



**City of Hill City Agenda
Budget Council Meeting
December 16, 2025 at 6:00 PM
Hill City Community Room**

Note: Please silence your electronic devices during the meeting. Thank you.

- 1. Call to Order**
- 2. Additions or Corrections to the Agenda**
- 3. Business**
 - a.** Review of Budgets and Levy's
 - b.** Approve Resolution 2025 - 17 Setting Final Levy
- 4. Adjourn**

2026 PROPERTY TAX INFORMATION

I. GENERAL TAX INFORMATION

II. TAX CALCULATION

III. TAX CLASSIFICATIONS

IV. TAX CREDITS, RMV TAX, STATE GENERAL TAX, PLAT LAW

V. TAX CALCULATION EXAMPLES

VI. STATE BOARD CHANGES OF REAL AND PERSONAL PROPERTY VALUES FOR 2026

Lists the taxing districts with market value increases mandated by the State Board of Equalization. Districts with values adjusted by the Land Services Department to meet actual market increases are not included. Those adjustments are shown on the Board of Review notification sent to taxpayers early in the year.

VII. SUPPLEMENTAL HOMESTEAD CREDIT CALCULATION

Property must be located in School District 182 (Crosby-Ironton) or School District 1 (Aitkin) and must have residential homestead or farm homestead classification to qualify for this credit.

VIII. LEVY COMPARISON

IX. TAX RATE COMPARISON

I. GENERAL TAX INFORMATION PAYABLE 2026

1. **ACTUAL RATES USED FOR FINAL TAXES NEXT MARCH MAY BE HIGHER THAN ESTIMATES:** Taxpayers are eligible for homestead classification for taxes payable in 2026, if they have ownership and establish residence by December 31, 2025 and file an application with the Land Services Department by December 31, 2025. If there are a significant number of approved applications, which cause the tax base to decrease, and if your final levy stays the same, the tax rate will increase for the actual tax statements mailed in 2026.

2. **MARKET VALUE EXCLUSION FOR HOMESTEAD PROPERTIES:** Beginning with payable 2025 taxes, the Homestead Market Value Exclusion is calculated as follows: homesteads valued at \$95,000 or less, the exclusion is 40% of the market value, yielding a maximum exclusion of \$38,000. For homesteads valued between \$95,000 and \$517,200, the exclusion is \$38,000 minus 9% of the valuation over \$95,000. For homesteads valued at \$517,200 or more, there is no market valuation exclusion. The previous maximum exclusion was \$30,400 for homesteads valued at \$76,000 and the maximum market value to receive an exclusion was \$413,800.

3. **SUPPLEMENTAL HOMESTEAD CREDIT AREAS (COMMONLY KNOWN AS TACONITE CREDIT):** Only homestead property located in School District 182 (Crosby-Ironton) and School District 1 (Aitkin) is eligible for Supplemental Homestead credit. The maximum credit allowed remained the same as before, \$315.10 or \$289.80, depending on whether a Township or City is a high or low percentage taconite district.

4. **TAX CAPACITY CLASS RATE PERCENTAGE CHANGES:** The 1st tier market value limit for Farms (not including house, garage & 1 acre) changed from \$3,500,000 to \$3,800,000 with a class rate of .50% and value over \$3,800,000 has a class rate of 1%.

5. **QUESTIONS ON MARKET VALUE:** Issues concerning market value are to be discussed at the Board of Review held earlier in the year or with the Land Services Department. See the State Board Changes sheet to identify the townships/cities which had taxpayers who did not receive prior notification of market value increases due to state mandated increases occurring after the Board of Review.

6. **AGRICULTURAL CREDIT:** Agricultural credit is based on market value and is limited to farm homestead property. The 2014 legislature increased the maximum Ag Credit to \$490.00 for pay 2015 taxes. Ag Credit is calculated as follows: 0.3% of the 1st \$115,000 of farm market value (excluding House, Garage and 1 Acre) PLUS 0.1% of next \$145,000 of farm market value (excluding House, Garage and 1 Acre). This means farms with at least \$260,000 market value (excluding House, Garage and 1 Acre) will receive the maximum \$490 credit. Non-homestead agricultural land does not qualify for a credit.

7. **STATE GENERAL TAX:** All Commercial, Industrial, Utility, Mineral and Seasonal Recreational Residential (cabins) property is subject to the State General Tax, a state property tax. Starting in payable 2006, the State General Tax rate was split into two separate rates, one for Commercial Industrial property and one for Seasonal Recreational property. The rates for taxes payable in 2026 are: 29% of tax capacity for Commercial Industrial property, and 10% of a slightly lower two-tier tax capacity for Seasonal Recreational Residential property. The tax applies to non-homestead Seasonal Commercial, Class 4c(1) property. The tax applies only to the third tier (over \$2,300,000 taxable market value) of homestead Seasonal Commercial, Class 1c property.

8. **SENIOR CITIZEN DEFERRAL:** The senior citizen deferral is often referred to as the “circuit breaker” for property tax increases for those on fixed incomes. There are homestead, income, age, longevity of ownership, and other requirements that must be met to qualify for this deferral. According to state statute, applications to qualify can only be reviewed and accepted by the Department of Revenue in St. Paul. The deferral is a lien on the affected property.

9. **SCHOOL BUILDING BOND AGRICULTURAL CREDIT:** The School Building Bond Agricultural Credit applies to all property classified as 2a (agricultural land), 2b (rural vacant land), and 2c (managed forest land), excluding the house, garage, and surrounding 1 acre of land of an agricultural homestead. The credit is 70% of the tax on the property attributable to school district-bonded debt levies.

Please feel free to contact Michaelle Cronquist or Melonie Flaws in the Land Services Department if you have questions about any of this material.

CROW WING COUNTY LAND SERVICES
322 LAUREL STREET, SUITE 15
BRAINERD, MN 56401
(218) 824-1010
landservices@crowwing.gov
www.crowwing.gov

II. TAX CALCULATION PAYABLE 2026

NET TAX CAPACITY TAX:

1. Market Value is placed on property by the Land Services Department at fair market value (how much the property will likely sell for on January 2nd of the current assessment year) based on 'like' sales. The Land Services Department also assigns a classification to the property according to use. The classification assigned determines the set of percentages to be applied to the Market Value to determine Net Tax Capacity. Percentages are set by state law for each classification and are uniform statewide. The individual tax capacities for each parcel are totaled by taxing authority.
2. To calculate the net tax capacity (NTC) tax rate for a taxing authority, the tax levy adopted by the authority is divided by the net tax capacity or "tax base" of all property located within the boundaries of the authority. To determine net tax capacity, the initial tax capacity of the taxing authority is reduced by the fiscal disparity contribution value in fiscal disparity areas and by the tax increment financing value for authorities with TIF districts.
3. The NTC Tax rates for each authority are added together to determine the total NTC tax rate for that unique taxing area (UTA). Tax authorities include: County, Schools, City or Township, and Special Taxing Districts (In Crow Wing County: Region 5, Cuyuna Range Hospital District, County HRA, Brainerd HRA, Pequot Lakes HRA and GKWMLSSD-Garrison Kathio West Mille Lacs Lake Sanitary Sewer District).
4. The Tax Capacity of each parcel is then multiplied by the NTC Tax Rate of the unique taxing area the parcel resides in. The result is the number found on Line 12 of the Property Tax Statement. Taxes based on market value, state tax or fiscal disparities tax are also added, if applicable (see below). Special Assessments, such as charges for storm sewers, street improvements, or solid waste service are added to this amount on Line 13.

REFERENDUM MARKET VALUE TAX:

1. Voter approved referendum taxes are calculated using referendum market value. For School Districts, a market value referendum tax is required if the money will be used for operating expenses. Starting in Payable 2004, General RMV Other, a non voter approved referendum market value levy, was added to compensate school districts for revenue lost from aid reduction and funding changes.
2. Referendum market value is equal to taxable market value for most properties. The exceptions are: a) Homestead property is the estimated market value prior to the MV exclusion, b) Farm property is calculated on the house, garage, and 1 acre portion only, prior to any MV exclusion, c) Those properties eligible for disability homestead classification have a separate formula. Seasonal recreational property, rural vacant land, managed forest land and portions of farm property are excluded from referendum market value based levies.
3. The referendum market value rate is calculated by dividing the referendum market value levy by the total referendum market value of the taxing authority. The referendum market value tax for each parcel is calculated by multiplying the referendum market value rate of the taxing district by the referendum market value for that parcel.

STATE GENERAL TAX:

1. Starting in payable 2006, there are two State General Tax Rates. One rate is applied to Commercial-Industrial property to levy 95% of the tax and a second rate is applied to Seasonal Recreational Residential and Seasonal Commercial property to levy 5% of the tax.
2. Seasonal Recreational property: 40% of the Tax capacity on the first \$76,000 of market value and the full tax capacity on the remainder value are multiplied by the Seasonal Residential Recreational State General Levy Property Tax Rate certified by the Dept of Revenue in January each year.
3. Commercial/Industrial/Railroad/Utilities/Minerals property: Full tax capacity after the first \$150,000 in taxable market value is multiplied by the Commercial-Industrial State General Levy Property Tax Rate certified by the Dept of Revenue.
4. Non-Homestead Seasonal Commercial (resorts): Full tax capacity is multiplied by the Seasonal Residential Recreational State General Levy Property Tax Rate.
5. Homestead Seasonal Commercial: Only applies to taxable market value over \$2,300,000 (tier-three of Class 1c). Full tax capacity of the third tier is multiplied by the Seasonal Residential Recreational State General Levy Property Tax Rate.

MARKET VALUE EXCLUSION:

1. **Market Value Exclusion for Homestead Properties** - Beginning with payable 2025 taxes, the Homestead Market Value Exclusion is calculated as follows: homesteads valued at \$95,000 or less, the exclusion is 40% of the market value, yielding a maximum exclusion of \$38,000. For homesteads valued between \$95,000 and \$517,200, the exclusion is \$38,000 minus 9% of the valuation over \$95,000. For homesteads valued at \$517,200 or more, there is no market valuation exclusion. The previous maximum exclusion was \$30,400 for homesteads valued at \$76,000 and the maximum market value to receive an exclusion was \$413,800.

PROPERTY TAX CREDITS:

1. **Agricultural Credit** – Beginning with payable 2015 taxes, the legislature changed the way ag credit is calculated and increased the maximum ag credit allowed to \$490. It is calculated by multiplying the first \$115,000 of the homestead farm value by 0.3% PLUS the next \$145,000 of homestead farm value multiplied by 0.1%. The result is the maximum ag credit of \$490.
2. **Supplemental Homestead Credit** has replaced Taconite Homestead Credit in Crow Wing County. Only homestead properties located in Crosby-Ironton School District (#182) or Aitkin School District (#001) are eligible. See the separate information sheet for the calculation of Supplemental Homestead Credit.
3. **School Building Bond Agricultural Credit** – Beginning with payable 2018 taxes, legislature created a credit for all property classified as 2a, 2b, and 2c, excluding the house, garage, and surrounding 1 acre. The credit is 70% of the tax on the property attributable to the school district-bonded debt levies.

FISCAL DISPARITY:

Fiscal Disparity applies to Commercial, Industrial, Utilities, Minerals, and Railroad land in School Districts 001 and 182 only. A portion of the value of these property classifications is taxed at a rate common to all like properties within the Iron Range Area. The basis for the common rate is 60% of the increase in the property classification value compared to the value of the 1995 assessment used for the taxes payable in 1996. The tax rate in payable 2026 for this portion of value will be 151.383%.

III. TAX CLASSIFICATIONS

REAL ESTATE TAX LAW CHANGES

NOVEMBER 2025

Highlighted & italicized items indicate legislative changes enacted in 2024 for taxes Payable 2025.

DESCRIPTION	2025		2026		STATE TAX CLASS RATES	EXEMPT FROM RMV TAX
	CLASSIFICATION	NET CLASS RATES	CLASSIFICATION	NET CLASS RATES		
RESIDENTIAL HOMESTEAD Class Codes: 201, 203, 209	1a 1st 500,000 MV over 500,000 MV	1.00% 1.25%	1a 1st 500,000 MV over 500,000 MV	1.00% 1.25%		
FARM HOMESTEAD PRODUCTIVE AG PORTION OF FARM Class Codes: 101, 105, 106	2a HGA: 1st 500,000 MV over 500,000 MV 2a REMAINDER OF FARM HOMESTEAD CLASSIFIED AS 2a - PRODUCTIVE AG: <i>1st 3,500,000 MV 0.50% over 3,500,000 MV 1.00%</i>	1.00% 1.25% 1.00% 1.00%	2a HGA: 1st 500,000 MV over 500,000 MV 2a REMAINDER OF FARM HOMESTEAD CLASSIFIED AS 2a - PRODUCTIVE AG: <i>1st 3,500,000 MV 0.50% over 3,500,000 MV 1.00%</i>	1.00% 1.25% 1.00% 1.00%		* *
RURAL VACANT PORTION OF FARM Class Codes: 111, 113	2b REMAINDER OF FARM HOMESTEAD CLASSIFIED AS 2b - RURAL VACANT: <i>1st 3,500,000 MV 0.50% over 3,500,000 MV 1.00%</i>	1.00% 1.00%	2b REMAINDER OF FARM HOMESTEAD CLASSIFIED AS 2b - RURAL VACANT: <i>1st 3,500,000 MV 0.50% over 3,500,000 MV 1.00%</i>	1.00% 1.00%		* *
FARM NON-HOMESTEAD If building, single unit. Class Codes: 200, 201	4bb(2) HGA: 1st 500,000 MV over 500,000 MV	1.00% 1.25%	4bb(2) HGA: 1st 500,000 MV over 500,000 MV	1.00% 1.25%		
PRODUCTIVE & NON-PRODUCTIVE AG PORTION OF FARM Class Codes: 101 Class Codes: 111	2a Non-Hmstd Productive Ag 2b Non-hmstd Rural Vacant	1.00% 1.00%	2a Non-Hmstd Productive Ag 2b Non-hmstd Rural Vacant	1.00% 1.00%		* *
If building, two or three units. Class Codes 203, 207	4b(3) HGA:	1.25%	4b(3) HGA:	1.25%		
PRODUCTIVE & NON-PRODUCTIVE AG PORTION OF FARM Class Codes: 101 Class Codes: 111	2a Non-Hmstd Productive Ag 2b Non-hmstd Rural Vacant	1.00% 1.00%	2a Non-Hmstd Productive Ag 2b Non-hmstd Rural Vacant	1.00% 1.00%		* *
RURAL VACANT LAND Class Code: 115	2b	1.00%	2b	1.00%		*
MANAGED FOREST LAND Class Code: 112	2c	0.65%	2c	0.65%		*
MANUFACTURED HOME PARKS Class Code: 220	4c(5)(i)	1.25%	4c(5)(i)	1.25%		
MANUFACTURED HOME PARK COOPERATIVE Class Code: 260, 261	4c(5)(ii) over 50% shareholder occupied 50% or less shareholder occupied	0.75% 1.00%	4c(5)(ii) over 50% shareholder occupied 50% or less shareholder occupied	0.75% 1.00%		
CLASS I MANUFACTURED HOME PARK Class Codes: 262	4c(5)(iii)	1.00%	4c(5)(iii)	1.00%		*
SEASONAL REC. RESIDENTIAL (Non-Commercial) Class Codes: 151	4c(12) 1st 76,000 MV 76,001-500,000 MV over 500,000 MV	1.00% 1.00% 1.25%	4c(12) 1st 76,000 MV 76,001-500,000 MV over 500,000 MV	1.00% 1.00% 1.25%	0.40% 1.00% 1.25%	* * *

DESCRIPTION	2024		2025		NOVEMBER 2025	
	CLASSIFICATION	NET CLASS RATES	CLASSIFICATION	NET CLASS RATES	STATE TAX CLASS RATES	EXEMPT FROM RMV TAX
RESIDENTIAL NON-HOMESTEAD						
Single unit Class Codes: 200, 201, 202	4bb(1) 1st 500,000 MV over 500,000 MV	1.00% 1.25%	4bb(1) 1st 500,000 MV over 500,000 MV	1.00% 1.25%		
Single unit - Previously Seasonal Rec (same owner) Class Codes: 209	4b(1)	1.25%	4b(1)	1.25%		
Duplex, Triplex, vacant land Class Codes: 203, 206, 207	4b(1)	1.25%	4b(1)	1.25%		
Apt - 4 or more units Class Code: 205	4a	1.25%	4a	1.25%		
Low Income Rental Housing Class Code: 229, 224	4d 1st 100,000 MV	0.25%	4d(1) 1st 100,000 MV	0.25%		
SEASONAL COMMERCIAL						
Receives 40% receipts Mem Day to Labor Day with 60% of bookings 2 nights or more Includes homestead Class Code: 221	1c 1st 600,000 MV 600,000 to 2,300,000 MV over 2,300,000 MV	0.50% 1.00% 1.25%	1c 1st 600,000 MV 600,000 to 2,300,000 MV over 2,300,000 MV	0.50% 1.00% 1.25%	1.25%	
Non-homestead Class Code: 232	4c(1) 1st 500,000 MV over 500,000 MV	1.00% 1.25%	4c(1) 1st 500,000 MV over 500,000 MV	1.00% 1.25%	1.00% 1.25%	
COMMERCIAL/INDUSTRIAL-PERS. PROP. UTILITIES						
Commercial: Class Code: 233, 243	3a 1st 150,000 MV over 150,000 MV	1.50% 2.00%	3a 1st 150,000 MV over 150,000 MV	1.50% 2.00%	NA 2.00%	
Industrial: Class Code: 234, 244 Utilities: Class Code: 230, 424, 444, 445, 451, 455, 477	3a 1st 150,000 MV over 150,000 MV	1.50% 2.00%	3a 1st 150,000 MV over 150,000 MV	1.50% 2.00%	NA 2.00%	
QUALIFYING GOLF COURSES Class Code: 247	4c(2)	1.25%	4c(2)	1.25%		
BED & BREAKFAST up to 5 units Class Code: 253	4c(9)	1.25%	4c(9)	1.25%		
SEASONAL RESTAURANT ON A LAKE Class Code: 242	4c(10)	1.25%	4c(10)	1.25%		
MINERALS Class Code: 447, 776	5(1)	2.00%	5(1)	2.00%	2.00%	
ELEC GEN PUB UTILITY MACHINERY Class Code: 241 231, 436	3a	2.00%	3a	2.00%		
ALL OTHER PUB UTILITY MACHINERY Class Code: 240 431	3a	2.00%	3a	2.00%	2.00%	
NONPROFIT COMMUNITY SERVICE ORG. Class Code: 223, 223V Class Code: 222, 222V	4c(3)(i) Non-Revenue-Comm Org 4c(3)(ii) Non-Revenue-Veterans Org 4c(3)(iii) Donations-Comm Org 4c(3)(iv) Donations-Veterans Org	1.50% 1.00% 1.50% 1.00%	4c(3)(i) Non-Revenue-Comm Org 4c(3)(ii) Non-Revenue-Veterans Org 4c(3)(iii) Donations-Comm Org 4c(3)(iv) Donations-Veterans Org	1.50% 1.00% 1.50% 1.00%	1.50% 1.00% 1.50% 1.00%	
CERTAIN AIRCRAFT HANGARS Class Code: 470, 250	4c(7), 4c(8)	1.50%	4c(7), 4c(8)	1.50%		

DESCRIPTION	2024		2025		NOVEMBER 2025	
	CLASSIFICATION	NET CLASS RATES	CLASSIFICATION	NET CLASS RATES	STATE TAX CLASS RATES	EXEMPT FROM RMV TAX
RAILROADS (1 preferred class in each county) Class Code: 235, 236, 452	3a	2.00%	3a	2.00%	2.00%	
QUALIFYING MARINAS Class Code: 254	4c(11) 1st 500,000 MV Over 500,000 MV	1.00% 1.25%	4c(11) 1st 500,000 MV Over 500,000 MV	1.00% 1.25%		
BLIND/DISABILITY HOMESTEADS - INDIVIDUAL OR JOINT OWNER WITH SPOUSE Residential: Class Code: 201, 203, 209 Farm: Class Code: 101, 106, 111, 113	1b 1st 50,000 MV 50,001- 500,000 MV over 500,000 MV 1b House, Garage & 1 acre 1st 50,000 MV 50,001 - 500,000 MV over 500,000 MV 2a REMAINDER OF FARM HOMESTEAD CLASSIFIED AS 2a - PRODUCTIVE AG:	.45% 1.00% 1.25% .45% 1.00% 1.25% 0.50% 1.00%	1b 1st 50,000 MV 50,001- 500,000 MV over 500,000 MV 1b House, Garage & 1 acre 1st 50,000 MV 50,001 - 500,000 MV over 500,000 MV 2a REMAINDER OF FARM HOMESTEAD CLASSIFIED AS 2a - PRODUCTIVE AG:	.45% 1.00% 1.25% .45% 1.00% 1.25% 0.50% 1.00%		* *
DISABILITY HOMESTEAD/ 1 PERSON ELIGIBLE WITH ADDITIONAL OWNERS (NOT SPOUSE) Residential Fractional Ownership % of Market Value Farm Fractional Ownership % of Market Value	1b 1b 2a 2b	Fractional % of 1st 50,000 MV 50,001- 500,000 MV over 500,000 MV 1st 50,000 MV over 500,000 MV 1st 3,500,000 MV over 3,500,000 MV 1st 3,500,000 MV over 3,500,000 MV	Fractional % of 1st 50,000 MV 50,001- 500,000 MV over 500,000 MV 1st 50,000 MV over 500,000 MV 1st 3,500,000 MV over 3,500,000 MV 1st 3,500,000 MV over 3,500,000 MV	Fractional % of 1st 50,000 MV 50,001- 500,000 MV over 500,000 MV 1st 50,000 MV over 500,000 MV 1st 3,500,000 MV over 3,500,000 MV 1st 3,500,000 MV over 3,500,000 MV	.45% 1.00% 1.25% .45% 1.00% 1.25% 0.50% 1.00%	* *

2025 **IV. TAX CREDITS** 2026

SUPPLEMENTAL HOMESTEAD (TACONITE) CREDIT M.S. 273.1391
(Applies to Homestead Property in School Districts 1 & 182 Only)

High Percentage District: 66% of NTC tax + RMV tax after subtraction of ag credit, if applicable
 Maximum Credit Allowed: \$315.10

66% of NTC tax + RMV tax after subtraction of ag credit, if applicable
 Maximum Credit Allowed: \$315.10

Low Percentage District: 57% of NTC tax + RMV tax after subtraction of ag credit, if applicable
 Maximum Credit Allowed: \$289.80

57% of NTC tax + RMV tax after subtraction of ag credit, if applicable
 Maximum Credit Allowed: \$289.80

AGRICULTURAL CREDIT M.S. 273.1384, subd. 2
(Applies to Farm Homestead Market Value excluding HGA)

Maximum Ag Credit Allowed: \$490.00 per homestead
 Maximum Ag Credit allowance is reached at \$260,000 Farm Market Value.

Maximum Ag Credit Allowed: \$490.00 per homestead
 Maximum Ag Credit allowance is reached at \$260,000 Farm Market Value.

Ag Credit is calculated as follows:
 0.3% of 1st \$115,000 of farm market value PLUS
 0.1% of next 145,000 of farm market value

Ag Credit is calculated as follows:
 0.3% of 1st \$115,000 of farm market value PLUS
 0.1% of next 145,000 of farm market value

SCHOOL BUILDING BOND AGRICULTURAL CREDIT M.S. 273.1387
(Applies to property classified as 2a, 2b, and 2c excluding HGA)

Credit is calculated as follows:
 70% of the qualifying property's Net Tax Capacity (NTC) x the school debt tax rate.

Credit is calculated as follows:
 70% of the qualifying property's Net Tax Capacity (NTC) x the school debt tax rate.

Credit applies to all school debt levies, whether or not they are voter approved.
 Credit applies to all school debt levies, whether or not they are voter approved.

HOMESTEAD MARKET VALUE EXCLUSION M.S. 273.13 subd. 35
(Applies to Residential Homestead/ and HGA of Farm Homesteads)

Homestead Market Value Exclusion is calculated as follows:
 Homestead Market Value Exclusion is calculated as follows:

For homesteads valued at \$95,000 or less, the exclusion is 40% of the market value, yielding a maximum exclusion of \$38,000 (95,000 X 40%).
 For homesteads valued between \$95,000 and \$571,200, the exclusion is \$38,000 minus 9% of the valuation over \$95,000. See example below.

For homesteads valued between \$95,000 and \$571,200, the exclusion is \$38,000 minus 9% of the valuation over \$95,000. See example below.

What is the homestead Market Value exclusion on a \$200,000 home?
 200,000 - 95,000 = 105,000
 105,000 X 9% = 9,450
 38,000 - 9,450 = 28,550 - This is the MV Exclusion
 \$200,000 - \$28,550 = \$171,450 Taxable Market Value

For homestead valued at \$517,200 or more, there is no market valuation exclusion.
 For homestead valued at \$517,200 or more, there is no market valuation exclusion.

REFERENDUM MARKET VALUE BASED TAX

2025

Seasonal recreational property, agricultural property, rural vacant land & managed forest land are excluded from calculations of School District and Local Market Value based referendum levies.

REFERENDUM MARKET VALUE:

Based on full market value if the Class Rate is 1% or greater. If the Class Rate is less than 1%, the portion of market value using the class rate less than 1% is multiplied by that class rate percentage X 100.

Example MV = \$100,000

Residential Homestead Disabled Joint Owner	Residential Homestead	Farm Homestead
First \$50,000 x .45%=225	) \$100,000 X 100% = \$100,000	) HGA = 75,000
225 x 100=\$22,500	) Ref MV = \$100,000	) \$75,000 x 100% = \$75,000
Remainder \$100,000 - 50,000=\$50,000	) \$100,000 x Ref MV Rate=RVM tax	) Ref MV = \$75,000
\$22,500 + \$50,000 = \$72,500	)	) \$75,000 x Ref MV Rate=RVM tax
Ref MV = \$72,500))
\$72,500 x Ref MV Rate=RVM tax))

2026

Seasonal recreational property, agricultural property, rural vacant land & managed forest land are excluded from calculations of School District and Local Market Value based referendum levies.

REFERENDUM MARKET VALUE:

Based on full taxable market value if the Class Rate is 1% or greater. If the Class Rate is less than 1%, the portion of market value using the class rate less than 1% is multiplied by that class rate percentage X 100.

Example MV = \$100,000

Residential Homestead Disabled Individual Owner	Residential Homestead	Farm Homestead
First \$50,000 x .45%=225	) \$100,000 X 100% = \$100,000	) HGA = 75,000
225 x 100=\$22,500	) Ref MV = \$100,000	) \$75,000 x 100% = \$75,000
Remainder \$100,000 - 50,000=\$50,000	) \$100,000 x Ref MV Rate=RVM tax	) Ref MV = \$75,000
\$22,500 + \$50,000 = \$72,500	)	) \$75,000 x Ref MV Rate=RVM tax
Ref MV = \$72,500))
\$72,500 x Ref MV Rate=RVM tax))

STATE GENERAL TAX M.S.275.025

Tax Rate: To be set in January, 2026

There are two rates for the State General Tax - One for Comm-Ind & one for Seas Rec Res/Seas Comm

Comm Ind. Tax Rate: 28.857% Seas Rec Res/Seas Comm: 10.010%

There are two rates for the State General Tax - One for Comm-Ind & one for Seas Rec Res/Seas Comm

Seasonal Rec Residential:	Seasonal Rec Residential:	40% of tax capacity on 1st \$76,000 of MV 100% of tax capacity on 76,001-500,000 of MV 125% of tax capacity on remainder MV
Commercial/Industrial/Utility	Commercial/Industrial/Utility	100% of tax capacity over \$150,000 (Electrical generating attached machinery is exempted)
Non-Hmstd Seas Commercial	Non-Hmstd Seas Commercial	100% of tax capacity
Hmstd Seas Commercial	Hmstd Seas Commercial	100% of tax capacity on taxable market value over \$2,300,000 (only tier-three of Class 1c)

PLAT LAW MV LIMITATION M.S. 273.11 subd. 14b

Applies to vacant land platted on or after August 1, 2001
Seven (7) year phase in to true value

Applies to vacant land platted on or after August 1, 2001
Seven (7) year phase in to true value

VI.



To the Auditor of Crow Wing County

2025 Certification of State Board of Equalization Changes

The State Board of Equalization did not order any changes to the estimated market values in your county for real or personal property in any assessment district for the 2025 assessment.

If you have questions, you may contact Jon Klockziem at jon.klockziem@state.mn.us or 651-556-6108.

A handwritten signature in blue ink that reads 'Paul Marquart'.

Paul Marquart, Commissioner
Minnesota Department of Revenue

VII. SUPPLEMENTAL HOMESTEAD CREDIT CALCULATION COMMONLY KNOWN AS TACONITE CREDIT) PAYABLE 2026

Only property classified as **homestead** and located in **School District No. 1 (Aitkin)** or **School District No. 182 (Crosby-Ironton)** is eligible for the supplemental homestead credit.

STEP ONE:

Calculate and total the net tax capacity tax and the referendum market value tax, subtract any agricultural credits.

STEP TWO:

Multiply the tax calculated in Step One by the appropriate percentage - 57% if in the Low Percentage District - 66% if in the High Percentage District (see below for listing) to determine the credit amount.

STEP THREE:

If the result in Step Two is greater than the maximum allowed - \$289.80 in the Low Percentage District - \$315.10 in the High Percentage District - the Credit is limited to the maximum allowance.

NOTE:

If property is multi-use, the entire tax is eligible for the calculation of the supplemental homestead credit and the credit is not limited to the homestead portion of the tax.

*** LOW PERCENTAGE DISTRICTS**

- Crosslake
- Cuyuna
- Deerwood City
- Emily
- Bay Lake
- Center
- 2nd Assessment (Dean Lake)
- Deerwood Twp.
- Fairfield
- Lake Edward
- Little Pine
- Mission
- Nokay Lake
- Oak Lawn
- Pelican
- Perry Lake
- Ross Lake

**** HIGH PERCENTAGE DISTRICTS**

- Crosby
- Ironton
- Riverton
- Trommald
- Rabbit Lake
- Irondale
- Wolford

VIII. LEVY COMPARISON

LEVY COMPARISON	(Blue Highlighted lines = Increased Levy from Final 2025 to Proposed 2026)			
2026 Proposed Levies	2025 FINAL	2026 PROPOSED	DIFFERENCE	% CHANGE
NAME	NTC LEVY	NTC LEVY	(Final 2025 to Proposed 2026)	(Final 2025 to Proposed 2026)
CROW WING COUNTY	47,741,455	50,839,879	3,098,421	6.49%
County Government Total	47,741,458	50,839,879	3,098,421	6.49%
BAXTER CITY OF	9,300,800	9,765,400	464,600	5.00%
BRAINERD CITY OF	7,098,160	7,686,013	587,853	8.00%
BREEZY POINT CITY OF	3,384,966	3,737,362	352,396	10.41%
CROSBY CITY OF	1,676,950	1,816,813	139,863	8.33%
CROSSLAKE CITY OF	5,227,330	5,385,037	157,657	3.02%
CUYUNA CITY OF	348,000	348,000	0	0.00%
DEERWOOD CITY OF	212,666	264,471	51,805	7.27%
EMILY CITY OF	1,445,651	1,517,933	72,282	5.00%
FIFTY LAKES CITY OF	764,975	764,975	0	0.00%
FORT RIPLEY CITY OF	27,000	30,000	3,000	11.11%
GARRISON CITY OF	263,250	263,250	0	0.00%
IRONTON CITY OF	453,262	490,803	37,521	8.28%
JENKINS CITY OF	375,463	417,624	42,169	11.23%
MANHATTAN BEACH CITY OF	70,000	70,000	0	0.00%
NISSWA CITY OF	3,732,420	3,957,972	225,552	6.04%
PEQUOT LAKES CITY OF	2,544,019	2,775,694	231,675	9.27%
RIVERTON CITY OF	41,500	41,500	0	0.00%
TROMMALD CITY OF	35,000	35,000	0	0.00%
Cities Total	37,503,284	39,854,037	2,350,753	6.27%
BAY LAKE TOWN OF	623,000	625,000	2,000	0.32%
CENTER TOWN OF	375,000	375,000	0	0.00%
CROW WING TOWN OF	568,000	568,000	0	0.00%
DAGGETT BROOK TOWN OF	100,000	100,000	0	0.00%
2ND ASSESSMENT UNORG	91,335	99,999	8,664	9.49%
DEERWOOD TOWN OF	636,000	725,000	89,000	14.17%
FAIRFIELD TOWN OF	200,000	200,000	0	0.00%
FORT RIPLEY TOWN OF	270,000	272,500	2,500	0.93%
GAIL LAKE TOWN OF	38,000	42,000	4,000	10.53%
GARRISON TOWN OF	399,000	399,000	0	0.00%
IDEAL TOWN OF	1,405,000	1,305,000	-100,000	-7.12%
IRONDALE TOWN OF	655,000	695,000	40,000	6.11%
JENKINS TOWN OF	175,000	177,310	2,310	1.32%
LAKE EDWARD TOWN OF	440,000	455,000	15,000	3.41%
LITTLE PINE TOWN OF	84,000	114,000	30,000	35.71%
LONG LAKE TOWN OF	300,000	375,000	75,000	25.00%
MAPLE GROVE TOWN OF	193,773	194,773	1,000	0.52%
MISSION TOWN OF	590,104	590,104	0	0.00%
NOKAY LAKE TOWN OF	340,000	340,000	0	0.00%
OAK LAWN TOWN OF	354,000	367,600	13,600	3.84%
PELICAN TOWN OF	389,975	326,500	-63,475	-16.28%
PERRY LAKE TOWN OF	56,325	56,325	0	0.00%
PLATTE LAKE TOWN OF	85,290	85,290	0	0.00%
RABBIT LAKE TOWN OF	161,000	161,000	0	0.00%
ROOSEVELT TOWN OF	215,000	215,000	0	0.00%
ROSS LAKE TOWN OF	185,841	187,240	1,399	0.75%
ST MATHIAS TOWN OF	194,000	194,000	0	0.00%
TIMOTHY TOWN OF	46,500	51,000	4,500	9.68%
WOLFORD TOWN OF	151,000	154,000	3,000	1.99%
1ST ASSESSMENT UNORG	1,334,486	1,412,463	77,977	5.85%
Townships Total	10,551,592	10,761,304	209,712	1.98%
ISD 0181 BRAINERD (TC)	22,486,740	24,416,836	1,929,096	8.57%
ISD 0181 BRAINERD (RMV)	5,837,655	5,227,419	-610,236	-10.45%
ISD 0182 CROSBY (TC)	3,256,058	3,305,047	48,989	1.50%
ISD 0182 CROSBY (RMV)	926,743	906,381	-20,362	-2.20%
ISD 0186 PEQUOT LAKES (TC)	5,185,571	6,706,053	1,520,482	29.32%
ISD 0186 PEQUOT LAKES (RMV)	1,696,529	1,602,917	-93,612	-5.52%
ISD 001 AITKIN (TC)	2,347,688	2,357,307	9,619	0.41%
ISD 001 AITKIN (RMV)	989,299	920,463	-68,836	-6.96%
ISD 480 ONAMIA (TC)	1,531,327	1,473,320	-57,998	-3.79%
ISD 480 ONAMIA (RMV)	489,340	529,681	40,341	8.26%
ISD 482 LITTLE FALLS (TC)	3,242,659	3,036,064	-206,595	-6.37%
ISD 482 LITTLE FALLS (RMV)	2,578,616	2,479,896	-98,720	-3.83%
ISD 484 PIERZ (TC)	1,819,956	1,801,897	-18,059	-0.99%
ISD 484 PIERZ (RMV)	901,488	890,780	-10,707	-1.19%
ISD 2174 PINE RIVER BACKUS (TC)	1,002,653	1,039,785	37,132	3.70%
ISD 2174 PINE RIVER BACKUS (RMV)	845,227	821,276	-23,951	-2.83%
School Districts Total	55,119,549	60,397,117	5,277,568	9.57%
THIRTY LAKES WATERSHED			0	0.00%
BRAINERD HRA	173,980	227,866	53,886	30.98%
CROW WING COUNTY HRA	800,645	412,626	-388,019	-48.46%
PEQUOT LAKES HRA	52,348	50,255	-2,093	-4.00%
REGION 5 DEVELOPMENT COMM	131,443	185,613	54,170	23.00%
CUYUNA RANGE HOSP DIST	400,000	400,000	0	0.00%
GARRISON/KATHIO SANIT DIST	455,151	466,571	11,420	2.50%
Special Taxing Districts Total	2,063,587	1,742,931	-320,656	-15.54%
GRAND TOTAL	152,979,470	163,595,268	10,615,798	6.94%

IX. TAX RATE COMPARISON

**TAX RATE COMPARISON
2026 Proposed Rates**

(Link Highlighted Rows = Increased Tax Rate from Final 2025 to Proposed 2026)

NAME	2025 FINAL TAX RATE	2026 PROPOSED TAX RATE	INCREASE/ DECREASE	% CHANGE
CROW WING COUNTY	22.337%	21.630%	-0.707%	-3.17%
BAXTER CITY OF	49.884%	50.347%	0.463%	1.13%
BRAINERD CITY OF	53.853%	57.440%	3.586%	6.62%
BRAINERD CITY OF (RSD)	30.192%	32.859%	2.667%	8.83%
BREEZY POINT CITY OF	35.258%	36.722%	1.464%	4.12%
CROSBY CITY OF	60.635%	60.091%	-0.544%	-0.90%
CROSSLAKE CITY OF	19.220%	17.764%	-1.456%	-7.58%
CUYUNA CITY OF	50.492%	44.508%	-5.984%	-11.85%
DEERWOOD CITY OF	69.272%	67.801%	-1.471%	-2.12%
EMILY CITY OF	30.305%	28.842%	-1.463%	-4.83%
FIFTY LAKES CITY OF	20.705%	17.927%	-2.778%	-13.42%
FORT RIPLEY CITY OF	21.550%	21.449%	-0.101%	-0.47%
GARRISON CITY OF	68.191%	61.799%	-6.392%	-9.37%
IRONTON CITY OF	100.575%	85.755%	-14.820%	-14.74%
JENKINS CITY OF	39.334%	39.247%	-0.087%	-0.22%
MANHATTAN BEACH CITY OF	11.550%	9.727%	-1.823%	-15.78%
NISSWA CITY OF	26.035%	24.137%	-1.898%	-7.29%
PEQUOT LAKES CITY OF	45.862%	45.072%	-0.790%	-1.72%
RIVERTON CITY OF	29.838%	25.093%	-4.745%	-15.90%
TROMMALD CITY OF	23.123%	19.705%	-3.418%	-14.78%
BAY LAKE TOWN OF (F1)	6.439%	5.752%	-0.687%	-10.67%
BAY LAKE TOWN OF (F2)	6.949%	6.142%	-0.807%	-11.61%
CENTER TOWN OF	13.987%	12.491%	-1.496%	-10.70%
CROW WING TOWN OF	18.136%	17.696%	-0.440%	-2.43%
DAGGETT BROOK TOWN OF	9.990%	9.219%	-0.771%	-7.72%
2ND ASSESSMENT (DEAN LK)	22.877%	22.750%	-0.127%	-0.56%
DEERWOOD TOWN OF	13.702%	13.833%	0.131%	0.97%
FAIRFIELD TOWN OF	12.455%	11.140%	-1.315%	-10.56%
FORT RIPLEY TOWN OF	13.239%	11.859%	-1.380%	-10.42%
GAIL LAKE TOWN OF	4.222%	4.202%	-0.020%	-0.43%
GARRISON TOWN OF	12.735%	11.820%	-0.915%	-7.18%
IDEAL TOWN OF	7.549%	6.049%	-1.500%	-19.87%
IRONDALE TOWN OF	23.847%	23.737%	-0.110%	-0.46%
JENKINS TOWN OF	5.671%	5.321%	-0.350%	-6.17%
LAKE EDWARD TOWN OF	4.838%	4.513%	-0.325%	-6.72%
LITTLE PINE TOWN OF	18.451%	24.361%	5.910%	32.02%
LONG LAKE TOWN OF	11.347%	12.576%	1.229%	10.82%
MAPLE GROVE TOWN OF	8.960%	7.685%	-1.275%	-14.23%
MISSION TOWN OF	9.971%	9.552%	-0.419%	-4.20%
NOKAY LAKE TOWN OF	19.876%	17.835%	-2.041%	-10.27%
OAK LAWN TOWN OF	12.073%	11.764%	-0.309%	-2.56%
PELICAN TOWN OF	7.183%	5.512%	-1.671%	-23.26%
PERRY LAKE TOWN OF	6.978%	6.221%	-0.757%	-10.85%
PLATTE LAKE TOWN OF	10.158%	9.386%	-0.772%	-7.60%
RABBIT LAKE TOWN OF	14.390%	12.362%	-2.028%	-14.09%
ROOSEVELT TOWN OF	8.191%	7.424%	-0.767%	-9.36%
ROSS LAKE TOWN OF	10.523%	9.975%	-0.548%	-5.21%
ST MATHIAS TOWN OF	17.608%	16.209%	-1.399%	-7.95%
TIMOTHY TOWN OF	3.100%	2.981%	-0.119%	-3.84%
WOLFORD TOWN OF	11.583%	10.301%	-1.282%	-11.07%
1ST ASSESSMENT UNORG	8.657%	8.248%	-0.409%	-4.72%
ISD 0181 BRAINERD	26.343%	20.423%	-5.920%	-22.47%
ISD 0182 CROSBY	8.309%	7.631%	-0.678%	-8.16%
ISD 0186 PEQUOT LAKES	15.622%	11.572%	-4.050%	-25.92%
ISD 001 AITKIN	7.069%	6.726%	-0.343%	-4.85%
ISD 480 ONAMIA	11.626%	10.691%	-0.935%	-8.04%
ISD 482 LITTLE FALLS	14.285%	12.345%	-1.940%	-13.58%
ISD 484 PIERZ	20.957%	18.804%	-2.153%	-10.27%
ISD 2174 PINE RIVER BACKUS	23.551%	23.833%	0.282%	1.20%
REGION 5 DEVELOPMENT COMM	0.085%	0.079%	-0.006%	-7.06%
BRAINERD HRA	1.388%	1.892%	0.504%	36.30%
CROW WING COUNTY HRA	0.395%	0.193%	-0.202%	-51.14%
PEQUOT LAKES HRA	0.944%	0.815%	-0.129%	-13.67%
CUYUNA RANGE HOSP DIST	1.127%	1.006%	-0.121%	-10.74%
GARRISON/KATHIO SEWER DIST	14.749%	14.429%	-0.320%	-2.17%
State Tax Rate - Comm/Ind	28.847%	28.000%	-0.847%	-2.94%
State Tax Rate - Seasonal	10.010%	10.000%	-0.010%	-0.10%



From the Ground Up

Minnesota Property Tax



Your Property Tax: Who Determines It?

State Legislature

- Establishes property classes & class rates
- Determines levels of state aid
- Levies state business tax
- Sets levy limits

County Assessor

- Determines market value
- Assigns property class



Taxing Jurisdictions

- Determines levy amount
(Overall budget & the portion to be raised through property taxes.)

Property Tax

Assessment

County & Local Assessor's Role (for each property):



Assessment: Real v. Personal Property



Real Property

- Lien against property
- If not paid, property forfeited to State



Personal Property

- Judgement taken against entity
- If taxes not paid, personal judgement pursued

Assessment: Personal Property Examples

Property leased
from a
governmental
entity

Manufactured
homes

Railroad docks

Improvements on
federal & other
exempt land

Flight property

Cell towers on
exempt property

Assessment: Exempt Property Examples

Cemeteries

Public
hospitals

Education
institutions

Church
property

Institutions
of pure
public
charity

Public
property
used
exclusively
for a public
purpose

Elements of Market Value

- Most probable price
- Buyer & seller are:
 - ✓ Motivated by self-interest
 - ✓ Well-informed
 - ✓ Acting prudently
- May be actual price
- Assumes open market, arm's length transaction
- Cash basis
- Considers use of property: present & potential
- Reasonable time for marketplace exposure

EMV vs. TMV: Estimated/Taxable Market Value

Differences include:

• Deferments	• Platted Vacant Land
✓ Green Acres	• Disabled Vet Exclusion
✓ Rural Preserve	• Mold Damage and Lead Hazard
✓ Open Space	• Homestead Market Value Exclusion
✓ Aggregate Resource Preservation	

Difference between EMV set by assessor & taxable market value

Disabled Veteran's Homestead Exclusion

Up to \$300,000 in market value exclusion

- Veterans with permanent and total (100%) disability
- Surviving spouses and qualifying caregivers

Up to \$150,000 in market value exclusion

- Veterans with 70% or greater disability
- Qualifying caregivers

Homestead Market Value Exclusion

Applies to homestead property, house, garage & 1st acre of land for agricultural properties

Taxes Payable in 2024

First \$76,000 in EMV: 40% Excluded (Up to max. of \$30,400)
Over \$76,000 in EMV: Reduce maximum exclusion by 9%

Note: Exclusion eliminated for properties valued higher than \$413,800

Payable 2025 and thereafter

First \$95,000 in EMV: 40% Excluded (Up to max. of \$38,000)
Over \$95,000 in EMV: Reduce maximum exclusion by 9%

Note: Exclusion eliminated for properties valued higher than \$517,200

Homestead Market Value Exclusion: Example

Homestead Property with \$300,000 EMV

$\$76,000 \times 40\% = \$ 30,400$ Maximum Exclusion

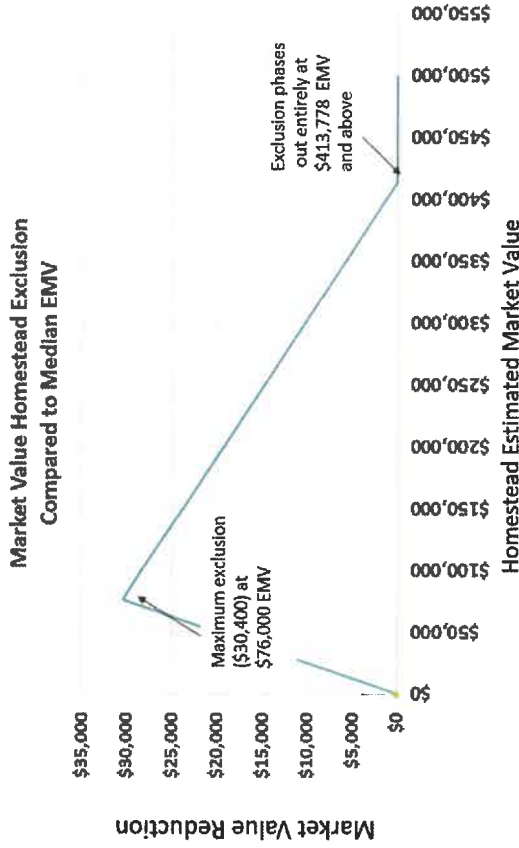
$\$224,000 \times 9\% = (20,160)$ Reduction

Exclusion Amt. = \$ 10,240

Estimated Market Value: \$ 300,000

Less: Exclusion Amt. (10,240)

Taxable Market Value: \$ 289,760



Assessment: Referendum Market Value (RMV)

- Used to determine market value-based taxes
- Excludes:
 - ✓ Non-commercial cabins
 - ✓ Student housing
 - ✓ Agricultural property (except main house, garage & one acre value for ag homesteads)
- Market value for properties with class rates <1% adjusted down

Tax Court Petitions

Method to Appeal Market Value

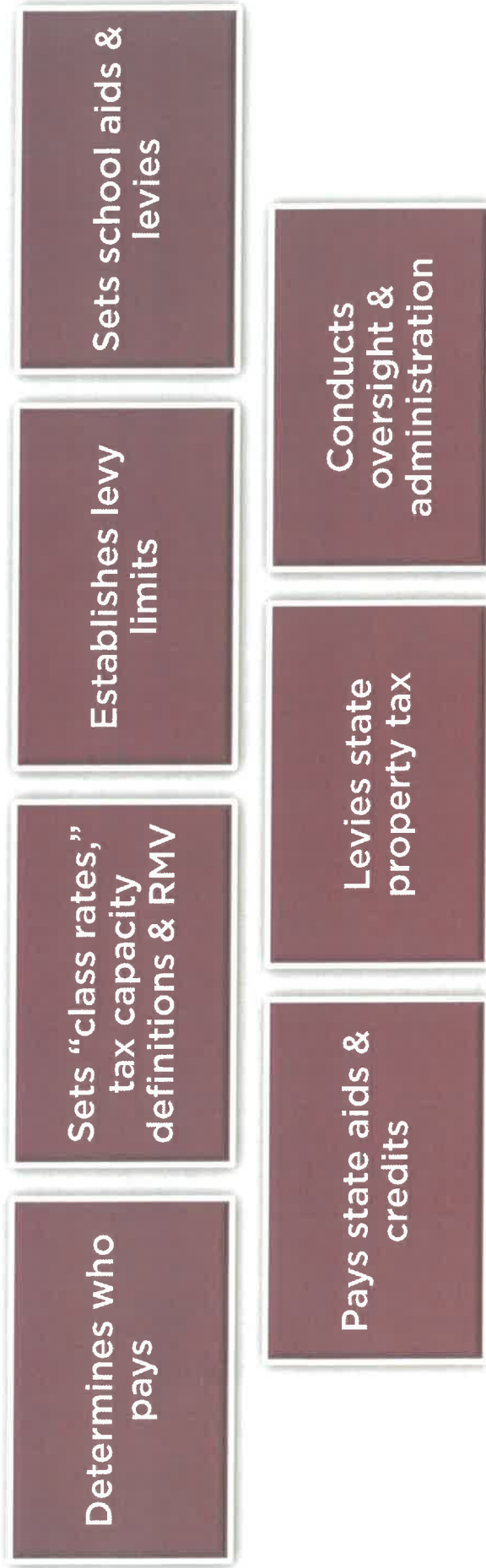
- Two divisions: small claims & regular
- One year only
- Petition must be filed by April 30th of year taxes due
- Taxes must be paid

Tax Settlement Adjustment for Ramsey County

- Pending petitions withheld from December settlement allow for refunds
- Reversed on following May statement
- Impact on TIF

Property Taxes: The State's Role & Impact

The State of Minnesota...



Class Rates

Class rates = varying percentages x TMV (determine tax capacity)

Class rates set in state law

Most taxes spread on tax capacity, differences in class rates leads to differences in taxes paid

Properties may have more than one classification

Class Rates

Property Type		Taxes Payable in 2023	Taxes Payable in 2024
Residential	1st \$500,000	1.00%	1.00%
	Over \$500,000	1.25%	1.25%
Commercial	1st \$150,000	1.50%	1.50%
	Over \$150,000	2.00%	2.00%
Apartments (4 or more units)	All Taxable Value	1.25%	1.25%
Agricultural Homestead (Remainder)	1st \$1,890,000 (less homestead value)	0.50%	0.50%
	Over \$1,890,000	1.00%	1.00%
	1st \$2,150,000 (less homestead value) Over \$2,150,000		0.50%
			1.00%

Class Rates: Calculate Net Tax Capacity

Residential Homestead Property with \$300,000 Taxable Market Value

STEP 1: CALCULATE THE TAXABLE MARKET VALUE AFTER EXCLUSION

STEP 1

Taxable Market Value Prior to Exclusion	40.00%	multiplied by	\$76,000	=	\$30,400
Less:	9.00%	multiplied by	224,000	=	(20,160)
Total Market Value Exclusion =					\$10,240
Total Taxable Market Value after Exclusion =					\$289,760

STEP 2: CALCULATE THE NET TAX CAPACITY

1.00% x first \$500,000 of Taxable Market Value after Exclusion	\$2,898
1.25% x Taxable Market Value after Exclusion in excess of \$500,000	0
Total Net Tax Capacity	\$2,898

Class Rates: Calculate Net Tax Capacity

Commercial Property with \$1,000,000 Taxable Market Value

STEP 1: CALCULATE THE NET TAX CAPACITY

1.5% x first \$150,000 of Taxable Market Value

2.0% x Taxable Market Value in excess of \$150,000

Total Net Tax Capacity

.....	\$2,250
.....	17,000
	\$19,250

Homestead Agricultural Property with \$300,000 Taxable Market Value

STEP 1: CALCULATE THE NET TAX CAPACITY

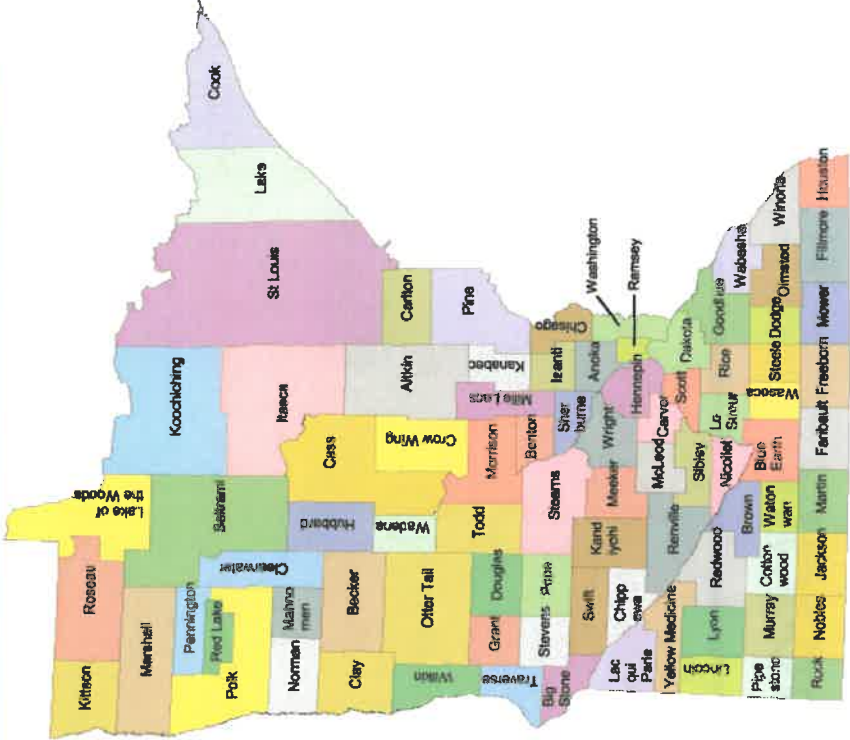
0.5% x first \$2,150,000 of Taxable Market Value

Total Net Tax Capacity

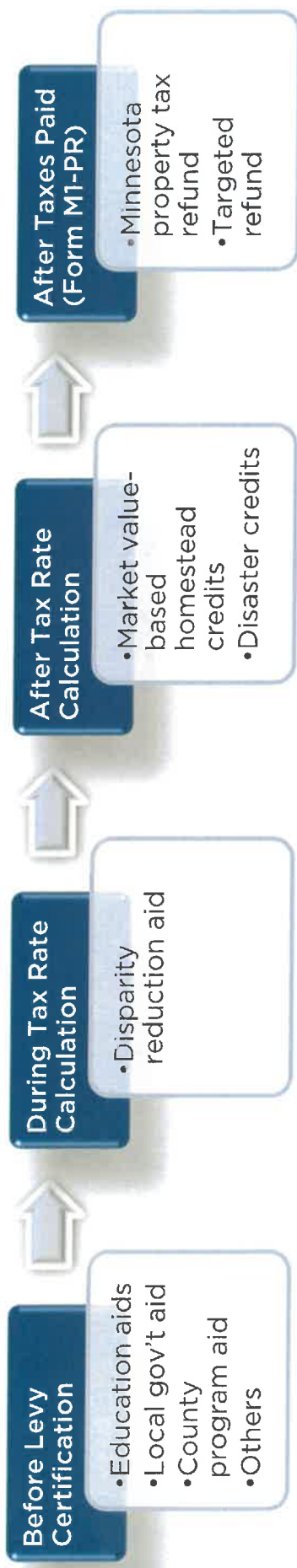
.....	\$1,500
	\$1,500

State Imposed Levy Limits

- Levy limits on school districts every year since 1971 based on enrollment
- Also imposed limits on cities, townships & counties
 - ✓ Based on prior year's levy, adj. for inflation & population change
 - ✓ No levy limits in place for 2024
 - ✓ Could be reinstated in the future for counties, cities & towns



State Aids & Credits



21

State General Property Tax

Since 2002, general property tax levied on...



A significant tax! (\$717.0M for C/I, \$41.7M for SRR)

State General Property Tax: The Numbers

- Statewide C/I tax rate: **Pay 2024 = 29.294%**
- State-wide seasonal tax rate: **Pay 2024 = 10.640%**
- Reduced class rate on Cabins: **First \$76,000**
- Excluded class rate for commercial: **First \$150,000**
- Tax capacities not reduced for tax increment or fiscal disparities
- Taxes levied & collected by counties, then paid to State

State General Property Tax

State General Property Tax Taxes Payable in 2024

Type of Property	Taxable Market Value	Estimated Annual Tax
	\$ 100,000	\$ -
	250,000	586
Commercial / Industrial	500,000	2,051
	1,000,000	4,980
	5,000,000	28,415
	10,000,000	57,709

Type of Property	Taxable Market Value	Estimated Annual Tax
Seasonal Resorts	100,000	106
	250,000	266
	500,000	532
	750,000	865
	1,000,000	1,197

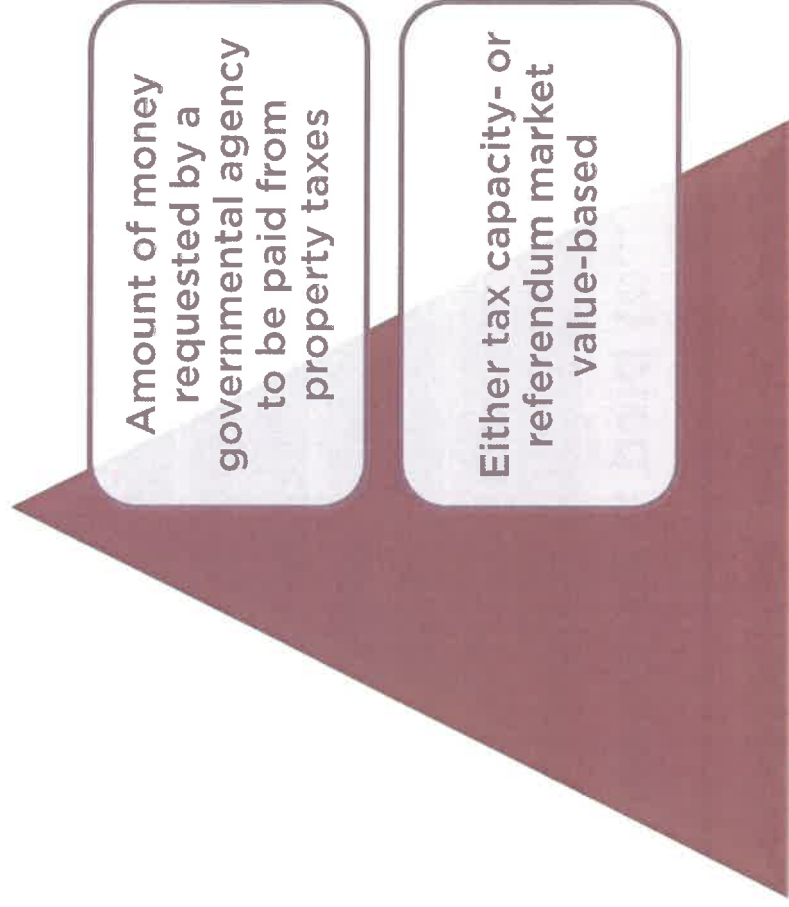
Type of Property	Taxable Market Value	Estimated Annual Tax
Seasonal Residential	40,000	\$ 17
	60,000	26
	80,000	37
Recreational (Cabins)	100,000	58
	150,000	111
	250,000	217
	500,000	483

Taxing Jurisdictions: Who Levies Property Taxes?

Property taxes are levied by & paid to...

-  Counties
-  Cities & townships
-  School districts
-  State of Minnesota
-  Various special taxing jurisdictions

Taxing Jurisdictions: What's a property tax levy?



Taxing Jurisdictions: General Tax Levy Timeline



Determining Property Taxes

Your County Auditor...



Determining Property Taxes: Tax Bases



Determining Property Taxes: Fiscal Disparities

The Process...

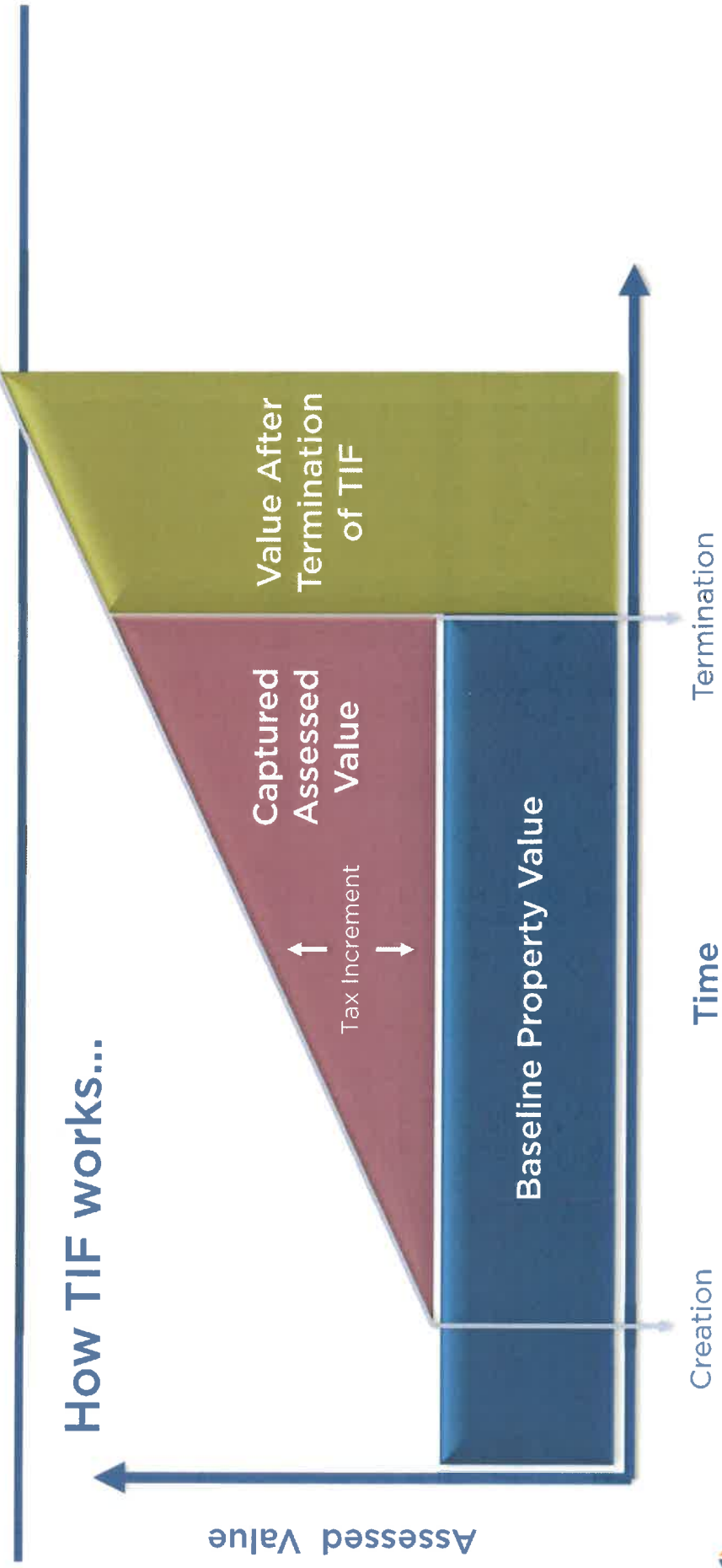
Contribution to the Pool:	Distribution from the Pool
40% of prior year's adjusted growth from 1971 base	Fiscal capacity basis of distribution
Area-wide rate: Total Seven County or Iron Range Distribution dollars divided by Contribution Value	Distribution value times prior year's tax rate equals distribution dollars
Determination of County aggregate contribution or gain	Levy reduced by Distribution dollars
Area-wide rate applied to individual parcels	

Determining Property Taxes: TIF

Tax Increment Financing (TIF) allows for property taxes generated by growth in market value of a development project to be used to finance public costs.

- TIF District types
 - ✓ Redevelopment, housing, soils, economic & hazardous substance subdistricts
 - ✓ Each has its own criteria for creation, duration limit & legitimate expenditures
- The “but-for” test

Determining Property Taxes



Determining Property Taxes

Excess Tax Increment: 3 types

Base rate excess

- When current local tax rate is > original local tax rate
- Difference distributed among County, City, & School District

Tax increment returned to County for redistribution

- Can happen for multiple reasons
- Distributed to County, City, & School District

Tax increment generated exceeds costs authorized by TIF plan

- Calculated on annual TIF reporting forms
- May result in returning tax increment to County for redistribution

Determining Property Taxes

What to DO with Excess Tax Increment?

“Excess” Tax Increment is NOT Tax Increment

If you see this on your tax settlement, you can put it in ANY fund EXCEPT your Tax Increment Fund(s)

Determining Property Taxes: Tax Rate Theory

$$\text{Tax Rate} = \frac{\text{Funds to be raised by tax base (Tax Levy)}}{\text{Tax Base}}$$

Term	Definition
Tax Levy	Amount certified to the County Auditor by the taxing authority
Tax Base	The sum of the values determined for each parcel & is the total tax base of the governing body
Tax Rate	Percentage applied to each individual parcel & generates local funds
Total Tax	Determined by tax rates for all governing bodies times tax base(s) for that property. Total tax = sum of those calculations

Determining Property Taxes: Local Tax Rate

The Definition:

The **Local Tax Rate** is a percentage determined by dividing the net tax levy by the net tax capacity available for the local rate. This percentage is then multiplied by the net tax capacity for each individual property to determine its tax capacity-based property tax.

The Math:

$$\text{Local Tax Rate} = \frac{\text{Gross Tax Levy} - \text{Fiscal Disparity Distribution}}{\text{Tax Capacity of Real \& Personal Property}}$$

(Tax Capacity of Real & Personal Property

- Captured Value of Tax Increment Districts
- Fiscal Disparity Contribution Value
- Powerline Value)

Determining Property Taxes: Market Tax Rate

The Definition:

The **Market Tax Rate** is a percentage determined by dividing the market-based tax levy by the total referendum market value. This percentage is multiplied by the referendum market value for each individual property to determine its market value-based property tax.

The Applications:

- Existing debt referenda for Cities
- New & existing referenda for School Districts

Collecting Property Taxes: Tax Forfeited Lands

Significant Changes Pending:

- Unchanged: Taxes go unpaid, become delinquent on 1/1 of following year
- Impact of U.S. Supreme Court decision of *Hennepin v. Tyler*
 - ✓ In 2023, the United States Supreme Court ruled that retaining excess proceeds from the sale of tax forfeited property violates the Takings Clause in the Fifth Amendment of the US Constitution. MN legislation is pending in the 2024 session to address the needed changes in law.
- Stay tuned for updates

Putting It All Together!

Tax Calculation for Commercial Property

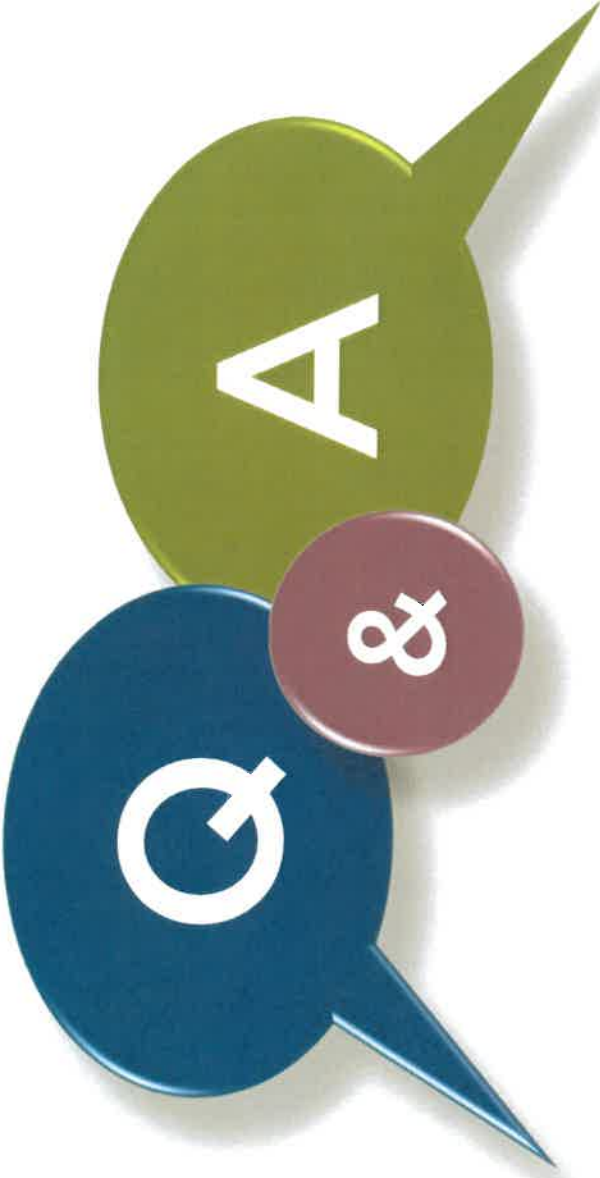
- Metro / Iron Range Area (Incl. fiscal disparities)
- Non-Metro / Iron Range Area (No fiscal disparities)
- All sample calculations available at Ehlers' seminar web page

METRO-AREA COMMERCIAL TAX COMPUTATION	
Example of tax computation on a COMMERCIAL PREFERRED PROPERTY in SPRUCE COUNTY (NOT IN A TAX INCREMENT DISTRICT) that has a Taxable market value of \$1,000,000.	
STEP 1: CALCULATE THE NET TAX CAPACITY	
1.5% x first \$150,000 of Taxable Market Value	\$2,250
2.0% x Taxable Market Value in excess of \$150,000	17,000
Total Net Tax Capacity	\$19,250
STEP 2: CALCULATE THE FISCAL DISPARITY NET TAX CAPACITY	
Total Net Tax Capacity / (RESULT FROM STEP 1)	\$4,835
X City's Fiscal Disparity Sharing Factor 0.251152	\$4,835
Total Fiscal Disparity Net Tax Capacity	\$19,250
STEP 3: CALCULATE THE LOCAL NET TAX CAPACITY	
Total Net Tax Capacity (RESULT FROM STEP 1)	\$19,250
Less: Total Fiscal Disparity Net Tax Capacity (RESULT FROM STEP 2)	(4,835)
Total Local Net Tax Capacity	\$14,415
STEP 4: CALCULATE THE STATE NET TAX CAPACITY	
0.0% x first \$150,000 of Estimated Market Value	\$0
2.0% x Estimated Market Value in excess of \$150,000	17,000
Total State Net Tax Capacity	\$17,000
STEP 5: CALCULATE THE LOCAL TAX	
Local Tax Payable = 116.231% multiplied by \$14,415 =	\$16,754.70
STEP 6: CALCULATE THE FISCAL DISPARITY TAX	
Fiscal Disparity Tax Payable = 133.667% multiplied by \$4,835 =	\$6,462.80
STEP 7: CALCULATE THE MARKET TAX	
Market Tax Payable = 0.23010% multiplied by \$1,000,000 =	\$2,301.00
STEP 8: CALCULATE THE STATE GENERAL TAX	
State General Tax Payable = 29.294% multiplied by \$17,000 =	\$4,979.98
STEP 9: ADD LOCAL, FISCAL DISPARITY & STATE TAXES	
Local Tax	\$16,754.70
Plus: Fiscal Disparity Tax	6,462.80
Plus: Market Tax	2,301.00
Plus: State General Tax	4,979.98
Total COMMERCIAL PROPERTY Tax Payable	\$30,498.48
Note: This tax computation applies to Commercial/Industrial Property except contiguous Commercial/Industrial parcels owned by the same entity.	

COMPUTATION	
PROPERTY TRACT)	\$2,250
	17,000
	\$19,250
	\$0
	17,000
	\$17,000
STEP 1	\$19,250 =
	\$22,374.47
Net Market Value	\$1,000,000 =
	\$2,301.00
STEP 2	\$17,000 =
	\$4,979.98
	\$29,645.45
*only parcels owned by the same entity.	



Let's Talk!



Your Presenters



Jeanne Vogt
Senior Fiscal Consultant
jvogt@ehlers-inc.com
(651) 697-8571



Amy Koethe
Director, Property Taxation & Records
Dakota County



Airabella Lepinski
Deputy Director, Property Taxation & Records
Dakota County



Important Disclosures

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the “Affiliates”): Ehlers & Associates, Inc. (“EA”), a municipal advisor registered with the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”); Ehlers Investment Partners, LLC (“EIP”), an SEC registered investment adviser; and Bond Trust Services Corporation (“BTS”), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

This communication does not constitute an offer or solicitation for the purchase or sale of any investment (including without limitation, any municipal financial product, municipal security, or other security) or agreement with respect to any investment strategy or program. This communication is offered without charge to clients, friends, and prospective clients of the Affiliates as a source of general information about the services Ehlers provides. This communication is neither advice nor a recommendation by any Affiliate to any person with respect to any municipal financial product, municipal security, or other security, as such terms are defined pursuant to Section 15B of the Exchange Act of 1934 and rules of the MSRB. This communication does not constitute investment advice by any Affiliate that purports to meet the objectives or needs of any person pursuant to the Investment Advisers Act of 1940 or applicable state law.



Police Handout

Call Volume for Last Few Years				Sheriffs Cost \$100/hr	
	CFS	Inc from Prior Year		40 hours	\$208,000
2025	~265			56 hours	\$291,200
2024	294	125.64		80 hours	\$416,000
2023	234	121.88			
2022	192				
		Calls with no City Cop			
Total for 4 years		985	27	2.70%	97.3% Response Rate

These are calls for service, not traffic or building check

36 Departments since 2016 have shut down

Most recent are Emily, Bovey, McGregor

Response Time		
Grand Rapids/ICSO	9 Minutes	
Grand Rapids North Memorial	16 Minutes	
ACSO from Aitkin	18 Minutes	
ACSO McGregor/South County	50 Minutes	
Retirements in next 2 years	2000	
Current Cop School for next 2 years	750	
Director of Public Safety-Ron		
Budget	\$10,000	
Average Hours 15/week	780 Hours	
My Hourly Wage Approx	\$12.82/hr	

Breakdown of Costs	
Salary	60%
Equipment	30%
Admin/Insurance/ E	10%
1 Motorola Radio	\$6,500
1 Squad Computer	\$2,000

Budget	
2026	\$284,177
2025	\$288,177
2024	\$264,177
2023	\$227,377

Base Salary for Officers		
Brevon-1 Year	34/hr	
Jordan-4 Years	38/hr	
City of Babbitt-Chief	\$39/hr	
City of Babbitt-Officer	32.13/hr	Average
Chisholm	35.35/hr	32.16/hr
Cloquet	30.94/hr	
SCSO	31.34/hr	
Milaca	29.87/hr	
Ely	31.78/hr	
Bemidji	40.12/hr	
Royalton	31.32/hr	
Onamia	28.51/hr	
CCSO	35.40/hr	
Walker	27.02/hr	

General Fund	2025			2024			2023			2022		Section 3, Item a.
Receipts:	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	
General Property Taxes (31001 through 31299)	\$145,194.06	\$95,703.73	-\$49,490.33	\$115,831.48	\$138,169.19	\$22,337.71	\$192,959.04	\$195,804.57	\$2,845.53	178,556.92	180,116.86	\$1,559.94
Current Ad Valorem Taxes			\$0.00			\$0.00	\$0.00	\$118.90	\$118.90	0.00	19.02	\$19.02
General Sales and Use Tax	\$0.00	\$3,425.09	\$3,425.09	\$0.00	\$3,481.53	\$3,481.53	\$0.00	\$3,921.03	\$3,921.03	1,900.00	4,933.97	\$3,033.97
Penalties and Interest on Ad valorem Taxes	\$0.00	\$107.22	\$107.22	\$0.00	\$1,360.79	\$1,360.79	\$0.00	\$2,211.31	\$2,211.31	0.00	1,143.10	\$1,143.10
Alcoholic Beverages	\$5,620.00	\$2,930.00	-\$2,690.00	\$5,620.00	\$5,695.00	\$75.00	\$5,620.00	\$5,695.00	\$75.00			\$0.00
Chicken Permit	\$0.00	\$43.97	\$43.97	\$0.00	\$15.00	\$15.00			\$0.00			\$0.00
Building Permits (Excludes surcharge)	\$1,500.00	\$1,000.00	-\$500.00	\$1,500.00	\$4,350.00	\$2,850.00	\$0.00	\$2,650.00	\$2,650.00	0.00	1,000.00	\$1,000.00
Animal Licenses	\$20.00	\$15.00	-\$5.00	\$20.00	\$15.00	-\$5.00	\$20.00	\$15.00	-\$5.00	75.00	20.94	-\$54.06
Federal Grants - COVID			\$0.00			\$0.00			\$0.00	30,952.00	0.00	-\$30,952.00
Local Government Aid	\$170,500.00	\$85,250.00	-\$85,250.00	\$170,157.00	\$170,157.00	\$0.00	\$142,089.00	\$142,089.00	\$0.00	136,455.00	136,455.00	\$0.00
State - P.E.R.A. Aid	\$505.00	\$0.00	-\$505.00	\$505.00	\$0.00	-\$505.00	\$505.00	\$0.00	-\$505.00	505.00	0.00	-\$505.00
State Grants and Aids	\$7,000.00	\$24,208.05	\$17,208.05	\$7,000.00	\$77,128.11	\$70,128.11	\$4,618.00	\$11,116.14	\$6,498.14	0.00	4,618.00	\$4,618.00
County Grants and Aids for Highways	\$3,200.00	\$3,696.87	\$496.87	\$3,200.00	\$3,587.38	\$387.38	\$3,500.00	\$3,148.53	-\$351.47	3,000.00	3,860.08	\$860.08
Grants & Aids from Other Local	\$0.00	\$75,000.00	\$75,000.00	\$0.00	\$600.00	\$600.00			\$0.00	0.00	150,000.00	\$150,000.00
CHARGES FOR SERVICES	\$2,400.00	\$4,197.16	\$1,797.16	\$2,400.00	\$1,606.63	-\$793.37	\$2,000.00	\$2,877.45	\$877.45	2,000.00	2,887.30	\$887.30
Electronic Sign Fee	\$0.00	\$20.00	\$20.00	\$0.00	\$5.00	\$5.00			\$0.00			\$0.00
Leases	\$1,950.00	\$1,952.80	\$2.80	\$1,950.00	\$1,952.80	\$2.80	\$1,950.00	\$332.80	-\$1,617.20	\$1,950.00	1,952.80	\$2.80
Fines	\$0.00	\$25.00	\$25.00	\$0.00	\$789.54	\$789.54			\$0.00			\$0.00
MISCELLANEOUS REVENUES	\$0.00	\$296.70	\$296.70	\$0.00	\$1,673.36	\$1,673.36	\$0.00	\$2,305.43	\$2,305.43	8,500.00	2,489.02	-\$6,010.98
Interest Earning	\$75.00	\$53.23	-\$21.77	\$75.00	\$77.45	\$2.45	\$150.00	\$32.82	-\$117.18	355.00	83.78	-\$271.22
Franchise Fees	\$5,000.00	\$3,864.42	-\$1,135.58	\$5,000.00	\$3,441.45	-\$1,558.55	\$3,500.00	\$5,068.89	\$1,568.89	3,300.00	3,464.85	\$164.85
Contributions and Donations from Private Sources	\$0.00	\$5,650.00	\$5,650.00	\$0.00	\$2,499.00	\$2,499.00			\$0.00	0.00	5,282.10	\$5,282.10
Refunds and Reimbursements	\$3,300.00	\$3,327.96	\$27.96	\$3,300.00	\$7,492.14	\$4,192.14		\$2,246.25	\$2,246.25	500.00	6,610.32	\$6,110.32
Other Recreation	\$0.00	\$350.00	\$350.00			\$0.00			\$0.00			\$0.00
Shower Fees	\$700.00	\$638.00	-\$62.00	\$475.00	\$881.11	\$406.11	\$400.00	\$770.39	\$370.39	600.00	448.65	-\$151.35
Copies/Faxes	\$100.00	\$144.37	\$44.37	\$350.00	\$175.14	-\$174.86	\$300.00	\$367.52	\$67.52	550.00	354.46	-\$195.54
Firewood Sales	\$800.00	\$1,173.34	\$373.34	\$600.00	\$1,543.47	\$943.47	\$1,000.00	\$757.44	-\$242.56	300.00	1,004.77	\$704.77
Camping	\$45,000.00	\$46,672.32	\$1,672.32	\$40,000.00	\$47,723.35	\$7,723.35	\$40,000.00	\$52,299.68	\$12,299.68	25,000.00	47,029.07	\$22,029.07
Community Room Rentals	\$100.00	\$240.00	\$140.00	\$300.00	\$280.00	-\$20.00	\$200.00	\$477.43	\$277.43	200.00	376.87	\$176.87
Pavilion Rentals	\$100.00	\$76.00	-\$24.00	\$100.00	\$75.46	-\$24.54	\$100.00	\$100.93	\$0.93	150.00	51.12	-\$98.88
Sales of General Fixed Assets			\$0.00	\$0.00	\$251,929.00	\$251,929.00			\$0.00			\$0.00
Transfer From General Fund	\$0.00	\$18,903.68	\$18,903.68	\$0.00	\$15,042.88	\$15,042.88			\$0.00	0.00	10,517.25	\$10,517.25
Transfer From Enterprise Fund	\$72,600.00	\$0.00	-\$72,600.00	\$72,600.00	\$0.00	-\$72,600.00	\$72,600.00	\$0.00	-\$72,600.00	72,600.00	72,600.00	\$0.00
Transfers From Other Funds	\$0.00	\$685,219.89	\$685,219.89	\$0.00	\$10,893.24	\$10,893.24	\$0.00	\$312,046.87	\$312,046.87	0.00	16,496.23	\$16,496.23
Total Receipts	\$465,664.06	\$1,064,184.80	\$598,520.74	\$430,983.48	\$752,640.02	\$321,656.54	\$471,511.04	\$746,453.38	\$274,942.34	\$467,448.92	\$653,815.56	\$186,366.64

General Fund GENERAL GOVERNMENT	Disbursements			2025			2024			2023			2022		Section 3, Item a.
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual				
Transportation: Travel Expense	\$250.00	\$0.00	-\$250.00	\$250.00	\$214.40	-\$35.60	\$150.00	\$0.00	-\$150.00	100.00	122.30		-\$22.30		
WAGES AND SALARIES (101 through 109)	\$4,147.43	\$6,318.55	\$2,171.12	\$2,787.14	\$6,890.54	\$4,103.40	\$897.35	\$2,699.88	\$1,802.53	319.56	1,059.96		\$740.40		
Employer PERA Contributions	\$311.06	\$434.99	\$123.93	\$209.04	\$574.43	\$365.39	\$67.30	\$201.81	\$134.51	23.97	84.68		\$60.71		
Employer FICA Contributions	\$257.14	\$400.61	\$143.47	\$172.80	\$464.59	\$291.79	\$55.64	\$161.33	\$105.69	19.81	67.90		\$48.09		
Medicare	\$60.14	\$93.67	\$33.53	\$40.41	\$108.69	\$68.28	\$13.01	\$37.73	\$24.72	4.63	15.87		\$11.24		
Employer Paid Insurance: Health	\$1,087.07	\$1,052.47	-\$34.60	\$931.09	\$136.40	-\$794.69	\$262.42	\$109.33	-\$153.09	85.54	78.43		-\$7.11		
Worker's Compensation: Insurance Premiums			\$0.00			\$0.00	\$0.00	\$55.00	\$55.00				\$0.00		
OFFICE SUPPLIES (201 through 209)	\$250.00	\$68.53	-\$181.47	\$250.00	\$255.24	\$5.24	\$50.00	\$535.43	\$485.43	200.00	0.00		-\$200.00		
Operating Supplies (211 through 219)	\$200.00	\$1,699.28	\$1,499.28	\$200.00	\$902.96	\$702.96	\$100.00	\$705.26	\$605.26	0.00	93.30		\$93.30		
Operating Supplies: Cleaning Supplies	\$2,000.00	\$783.51	-\$1,216.49	\$2,700.00	\$1,392.48	-\$1,307.52	\$2,500.00	\$3,677.97	\$1,177.97	3,000.00	2,061.28		-\$938.72		
Operating Supplies: Motor Fuels	\$0.00	\$74.13	\$74.13	\$0.00	\$56.82	\$56.82			\$0.00				\$0.00		
Propane	\$2,500.00	\$1,552.16	-\$947.84	\$2,000.00	\$1,285.33	-\$714.67	\$3,000.00	\$2,275.63	-\$724.37	2,500.00	3,957.39		\$1,457.39		
Repair and Maintenance Supplies (221 through 229)	\$5,750.00	\$44.59	-\$5,705.41	\$750.00	\$22,699.12	\$21,949.12	\$500.00	\$541.49	\$41.49	500.00	17,647.30		\$17,147.30		
Small Tools and Minor Equipment			\$0.00			\$0.00			\$0.00	0.00	12.99		\$12.99		
PROFESSIONAL SERVICES (301 through 319)	\$0.00	\$390.79	\$390.79	\$0.00	\$2,737.23	\$2,737.23	\$0.00	\$2,020.00	\$2,020.00	0.00	4,210.00		\$4,210.00		
Contracted Services	\$31,743.00	\$33,293.77	\$1,550.77	\$29,975.00	\$31,475.00	\$1,500.00	\$2,000.00	\$25,791.66	\$23,791.66	1,500.00	1,500.00		\$0.00		
Communications: Postage			\$0.00			\$0.00			\$0.00	300.00	0.00		-\$300.00		
Communications: Telephone	\$625.00	\$273.10	-\$351.90	\$625.00	\$468.54	-\$156.46	\$625.00	\$645.49	\$20.49	520.00	643.71		\$123.71		
Advertising (340 through 349)	\$0.00	\$543.20	\$543.20	\$0.00	\$200.00	\$200.00			\$0.00	0.00	192.40		\$192.40		
Printing and Binding: Legal Notices Publishing	\$250.00	\$69.60	-\$180.40	\$500.00	\$31.95	-\$468.05	\$500.00	\$164.60	-\$335.40	1,000.00	436.10		-\$563.90		
Printing and Binding: Newsletters	\$1,500.00	\$1,001.98	-\$498.02	\$1,500.00	\$897.06	-\$602.94	\$0.00	\$779.73	\$779.73				\$0.00		
General Insurance	\$12,000.00	\$9,846.00	-\$2,154.00	\$12,000.00	\$10,482.00	-\$1,518.00	\$9,500.00	\$10,577.00	\$1,077.00	8,500.00	9,379.00		\$879.00		
Utility Services: Electric Utilities	\$2,880.00	\$1,647.41	-\$1,232.59	\$2,880.00	\$2,165.28	-\$714.72	\$2,300.00	\$2,346.17	\$46.17	2,000.00	2,287.55		\$287.55		
Utility Services: Refuse Disposal			\$0.00			\$0.00	\$3,500.00	\$198.88	-\$3,301.12	0.00	3,164.15		\$3,164.15		
Sales & Use Tax	\$300.00	\$214.95	-\$85.05	\$300.00	\$1,735.99	\$1,435.99	\$100.00	\$298.96	\$198.96	500.00	8.93		-\$491.07		
Tax Abatement	\$1,830.00	\$0.00	-\$1,830.00	\$1,830.00	\$0.00	-\$1,830.00	\$1,830.00	\$1,830.00	\$0.00	1,830.00	1,830.00		\$0.00		
Miscellaneous (431 through 499)	\$500.00	\$439.35	-\$60.65	\$500.00	\$927.48	\$427.48	\$1,000.00	\$2,258.22	\$1,258.22	1,500.00	2,736.38		\$1,236.38		
Miscellaneous: Uncollectible Checks			\$0.00			\$0.00	\$0.00	\$4.00	\$4.00				\$0.00		
Dues and Subscriptions	\$1,700.00	\$10,838.62	\$9,138.62	\$1,700.00	\$2,503.21	\$803.21	\$1,700.00	\$2,928.33	\$1,228.33	500.00	5,717.60		\$5,217.60		
Capital Outlay: Land			\$0.00			\$0.00	\$0.00	\$18,705.00	\$18,705.00				\$0.00		
Capital Outlay: Furniture and Fixtures			\$0.00			\$0.00			\$0.00	500.00	0.00		-\$500.00		
Capital Outlay: Office Equipment and Furnishings			\$0.00			\$0.00	\$0.00	\$1,153.18	\$1,153.18				\$0.00		
Refunds & Reimbursements			\$0.00			\$0.00			\$0.00	0.00	25.00		\$25.00		
Investments Purchased	\$0.00	\$500,000.00	\$500,000.00			\$0.00			\$0.00				\$0.00		
Interfund Transfers			\$0.00	\$0.00	\$37,500.00	\$37,500.00			\$0.00	0.00	666,670.74		\$666,670.74		
Sub-Total	\$70,140.84	\$571,081.26	\$500,940.42	\$62,100.48	\$126,104.74	\$64,004.26	\$30,650.72	\$80,702.08	\$50,051.36	\$25,403.51	\$724,002.96		\$698,599.45		

General Fund	Disbursements	2025			2024			2023			2022		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
WAGES AND SALARIES (101 through 109)	\$2,820.00	\$2,055.00	-\$765.00	\$2,340.00	\$2,880.00	-\$540.00	\$2,340.00	\$2,257.59	-\$82.41	1,875.00	1,719.40	-\$155.60	
Employer FICA Contributions	\$174.84	\$127.41	-\$47.43	\$145.08	\$178.56	-\$33.48	\$145.08	\$190.77	-\$45.69	116.25	83.70	-\$32.55	
Medicare	\$40.89	\$29.81	-\$11.08	\$33.93	\$41.76	-\$7.83	\$33.93	\$60.07	-\$26.14	27.19	19.58	-\$7.61	
Worker's Compensation: Insurance Premiums	\$14.00	\$0.00	-\$14.00	\$43.18	\$43.18	\$0.00	\$11.00	\$0.00	-\$11.00	5.00	44.40	\$39.40	
OFFICE SUPPLIES (201 through 209)	\$0.00	\$29.90	\$29.90	\$0.00	\$43.16	\$43.16	\$0.00	\$25.86	-\$25.86			\$0.00	
Office Supplies: Training and Instructional Supplies	\$1,000.00	\$1,397.52	\$397.52	\$500.00	\$872.57	\$372.57	\$450.00	\$482.13	\$32.13	450.00	0.00	-\$450.00	
Miscellaneous (431 through 499)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39.21	-\$39.21			\$0.00	
Operating Supplies: Motor Fuels	\$0.00	\$0.00	\$0.00	\$254.79	\$254.79	\$0.00	\$0.00	\$39.21	-\$39.21			\$0.00	
Refunds & Reimbursements	\$0.00	\$0.00	\$0.00	\$21.74	\$21.74	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	
Transportation: Travel Expense	\$200.00	\$140.32	-\$59.68	\$50.00	\$0.00	-\$50.00	\$200.00	\$0.00	-\$200.00	300.00	0.00	-\$300.00	
Dues and Subscriptions	\$50.00	\$30.00	-\$20.00	\$200.00	\$0.00	-\$200.00	\$50.00	\$30.00	-\$20.00	175.00	30.00	-\$145.00	
Sub-Total	\$4,299.73	\$3,809.96	-\$489.77	\$3,280.01	\$4,335.76	\$1,055.75	\$3,230.01	\$3,085.63	-\$144.38	\$2,948.44	\$1,897.08	-\$1,051.36	
Elections													
Employer FICA Contributions	\$0.00	\$230.00	\$230.00	\$0.00	-\$230.00	-\$230.00	\$230.00	\$0.00	-\$230.00			\$0.00	
WAGES AND SALARIES (101 through 109)	\$0.00	\$0.00	\$0.00	\$1,695.75	\$1,695.75	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	
Wages and Salaries: Temporary Employees-Regular	\$0.00	\$3,700.00	\$3,700.00	\$760.00	-\$2,940.00	-\$1,180.00	\$0.00	\$0.00	\$0.00			\$0.00	
Office Supplies: Training and Instructional Supplies	\$0.00	\$0.00	\$0.00	\$380.00	\$380.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	
Printing and Binding: Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150.00	0.00	-\$150.00	
Operating Supplies (211 through 219)	\$0.00	\$300.00	\$300.00	\$479.34	\$479.34	\$0.00	\$0.00	\$94.83	-\$94.83			\$0.00	
Transportation: Travel Expense	\$0.00	\$200.00	\$200.00	\$750.88	\$750.88	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	
Advertising (340 through 349)	\$0.00	\$0.00	\$0.00	\$200.00	\$78.33	-\$121.67	\$230.00	\$94.83	-\$135.17			\$0.00	
Sub-Total	\$0.00	\$0.00	\$0.00	\$4,630.00	\$4,144.30	-\$485.70	\$230.00	\$94.83	-\$135.17	\$150.00	\$0.00	-\$150.00	

General Fund	Disbursements			2025			2024			2023			2022		Section 3, Item a.
Clerk	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance			
Repair and Maintenance Supplies (221 through 229)	\$100.00	\$0.00	-\$100.00	\$100.00	\$0.00	-\$100.00	\$100.00	\$0.00	-\$100.00	200.00	38.75	-\$161.25			
Advertising (340 through 349)	\$100.00	\$0.00	-\$100.00	\$200.00	\$0.00	-\$200.00	\$200.00	\$0.00	-\$200.00	200.00	0.00	-\$200.00			
Investments Purchased	\$500.00	\$0.00	-\$500.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	500.00	500.00	\$0.00			
Transportation: Travel Expense	\$250.00	\$0.00	-\$250.00	\$250.00	\$0.00	-\$250.00	\$250.00	\$165.06	-\$84.94	200.00	141.57	-\$58.43			
WAGES AND SALARIES (101 through 109)	\$70,288.11	\$51,947.09	-\$18,341.02	\$66,957.58	\$58,770.42	-\$8,187.16	\$57,956.04	\$53,750.58	-\$4,205.46	46,153.23	44,686.18	-\$1,467.05			
Employee Paid Union Dues	\$1,080.00	\$700.00	-\$380.00	\$1,080.00	\$840.00	-\$240.00	\$960.00	\$840.00	-\$120.00	840.00	840.00	\$0.00			
Employer : PERA Contributions	\$5,271.61	\$4,406.74	-\$864.87	\$5,021.82	\$4,921.65	-\$100.17	\$4,346.70	\$4,424.57	\$77.87	3,461.49	3,788.67	\$327.18			
Employer FICA Contributions	\$4,357.86	\$3,515.35	-\$842.51	\$4,151.37	\$3,890.60	-\$260.77	\$3,593.27	\$3,530.64	-\$62.63	2,861.50	4,108.46	\$1,246.96			
Medicare	\$1,019.18	\$822.20	-\$196.98	\$970.88	\$909.89	-\$60.99	\$840.36	\$825.69	-\$14.67	699.22	1,243.33	\$544.11			
Employer Paid Insurance: Health	\$20,612.84	\$17,131.36	-\$3,481.48	\$20,539.51	\$20,121.84	-\$417.67	\$18,549.74	\$18,449.72	-\$100.02	17,018.02	16,998.42	-\$19.60			
Worker's Compensation: Insurance Premiums	\$500.00	\$263.00	-\$237.00	\$500.00	\$774.23	\$274.23	\$625.00	\$424.00	-\$201.00	675.00	532.80	-\$142.20			
Employee Pd Union Pension	\$3,744.00	\$3,440.00	-\$304.00	\$3,744.00	\$3,360.00	-\$384.00	\$3,800.00	\$3,898.00	\$98.00	3,744.00	3,773.25	\$29.25			
Employee Paid Insurance (Globe Life)	\$1,200.00	\$1,953.35	\$753.35	\$1,200.00	\$1,482.95	\$282.95	\$1,200.00	\$1,197.82	-\$2.18	1,200.00	1,197.82	-\$2.18			
Employer Paid Union Pension	\$950.00	\$960.00	\$10.00	\$950.00	\$960.00	\$10.00	\$950.00	\$974.53	\$24.53	936.00	943.33	\$7.33			
OFFICE SUPPLIES (201 through 209)	\$1,000.00	\$702.46	-\$297.54	\$1,000.00	\$1,156.43	\$156.43	\$1,500.00	\$965.26	-\$534.74	2,000.00	1,325.20	-\$674.80			
Office Supplies: Training and Instructional Supplies	\$2,500.00	\$2,469.39	-\$30.61	\$2,500.00	\$0.00	-\$2,500.00	\$1,500.00	\$2,466.83	\$966.83	1,000.00	889.85	-\$110.15			
Operating Supplies (211 through 219)	\$0.00	\$57.58	\$57.58	\$0.00	\$257.43	\$257.43			\$0.00	0.00	196.13	\$196.13			
Small Tools and Minor Equipment			\$0.00			\$0.00	\$0.00	\$22.44	\$22.44	0.00	194.88	\$194.88			
Contracted Services	\$2,500.00	\$2,077.04	-\$422.96	\$2,500.00	\$2,511.79	\$11.79	\$2,000.00	\$2,268.53	\$268.53	2,000.00	2,363.58	\$363.58			
Communications: Telephone	\$2,000.00	\$1,737.06	-\$262.94	\$2,000.00	\$2,039.10	\$39.10	\$2,000.00	\$1,882.56	-\$117.44	2,100.00	1,954.07	-\$145.93			
Communications: Postage	\$200.00	\$90.12	-\$109.88	\$500.00	\$762.12	\$262.12	\$500.00	\$335.13	-\$164.87	300.00	768.61	\$468.61			
Sales & Use Tax	\$50.00	\$72.00	\$22.00	\$50.00	\$119.65	\$69.65	\$20.00	\$63.65	\$43.65	15.00	17.54	\$2.54			
Miscellaneous (431 through 499)	\$100.00	\$4.15	-\$95.85	\$100.00	\$184.82	\$84.82	\$100.00	\$0.00	-\$100.00	150.00	56.50	-\$93.50			
Miscellaneous: Cash Short	\$0.00	\$5.70	\$5.70	\$0.00	\$40.00	\$40.00			\$0.00			\$0.00			
License and Permits	\$0.00	\$120.00	\$120.00			\$0.00			\$0.00			\$0.00			
Uniform Expense	\$0.00	\$320.00	\$320.00			\$0.00			\$0.00			\$0.00			
Dues and Subscriptions	\$6,000.00	\$3,400.00	-\$2,600.00	\$100.00	\$220.00	\$120.00	\$50.00	\$100.00	\$50.00	100.00	100.00	\$0.00			
Capital Outlay: Office Equipment and Furnishings	\$500.00	\$95.00	-\$405.00	\$500.00	\$209.00	-\$291.00	\$500.00	\$1,285.15	\$785.15	1,500.00	0.00	-\$1,500.00			
Sub-Total	\$124,823.60	\$96,289.59	-\$28,534.01	\$115,415.16	\$104,031.92	-\$11,383.24	\$102,041.11	\$98,370.16	-\$3,670.95	\$87,853.46	\$86,658.94	-\$1,194.52			
Internal Auditing	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance			
Professional Services: Auditing and Accounting Services	\$21,000.00	\$23,100.00	\$2,100.00	\$21,000.00	\$15,450.00	-\$5,550.00	\$10,600.00	\$22,225.00	\$11,625.00	10,600.00	10,300.00	-\$300.00			
Assessing															
PROFESSIONAL SERVICES (301 through 319)	\$1,533.00	\$1,533.00	\$0.00	\$1,392.00	\$1,392.00	\$0.00	\$1,343.00	\$1,470.45	\$127.45	1,511.00	1,657.51	\$146.51			
City/Town Attorney															
Professional Services: Legal Fees	\$3,708.12	\$618.02	-\$3,090.10	\$3,708.12	\$3,090.10	-\$618.02	\$3,800.00	\$3,399.11	-\$400.89	3,800.00	3,708.12	-\$91.88			

General Fund	Disbursements	2025			2024			2023			2022		Section 3, Item a.
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	
Highway, streets, roads													
WAGES AND SALARIES (101 through 109)		\$15,426.79	\$12,552.04	-\$2,874.75	\$21,554.28	\$14,447.52	-\$7,106.76	\$11,723.44	\$15,524.88	\$3,801.44	13,801.81	9,262.58	-\$4,539.23
Employee Paid Union Dues		\$1,080.00	\$700.00	-\$380.00	\$1,080.00	\$840.00	-\$240.00	\$0.00	\$840.00	\$840.00			\$0.00
Employer PERA Contributions		\$1,157.01	\$1,109.78	-\$47.23	\$1,616.57	\$1,182.01	-\$434.56	\$879.26	\$1,163.59	\$284.33	1,035.14	726.27	-\$308.87
Employer FICA Contributions		\$956.46	\$840.07	-\$116.39	\$1,336.37	\$952.86	-\$383.51	\$726.85	\$1,062.72	\$335.87	855.71	577.90	-\$277.81
Medicare		\$223.69	\$196.46	-\$27.23	\$312.54	\$222.83	-\$89.71	\$169.99	\$248.54	\$78.55	200.13	134.49	-\$65.64
Employer Paid Insurance: Health		\$4,677.97	\$3,892.02	-\$785.95	\$4,800.74	\$4,629.93	-\$170.81	\$3,457.42	\$3,457.44	\$0.02	3,936.55	3,964.05	\$27.50
Worker's Compensation: Insurance Premiums		\$2,300.00	\$697.00	-\$1,603.00	\$2,100.00	\$4,152.52	\$2,052.52	\$2,283.00	\$1,936.00	-\$347.00	1,300.00	1,065.60	-\$234.40
Employee Pd Union Pension		\$4,220.00	\$3,440.00	-\$780.00	\$4,220.00	\$3,840.00	-\$380.00	\$4,220.00	\$2,723.75	-\$1,496.25			\$0.00
Employee Paid Insurance (Globe Life)		\$230.00	\$747.36	\$517.36	\$230.00	\$617.07	\$387.07	\$230.00	\$473.46	\$243.46			\$0.00
Employer Paid Union Pension		\$1,060.00	\$960.00	-\$100.00	\$1,060.00	\$1,440.00	\$380.00	\$1,060.00	\$680.94	-\$379.06			\$0.00
Office Supplies: Training and Instructional Supplies		\$0.00	\$14.03	\$14.03			\$0.00	\$7.00	\$0.00	-\$7.00			\$0.00
Operating Supplies (211 through 219)		\$1,300.00	\$1,965.05	\$665.05	\$1,300.00	\$1,296.81	-\$3.19	\$43.00	\$1,638.34	\$1,595.34	0.00	1,665.45	\$1,665.45
Operating Supplies: Cleaning Supplies		\$200.00	\$29.97	-\$170.03	\$200.00	\$62.91	-\$137.09	\$0.00	\$84.70	\$84.70			\$0.00
Operating Supplies: Motor Fuels		\$2,000.00	\$2,033.40	\$33.40	\$2,000.00	\$2,567.57	\$567.57	\$1,800.00	\$2,570.17	\$770.17	1,700.00	2,694.82	\$994.82
Operating Supplies: Lubricants and Additives		\$200.00	\$131.34	-\$68.66	\$200.00	\$297.67	\$97.67	\$0.00	\$209.34	\$209.34	0.00	33.94	\$33.94
Dusting, sealing		\$15,000.00	\$13,326.93	-\$1,673.07	\$11,000.00	\$10,997.95	-\$2.05	\$5,500.00	\$5,500.00	\$0.00	5,000.00	5,000.00	\$0.00
Propane		\$1,300.00	\$561.19	-\$738.81	\$1,300.00	\$1,146.13	-\$153.87	\$727.50	\$576.99	-\$150.51	0.00	125.05	\$125.05
Repair and Maintenance Supplies (221 through 229)		\$4,000.00	\$926.11	-\$3,073.89	\$3,715.00	\$6,522.21	\$2,807.21	\$3,714.00	\$2,858.66	-\$855.34	3,500.00	4,354.60	\$854.60
Small Tools and Minor Equipment		\$300.00	\$46.39	-\$253.61	\$300.00	\$76.97	-\$223.03	\$43.00	\$296.11	\$253.11			\$0.00
PROFESSIONAL SERVICES (301 through 319)		\$0.00	\$3,420.00	\$3,420.00			\$0.00	\$0.00	\$340.00	\$340.00	0.00	1,040.84	\$1,040.84
Communication (321 through 329)		\$20.00	\$256.55	\$236.55	\$20.00	\$73.80	\$53.80	\$29.00	\$28.49	-\$0.51			\$0.00
Communications: Telephone		\$425.00	\$336.36	-\$88.64	\$265.00	\$607.21	\$342.21	\$225.00	\$230.09	\$5.09			\$0.00
General Insurance		\$3,000.00	\$408.60	-\$2,591.40	\$484.05	\$2,791.50	\$2,307.45	\$650.00	\$461.00	-\$189.00	300.00	0.00	-\$300.00
Utility Services: Electric Utilities		\$425.00	\$272.26	-\$152.74	\$360.00	\$349.15	-\$10.85	\$267.00	\$267.19	\$0.19			\$0.00
Sales & Use Tax		\$0.00	\$63.83	\$63.83	\$0.00	\$211.80	\$211.80	\$0.00	\$239.39	\$239.39	0.00	24.85	\$24.85
Uniform Expense		\$700.00	\$580.16	-\$119.84	\$700.00	\$640.58	-\$59.42	\$700.00	\$519.38	-\$180.62			\$0.00
Miscellaneous (431 through 499)		\$2,000.00	\$0.00	-\$2,000.00	\$0.00	\$1,591.88	\$1,591.88	\$0.00	\$5.27	\$5.27	300.00	0.00	-\$300.00
Investments Purchased		\$29,060.00	\$0.00	-\$29,060.00	\$29,060.00	\$9,060.00	-\$20,000.00	\$29,060.00	\$29,060.00	\$0.00	20,000.00	0.00	-\$20,000.00
Contracted Services		\$1,200.00	\$0.00	-\$1,200.00	\$1,200.00	\$0.00	-\$1,200.00	\$1,200.00	\$0.00	-\$1,200.00			\$0.00
Material, sand		\$6,000.00	\$0.00	-\$6,000.00	\$6,000.00	\$3,931.74	-\$2,068.26	\$6,000.00	\$6,594.00	\$594.00	6,000.00	279.80	-\$5,720.20
Cleaning Services		\$2,800.00	\$0.00	-\$2,800.00	\$3,100.00	\$2,200.00	-\$900.00	\$3,100.00	\$2,100.00	-\$1,000.00	2,300.00	2,988.75	\$688.75
Capital Outlay: Improvements Other Than Buildings		\$500.00	\$0.00	-\$500.00	\$1,000.00	\$0.00	-\$1,000.00	\$1,000.00	\$0.00	-\$1,000.00	1,500.00	0.00	-\$1,500.00
Capital Outlay: Other Equipment				\$0.00			\$0.00	\$0.00	\$41.58	\$41.58			\$0.00
Advertising (340 through 349)		\$50.00	\$0.00	-\$50.00	\$50.00	\$0.00	-\$50.00	\$50.00	\$0.00	-\$50.00	50.00	0.00	-\$50.00
Dues and Subscriptions				\$0.00			\$0.00	\$7.00	\$20.25	\$13.25			\$0.00
Sub-Total		\$101,811.92	\$49,506.90	-\$52,305.02	\$100,564.55	\$76,750.62	-\$23,813.93	\$78,872.46	\$81,752.27	\$2,879.81	\$61,779.34	\$33,938.99	-\$27,840.35

General Fund	Disbursements	2025		2024		2023		2022	
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual
Admission (340 through 349)	\$100.00	\$100.00	\$0.00	-\$100.00	\$100.00	\$0.00	-\$100.00	100.00	0.00
Material, sand	\$2,300.00	\$0.00	-\$2,300.00	\$2,300.00	\$1,780.47	-\$519.53	\$2,300.00	2,020.00	-\$280.00
Small Tools and Minor Equipment	\$250.00	\$0.00	-\$250.00	\$250.00	\$0.00	-\$250.00	\$250.00	250.00	-\$169.78
Operating Supplies: Lubricants and Additives	\$200.00	\$0.00	-\$200.00	\$200.00	\$159.96	-\$40.04	\$0.00	\$0.00	\$0.00
WAGES AND SALARIES (101 through 109)	\$5,683.15	\$5,467.02	-\$216.13	\$15,928.76	\$8,699.25	-\$7,229.51	\$11,575.62	3,198.72	\$7,033.59
Employer FICA Contributions	\$352.36	\$351.43	-\$0.93	\$987.58	\$580.79	-\$406.79	\$726.71	198.32	\$461.84
Employer PERA Contributions	\$426.24	\$432.27	\$6.03	\$1,194.66	\$718.76	-\$475.90	\$927.45	239.90	\$582.57
Employer FICA Contributions	\$82.41	\$82.19	-\$0.22	\$230.97	\$135.86	-\$95.11	\$169.96	46.38	\$107.97
Medicare	\$1,735.16	\$1,689.91	-\$45.25	\$4,775.63	\$4,610.53	-\$165.10	\$3,496.61	924.82	\$990.47
Employer Paid Insurance: Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	200.00	0.00
OFFICE SUPPLIES (201 through 209)	\$600.00	\$46.16	-\$553.84	\$500.00	\$597.52	\$97.52	\$843.00	0.00	-\$741.16
Operating Supplies (211 through 219)	\$600.00	\$600.00	\$0.00	\$500.00	\$597.52	\$97.52	\$102.46	0.00	-\$741.16
Operating Supplies: Motor Fuels	\$3,200.00	\$1,230.24	-\$1,969.76	\$3,200.00	\$1,600.37	-\$1,599.63	\$2,750.00	2,750.00	\$121.81
Operating Supplies: Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$407.00	\$0.00	\$0.00
Propane	\$1,300.00	\$561.20	-\$738.80	\$1,300.00	\$1,146.13	-\$153.87	\$727.50	\$576.99	-\$150.51
Repair and Maintenance Supplies (221 through 229)	\$2,600.00	\$974.90	-\$1,625.10	\$2,600.00	\$4,160.94	\$1,560.94	\$2,214.00	\$4,586.12	\$2,270.10
Communication (321 through 329)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.00	\$0.00	-\$29.00
Communications: Telephone	\$180.00	\$162.72	-\$17.28	\$180.00	\$178.75	-\$1.25	\$225.00	\$224.45	-\$0.55
General Insurance	\$484.05	\$408.60	-\$75.45	\$484.05	\$0.00	-\$484.05	\$350.00	\$461.00	\$111.00
Utility Services: Electric Utilities	\$400.00	\$272.24	-\$127.76	\$400.00	\$349.13	-\$50.87	\$267.00	\$615.12	\$348.12
Sales & Use Tax	\$0.00	\$38.00	\$38.00	\$0.00	\$515.52	\$515.52	\$0.00	\$47.21	0.00
Miscellaneous (431 through 499)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48.30
License and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.25	\$0.00
Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.00	\$0.00	-\$7.00
Sub-Total	\$19,893.37	\$11,716.88	-\$8,176.49	\$34,631.65	\$25,233.98	-\$9,397.67	\$27,062.91	\$1,894.05	\$9,709.24
Street Lighting	\$15,600.00	\$10,353.36	-\$5,246.64	\$15,600.00	\$13,197.49	-\$2,402.51	\$12,000.00	\$13,333.11	12,000.00
Utility Services: Electric Utilities	\$15,600.00	\$10,353.36	-\$5,246.64	\$15,600.00	\$13,197.49	-\$2,402.51	\$12,000.00	\$13,333.11	12,000.00
Weed Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies (211 through 219)	\$300.00	\$183.98	-\$116.02	\$0.00	\$126.67	\$126.67	\$300.00	\$270.96	-\$29.04
Sales & Use Tax	\$0.00	\$13.00	\$13.00	\$300.00	\$0.00	-\$300.00	\$0.00	\$20.00	\$0.00
Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WAGES AND SALARIES (101 through 109)	\$0.00	\$123.32	\$123.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$15,900.00	\$10,673.66	-\$5,226.34	\$15,900.00	\$13,324.16	-\$2,575.84	\$12,300.00	\$13,624.07	\$12,300.00
Sub-Total	\$15,900.00	\$10,673.66	-\$5,226.34	\$15,900.00	\$13,324.16	-\$2,575.84	\$12,300.00	\$13,624.07	\$12,300.00
Variance	\$7,339.61	\$7,339.61	\$0.00	-\$4,960.39	-\$4,960.39	\$0.00	-\$4,960.39	-\$4,960.39	-\$4,960.39

General Fund	Disbursements	2025			2024			2023			2022		Section 3, Item a.
		Parks	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget		Actual
	WAGES AND SALARIES (101 through 109)	\$10,886.50	\$7,881.38	-\$3,005.12	\$7,462.96	\$9,701.00	\$2,238.04	\$10,009.09	\$7,307.85	-\$2,701.24	9,480.79	9,767.42	\$286.63
	Employer PERA Contributions	\$816.49	\$652.77	-\$163.72	\$559.72	\$793.93	\$234.21	\$750.68	\$594.70	-\$155.98	711.06	579.82	-\$131.24
	Employer FICA Contributions	\$674.96	\$528.41	-\$146.55	\$462.70	\$637.89	\$175.19	\$620.56	\$477.01	-\$143.55	587.81	1,243.43	\$655.62
	Medicare	\$157.85	\$123.57	-\$34.28	\$108.21	\$149.21	\$41.00	\$145.13	\$111.54	-\$33.59	137.47	78.13	-\$59.34
	Employer Paid Insurance: Health	\$3,215.99	\$2,585.19	-\$630.80	\$2,199.44	\$2,233.91	\$34.47	\$2,935.99	\$2,936.04	\$0.05	2,761.55	2,885.34	\$123.79
	Worker's Compensation: Insurance Premiums	\$1,600.00	\$0.00	-\$1,600.00	\$1,300.00	\$2,760.70	\$1,460.70	\$1,494.00	\$1,140.00	-\$354.00	953.34	1,065.60	\$112.26
	Operating Supplies (211 through 219)	\$600.00	\$1,290.67	\$690.67	\$600.00	\$1,000.88	\$400.88	\$43.00	\$988.84	\$945.84	0.00	200.39	\$200.39
	Operating Supplies: Motor Fuels	\$850.00	\$608.90	-\$241.10	\$775.00	\$1,024.35	\$249.35	\$550.00	\$1,063.58	\$513.58	400.00	922.70	\$522.70
	Operating Supplies: Chemicals and Chemical Products			\$0.00			\$0.00			\$0.00	0.00	129.99	\$129.99
	Operating Supplies: Lubricants and Additives			\$0.00	\$0.00	\$15.98	\$15.98			\$0.00			\$0.00
	Repair and Maintenance Supplies (221 through 229)	\$300.00	\$6,539.03	\$6,239.03	\$200.00	\$626.97	\$426.97	\$714.00	\$199.87	-\$514.13	500.00	1,502.26	\$1,002.26
	Small Tools and Minor Equipment	\$300.00	\$284.96	-\$15.04	\$600.00	\$0.00	-\$600.00	\$43.00	\$318.44	\$275.44			\$0.00
	Communications: Telephone	\$300.00	\$206.81	-\$93.19	\$300.00	\$178.71	-\$121.29	\$225.00	\$223.99	-\$1.01			\$0.00
	General Insurance	\$484.05	\$1,517.60	\$1,033.55	\$484.05	\$1,295.00	\$810.95	\$2,750.00	\$1,551.00	-\$1,199.00	2,400.00	832.00	-\$1,568.00
	Utility Services: Electric Utilities	\$3,000.00	\$3,469.55	\$469.55	\$3,000.00	\$2,743.48	-\$256.52	\$2,000.00	\$3,116.29	\$1,116.29	3,500.00	1,781.17	-\$1,718.83
	Sales & Use Tax	\$0.00	\$106.00	\$106.00	\$0.00	\$313.68	\$313.68	\$0.00	\$12.90	\$12.90	0.00	28.61	\$28.61
	Capital Outlay: Improvements Other Than Buildings	\$1,000.00	\$4,310.74	\$3,310.74	\$500.00	\$0.00	-\$500.00	\$500.00	\$0.00	-\$500.00	500.00	0.00	-\$500.00
	Communication (321 through 329)			\$0.00			\$0.00	\$29.00	\$0.00	-\$29.00			\$0.00
	Dues and Subscriptions			\$0.00			\$0.00	\$7.00	\$0.00	-\$7.00			\$0.00
	OFFICE SUPPLIES (201 through 209)			\$0.00			\$0.00	\$7.00	\$0.00	-\$7.00			\$0.00
	Sub-Total	\$24,185.84	\$30,105.58	\$5,919.74	\$18,552.08	\$23,475.69	\$4,923.61	\$22,823.45	\$20,042.05	-\$2,781.40	\$21,932.02	\$21,016.86	-\$915.16
Tree Maintenance													
	Miscellaneous (431 through 499)	\$1,300.00	\$0.00	-\$1,300.00	\$1,300.00	\$406.36	-\$893.64	\$1,300.00	\$664.28	-\$635.72	1,300.00	0.00	-\$1,300.00
	WAGES AND SALARIES (101 through 109)	\$0.00	\$929.31	\$929.31			\$0.00			\$0.00			\$0.00
	Employer PERA Contributions	\$0.00	\$76.82	\$76.82			\$0.00			\$0.00			\$0.00
	Employer : FICA Contributions	\$0.00	\$62.36	\$62.36			\$0.00			\$0.00			\$0.00
	Medicare	\$0.00	\$14.59	\$14.59			\$0.00			\$0.00			\$0.00
	Sub-Total	\$1,300.00	\$1,083.08	-\$216.92	\$1,300.00	\$406.36	-\$893.64	\$1,300.00	\$664.28	-\$635.72	\$1,300.00	\$0.00	-\$1,300.00

General Fund	Disbursements	2025			2024			2023			2022		Section 3, Item a.
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	
	Unallocated Rounding			\$0.00		\$0.00	\$0.00	-\$487.40	-\$487.40	0.00	(0.58)	-\$0.58	
	WAGES AND SALARIES (101 through 109)	\$0.00	-\$0.97	-\$0.97	\$0.00	-\$1.31	-\$1.31		\$0.00			\$0.00	
	Sub-Total	\$0.00	-\$0.97	-\$0.97	\$0.00	-\$1.31	-\$1.31	\$0.00	-\$487.40	-\$487.40	\$0.00	-\$0.58	

Airport													
	WAGES AND SALARIES (101 through 109)	\$6,808.43	\$5,050.86	-\$1,757.57	\$5,250.04	\$6,281.65	\$1,031.61	\$7,651.81	\$4,288.45	-\$3,363.36	3,212.35	4,352.92	\$1,140.57
	Employer PERA Contributions	\$510.71	\$413.28	-\$97.43	\$393.75	\$516.97	\$123.22	\$573.89	\$349.25	-\$224.64	240.93	695.47	\$454.54
	Employer FICA Contributions	\$422.18	\$340.22	-\$81.96	\$325.50	\$417.48	\$91.98	\$474.41	\$279.45	-\$194.96	199.17	277.46	\$78.29
	Medicare	\$98.74	\$79.60	-\$19.14	\$76.13	\$97.65	\$21.52	\$11,095.00	\$65.39	-\$11,029.61	46.58	64.91	\$18.33
	Employer Paid Insurance: Health	\$2,174.14	\$1,763.90	-\$410.24	\$1,684.57	\$1,721.16	\$36.59	\$2,371.97	\$2,371.92	-\$0.05	1,021.66	1,046.25	\$24.59
	Worker's Compensation: Insurance Premiums	\$300.00	\$275.00	-\$25.00	\$400.00	\$455.93	\$55.93	\$600.00	\$230.00	-\$370.00	500.00	532.80	\$32.80
	OFFICE SUPPLIES (201 through 209)			\$0.00			\$0.00	\$7.00	\$0.00	-\$7.00			\$0.00
	Operating Supplies (211 through 219)	\$43.00	\$27.27	-\$15.73	\$43.00	\$19.95	-\$23.05	\$43.00	\$65.00	\$22.00	0.00	405.18	\$405.18
	Operating Supplies: Motor Fuels	\$1,200.00	\$481.62	-\$718.38	\$1,200.00	\$1,299.43	\$99.43	\$1,200.00	\$1,070.88	-\$129.12	1,200.00	1,248.78	\$48.78
	Repair and Maintenance Supplies (221 through 229)	\$600.00	\$1,274.38	\$674.38	\$600.00	\$426.54	-\$173.46	\$654.00	\$153.17	-\$500.83	450.00	1,164.20	\$714.20
	PROFESSIONAL SERVICES (301 through 319)	\$500.00	\$47,421.00	\$46,921.00	\$0.00	\$3,500.00	\$3,500.00			\$0.00			\$0.00
	Contracted Services	\$2,000.00	\$5,700.00	\$3,700.00	\$2,000.00	\$0.00	-\$2,000.00			\$0.00			\$0.00
	Communication (321 through 329)	\$800.00	\$0.00	-\$800.00	\$20.00	\$0.00	-\$20.00	\$29.00	\$28.49	-\$0.51			\$0.00
	Communications: Telephone	\$500.00	\$289.92	-\$210.08	\$500.00	\$430.64	-\$69.36	\$603.00	\$422.88	-\$180.12	410.00	417.95	\$7.95
	Printing and Binding: Legal Notices Publishing	\$0.00	\$189.80	\$189.80			\$0.00			\$0.00			\$0.00
	General Insurance	\$1,245.30	\$408.60	-\$836.70	\$1,245.30	\$0.00	-\$1,245.30	\$350.00	\$461.00	\$111.00			\$0.00
	Utility Services: Electric Utilities	\$360.00	\$272.24	-\$87.76	\$360.00	\$349.13	-\$10.87	\$229.00	\$320.86	\$91.86			\$0.00
	Sales & Use Tax	\$50.00	\$56.58	\$6.58	\$50.00	\$50.88	\$0.88	\$25.00	\$34.23	\$9.23	25.00	34.18	\$9.18
	Miscellaneous (431 through 499)			\$0.00			\$0.00			\$0.00	0.00	8.86	\$8.86
	License and Permits	\$0.00	\$40.00	\$40.00			\$0.00			\$0.00	0.00	40.00	\$40.00
	Dues and Subscriptions	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$7.00	\$50.00	\$43.00	0.00	50.00	\$50.00
	Capital Outlay: Improvements Other Than Buildings	\$0.00	\$11,660.32	\$11,660.32			\$0.00			\$0.00			\$0.00
	Capital Outlay: Other Equipment			\$0.00	\$0.00	\$73,727.86	\$73,727.86			\$0.00			\$0.00
	Material, sand			\$0.00	\$800.00	\$0.00	-\$800.00	\$800.00	\$565.50	-\$234.50	800.00	643.50	-\$156.50
	Small Tools and Minor Equipment			\$0.00			\$0.00	\$43.00	\$0.00	-\$43.00			\$0.00
	Sub-Total	\$17,662.50	\$75,794.59	\$58,132.09	\$14,998.29	\$89,345.27	\$74,346.98	\$26,757.08	\$10,756.47	-\$16,000.61	\$8,105.69	\$10,982.46	\$2,876.77

Total Receipts and Other Financing Sources	\$465,664.06	\$1,064,184.80	\$598,520.74	\$430,983.48	\$752,640.02	\$321,656.54	\$471,511.04	\$746,453.38	\$274,942.34	\$467,448.92	\$653,815.56	\$186,366.64
Total Disbursements and Other Financing Uses	\$441,531.94	\$940,623.22	\$499,091.28	\$427,061.19	\$531,057.81	\$103,996.62	\$359,569.34	\$398,982.51	\$39,413.17	\$324,349.10	\$1,047,997.04	\$723,647.94

Fire Fund Receipts:	2025			2024			2023			2022		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
General Property Taxes (31001 through 31299)	\$25,000.00	\$16,358.38	-\$8,641.62	\$28,942.92	\$32,774.47	\$3,831.55	\$26,602.07	\$25,998.28	-\$603.79	21,110.36	21,016.96	-\$93.40
State Grants and Aids			\$0.00			\$0.00	\$0.00	\$27,044.00	\$27,044.00			\$0.00
Fire Contracts	\$55,051.66	\$31,487.21	-\$23,564.45	\$52,247.00	\$61,602.47	\$9,355.47	\$48,318.92	\$57,571.69	\$9,252.77	53,502.83	50,798.81	-\$2,704.02
MISCELLANEOUS REVENUES	\$0.00	\$1,001.00	\$1,001.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$265.66	\$265.66	0.00	81.87	\$81.87
Contributions and Donations from Private Sources	\$0.00	\$7,074.33	\$7,074.33	\$0.00	\$11,255.22	\$11,255.22	\$0.00	\$4,099.44	\$4,099.44	0.00	6,293.22	\$6,293.22
Refunds and Reimbursements	\$0.00	\$16,329.83	\$16,329.83	\$0.00	\$15,330.54	\$15,330.54	\$500.00	\$13,790.42	\$13,290.42	0.00	36,336.31	\$36,336.31
Sale of Investments			\$0.00			\$0.00			\$0.00	32,452.50	0.00	-\$32,452.50
Total Revenues	\$80,051.66	\$72,250.75	-\$7,800.91	\$81,189.92	\$127,962.70	\$46,772.78	\$75,420.99	\$128,769.49	\$53,348.50	\$107,065.69	\$114,527.17	\$7,461.48

First Responder Receipts

Contributions and Donations from Private Sources										0.00	350.00	\$350.00
Refunds and Reimbursements										0.00	37.85	\$37.85
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$387.85	\$387.85
Total Fire and First Responder Receipts	\$80,051.66	\$72,250.75	-\$7,800.91	\$81,189.92	\$127,962.70	\$46,772.78	\$75,420.99	\$128,769.49	\$53,348.50	\$107,065.69	\$114,915.02	\$7,849.33

Description	2025			2024			2023			2022		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
WAGES AND SALARIES (101 through 109)	\$15,000.00	\$6,069.31	-\$8,930.69	\$17,000.00	\$11,143.82	-\$5,856.18	\$17,000.00	\$11,909.71	-\$5,090.29	18,500.68	12,333.87	-\$6,166.81
Wages and Salaries: Full-time Employees-Regular	\$349.10	\$377.19	\$28.09	\$650.00	\$370.13	-\$279.87	\$376.06	\$111.18	-\$264.88	\$0.00		
Employer Contributions for Retirement: PERA Contributions	\$26.18	\$4,732.86	\$4,706.68	\$48.80	\$31.91	-\$16.89	\$28.20	\$38.95	\$10.75	37.55	27.69	-\$9.86
Employer Contributions for Retirement: FICA Contributions	\$951.64	\$402.40	-\$549.24	\$1,094.34	\$714.91	-\$379.43	\$1,077.32	\$746.64	-\$330.68	1,231.04	764.26	-\$466.78
Medicare	\$222.56	\$94.17	-\$128.39	\$255.93	\$167.26	-\$88.67	\$251.95	\$174.71	-\$77.24	282.26	178.86	-\$103.40
Employer Paid Insurance (131 through 139)	\$5,155.00	\$253.00	-\$4,902.00	\$6,691.00	\$14.00	-\$6,677.00	\$475.00	\$204.00	-\$271.00	853.33	665.00	-\$188.33
Employer Paid Insurance: Health	\$118.69	\$165.29	\$46.60	\$208.10	\$851.42	\$643.32	\$112.46	\$112.44	-\$0.02	153.33	140.58	-\$12.75
Worker's Compensation: Insurance Premiums	\$3,500.00	\$3,912.00	\$412.00	\$4,000.00	\$11,365.41	\$7,365.41	\$4,000.00	\$3,809.00	-\$191.00	4,000.00	3,729.60	-\$270.40
OFFICE SUPPLIES (201 through 209)	\$200.00	\$21.36	-\$178.64	\$200.00	\$0.00	-\$200.00	\$100.00	\$102.42	\$2.42	100.00	15.99	-\$84.01
Office Supplies: Training and Instructional Supplies	\$500.00	\$4,619.50	\$4,119.50	\$500.00	\$12,322.07	\$11,822.07	\$500.00	\$1,850.00	\$1,350.00	500.00	2,869.94	\$2,369.94
Operating Supplies (211 through 219)	\$500.00	\$1,001.02	\$501.02	\$500.00	\$2,352.20	\$1,852.20	\$500.00	\$3,456.89	\$2,956.89	500.00	26.99	-\$473.01
Operating Supplies: Cleaning Supplies	\$1,500.00	\$1,311.36	-\$188.64	\$1,500.00	\$1,352.78	-\$147.22	\$1,200.00	\$1,615.51	\$415.51	1,200.00	577.60	-\$622.40
Operating Supplies: Motor Fuels	\$1,500.00	\$1,360.81	-\$139.19	\$1,500.00	\$1,332.02	-\$167.98	\$1,500.00	\$1,231.69	-\$268.31	1,200.00	1,073.14	-\$126.86
Operating Supplies: Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$0.00	\$4.91	\$4.91	\$0.00	\$0.00	\$0.00			\$0.00
Propane	\$4,500.00	\$3,500.93	-\$999.07	\$4,000.00	\$2,866.82	-\$1,133.18	\$4,000.00	\$3,870.15	-\$129.85	4,000.00	4,239.94	\$239.94
Repair and Maintenance Supplies (221 through 229)	\$15,000.00	\$29,840.72	\$14,840.72	\$14,000.00	\$13,680.73	-\$319.27	\$15,000.00	\$24,480.51	\$9,480.51	15,000.00	13,920.64	-\$1,079.36
Small Tools and Minor Equipment	\$6,000.00	\$11,221.42	\$5,221.42	\$6,000.00	\$0.00	-\$6,000.00	\$7,000.00	\$2,855.09	-\$4,144.91	7,000.00	1,564.09	-\$5,435.91
PROFESSIONAL SERVICES (301 through 319)	\$4,000.00	\$4,596.85	\$596.85	\$4,000.00	\$3,633.60	-\$366.40	\$5,900.00	\$3,885.00	-\$2,015.00	5,900.00	4,009.32	-\$1,890.68
Communication (321 through 329)	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	-\$500.00	250.00	0.00	-\$250.00
Communications: Telephone	\$0.00	\$8,518.41	\$8,518.41	\$420.00	\$8,528.96	\$8,108.96	\$420.00	\$6,784.17	-\$6,364.17	420.00	803.19	\$383.19
Communications: Postage	\$25.00	\$0.28	-\$24.72	\$25.00	\$1.16	-\$23.84	\$25.00	\$163.32	\$138.32	30.00	2.92	-\$27.08
General Insurance	\$6,000.00	\$5,689.00	-\$311.00	\$5,391.75	\$5,483.00	\$91.25	\$5,000.00	\$5,135.00	\$135.00	3,500.00	4,719.00	\$1,219.00
Utility Services: Electric Utilities	\$2,200.00	\$1,470.06	-\$729.94	\$2,200.00	\$1,941.38	-\$258.62	\$2,100.00	\$3,477.04	\$1,377.04	2,100.00	2,044.03	-\$55.97
Sales & Use Tax	\$30.00	\$5.57	-\$24.43	\$0.00	\$0.00	\$0.00	\$30.00	\$1.10	-\$28.90	30.00	1.86	-\$28.14
Miscellaneous (431 through 499)	\$100.00	\$9.56	-\$90.44	\$250.00	\$1,568.45	\$1,318.45	\$250.00	\$532.01	\$282.01	250.00	343.56	\$93.56
Miscellaneous: Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	171.40	\$171.40
License and Permits	\$250.00	\$210.00	-\$40.00	\$250.00	\$0.00	-\$250.00	\$250.00	\$246.77	-\$3.23	150.00	0.00	-\$150.00
Uniform Expense	\$6,000.00	\$11,443.41	\$5,443.41	\$6,000.00	\$1,272.34	-\$4,727.66	\$5,000.00	\$7,103.05	\$2,103.05	5,000.00	217.70	-\$4,782.30
Dues and Subscriptions	\$950.00	\$999.00	\$49.00	\$950.00	\$1,085.00	\$135.00	\$800.00	\$1,085.00	\$285.00	900.00	1,005.00	\$105.00
Fireworks	\$0.00	\$474.33	\$474.33	\$0.00	\$11,130.22	\$11,130.22	\$0.00	\$5,161.70	\$5,161.70	0.00	6,486.45	\$6,486.45
Communication (321 through 329)	\$500.00	\$0.00	-\$500.00	\$25.00	\$0.00	-\$25.00	\$0.00	\$0.00	\$0.00			\$0.00
Advertising (340 through 349)	\$25.00	\$0.00	-\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	-\$25.00	25.00	0.00	-\$25.00
Radio Replacement	\$3,000.00	\$0.00	-\$3,000.00	\$3,000.00	\$0.00	-\$3,000.00	\$1,500.00	\$0.00	-\$1,500.00	1,500.00	0.00	-\$1,500.00
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$7,480.18	\$7,480.18	\$0.00	\$975.00	\$975.00			\$0.00
Section 3, Item a.				\$0.00	\$48,554.81	\$48,554.81	\$0.00	\$975.00	\$975.00	0.00	17,600.00	\$17,600.00
Sub-Total	\$78,103.17	\$102,299.81	\$24,196.64	\$81,159.92	\$149,749.49	\$68,589.57	\$74,920.99	\$91,118.05	\$16,197.06	\$74,613.19	\$81,032.62	\$6,419.43

Fire Fund	2025			2024			2023			2022		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Disbursements:												
Interfund Transfers			\$0.00			\$0.00			\$0.00	0.00	28,217.38	\$28,217.38
Debt Service: Bond Principal			\$0.00			\$0.00			\$0.00	30,000.00	31,000.00	\$1,000.00
Debt Service: Bond Interest			\$0.00			\$0.00			\$0.00	2,452.50	1,714.60	-\$737.90
Sub-Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,452.50	\$60,931.98	\$28,479.48
Total Fire	\$78,103.17	\$102,299.81	\$24,196.64	\$81,159.92	\$149,749.49	\$68,589.57	\$74,920.99	\$91,118.05	\$16,197.06	\$107,065.69	\$141,964.60	\$34,898.91

Fire Fund	Disbursements	2025			2024			2023			2022		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Medical Services													
Communication (321 through 329)	\$500.00	\$0.00	-\$500.00			\$0.00	\$500.00	\$0.00	-\$500.00	500.00	0.00	-\$500.00	
Office Supplies: Training and Instructional Supplies	\$500.00	\$0.00	-\$500.00			\$0.00	\$500.00	\$1,144.26	\$644.26	0.00	1,944.95	\$1,944.95	
WAGES AND SALARIES (101 through 109)	\$2,000.00	\$476.31	-\$1,523.69	\$0.00	\$1,073.24	\$1,073.24	\$2,000.00	\$3,371.15	\$1,371.15			\$0.00	
Wages and Salaries: Full-time Employees-Regular			\$0.00	\$0.00	\$90.45	\$90.45	\$124.00	\$209.02	\$85.02			\$0.00	
Employer Contributions for Retirement: FICA Contributions	\$124.00	\$29.14	-\$94.86	\$0.00	\$72.54	\$72.54			\$0.00	155.00	0.00	-\$155.00	
			\$0.00			\$0.00			\$0.00			\$0.00	
Medicare	\$29.00	\$6.85	-\$22.15	\$0.00	\$16.99	\$16.99	\$29.00	\$48.94	\$19.94	36.25	12.94	-\$23.31	
Worker's Compensation: Insurance Premiums	\$300.00	\$196.00	-\$104.00			\$0.00	\$526.00	\$85.00	-\$441.00	510.00	444.00	-\$66.00	
Operating Supplies (211 through 219)	\$3,500.00	\$536.76	-\$2,963.24			\$0.00	\$2,000.00	\$3,757.62	\$1,757.62	1,200.00	1,708.28	\$508.28	
Total Medical Services	\$6,953.00	\$1,245.06	-\$5,707.94	\$0.00	\$1,253.22	\$1,253.22	\$5,679.00	\$8,615.99	\$2,936.99	\$2,401.25	\$4,110.17	\$1,708.92	

Total Receipts and Other Financing Sources	\$72,250.75	\$127,962.70	\$128,769.49	\$114,915.02
Total Disbursements and Other Financing Uses	\$103,544.87	\$151,002.71	\$99,734.04	\$146,074.77

Trail Fund	2025			2024			2023			2022		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Receipts:												
General Property Taxes (31001 through 31299)	\$15,934.74	\$10,162.75	-\$5,771.99	\$15,235.50	\$16,180.45	\$944.95	\$14,234.54	\$13,631.73	-\$602.81	\$9,079.20	\$8,891.25	-\$187.95
Contributions and Donations from Private Sources	\$2,500.00	\$1,780.00	-\$720.00	\$2,500.00	\$1,780.00	-\$720.00	\$2,500.00	\$1,689.00	-\$811.00	\$2,500.00	\$1,626.00	-\$874.00
Refunds and Reimbursements										\$0.00	\$10.99	\$10.99
Transfers From Other Funds			\$0.00	\$0.00	\$35,354.85	\$35,354.85			\$0.00			\$0.00
Total Revenues	\$18,434.74	\$11,942.75	-\$6,491.99	\$17,735.50	\$53,315.30	\$35,579.80	\$16,734.54	\$15,320.73	-\$1,413.81	\$11,579.20	\$10,528.24	-\$1,050.96

Disbursements:	2025			2024			2023			2022		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Parkways and Boulevards												
Employer Paid Insurance: Health			\$0.00	\$0.00	\$565.08	\$565.08	\$0.00	\$1,348.40	\$1,348.40	\$0.00	\$886.27	\$886.27
Parks												
WAGES AND SALARIES (101 through 109)			\$0.00	\$0.00	\$15.13	\$15.13			\$0.00			\$0.00
Trail												
WAGES AND SALARIES (101 through 109)	\$7,333.06	\$4,194.56	-\$3,138.50	\$7,268.40	\$5,483.95	-\$1,784.45	\$6,632.12	\$5,560.34	-\$1,071.78	\$3,072.01	\$4,498.05	\$1,426.04
Employer Contributions for Retirement: PERA	\$549.98	\$346.70	-\$203.28	\$545.13	\$450.92	-\$94.21	\$497.41	\$452.11	-\$45.30	\$230.40	\$360.40	\$130.00
Employer Contributions for Retirement: FICA	\$454.65	\$282.60	-\$172.05	\$450.64	\$363.88	-\$86.76	\$411.19	\$361.90	-\$49.29	\$190.46	\$288.31	\$97.85
Medicare	\$106.33	\$66.08	-\$40.25	\$105.39	\$85.13	-\$20.26	\$96.17	\$84.64	-\$11.53	\$44.54	\$67.45	\$22.91
Employer Paid Insurance: Health	\$2,279.64	\$1,892.69	-\$386.95	\$2,290.94	\$1,675.43	-\$615.51	\$2,022.65	\$674.20	-\$1,348.45	\$966.79	\$82.15	-\$884.64
Operating Supplies (211 through 219)			\$0.00	\$0.00	\$49.52	\$49.52			\$0.00			\$0.00
Operating Supplies: Motor Fuels	\$400.00	\$230.72	-\$169.28	\$300.00	\$656.64	\$356.64	\$300.00	\$528.05	\$228.05	\$300.00	\$673.01	\$373.01
Repair and Maintenance Supplies (221 through	\$6,750.00	\$587.82	-\$6,162.18	\$6,000.00	\$1,123.75	-\$4,876.25	\$6,000.00	\$1,140.81	-\$4,859.19	\$6,000.00	\$424.83	-\$5,575.17
Sales & Use Tax	\$25.00	\$56.58	\$31.58	\$25.00	\$339.84	\$314.84	\$25.00	\$10.24	-\$14.76	\$25.00	\$1.72	-\$23.28
Material, sand			\$0.00	\$750.00	\$0.00	-\$750.00	\$750.00	\$2,912.00	\$2,162.00	\$750.00	\$2,912.00	\$2,162.00
Capital Outlay: Improvements Other Than	\$0.00	\$823.04	\$823.04			\$0.00			\$0.00			\$0.00
Capital Outlay: Other Equipment			\$0.00			\$0.00	\$0.00	\$1,958.46	\$1,958.46			\$0.00
Total Disbursements	\$17,898.66	\$8,480.79	-\$9,417.87	\$17,735.50	\$10,809.27	-\$6,926.23	\$16,734.54	\$15,031.15	-\$1,703.39	\$11,579.20	\$10,194.19	-\$1,385.01

Total Receipts and Other Financing Sources	11,942.75			53,315.30				15,320.73			10,528.24	
Total Disbursements and Other Financing Uses	8,480.79			10,809.27				15,031.15			10,194.19	

Police Fund	2025			2024			2023			2022			2021		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Receipts:															
General Property Taxes	\$115,000.00	\$113,290.30	-\$1,709.70	\$100,000.00	\$97,763.41	-\$2,236.59							\$133,990.81	\$132,243.58	-\$1,747.23
State Grants and Aids													\$0.00	\$36,000.00	\$36,000.00
Accident Reports				\$0.00	\$10.00	\$10.00	\$0.00	\$25.00	\$25.00	\$0.00	\$5.00	\$5.00			
Police Services	\$15,000.00	\$14,445.00	-\$555.00	\$30,000.00	\$5,000.00	-\$25,000.00	\$20,000.00	\$29,445.00	\$9,445.00						
D.A.R.E.							\$2,500.00	\$0.00	-\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	-\$2,500.00
Squad Sale				\$0.00	\$8,172.41	\$8,172.41	\$0.00	\$5,276.11	\$5,276.11						
State - P.E.R.A. Aid													\$505.00	\$0.00	-\$505.00
Police 2% State Aid	\$12,200.00	\$27,717.03	\$15,517.03	\$12,200.00	\$24,172.67	\$11,972.67	\$9,000.00	\$12,148.12	\$3,148.12	\$9,000.00	\$10,016.43	\$1,016.43	\$9,000.00	\$9,192.57	\$192.57
Court Fines	\$0.00	\$1,363.76	\$1,363.76	\$0.00	\$372.77	\$372.77				\$0.00	\$20.00	\$20.00	\$0.00	\$4,004.65	\$4,004.65
Administrative Fines (Penalties)	\$10,000.00	\$480.00	-\$9,520.00	\$40,000.00	\$1,800.00	-\$38,200.00	\$0.00	\$4,740.00	\$4,740.00	\$0.00	\$9,750.00	\$9,750.00	\$0.00	\$2,520.00	\$2,520.00
Fines	\$25,000.00	\$93.31	-\$24,906.69	\$3,800.00	\$1,369.85	-\$2,430.15	\$43,800.00	\$2,324.32	-\$41,475.68	\$3,000.00	\$3,774.54	\$774.54	\$3,000.00	\$1,061.43	-\$1,938.57
Ordinance Fines				\$0.00	\$100.00	\$100.00							\$0.00	\$700.00	\$700.00
MISCELLANEOUS REVENUES													\$0.00	\$4,012.97	\$4,012.97
Refunds and Reimbursements	\$3,000.00	\$5,853.96	\$2,853.96	\$3,000.00	\$6,624.44	\$3,624.44		\$8,621.74					\$0.00	\$5,257.22	\$5,257.22
Total Receipts	\$180,200.00	\$163,243.36	-\$16,956.64	\$189,000.00	\$145,385.55	-\$43,614.45	\$75,300.00	\$62,580.29	-\$21,341.45	\$14,500.00	\$26,065.97	\$11,565.97	\$148,995.81	\$194,992.42	\$45,996.61

Disbursements:	2025			2024			2023			2022			2021		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Medicare	\$3,019.73	\$2,931.33	\$88.40	\$2,357.92	\$3,153.80	-\$795.88	\$1,946.86	\$2,385.23	-\$438.37	\$966.04	\$1,469.01	-\$502.97	\$1,198.40	\$1,142.28	\$56.12
Employee Paid Union Dues										\$0.00	\$83.34	-\$83.34	\$0.00	\$1,099.22	-\$1,099.22
Employer Paid Insurance: Health	\$60.29	\$65.51	-\$5.22	\$28,000.00	\$145.48	\$27,854.52	\$23,519.42	\$248.63	\$23,270.79	\$11,712.00	\$142.77	\$11,569.23	\$19,268.46	\$18,515.18	\$753.28
Worker's Compensation: Insurance Premiums	\$13,000.00	\$14,677.00	-\$1,677.00	\$9,000.00	\$24,195.16	-\$15,195.16	\$9,000.00	\$8,450.00	\$550.00	\$6,200.00	\$8,347.20	-\$2,147.20	\$5,640.00	\$6,424.75	-\$784.75
Employee Paid Insurance (Globe Life)	\$0.00	\$2,658.18	-\$2,658.18	\$0.00	\$2,317.20	-\$2,317.20									
Office Supplies: Accessories	\$175.00	\$43.59	\$131.41	\$175.00	\$8.54	\$166.46									
OFFICE SUPPLIES (201 through 209)				\$0.00	\$39.53	-\$39.53	\$175.00	\$347.87	-\$172.87	\$175.00	\$327.96	-\$152.96	\$175.00	\$111.61	\$63.39
Office Supplies: Training and Instructional Supplies	\$2,000.00	\$580.08	\$1,419.92	\$2,000.00	\$2,404.00	-\$404.00	\$1,500.00	\$1,362.73	\$137.27	\$1,800.00	\$844.73	\$955.27	\$2,000.00	\$982.42	\$1,017.58
Operating Supplies (211 through 219)	\$450.00	\$2,137.10	-\$1,687.10	\$450.00	\$3,152.19	-\$2,702.19	\$450.00	\$5,845.02	-\$5,395.02	\$300.00	\$5,777.60	-\$5,477.60	\$450.00	\$79.82	\$370.18
Operating Supplies: Cleaning Supplies	\$50.00	\$654.65	-\$604.65	\$50.00	\$51.84	-\$1.84	\$50.00	\$0.00	\$50.00	\$50.00	\$250.00	-\$200.00	\$50.00	\$1.49	\$48.51
Operating Supplies: Motor Fuels	\$8,000.00	\$8,703.22	-\$703.22	\$6,000.00	\$9,307.41	-\$3,307.41	\$6,000.00	\$9,304.50	-\$3,304.50	\$4,000.00	\$7,156.41	-\$3,156.41	\$4,000.00	\$4,438.65	-\$438.65
Operating Supplies: Lubricants and Additives	\$50.00	\$5.12	\$44.88	\$50.00	\$215.94	-\$165.94	\$50.00	\$98.94	-\$48.94	\$50.00	\$0.00	\$50.00	\$50.00	\$2.89	\$47.11
Repair and Maintenance Supplies	\$1,600.00	\$7,602.96	-\$6,002.96	\$1,600.00	\$406.64	\$1,193.36	\$1,600.00	\$6,757.23	-\$6,156.23	\$2,200.00	\$11,920.83	\$9,720.83	\$2,200.00	\$1,318.25	\$681.75
Small Tools and Minor Equipment	\$400.00	\$10,260.22	-\$9,860.22	\$400.00	\$2,280.52	-\$1,880.52	\$400.00	\$1,724.58	-\$1,324.58	\$20.00	\$9,261.58	-\$9,241.58	\$20.00	\$28.30	-\$8.30
PROFESSIONAL SERVICES (301 through 319)	\$0.00	\$600.00	-\$600.00	\$0.00	\$477.00	-\$477.00	\$500.00	\$1,100.00	-\$600.00	\$200.00	\$675.00	-\$475.00	\$1,200.00	\$0.00	\$0.00
Sub-Total	\$28,805.02	\$50,918.96	-\$22,113.94	\$50,082.92	\$48,155.25	\$1,927.67	\$45,191.28	\$37,624.73	\$6,567.55	\$27,673.04	\$46,256.43	\$858.27	\$36,251.86	\$34,144.86	\$2,106.90

Disbursements:	2025			2024			2023			2022			2021		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Contracted Services	\$960.00	\$0.00	\$960.00	\$960.00	\$0.00	\$960.00	\$960.00	\$76.00	\$884.00	\$700.00	\$72.00	\$628.00	\$960.00	\$909.06	\$50.94
Communications: Telephone	\$1,600.00	\$3,066.12	-\$1,466.12	\$3,000.00	\$3,396.36	-\$396.36	\$3,000.00	\$5,527.24	-\$2,527.24	\$1,600.00	\$2,914.11	-\$1,314.11	\$1,600.00	\$1,256.02	\$343.98
Communications: Postage	\$120.00	\$80.29	\$39.71	\$120.00	\$47.27	\$72.73	\$120.00	\$382.12	-\$262.12	\$150.00	\$10.46	\$139.54	\$120.00	\$293.78	-\$173.78
Transportation: Travel Expense										\$0.00	\$40.95	-\$40.95			
Communications: Radio Units							\$1,500.00	\$11,397.66	-\$9,897.66						
Advertising (340 through 349)										\$0.00	\$725.12	-\$725.12			
General Insurance	\$8,500.00	\$6,747.00	\$1,753.00	\$8,500.00	\$8,734.00	-\$234.00	\$5,000.00	\$8,348.00	-\$3,348.00	\$5,872.00	\$4,812.00	\$1,060.00	\$5,872.00	\$6,593.00	-\$721.00
Miscellaneous (431 through 499)	\$500.00	\$932.24	-\$432.24	\$500.00	-\$269.09	\$769.09	\$500.00	\$424.28	\$75.72	\$500.00	\$7,210.86	-\$6,710.86	\$500.00	\$3,717.26	-\$3,217.26
Miscellaneous: Towing Charges	\$200.00	\$0.00	\$200.00	\$200.00	\$222.62	-\$22.62	\$200.00	\$1,306.97	-\$1,106.97	\$200.00	\$244.09	-\$44.09	\$200.00	\$921.55	-\$721.55
License and Permits	\$200.00	\$90.00	\$110.00	\$200.00	\$543.08	-\$343.08	\$200.00	\$361.94	-\$161.94	\$200.00	\$339.47	-\$139.47	\$200.00	\$0.00	\$200.00
Uniform Expense	\$600.00	\$7,300.72	-\$6,700.72	\$600.00	\$5,390.59	-\$4,790.59	\$600.00	\$8,672.60	-\$8,072.60	\$900.00	\$10,172.43	-\$9,272.43	\$900.00	\$3,640.84	-\$2,740.84
Administrative Fines	\$1,200.00	\$160.00	\$1,040.00	\$1,200.00	\$380.00	\$820.00	\$3,000.00	\$1,660.00	\$1,340.00	\$1,200.00	\$2,780.00	-\$1,580.00	\$1,200.00	\$1,900.00	-\$700.00
D.A.R.E.	\$500.00	\$784.61	-\$284.61	\$500.00	\$746.81	-\$246.81	\$500.00	\$5,568.10	-\$5,068.10	\$500.00	\$567.48	-\$67.48	\$500.00	\$0.00	\$500.00
Dues and Subscriptions	\$600.00	\$4,470.23	-\$3,870.23	\$600.00	\$7,430.14	\$6,830.14	\$700.00	\$6,120.97	-\$5,420.97	\$600.00	\$1,114.11	-\$514.11	\$600.00	\$960.00	-\$360.00
Capital Outlay: Other Equipment	\$0.00	\$7,000.00	-\$7,000.00												
WAGES AND SALARIES	\$177.32	\$204.78	-\$27.46	\$405.14	\$308.32	\$96.82	\$313.28	\$814.68	-\$501.40	\$60,171.39	\$100,083.08	-\$39,911.69	\$81,604.45	\$73,961.92	\$7,642.53
Wages and Salaries: Full-time Employees-Overtime				\$14,500.00	\$0.00	\$14,500.00									
Wages and Salaries: Full-time Employees-Regular	\$186,080.00	\$167,713.77	\$18,366.23	\$145,940.00	\$188,528.69	-\$42,588.69	\$116,480.00	\$138,295.54	-\$21,815.54						
Wages and Salaries: Part-time Employees	\$12,000.00	\$11,593.38	\$406.62	\$0.00	\$6,836.62	-\$6,836.62	\$9,660.00	\$10,738.25	-\$1,078.25						
Wages and Salaries: Temporary Employees-Regular	\$10,000.00	\$19,892.87	-\$9,892.87	\$10,000.00	\$19,361.99	-\$9,361.99	\$7,500.00	\$13,219.13	-\$5,719.13						
Employer Contributions for Retirement: PERA	\$35,073.46	\$31,742.25	\$3,331.21	\$30,198.27	\$34,732.45	-\$4,534.18	\$23,654.28	\$26,336.61	-\$2,682.33	\$11,741.60	\$12,161.25	-\$419.65	\$14,511.00	\$13,680.74	\$830.26
Employer Contributions for Retirement: FICA	\$10.99	\$152.79	-\$141.80	\$25.12	\$60.18	-\$35.06	\$19.42	\$22.35	-\$2.93	\$30.84	\$10.47	\$20.37	\$0.00	\$23.36	-\$23.36
Unemployment Compensation (141 through 149)	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$16,703.36	-\$16,203.36	\$500.00	\$0.00	\$500.00
Professional Services: Legal Fees	\$1,200.00	\$0.00	\$1,200.00	\$500.00	\$100.00	\$400.00									
Capital Outlay: Tasers	\$2,100.00	\$0.00	\$2,100.00	\$2,100.00	\$0.00	\$2,100.00	\$2,100.00	\$0.00	\$2,100.00						
Capital Outlay: Squad Camera										\$0.00	\$272.10	-\$272.10	\$3,000.00	\$2,595.30	\$404.70
Capital Outlay- New Vehicle				\$0.00	\$54,716.49	-\$54,716.49				\$0.00	\$42,820.00	-\$42,820.00	\$0.00	\$36,843.93	-\$36,843.93
Investments Purchased	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00
Communications: Radio Unit - Body Cam	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$250.46	\$1,249.54									
Sub-Total	\$269,621.77	\$267,931.05	\$1,690.72	\$228,048.53	\$337,516.98	-\$95,808.17	\$182,506.98	\$245,272.44	-\$62,765.46	\$87,865.83	\$206,053.34	-\$118,187.51	\$115,267.45	\$150,296.76	-\$35,029.31
Total Receipts	\$180,200.00	\$163,243.36	-\$16,956.64	\$189,000.00	\$145,385.55	-\$43,614.45	\$75,300.00	\$62,580.29	-\$21,341.45	\$14,500.00	\$26,065.97	\$11,565.97	\$148,995.81	\$194,992.42	\$45,996.61
Total Disbursements	\$298,426.79	\$318,850.01	-\$20,423.22	\$278,131.45	\$385,672.23	-\$93,880.50	\$227,698.26	\$282,897.17	-\$56,197.91	\$115,538.87	\$252,309.77	-\$117,329.24	\$151,519.31	\$184,441.62	-\$33,122.31
	-\$118,226.79	-\$155,606.65	\$3,466.58	-\$89,131.45	-\$240,286.68	\$50,266.05	-\$152,398.26	-\$220,316.88	\$34,856.46	-\$101,038.87	-\$226,243.80	\$128,895.21	-\$2,523.50	\$10,550.80	\$79,118.92

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

100: General Fund

Receipts

General Property Taxes (31001 through 31299)(31001)	\$186,766.47
Alcoholic Beverages(32110)	\$5,620.00
Building Permits (Excludes surcharge)(32210)	\$1,500.00
Animal Licenses(32240)	\$20.00
Local Government Aid(33401)	\$171,010.00
State - P.E.R.A. Aid(33429)	\$505.00
State Grants and Aids(33470)	\$25,000.00
County Grants and Aids for Highways(33610)	\$3,700.00
Grants & Aids from Other Local(33640)	\$75,000.00
CHARGES FOR SERVICES(34001)	\$2,400.00
Leases(34951)	\$1,950.00
Interest Earning(36210)	\$75.00
Franchise Fees(36225)	\$5,000.00
Refunds and Reimbursements(36240)	\$3,300.00
Shower Fees(38081)	\$700.00
Copies/Faxes(38082)	\$100.00
Firewood Sales(38083)	\$800.00
Camping(38084)	\$48,500.00
Community Room Rentals(38085)	\$100.00
Pavilion Rentals(38086)	\$100.00
Receipts Total	\$532,146.47

**City of Hill City
2026 Budget Report**

Section 3, Item a.

12/9/2025

100: General Fund

Disbursements

Council/Town Board(41110)	
WAGES AND SALARIES (101 through 109)(100)	\$8,880.00
Employer Contributions for Retirement: FICA Contributions(122)	\$550.56
Medicare(126)	\$128.76
Worker's Compensation: Insurance Premiums(151)	\$53.00
Office Supplies: Training and Instructional Supplies(207)	\$1,400.00
Operating Supplies: Motor Fuels(212)	\$100.00
Transportation: Travel Expense(331)	\$600.00
GENERAL GOVERNMENT(41140)	
WAGES AND SALARIES (101 through 109)(100)	\$7,127.36
Employer Contributions for Retirement: PERA Contributions(121)	\$534.55
Employer Contributions for Retirement: FICA Contributions(122)	\$441.90
Medicare(126)	\$103.35
Employer Paid Insurance: Health(131)	\$2,572.80
OFFICE SUPPLIES (201 through 209)(200)	\$250.00
Operating Supplies (211 through 219)(210)	\$200.00
Operating Supplies: Cleaning Supplies(211)	\$1,200.00
Propane(219)	\$2,500.00
Repair and Maintenance Supplies (221 through 229)(220)	\$5,750.00
Contracted Services(310)	\$35,000.00
Communications: Telephone(321)	\$500.00
Transportation: Travel Expense(331)	\$250.00
Printing and Binding: Legal Notices Publishing(351)	\$250.00
Printing and Binding: Newsletters(354)	\$1,200.00
General Insurance(370)	\$10,000.00
Utility Services: Electric Utilities(381)	\$2,880.00
Sales & Use Tax(386)	\$150.00
Tax Abatement(425)	\$1,830.00
Miscellaneous (431 through 499)(430)	\$500.00
Dues and Subscriptions(460)	\$7,000.00
Mayor(41310)	
WAGES AND SALARIES (101 through 109)(100)	\$2,820.00
Employer Contributions for Retirement: FICA Contributions(122)	\$174.84
Medicare(126)	\$40.89
Worker's Compensation: Insurance Premiums(151)	\$14.00
Office Supplies: Training and Instructional Supplies(207)	\$1,200.00
Operating Supplies: Motor Fuels(212)	\$100.00
Transportation: Travel Expense(331)	\$300.00
Dues and Subscriptions(460)	\$50.00
Elections(41410)	
Wages and Salaries: Temporary Employees-Regular(104)	\$2,000.00
Employer Contributions for Retirement: FICA Contributions(122)	\$123.38
Medicare(126)	\$1.79
Operating Supplies (211 through 219)(210)	\$300.00
Transportation: Travel Expense(331)	\$200.00
Advertising (340 through 349)(340)	\$200.00
Clerk(41425)	
WAGES AND SALARIES (101 through 109)(100)	\$73,067.95
Employee Paid Union Dues(112)	\$1,080.00
Employer Contributions for Retirement: PERA Contributions(121)	\$5,480.10
Employer Contributions for Retirement: FICA Contributions(122)	\$4,530.21
Medicare(126)	\$1,059.49
Employer Paid Insurance: Health(131)	\$22,112.01
Worker's Compensation: Insurance Premiums(151)	\$500.00
Employee Pd Union Pension(162)	\$4,160.00
Employee Paid Insurance (Globe Life)(163)	\$1,500.00
Employer Paid Union Pension(165)	\$1,040.00
OFFICE SUPPLIES (201 through 209)(200)	\$900.00
Office Supplies: Training and Instructional Supplies(207)	\$2,500.00
Repair and Maintenance Supplies (221 through 229)(220)	\$100.00

**City of Hill City
2026 Budget Report**

Section 3, Item a.

100: General Fund

12/9/2025

Contracted Services(310)	\$3,000.00
Communications: Telephone(321)	\$2,100.00
Communications: Postage(322)	\$100.00
Transportation: Travel Expense(331)	\$200.00
Advertising (340 through 349)(340)	\$50.00
Sales & Use Tax(386)	\$60.00
Dues and Subscriptions(460)	\$7,000.00
Capital Outlay: Office Equipment and Furnishings(570)	\$500.00
Investments Purchased(800)	\$500.00
Internal Auditing(41540)	
Professional Services: Auditing and Accounting Services(301)	\$28,000.00
Assessing(41550)	
PROFESSIONAL SERVICES (301 through 319)(300)	\$1,621.00
City/Town Attorney(41610)	
Professional Services: Legal Fees(304)	\$3,708.12
Highway, streets, roads(43101)	
WAGES AND SALARIES (101 through 109)(100)	\$17,601.32
Employee Paid Union Dues(112)	\$1,080.00
Employer Contributions for Retirement: PERA Contributions(121)	\$1,320.10
Employer Contributions for Retirement: FICA Contributions(122)	\$1,091.28
Medicare(126)	\$255.22
Employer Paid Insurance: Health(131)	\$5,499.36
Worker's Compensation: Insurance Premiums(151)	\$2,300.00
Employee Pd Union Pension(162)	\$4,220.00
Employee Paid Insurance (Globe Life)(163)	\$1,020.00
Employer Paid Union Pension(165)	\$1,060.00
Operating Supplies (211 through 219)(210)	\$1,800.00
Operating Supplies: Cleaning Supplies(211)	\$100.00
Operating Supplies: Motor Fuels(212)	\$2,000.00
Operating Supplies: Lubricants and Additives(213)	\$200.00
Material, sand(217)	\$4,500.00
Dusting, sealing(218)	\$15,000.00
Propane(219)	\$1,300.00
Repair and Maintenance Supplies (221 through 229)(220)	\$3,500.00
Small Tools and Minor Equipment(240)	\$300.00
PROFESSIONAL SERVICES (301 through 319)(300)	\$1,000.00
Contracted Services(310)	\$600.00
Communication (321 through 329)(320)	\$200.00
Communications: Telephone(321)	\$425.00
Advertising (340 through 349)(340)	\$50.00
General Insurance(370)	\$1,000.00
Utility Services: Electric Utilities(381)	\$425.00
Cleaning Services(418)	\$2,800.00
Miscellaneous (431 through 499)(430)	\$500.00
Uniform Expense(450)	\$700.00
Capital Outlay: Improvements Other Than Buildings(530)	\$500.00
Investments Purchased(800)	\$29,060.00
Ice and Snow Removal(43125)	
WAGES AND SALARIES (101 through 109)(100)	\$9,792.30
Employer Contributions for Retirement: PERA Contributions(121)	\$734.42
Employer Contributions for Retirement: FICA Contributions(122)	\$607.12
Medicare(126)	\$141.99
Employer Paid Insurance: Health(131)	\$3,079.32
Operating Supplies (211 through 219)(210)	\$300.00
Operating Supplies: Motor Fuels(212)	\$3,200.00
Operating Supplies: Lubricants and Additives(213)	\$200.00
Material, sand(217)	\$2,300.00
Propane(219)	\$1,300.00
Repair and Maintenance Supplies (221 through 229)(220)	\$2,000.00
Small Tools and Minor Equipment(240)	\$250.00
Communications: Telephone(321)	\$180.00
Advertising (340 through 349)(340)	\$100.00
General Insurance(370)	\$484.05

**City of Hill City
2026 Budget Report**

Section 3, Item a.

12/9/2025

100: General Fund

Utility Services: Electric Utilities(381)	\$400.00
Street Lighting(43160)	
Utility Services: Electric Utilities(381)	\$15,600.00
Weed Control(43260)	
Operating Supplies (211 through 219)(210)	\$300.00
Parks(45207)	
WAGES AND SALARIES (101 through 109)(100)	\$10,103.10
Employer Contributions for Retirement: PERA Contributions(121)	\$757.73
Employer Contributions for Retirement: FICA Contributions(122)	\$626.39
Medicare(126)	\$146.49
Employer Paid Insurance: Health(131)	\$3,041.13
Worker's Compensation: Insurance Premiums(151)	\$1,600.00
Operating Supplies (211 through 219)(210)	\$800.00
Operating Supplies: Motor Fuels(212)	\$850.00
Repair and Maintenance Supplies (221 through 229)(220)	\$300.00
Small Tools and Minor Equipment(240)	\$300.00
Communications: Telephone(321)	\$300.00
General Insurance(370)	\$1,600.00
Utility Services: Electric Utilities(381)	\$3,200.00
Capital Outlay: Improvements Other Than Buildings(530)	\$700.00
Tree Maintenance(45209)	
Miscellaneous (431 through 499)(430)	\$1,300.00
Park & Campground(45210)	
WAGES AND SALARIES (101 through 109)(100)	\$13,465.32
Wages and Salaries: Part-time Employees(103)	\$7,110.00
Employer Contributions for Retirement: PERA Contributions(121)	\$1,009.90
Employer Contributions for Retirement: FICA Contributions(122)	\$1,275.67
Medicare(126)	\$298.35
Employer Paid Insurance: Health(131)	\$4,347.63
OFFICE SUPPLIES (201 through 209)(200)	\$100.00
Operating Supplies (211 through 219)(210)	\$800.00
Operating Supplies: Cleaning Supplies(211)	\$1,200.00
Operating Supplies: Motor Fuels(212)	\$600.00
Material, sand(217)	\$1,000.00
Dusting, sealing(218)	\$1,000.00
Repair and Maintenance Supplies (221 through 229)(220)	\$3,500.00
Small Tools and Minor Equipment(240)	\$150.00
PROFESSIONAL SERVICES (301 through 319)(300)	\$200.00
Contracted Services(310)	\$5,000.00
Communications: Telephone(321)	\$525.00
Advertising: Employment(341)	\$125.00
General Insurance(370)	\$1,400.00
Utility Services: Electric Utilities(381)	\$4,000.00
Utility Services: Refuse Disposal(384)	\$2,500.00
Sales & Use Tax(386)	\$3,000.00
Firewood(438)	\$1,500.00
License and Permits(440)	\$300.00
Capital Outlay: Improvements Other Than Buildings(530)	\$7,000.00
Airport(49355)	
WAGES AND SALARIES (101 through 109)(100)	\$7,671.53
Employer Contributions for Retirement: PERA Contributions(121)	\$575.36
Employer Contributions for Retirement: FICA Contributions(122)	\$475.63
Medicare(126)	\$111.24
Employer Paid Insurance: Health(131)	\$2,480.34
Worker's Compensation: Insurance Premiums(151)	\$300.00
Operating Supplies (211 through 219)(210)	\$43.00
Operating Supplies: Motor Fuels(212)	\$1,200.00
Material, sand(217)	\$500.00
Repair and Maintenance Supplies (221 through 229)(220)	\$400.00
PROFESSIONAL SERVICES (301 through 319)(300)	\$5,000.00
Contracted Services(310)	\$6,050.00
Communication (321 through 329)(320)	\$20.00

City of Hill City
2026 Budget Report

Section 3, Item a.

100: General Fund

12/9/2025

Communications: Telephone(321)	\$500.00
General Insurance(370)	\$1,245.30
Utility Services: Electric Utilities(381)	\$360.00
Sales & Use Tax(386)	\$50.00
Repairs and Maintenance - Contractual: Improvements Other Than Buildings(403)	\$4,050.00
Dues and Subscriptions(460)	\$50.00
Disbursements Total	\$524,836.65

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

225: Fire Fund

Receipts

General Property Taxes (31001 through 31299)(31001)	\$25,000.00
Fire Contracts(34207)	\$83,241.47
Contributions and Donations from Private Sources(36230)	\$7,000.00
Refunds and Reimbursements(36240)	\$20,000.00
Receipts Total	\$135,241.47

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

225: Fire Fund

Disbursements

Fire(42201)	WAGES AND SALARIES (101 through 109)(100)	\$18,500.00
	Wages and Salaries: Full-time Employees-Regular(101)	\$575.91
	Employer Contributions for Retirement: PERA Contributions(121)	\$43.19
	Employer Contributions for Retirement: FICA Contributions(122)	\$1,182.71
	Medicare(126)	\$276.60
	Employer Paid Insurance (131 through 139)(130)	\$500.00
	Employer Paid Insurance: Health(131)	\$200.00
	Worker's Compensation: Insurance Premiums(151)	\$3,500.00
	OFFICE SUPPLIES (201 through 209)(200)	\$500.00
	Office Supplies: Training and Instructional Supplies(207)	\$8,000.00
	Operating Supplies (211 through 219)(210)	\$500.00
	Operating Supplies: Cleaning Supplies(211)	\$1,500.00
	Operating Supplies: Motor Fuels(212)	\$1,500.00
	Propane(219)	\$4,500.00
	Repair and Maintenance Supplies (221 through 229)(220)	\$15,000.00
	Small Tools and Minor Equipment(240)	\$6,000.00
	PROFESSIONAL SERVICES (301 through 319)(300)	\$4,000.00
	Communication (321 through 329)(320)	\$500.00
	Communications: Telephone(321)	\$10,500.00
	Communications: Postage(322)	\$25.00
	Advertising (340 through 349)(340)	\$25.00
	General Insurance(370)	\$6,100.00
	Utility Services: Electric Utilities(381)	\$2,200.00
	Sales & Use Tax(386)	\$30.00
	Miscellaneous (431 through 499)(430)	\$100.00
	License and Permits(440)	\$250.00
	Uniform Expense(450)	\$6,000.00
	Dues and Subscriptions(460)	\$950.00
	Radio Replacement(535)	\$3,000.00
	Fireworks(585)	\$7,000.00
Medical Services(42270)	WAGES AND SALARIES (101 through 109)(100)	\$3,700.00
	Employer Contributions for Retirement: FICA Contributions(122)	\$229.40
	Medicare(126)	\$53.66
	Worker's Compensation: Insurance Premiums(151)	\$300.00
	Office Supplies: Training and Instructional Supplies(207)	\$500.00
	Operating Supplies (211 through 219)(210)	\$2,000.00
	Communication (321 through 329)(320)	\$500.00
	Disbursements Total	\$110,241.47

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

226: Fire Dept. Building Fund

Receipts

Contributions and Donations from Private Sources(36230)	\$30,000.00
Receipts Total	\$30,000.00

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

226: Fire Dept. Building Fund

Disbursements

Fire(42201)

Interfund Loans(730)

\$25,032.00

Interfund Loan Interest(735)

\$200.00

Disbursements Total

\$25,232.00

City of Hill City
2026 Budget Report

Section 3, Item a.

227: Fire Dept. Equipment Fund

12/9/2025

Receipts

Contributions and Donations from Private Sources(36230)	\$30,000.00
Receipts Total	\$30,000.00

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

230: Trail Fund

Receipts

General Property Taxes (31001 through 31299)(31001)	\$12,703.34
Contributions and Donations from Private Sources(36230)	\$2,500.00
Receipts Total	\$15,203.34

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

260: Police Fund

Receipts

General Property Taxes (31001 through 31299)(31001)	\$234,103.62
Police Services(34210)	\$14,000.00
Police 2% State Aid(34220)	\$28,000.00
Administrative Fines (Penalties)(35104)	\$10,000.00
Fines(35105)	\$5,000.00
Refunds and Reimbursements(36240)	\$3,000.00
Receipts Total	\$294,103.62

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

280: Maintenance Equipment Fund

Receipts

Transfer From General Fund(39201)

\$9,060.00

Receipts Total

\$9,060.00

City of Hill City
2026 Budget Report

Section 3, Item a.

281: Police Dept. Equipment Fund

12/9/2025

Receipts

Transfer From General Fund(39201)

\$6,000.00

Receipts Total

\$6,000.00

City of Hill City
2026 Budget Report

Section 3, Item a.

284: Community Events Fund

12/9/2025

Receipts

Contributions and Donations from Private Sources(36230)	\$18,000.00
Receipts Total	\$18,000.00

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

284: Community Events Fund

Disbursements

GENERAL GOVERNMENT(41140)	
Operating Supplies (211 through 219)(210)	\$14,500.00
Advertising (340 through 349)(340)	\$800.00
Utility Services: Refuse Disposal(384)	\$500.00
Disbursements Total	\$15,800.00

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

601: Water

Receipts

General Sales and Use Tax(31301)	\$500.00
Federal Grants and Aids(33101)	\$3,000,000.00
Rate Class I(37110)	\$112,515.84
State Water Fee(37145)	\$3,957.72
Connection/Reconnection Fees(37150)	\$300.00
Penalties and Forfeited Discounts(37160)	\$2,000.00
Receipts Total	\$3,119,273.56

**City of Hill City
2026 Budget Report**

Section 3, Item a.

12/9/2025

601: Water

Disbursements

DEBT SERVICE(47001)		
Debt Service: Bond Principal(601)		\$77,000.00
Debt Service: Bond Interest(611)		\$24,006.84
Water Utilities - Source of Supply(49400)		
WAGES AND SALARIES (101 through 109)(100)		\$51,917.08
Employer Contributions for Retirement: PERA Contributions(121)		\$3,893.78
Employer Contributions for Retirement: FICA Contributions(122)		\$3,218.86
Medicare(126)		\$752.80
Employer Paid Insurance: Health(131)		\$17,551.32
Worker's Compensation: Insurance Premiums(151)		\$1,200.00
OFFICE SUPPLIES (201 through 209)(200)		\$500.00
Office Supplies: Training and Instructional Supplies(207)		\$2,000.00
Operating Supplies (211 through 219)(210)		\$2,000.00
Operating Supplies: Motor Fuels(212)		\$500.00
Operating Supplies: Chemicals and Chemical Products(216)		\$7,000.00
Propane(219)		\$3,500.00
Repair and Maintenance Supplies (221 through 229)(220)		\$4,000.00
Small Tools and Minor Equipment(240)		\$50.00
PROFESSIONAL SERVICES (301 through 319)(300)		\$1,500.00
Contracted Services(310)		\$7,500.00
Communication (321 through 329)(320)		\$30.00
Communications: Telephone(321)		\$250.00
Communications: Postage(322)		\$1,000.00
Advertising (340 through 349)(340)		\$75.00
General Insurance(370)		\$2,400.00
Utility Services: Electric Utilities(381)		\$14,000.00
Sales & Use Tax(386)		\$1,000.00
License and Permits(440)		\$500.00
Service Connection Fees(455)		\$3,957.20
Dues and Subscriptions(460)		\$3,000.00
Water Treatment Plant(49405)		
PROFESSIONAL SERVICES (301 through 319)(300)		\$200,000.00
Contracted Services(310)		\$2,800,000.00
Disbursements Total		\$3,234,302.88

City of Hill City
2026 Budget Report

Section 3, Item a.

602: Sewage Collection and Disposal

12/9/2025

Receipts

CHARGES FOR SERVICES(34001)	\$500.00
Sewer Service Charge(37201)	\$138,219.41
Sewer Back-up Fee(37202)	\$970.47
Dump Station(37206)	\$3,000.00
Connection/Reconnection Fees(37250)	\$500.00
Penalties and Forfeited Discounts(37260)	\$1,500.00
Receipts Total	\$144,689.88

**City of Hill City
2026 Budget Report**

Section 3, Item a.

602: Sewage Collection and Disposal

12/9/2025

Disbursements

DEBT SERVICE(47001)		
Debt Service: Bond Principal(601)		\$30,000.00
Debt Service: Bond Interest(611)		\$24,030.00
Sewer Utilities - Sanitary Sewer Maintenance(49450)		
WAGES AND SALARIES (101 through 109)(100)		\$52,012.68
Employer Contributions for Retirement: PERA Contributions(121)		\$3,900.95
Employer Contributions for Retirement: FICA Contributions(122)		\$3,224.79
Medicare(126)		\$754.18
Employer Paid Insurance: Health(131)		\$17,669.91
Worker's Compensation: Insurance Premiums(151)		\$1,400.00
OFFICE SUPPLIES (201 through 209)(200)		\$600.00
Office Supplies: Training and Instructional Supplies(207)		\$1,000.00
Operating Supplies (211 through 219)(210)		\$450.00
Operating Supplies: Cleaning Supplies(211)		\$150.00
Operating Supplies: Motor Fuels(212)		\$800.00
Operating Supplies: Chemicals and Chemical Products(216)		\$2,000.00
Material, sand(217)		\$300.00
Propane(219)		\$500.00
Repair and Maintenance Supplies (221 through 229)(220)		\$4,000.00
Small Tools and Minor Equipment(240)		\$100.00
PROFESSIONAL SERVICES (301 through 319)(300)		\$4,500.00
Contracted Services(310)		\$2,000.00
Communication (321 through 329)(320)		\$25.00
Communications: Telephone(321)		\$500.00
Communications: Postage(322)		\$750.00
General Insurance(370)		\$7,819.35
Utility Services: Electric Utilities(381)		\$16,000.00
Sales & Use Tax(386)		\$50.00
Cleaning Services(418)		\$12,000.00
Miscellaneous (431 through 499)(430)		\$150.00
License and Permits(440)		\$400.00
Dump Station(475)		\$850.00
Interfund Transfers(720)		\$72,600.00
Disbursements Total		\$260,536.86

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

620: Water Improvement

Receipts

Metered Water(37101)

\$37,500.00

Receipts Total

\$37,500.00

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

621: Water Tower Rehab

Receipts

Water Tower Rehab(37103)	\$10,301.04
Receipts Total	\$10,301.04

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

622: Sewer Improvement

Receipts

Sewer Service Charge(37201)

\$64,000.00

Receipts Total

\$64,000.00

City of Hill City
2026 Budget Report

Section 3, Item a.

12/9/2025

632: Storm Sewer

Receipts

Storm Sewer(37203)

\$6,444.00

Receipts Total

\$6,444.00



Working for a better future.

125 Lake Ave., PO Box 160,
Hill City, MN 55748
218-697-2301
cityhall@hillcity-mn.com
www.hillcity-mn.com

**CITY OF HILL CITY
RESOLUTION NO. 2025 - 17
2026 FINAL LEVY RESOLUTION**

FINAL LEVY

STATE OF MINNESOTA
COUNTY OF AITKIN
CITY OF HILLCITY

BE IT RESOLVED: that the following sums be, and hereby finalized, levied upon the taxable property in the City of Hill City, County of Aitkin, State of Minnesota, for the year 2026 and for the following purposes, to-wit:

	<u>Net Tax Levy</u>
General Fund	\$
Fire Fund	\$
Police Fund	\$
Trail Fund	\$
Streets	<u>\$</u>
Total	\$

This resolution was submitted by _____ second by _____.

Lange voted	Yes	___	No	___
Semler voted	Yes	___	No	___
Benson voted	Yes	___	No	___
Hilton voted	Yes	___	No	___
Goodrich voted	Yes	___	No	___

Resolution passed December 16, 2025

Dave Lange, Mayor

Tami Meyer, Clerk/Treasurer

This institution is an equal opportunity provider and employer.