

**MORRISON COUNTY
BOARD OF COMMISSIONERS
DECEMBER 11, 2025
6:00 P.M.
COUNTY BOARD ROOM, GOVERNMENT CENTER
LITTLE FALLS, MN.**

AGENDA

- 1. CALLED TO ORDER BY CHAIRMAN**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PUBLIC HEARING – COUNTY FEE SCHEDULE**

RULES OF ORDER

1. If you wish to speak, raise your hand or stand. After the Chairperson recognizes you, you may move to the microphone.
2. All persons wishing to be heard must come to the microphone. They must give their complete name and address. Then they will be given 3 minutes to speak.
3. Supporting testimony will be allowed after all people with separate issues are heard.
4. Speakers may use specific examples to illustrate their point of view, but without an opportunity to review all information, staff may not be prepared to answer all questions.

4. ADJOURNMENT

**IF YOU NEED ANY TYPE OF ACCOMODATION TO PARTICIPATE IN THE
MEETING, PLEASE ASK FOR ASSISTANCE.**

MORRISON COUNTY

2026 FEE CHANGES

DEPARTMENT	NOTES	FINAL	PROPOSED
PROGRAM/FUNCTION		FEE	FEE
FEE		2025	2026
ALL COUNTY DEPARTMENTS			
TAPE DUBBING – Audio		\$ 15.00	Removed
TAPE DUBBING – Video		\$ 20.00	Removed
TAPE DUBBING – Compact Discs		\$ 10.00	Removed
AUDITOR/TREASURER			
AUDITOR			
CONFESSION OF JUDGMENT		\$ 40.00	\$ 100.00
REPURCHASE		\$ 20.00	\$ 75.00
ATTORNEY			
Child Support Collection			
Attorney time	per month	\$ 3,500.00	\$ 4,018.00
RECORDER			
RECORDER - VITAL FEES			
MARRIAGE LICENSE - with MARRIAGE COURSE		\$ 40.00	\$ 50.00
MARRIAGE LICENSE - without MARRIAGE COURSE		\$ 115.00	\$ 125.00
RECORDING FEES - ABSTRACT			
WELL DISCLOSURE		\$ 50.00	\$ 54.00
RECORDING FEES - TORRENS			
WELL DISCLOSURE		\$ 50.00	\$ 54.00
RECORDER - GENERAL FEES			
FAX/EMAIL WITH RESEARCH	+ \$1.00 per page	\$ 5.00	\$ 5.00
MONTHLY INDEX COMPUTER PRINTOUT	setup + \$1.00 per page	\$ 5.00	Removed
JUDICIAL SECURITY REQUEST		New 2026	\$ 75.00
LAND SERVICES			
GENERAL			
LATE FEE (permits)		\$ 60.00	\$ 75.00
SEWAGE TREATMENT SYSTEM			
SEPTIC SYSTEM PERMIT - INCLUDING HOLDING TANK		\$ 225.00	\$ 250.00
SEPTIC SYSTEM PERMIT- TANK ONLY		\$ 225.00	Removed
PRIVY PERMIT EARTHEN OR TANK		\$ 125.00	\$ 150.00
HOLDING TANK For OUTHOUSE TYPE IV/V		\$ 125.00	\$ 2,500.00
MINOR SEPTIC SYSTEM ALTERATION		\$ 125.00	Removed
SHORELAND			
SHORELAND CONTRACTOR LICENSING		New 2026	\$ 200.00
ZONING			
VARIANCE APPLICATION FEE		\$ 650.00	\$ 700.00
CONDITIONAL USE PERMIT APPLICATION FEE		\$ 550.00	\$ 600.00
APPEAL TO BOARD OF ADJUSTMENT		\$ 650.00	\$ 1,000.00
REZONE APPLICATION FEE		\$ 550.00	\$ 600.00
SHERIFF			
CIVIL PROCESS			
SHERIFF SALE	*Civil Fees	\$ 50.00	\$ 65.00
JAIL			
BOARDING OUT-COUNTY PRISONERS per day	ADJUSTABLE BY SHERIFF	\$ 55.00	\$ 75.00
HUMAN SERVICES			
COMMUNITY SUPPORT			
ADULT FOSTER CARE LICENSE	(per State)	\$ 500.00	\$ 2,100.00
PUBLIC HEALTH			
LODGING			
Initial VHR Licensing (\$185 Base Fee, \$245 Plan Review, \$50 to Land Services for Septic, roughly \$20 per bedroom units)		New 2026	\$ 500.00
Mobile Home Park/Rec. Campground - Per Site	Plus Base Fee Max Fee of \$750 \$1,250	\$ 7.00	\$ 7.00

**MORRISON COUNTY
TRUTH IN TAXATION MEETING
DECEMBER 11, 2025
6:05 P.M.
COUNTY
BOARD ROOM, GOVERNMENT CENTER,
LITTLE FALLS, MN.**

AGENDA

- 1. MEETING CALLED TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. DISCUSSION ON FACTORS REGARDING BUDGET/LEVY**
- 4. DESCRIPTION OF THE PROPOSED 2026 LEVY AND BUDGET**
- 5. MEETING IS OPENED FOR PUBLIC COMMENT AND QUESTIONS**

RULES OF ORDER

1. If you wish to speak, raise your hand or stand. After the Chairperson recognizes you, you may move to the microphone.
2. All persons wishing to be heard must come to the microphone. They must give their complete name and address. Then they will be given 3 minutes to speak.
3. Supporting testimony will be allowed after all people with separate issues are heard.
4. Speakers may use specific examples to illustrate their point of view, but without an opportunity to review all information, staff may not be prepared to answer all questions.

6. CORRESPONDENCE

7. ADJOURNMENT

IF YOU NEED ANY TYPE OF ACCOMODATION TO PARTICIPATE IN THE MEETING, PLEASE ASK FOR ASSISTANCE.



2026
PRELIMINARY LEVY & BUDGET R E P O R T
TRUTH IN TAXATION MEETING

DECEMBER 11, 2025

R E P O R T I N D E X

1. How the Budget & Levy Process Works	Page 1
2. 2026 Preliminary Levy & Budget Summary – Bottom Line	Page 2
3. Graphs – Where the Money Goes & Comes From	Pages 3-4
4. County Department Budget/Levy Summary	Pages 5-6
5. 10-year Budget/Levy/CPA History Overview	Page 7
6. Partner Agency 2026 Allocation Requests	Page 8
7. Where the Levy is Coming from – Tax Capacity	Page 9

Morrison County 2026 Budget & Levy

How the Budget & Levy Process Works

Counties provide essential community programs and services such as road maintenance, law enforcement, and veterans services. Every year, counties pass a new budget to cover the costs of these crucial services. County residents are welcome to participate in the budget process by attending and speaking at public hearings in the fall or contacting their county commissioner throughout the process.

- **June-August:** County leaders estimate the county's need for programs and services and their costs.
- **August-September:** County Board of Commissioners uses those estimates to create a preliminary budget and levy.
- **November:** County residents are notified of property tax changes and invited to attend and speak at public meetings.
- **December:** County Board of Commissioners consider resident comments and approve a final budget and levy.

Budget Drivers

Morrison County is constantly working to manage service demands with the need to keep levies low. In addition to this, Minnesota counties carry out a plethora of state mandates—whether that be child protection, human services, or election administration. Some of these mandates are funded and some are not, requiring Morrison County to use levy dollars to fulfill state mandates. Below is a list of factors driving budget decisions in our county.

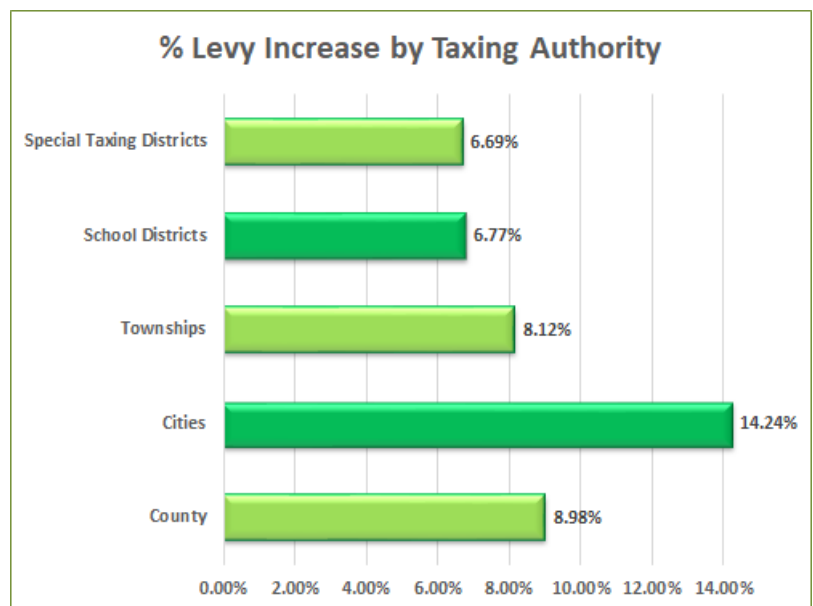
- Labor cost increases (salaries & benefits)
- New expense of Paid Family Medical Leave Act (PFML)
- Decreased County Program Aid (CPA) revenue
- Health & Human Services cost shifts (decreased State/Federal funding for mandated services)
- Inflationary costs of products and services - highest impact in Public Works and Sheriff's Office
- Grant funding for Parks projects

Where Does Your Tax Dollar Go?



County Portion: 45.87%
School Districts: 27.13%
Cities: 16.89%
Townships: 9.53%
Special Districts: 0.58%

Proposed 2026 Levy Increases



**MORRISON COUNTY
2026 AND 2025 LEVY BY FUND
PRELIMINARY LEVY
DECEMBER 11, 2025**

Page 2

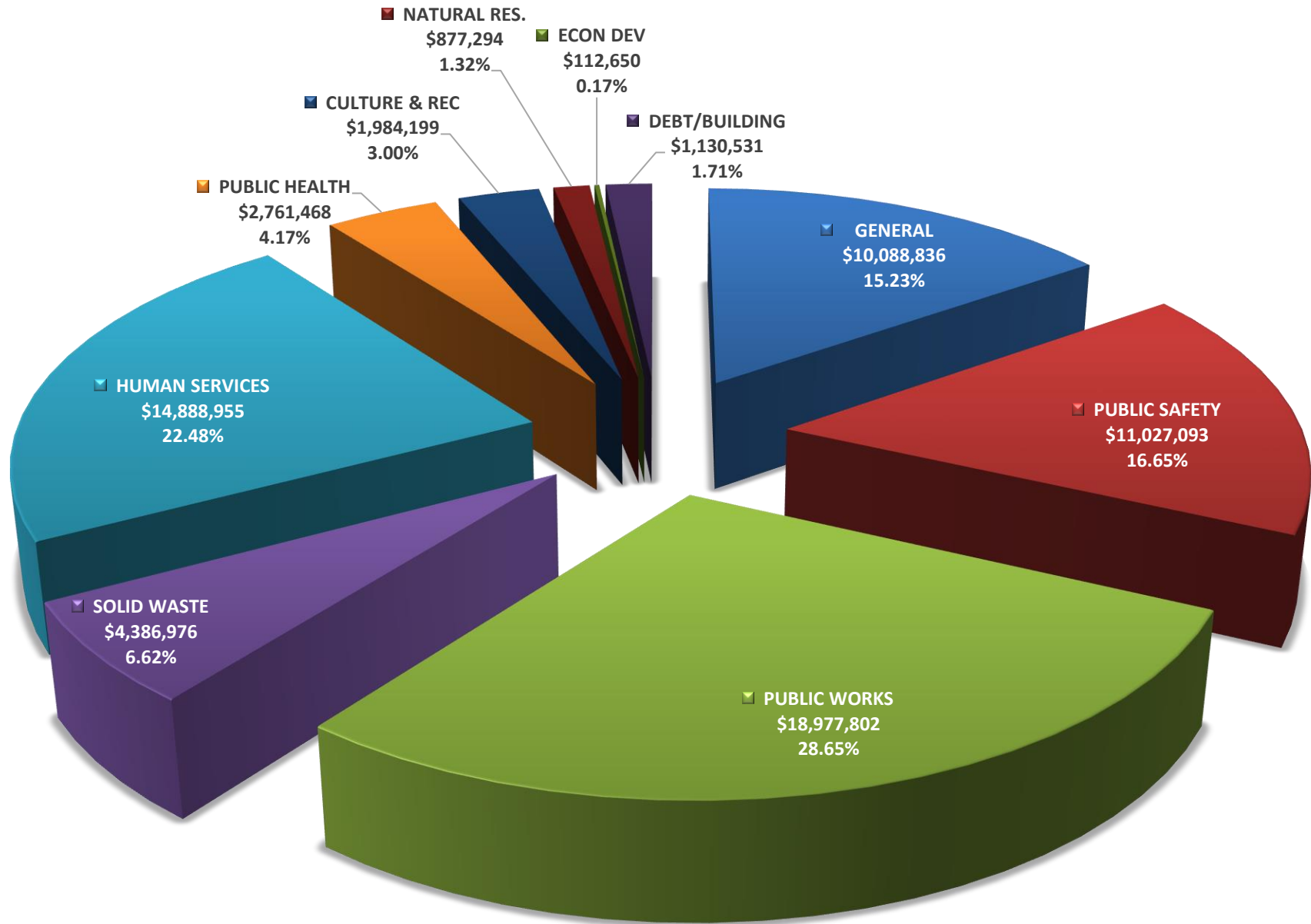
FUND	LEVY 2026	LEVY 2025	DIFFERENTIAL 2026-2025	% INCREASE/ DECREASE	FINAL 2026 LEVY LESS PROGRAM AID	FINAL 2025 LEVY LESS PROGRAM AID	% INCREASE/ DECREASE
General Fund	\$15,348,975	\$14,298,440	\$1,050,535	7.35%	\$13,901,927	\$12,797,086	8.63%
Public Works Fund	\$4,270,106	\$4,068,419	\$201,687	4.96%	\$3,867,535	\$3,641,230	6.22%
Health & Human Services Fund	\$6,324,652	\$5,633,204	\$691,448	12.27%	\$5,728,386	\$5,041,710	13.62%
Solid Waste Fund	\$322,361	\$322,361	\$0	0.00%	\$291,970	\$288,513	1.20%
Debt Service	\$905,531	\$903,531	\$2,000	0.22%	\$820,161	\$808,659	1.42%
Agriculture Society	\$31,000	\$31,000	\$0	0.00%	\$28,077	\$27,745	1.20%
Historical Society	\$72,000	\$70,000	\$2,000	2.86%	\$65,212	\$62,650	4.09%
Park Fund	\$197,200	\$167,075	\$30,125	18.03%	\$178,609	\$149,532	19.45%
Building Fund	\$225,000	\$225,000	\$0	0.00%	\$203,788	\$201,375	1.20%
TOTAL LEVY	\$27,696,825	\$25,719,030	\$1,977,795	7.69%	\$25,085,665	\$23,018,499	8.98%

FIGURE THAT IMPACTS MORRISON COUNTY TAXPAYERS: -----> 8.98%

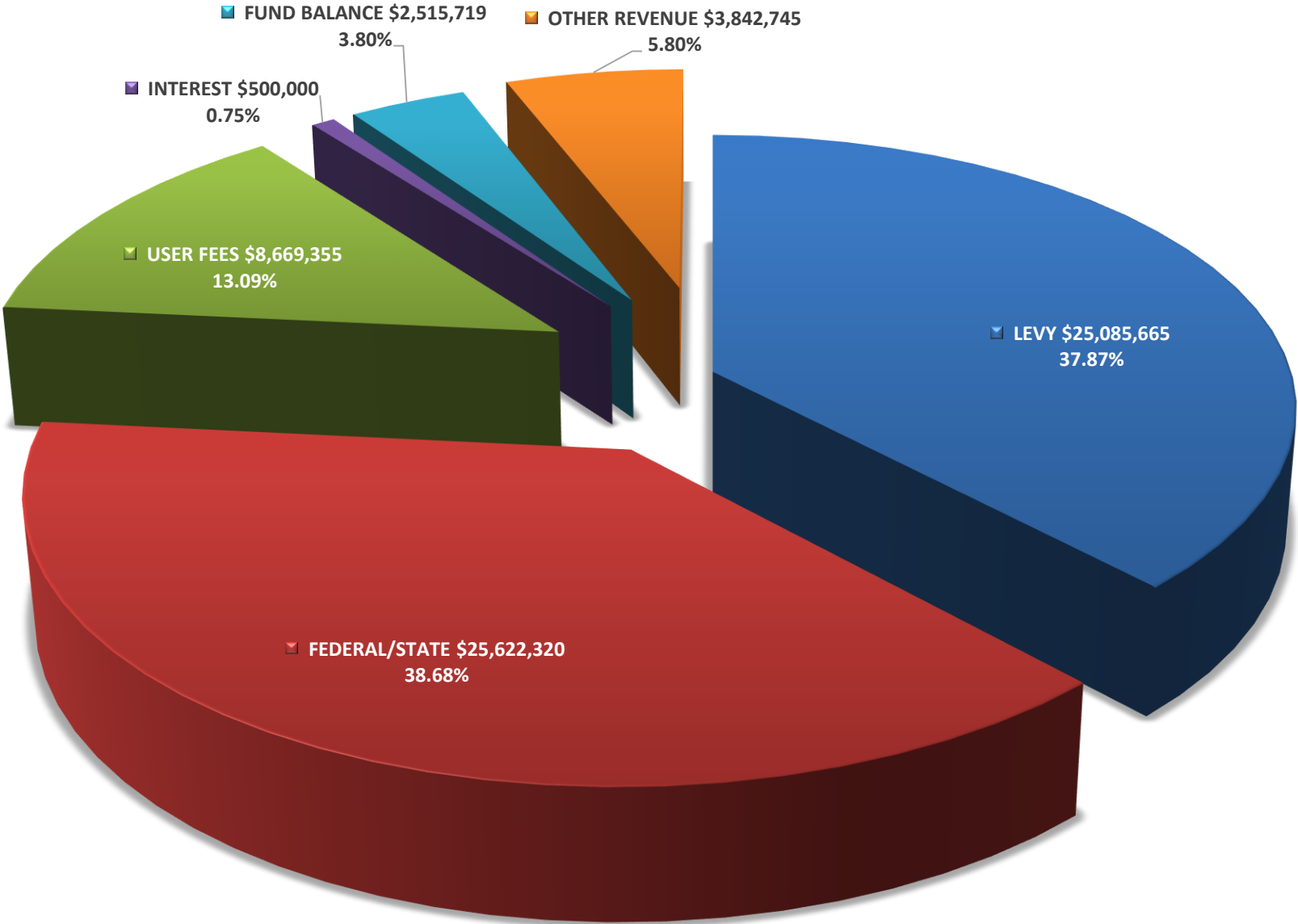
**MORRISON COUNTY
2026 AND 2025 BUDGET BY FUND
PRELIMINARY BUDGET
DECEMBER 11, 2025**

FUND	2026 BUDGETED EXPENSES	2025 BUDGETED EXPENSES	% CHANGE 25 TO '26
General Fund	\$22,622,822	\$21,436,594	5.53%
Public Works Fund	\$18,998,581	\$18,156,603	4.64%
Health & Human Services Fund	\$17,650,423	\$16,790,943	5.12%
Solid Waste Fund	\$4,386,976	\$4,226,962	3.79%
Park Fund	\$1,343,471	\$168,830	695.75%
Debt Service	\$905,531	\$903,531	0.22%
Agriculture Society	\$31,000	\$31,000	0.00%
Historical Society	\$72,000	\$70,000	2.86%
Building Fund	\$225,000	\$225,000	0.00%
TOTAL BUDGET	\$66,235,804	\$62,009,463	6.82%

2026 BUDGET - WHERE THE MONEY GOES - \$66,235,804



2026 BUDGET - WHERE THE MONEY COMES FROM - \$66,235,804



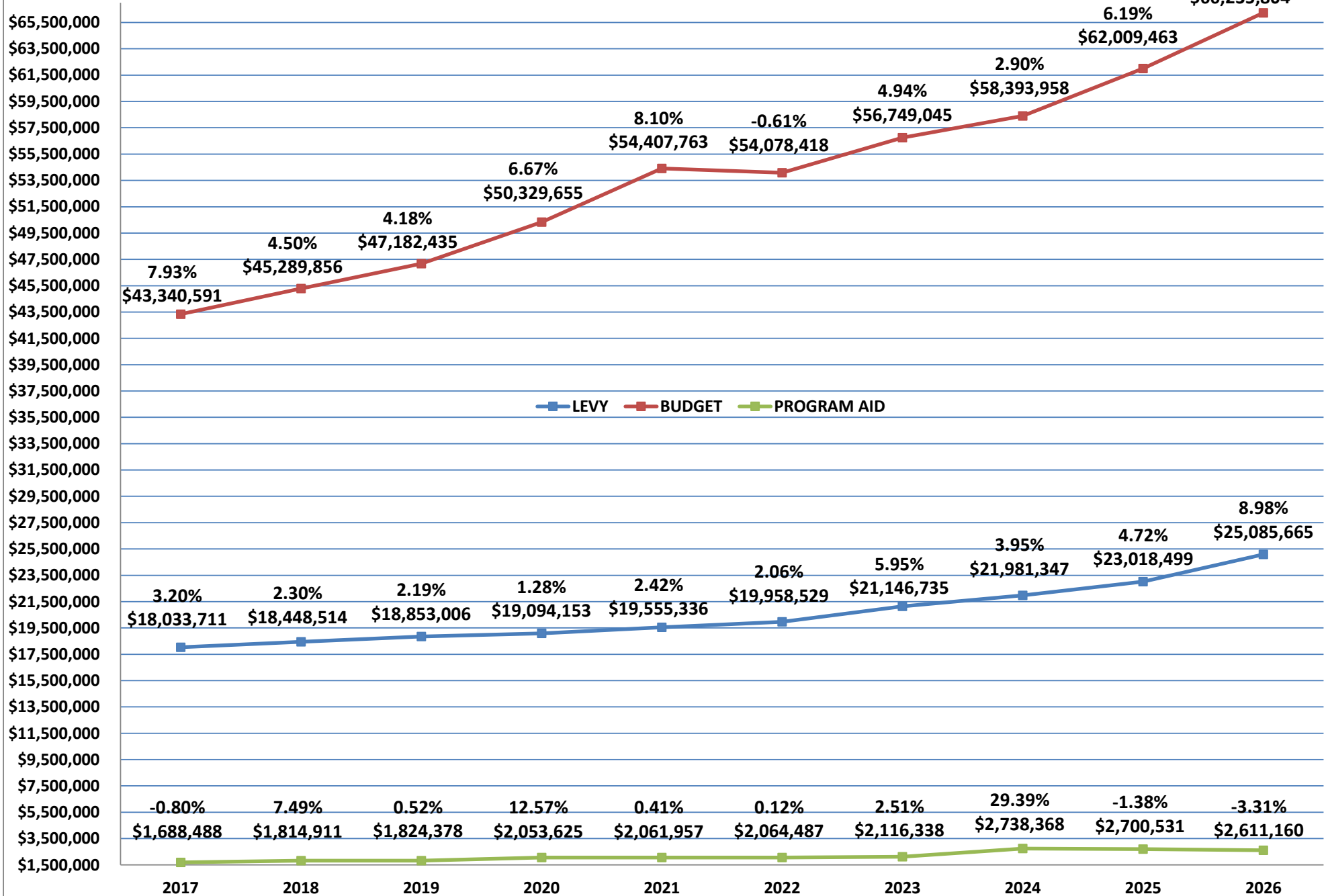
MORRISON COUNTY
2026 PRELIMINARY BUDGET / LEVY
December 11, 2025

FUND/DEPARTMENT	2026 BUDGETED EXPENSES	- 2026 BUDGETED REVENUES & RESERVES	- COUNTY PROGRAM AID DISTRIBUTION	= 2026 LEVY	% OF 2026 LEVY INCREASE
General Fund					
Commissioners	\$330,859	\$0	\$31,192	\$299,667	0.03%
Public Defender Costs	\$145,000	\$0	\$13,670	\$131,330	0.01%
Law Library	\$36,000	\$36,000	\$0	\$0	0.00%
County Administrator	\$918,080	\$0	\$86,553	\$831,527	0.27%
Risk Management (Insurance)	\$443,000	\$100,000	\$32,337	\$310,663	0.36%
Auditor-Treasurer/Elections/Audit	\$1,074,039	\$68,500	\$94,799	\$910,740	0.17%
License Bureau	\$664,532	\$650,000	\$1,370	\$13,162	0.06%
Technology Services	\$1,378,953	\$255,000	\$105,962	\$1,017,991	0.43%
Attorney/Contingency	\$1,352,252	\$81,000	\$119,849	\$1,151,403	0.12%
Recorder	\$510,693	\$338,500	\$16,234	\$155,959	0.07%
Government Center Maintenance	\$1,213,759	\$0	\$114,429	\$1,099,330	0.15%
Veterans Service Office	\$273,795	\$22,000	\$23,738	\$228,057	0.11%
Land Services	\$2,013,099	\$802,907	\$114,093	\$1,096,099	0.17%
Sheriff / Jail / E-911	\$9,615,397	\$1,108,150	\$802,034	\$7,705,213	2.31%
Community Corrections	\$1,411,696	\$1,143,280	\$25,305	\$243,111	-0.12%
County Extension Office	\$300,790	\$14,900	\$26,953	\$258,937	0.09%
Soil & Water Conservation	\$150,000	\$0	\$14,141	\$135,859	0.01%
Other Agencies Appropriations	\$694,378	\$0	\$65,464	\$628,914	0.09%
Unallocated/Contingency	\$65,000	\$0	\$6,128	\$58,872	0.02%
Equipment Purchases	\$30,000	\$0	\$2,828	\$27,172	0.00%
Employee Development	\$1,500	\$1,500	\$0	\$0	0.00%
General Fund Revenues	\$0	\$1,271,000	(\$119,825)	(\$1,151,175)	0.00%
Unassigned Fund Balance	\$0	\$1,381,110	(\$130,206)	(\$1,250,904)	0.46%
General Fund TOTAL	\$22,622,822	\$7,273,847	\$1,447,048	\$13,901,927	4.80%
Public Works Fund					
Public Works Fund	\$18,998,581	\$14,728,475	\$402,571	\$3,867,535	0.98%
Health & Human Services Fund					
Health & Human Services Fund	\$17,650,423	\$11,325,771	\$596,266	\$5,728,386	2.98%
Solid Waste Fund					
Solid Waste Fund	\$4,386,976	\$4,064,615	\$30,391	\$291,970	0.02%
Park Fund					
Park Fund	\$1,343,471	\$1,146,271	\$18,591	\$178,609	0.13%
Debt Service					
Debt Service	\$905,531	\$0	\$85,370	\$820,161	0.05%
Agriculture Society					
Agriculture Society	\$31,000	\$0	\$2,923	\$28,077	0.00%
Historical Society					
Historical Society	\$72,000	\$0	\$6,788	\$65,212	0.01%
Building Fund					
Building Fund	\$225,000	\$0	\$21,212	\$203,788	0.01%
TOTAL BUDGET ALL FUNDS	\$66,235,804	\$38,538,979	\$2,611,160	\$25,085,665	8.98%

MORRISON COUNTY
2026 BUDGET - LABOR / NON-LABOR
December 11, 2025

FUND/DEPARTMENT	2026 BUDGETED EXPENSES	2025 BUDGETED EXPENSES	DOLLAR CHANGE 2026- 2025	% CHANGE '26 - '25	SALARIES/BE NEFITS INCREASE	% SALARIES/B ENEFITS INCREASE	NON-LABOR INCREASE (DECREASE)	% NON- LABOR INCREASE
General Fund								
Commissioners	\$330,859	\$327,462	\$3,397	1.04%	\$3,217	0.98%	\$180	0.05%
Public Defender Costs	\$145,000	\$145,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Law Library	\$36,000	\$36,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
County Administrator	\$918,080	\$859,575	\$58,505	6.81%	\$54,475	6.34%	\$4,030	0.47%
Risk Management (Insurance)	\$443,000	\$403,250	\$39,750	9.86%	\$0	0.00%	\$39,750	9.86%
Auditor-Treasurer/Elections/Audit	\$1,074,039	\$1,043,140	\$30,899	2.96%	\$27,899	2.67%	\$3,000	0.29%
License Bureau	\$664,532	\$613,000	\$51,532	8.41%	\$50,490	8.24%	\$1,042	0.17%
Technology Services	\$1,378,953	\$1,144,001	\$234,952	20.54%	\$48,392	4.23%	\$186,560	16.31%
Attorney/Contingency	\$1,352,252	\$1,333,802	\$18,450	1.38%	\$10,254	0.77%	\$8,196	0.61%
Recorder	\$510,693	\$511,011	(\$318)	-0.06%	\$23,931	4.68%	(\$24,249)	-4.75%
Government Center Maintenance	\$1,213,759	\$1,189,919	\$23,840	2.00%	\$16,774	1.41%	\$7,066	0.59%
Veterans Service Office	\$273,795	\$244,061	\$29,734	12.18%	\$22,089	9.05%	\$7,645	3.13%
Land Services	\$2,013,099	\$1,928,787	\$84,312	4.37%	\$25,817	1.34%	\$58,495	3.03%
Sheriff / Jail / E-911	\$9,615,397	\$9,091,052	\$524,345	5.77%	\$435,004	4.78%	\$89,341	0.98%
Community Corrections	\$1,411,696	\$1,363,668	\$48,028	3.52%	\$62,777	4.60%	(\$14,749)	-1.08%
County Extension Office	\$300,790	\$281,570	\$19,220	6.83%	\$13,820	4.91%	\$5,400	1.92%
Soil & Water Conservation	\$150,000	\$150,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Agencies Appropriations	\$694,378	\$679,796	\$14,582	2.15%	\$0	0.00%	\$14,582	2.15%
Unallocated/Contingency	\$65,000	\$60,000	\$5,000	8.33%	\$0	0.00%	\$5,000	8.33%
Equipment Purchases	\$30,000	\$30,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Employee Development	\$1,500	\$1,500	\$0	0.00%	\$0	0.00%	\$0	0.00%
General Fund TOTAL	\$22,622,822	\$21,436,594	\$1,186,228	5.53%	\$ 794,939	3.71%	\$391,289	1.83%
Public Works Fund	\$18,998,581	\$18,156,603	\$841,978	4.64%	\$193,059	1.06%	\$648,919	3.57%
Health & Human Services Fund	\$17,650,423	\$16,790,943	\$859,480	5.12%	\$593,106	3.53%	\$266,374	1.59%
Solid Waste Fund	\$4,386,976	\$4,226,962	\$160,014	3.79%	\$7,646	0.18%	\$152,368	3.60%
Park Fund	\$1,343,471	\$168,830	\$1,174,641	695.75%	\$0	0.00%	\$1,174,641	695.75%
Debt Service	\$905,531	\$903,531	\$2,000	0.22%	\$0	0.00%	\$2,000	0.22%
Agriculture Society	\$31,000	\$31,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Historical Society	\$72,000	\$70,000	\$2,000	2.86%	\$0	0.00%	\$2,000	2.86%
Building Fund	\$225,000	\$225,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
TOTAL BUDGET ALL FUNDS	\$66,235,804	\$62,009,463	\$4,226,341	6.82%	\$1,588,750	2.56%	\$2,637,591	4.26%

MORRISON COUNTY LEVY-BUDGET-PROGRAM AID CHART 2017-2026



**MORRISON COUNTY
OTHER AGENCY FUNDING REQUESTS 2026
FUNDED WITH LEVY DOLLARS**

AGENCY	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 FINAL BUDGET	2026 PROPOSED BUDGET	DIFFERENCE 2024-2025	% INCREASE/ (DECREASE)
AIRPORT-Joint Powers	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0.00%
INITIATIVE FOUNDATION	\$7,650	\$7,650	\$7,650	\$7,650	\$7,650	\$0	0.00%
HUMANE SOCIETY	\$35,000	\$35,000	\$35,000	\$38,000	\$40,000	\$2,000	5.26%
COMMUNITY DEVELOPMENT	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.00%
MORRISON COUNTY AG SOCIETY	\$30,000	\$30,000	\$30,000	\$31,000	\$31,000	\$0	0.00%
HISTORICAL SOCIETY	\$64,000	\$66,000	\$68,000	\$70,000	\$72,000	\$2,000	2.86%
MORRISON SOIL & WATER DISTRICT	\$124,000	\$124,000	\$150,000	\$150,000	\$150,000	\$0	0.00%
BOYS AND GIRLS CLUB OF MORRISON COUNTY	\$5,000	\$5,000	\$7,000	\$8,000	\$8,000	\$0	0.00%
MISSISSIPPI HEAD WATERS - Joint Powers	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
GREAT RIVER REGIONAL LIBRARY - Joint Powers	\$491,598	\$527,994	\$519,097	\$515,346	\$528,428	\$13,082	2.54%
HRA-County Appointed Board (separate levy)	\$40,000	\$40,000	\$70,000	\$70,000	\$70,000	\$0	0.00%
TOTALS	\$903,748	\$942,144	\$993,247	\$996,496	\$1,013,578	\$17,082	1.71%

Morrison County New Construction

Asmt 2025 Payable 2026 Estimated County Property Tax

County Totals:	Proposed 2026
Levy	\$25,085,665
Total Tax Capacity	59,496,606
County Tax Rate	42.163%
Estimated Market Value	6,711,661,400

Final 2025
\$23,018,499
54,852,653
41.964%
6,281,585,100

New Construction Estimate Totals:

New Construction Market Value	62,858,900
New Construction % of Total Market Value	0.94%
Estimated New Construction Tax Capacity	720,690
Estimated Percentage of Tax Capacity due to New Construction	1.21%
Estimated New Construction Property Tax	\$303,867
Estimated Percentage of Levy(Tax) Spread to New Construction	1.21%

56,570,500
0.90%

New Construction Estimate by Property Type:

Property Type Description	New Construction Market Value	Property Type Classification Rate	Estimated New Construction Tax Capacity	Estimated County Tax Rate	Estimated New Construction Property Tax
Agricultural - Agricultural Homestead - HGA	7,989,500	1.00%	79,895	42.163%	\$33,686
Agricultural - Agricultural Homestead - Remaining	3,866,400	0.50%	19,332	42.163%	\$8,151
Agricultural - Farming Entity	40,700	0.50%	204	42.163%	\$86
Agricultural - NonHomestead - Remaining	729,400	1.00%	7,294	42.163%	\$3,075
Residential - Residential Homestead	21,342,032	1.00%	213,420	42.163%	\$89,985
Residential - Homestead for Persons who are Blind or have a Disability	35,668	0.45%	161	42.163%	\$68
Residential - NonHomestead - NonQualifying (1 to 3 Units)	522,100	1.25%	6,526	42.163%	\$2,752
Residential - NonHomestead - Apartment (4+ Units)	2,478,900	1.25%	30,986	42.163%	\$13,065
Residential - NonHomestead - Unimproved Residential Land	6,000	1.25%	75	42.163%	\$32
Residential - NonHomestead - Agricultural HGA (2 or 3 unit)	115,300	1.25%	1,441	42.163%	\$608
Residential - NonHomestead - Qualifying Single Residential Unit	5,584,700	1.00%	55,847	42.163%	\$23,547
Residential - NonHomestead - Qualifying Single Agricultural Unit	1,460,800	1.00%	14,608	42.163%	\$6,159
Seasonal Residential Recreational - NonCommercial	8,284,700	1.00%	82,847	42.163%	\$34,931
Commercial	8,988,700	2.00%	179,774	42.163%	\$75,798
Industrial	1,414,000	2.00%	28,280	42.163%	\$11,924
Grand Total	62,858,900		720,690		\$303,867