(5,000)
06-460-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	(45,084)	(39,700)	(23,549)
06-460-000-0000-5469	Children's Insurance Grnt CFDA 93.767	0	0	(250)
06-460-000-0000-5501	Fee, For Services	(68,627)	(92,323)	(100,000)
06-460-000-0000-5522	Fee, Medicaid	(110,172)	(105,291)	(110,000)
06-460-000-0000-5751	Donations	0	0	0
06-460-000-0000-6102	Regular Salaries	291,035	404,474	377,902
06-460-000-0000-6105	Part Time Salaries	41,011	54,934	22,774
06-460-000-0000-6131	Reimbursed Expenses	30	0	500
06-460-000-0000-6133	Reimbursed Mileage	1,515	1,903	2,500
06-460-000-0000-6153	Health Insurance - Employees	20,203	37,614	57,133
06-460-000-0000-6154	Life Insurance - Employees	63	302	275
06-460-000-0000-6161	P E R A	24,329	34,282	30,051
06-460-000-0000-6167	MN Paid Leave	0	0	1,763
06-460-000-0000-6171	Social Security	20,210	27,562	24,842
06-460-000-0000-6174	Medicare	4,726	6,446	5,810
06-460-000-0000-6181	Deferred Compensation Match	1,685	3,640	2,400
06-460-000-0000-6184	Veba Savings	10,346	15,212	15,240
06-460-000-0000-6201	Communications	3,692	2,983	4,000
06-460-000-0000-6241	Membership Dues And Registration Fees	1,400	0	0
06-460-000-0000-6242	Advertising and Publications	1,046	4,270	1,000
06-460-000-0000-6264	Interpretur Fees	5,874	3,158	10,000
06-460-000-0000-6272	Professional Services	3,517	3,871	3,600
06-460-000-0000-6277	Rides	0	0	0
06-460-000-0000-6330	Work Related Schooling	1,400	3,525	3,500
06-460-000-0000-6331	Travel And Expenses	0	0	500
06-460-000-0000-6351	Miscellaneous	0	0	0
06-460-000-0000-6401	Office Supplies	0	1	0
06-460-000-0000-6432	Public Health Supplies	3,007	837	3,000
	Revenue	(516,102)	(533,051)	(568,799)
	Expend.	435,089	604,814	586,790
	Net	(81,013)	71,763	(2,009)

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
461	Admin & Support			
06-461-000-0000-5280	Local Grants And Contribution	0	0	0
06-461-000-0000-5446	Rural Health Assessment	1,589	0	0
06-461-000-0000-5501	Fee, For service	(21,159)	(75,004)	(30,000)
06-461-000-0000-5751	Donations	0	0	0
06-461-000-0000-5851	Refunds And Reimbursements	0	0	0
06-461-000-0000-6102	Regular Salaries	439,149	548,662	371,463
06-461-000-0000-6105	Part Time Salaries	9,401	10,702	11,387
06-461-000-0000-6131	Reimbursed Expenses	80	29	800
06-461-000-0000-6133	Reimbursed Mileage	1,177	1,941	6,000
06-461-000-0000-6151	Life Insurance - Retirees	145	53	160
06-461-000-0000-6152	Health Insurance - Retirees	6,216	2,260	6,800
06-461-000-0000-6153	Health Insurance - Employees	42,899	59,877	28,876
06-461-000-0000-6154	Life Insurance - Employees	78	313	230
06-461-000-0000-6161	P E R A	33,346	41,640	28,714
06-461-000-0000-6167	MN Paid Leave	0	0	1,685
06-461-000-0000-6171	Social Security	26,356	32,869	23,737
06-461-000-0000-6173	Workers Compensation	19,484	19,152	22,890
06-461-000-0000-6174	Medicare	6,164	7,687	5,551
06-461-000-0000-6181	Deferred Compensation Match	2,642	4,511	1,560
06-461-000-0000-6184	Veba Savings	22,696	27,338	11,271
06-461-000-0000-6201	Communications	1,171	1,218	1,300
06-461-000-0000-6203	Postage	4,807	4,528	6,000
06-461-000-0000-6241	Membership Dues And Registration Fees	3,359	1,387	5,000
06-461-000-0000-6242	Advertising And Publications	4,327	4,707	4,000
06-461-000-0000-6243	Books And Subscriptions	0	0	0
06-461-000-0000-6264	Interpreter Fees	0	116	0
06-461-000-0000-6272	Professional Services	4,774	3,249	4,000
06-461-000-0000-6301	Maintenance Contracts	26,547	29,988	30,000
06-461-000-0000-6330	Work Related Schooling	0	25	800
06-461-000-0000-6331	Travel And Expenses	1,025	321	4,000
06-461-000-0000-6351	Miscellaneous	347	0	0
06-461-000-0000-6373	Bonds And Insurance	8,735	11,118	12,995
06-461-000-0000-6401	Office Supplies	1,109	862	3,000
06-461-000-0000-6417	COVID-19 Related Expenditures	303	560	0
06-461-000-0000-6432	Public Health Supplies	549	3,188	600
	Revenue	(21,159)	(75,004)	(30,000)
	Expend.	670,475	818,301	592,819
	Net	649,316	743,297	562,819

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
461	Workforce Development			
06-461-461-0000-5484	PH Workforce Development CFDA#93.354	(110,292)	0	0
06-461-461-0000-6131	Reimbursed Expenses-WF Grant	0	0	0
06-461-461-0000-6133	Reimbursed Mileage - Workforce grant	357	0	0
06-461-461-0000-6153	Health Insurance - Employees	40	0	0
06-461-461-0000-6161	P E R A	25	0	0
06-461-461-0000-6171	Social Security	20	0	0
06-461-461-0000-6174	Medicare	5	0	0
06-461-461-0000-6184	Veba Savings	22	0	0
06-461-461-0000-6272	Professional Services-WF	15,657	0	0
06-461-461-0000-6330	Work Related Schooling	4,475	0	0
06-461-461-0000-6331	Travel and Expense	0	0	0
06-461-461-0000-6432	Workforce Development Grant Expenditures	4,102	0	0
	Revenue	(110,292)	0	0
	Expend.	24,703	0	0
	Net	(85,589)	0	0
462	SHIP Grant			
06-462-000-0000-5312	MN Dept of Public Health H12	(157,749)	(162,575)	(146,037)
06-462-000-0000-6102	Regular Salaries	84,261	89,981	92,685
06-462-000-0000-6131	Reimbursed Expenses	514	68	800
06-462-000-0000-6133	Reimbursed Mileage	146	541	400
06-462-000-0000-6153	Health Insurance - Employees	4,548	5,019	7,694
06-462-000-0000-6154	Life Insurance - Employees	13	47	50
06-462-000-0000-6161	P E R A	6,353	6,749	6,951
06-462-000-0000-6167	MN Paid Leave	0	0	408
06-462-000-0000-6171	Social Security	5,023	5,348	5,746
06-462-000-0000-6174	Medicare	1,175	1,251	1,344
06-462-000-0000-6184	Veba Savings	3,199	3,175	3,175
06-462-000-0000-6201	Communications	615	552	700
06-462-000-0000-6241	Membership Dues And Registration Fees	0	100	0
06-462-000-0000-6243	Books And Subscriptions	0	0	0
06-462-000-0000-6272	Professional Services	0	468	1,000
06-462-000-0000-6330	Work Related Schooling	0	0	0
06-462-000-0000-6331	Travel And Expenses	0	620	0
06-462-000-0000-6351	Miscellaneous	0	0	0
06-462-000-0000-6381	SHIP Mini Grants	54,229	112,332	25,251
06-462-000-0000-6401	Office Supplies	0	0	0
06-462-000-0000-6432	Public Health Supplies	46	320	0
	Revenue	(157,749)	(162,575)	(146,037)
	Expend.	160,122	226,571	146,204
	Net	2,373	63,996	167

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
463	Cannabis and Substance Use Prevention			
06-463-000-0000-5312	MN Dept of Public Health H12	0	(16,072)	(93,785)
06-463-000-0000-6105	Part Time Salaries	0	0	18,537
06-463-000-0000-6131	Reimbursed Expenses	0	19	1,000
06-463-000-0000-6133	Reimbursed Mileage	0	99	1,000
06-463-000-0000-6153	Health Insurance - Employees	0	8	1,924
06-463-000-0000-6154	Life Insurance - Employees	0	0	12
06-463-000-0000-6161	P E R A	0	8	1,390
06-463-000-0000-6167	MN Paid Leave	0	0	82
06-463-000-0000-6171	Social Security	0	7	1,149
06-463-000-0000-6174	Medicare	0	2	269
06-463-000-0000-6184	Veba Savings	0	5	794
06-463-000-0000-6241	Membership Dues And Registration Fees	0	100	0
06-463-000-0000-6242	Advertising And Publications	0	0	2,000
06-463-000-0000-6272	Professional Services	0	4,335	29,000
06-463-000-0000-6330	Work Related Schooling	0	0	4,000
06-463-000-0000-6331	Travel And Expenses	0	376	3,000
06-463-000-0000-6432	Public Health Supplies	0	784	29,670
	Revenue	0	(16,072)	(93,785)
	Expend.	0	5,743	93,827
	Net	0	(10,329)	42

464	Emergency Preparedness			
06-464-000-0000-5312	COVID19-Grant	0	0	0
06-464-000-0000-5432	Coronavirus Relief Fund	(14,290)	(8,578)	0
06-464-000-0000-5448	PH Emergency Preparedness CFDA 93.069	(32,612)	(37,348)	(36,075)
06-464-000-0000-5454	Epidemiology and Laboratory 93.323	(3,001)	0	0
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	22,440	16,223	27,633
06-464-000-0000-6105	Part Time Salaries	4,566	11,028	7,415
06-464-000-0000-6131	Reimbursed Expenses	29	0	0
06-464-000-0000-6133	Reimbursed Mileage	1,230	523	1,000
06-464-000-0000-6153	Health Insurance - Employees	4,327	3,810	8,705
06-464-000-0000-6154	Life Insurance - Employees	4	14	19
06-464-000-0000-6161	P E R A	2,070	2,020	2,629
06-464-000-0000-6167	MN Paid Leave	0	0	154
06-464-000-0000-6171	Social Security	1,600	1,571	2,173
06-464-000-0000-6174	Medicare	374	367	508
06-464-000-0000-6181	Deferred Compensation Match	363	390	400
06-464-000-0000-6184	Veba Savings	1,599	1,412	1,905
06-464-000-0000-6201	Communications	769	689	800
06-464-000-0000-6241	Membership Dues And Registration Fees	2,950	0	0
06-464-000-0000-6242	Advertising And Publications	740	0	0
06-464-000-0000-6272	Professional Services	271	0	0
06-464-000-0000-6330	Work Related Schooling	0	0	0
06-464-000-0000-6331	Travel And Expenses	0	0	0
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	69	0	0
06-464-000-0000-6432	Public Health Supplies	1,296	0	0
	Revenue	(49,903)	(45,926)	(36,075)
	Expend.	44,697	38,047	53,341
	Net	(5,206)	(7,879)	17,266

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
467	Response Sustainability Grant			
06-467-000-0000-5312	Mn Dept of Public Health H12	(55,140)	(78,042)	(98,398)
06-467-000-0000-6102	Regular Salaries	5,410	16,223	0
06-467-000-0000-6105	Part Time Salaries	3,760	11,028	3,707
06-467-000-0000-6131	Reimbursed Expenses	489	315	400
06-467-000-0000-6133	Reimbursed Mileage	1,672	2,293	2,000
06-467-000-0000-6153	Health Insurance - Employees	1,349	4,103	385
06-467-000-0000-6154	Life Insurance - Employees	2	14	0
06-467-000-0000-6161	P E R A	820	2,161	278
06-467-000-0000-6167	MN Paid Leave	0	0	16
06-467-000-0000-6171	Social Security	643	1,680	230
06-467-000-0000-6174	Medicare	151	393	54
06-467-000-0000-6181	Deferred Compensation Match	135	390	0
06-467-000-0000-6184	Veba Savings	554	1,513	159
06-467-000-0000-6241	Membership Dues and Registration Fees	960	1,377	0
06-467-000-0000-6272	Professional Services	0	728	71,000
06-467-000-0000-6331	Travel And Expenses	1,442	1,002	4,000
06-467-000-0000-6401	Office Supplies	0	9	0
06-467-000-0000-6432	Public Health Supplies	8,062	3,231	16,178
	Revenue	(55,140)	(78,042)	(98,398)
	Expend.	25,449	46,460	98,407
	Net	(29,691)	(31,582)	9

468	Foundational Responsibilities Grant			
06-468-000-0000-5312	Mn Dept of Public Health H12	(35,681)	(281,263)	(210,916)
06-468-000-0000-6102	Regular Salaries	13,964	121,534	114,858
06-468-000-0000-6131	Reimbursed Expenses	241	189	500
06-468-000-0000-6133	Reimbursed Mileage	1,235	1,937	2,000
06-468-000-0000-6153	Health Insurance - Employees	1,469	10,052	7,694
06-468-000-0000-6154	Life Insurance - Employees	3	78	50
06-468-000-0000-6161	P E R A	1,114	9,231	8,614
06-468-000-0000-6167	MN Paid Leave	0	0	505
06-468-000-0000-6171	Social Security	886	7,449	7,121
06-468-000-0000-6174	Medicare	207	1,742	1,665
06-468-000-0000-6184	Veba Savings	973	3,278	3,175
06-468-000-0000-6201	Communications	0	477	0
06-468-000-0000-6241	Membership Dues and Registration Fees	1,460	4,596	0
06-468-000-0000-6242	Advertising And Publications	0	468	0
06-468-000-0000-6272	Professional Services	1,733	3,349	30,000
06-468-000-0000-6330	Work Related Schooling	0	1,499	0
06-468-000-0000-6331	Travel and Expenses	2,904	5,229	10,000
06-468-000-0000-6401	Office Supplies	0	32	0
06-468-000-0000-6432	Public Health Supplies	4,016	8,738	24,901
	Revenue	(35,681)	(281,263)	(210,916)
	Expend.	30,205	179,878	211,083
	Net	(5,476)	(101,385)	167

FUND 06	Total Public Health			
	Revenue	(3,360,524)	(3,481,395)	(4,372,050)
	Expend.	3,560,246	3,862,135	4,372,050
	Net	199,722	380,740	0

Table of Contents
Opioid Settlement Fund 07

Department:
County Wide

Page:
60

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
OPIOID SETTLEMENT FUND				
007	County Wide			
07-000-000-0000-5710	Interest Earnings	(11,531)	(16,833)	0
07-000-000-0000-5810	Opioid Settlement	(230,081)	(77,716)	0
07-000-000-0000-6272	Professional Services	0	11,400	0
Revenue		(241,612)	(94,549)	0
Expend.		0	11,400	0
Net		(241,612)	(83,149)	0
FUND 07	Total Opioid Settlement			
Revenue		(241,612)	(94,549)	0
Expend.		0	11,400	0
Net		(241,612)	(83,149)	0

Table of Contents

Capital Improvements Fund 31

Department:	Page:
County Wide	61
Information Systems	61
Government Center Improvements	61
DHS Building Improvements	62
Freeborn County Security	62
Environmental Building Improvements	62
R&B Building Improvements	62
Fairgrounds Maintenance Improvements	62
County Sheriff	63
Boat and Water Safety	63
DNR-Snowmobile Safety Enforcement	63
Detention Center	63
Road and Bridge	63
Oakland Shop Building Improvements	64
Auto	64
Fairgrounds Improvements	64
Environmental Services	64

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
CAPITAL IMPROVEMENTS FUND					
002	County Wide				
	31-000-000-0000-6272	Professional Services	0	0	0
	31-000-000-0000-6703	Paying Charges	0	0	0
	31-000-000-0000-6991	Transfer From Other Funds	(190,000)	(456,837)	(190,000)
	31-002-000-0000-5001	Current Real Estate Tax	(1,124,000)	(1,303,801)	(1,349,000)
	31-002-000-0000-5019	Wind Energy Production Tax	(507,256)	(507,904)	(500,000)
	31-002-000-0000-5851	Refunds And Reimbursements	(1,500)	(1,877)	0
	31-002-000-0000-5920	Sale of Assets	(106,302)	(77,033)	(100,000)
		Revenue	(1,929,058)	(2,347,252)	(2,139,000)
		Expend.	0	0	0
		Net	(1,929,058)	(2,347,252)	(2,139,000)
061	Information Systems				
	31-061-000-0000-6601	Furniture And Equipment	0	0	0
	31-061-000-0000-6624	Computer Equipment	85,019	88,832	390,000
		Revenue	0	0	0
		Expend.	85,019	88,832	390,000
		Net	85,019	88,832	390,000
112	Government Center Improvements				
	31-112-000-0000-6606	Gov Center Bldg. Improvements	202,397	84,832	350,000
		Revenue	0	0	0
		Expend.	202,397	84,832	350,000
		Net	202,397	84,832	350,000

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
113	DHS Building Improvements				
	31-113-000-0000-6606	DHS Bldg Improvements	0	0	10,000
		Revenue	0	0	0
		Expend.	0	0	10,000
		Net	0	0	10,000
114	Freeborn County Security				
	31-114-000-0000-6628	Freeborn County Security upgrade	0	146,164	0
		Revenue	0	0	0
		Expend.	0	146,164	0
		Net	0	146,164	0
115	Environmental Building Improvements				
	31-115-000-0000-6606	Environmental Bldg Improvements	27,732	0	0
		Revenue	0	0	0
		Expend.	27,732	0	0
		Net	27,732	0	0
116	R&B Building Improvements				
	31-116-000-0000-6606	R&B Bldg Improvements	0	0	0
		Revenue	0	0	0
		Expend.	0	0	0
		Net	0	0	0
117	Fairgrounds Improvements				
	31-117-000-0000-6606	Bldg Additions Or Improvements	0	0	0
		Revenue	0	0	0
		Expend.	0	0	0
		Net	0	0	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
201	County Sheriff				
	31-201-000-0000-6601	Furniture And Equipment	39,126	56,233	102,500
	31-201-000-0000-6602	Auto Purchase	568,159	252,012	390,000
	31-201-000-0000-6606	Bldg Additions Or Improvements	0	0	0
		Revenue	0	0	0
		Expend.	607,285	308,245	492,500
		Net	607,285	308,245	492,500
205	Boat and Water Safety				
	31-205-000-0000-6601	Furniture And Equipment	6,950	0	0
		Revenue	0	0	0
		Expend.	6,950	0	0
		Net	6,950	0	0
208	DNR-Snowmobile Safety Enforcement				
	31-208-000-0000-6602	Auto Purchase	0	28,255	10,000
		Revenue	0	0	0
		Expend.	0	28,255	10,000
		Net	0	28,255	10,000
251	Detention Center				
	31-251-000-0000-6601	Furniture And Equipment	162,212	50,477	40,000
		Revenue	0	0	0
		Expend.	162,212	50,477	40,000
		Net	162,212	50,477	40,000
320	Road And Bridge				
	31-320-000-0000-6601	Furniture And Equipment	0	5,461	0
	31-320-000-0000-6602	Auto Purchase	58,308	225,676	215,000
	31-320-000-0000-6616	Road Equipment	126,421	2,233,732	1,115,000
		Revenue	0	0	0
		Expend.	184,729	2,464,869	1,330,000
		Net	184,729	2,464,869	1,330,000

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
354	Oakland Shop Bldg Improvements				
	31-354-000-0000-6606	Oakland Shop Bldg Improvements	33,586	0	0
		Revenue	0	0	0
		Expend.	33,586	0	0
		Net	33,586	0	0
406	Auto				
	31-406-000-0000-6602	Auto Purchase	88,765	0	75,000
		Revenue	0	0	0
		Expend.	88,765	0	75,000
		Net	88,765	0	75,000
542	Fairgrounds Improvements				
	31-542-000-0000-6606	Bldg Additions Or Improvements	78,611	0	0
		Revenue	0	0	0
		Expend.	78,611	0	0
		Net	78,611	0	0
558	Environmental Services				
	31-558-000-0000-6601	Furniture And Equipment	0	11,474	0
	31-558-000-0000-6602	Auto Purchase	0	88,455	0
	31-558-000-0000-6606	Building and Grounds Improvements	0	0	0
		Revenue	0	0	0
		Expend.	0	99,929	0
		Net	0	99,929	0
FUND 31	Total Capitol Improvements Fund				
		Revenue	(1,929,058)	(2,347,252)	(2,139,000)
		Expend.	1,477,286	3,271,603	2,697,500
		Net	(451,772)	924,351	558,500

Table of Contents
Debt Service Funds

Fund:		Page:
Capital Improvement Bonds	Fund 35	65
County Wide		
R & B Construction		

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
DEBT SERVICE FUND					
0	County Wide				
	35-000-000-0000-5001	Current Real Estate Tax	0	0	(707,826)
	35-000-000-0000-6701	Bond Payments	325,000	335,000	365,000
	35-000-000-0000-6702	Interest	346,870	335,345	309,020
	35-000-000-0000-6703	Paying Charges	350	350	1,500
		Revenue	0	0	(707,826)
		Expend.	672,220	670,695	675,520
		Net	672,220	670,695	(32,306)
322	R & B Construction				
	35-322-000-0000-5001	Current Real Estate Tax	(707,039)	(707,721)	0
		Revenue	(707,039)	(707,721)	0
		Expend.	0	0	0
		Net	(707,039)	(707,721)	0
FUND 35	Total Debt Service-Capital Improvement Bonds				
		Revenue	(707,039)	(707,721)	(707,826)
		Expend.	672,220	670,695	675,520
		Net	(34,819)	(37,026)	(32,306)

Table of Contents

County Ditch Fund 40

Ditch:	Page:
#4, #5, #8	66
#11, #15, #16, #17	67
#23, #28, #30, #31	68
#32, #34, #35, #36	69
#39, #40, #43, #46	70
#49, #53, #54, #55	71
#60, #62, #63, #64	72
#65, #68, #71, #75	73
#76, #77, #79, #80	74
#81, #82, #99	75
#J5, Judicial #6, Joint J8 F&W, J#9	76
#J12, #J14 F&F, #J17 F&M, #J18	77
#J19, #J20, J#21, #J22	78
#J23, #J25, #J27, #J28	79
#J29, #J30, #J8 F&W, #8 IMP	80
#54 IMP SRRW, #32 IMP, #31 IMP, Joint J5 M&F	81
Joint J12 S&F, Joint J26 M&F, Joint J26 F&F, #68 IMP	82
#J12 IMP, #J12 Repair, #15 IMP, #15 Repair	83
Joint 301 F&F, Joint 6 F&W, Joint 2 F&S, #J27 IMP	84
#79 IMP, Jud 21IMP, J21 IMP Branch A	85

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
Ditch Fund				
4	County Ditch 4			
40-604-000-0000-5021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
40-604-000-0000-5022	Delinquent Assessments	(2)	0	0
40-604-000-0000-6269	Engineering Services	0	0	0
40-604-000-0000-6272	Professional Services	0	0	0
40-604-000-0000-6351	Miscellaneous	1,631	1,436	0
40-604-000-0000-6615	Ditch Repairs	352	1,830	5,000
	Revenue	(5,002)	(5,000)	(5,000)
	Expend.	1,983	3,266	5,000
	Net	(3,019)	(1,734)	0
5	County Ditch 5			
40-605-000-0000-5021	Ditch R & M Assessments	(20,349)	(20,425)	(20,000)
40-605-000-0000-5022	Delinquent Assessments	(74)	(76)	0
40-605-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
40-605-000-0000-6269	Engineering Services	0	0	0
40-605-000-0000-6272	Professional Services	0	0	0
40-605-000-0000-6351	Miscellaneous	30,586	28,219	0
40-605-000-0000-6615	Ditch Repairs	3,966	1,065	20,000
	Revenue	(20,423)	(20,501)	(20,000)
	Expend.	34,552	29,284	20,000
	Net	14,129	8,783	0
8	County Ditch 8			
40-608-000-0000-5021	Ditch R & M Assessments	(49,946)	(49,996)	(50,000)
40-608-000-0000-5022	Delinquent Assessments	(30)	(54)	0
40-608-000-0000-6269	Engineering Services	6,045	0	0
40-608-000-0000-6272	Professional Services	0	1,101	0
40-608-000-0000-6331	Travel And Expenses	16,335	1,120	0
40-608-000-0000-6351	Miscellaneous	5,522	5,005	0
40-608-000-0000-6615	Ditch Repairs	38,982	2,005	25,000
	Revenue	(49,976)	(50,050)	(50,000)
	Expend.	66,884	9,231	25,000
	Net	16,908	(40,819)	(25,000)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
11	County Ditch 11				
	40-611-000-0000-5021	Ditch R & M Assessments	(19,788)	(14,699)	(15,000)
	40-611-000-0000-5022	Delinquent Assessments	(2,353)	(111)	0
	40-611-000-0000-6351	Miscellaneous	3,758	3,495	0
	40-611-000-0000-6615	Ditch Repairs	3,263	0	15,000
		Revenue	(22,141)	(14,810)	(15,000)
		Expend.	7,021	3,495	15,000
		Net	(15,120)	(11,315)	0
15	County Ditch 15				
	40-615-000-0000-5021	Ditch R & M Assessments	(10,000)	(10,000)	(10,000)
	40-615-000-0000-6351	Miscellaneous	340	373	0
	40-615-000-0000-6615	Ditch Repairs	19,421	1,365	10,000
		Revenue	(10,000)	(10,000)	(10,000)
		Expend.	19,761	1,738	10,000
		Net	9,761	(8,262)	0
16	County Ditch 16				
	40-616-000-0000-5021	Ditch R & M Assessments	(29,914)	(19,908)	(15,000)
	40-616-000-0000-5022	Delinquent Assessments	(57)	(74)	0
	40-616-000-0000-6351	Miscellaneous	9,376	7,412	0
	40-616-000-0000-6615	Ditch Repairs	3,871	0	20,000
		Revenue	(29,971)	(19,983)	(15,000)
		Expend.	13,247	7,412	20,000
		Net	(16,724)	(12,571)	5,000
17	County Ditch 17				
	40-617-000-0000-5021	Ditch R & M Assessments	(29,760)	(24,953)	(20,000)
	40-617-000-0000-5022	Delinquent Assessments	0	(242)	0
	40-617-000-0000-6351	Miscellaneous	6,033	5,054	0
	40-617-000-0000-6615	Ditch Repairs	7,284	1,029	15,000
		Revenue	(29,760)	(25,195)	(20,000)
		Expend.	13,317	6,083	15,000
		Net	(16,443)	(19,112)	(5,000)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
23	County Ditch 23				
	40-623-000-0000-5021	Ditch R & M Assessments	(44,923)	(29,919)	(25,000)
	40-623-000-0000-5022	Delinquent Assessments	(191)	(56)	0
	40-623-000-0000-5307	MN Dept. of Public Safety P07	(10)	0	0
	40-623-000-0000-6269	Engineering Services	2,325	0	0
	40-623-000-0000-6351	Miscellaneous	2,881	2,711	0
	40-623-000-0000-6615	Ditch Repairs	10,102	74,982	25,000
		Revenue	(45,124)	(29,975)	(25,000)
		Expend.	15,308	77,693	25,000
		Net	(29,816)	47,718	0
28	County Ditch 28				
	40-628-000-0000-5021	Ditch R & M Assessments	(24,999)	(19,373)	(20,000)
	40-628-000-0000-5022	Delinquent Assessments	(155)	0	0
	40-628-000-0000-5307	MN Dept. of Public Safety P07	(37)	0	0
	40-628-000-0000-6351	Miscellaneous	4,767	4,386	0
	40-628-000-0000-6615	Ditch Repairs	35,597	13,087	20,000
		Revenue	(25,191)	(19,373)	(20,000)
		Expend.	40,364	17,473	20,000
		Net	15,173	(1,900)	0
30	County Ditch 30				
	40-630-000-0000-5021	Ditch R & M Assessments	(24,994)	(19,593)	(25,000)
	40-630-000-0000-5022	Delinquent Assessments	(11)	(10)	0
	40-630-000-0000-6269	Engineering Services	6,588	825	0
	40-630-000-0000-6272	Professional Services	705	2,919	0
	40-630-000-0000-6331	Travel And Expenses	10,662	5,639	0
	40-630-000-0000-6351	Miscellaneous	6,729	26,590	0
	40-630-000-0000-6615	Ditch Repairs	0	0	22,000
		Revenue	(25,005)	(19,603)	(25,000)
		Expend.	24,684	35,973	22,000
		Net	(321)	16,370	(3,000)
31	County Ditch 31				
	40-631-000-0000-5021	Ditch R & M Assessments	(14,931)	(14,997)	(20,000)
	40-631-000-0000-5022	Delinquent Assessments	(184)	(126)	0
	40-631-000-0000-6242	Advertising And Publications	1,009	0	0
	40-631-000-0000-6269	Engineering Services	3,303	0	0
	40-631-000-0000-6272	Professional Services	3,211	30	0
	40-631-000-0000-6331	Travel And Expenses	3,602	0	0
	40-631-000-0000-6351	Miscellaneous	4,068	2,547	0
	40-631-000-0000-6615	Ditch Repairs	61,780	345	10,000
	40-631-000-0000-6702	Interest	0	765	0
		Revenue	(15,115)	(15,123)	(20,000)
		Expend.	76,973	3,687	10,000
		Net	61,858	(11,436)	(10,000)

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
32	County Ditch 32			
	40-632-000-0000-5021 Ditch R & M Assessments	(15,001)	(14,999)	(15,000)
	40-632-000-0000-5022 Delinquent Assessments	0	0	0
	40-632-000-0000-6269 Engineering Services	0	10,495	0
	40-632-000-0000-6272 Professional Services	0	1,270	0
	40-632-000-0000-6331 Travel And Expenses	0	3,844	0
	40-632-000-0000-6351 Miscellaneous	2,471	2,274	0
	40-632-000-0000-6615 Ditch Repairs	1,913	3,245	10,000
	Revenue	(15,001)	(14,999)	(15,000)
	Expend.	4,384	21,128	10,000
	Net	(10,617)	6,129	(5,000)
34	County Ditch 34			
	40-634-000-0000-5021 Ditch R & M Assessments	(14,986)	(15,002)	(15,000)
	40-634-000-0000-5022 Delinquent Assessments	0	(16)	0
	40-634-000-0000-6351 Miscellaneous	2,630	2,419	0
	40-634-000-0000-6615 Ditch Repairs	17,729	4,458	10,000
	Revenue	(14,986)	(15,018)	(15,000)
	Expend.	20,359	6,877	10,000
	Net	5,373	(8,141)	(5,000)
35	County Ditch 35			
	40-635-000-0000-5021 Ditch R & M Assessments	(5,000)	(4,431)	(5,000)
	40-635-000-0000-6269 Engineering Services	620	0	0
	40-635-000-0000-6351 Miscellaneous	900	828	0
	40-635-000-0000-6615 Ditch Repairs	1,196	0	2,500
	Revenue	(5,000)	(4,431)	(5,000)
	Expend.	2,716	828	2,500
	Net	(2,284)	(3,603)	(2,500)
36	County Ditch 36			
	40-636-000-0000-5021 Ditch R & M Assessments	(15,001)	(9,999)	(10,000)
	40-636-000-0000-6269 Engineering Services	0	0	0
	40-636-000-0000-6351 Miscellaneous	3,558	3,331	0
	40-636-000-0000-6615 Ditch Repairs	1,580	1,775	10,000
	Revenue	(15,001)	(9,999)	(10,000)
	Expend.	5,138	5,106	10,000
	Net	(9,863)	(4,893)	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
39	County Ditch 39				
	40-639-000-0000-5021	Ditch R & M Assessments	(4,997)	(4,843)	(5,000)
	40-639-000-0000-5022	Delinquent Assessments	0	(3)	0
	40-639-000-0000-6351	Miscellaneous	2,842	2,615	0
	40-639-000-0000-6615	Ditch Repairs	886	0	2,500
		Revenue	(4,997)	(4,846)	(5,000)
		Expend.	3,728	2,615	2,500
		Net	(1,269)	(2,231)	(2,500)
40	County Ditch 40				
	40-640-000-0000-5021	Ditch R & M Assessments	(19,989)	(14,991)	(15,000)
	40-640-000-0000-5022	Delinquent Assessments	(21)	0	0
	40-640-000-0000-6351	Miscellaneous	4,595	3,905	0
	40-640-000-0000-6615	Ditch Repairs	0	1,240	15,000
		Revenue	(20,010)	(14,991)	(15,000)
		Expend.	4,595	5,145	15,000
		Net	(15,415)	(9,846)	0
43	County Ditch 43				
	40-643-000-0000-5021	Ditch R & M Assessments	(14,074)	(18,627)	(20,000)
	40-643-000-0000-5022	Delinquent Assessments	(168)	(763)	0
	40-643-000-0000-6351	Miscellaneous	2,513	2,372	0
	40-643-000-0000-6615	Ditch Repairs	48,309	1,623	10,000
		Revenue	(14,242)	(19,390)	(20,000)
		Expend.	50,822	3,995	10,000
		Net	36,580	(15,395)	(10,000)
46	County Ditch 46				
	40-646-000-0000-5021	Ditch R & M Assessments	(29,944)	(24,977)	(20,000)
	40-646-000-0000-5022	Delinquent Assessments	(36)	(57)	0
	40-646-000-0000-6351	Miscellaneous	3,543	3,380	0
	40-646-000-0000-6615	Ditch Repairs	12,027	660	20,000
		Revenue	(29,980)	(25,034)	(20,000)
		Expend.	15,570	4,040	20,000
		Net	(14,410)	(20,994)	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
49	County Ditch 49			
	40-649-000-0000-5021 Ditch R & M Assessments	(9,957)	(9,990)	(10,000)
	40-649-000-0000-5022 Delinquent Assessments	(33)	(42)	0
	40-649-000-0000-6242 Advertising And Publications	222	0	0
	40-649-000-0000-6269 Engineering Services	388	0	0
	40-649-000-0000-6272 Professional Services	1,940	0	0
	40-649-000-0000-6351 Miscellaneous	2,268	2,087	0
	40-649-000-0000-6615 Ditch Repairs	690	2,021	5,000
	Revenue	(9,990)	(10,032)	(10,000)
	Expend.	5,508	4,108	5,000
	Net	(4,482)	(5,924)	(5,000)
53	County Ditch 53			
	40-653-000-0000-5021 Ditch R & M Assessments	(4,668)	(4,910)	(5,000)
	40-653-000-0000-5022 Delinquent Assessments	(82)	(312)	0
	40-653-000-0000-6269 Engineering Services	0	0	0
	40-653-000-0000-6351 Miscellaneous	743	695	0
	40-653-000-0000-6615 Ditch Repairs	615	0	5,000
	Revenue	(4,750)	(5,222)	(5,000)
	Expend.	1,358	695	5,000
	Net	(3,392)	(4,527)	0
54	County Ditch 54			
	40-654-000-0000-5021 Ditch R & M Assessments	(14,972)	(14,744)	(15,000)
	40-654-000-0000-5022 Delinquent Assessments	0	(19)	0
	40-654-000-0000-6269 Engineering Services	0	0	0
	40-654-000-0000-6272 Professional Services	0	0	0
	40-654-000-0000-6351 Miscellaneous	3,145	2,933	0
	40-654-000-0000-6615 Ditch Repairs	1,945	1,695	10,000
	40-654-000-0000-6702 Interest	0	0	0
	Revenue	(14,972)	(14,763)	(15,000)
	Expend.	5,090	4,628	10,000
	Net	(9,882)	(10,135)	(5,000)
55	County Ditch 55			
	40-655-000-0000-5021 Ditch R & M Assessments	(34,997)	(24,992)	(25,000)
	40-655-000-0000-5022 Delinquent Assessments	(59)	(7)	0
	40-655-000-0000-5307 MN Dept. of Public Safety P07	(718)	0	0
	40-655-000-0000-5830 Miscellaneous Revenue	(14,345)	0	0
	40-655-000-0000-6242 Advertising And Publications	215	0	0
	40-655-000-0000-6269 Engineering Services	4,185	0	0
	40-655-000-0000-6272 Professional Services	9,722	0	0
	40-655-000-0000-6351 Miscellaneous	10,068	9,261	0
	40-655-000-0000-6615 Ditch Repairs	78,467	23,976	50,000
	Revenue	(50,119)	(24,999)	(25,000)
	Expend.	102,655	33,237	50,000
	Net	52,536	8,238	25,000

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
60	County Ditch 60				
	40-660-000-0000-6615	Ditch Repairs	0	0	1,000
		Revenue	0	0	0
		Expend.	0	0	1,000
		Net	0	0	1,000
62	County Ditch 62				
	40-662-000-0000-5021	Ditch R & M Assessments	(39,952)	(24,966)	(25,000)
	40-662-000-0000-5022	Delinquent Assessments	(30)	(82)	0
	40-662-000-0000-6351	Miscellaneous	8,631	7,730	0
	40-662-000-0000-6615	Ditch Repairs	4,088	7,091	25,000
		Revenue	(39,962)	(25,048)	(25,000)
		Expend.	12,719	14,821	25,000
		Net	(27,263)	(10,227)	0
63	County Ditch 63				
	40-663-000-0000-5021	Ditch R & M Assessments	(19,971)	(14,980)	(15,000)
	40-663-000-0000-5022	Delinquent Assessments	(87)	(29)	0
	40-663-000-0000-6351	Miscellaneous	3,349	3,082	0
	40-663-000-0000-6615	Ditch Repairs	22,806	21,271	20,000
		Revenue	(20,038)	(15,009)	(15,000)
		Expend.	26,155	24,353	20,000
		Net	6,117	9,344	5,000
64	County Ditch 64				
	40-664-000-0000-5021	Ditch R & M Assessments	(14,991)	(14,957)	(15,000)
	40-664-000-0000-5022	Delinquent Assessments	(108)	(7)	0
	40-664-000-0000-5307	MN Dept. of Public Safety P07	(170)	0	0
	40-664-000-0000-6351	Miscellaneous	2,180	2,006	0
	40-664-000-0000-6615	Ditch Repairs	4,505	0	10,000
		Revenue	(15,269)	(14,964)	(15,000)
		Expend.	6,685	2,006	10,000
		Net	(8,584)	(12,958)	(5,000)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
65	County Ditch 65				
	40-665-000-0000-5021	Ditch R & M Assessments	(29,645)	(24,981)	(20,000)
	40-665-000-0000-5022	Delinquent Assessments	(26)	(818)	0
	40-665-000-0000-6351	Miscellaneous	10,185	9,169	0
	40-665-000-0000-6615	Ditch Repairs	5,496	6,994	40,000
		Revenue	(29,671)	(25,797)	(20,000)
		Expend.	15,681	16,163	40,000
		Net	(13,990)	(9,834)	20,000
68	County Ditch 68				
	40-668-000-0000-5021	Ditch R & M Assessments	(14,971)	(14,985)	(15,000)
	40-668-000-0000-5022	Delinquent Assessments	(743)	(29)	0
	40-668-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
	40-668-000-0000-6272	Professional Services	153	0	0
	40-668-000-0000-6351	Miscellaneous	3,466	3,189	0
	40-668-000-0000-6615	Ditch Repairs	0	(24,438)	15,000
		Revenue	(15,714)	(39,452)	(15,000)
		Expend.	3,619	3,189	15,000
		Net	(12,095)	(36,263)	0
71	County Ditch 71				
	40-671-000-0000-5021	Ditch R & M Assessments	(79,900)	(59,950)	(50,000)
	40-671-000-0000-5022	Delinquent Assessments	(39)	(86)	0
	40-671-000-0000-6351	Miscellaneous	8,375	7,706	0
	40-671-000-0000-6615	Ditch Repairs	53,775	2,185	25,000
		Revenue	(79,939)	(60,036)	(50,000)
		Expend.	62,150	9,891	25,000
		Net	(17,789)	(50,145)	(25,000)
75	County Ditch 75				
	40-675-000-0000-5021	Ditch R & M Assessments	(20,000)	(19,964)	(20,000)
	40-675-000-0000-5022	Delinquent Assessments	(232)	0	0
	40-675-000-0000-6351	Miscellaneous	3,719	3,422	0
	40-675-000-0000-6615	Ditch Repairs	3,510	5,524	10,000
		Revenue	(20,232)	(19,964)	(20,000)
		Expend.	7,229	8,948	10,000
		Net	(13,003)	(11,018)	(10,000)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
76	County Ditch 76				
	40-676-000-0000-5021	Ditch R & M Assessments	(7,494)	(7,494)	(7,500)
	40-676-000-0000-5022	Delinquent Assessments	(20)	(6)	0
	40-676-000-0000-6351	Miscellaneous	1,160	1,067	0
	40-676-000-0000-6615	Ditch Repairs	0	4,586	5,000
		Revenue	(7,514)	(7,500)	(7,500)
		Expend.	1,160	5,653	5,000
		Net	(6,354)	(1,847)	(2,500)
77	County Ditch 77				
	40-677-000-0000-5021	Ditch R & M Assessments	(49,519)	(49,963)	(40,000)
	40-677-000-0000-5022	Delinquent Assessments	(287)	(534)	0
	40-677-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
	40-677-000-0000-6269	Engineering Services	0	0	0
	40-677-000-0000-6351	Miscellaneous	16,584	15,259	0
	40-677-000-0000-6615	Ditch Repairs	22,565	1,500	40,000
		Revenue	(49,806)	(50,497)	(40,000)
		Expend.	39,149	16,759	40,000
		Net	(10,657)	(33,738)	0
79	County Ditch 79				
	40-679-000-0000-5021	Ditch R & M Assessments	(34,966)	(24,987)	(20,000)
	40-679-000-0000-5022	Delinquent Assessments	(102)	(33)	0
	40-679-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
	40-679-000-0000-6351	Miscellaneous	4,661	4,289	0
	40-679-000-0000-6615	Ditch Repairs	6,417	8,601	15,000
		Revenue	(35,068)	(25,020)	(20,000)
		Expend.	11,078	12,890	15,000
		Net	(23,990)	(12,130)	(5,000)
80	County Ditch 80				
	40-680-000-0000-5021	Ditch R & M Assessments	(25,001)	(20,001)	(20,000)
	40-680-000-0000-5022	Delinquent Assessments	0	0	0
	40-680-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
	40-680-000-0000-6269	Engineering Services	0	0	0
	40-680-000-0000-6272	Professional Services	0	135	0
	40-680-000-0000-6351	Miscellaneous	2,299	2,115	0
	40-680-000-0000-6615	Ditch Repairs	5,789	23,156	15,000
		Revenue	(25,001)	(20,001)	(20,000)
		Expend.	8,088	25,406	15,000
		Net	(16,913)	5,405	(5,000)

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
81	County Ditch 81			
	40-681-000-0000-5021 Ditch R & M Assessments	(2,000)	(2,000)	(2,000)
	40-681-000-0000-6272 Professional Services	723	1,899	0
	40-681-000-0000-6269 Engineering Services	0	2,100	0
	40-681-000-0000-6331 Travel And Expenses	2,949	4,386	0
	40-681-000-0000-6351 Miscellaneous	685	1,564	0
	40-681-000-0000-6615 Ditch Repairs	1,513	0	1,000
	Revenue	(2,000)	(2,000)	(2,000)
	Expend.	5,870	9,949	1,000
	Net	3,870	7,949	(1,000)
82	County Ditch 82			
	40-682-000-0000-5021 Ditch R & M Assessments	(14,934)	(14,913)	(15,000)
	40-682-000-0000-5022 Delinquent Assessments	(17)	(3)	0
	40-682-000-0000-6272 Professional Services	0	0	0
	40-682-000-0000-6351 Miscellaneous	3,427	3,153	0
	40-682-000-0000-6615 Ditch Repairs	4,500	0	10,000
	Revenue	(14,951)	(14,916)	(15,000)
	Expend.	7,927	3,153	10,000
	Net	(7,024)	(11,763)	(5,000)
99	County Ditch 99			
	40-699-000-0000-6102 Regular Salaries	76,978	79,320	80,080
	40-699-000-0000-6104 Overtime Salaries	1,614	0	0
	40-699-000-0000-6131 Reimbursed Expenses	76	131	0
	40-699-000-0000-6133 Reimbursed Mileage	16	89	0
	40-699-000-0000-6153 Health Insurance	18,481	20,704	31,743
	40-699-000-0000-6154 Life Insurance - Employees	13	47	50
	40-699-000-0000-6161 P E R A	5,894	5,949	6,006
	40-699-000-0000-6167 MN Paid Leave	0	0	352
	40-699-000-0000-6171 F I C A	4,285	4,403	4,965
	40-699-000-0000-6174 Medicare	1,002	1,030	1,161
	40-699-000-0000-6184 Veba Savings	6,350	6,350	6,350
	40-699-000-0000-6201 Communications	2,448	2,884	0
	40-699-000-0000-6203 Postage	0	591	0
	40-699-000-0000-6241 Membership Dues And Registration Fees	973	0	0
	40-699-000-0000-6269 Engineering Services	0	1,785	0
	40-699-000-0000-6272 Professional Services	8,600	4,145	0
	40-699-000-0000-6287 Contracted Ditch Service	84,666	74,860	80,000
	40-699-000-0000-6301 Maintenance Contracts	8,000	4,000	0
	40-699-000-0000-6331 Travel And Expenses	2,980	0	0
	40-699-000-0000-6351 Miscellaneous	(222,376)	(206,286)	2,000
	40-699-000-0000-6373 Bonds And Insurance	0	0	3,000
	40-699-000-0000-6624 Computer Equipment	0	0	1,000
	Revenue	(222,376)	(206,286)	0
	Expend.	222,376	206,286	216,707
	Net	0	2	216,707

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
J5	County Ditch J5				
	40-705-000-0000-5021	Ditch R & M Assessments	(13,154)	(15,000)	(15,000)
	40-705-000-0000-5022	Delinquent Assessments	0	(1,846)	0
	40-705-000-0000-6351	Miscellaneous	3,349	3,220	0
	40-705-000-0000-6615	Ditch Repairs	488	2,427	5,000
	40-705-000-0000-6702	Interest	0	0	0
		Revenue	(13,154)	(16,846)	(15,000)
		Expend.	3,837	5,647	5,000
		Net	(9,317)	(11,199)	(10,000)
6	Judicial Ditch 6				
	40-706-000-0000-5021	Ditch R & M Assessments	(29,941)	(29,870)	(25,000)
	40-706-000-0000-5022	Delinquent Assessments	(1,117)	(9)	0
	40-706-000-0000-6242	Advertising And Publications	67	0	0
	40-706-000-0000-6331	Travel And Expenses	0	0	0
	40-706-000-0000-6351	Miscellaneous	8,713	8,017	0
	40-706-000-0000-6615	Ditch Repairs	15,062	1,906	19,000
		Revenue	(31,058)	(29,879)	(25,000)
		Expend.	23,842	9,923	19,000
		Net	(7,216)	(19,956)	(6,000)
J8	Joint County Ditch J8 Freeborn & Waseca				
	40-708-000-0000-5021	Ditch R & M Assessments	(14,998)	(15,000)	(15,000)
	40-708-000-0000-5022	Delinquent Assessments	0	(2)	0
	40-708-000-0000-6351	Miscellaneous	2,714	2,493	0
	40-708-000-0000-6615	Ditch Repairs	15,463	19,715	20,000
		Revenue	(14,998)	(15,002)	(15,000)
		Expend.	18,177	22,208	20,000
		Net	3,179	7,206	5,000
J9	County Ditch J9				
	40-709-000-0000-5021	Ditch R & M Assessments	(64,978)	(39,974)	(40,000)
	40-709-000-0000-5022	Delinquent Assessments	(448)	0	0
	40-709-000-0000-6351	Miscellaneous	2,074	1,908	0
	40-709-000-0000-6615	Ditch Repairs	2,704	10,083	15,000
	40-709-000-0000-6702	Interest	2,503	34	0
		Revenue	(65,426)	(39,974)	(40,000)
		Expend.	7,281	12,025	15,000
		Net	(58,145)	(27,949)	(25,000)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
J12	County Ditch J12				
	40-712-000-0000-5021	Ditch R & M Assessments	(24,998)	(20,000)	(20,000)
	40-712-000-0000-5022	Delinquent Assessments	(1)	(2)	0
	40-712-000-0000-6269	Engineering Services	2,883	0	0
	40-712-000-0000-6351	Miscellaneous	1,847	1,737	0
	40-712-000-0000-6615	Ditch Repairs	21,382	4,766	5,000
	40-712-000-0000-6702	Interest	846	931	0
		Revenue	(24,999)	(20,002)	(20,000)
		Expend.	26,112	6,503	5,000
		Net	1,113	(13,499)	(15,000)
J14	County Ditch J14 F & F				
	40-714-000-0000-5021	Ditch R & M Assessments	(14,874)	(14,726)	(15,000)
	40-714-000-0000-5022	Delinquent Assessments	(129)	(126)	0
	40-714-000-0000-5307	MN Dept. of Public Safety PC7	(772)	0	0
	40-714-000-0000-6351	Miscellaneous	5,571	5,144	0
	40-714-000-0000-6615	Ditch Repairs	1,376	1,605	20,000
		Revenue	(15,775)	(14,852)	(15,000)
		Expend.	6,947	6,749	20,000
		Net	(8,828)	(8,103)	5,000
J17	County Ditch J17 F & M				
	40-717-000-0000-5021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-717-000-0000-6351	Miscellaneous	850	651	0
	40-717-000-0000-6615	Ditch Repairs	(67)	4,520	2,500
		Revenue	(5,000)	(5,000)	(5,000)
		Expend.	850	5,171	2,500
		Net	(4,150)	171	(2,500)
J18	County Ditch J18				
	40-718-000-0000-5021	Ditch R & M Assessments	(15,000)	(10,000)	(10,000)
	40-718-000-0000-6351	Miscellaneous	3,488	3,264	0
	40-718-000-0000-6615	Ditch Repairs	82	3,402	5,000
		Revenue	(15,000)	(10,000)	(10,000)
		Expend.	3,570	6,666	5,000
		Net	(11,430)	(3,334)	(5,000)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
J19	County Ditch J19				
	40-719-000-0000-5021	Ditch R & M Assessments	(1,000)	(1,000)	(1,000)
	40-719-000-0000-6351	Miscellaneous	132	122	0
	40-719-000-0000-6615	Ditch Repairs	0	3,536	1,000
		Revenue	(1,000)	(1,000)	(1,000)
		Expend.	132	3,658	1,000
		Net	(868)	2,658	0
J20	County Ditch J20				
	40-720-000-0000-5021	Ditch R & M Assessments	(24,904)	(19,180)	(20,000)
	40-720-000-0000-5022	Delinquent Assessments	(39)	(96)	0
	40-720-000-0000-5307	MN Dept. of Public Safety P07	(219)	0	0
	40-720-000-0000-6351	Miscellaneous	3,267	3,006	0
	40-720-000-0000-6615	Ditch Repairs	250	13,191	10,000
		Revenue	(25,162)	(19,276)	(20,000)
		Expend.	3,517	16,197	10,000
		Net	(21,645)	(3,079)	(10,000)
J21	County Ditch J21				
	40-721-000-0000-5021	Ditch R & M Assessments	(14,985)	(9,977)	(15,000)
	40-721-000-0000-5022	Delinquent Assessments	(20)	(15)	0
	40-721-000-0000-6269	Engineering Services	3,994	0	0
	40-721-000-0000-6331	Travel And Expenses	0	0	0
	40-721-000-0000-6351	Miscellaneous	2,391	2,194	0
	40-721-000-0000-6615	Ditch Repairs	26,748	440	20,000
		Revenue	(15,005)	(9,992)	(15,000)
		Expend.	33,133	2,634	20,000
		Net	18,128	(7,358)	5,000
J22	County Ditch J22				
	40-722-000-0000-5021	Ditch R & M Assessments	(20,000)	(14,992)	(15,000)
	40-722-000-0000-5022	Delinquent Assessments	0	0	0
	40-722-000-0000-6351	Miscellaneous	2,887	2,656	0
	40-722-000-0000-6615	Ditch Repairs	0	4,939	10,000
		Revenue	(20,000)	(14,992)	(15,000)
		Expend.	2,887	7,595	10,000
		Net	(17,113)	(7,397)	(5,000)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
J23	County Ditch J23				
	40-723-000-0000-5021	Ditch R & M Assessments	(2,000)	(3,000)	(3,000)
	40-723-000-0000-6351	Miscellaneous	275	357	0
	40-723-000-0000-6615	Ditch Repairs	4,773	(3,338)	1,000
		Revenue	(2,000)	(6,338)	(3,000)
		Expend.	5,048	357	1,000
		Net	3,048	(5,981)	(2,000)
J25	County Ditch J25				
	40-725-000-0000-5021	Ditch R & M Assessments	(40,001)	(34,998)	(35,000)
	40-725-000-0000-5022	Delinquent Assessments	0	0	0
	40-725-000-0000-6351	Miscellaneous	6,771	6,120	0
	40-725-000-0000-6615	Ditch Repairs	5,293	8,674	15,000
	40-725-000-0000-6702	Interest	0	0	0
		Revenue	(40,001)	(34,998)	(35,000)
		Expend.	12,064	14,794	15,000
		Net	(27,937)	(20,204)	(20,000)
J27	County Ditch J27				
	40-727-000-0000-5021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-727-000-0000-6242	Advertising And Publications	89	50	0
	40-727-000-0000-6272	Professional Services	125	0	0
	40-727-000-0000-6331	Travel And Expenses	2,593	1,811	0
	40-727-000-0000-6351	Miscellaneous	3,417	3,172	0
	40-727-000-0000-6615	Ditch Repairs	3,167	0	5,000
		Revenue	(5,000)	(5,000)	(5,000)
		Expend.	9,391	5,033	5,000
		Net	4,391	33	0
J28	County Ditch J28				
	40-728-000-0000-5021	Ditch R & M Assessments	(5,000)	(4,824)	(5,000)
	40-728-000-0000-6351	Miscellaneous	1,491	1,403	0
	40-728-000-0000-6615	Ditch Repairs	9,931	0	2,500
		Revenue	(5,000)	(4,824)	(5,000)
		Expend.	11,422	1,403	2,500
		Net	6,422	(3,421)	(2,500)

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
J29	County Ditch J29				
	40-729-000-0000-5021	Ditch R & M Assessments	(500)	(500)	(500)
	40-729-000-0000-6351	Miscellaneous	81	77	0
	40-729-000-0000-6615	Ditch Repairs	0	0	250
		Revenue	(500)	(500)	(500)
		Expend.	81	77	0
		Net	(419)	(423)	(500)
J30	County Ditch J30				
	40-730-000-0000-5021	Ditch R & M Assessments	(4,000)	(2,494)	(2,500)
	40-730-000-0000-6242	Advertising And Publications	0	0	0
	40-730-000-0000-6269	Engineering Services	0	0	0
	40-730-000-0000-6272	Professional Services	(1,978)	0	0
	40-730-000-0000-6331	Travel And Expenses	156	0	0
	40-730-000-0000-6351	Miscellaneous	502	429	0
	40-730-000-0000-6615	Ditch Repairs	0	0	1,000
		Revenue	(5,978)	(2,494)	(2,500)
		Expend.	658	429	1,000
		Net	(5,320)	(2,065)	(1,500)
J8 IMP	Joint Co Ditch J8 F&W Improvement				
	40-809-000-0000-6242	Advertising And Publications	0	0	0
	40-809-000-0000-6269	Engineering Services	24,366	30,370	0
	40-809-000-0000-6272	Professional Services	0	8,057	0
	40-809-000-0000-6702	Interest	187	1,228	0
		Revenue	0	0	0
		Expend.	24,553	39,655	0
		Net	24,553	39,655	0
8 IMP	County Ditch 8 IMP				
	40-810-000-0000-6242	Advertising And Publications	313	0	0
	40-810-000-0000-6269	Engineering Services	40,635	31,433	0
	40-810-000-0000-6272	Professional Services	6,258	0	0
	40-810-000-0000-6331	Travel And Expenses	1,100	385	0
	40-810-000-0000-6373	Bonds And Insurance	1,500	1,753	0
	40-810-000-0000-6702	Interest	2,903	5,143	0
		Revenue	0	0	0
		Expend.	52,709	38,714	0
		Net	52,709	38,714	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
54 IMP	County Ditch 54 Impound SRRW				
	40-812-000-0000-5851	Refunds And Reimbursements	0	0	0
	40-812-000-0000-6242	Advertising And Publications	0	0	0
	40-812-000-0000-6269	Engineering Services	0	0	0
	40-812-000-0000-6272	Professional Services	0	0	0
	40-812-000-0000-6351	Miscellaneous	0	0	0
	40-812-000-0000-6702	Interest	0	0	0
		Revenue	0	0	0
		Expend.	0	0	0
		Net	0	0	0
32 IMP	County Ditch 32 IMP				
	40-846-000-0000-6242	Advertising And Publications	0	121	0
	40-846-000-0000-6269	Engineering Services	44,526	7,133	0
	40-846-000-0000-6272	Professional Services	8,780	16,588	0
	40-846-000-0000-6702	Interest	5,865	8,373	0
		Revenue	0	0	0
		Expend.	59,171	32,215	0
		Net	59,171	32,215	0
31 IMP	County Ditch 31 IMP				
	40-848-000-0000-5020	Debt Assessments	0	0	0
	40-848-000-0000-5021	Ditch R & M Assessments	(16,851)	(15,926)	0
	40-848-000-0000-6242	Advertising And Publications	0	0	0
	40-848-000-0000-6269	Engineering Services	0	0	0
	40-848-000-0000-6272	Professional Services	0	0	0
	40-848-000-0000-6331	Travel And Expenses	0	0	0
	40-848-000-0000-6615	Ditch Repairs	0	0	0
	40-848-000-0000-6702	Interest	3,762	3,386	0
		Revenue	(16,851)	(15,926)	0
		Expend.	3,762	3,386	0
		Net	(13,089)	(12,540)	0
J5 M&F	Joint County Ditch J5 Mower & Freeborn				
	40-850-000-0000-5021	Ditch R & M Assessments	(4,998)	(5,000)	(5,000)
	40-850-000-0000-5022	Delinquent Assessments	0	(2)	0
	40-850-000-0000-6351	Miscellaneous	6,218	6,040	0
	40-850-000-0000-6615	Ditch Repairs	(826)	16,244	5,000
		Revenue	(5,824)	(5,002)	(5,000)
		Expend.	6,218	22,284	5,000
		Net	394	17,282	0

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
J12 S&F	Joint County Ditch J12 Steele & Freeborn			
40-851-000-0000-5021	Ditch R & M Assessments	(1,000)	(1,000)	(1,000)
40-851-000-0000-5022	Delinquent Assessments	(77)	0	0
40-851-000-0000-6351	Miscellaneous	160	213	0
40-851-000-0000-6615	Ditch Repairs	(95)	(113)	1,000
	Revenue	(1,172)	(1,113)	(1,000)
	Expend.	160	213	1,000
	Net	(1,012)	(900)	0
J26 M&F	Joint County Ditch J26 Mower & Freeborn			
40-854-000-0000-5021	Ditch R & M Assessments	(2,000)	(2,000)	(2,000)
40-854-000-0000-5022	Delinquent Assessments	(17)	0	0
40-854-000-0000-6351	Miscellaneous	568	2,026	0
40-854-000-0000-6615	Ditch Repairs	(311)	(371)	2,500
	Revenue	(2,328)	(2,371)	(2,000)
	Expend.	568	2,026	2,500
	Net	(1,760)	(345)	500
J26 F&F	Joint County Ditch J26 Faribault & Freeborn			
40-855-000-0000-5021	Ditch R & M Assessments	(19,995)	(14,993)	(15,000)
40-855-000-0000-5022	Delinquent Assessments	(66)	0	0
40-855-000-0000-6351	Miscellaneous	3,648	3,356	0
40-855-000-0000-6615	Ditch Repairs	40,086	8,625	15,000
	Revenue	(20,061)	(14,993)	(15,000)
	Expend.	43,734	11,981	15,000
	Net	23,673	(3,012)	0
68 IMP	County Ditch 68 Impound			
40-856-000-0000-6269	Engineering Services	3,200	0	0
40-856-000-0000-6272	Professional Services	28,601	14,285	0
40-856-000-0000-6615	Ditch Repairs	0	41,461	0
40-856-000-0000-6702	Interest	3,243	4,726	0
	Revenue	0	0	0
	Expend.	35,044	60,472	0
	Net	35,044	60,472	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
J12 IMP	J12 IMP				
	40-857-000-0000-5021	Ditch R & M Assessments	(3,951)	(3,849)	0
	40-857-000-0000-6702	Interest	815	713	0
		Revenue	(3,951)	(3,849)	0
		Expend.	815	713	0
		Net	(3,136)	(3,136)	0
J12 RE	J12 REPAIR				
	40-858-000-0000-5021	Ditch R & M Assessments	(10,416)	(10,149)	0
	40-858-000-0000-5022	Delinquent Assessments	(1)	(2)	0
	40-858-000-0000-6702	Interest	2,500	2,187	0
		Revenue	(10,417)	(10,151)	0
		Expend.	2,500	2,187	0
		Net	(7,917)	(7,964)	0
15 IMP	County Ditch 15 IMP				
	40-859-000-0000-5021	Ditch R & M Assessments	(4,227)	(4,118)	0
	40-859-000-0000-6702	Interest	872	763	0
		Revenue	(4,227)	(4,118)	0
		Expend.	872	763	0
		Net	(3,355)	(3,355)	0
15 RE	County Ditch 15 Repair				
	40-860-000-0000-5021	Ditch R & M Assessments	(9,527)	(9,282)	0
	40-860-000-0000-6702	Interest	2,582	2,259	0
		Revenue	(9,527)	(9,282)	0
		Expend.	2,582	2,259	0
		Net	(6,945)	(7,023)	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
301 F&F	Joint County Ditch 301 Faribault & Freeborn				
	40-862-000-0000-5021	Ditch R & M Assessments	(10,000)	(4,788)	(5,000)
	40-862-000-0000-6269	Engineering Services	0	0	0
	40-862-000-0000-6351	Miscellaneous	4,960	4,613	0
	40-862-000-0000-6615	Ditch Repairs	(1,496)	(941)	5,000
		Revenue	(11,496)	(5,729)	(5,000)
		Expend.	4,960	4,613	5,000
		Net	(6,536)	(1,116)	0
6 F&W	Joint County Ditch 6 Freeborn & Waseca				
	40-863-000-0000-5021	Ditch R & M Assessments	(2,500)	(2,500)	(5,000)
	40-863-000-0000-6242	Advertising And Publications	3,070	0	0
	40-863-000-0000-6331	Travel And Expenses	43	0	0
	40-863-000-0000-6351	Miscellaneous	2,709	4,317	0
	40-863-000-0000-6615	Ditch Repairs	(336)	(3,125)	19,000
		Revenue	(2,836)	(5,625)	(5,000)
		Expend.	5,822	4,317	19,000
		Net	2,986	(1,308)	14,000
2 F&S	Joint County Ditch 2 Freeborn & Steele				
	40-867-000-0000-5021	Ditch R & M Assessments	(9,991)	(4,999)	(5,000)
	40-867-000-0000-5022	Delinquent Assessments	0	(9)	0
	40-867-000-0000-6351	Miscellaneous	8,941	5,331	0
	40-867-000-0000-6615	Ditch Repairs	(2,807)	(3,344)	3,000
		Revenue	(12,798)	(8,352)	(5,000)
		Expend.	8,941	5,331	3,000
		Net	(3,857)	(3,021)	(2,000)
J27 IMP	J27 Imp				
	40-868-000-0000-6242	Advertising And Publications	0	0	0
	40-868-000-0000-6269	Engineering Services	34,258	26,794	0
	40-868-000-0000-6272	Professional Services	7,732	17,486	0
	40-868-000-0000-6331	Travel And Expenses	2,868	2,135	0
	40-868-000-0000-6615	Ditch Repairs	3,456	0	0
	40-868-000-0000-6702	Interest	6,834	9,176	0
		Revenue	0	0	0
		Expend.	55,148	55,591	0
		Net	55,148	55,591	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
79 IMP	County Ditch 79 IMP				
	40-896-000-0000-5020	Debt Assessments	0	0	0
	40-896-000-0000-5021	Ditch R & M Assessments	(31,025)	(30,104)	0
	40-896-000-0000-6702	Interest	6,681	5,785	0
		Revenue	(31,025)	(30,104)	0
		Expend.	6,681	5,785	0
		Net	(24,344)	(24,319)	0
21 IMP	Judicial Ditch 21 IMP				
	40-898-000-0000-6269	Engineering Services	15,755	0	0
	40-898-000-0000-6272	Professional Services	6,075	6,000	0
	40-898-000-0000-6702	Interest	5,364	6,520	0
		Revenue	0	0	0
		Expend.	27,194	12,520	0
		Net	27,194	12,520	0
J21 IMP	J21 IMP Branch A				
	40-899-000-0000-5020	Debt Assessments	(47,779)	0	0
	40-899-000-0000-5021	Ditch R & M Assessments	(204,204)	(75,160)	0
	40-899-000-0000-5022	Delinquent Assessments	0	(65)	0
	40-899-000-0000-6242	Advertising And Publications	475	0	0
	40-899-000-0000-6269	Engineering Services	600	0	0
	40-899-000-0000-6272	Professional Services	4,083	0	0
	40-899-000-0000-6331	Travel And Expenses	0	0	0
	40-899-000-0000-6351	Miscellaneous	0	0	0
	40-899-000-0000-6615	Ditch Repairs	59,982	0	0
	40-899-000-0000-6702	Interest	28,382	26,017	0
		Revenue	(251,983)	(75,225)	0
		Expend.	93,522	26,017	0
		Net	(158,461)	(49,208)	0
FUND 40	Total Ditch				
		Revenue	(1,743,936)	(1,362,636)	(934,500)
		Expend.	1,570,654	1,106,246	993,457
		Net	(173,282)	(256,390)	58,957

Table of Contents

Miscellaneous Funds

Fund	Page:
74 Turtle Creek Watershed District	86
75 Trust Fund DNR	86
76 Cemetery	87
77 Recorders Clearing	87
79 Social Service Collaborative	88
85 Septic Sewer Loan Fund	88
 All Funds Total	 88

2026 FREEBORN COUNTY BUDGET

		<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
TRUST AND CUSTODIAL FUNDS				
74	Turtle Creek Watershed District			
	Turtle Creek Debt Fund			
74-034-000-0000-5020	Debt Assessments	(778)	(208)	0
74-034-000-0000-5021	Ditch R & M Assessments	(159,216)	(153,351)	0
74-034-000-0000-5022	Delinquent Assessments	(1,569)	(533)	0
74-034-000-0000-5830	Miscellaneous Revenue	(112)	(76)	0
74-034-000-0000-6702	Interest	20,972	14,812	0
	Revenue	(161,675)	(154,168)	0
	Expend.	20,972	14,812	0
	Net	(140,703)	(139,356)	0
	Jud Ditch 24			
74-852-000-0000-5021	Ditch R & M Assessments	(116,603)	(116,404)	0
74-852-000-0000-5022	Delinquent Assessments	(1,876)	(481)	0
74-852-000-0000-5830	Miscellaneous Revenue	(232)	(51,228)	0
74-852-000-0000-6269	Engineering Services	62,849	30,950	0
74-852-000-0000-6331	Travel And Expenses	20	0	0
74-852-000-0000-6351	Miscellaneous	441	487	0
74-852-000-0000-6615	Ditch Repairs	183,943	87,211	0
	Revenue	(118,711)	(168,113)	0
	Expend.	247,253	118,648	0
	Net	128,542	(49,465)	0
FUND 74	Turtle Creek Watershed District			
	Revenue	(280,386)	(322,281)	0
	Expend.	247,253	118,648	0
	Net	(33,133)	(203,633)	0
75	Trust Fund DNR			
75-000-000-0000-5710	Interest Earnings	(1,773)	2,491	0
	Revenue	(1,773)	0	0
	Expend.	0	2,491	0
	Net	(1,773)	0	0
FUND 75	Trust Fund DNR			
	Revenue	(1,773)	0	0
	Expend.	0	2,491	0
	Net	(1,773)	0	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
76	Cemetery				
	76-000-000-0000-5710	Interest Earnings	(541)	(459)	0
	76-000-000-0000-6351	Miscellaneous	500	0	0
		Revenue	(541)	(459)	0
		Expend.	500	0	0
FUND 76	Cemetery				
		Revenue	(541)	(459)	0
		Expend.	500	0	0
		Net	(41)	(459)	0
77	Recorders-Clearing				
	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
	77-011-000-0000-6811	Marriage License Assessment	10,455	12,740	0
	77-011-000-0000-6814	Childrens Surcharge	2,955	3,963	0
	77-011-000-0000-6845	Birth/Death Surcharge	27,226	33,918	0
	77-101-000-0000-5551	Recorders Marr Lic S/C	(6,600)	(6,765)	0
	77-101-000-0000-5557	Recorders Children's SC	(2,988)	(4,020)	0
	77-101-000-0000-5564	Recorders Birth/Death S/C	(18,056)	(20,816)	0
	77-101-011-0000-5551	Marr Lic - Victim's of Crime	0	(800)	0
	77-101-013-0000-5551	Recorders Marr Lic Suprvd	(417)	(432)	0
	77-101-014-0000-5551	Recorders Marr Lic/MN Enabl	(278)	(288)	0
	77-101-015-0000-5551	Recorders Disp Non-Marital	(1,800)	(1,845)	0
	77-101-016-0000-5551	Recorders Disp Premarital	(1,390)	(1,440)	0
	77-101-017-0000-5551	Recorders Couples S/C	(600)	(615)	0
	77-101-018-0000-5564	Recorders 2010 Leg S/C	(9,960)	(13,400)	0
		Revenue	(42,089)	(50,421)	0
		Expend.	40,636	50,621	0
		Net	(1,453)	200	0
FUND 77	Recorders-Clearing				
		Revenue	(42,089)	(50,421)	0
		Expend.	40,636	50,621	0
		Net	(1,453)	200	0

2026 FREEBORN COUNTY BUDGET

			<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
79	Social Services Collaborative				
	79-431-715-0000-6071	Early Childhood Payments	0	5,000	0
	79-431-715-3020-6071	Drug Free Grant Payments	0	0	0
	79-431-715-3970-5299	ATOD Revenue	0	0	0
	79-431-715-3970-5355	IV-E FFSPA LCTS.93472	0	(6,555)	0
	79-431-715-3970-5465	Foster Care Title IV-E CFDA 93.658	(63,587)	(48,837)	0
	79-431-715-3970-5473	M A LCTS CFDA 93778	(176,080)	(179,726)	0
	79-431-715-3970-5710	Interest Earnings	(3,393)	(2,880)	0
	79-431-715-3970-5751	Donations	0	0	0
	79-431-715-3970-6050	ATOD Expenses	2,500	6,085	0
	79-431-715-3970-6071	LCTS Payments	104,834	369,897	0
		Revenue	(243,060)	(237,998)	0
		Expend.	107,334	380,982	0
		Net	(135,726)	142,984	0
FUND 79	Social Services Collaborative				
		Revenue	(243,060)	(237,998)	0
		Expend.	107,334	380,982	0
		Net	(135,726)	142,984	0
SEPTIC SEWER LOAN FUND					
85	County Wide				
	85-000-000-0000-5710	Interest Earnings	(7,515)	(7,861)	0
	85-000-000-0000-6351	Miscellaneous	92	92	0
		Revenue	(7,515)	(7,861)	0
		Expend.	92	92	0
		Net	(7,423)	(7,769)	0
FUND 85	Septic Loan Fund				
		Revenue	(7,515)	(7,861)	0
		Expend.	92	92	0
		Net	(7,423)	(7,769)	0
Final Totals		Revenue	(65,399,565)	(71,397,083)	(75,079,515)
		Expend.	60,221,345	70,587,081	79,228,995
		Net	(5,178,220)	(810,002)	4,149,480

Table of Contents

Appendix

Document

Resolution Adopting Tax Levy

Resolution Adopting Budget

Published Budget Summary

Revenue By Source Chart

Expenditure By Service Area Chart

RESOLUTION 25 - 363

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 2026, to wit:

Freeborn County Final 2026 Tax Levy

<u>Levy</u>	<u>2026</u>
For General Revenue Fund	\$17,840,669
For Soil & Water Conservation Dist.	<u>183,000</u>
Total General Fund	\$18,023,669
For Human Services Fund	\$6,926,143
For Road and Bridge Fund	\$5,363,846
For Public Health Fund	\$845,551
For Capital Improvement Fund	\$1,349,000
For County Library Fund	\$286,800
For Capital Improvement Bond	<u>\$707,826</u>
TOTAL TAX LEVY	\$33,502,835
Less State Aid	<u>\$(2,305,688)</u>
TOTAL LOCAL TAX LEVY	<u>\$31,197,147</u>

* * * * *

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 16th, 2025

Melanie Aeschliman
Administrator
County of Freeborn
State of Minnesota

Resolution 25 - 364

Resolved, that the Freeborn County Board of Commissioners does, hereby, propose a final budget for the fiscal year beginning January 1, 2026 a summary of which is as follows:

Freeborn County Final 2026 Budget

BUDGETED REVENUE

General Revenue Fund	\$ 28,982,643
Human Services	\$ 16,145,275
Highway	\$ 21,701,421
Public Health	\$ 4,372,050
Ditch Fund	\$ 934,500
Capital Improvements Fund	\$ 1,949,000
Capital Improvements Bond	\$ 707,826
Library	\$ 286,800
TOTAL REVENUE	<u>\$ 75,079,515</u>

BUDGETED EXPENDITURES

General Revenue Fund	\$ 30,296,972
Human Services	\$ 16,145,275
Highway	\$ 23,951,421
Public Health	\$ 4,372,050
Ditch Fund	\$ 993,457
Capital Improvements Fund	\$ 2,507,500
Capital Improvements Bond	\$ 675,520
Library	\$ 286,800
TOTAL EXPENDITURES	<u>\$ 79,228,995</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 16th day of December, 2025, and as appears on the Minutes of their record of proceedings.

Melanie Aeschliman
Administrator
County of Freeborn
State of Minnesota

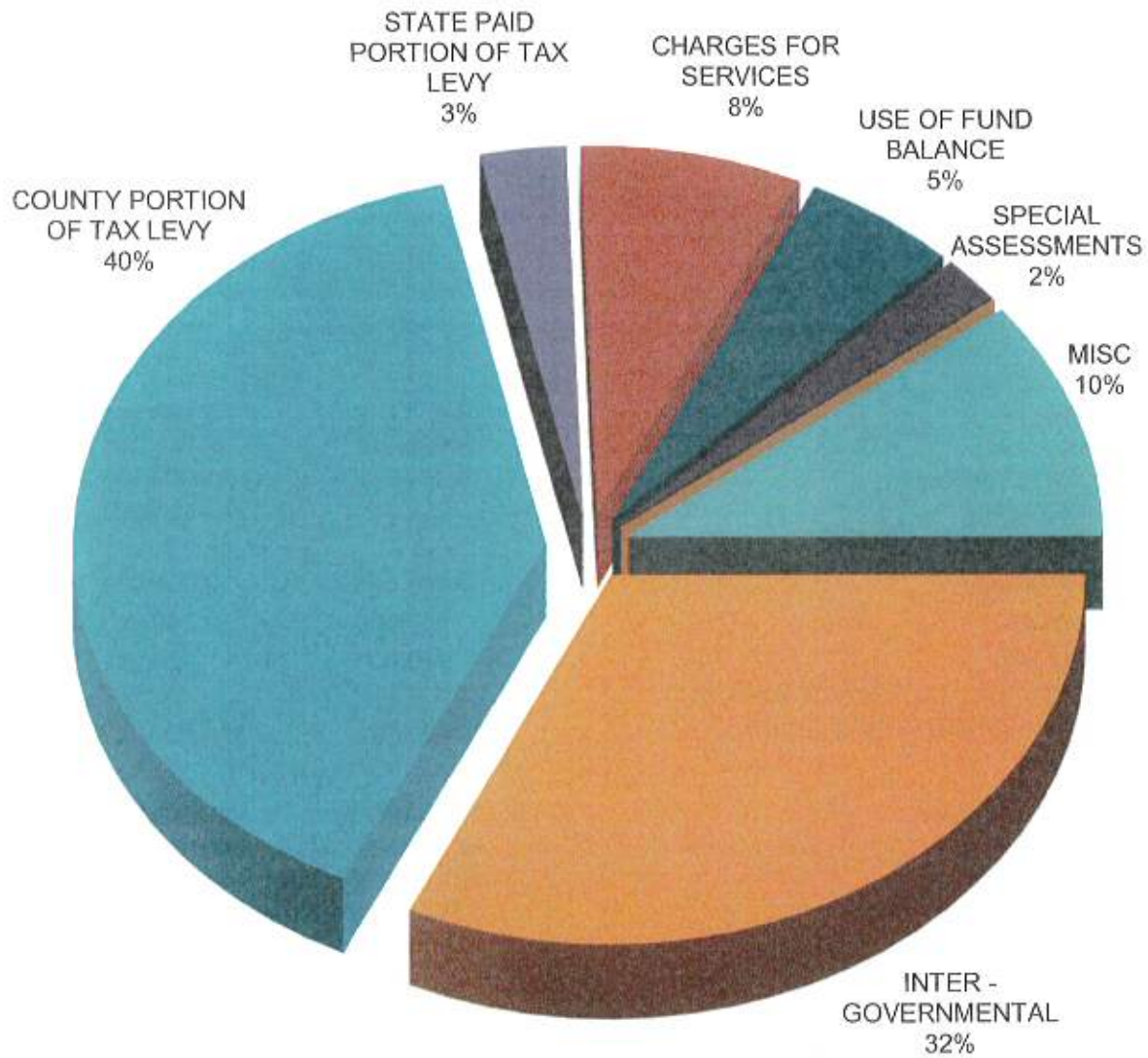
PUBLIC NOTICE

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

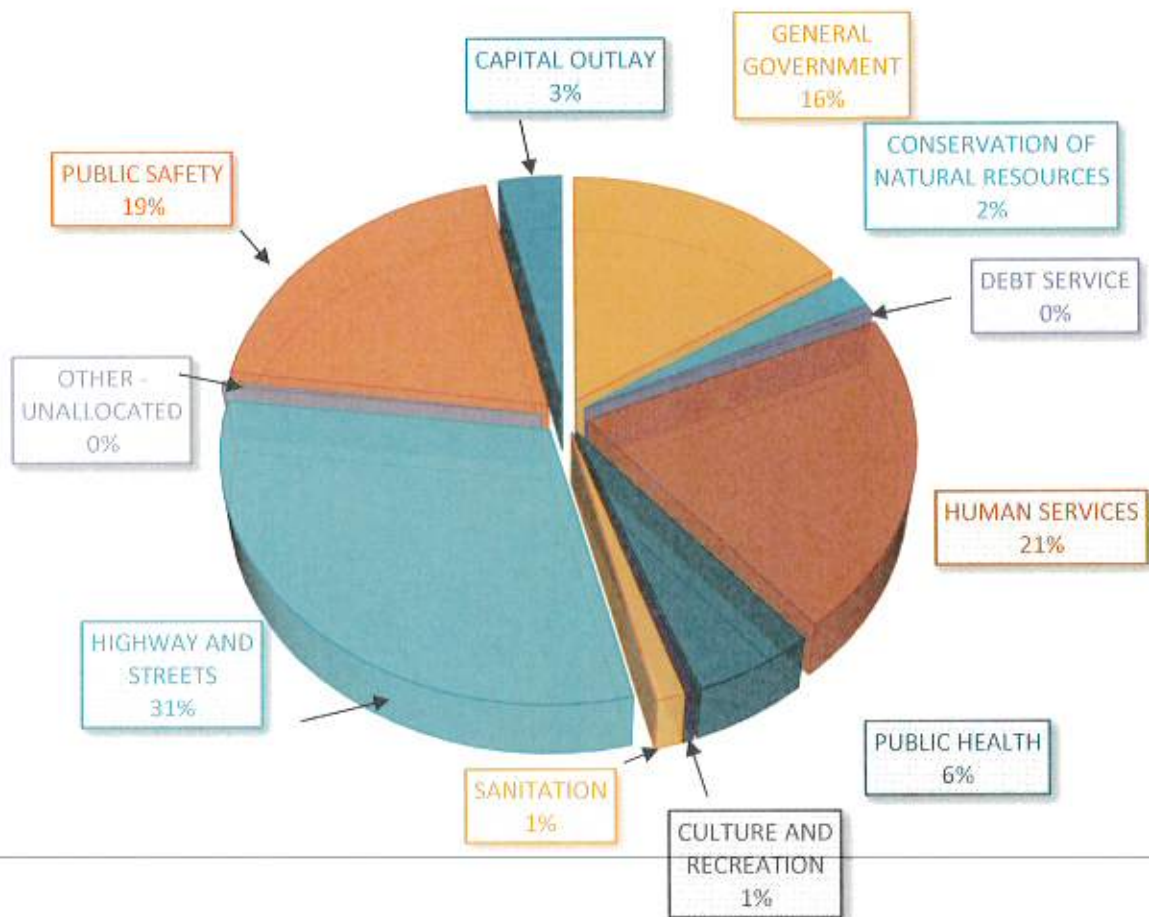
<u>Budgeted Governmental Funds</u>	<u>2025 Adopted Budget</u>	<u>2026 Adopted Budget</u>
Revenues		
County portion of tax levy	\$28,490,545	\$31,197,147
State paid portion of tax levy	2,363,274	2,305,688
Total Tax Levy	30,853,819	33,502,835
Special Assessments	1,689,500	1,649,500
Licenses and permits	169,115	152,230
Intergovernmental		
Federal	4,816,642	5,569,365
State	18,584,618	19,611,096
Charges for services	5,852,830	5,992,130
Fine and forfeits	22,700	25,970
Use of money and property	-	-
Other Revenue	8,802,868	7,928,514
Other Sources	51,600	40,000
Transfers In	190,000	190,000
Budgeted use of available fund balances	4,447,799	4,181,786
Total Revenues and Other Sources	<u>\$75,481,491</u>	<u>\$78,843,426</u>
Expenditures		
General Government	11,544,701	12,260,687
Public Safety	14,132,391	15,193,706
Highway and Streets	22,151,615	24,076,721
Human Services/Welfare	14,910,581	16,214,275
Health	3,838,703	4,339,475
Culture and Recreation	878,650	378,700
Sanitation	932,040	990,683
Conservation of Natural Resources	1,764,699	1,760,394
Other/Unallocated	-	-
Debt Service	350,000	365,000
Capital Outlay	4,267,600	2,697,500
Economic Development	40,500	6,825
Other Uses		
Transfers Out	190,000	190,000
Budgeted increase (use) of fund balances	95,315	32,306
Total Expenditures and Other Uses	<u>\$75,096,795</u>	<u>\$78,506,272</u>

FREEBORN COUNTY 2026 REVENUES BY SOURCE



TOTAL REVENUES
\$ 78,843,426

FREEBORN COUNTY 2026 EXPENDITURES BY SERVICES AREA



TOTAL EXPENDITURES
\$ 78,506,272

