CITY OF CENTERVILLE

NOTICE OF PUBLIC ACCURACY TEST

NOTICE IS HEREBY GIVEN that a public accuracy test of vote counting equipment to be used in the August 11, 2026 Primary Election will be held on Tuesday, July 28, 2026 at 9:00 AM at Centerville City Hall, 1880 Main Street, Centerville, MN 55038-9794.

If you would like to witness this demonstration, you are welcome to do so at the above mentioned location.

Teresa Bender, City Clerk

Published one time in the Quad Community Press on July 21, 2026.

CITY OF LEXINGTON

NOTICE OF PUBLIC ACCURACY TEST

NOTICE IS HEREBY GIVEN that a public accuracy test of vote counting equipment to be used in the August 11, 2026 Primary Election will be held on Thursday, July 23, 2026 at 10:30 AM at Lexington City Hall, 9180 Lexington Avenue, Lexington, MN 55014.

If you would like to witness this demonstration, you are welcome to do so at the above mentioned location.

Brenda Beaudet, Deputy City Clerk

Published one time in the Quad Community Press on July 21, 2026.

CITY OF LINO LAKES

SUMMARY FINANCIAL REPORT

The purpose of this report is to provide summary financial information concerning the City of Lino Lakes to interested citizens. The complete financial statements may be examined at City Hall, 600 Town Center Pkwy, Lino Lakes, MN 55014 or online at linolakes.gov/249/finance. Questions about this report should be directed to the Finance Director, at (651) 982-2411.

REVENUES AND EXPENDITURES FOR GENERAL OPERATIONS (GOVERNMENTAL FUNDS)

For the Years Ended December 31, 2025 and 2024

	Total 2025	Total 2024	Percent Increase (Decrease)
Revenues			
Property Taxes	$ 15,366,695	$ 14,125,489	8.79%
Other Taxes	166,181	196,911	100.00%
Tax Increment	986,651	1,002,712	(1.60%)
Licenses and Permits	1,159,502	1,143,987	1.36%
Special Assessments	1,287,172	2,264,926	(43.17%)
Intergovernmental	11,894,104	5,168,490	130.13%
Charges for Services	2,242,408	2,539,647	(11.70%)
Fines and Forfeits	88,386	101,657	(13.05%)
Investment Earnings	1,900,916	1,517,537	100.00%
Miscellaneous	167,232	144,436	15.78%
Total Revenues	$ 35,259,247	$ 28,205,792	25.01%
Per Capita	1,563	1,264	23.68%
Expenditures			
Current			
General Government	$ 3,482,305	$ 3,108,922	12.01%
Public Safety	7,329,985	6,558,432	11.76%
Public Works	2,328,016	2,383,537	(2.33%)
Culture and Recreation	2,893,590	2,839,288	1.91%
Conservation of Natural Resources	181,024	255,761	(29.22%)
Community Development	968,859	739,702	30.98%
Capital Outlay	28,860,557	9,277,960	211.07%
Debt Service			
Principal	1,615,000	2,115,475	(23.66%)
Interest and Other Charges	591,799	513,966	15.14%
Total Expenditures	$ 48,251,135	$ 27,793,043	73.61%
Per Capita	2,139	1,245	71.76%
Total Long-Term Indebtedness	$ 23,769,268	$ 16,904,979	40.61%
Per Capita	1,054	757	39.11%
General Fund and Special Revenue Funds Committed, Assigned, and Unassigned Fund Balance - December 31	$ 11,077,680	$ 9,320,691	18.85%
Per Capita	491	418	17.59%

Published one time in the Quad Community Press on July 21, 2026.

CITY OF LINO LAKES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Totals
Operating revenues:				
Charges for services	$2,316,472	$2,287,098	$562,097	$5,165,667
Hook-up charges	73,558	61,161	-	134,719
Water meter sales	109,681	-	-	109,681
Total operating revenues	2,499,711	2,348,259	562,097	5,410,067
Operating expenses:				
Personal services	395,500	402,369	185,406	983,275
Materials and supplies	290,785	21,220	18,441	330,446
Contractual services	326,040	218,562	151,652	696,254
MCES sewer charges	-	1,344,995	-	1,344,995
Depreciation	992,929	840,045	-	1,832,974
Utilities	129,750	54,370	-	184,120
Other	9,640	6,931	5,888	22,459
Total operating expenses	2,144,644	2,888,492	361,387	5,394,523
Operating income (loss)	355,067	(540,233)	200,710	15,544
Nonoperating revenues (expenses):				
Investment earnings	292,663	381,681	25,670	700,014
Interest expense	(26,530)	-	-	(26,530)
Intergovernmental revenue	5,060	-	-	5,060
Total nonoperating revenues (expenses)	271,193	381,681	25,670	678,544
Income (loss) before contributions and transfers	626,260	(158,552)	226,380	694,088
Contributions and transfers:				
Capital contributions from private sources	1,038,460	945,753	-	1,984,213
Capital contributions from governmental activities	19,306,024	1,465,677	-	20,771,701
Transfer out	(2,565,829)	-	-	(2,565,829)
Total contributions and transfers	17,778,655	2,411,430	-	20,190,085
Change in net position	18,404,915	2,252,878	226,380	20,884,173
Net position - January 1	38,808,686	32,270,204	363,384	71,442,274
Net position - December 31	$57,213,601	$34,523,082	$589,764	$92,326,447

	Capital Grants and Contributions	Transfers - Net
Amounts reported above	$22,755,914	($2,565,829)
Amounts reported for business-type activities in the statement of activities are different because:		
Transfer in of capital assets from governmental activities	(20,771,701)	20,771,701
Amounts reported on the statement of activities	$1,984,213	$18,205,872

Published one time in the Quad Community Press on July 21, 2026.

CITY OF LINO LAKES

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

December 31, 2025

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Total
Assets:				
Current assets:				
Cash and cash equivalents	$5,713,347	$7,734,551	$627,375	$14,075,273
Due from other governments	1,035	2,929	-	3,964
Accounts receivable - net	273,046	283,097	63,064	619,207
Prepaid items	28,823	146,612	2,717	178,152
Inventory	198,362	-	-	198,362
Total current assets	6,214,613	8,167,189	693,156	15,074,958
Noncurrent assets:				
Interfund loan receivable	-	2,146,653	-	2,146,653
Capital assets:				
Land	374,867	-	-	374,867
Construction in progress	25,060,068	2,463,021	-	27,523,089
Equipment	463,789	1,345,634	-	1,809,423
Water and sewer systems	42,795,994	34,976,421	-	77,772,415
Total capital assets	68,694,718	38,785,076	-	107,479,794
Less: Allowance for depreciation	(14,560,361)	(14,249,948)	-	(28,810,309)
Net capital assets	54,134,357	24,535,128	-	78,669,485
Total noncurrent assets	54,134,357	26,681,781	-	80,816,138
Total assets	60,348,970	34,848,970	693,156	95,891,096
Deferred outflows of resources related to pensions	44,369	44,583	7,684	96,636
Liabilities:				
Current liabilities:				
Accounts payable	159,371	36,165	6,892	202,428
Salaries payable	19,915	19,915	9,712	49,542
Due to other governments	15,257	314	199	15,770
Deposits payable	8,200	-	-	8,200
Accrued interest payable	10,665	-	-	10,665
Compensated absences payable - current portion	33,074	33,074	14,581	80,729
Long-term debt - current portion	688,000	-	-	688,000
Total current liabilities	934,482	89,468	31,384	1,055,334
Noncurrent liabilities:				
Compensated absences payable	24,950	24,950	11,000	60,900
Other post employment benefits	49,650	49,650	5,303	104,603
Long-term debt	1,966,787	-	-	1,966,787
Net pension liability	118,112	120,463	38,316	276,891
Total noncurrent liabilities	2,159,499	195,063	54,619	2,409,181
Total liabilities	3,093,981	284,531	86,003	3,464,515
Deferred inflows of resources related to pensions	85,757	85,940	25,073	196,770
Net position:				
Net investment in capital assets	51,479,570	24,535,128	-	76,014,698
Unrestricted	5,734,031	9,987,954	589,764	16,311,749
Total net position	$57,213,601	$34,523,082	$589,764	$92,326,447

Published one time in the Quad Community Press on July 21, 2026.

CITY OF LINO LAKES

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Totals
Cash flows from operating activities:				
Receipts from customers and users	$2,547,883	$2,370,395	$568,040	$5,486,318
Payment to suppliers	(846,939)	(1,692,627)	(173,174)	(2,712,740)
Payment to employees	(397,856)	(404,724)	(209,008)	(1,011,588)
Net cash flows provided by operating activities	1,303,088	273,044	185,858	1,761,990
Cash flows from noncapital financing activities:				
Intergovernmental revenue	6,670	-	-	6,670
Repayment of interfund loan receivable	-	221,565	-	221,565
Transfers out	(2,565,829)	-	-	(2,565,829)
Net cash flows provided by noncapital financing activities	(2,559,159)	221,565	-	(2,337,594)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(185,423)	(775,328)	-	(960,751)
Note proceeds	1,787,692	-	-	1,787,692
Principal paid on debt	(349,190)	-	-	(349,190)
Interest paid on debt	(18,957)	-	-	(18,957)
Net cash flows provided by capital and related financing activities	1,234,122	(775,328)	-	458,794
Cash flows from investing activities:				
Investment earnings	292,663	381,681	25,670	700,014
Net increase (decrease) in cash and cash equivalents	270,714	100,962	211,528	583,204
Cash and cash equivalents - January 1	5,442,633	7,633,589	415,847	13,492,069
Cash and cash equivalents - December 31	$5,713,347	$7,734,551	$627,375	$14,075,273
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	$355,067	($540,233)	$200,710	$15,544
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	992,929	840,045	-	1,832,974
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable - net	48,172	22,136	5,943	76,251
Decrease (increase) in prepaid items	1,185	634	3,406	5,225
Decrease (increase) in inventory	(112,984)	-	-	(112,984)
Decrease (increase) in deferred outflows of resources	10,114	10,113	5,393	25,620
Increase (decrease) in payables	21,075	(47,183)	(599)	(26,707)
Increase (decrease) in compensated absences	4,857	4,857	4,553	14,267
Increase (decrease) in other post employment benefits	9,953	9,953	(19,003)	903
Increase (decrease) in net pension liability	(11,968)	(11,967)	(6,381)	(30,316)
Increase (decrease) in deferred inflows of resources	(15,312)	(15,311)	(8,164)	(38,787)
Total adjustments	948,021	813,277	(14,852)	1,746,446
Net cash provided by operating activities	$1,303,088	$273,044	$185,858	$1,761,990
Noncash investing, capital and financing activities:				
Contributions of capital assets	$20,344,484	$2,411,430	$ -	$22,755,914

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